

**Operating Expenditures  
of  
Virginia's Counties and Cities  
FY 2007**



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

**February 2009**

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Table 1.1  
 Absolute Distribution  
 of  
 Operating Expenditures by Category and Jurisdictional Class  
 for  
 Counties and Cities in Virginia  
 FY 2007  
 [The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Counties	Cities	All Jurisdictions
General Government Administration			
Legislative	\$31,055,117	\$17,121,985	\$48,177,102
General and Financial Administration	\$482,641,406	\$322,742,155	\$805,383,561
Board of Elections	\$20,215,786	\$9,773,068	\$29,988,854
Sub-Total	\$533,912,309	\$349,637,208	\$883,549,517
Judicial Administration			
Courts	\$186,529,022	\$104,185,226	\$290,714,248
Commonwealth's Attorney	\$62,426,734	\$47,422,759	\$109,849,493
Sub-Total	\$248,955,756	\$151,607,985	\$400,563,741
Public Safety			
Law Enforcement and Traffic Control	\$812,033,073	\$637,620,182	\$1,449,653,255
Fire and Rescue Services	\$640,592,605	\$407,915,137	\$1,048,507,742
Correction and Detention	\$444,076,628	\$326,977,561	\$771,054,189
Inspections	\$93,313,994	\$41,879,985	\$135,193,979
Other Protection	\$115,561,579	\$49,116,130	\$164,677,709
Sub-Total	\$2,105,577,879	\$1,463,508,995	\$3,569,086,874
Public Works			
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$127,749,440	\$338,357,409	\$466,106,849
Sanitation and Waste Removal	\$291,642,248	\$180,748,200	\$472,390,448
Maintenance of General Buildings and Grounds	\$189,182,682	\$149,978,673	\$339,161,355
Sub-Total	\$608,574,370	\$669,084,282	\$1,277,658,652
Health and Welfare			
Health	\$135,104,404	\$51,873,232	\$186,977,636
Mental Health and Mental Retardation	\$544,502,394	\$317,649,933	\$862,152,327
Welfare/Social Services	\$924,334,842	\$630,181,723	\$1,554,516,565
Sub-Total	\$1,603,941,640	\$999,704,888	\$2,603,646,528
Education			
Instruction	\$6,745,317,684	\$3,007,896,749	\$9,753,214,433
Administration, Attendance, and Health	\$371,478,680	\$189,715,081	\$561,193,761
Pupil Transportation Services	\$524,594,652	\$168,548,958	\$693,143,610
Operation and Maintenance Services	\$899,795,474	\$392,102,904	\$1,291,898,378
School Food Services and Other Non-Instructional Operations	\$335,379,025	\$147,430,480	\$482,809,505
Contributions to Community Colleges	\$3,215,950	\$395,273	\$3,611,223
Sub-Total	\$8,879,781,465	\$3,906,089,445	\$12,785,870,910
Parks, Recreation, and Cultural Services			
Parks and Recreation	\$268,759,973	\$225,325,039	\$494,085,012
Cultural Enrichment	\$24,949,800	\$56,710,935	\$81,660,735
Public Libraries	\$162,679,937	\$84,117,579	\$246,797,516
Sub-Total	\$456,389,710	\$366,153,553	\$822,543,263
Community Development			
Planning and Community Development	\$421,982,596	\$266,466,379	\$688,448,975
Environmental Management	\$18,638,065	\$4,361,741	\$22,999,806
Cooperative Extension Program	\$9,126,903	\$1,500,341	\$10,627,244
Sub-Total	\$449,747,564	\$272,328,461	\$722,076,025
Nondepartmental/1			
Sub-Total	\$2,232,905	--	\$2,232,905
Grand Total	\$14,889,113,598	\$8,178,114,817	\$23,067,228,415

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, 2007, 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 2007  
 [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	\$243,962	\$502,521	\$108,668	\$322,719	\$232,463
General and Financial Administration	\$2,579,511	\$6,954,930	\$1,103,131	\$1,107,558	\$1,552,260
Board of Elections	\$155,263	\$376,585	\$115,949	\$80,026	\$138,976
Sub-Total	\$2,978,736	\$7,834,036	\$1,327,748	\$1,510,303	\$1,923,699
Judicial Administration					
Courts	\$964,126	\$3,498,310	\$899,553	\$318,280	\$995,382
Commonwealth's Attorney	\$305,461	\$857,635	\$421,795	\$203,912	\$813,530
Sub-Total	\$1,269,587	\$4,355,945	\$1,321,348	\$522,192	\$1,808,912
Public Safety					
Law Enforcement and Traffic Control	\$1,581,228	\$11,839,303	\$1,767,982	\$1,299,126	\$2,577,630
Fire and Rescue Services	\$2,942,719	\$8,080,407	\$1,213,442	\$162,616	\$1,429,225
Correction and Detention	\$2,157,578	\$7,408,878	\$1,569,411	\$1,767,365	\$1,644,065
Inspections	\$364,478	\$1,190,575	\$126,740	\$180,566	\$170,952
Other Protection	\$1,119,082	\$2,583,768	\$493,789	\$140,667	\$1,630,586
Sub-Total	\$8,165,085	\$31,102,931	\$5,171,364	\$3,550,340	\$7,452,458
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$124,201	\$3,475,859	--	\$4,075	\$27,208
Sanitation and Waste Removal	\$4,704,140	\$166,189	\$1,979,900	\$245,694	\$1,294,187
Maintenance of General Buildings and Grounds	\$1,158,225	\$6,842	\$824,292	\$615,178	\$637,901
Sub-Total	\$5,986,566	\$3,648,890	\$2,804,192	\$864,947	\$1,959,296
Health and Welfare					
Health	\$518,163	\$858,023	\$151,362	\$102,500	\$296,049
Mental Health and Mental Retardation	\$5,907,285	\$10,283,078	\$4,209,214	\$1,881,185	\$3,538,218
Welfare/Social Services	\$7,120,189	\$17,751,128	\$3,347,170	\$1,529,827	\$4,011,823
Sub-Total	\$13,545,637	\$28,892,229	\$7,707,746	\$3,513,512	\$7,846,090
Education					
Instruction	\$38,806,365	\$108,847,632	\$20,812,355	\$12,018,572	\$33,192,003
Administration, Attendance, and Health	\$2,308,261	\$9,666,101	\$1,777,947	\$1,133,799	\$1,818,371
Pupil Transportation Services	\$2,821,951	\$10,336,062	\$1,817,469	\$1,225,822	\$2,226,763
Operation and Maintenance Services	\$5,452,297	\$15,165,844	\$3,159,660	\$1,424,957	\$3,856,517
School Food Services and Other Non-Instructional Operations	\$2,223,843	\$4,004,586	\$1,333,120	\$610,444	\$1,821,156
Contributions to Community Colleges	\$44,513	\$22,060	\$9,230	\$1,010	\$18,389
Sub-Total	\$51,657,230	\$148,042,285	\$28,909,781	\$16,414,604	\$42,933,199
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$554,674	\$2,496,751	\$667,122	\$217,764	\$409,707
Cultural Enrichment	\$80,267	\$557,729	\$11,700	--	--
Public Libraries	\$460,395	\$3,296,270	\$124,000	\$223,812	\$787,927
Sub-Total	\$1,095,336	\$6,350,750	\$802,822	\$441,576	\$1,197,634
Community Development					
Planning and Community Development	\$1,767,399	\$19,735,587	\$313,259	\$204,164	\$398,488
Environmental Management	\$143,884	\$86,020	\$2,500	\$27,578	\$10,000
Cooperative Extension Program	\$117,053	\$120,889	\$31,614	\$41,080	\$252,487
Sub-Total	\$2,028,336	\$19,942,496	\$347,373	\$272,822	\$660,975
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$86,726,513	\$250,169,562	\$48,392,374	\$27,090,296	\$65,782,263

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, 2007, 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 2007  
 [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	\$163,714	\$1,101,199	\$294,452	\$109,764	\$156,733
General and Financial Administration	\$1,009,368	\$32,505,300	\$3,014,614	\$592,532	\$3,057,202
Board of Elections	\$95,403	\$910,147	\$202,601	\$12,123	\$291,522
Sub-Total	\$1,268,485	\$34,516,646	\$3,511,667	\$714,419	\$3,505,457
Judicial Administration					
Courts	\$539,893	\$9,450,601	\$933,084	\$278,645	\$1,873,631
Commonwealth's Attorney	\$367,102	\$4,218,981	\$783,264	\$100,891	\$655,130
Sub-Total	\$906,995	\$13,669,582	\$1,716,348	\$379,536	\$2,528,761
Public Safety					
Law Enforcement and Traffic Control	\$2,564,542	\$61,233,480	\$5,443,041	\$886,709	\$5,817,973
Fire and Rescue Services	\$222,959	\$59,561,171	\$4,808,516	\$605,282	\$3,742,685
Correction and Detention	\$338,145	\$30,934,360	\$4,614,076	\$88,331	\$2,744,768
Inspections	\$64,864	\$7,054,375	\$516,409	\$179,379	\$497,255
Other Protection	\$164,608	\$7,565,598	\$1,707,173	\$230,690	\$116,763
Sub-Total	\$3,355,118	\$166,348,984	\$17,089,215	\$1,990,391	\$12,919,444
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$27,499,895	\$202,683	--	--
Sanitation and Waste Removal	\$1,012,263	\$19,094,081	\$1,568,785	\$928,303	\$5,652,556
Maintenance of General Buildings and Grounds	\$370,073	\$11,122,283	\$1,269,276	\$202,408	\$1,581,135
Sub-Total	\$1,382,336	\$57,716,259	\$3,040,744	\$1,130,711	\$7,233,691
Health and Welfare					
Health	\$121,552	\$20,727,682	\$500,151	\$76,845	\$533,409
Mental Health and Mental Retardation	\$1,323,760	\$22,718,584	\$4,598,132	\$915,493	\$3,648,591
Welfare/Social Services	\$2,142,062	\$91,050,573	\$11,080,698	\$662,309	\$10,808,004
Sub-Total	\$3,587,374	\$134,496,839	\$16,178,981	\$1,654,647	\$14,990,004
Education					
Instruction	\$14,419,163	\$269,342,005	\$79,897,236	\$6,943,146	\$63,950,961
Administration, Attendance, and Health	\$1,175,801	\$28,083,762	\$3,394,410	\$479,427	\$2,872,716
Pupil Transportation Services	\$1,289,732	\$10,666,454	\$5,197,866	\$819,898	\$7,231,194
Operation and Maintenance Services	\$1,883,273	\$32,845,364	\$8,326,313	\$1,234,329	\$8,855,938
School Food Services and Other Non-Instructional Operations	\$813,900	\$18,290,892	\$3,919,335	\$541,285	\$4,345,383
Contributions to Community Colleges	\$381	\$29,090	\$5,000	\$3,749	\$28,897
Sub-Total	\$19,582,250	\$359,257,567	\$100,740,160	\$10,021,834	\$87,285,089
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$178,721	\$35,321,692	\$1,515,105	\$387,411	\$1,722,023
Cultural Enrichment	\$15,518	\$3,349,015	\$78,000	--	\$220,713
Public Libraries	\$179,932	\$14,809,561	\$1,170,337	\$266,124	\$1,597,599
Sub-Total	\$374,171	\$53,480,268	\$2,763,442	\$653,535	\$3,540,335
Community Development					
Planning and Community Development	\$675,346	\$21,683,285	\$1,284,453	\$969,172	\$5,197,454
Environmental Management	\$38,617	--	\$58,209	\$97,165	\$320,291
Cooperative Extension Program	\$25,651	--	\$161,770	\$37,548	\$81,372
Sub-Total	\$739,614	\$21,683,285	\$1,504,432	\$1,103,885	\$5,599,117
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$31,196,343	\$841,169,430	\$146,544,989	\$17,648,958	\$137,601,898

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, 2007, 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 2007  
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Expenditure Category	Bland County	Botetourt County	Brunswick County	Buchanan County	Buckingham County
General Government Administration					
Legislative	\$94,544	\$288,253	\$190,389	\$328,594	\$123,078
General and Financial Administration	\$597,137	\$1,870,214	\$919,714	\$1,593,584	\$1,037,089
Board of Elections	\$67,038	\$151,096	\$99,406	\$170,642	\$96,106
Sub-Total	\$758,719	\$2,309,563	\$1,209,509	\$2,092,820	\$1,256,273
Judicial Administration					
Courts	\$370,845	\$1,454,487	\$672,906	\$1,471,749	\$597,450
Commonwealth's Attorney	\$98,544	\$616,992	\$325,182	\$501,500	\$151,113
Sub-Total	\$469,389	\$2,071,479	\$998,088	\$1,973,249	\$748,563
Public Safety					
Law Enforcement and Traffic Control	\$680,217	\$3,197,380	\$1,761,200	\$2,074,980	\$1,527,861
Fire and Rescue Services	\$177,883	\$1,581,618	\$333,790	\$1,243,912	\$323,820
Correction and Detention	\$294,083	\$1,420,483	\$1,858,977	\$2,287,611	\$1,808,468
Inspections	\$51,765	\$296,195	\$117,161	\$162,776	\$106,751
Other Protection	\$133,419	\$1,827,406	\$134,535	\$321,318	\$127,455
Sub-Total	\$1,337,367	\$8,323,082	\$4,205,663	\$6,090,597	\$3,894,355
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$2,647	--	--	\$1,003,692	--
Sanitation and Waste Removal	\$1,171,206	\$889,223	\$919,887	\$2,914,581	\$838,023
Maintenance of General Buildings and Grounds	\$363,105	\$851,220	\$414,705	\$943,664	\$459,553
Sub-Total	\$1,536,958	\$1,740,443	\$1,334,592	\$4,861,937	\$1,297,576
Health and Welfare					
Health	\$71,353	\$315,740	\$122,388	\$332,703	\$95,461
Mental Health and Mental Retardation	\$900,799	\$1,312,571	\$2,211,811	\$4,400,623	\$1,228,838
Welfare/Social Services	\$770,193	\$3,061,299	\$2,859,040	\$8,041,693	\$2,313,018
Sub-Total	\$1,742,345	\$4,689,610	\$5,193,239	\$12,775,019	\$3,637,317
Education					
Instruction	\$5,780,217	\$34,731,345	\$16,936,084	\$25,154,381	\$14,740,314
Administration, Attendance, and Health	\$534,977	\$1,845,093	\$740,349	\$1,296,999	\$899,617
Pupil Transportation Services	\$759,281	\$2,375,134	\$1,861,826	\$2,479,286	\$1,619,826
Operation and Maintenance Services	\$665,858	\$5,406,731	\$2,434,345	\$4,238,028	\$1,998,589
School Food Services and Other Non-Instructional Operations	\$403,382	\$2,001,439	\$1,137,921	\$1,808,492	\$880,788
Contributions to Community Colleges	\$8,089	\$4,730	\$4,601	\$98,158	\$65,405
Sub-Total	\$8,151,804	\$46,364,472	\$23,115,126	\$35,075,344	\$20,204,539
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$15,046	\$1,388,327	\$102,800	\$632,314	\$116,246
Cultural Enrichment	--	\$61,943	\$37,737	--	\$13,499
Public Libraries	\$137,210	\$790,340	\$321,457	\$454,970	\$120,276
Sub-Total	\$152,256	\$2,240,610	\$461,994	\$1,087,284	\$250,021
Community Development					
Planning and Community Development	\$390,090	\$510,307	\$282,226	\$5,502,714	\$116,030
Environmental Management	\$8,700	\$17,355	\$16,564	\$127,134	\$6,159
Cooperative Extension Program	\$59,302	\$81,101	\$66,626	\$54,545	\$46,414
Sub-Total	\$458,092	\$608,763	\$365,416	\$5,684,393	\$168,603
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$14,606,930	\$68,348,022	\$36,883,627	\$69,640,643	\$31,457,247

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, 2007, Exhibits C and C-1 through C-8.

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Expenditure Category	Campbell County	Caroline County	Carroll County	Charles City County	Charlotte County
General Government Administration					
Legislative	\$100,480	\$135,700	\$452,794	\$59,665	\$80,126
General and Financial Administration	\$2,801,586	\$2,294,200	\$1,039,994	\$2,077,751	\$926,735
Board of Elections	\$153,806	\$98,150	\$157,021	\$12,399	\$131,686
Sub-Total	\$3,055,872	\$2,528,050	\$1,649,809	\$2,149,815	\$1,138,547
Judicial Administration					
Courts	\$1,414,461	\$379,520	\$881,989	\$315,154	\$477,871
Commonwealth's Attorney	\$593,187	\$201,392	\$310,008	\$100,930	\$170,018
Sub-Total	\$2,007,648	\$580,912	\$1,191,997	\$416,084	\$647,889
Public Safety					
Law Enforcement and Traffic Control	\$3,386,685	\$3,127,973	\$1,366,440	\$737,437	\$1,435,609
Fire and Rescue Services	\$1,473,774	\$2,294,836	\$1,783,510	\$317,167	\$451,279
Correction and Detention	\$3,895,725	\$2,550,485	\$1,586,898	\$623,421	\$1,071,044
Inspections	\$284,774	\$407,627	\$128,545	\$118,850	\$10,471
Other Protection	\$1,241,633	\$964,071	\$283,820	\$140,000	\$52,567
Sub-Total	\$10,282,591	\$9,344,992	\$5,149,213	\$1,936,875	\$3,020,970
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$42,301	\$950,243	--	--	--
Sanitation and Waste Removal	\$2,057,384	\$1,548,214	\$483,710	\$477,703	\$804,474
Maintenance of General Buildings and Grounds	\$1,179,749	\$1,107,298	\$867,834	\$755,824	\$364,656
Sub-Total	\$3,279,434	\$3,605,755	\$1,351,544	\$1,233,527	\$1,169,130
Health and Welfare					
Health	\$462,529	\$386,473	\$207,402	\$86,333	\$100,175
Mental Health and Mental Retardation	\$5,656,400	\$2,569,342	\$7,802,615	\$103,836	\$2,495,604
Welfare/Social Services	\$10,576,834	\$3,333,427	\$3,786,282	\$1,535,455	\$5,238,504
Sub-Total	\$16,695,763	\$6,289,242	\$11,796,299	\$1,725,624	\$7,834,283
Education					
Instruction	\$58,228,203	\$27,600,167	\$28,753,283	\$7,987,113	\$14,561,722
Administration, Attendance, and Health	\$2,999,897	\$1,378,637	\$1,316,219	\$689,274	\$1,005,161
Pupil Transportation Services	\$4,118,553	\$2,513,993	\$2,978,958	\$851,352	\$1,400,638
Operation and Maintenance Services	\$7,164,808	\$2,841,711	\$3,722,979	\$1,824,797	\$2,415,523
School Food Services and Other Non-Instructional Operations	\$3,350,694	\$1,565,791	\$1,914,513	\$470,335	\$962,198
Contributions to Community Colleges	--	\$3,537	\$34,000	\$1,106	\$3,669
Sub-Total	\$75,862,155	\$35,903,836	\$38,719,952	\$11,823,977	\$20,348,911
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$863,362	\$380,683	\$256,173	\$324,904	\$15,750
Cultural Enrichment	\$5,000	--	--	\$85,410	\$38,781
Public Libraries	\$925,268	\$310,569	\$256,896	\$95,964	\$226,637
Sub-Total	\$1,793,630	\$691,252	\$513,069	\$506,278	\$281,168
Community Development					
Planning and Community Development	\$1,977,822	\$2,034,472	\$1,013,982	\$305,488	\$39,554
Environmental Management	\$10,259	\$37,483	\$8,700	\$10,500	\$117,369
Cooperative Extension Program	\$62,931	\$71,306	\$32,327	\$36,948	\$39,980
Sub-Total	\$2,051,012	\$2,143,261	\$1,055,009	\$352,936	\$196,903
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$115,028,105	\$61,087,300	\$61,426,892	\$20,145,116	\$34,637,801

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, 2007, 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 2007  
 [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	\$564,379	\$57,284	\$31,213	\$250,864	\$113,737
General and Financial Administration	\$25,598,582	\$1,370,924	\$476,597	\$3,382,065	\$1,243,152
Board of Elections	\$846,987	\$86,302	\$55,736	\$167,235	\$75,391
Sub-Total	\$27,009,948	\$1,514,510	\$563,546	\$3,800,164	\$1,432,280
Judicial Administration					
Courts	\$9,827,924	\$219,914	\$325,704	\$1,393,991	\$478,772
Commonwealth's Attorney	\$3,689,566	\$263,188	\$78,156	\$933,471	\$86,808
Sub-Total	\$13,517,490	\$483,102	\$403,860	\$2,327,462	\$565,580
Public Safety					
Law Enforcement and Traffic Control	\$55,005,038	\$1,507,253	\$526,478	\$5,529,882	\$1,018,361
Fire and Rescue Services	\$43,909,016	\$896,465	\$49,037	\$1,042,037	\$396,796
Correction and Detention	\$36,600,238	\$767,178	\$32,364	\$2,641,608	\$1,775,261
Inspections	\$5,348,249	\$210,694	\$33,630	\$1,084,250	\$82,455
Other Protection	\$1,650,063	\$101,979	\$292,467	\$2,155,066	\$158,263
Sub-Total	\$142,512,604	\$3,483,569	\$933,976	\$12,452,843	\$3,431,136
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$7,480,031	--	--	--	--
Sanitation and Waste Removal	\$6,207,525	\$271,896	\$369,163	\$3,363,244	\$626,699
Maintenance of General Buildings and Grounds	\$5,089,857	\$796,820	\$109,537	\$1,165,109	\$490,307
Sub-Total	\$18,777,413	\$1,068,716	\$478,700	\$4,528,353	\$1,117,006
Health and Welfare					
Health	\$3,031,039	\$190,112	\$50,847	\$376,245	\$92,624
Mental Health and Mental Retardation	\$31,283,075	\$552,600	\$196,154	\$4,566,612	\$1,075,528
Welfare/Social Services	\$29,569,985	\$2,451,816	\$1,780,495	\$12,007,287	\$2,152,080
Sub-Total	\$63,884,099	\$3,194,528	\$2,027,496	\$16,950,144	\$3,320,232
Education					
Instruction	\$375,069,988	\$14,977,915	\$5,158,706	\$49,834,537	\$12,191,267
Administration, Attendance, and Health	\$18,257,273	\$1,195,701	\$376,633	\$3,212,904	\$1,059,476
Pupil Transportation Services	\$26,564,786	\$1,026,075	\$441,418	\$3,578,518	\$1,115,544
Operation and Maintenance Services	\$56,130,337	\$1,744,269	\$596,619	\$6,230,480	\$2,952,676
School Food Services and Other Non-Instructional Operations	\$15,384,361	\$630,672	\$311,886	\$2,778,200	\$825,121
Contributions to Community Colleges	--	\$12,997	\$544	\$7,559	\$2,286
Sub-Total	\$491,406,745	\$19,587,629	\$6,885,806	\$65,642,198	\$18,146,370
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$7,678,838	\$658,570	--	\$1,186,429	\$54,556
Cultural Enrichment	\$3,957	\$2,000	--	--	--
Public Libraries	\$7,892,569	\$244,581	\$8,689	\$923,832	\$110,317
Sub-Total	\$15,575,364	\$905,151	\$8,689	\$2,110,261	\$164,873
Community Development					
Planning and Community Development	\$14,338,322	\$1,134,629	\$87,472	\$1,061,639	\$363,328
Environmental Management	--	\$43,107	\$3,034	\$52,552	\$6,159
Cooperative Extension Program	\$349,907	\$71,242	\$31,345	\$104,938	\$38,798
Sub-Total	\$14,688,229	\$1,248,978	\$121,851	\$1,219,129	\$408,285
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$787,371,892	\$31,486,183	\$11,423,924	\$109,030,554	\$28,585,762

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, 2007, 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 2007  
 [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	\$91,463	\$75,847	\$549,945	\$4,435,619	\$303,527
General and Financial Administration	\$1,257,348	\$1,681,964	\$962,675	\$116,215,295	\$9,336,836
Board of Elections	\$150,370	\$94,628	\$102,969	\$3,301,732	\$338,093
Sub-Total	\$1,499,181	\$1,852,439	\$1,615,589	\$123,952,646	\$9,978,456
Judicial Administration					
Courts	\$912,759	\$984,741	\$440,913	\$35,799,200	\$3,700,339
Commonwealth's Attorney	\$236,836	\$379,070	\$244,846	\$2,355,386	\$812,980
Sub-Total	\$1,149,595	\$1,363,811	\$685,759	\$38,154,586	\$4,513,319
Public Safety					
Law Enforcement and Traffic Control	\$1,173,205	\$2,734,484	\$729,931	\$243,906,289	\$5,794,724
Fire and Rescue Services	\$297,950	\$1,677,255	\$721,562	\$201,705,213	\$6,030,637
Correction and Detention	\$1,258,946	\$2,160,914	\$1,884,542	\$64,832,568	\$6,272,083
Inspections	\$159,678	\$314,159	\$182,321	\$15,338,804	\$1,514,595
Other Protection	\$965,220	\$1,291,033	\$66,521	\$35,297,217	\$1,816,106
Sub-Total	\$3,854,999	\$8,177,845	\$3,584,877	\$561,080,091	\$21,428,145
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$649,256	\$35,210	--	\$22,767,377	--
Sanitation and Waste Removal	\$1,684,156	\$1,558,691	\$999,086	\$87,548,257	\$8,024,610
Maintenance of General Buildings and Grounds	\$349,449	\$1,258,567	\$275,916	\$51,450,402	\$5,182,283
Sub-Total	\$2,682,861	\$2,852,468	\$1,275,002	\$161,766,036	\$13,206,893
Health and Welfare					
Health	\$222,459	\$205,376	\$123,687	\$71,061,992	\$509,561
Mental Health and Mental Retardation	\$2,511,980	\$1,589,938	\$874,403	\$135,904,873	\$6,679,703
Welfare/Social Services	\$5,032,653	\$3,046,728	\$2,201,302	\$247,166,732	\$9,330,451
Sub-Total	\$7,767,092	\$4,842,042	\$3,199,392	\$454,133,597	\$16,519,715
Education					
Instruction	\$17,412,157	\$27,664,126	\$11,418,917	\$1,614,327,587	\$92,052,176
Administration, Attendance, and Health	\$1,370,747	\$1,781,297	\$917,663	\$72,104,593	\$4,191,937
Pupil Transportation Services	\$2,275,930	\$2,707,893	\$1,095,651	\$99,471,684	\$7,740,230
Operation and Maintenance Services	\$3,272,462	\$6,856,443	\$1,347,298	\$229,122,618	\$10,177,435
School Food Services and Other Non-Instructional Operations	\$1,525,084	\$1,585,771	\$608,119	\$62,711,818	\$3,892,126
Contributions to Community Colleges	\$77,616	\$8,737	\$5,974	\$144,196	\$246,658
Sub-Total	\$25,933,996	\$40,604,267	\$15,393,622	\$2,077,882,496	\$118,300,562
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$104,136	\$286,200	\$312,480	\$92,000,455	\$2,912,160
Cultural Enrichment	--	--	\$15,000	\$10,697,861	--
Public Libraries	\$728,755	\$357,919	\$145,392	\$37,559,497	\$2,009,592
Sub-Total	\$832,891	\$644,119	\$472,872	\$140,257,813	\$4,921,752
Community Development					
Planning and Community Development	\$2,872,698	\$624,061	\$51,188	\$129,659,160	\$4,573,448
Environmental Management	--	\$15,500	\$90,913	\$7,379,648	\$416,155
Cooperative Extension Program	\$72,049	\$65,048	\$38,591	\$134,075	\$137,952
Sub-Total	\$2,944,747	\$704,609	\$180,692	\$137,172,883	\$5,127,555
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$46,665,362	\$61,041,600	\$26,407,805	\$3,694,400,148	\$193,996,397

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, 2007, 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 2007  
 [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	\$60,130	\$138,461	\$527,640	\$226,023	\$104,201
General and Financial Administration	\$659,131	\$1,746,067	\$3,282,594	\$5,873,047	\$1,015,542
Board of Elections	\$117,487	\$114,397	\$168,878	\$55,158	\$118,806
Sub-Total	\$836,748	\$1,998,925	\$3,979,112	\$6,154,228	\$1,238,549
Judicial Administration					
Courts	\$591,723	\$1,441,082	\$1,581,409	\$2,137,636	\$761,363
Commonwealth's Attorney	\$229,914	\$334,281	\$573,094	\$1,049,367	\$212,532
Sub-Total	\$821,637	\$1,775,363	\$2,154,503	\$3,187,003	\$973,895
Public Safety					
Law Enforcement and Traffic Control	\$996,354	\$1,026,892	\$3,440,435	\$8,773,283	\$1,856,000
Fire and Rescue Services	\$1,314,983	\$630,876	\$1,188,771	\$9,590,307	\$512,695
Correction and Detention	\$267,252	\$1,134,668	\$3,346,288	\$3,222,555	\$1,116,830
Inspections	\$152,860	\$181,231	\$388,754	\$1,436,651	\$175,147
Other Protection	\$307,861	\$813,842	\$2,672,391	\$935,345	\$452,039
Sub-Total	\$3,039,310	\$3,787,509	\$11,036,639	\$23,958,141	\$4,112,711
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	\$73,596	\$259,720	--
Sanitation and Waste Removal	\$1,207,529	\$835,951	\$1,602,082	\$7,636,112	\$59,133
Maintenance of General Buildings and Grounds	\$228,105	\$1,187,078	\$897,183	\$915,398	\$376,051
Sub-Total	\$1,435,634	\$2,023,029	\$2,572,861	\$8,811,230	\$435,184
Health and Welfare					
Health	\$210,930	\$260,400	\$301,789	\$332,101	\$104,799
Mental Health and Mental Retardation	\$2,142,130	\$1,955,003	\$2,230,418	\$2,463,261	\$3,299,761
Welfare/Social Services	\$1,717,525	\$4,479,866	\$9,221,768	\$7,949,031	\$2,483,120
Sub-Total	\$4,070,585	\$6,695,269	\$11,753,975	\$10,744,393	\$5,887,680
Education					
Instruction	\$13,780,858	\$26,985,570	\$52,343,326	\$96,510,860	\$17,015,816
Administration, Attendance, and Health	\$693,588	\$1,180,337	\$1,119,135	\$6,445,600	\$473,501
Pupil Transportation Services	\$1,552,892	\$2,166,484	\$5,683,749	\$7,543,557	\$1,606,841
Operation and Maintenance Services	\$2,036,980	\$2,770,029	\$6,865,047	\$10,373,024	\$2,310,897
School Food Services and Other Non-Instructional Operations	\$824,805	\$1,312,512	\$3,602,333	\$5,368,493	\$1,050,954
Contributions to Community Colleges	\$4,116	\$16,432	--	\$60,265	\$8,030
Sub-Total	\$18,893,239	\$34,431,364	\$69,613,590	\$126,301,799	\$22,466,039
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$80,408	\$527,956	\$678,552	\$5,172,402	\$841,672
Cultural Enrichment	--	\$11,000	--	--	-\$28,046
Public Libraries	\$259,852	\$244,804	\$699,664	\$448,349	\$32,500
Sub-Total	\$340,260	\$783,760	\$1,378,216	\$5,620,751	\$846,126
Community Development					
Planning and Community Development	\$477,307	\$375,104	\$3,020,642	\$2,101,921	\$223,496
Environmental Management	--	\$7,500	\$8,349	\$303,554	\$8,100
Cooperative Extension Program	\$77,458	\$73,805	\$72,921	\$156,290	\$56,955
Sub-Total	\$554,765	\$456,409	\$3,101,912	\$2,561,765	\$288,551
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$29,992,178	\$51,951,628	\$105,590,808	\$187,339,310	\$36,248,735

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, 2007, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

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 Absolute Distribution  
 of  
 Operating Expenditures by Category and Locality  
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 Counties and Cities in Virginia  
 FY 2007  
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Expenditure Category	Gloucester County	Goochland County	Grayson County	Greene County	Greensville County
General Government Administration					
Legislative	\$193,745	\$1,062,659	\$87,391	\$73,142	\$122,201
General and Financial Administration	\$3,904,531	\$2,810,415	\$546,177	\$1,119,769	\$1,230,761
Board of Elections	\$144,592	\$112,441	\$122,412	\$95,856	\$88,191
Sub-Total	\$4,242,868	\$3,985,515	\$755,980	\$1,288,767	\$1,441,153
Judicial Administration					
Courts	\$1,479,380	\$911,212	\$762,445	\$773,935	\$685,135
Commonwealth's Attorney	\$485,327	\$380,061	\$262,301	\$231,252	\$427,699
Sub-Total	\$1,964,707	\$1,291,273	\$1,024,746	\$1,005,187	\$1,112,834
Public Safety					
Law Enforcement and Traffic Control	\$3,679,893	\$1,655,399	\$1,107,273	\$2,169,426	\$1,227,556
Fire and Rescue Services	\$1,705,837	\$2,033,790	\$317,240	\$642,238	\$323,258
Correction and Detention	\$2,824,295	\$680,922	\$955,316	\$972,120	\$2,093,766
Inspections	\$808,024	\$431,029	\$96,437	\$417,113	\$108,965
Other Protection	\$355,283	\$220,808	\$53,433	\$234,903	\$474,177
Sub-Total	\$9,373,332	\$5,021,948	\$2,529,699	\$4,435,800	\$4,227,722
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$214,725	\$141,063	--	--	\$19,494
Sanitation and Waste Removal	\$38,802	\$1,566,635	\$1,397,696	\$1,795,223	\$1,121,476
Maintenance of General Buildings and Grounds	\$1,464,409	\$816,990	\$208,714	\$329,784	\$761,306
Sub-Total	\$1,717,936	\$2,524,688	\$1,606,410	\$2,125,007	\$1,902,276
Health and Welfare					
Health	\$336,437	\$209,355	\$155,000	\$424,335	\$78,115
Mental Health and Mental Retardation	\$3,766,453	\$2,496,632	\$3,336,111	\$1,846,613	\$1,154,191
Welfare/Social Services	\$3,679,836	\$3,177,980	\$2,187,020	\$3,053,095	\$1,890,896
Sub-Total	\$7,782,726	\$5,883,967	\$5,678,131	\$5,324,043	\$3,123,202
Education					
Instruction	\$41,896,643	\$17,739,372	\$15,153,498	\$20,846,308	\$3,094,653
Administration, Attendance, and Health	\$2,372,287	\$694,667	\$659,617	\$1,271,136	\$568,417
Pupil Transportation Services	\$4,127,198	\$2,003,413	\$1,572,516	\$1,223,037	\$1,083,095
Operation and Maintenance Services	\$5,589,657	\$2,179,675	\$2,137,761	\$2,057,431	\$1,422,222
School Food Services and Other Non-Instructional Operations	\$2,085,786	\$823,625	\$1,123,543	\$945,968	\$649,554
Contributions to Community Colleges	\$636,942	--	\$19,000	\$11,912	\$98,952
Sub-Total	\$56,708,513	\$23,440,752	\$20,665,935	\$26,355,792	\$6,916,893
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$937,958	\$448,148	\$203,392	\$142,953	\$98,048
Cultural Enrichment	\$92,771	--	\$6,000	--	\$11,000
Public Libraries	\$848,969	\$487,374	\$143,503	\$281,909	\$162,357
Sub-Total	\$1,879,698	\$935,522	\$352,895	\$424,862	\$271,405
Community Development					
Planning and Community Development	\$953,689	\$986,818	\$313,071	\$1,244,036	\$1,538,312
Environmental Management	\$50,860	\$208,015	\$5,700	\$4,509	\$10,000
Cooperative Extension Program	\$83,579	\$59,739	\$47,537	\$53,216	\$46,233
Sub-Total	\$1,088,128	\$1,254,572	\$366,308	\$1,301,761	\$1,594,545
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$84,757,908	\$44,338,237	\$32,980,104	\$42,261,219	\$20,590,030

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, 2007, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

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 [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	\$219,294	\$592,112	\$1,142,399	\$143,359	\$126,212
General and Financial Administration	\$1,559,200	\$7,571,252	\$52,492,213	\$2,088,440	\$377,137
Board of Elections	\$63,448	\$299,724	\$1,184,776	\$164,583	\$54,618
Sub-Total	\$1,841,942	\$8,463,088	\$54,819,388	\$2,396,382	\$557,967
Judicial Administration					
Courts	\$1,100,228	\$2,440,814	\$7,589,443	\$1,726,732	\$259,214
Commonwealth's Attorney	\$692,677	\$1,339,746	\$4,634,984	\$665,053	\$75,641
Sub-Total	\$1,792,905	\$3,780,560	\$12,224,427	\$2,391,785	\$334,855
Public Safety					
Law Enforcement and Traffic Control	\$2,062,401	\$16,557,211	\$63,647,854	\$4,620,604	\$537,318
Fire and Rescue Services	\$1,572,924	\$14,797,450	\$44,670,699	\$1,857,043	\$77,062
Correction and Detention	\$4,010,257	\$9,270,023	\$31,069,113	\$1,672,931	\$119,717
Inspections	\$247,901	\$1,471,453	\$4,409,103	\$309,173	\$65,037
Other Protection	\$198,273	\$954,908	\$2,435,333	\$1,772,749	\$569,947
Sub-Total	\$8,091,756	\$43,051,045	\$146,232,102	\$10,232,500	\$1,369,081
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$1,474,623	\$31,100,825	\$48,101	\$4,030
Sanitation and Waste Removal	\$1,202,095	\$3,629,904	\$10,338,221	\$1,397,020	\$247,289
Maintenance of General Buildings and Grounds	\$1,055,754	\$1,658,145	\$4,998,381	\$1,499,033	\$93,347
Sub-Total	\$2,257,849	\$6,762,672	\$46,437,427	\$2,944,154	\$344,666
Health and Welfare					
Health	\$268,199	\$1,074,411	\$1,587,745	\$294,896	\$108,527
Mental Health and Mental Retardation	\$4,206,917	\$9,684,712	\$27,553,977	\$4,981,906	\$290,963
Welfare/Social Services	\$7,308,243	\$10,627,543	\$32,264,759	\$4,063,514	\$249,425
Sub-Total	\$11,783,359	\$21,386,666	\$61,406,481	\$9,340,316	\$648,915
Education					
Instruction	\$41,628,532	\$124,847,457	\$322,827,628	\$52,904,261	\$2,817,783
Administration, Attendance, and Health	\$2,481,763	\$8,262,347	\$13,196,977	\$3,470,920	\$191,436
Pupil Transportation Services	\$4,383,558	\$7,801,972	\$22,162,613	\$5,166,411	\$281,363
Operation and Maintenance Services	\$7,308,549	\$12,443,888	\$36,583,597	\$7,940,808	\$448,399
School Food Services and Other Non-Instructional Operations	\$3,077,374	\$8,566,381	\$15,170,649	\$3,974,710	\$165,661
Contributions to Community Colleges	\$40,881	--	--	\$66,656	--
Sub-Total	\$58,920,657	\$161,922,045	\$409,941,464	\$73,523,766	\$3,904,642
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$239,907	\$3,092,207	\$15,805,040	\$848,159	--
Cultural Enrichment	--	--	--	\$58,000	--
Public Libraries	\$337,766	\$2,981,421	\$13,421,123	\$1,156,088	\$35,402
Sub-Total	\$577,673	\$6,073,628	\$29,226,163	\$2,062,247	\$35,402
Community Development					
Planning and Community Development	\$8,789,956	\$4,774,447	\$29,850,215	\$2,423,119	\$42,538
Environmental Management	\$28,313	\$87,152	--	\$1,350	--
Cooperative Extension Program	\$155,968	\$70,268	\$244,499	\$46,347	\$38,168
Sub-Total	\$8,974,237	\$4,931,867	\$30,094,714	\$2,470,816	\$80,706
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$94,240,378	\$256,371,571	\$790,382,166	\$105,361,966	\$7,276,234

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, 2007, 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 2007  
 [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	\$357,959	\$257,318	\$32,318	\$98,631	\$114,892
General and Financial Administration	\$3,670,425	\$8,125,226	\$940,251	\$2,108,613	\$1,257,832
Board of Elections	\$159,784	\$236,969	\$90,116	\$115,474	\$108,587
Sub-Total	\$4,188,168	\$8,619,513	\$1,062,685	\$2,322,718	\$1,481,311
Judicial Administration					
Courts	\$968,662	\$4,490,652	\$402,074	\$1,114,373	\$769,257
Commonwealth's Attorney	\$311,379	\$727,016	\$173,164	\$448,461	\$187,211
Sub-Total	\$1,280,041	\$5,217,668	\$575,238	\$1,562,834	\$956,468
Public Safety					
Law Enforcement and Traffic Control	\$2,262,041	\$10,910,166	\$832,340	\$2,282,871	\$1,065,380
Fire and Rescue Services	\$1,102,787	\$8,851,065	\$137,910	\$1,869,272	\$388,499
Correction and Detention	\$1,725,464	\$3,428,116	\$1,221,007	\$3,623,588	\$1,461,887
Inspections	\$441,367	\$1,305,056	\$106,095	\$117,884	\$269,792
Other Protection	\$1,387,750	\$584,815	\$104,519	\$207,665	\$353,235
Sub-Total	\$6,919,409	\$25,079,218	\$2,401,871	\$8,101,280	\$3,538,793
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$469,041	--	--	\$308,335	--
Sanitation and Waste Removal	\$2,180,350	\$1,669,162	\$438,394	\$335,126	\$1,001,614
Maintenance of General Buildings and Grounds	\$1,376,320	\$4,560,513	\$314,528	\$764,270	\$528,396
Sub-Total	\$4,025,711	\$6,229,675	\$752,922	\$1,407,731	\$1,530,010
Health and Welfare					
Health	\$726,191	\$687,401	\$80,425	\$244,011	\$153,738
Mental Health and Mental Retardation	\$4,452,278	\$5,104,948	\$727,659	\$1,584,209	\$1,686,004
Welfare/Social Services	\$3,611,603	\$5,615,887	\$1,657,446	\$3,215,560	\$1,491,138
Sub-Total	\$8,790,072	\$11,408,236	\$2,465,530	\$5,043,780	\$3,330,880
Education					
Instruction	\$37,287,742	\$74,191,300	\$7,940,991	\$22,903,678	\$14,508,762
Administration, Attendance, and Health	\$1,926,294	\$5,929,044	\$767,440	\$972,719	\$1,163,749
Pupil Transportation Services	\$2,916,664	\$5,231,270	\$1,084,762	\$2,520,445	\$1,351,992
Operation and Maintenance Services	\$6,373,223	\$8,500,366	\$996,576	\$2,999,359	\$1,765,791
School Food Services and Other Non-Instructional Operations	\$1,615,312	\$2,973,051	\$423,617	\$1,151,442	\$853,126
Contributions to Community Colleges	--	--	\$4,533	\$4,574	\$6,182
Sub-Total	\$50,119,235	\$96,825,031	\$11,217,919	\$30,552,217	\$19,649,602
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$1,142,265	\$5,667,949	\$7,187	\$711,635	\$416,085
Cultural Enrichment	\$293,195	--	--	--	--
Public Libraries	\$694,369	\$4,887,369	\$195,913	\$492,799	\$474,052
Sub-Total	\$2,129,829	\$10,555,318	\$203,100	\$1,204,434	\$890,137
Community Development					
Planning and Community Development	\$1,748,743	\$10,623,371	\$258,860	\$863,600	\$369,915
Environmental Management	--	\$1,199,192	\$13,477	\$22,276	\$10,100
Cooperative Extension Program	\$47,145	\$72,036	\$29,010	\$87,937	\$32,470
Sub-Total	\$1,795,888	\$11,894,599	\$301,347	\$973,813	\$412,485
Nondepartmental/1					
Sub-Total	\$766,836	--	--	--	--
Grand Total	\$80,015,189	\$175,829,258	\$18,980,612	\$51,168,807	\$31,789,686

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, 2007, 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 2007  
 [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	\$119,433	\$120,020	\$2,559,591	\$166,814	\$47,350
General and Financial Administration	\$973,711	\$482,687	\$27,152,089	\$2,565,077	\$920,835
Board of Elections	\$109,035	\$137,985	\$869,223	\$129,053	\$30,380
Sub-Total	\$1,202,179	\$740,692	\$30,580,903	\$2,860,944	\$998,565
Judicial Administration					
Courts	\$370,982	\$1,145,323	\$7,502,130	\$1,157,460	\$452,007
Commonwealth's Attorney	\$246,541	\$331,527	\$2,916,462	\$442,812	\$231,042
Sub-Total	\$617,523	\$1,476,850	\$10,418,592	\$1,600,272	\$683,049
Public Safety					
Law Enforcement and Traffic Control	\$1,137,981	\$1,828,121	\$43,909,906	\$3,623,716	\$760,024
Fire and Rescue Services	\$865,429	\$374,218	\$44,142,715	\$2,600,521	\$527,007
Correction and Detention	\$1,124,274	\$2,411,560	\$17,965,570	\$2,182,840	\$1,739,207
Inspections	\$109,331	\$106,983	\$8,276,556	\$793,173	\$74,956
Other Protection	\$90,082	\$71,242	\$2,489,702	\$488,874	\$112,964
Sub-Total	\$3,327,097	\$4,792,124	\$116,784,449	\$9,689,124	\$3,214,158
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$72,156	\$16,865,194	--	--
Sanitation and Waste Removal	\$892,362	\$1,592,075	\$3,641,371	\$991,596	\$677,290
Maintenance of General Buildings and Grounds	\$182,043	\$288,648	\$6,937,553	\$2,002,111	\$163,346
Sub-Total	\$1,074,405	\$1,952,879	\$27,444,118	\$2,993,707	\$840,636
Health and Welfare					
Health	\$272,052	\$226,079	\$4,219,080	\$690,743	\$193,065
Mental Health and Mental Retardation	\$1,109,288	\$1,997,525	\$24,708,562	\$3,162,853	\$1,907,303
Welfare/Social Services	\$2,077,712	\$7,194,018	\$47,729,826	\$5,345,043	\$1,424,145
Sub-Total	\$3,459,052	\$9,417,622	\$76,657,468	\$9,198,639	\$3,524,513
Education					
Instruction	\$11,001,527	\$28,263,420	\$494,002,970	\$31,939,302	\$12,841,772
Administration, Attendance, and Health	\$881,275	\$1,308,293	\$19,435,368	\$1,682,361	\$722,295
Pupil Transportation Services	\$1,014,618	\$2,409,534	\$51,296,208	\$3,061,582	\$1,269,101
Operation and Maintenance Services	\$1,390,947	\$7,247,832	\$56,339,060	\$3,631,015	\$1,620,771
School Food Services and Other Non-Instructional Operations	\$821,067	\$2,167,644	\$15,912,260	\$1,734,070	\$825,723
Contributions to Community Colleges	\$5,300	\$22,613	\$264,409	\$33,208	--
Sub-Total	\$15,114,734	\$41,419,336	\$637,250,275	\$42,081,538	\$17,279,662
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$75,000	\$45,934	\$24,786,054	\$916,247	--
Cultural Enrichment	\$4,451	\$5,022	\$3,247,783	\$123,938	--
Public Libraries	\$76,900	\$335,081	\$11,300,407	\$347,393	\$77,651
Sub-Total	\$156,351	\$386,037	\$39,334,244	\$1,387,578	\$77,651
Community Development					
Planning and Community Development	\$923,992	\$144,840	\$34,406,039	\$648,960	\$575,890
Environmental Management	\$21,204	\$6,529	\$1,375,821	\$75,694	--
Cooperative Extension Program	\$38,638	\$49,804	\$719,123	\$85,675	\$47,841
Sub-Total	\$983,834	\$201,173	\$36,500,983	\$810,329	\$623,731
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$25,935,175	\$60,386,713	\$974,971,032	\$70,622,131	\$27,241,965

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, 2007, 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 2007  
 [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	\$226,265	\$81,247	\$283,370	\$87,215	\$326,557
General and Financial Administration	\$707,126	\$873,827	\$2,199,332	\$1,221,865	\$5,264,638
Board of Elections	\$143,029	\$72,664	\$100,676	\$95,064	\$279,232
Sub-Total	\$1,076,420	\$1,027,738	\$2,583,378	\$1,404,144	\$5,870,427
Judicial Administration					
Courts	\$1,054,615	\$572,264	\$2,449,081	\$674,733	\$1,476,418
Commonwealth's Attorney	\$253,838	\$224,058	\$512,946	\$100,088	\$704,512
Sub-Total	\$1,308,453	\$796,322	\$2,962,027	\$774,821	\$2,180,930
Public Safety					
Law Enforcement and Traffic Control	\$1,615,968	\$832,285	\$3,541,699	\$958,037	\$4,753,782
Fire and Rescue Services	\$1,075,414	\$243,049	\$579,918	\$309,471	\$1,288,651
Correction and Detention	\$1,143,417	\$328,729	\$1,865,366	\$1,126,792	\$2,172,733
Inspections	\$207,045	\$106,205	\$196,992	\$154,140	\$285,487
Other Protection	\$269,609	\$381,369	\$901,504	\$336,338	\$347,302
Sub-Total	\$4,311,453	\$1,891,637	\$7,085,479	\$2,884,778	\$8,847,955
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$12,617	--	--	--
Sanitation and Waste Removal	\$840,229	\$717,830	\$1,428,520	\$847,571	\$3,500,296
Maintenance of General Buildings and Grounds	\$526,573	\$608,480	\$1,081,896	\$506,485	\$1,884,481
Sub-Total	\$1,366,802	\$1,338,927	\$2,510,416	\$1,354,056	\$5,384,777
Health and Welfare					
Health	\$150,122	\$125,169	\$276,359	\$147,029	\$464,411
Mental Health and Mental Retardation	\$1,425,282	\$1,012,369	\$3,755,195	\$1,059,450	\$8,026,786
Welfare/Social Services	\$2,054,413	\$1,799,582	\$5,047,150	\$1,243,743	\$8,516,227
Sub-Total	\$3,629,817	\$2,937,120	\$9,078,704	\$2,450,222	\$17,007,424
Education					
Instruction	\$13,143,396	\$8,525,280	\$33,977,676	\$8,793,718	\$65,965,539
Administration, Attendance, and Health	\$633,703	\$779,958	\$1,404,674	\$699,170	\$3,282,183
Pupil Transportation Services	\$1,251,892	\$735,578	\$3,312,375	\$833,342	\$4,421,558
Operation and Maintenance Services	\$1,924,130	\$1,306,819	\$3,917,794	\$1,327,183	\$11,601,760
School Food Services and Other Non-Instructional Operations	\$765,612	\$721,380	\$1,853,733	\$480,530	\$3,575,459
Contributions to Community Colleges	\$21,805	\$5,126	\$8,878	\$4,880	\$29,458
Sub-Total	\$17,740,538	\$12,074,141	\$44,475,130	\$12,138,823	\$88,875,957
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$211,593	\$108,255	\$45,000	\$120,028	\$654,960
Cultural Enrichment	\$1,200	--	\$9,250	\$3,640	\$65,000
Public Libraries	\$87,419	\$282,333	\$578,576	\$78,659	\$2,433,313
Sub-Total	\$300,212	\$390,588	\$632,826	\$202,327	\$3,153,273
Community Development					
Planning and Community Development	\$1,048,331	\$302,485	\$2,538,245	\$236,823	\$1,266,142
Environmental Management	\$44,439	\$36,173	\$92,118	\$56,879	\$19,974
Cooperative Extension Program	\$70,956	\$35,132	\$42,665	\$36,122	\$66,301
Sub-Total	\$1,163,726	\$373,790	\$2,673,028	\$329,824	\$1,352,417
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$30,897,421	\$20,830,263	\$72,000,988	\$21,538,995	\$132,673,160

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, 2007, 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 2007  
 [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	\$160,527	\$133,820	\$37,548	\$328,569	\$143,569
General and Financial Administration	\$1,236,823	\$1,940,407	\$1,524,270	\$835,462	\$695,642
Board of Elections	\$93,945	\$133,608	\$102,850	\$95,509	\$89,711
Sub-Total	\$1,491,295	\$2,207,835	\$1,664,668	\$1,259,540	\$928,922
Judicial Administration					
Courts	\$693,901	\$1,028,192	\$669,578	\$754,415	\$353,228
Commonwealth's Attorney	\$298,887	\$293,679	\$286,206	\$285,801	\$210,147
Sub-Total	\$992,788	\$1,321,871	\$955,784	\$1,040,216	\$563,375
Public Safety					
Law Enforcement and Traffic Control	\$1,495,940	\$2,139,748	\$1,321,807	\$1,424,696	\$1,115,219
Fire and Rescue Services	\$968,941	\$1,917,132	\$730,191	\$403,805	\$436,321
Correction and Detention	\$722,640	\$725,091	\$1,969,517	\$2,168,442	\$1,827,222
Inspections	\$301,683	\$392,070	\$187,918	\$171,041	\$62,375
Other Protection	\$80,995	\$197,420	\$325,943	\$148,932	\$53,097
Sub-Total	\$3,570,199	\$5,371,461	\$4,535,376	\$4,316,916	\$3,494,234
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	--	\$21,311	--
Sanitation and Waste Removal	\$1,298,877	\$900,029	\$1,245,590	\$1,053,879	\$705,992
Maintenance of General Buildings and Grounds	\$383,287	\$526,382	\$655,614	\$207,118	\$226,947
Sub-Total	\$1,682,164	\$1,426,411	\$1,901,204	\$1,282,308	\$932,939
Health and Welfare					
Health	\$209,424	\$146,687	\$347,036	\$188,685	\$92,689
Mental Health and Mental Retardation	\$1,825,064	\$102,266	\$2,350,033	\$1,358,486	\$1,475,072
Welfare/Social Services	\$1,896,277	\$2,490,314	\$3,289,952	\$1,734,927	\$2,360,120
Sub-Total	\$3,930,765	\$2,739,267	\$5,987,021	\$3,282,098	\$3,927,881
Education					
Instruction	\$15,133,690	\$16,594,167	\$15,917,453	\$11,413,158	\$15,887,332
Administration, Attendance, and Health	\$1,468,007	\$1,561,786	\$1,563,080	\$557,475	\$882,586
Pupil Transportation Services	\$2,297,333	\$1,898,805	\$1,363,226	\$1,222,778	\$1,252,544
Operation and Maintenance Services	\$2,496,504	\$2,141,911	\$2,819,282	\$1,366,710	\$2,611,959
School Food Services and Other Non-Instructional Operations	\$950,432	\$723,839	\$1,306,879	\$598,204	\$1,008,651
Contributions to Community Colleges	\$8,840	\$3,635	\$23,025	\$12,181	\$3,765
Sub-Total	\$22,354,806	\$22,924,143	\$22,992,945	\$15,170,506	\$21,646,837
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$259,281	\$354,418	\$135,551	\$50,000	\$19,500
Cultural Enrichment	--	\$10,000	--	--	--
Public Libraries	\$265,354	\$157,852	\$212,868	\$100,000	\$160,463
Sub-Total	\$524,635	\$522,270	\$348,419	\$150,000	\$179,963
Community Development					
Planning and Community Development	\$838,844	\$604,052	\$1,482,005	\$392,342	\$665,506
Environmental Management	\$18,299	\$187,060	\$30,262	\$36,616	\$11,381
Cooperative Extension Program	\$38,781	\$62,178	\$110,193	\$33,915	\$35,450
Sub-Total	\$895,924	\$853,290	\$1,622,460	\$462,873	\$712,337
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$35,442,576	\$37,366,548	\$40,007,877	\$26,964,457	\$32,386,488

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, 2007, 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	Orange County	Page County	Patrick County	Pittsylvania County	Powhatan County
General Government Administration					
Legislative	\$166,623	\$142,578	\$265,170	\$128,789	\$76,557
General and Financial Administration	\$2,291,116	\$2,246,491	\$1,033,522	\$1,766,939	\$1,965,177
Board of Elections	\$104,189	\$104,414	\$18,134	\$152,333	\$105,442
Sub-Total	\$2,561,928	\$2,493,483	\$1,316,826	\$2,048,061	\$2,147,176
Judicial Administration					
Courts	\$1,009,178	\$680,206	\$765,654	\$1,804,838	\$901,510
Commonwealth's Attorney	\$273,204	\$349,070	\$284,179	\$515,744	\$323,438
Sub-Total	\$1,282,382	\$1,029,276	\$1,049,833	\$2,320,582	\$1,224,948
Public Safety					
Law Enforcement and Traffic Control	\$2,339,608	\$2,593,808	\$1,224,354	\$4,879,863	\$2,606,900
Fire and Rescue Services	\$4,515,395	\$620,438	\$632,764	\$1,486,492	\$818,068
Correction and Detention	\$2,074,804	\$1,380,265	\$899,575	\$2,774,583	\$846,736
Inspections	\$443,411	\$327,277	\$110,212	\$287,470	\$489,790
Other Protection	\$800,435	\$1,363,399	\$334,541	\$1,075,729	\$462,866
Sub-Total	\$10,173,653	\$6,285,187	\$3,201,446	\$10,504,137	\$5,224,360
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$3,883	--	\$149,448	--
Sanitation and Waste Removal	\$2,061,273	\$1,617,763	\$503,105	\$2,064,295	\$647,998
Maintenance of General Buildings and Grounds	\$613,288	\$353,105	\$534,979	\$918,131	\$703,265
Sub-Total	\$2,674,561	\$1,974,751	\$1,038,084	\$3,131,874	\$1,351,263
Health and Welfare					
Health	\$345,265	\$243,172	\$135,163	\$459,584	\$198,355
Mental Health and Mental Retardation	\$2,972,685	\$811,628	\$3,132,468	\$6,286,595	\$2,498,104
Welfare/Social Services	\$3,299,439	\$4,672,341	\$1,868,862	\$15,887,175	\$2,576,311
Sub-Total	\$6,617,389	\$5,727,141	\$5,136,493	\$22,633,354	\$5,272,770
Education					
Instruction	\$32,511,214	\$25,638,441	\$18,044,740	\$58,256,685	\$31,129,489
Administration, Attendance, and Health	\$1,790,699	\$1,716,361	\$1,254,173	\$3,177,576	\$2,203,197
Pupil Transportation Services	\$3,498,588	\$1,730,733	\$2,771,412	\$6,491,737	\$2,995,110
Operation and Maintenance Services	\$4,068,231	\$2,273,326	\$1,493,083	\$7,327,904	\$4,306,973
School Food Services and Other Non-Instructional Operations	\$1,552,821	\$1,447,618	\$1,842,844	\$4,247,925	\$1,186,569
Contributions to Community Colleges	\$231,814	\$9,027	\$20,118	-\$871	--
Sub-Total	\$43,653,367	\$32,815,506	\$25,426,370	\$79,500,956	\$41,821,338
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$1,585,916	\$191,933	\$207,232	\$33,115	\$164,100
Cultural Enrichment	\$49,119	\$5,000	--	--	--
Public Libraries	\$880,836	\$272,283	\$376,422	\$1,026,762	\$360,168
Sub-Total	\$2,515,871	\$469,216	\$583,654	\$1,059,877	\$524,268
Community Development					
Planning and Community Development	\$2,014,238	\$666,400	\$648,831	\$5,496,319	\$1,247,488
Environmental Management	\$52,914	\$97,149	\$10,579	\$6,327	\$5,082
Cooperative Extension Program	\$78,925	\$69,605	\$78,556	\$55,768	\$45,274
Sub-Total	\$2,146,077	\$833,154	\$737,966	\$5,558,414	\$1,297,844
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$71,625,228	\$51,627,714	\$38,490,672	\$126,757,255	\$58,863,967

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, 2007, 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 2007  
 [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	\$122,947	\$310,253	\$2,257,000	\$148,278	\$117,450
General and Financial Administration	\$1,254,483	\$3,150,184	\$28,728,000	\$1,902,410	\$836,948
Board of Elections	\$19,231	\$172,889	\$1,129,000	\$47,979	\$19,565
Sub-Total	\$1,396,661	\$3,633,326	\$32,114,000	\$2,098,667	\$973,963
Judicial Administration					
Courts	\$867,921	\$1,327,628	\$13,271,000	\$1,554,283	\$426,794
Commonwealth's Attorney	\$546,055	\$400,861	\$3,328,000	\$501,401	\$208,739
Sub-Total	\$1,413,976	\$1,728,489	\$16,599,000	\$2,055,684	\$635,533
Public Safety					
Law Enforcement and Traffic Control	\$1,450,590	\$4,787,316	\$67,924,000	\$2,408,199	\$712,133
Fire and Rescue Services	\$647,230	\$1,641,559	\$63,110,000	\$839,957	\$651,024
Correction and Detention	\$1,900,427	\$3,140,058	\$36,554,000	\$4,795,416	\$835,511
Inspections	\$90,577	\$598,668	\$14,935,000	\$141,942	\$92,558
Other Protection	\$105,070	\$251,995	\$8,521,000	\$596,686	\$347,534
Sub-Total	\$4,193,894	\$10,419,596	\$191,044,000	\$8,782,200	\$2,638,760
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	\$4,593,000	--	--
Sanitation and Waste Removal	\$1,051,898	\$376,402	\$13,775,000	\$72,632	\$685,605
Maintenance of General Buildings and Grounds	\$672,033	\$1,331,918	\$19,081,000	\$904,937	\$184,505
Sub-Total	\$1,723,931	\$1,708,320	\$37,449,000	\$977,569	\$870,110
Health and Welfare					
Health	\$164,605	\$192,528	\$5,754,000	\$280,485	\$127,867
Mental Health and Mental Retardation	\$2,532,267	\$2,200,018	\$22,871,000	\$4,775,728	\$777,719
Welfare/Social Services	\$3,485,469	\$2,667,840	\$44,577,000	\$8,085,508	\$1,409,952
Sub-Total	\$6,182,341	\$5,060,386	\$73,202,000	\$13,141,721	\$2,315,538
Education					
Instruction	\$20,260,577	\$39,374,279	\$552,999,000	\$29,802,635	\$8,281,942
Administration, Attendance, and Health	\$1,466,247	\$2,793,709	\$28,633,000	\$4,764,260	\$710,259
Pupil Transportation Services	\$1,823,512	\$3,908,044	\$44,899,000	\$1,925,511	\$875,021
Operation and Maintenance Services	\$1,869,447	\$5,181,843	\$75,161,000	\$5,318,111	\$898,616
School Food Services and Other Non-Instructional Operations	\$1,043,794	\$2,210,660	\$26,181,000	\$2,601,540	\$448,760
Contributions to Community Colleges	\$12,018	\$24,052	--	\$14,688	\$3,887
Sub-Total	\$26,475,595	\$53,492,587	\$727,873,000	\$44,426,745	\$11,218,485
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$82,500	\$953,907	\$24,216,000	\$723,359	\$19,000
Cultural Enrichment	\$30,757	--	\$1,071,000	\$33,356	--
Public Libraries	\$130,111	\$425,917	\$12,990,000	\$556,729	\$186,943
Sub-Total	\$243,368	\$1,379,824	\$38,277,000	\$1,313,444	\$205,943
Community Development					
Planning and Community Development	\$372,814	\$1,499,716	\$34,660,000	\$1,347,940	\$183,759
Environmental Management	\$11,975	\$38,348	\$3,469,000	\$12,728	\$12,882
Cooperative Extension Program	\$116,334	\$72,465	\$1,142,000	\$94,453	\$74,081
Sub-Total	\$501,123	\$1,610,529	\$39,271,000	\$1,455,121	\$270,722
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$42,130,889	\$79,033,057	\$1,155,829,000	\$74,251,151	\$19,129,054

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, 2007, 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 2007  
 [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	\$174,795	\$433,408	\$71,670	\$149,960	\$161,330
General and Financial Administration	\$543,389	\$7,404,811	\$1,183,565	\$3,404,544	\$1,200,969
Board of Elections	\$73,474	\$317,884	\$135,032	\$275,822	\$148,600
Sub-Total	\$791,658	\$8,156,103	\$1,390,267	\$3,830,326	\$1,510,899
Judicial Administration					
Courts	\$367,615	\$2,722,378	\$845,076	\$1,665,517	\$1,264,897
Commonwealth's Attorney	\$258,490	\$904,366	\$491,187	\$1,253,474	\$374,458
Sub-Total	\$626,105	\$3,626,744	\$1,336,263	\$2,918,991	\$1,639,355
Public Safety					
Law Enforcement and Traffic Control	\$1,196,647	\$12,386,053	\$1,783,486	\$4,500,269	\$1,416,404
Fire and Rescue Services	\$106,653	\$12,050,253	\$1,154,463	\$7,844,213	\$596,068
Correction and Detention	\$1,720,519	\$8,350,634	\$1,800,264	\$5,120,735	\$2,857,752
Inspections	\$100,271	\$1,124,863	\$301,328	\$777,231	\$77,985
Other Protection	\$110,621	\$509,156	\$949,398	\$320,425	\$659,414
Sub-Total	\$3,234,711	\$34,420,959	\$5,988,939	\$18,562,873	\$5,607,623
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$1,743	--	\$99,171	--	\$80
Sanitation and Waste Removal	\$566,575	\$5,945,396	\$2,014,851	\$3,694,233	\$2,321,040
Maintenance of General Buildings and Grounds	\$210,373	\$8,016,428	\$1,208,443	\$1,564,064	\$664,573
Sub-Total	\$778,691	\$13,961,824	\$3,322,465	\$5,258,297	\$2,985,693
Health and Welfare					
Health	\$151,979	\$509,668	\$329,566	\$559,119	\$354,896
Mental Health and Mental Retardation	\$790,314	\$4,634,233	\$3,789,532	\$4,609,056	\$6,793,620
Welfare/Social Services	\$1,253,802	\$13,718,263	\$3,070,008	\$10,940,020	\$4,523,191
Sub-Total	\$2,196,095	\$18,862,164	\$7,189,106	\$16,108,195	\$11,671,707
Education					
Instruction	\$8,557,904	\$100,493,957	\$21,022,694	\$85,859,647	\$27,571,044
Administration, Attendance, and Health	\$548,076	\$5,644,589	\$1,421,757	\$3,929,615	\$702,718
Pupil Transportation Services	\$844,277	\$5,653,771	\$1,781,543	\$7,409,128	\$2,790,882
Operation and Maintenance Services	\$1,201,333	\$11,585,380	\$2,935,318	\$9,258,529	\$3,682,433
School Food Services and Other Non-Instructional Operations	\$464,093	\$8,956,454	\$969,329	\$5,512,965	\$1,680,578
Contributions to Community Colleges	\$8,388	--	\$18,011	--	\$47,500
Sub-Total	\$11,624,071	\$132,334,151	\$28,148,652	\$111,969,884	\$36,475,155
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$44,060	\$4,293,239	\$649,229	\$1,647,874	\$327,188
Cultural Enrichment	\$15,281	\$296,273	--	--	--
Public Libraries	\$59,473	\$2,934,312	\$808,179	\$1,241,014	\$370,602
Sub-Total	\$118,814	\$7,523,824	\$1,457,408	\$2,888,888	\$697,790
Community Development					
Planning and Community Development	\$72,081	\$1,724,980	\$1,999,621	\$1,934,173	\$2,791,452
Environmental Management	\$18,454	--	\$70,775	\$242,861	\$28,980
Cooperative Extension Program	\$32,650	\$103,178	\$109,240	\$189,333	\$141,698
Sub-Total	\$123,185	\$1,828,158	\$2,179,636	\$2,366,367	\$2,962,130
Nondepartmental/1					
Sub-Total	--	--	\$1,466,069	--	--
Grand Total	\$19,493,330	\$220,713,927	\$52,478,805	\$163,903,821	\$63,550,352

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, 2007, 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 2007  
 [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	\$143,696	\$463,725	\$448,147	\$134,831	\$426,094
General and Financial Administration	\$1,122,609	\$1,488,730	\$951,935	\$831,303	\$8,492,467
Board of Elections	\$145,200	\$137,324	\$121,472	\$166,382	\$297,580
Sub-Total	\$1,411,505	\$2,089,779	\$1,521,554	\$1,132,516	\$9,216,141
Judicial Administration					
Courts	\$740,599	\$1,009,684	\$1,086,301	\$1,035,032	\$3,872,094
Commonwealth's Attorney	\$321,767	\$375,962	\$490,438	\$433,584	\$1,528,455
Sub-Total	\$1,062,366	\$1,385,646	\$1,576,739	\$1,468,616	\$5,400,549
Public Safety					
Law Enforcement and Traffic Control	\$1,805,092	\$3,039,866	\$3,625,736	\$1,853,696	\$13,272,219
Fire and Rescue Services	\$567,907	\$2,514,301	\$346,250	\$1,227,155	\$11,078,451
Correction and Detention	\$1,973,209	\$2,206,601	\$1,759,614	\$2,314,934	\$8,803,885
Inspections	\$53,573	\$538,911	\$149,618	\$124,846	\$4,471,624
Other Protection	\$783,683	\$1,258,727	\$744,518	\$261,760	\$2,875,161
Sub-Total	\$5,183,464	\$9,558,406	\$6,625,736	\$5,782,391	\$40,501,340
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$2,007	--	--	\$44,205	\$4,883,211
Sanitation and Waste Removal	\$1,567,572	\$3,177,952	\$1,257,059	\$1,585,014	\$4,898,622
Maintenance of General Buildings and Grounds	\$433,889	\$622,918	\$422,431	\$445,632	\$2,928,171
Sub-Total	\$2,003,468	\$3,800,870	\$1,679,490	\$2,074,851	\$12,710,004
Health and Welfare					
Health	\$224,182	\$288,760	\$466,802	\$295,617	\$683,345
Mental Health and Mental Retardation	\$1,642,827	\$2,987,811	\$8,484,984	\$2,116,834	\$5,154,979
Welfare/Social Services	\$3,543,730	\$6,382,616	\$5,234,415	\$2,222,101	\$15,105,402
Sub-Total	\$5,410,739	\$9,659,187	\$14,186,201	\$4,634,552	\$20,943,726
Education					
Instruction	\$25,465,156	\$43,745,972	\$35,531,702	\$19,995,523	\$167,540,896
Administration, Attendance, and Health	\$4,232,869	\$1,880,420	\$1,472,603	\$1,308,521	\$8,827,200
Pupil Transportation Services	\$1,679,614	\$3,524,527	\$2,065,352	\$2,536,897	\$15,747,133
Operation and Maintenance Services	\$6,856,741	\$5,516,497	\$5,029,006	\$3,200,057	\$20,091,391
School Food Services and Other Non-Instructional Operations	\$1,571,137	\$1,617,014	\$1,854,684	\$1,155,041	\$8,766,770
Contributions to Community Colleges	\$24,972	\$31,219	\$41,208	--	\$29,630
Sub-Total	\$39,830,489	\$56,315,649	\$45,994,555	\$28,196,039	\$221,003,020
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$369,080	\$756,174	\$43,500	--	\$3,271,733
Cultural Enrichment	--	\$24,870	--	\$25,000	\$19,045
Public Libraries	\$326,446	\$595,661	\$1,189,196	\$309,040	\$4,307,224
Sub-Total	\$695,526	\$1,376,705	\$1,232,696	\$334,040	\$7,598,002
Community Development					
Planning and Community Development	\$706,597	\$559,369	\$1,977,137	\$680,747	\$4,277,831
Environmental Management	\$302,093	\$25,825	\$15,700	\$103,867	--
Cooperative Extension Program	\$62,973	\$143,316	\$82,567	\$37,435	\$100,585
Sub-Total	\$1,071,663	\$728,510	\$2,075,404	\$822,049	\$4,378,416
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$56,669,220	\$84,914,752	\$74,892,375	\$44,445,054	\$321,751,198

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, 2007, 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 2007  
 [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	\$818,059	\$213,597	\$105,425	\$83,291	\$309,512
General and Financial Administration	\$9,704,413	\$767,374	\$1,289,652	\$1,931,318	\$2,387,236
Board of Elections	\$357,956	\$79,349	\$125,828	\$183,024	\$113,230
Sub-Total	\$10,880,428	\$1,060,320	\$1,520,905	\$2,197,633	\$2,809,978
Judicial Administration					
Courts	\$3,892,359	\$443,304	\$451,170	\$1,706,465	\$1,150,053
Commonwealth's Attorney	\$2,275,281	\$108,409	\$377,288	\$949,810	\$567,634
Sub-Total	\$6,167,640	\$551,713	\$828,458	\$2,656,275	\$1,717,687
Public Safety					
Law Enforcement and Traffic Control	\$16,143,732	\$885,794	\$1,677,283	\$2,995,591	\$2,464,407
Fire and Rescue Services	\$10,896,720	\$451,538	\$1,328,945	\$1,125,590	\$474,547
Correction and Detention	\$13,668,180	\$335,012	\$1,564,334	\$8,889,547	\$3,890,075
Inspections	\$4,734,444	\$90,542	\$202,960	\$182,466	\$541,422
Other Protection	\$796,373	\$129,424	\$221,474	\$490,272	\$1,506,161
Sub-Total	\$46,239,449	\$1,892,310	\$4,994,996	\$13,683,466	\$8,876,612
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	--	\$957,889	\$1,040,078
Sanitation and Waste Removal	\$1,396,954	\$528,206	\$186,664	\$2,376,499	\$3,364,780
Maintenance of General Buildings and Grounds	\$3,501,246	\$399,596	\$660,812	\$1,946,192	\$395,003
Sub-Total	\$4,898,200	\$927,802	\$847,476	\$5,280,580	\$4,799,861
Health and Welfare					
Health	\$757,922	\$265,599	\$162,930	\$346,083	\$255,977
Mental Health and Mental Retardation	\$5,622,467	\$1,690,302	\$1,465,531	\$7,952,160	\$2,372,851
Welfare/Social Services	\$13,059,224	\$1,894,536	\$2,810,139	\$6,541,468	\$7,020,273
Sub-Total	\$19,439,613	\$3,850,437	\$4,438,600	\$14,839,711	\$9,649,101
Education					
Instruction	\$165,052,731	\$10,321,313	\$15,460,727	\$46,077,021	\$36,026,433
Administration, Attendance, and Health	\$12,895,867	\$787,448	\$891,861	\$1,661,014	\$1,684,134
Pupil Transportation Services	\$13,024,682	\$896,382	\$1,700,029	\$3,966,844	\$2,369,720
Operation and Maintenance Services	\$19,768,422	\$1,997,756	\$1,868,922	\$5,121,899	\$5,679,357
School Food Services and Other Non-Instructional Operations	\$9,208,480	\$643,428	\$834,590	\$2,904,928	\$2,000,892
Contributions to Community Colleges	\$19,154	\$1,073	\$2,922	\$108,568	\$26,037
Sub-Total	\$219,969,336	\$14,647,400	\$20,759,051	\$59,840,274	\$47,786,573
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$5,291,550	\$341,879	\$20,000	\$220,598	\$2,378,836
Cultural Enrichment	--	\$12,500	\$10,000	\$84,871	\$19,000
Public Libraries	\$4,644,274	\$202,342	\$213,689	\$940,555	\$385,000
Sub-Total	\$9,935,824	\$556,721	\$243,689	\$1,246,024	\$2,782,836
Community Development					
Planning and Community Development	\$4,968,734	\$455,442	\$1,022,079	\$2,486,799	\$579,659
Environmental Management	--	\$8,700	\$188,954	--	\$72,935
Cooperative Extension Program	\$192,108	\$66,963	\$44,465	\$94,670	\$82,050
Sub-Total	\$5,160,842	\$531,105	\$1,255,498	\$2,581,469	\$734,644
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$322,691,332	\$24,017,808	\$34,888,673	\$102,325,432	\$79,157,292

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, 2007, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 1.2  
 Absolute Distribution  
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 Counties and Cities in Virginia  
 FY 2007  
 [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	\$133,444	\$56,420	\$424,381	\$210,751	\$291,258
General and Financial Administration	\$2,297,692	\$1,584,831	\$1,983,114	\$956,452	\$6,807,470
Board of Elections	\$168,833	\$100,897	\$133,891	\$117,126	\$310,057
Sub-Total	\$2,599,969	\$1,742,148	\$2,541,386	\$1,284,329	\$7,408,785
Judicial Administration					
Courts	\$1,484,824	\$876,630	\$1,682,550	\$1,130,893	\$2,279,279
Commonwealth's Attorney	\$617,434	\$340,898	\$778,127	\$544,561	\$1,047,840
Sub-Total	\$2,102,258	\$1,217,528	\$2,460,677	\$1,675,454	\$3,327,119
Public Safety					
Law Enforcement and Traffic Control	\$3,586,195	\$1,476,178	\$3,889,519	\$2,307,195	\$7,398,873
Fire and Rescue Services	\$2,272,044	\$855,800	\$441,515	\$586,926	\$10,186,271
Correction and Detention	\$3,639,859	\$4,089,685	\$5,092,836	\$2,569,137	\$5,649,052
Inspections	\$189,461	\$106,871	\$244,799	\$180,320	\$939,184
Other Protection	\$352,612	\$798,657	\$308,166	\$98,662	\$2,370,128
Sub-Total	\$10,040,171	\$7,327,191	\$9,976,835	\$5,742,240	\$26,543,508
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$130,248	\$61,078	\$433,890	--	--
Sanitation and Waste Removal	\$1,933,981	\$1,738,579	\$4,212,601	\$2,015,291	\$4,567,257
Maintenance of General Buildings and Grounds	\$658,879	\$566,049	\$486,575	\$887,986	\$6,388,124
Sub-Total	\$2,723,108	\$2,365,706	\$5,133,066	\$2,903,277	\$10,955,381
Health and Welfare					
Health	\$496,925	\$208,354	\$450,102	\$288,081	\$2,789,803
Mental Health and Mental Retardation	\$5,990,180	\$1,697,831	\$3,973,774	\$6,420,461	\$4,273,910
Welfare/Social Services	\$5,978,899	\$3,109,261	\$8,073,429	\$5,581,691	\$5,834,716
Sub-Total	\$12,466,004	\$5,015,446	\$12,497,305	\$12,290,233	\$12,898,429
Education					
Instruction	\$51,712,733	\$12,119,670	\$49,198,729	\$28,700,880	\$85,128,869
Administration, Attendance, and Health	\$2,475,394	\$935,295	\$1,666,106	\$946,393	\$8,469,089
Pupil Transportation Services	\$4,378,681	\$1,732,930	\$3,051,789	\$2,235,998	\$6,571,712
Operation and Maintenance Services	\$6,576,113	\$1,634,391	\$5,218,681	\$4,658,618	\$11,820,642
School Food Services and Other Non-Instructional Operations	\$2,995,566	\$887,091	\$2,949,980	\$1,663,630	\$4,121,810
Contributions to Community Colleges	\$125,043	\$7,821	\$51,142	\$40,750	--
Sub-Total	\$68,263,530	\$17,317,198	\$62,136,427	\$38,246,269	\$116,112,122
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$980,191	\$113,643	\$39,980	\$305,961	\$1,884,053
Cultural Enrichment	\$355,286	\$30,615	\$12,000	\$48,226	\$3,619,267
Public Libraries	\$1,339,743	\$339,427	\$1,224,296	\$383,405	\$2,343,349
Sub-Total	\$2,675,220	\$483,685	\$1,276,276	\$737,592	\$7,846,669
Community Development					
Planning and Community Development	\$3,838,790	\$519,388	\$1,459,616	\$1,748,791	\$3,820,912
Environmental Management	\$33,794	\$17,740	--	\$11,000	\$646,952
Cooperative Extension Program	\$99,839	\$50,341	\$59,486	\$51,334	\$65,967
Sub-Total	\$3,972,423	\$587,469	\$1,519,102	\$1,811,125	\$4,533,831
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$104,842,683	\$36,056,371	\$97,541,074	\$64,690,519	\$189,625,844

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, 2007, 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 2007

[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	\$980,826	\$46,838	\$49,364	\$198,423	\$185,205
General and Financial Administration	\$34,591,370	\$937,895	\$2,452,568	\$808,939	\$8,810,015
Board of Elections	\$1,023,328	\$57,497	\$126,573	\$51,022	\$303,673
Sub-Total	\$36,595,524	\$1,042,230	\$2,628,505	\$1,058,384	\$9,298,893
Judicial Administration					
Courts	\$12,524,360	\$191,845	\$875,795	\$456,555	\$2,049,904
Commonwealth's Attorney	\$2,870,093	\$17,227	\$584,095	\$198,274	\$844,158
Sub-Total	\$15,394,453	\$209,072	\$1,459,890	\$654,829	\$2,894,062
Public Safety					
Law Enforcement and Traffic Control	\$53,397,093	\$2,083,402	\$5,344,105	\$1,050,219	\$12,509,143
Fire and Rescue Services	\$30,492,396	\$52,312	\$3,879,113	\$167,126	\$7,390,388
Correction and Detention	\$14,901,205	\$377,991	\$2,513,338	\$590,843	\$8,526,263
Inspections	\$7,005,047	\$370,138	\$200,523	\$145,568	\$746,266
Other Protection	\$1,715,770	\$358,788	\$128,403	\$279,110	\$2,217,472
Sub-Total	\$107,511,511	\$3,242,631	\$12,065,482	\$2,232,866	\$31,389,532
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$18,338,418	\$1,348,085	\$2,651,844	\$1,290,118	\$6,291,092
Sanitation and Waste Removal	\$8,326,679	\$2,377,261	\$6,769,055	\$542,421	\$2,274,069
Maintenance of General Buildings and Grounds	\$10,476,870	\$691,440	\$234,185	\$252,917	\$1,190,989
Sub-Total	\$37,141,967	\$4,416,786	\$9,655,084	\$2,085,456	\$9,756,150
Health and Welfare					
Health	\$7,373,902	\$72,653	\$493,367	\$86,386	\$657,283
Mental Health and Mental Retardation	\$28,673,454	\$372,112	\$2,333,186	\$1,189,026	\$10,935,201
Welfare/Social Services	\$57,614,633	\$597,134	\$4,728,352	\$1,953,329	\$24,563,480
Sub-Total	\$93,661,989	\$1,041,899	\$7,554,905	\$3,228,741	\$36,155,964
Education					
Instruction	\$152,608,999	\$5,655,372	\$18,136,936	\$8,354,276	\$47,244,367
Administration, Attendance, and Health	\$15,515,910	\$634,665	\$1,181,566	\$389,679	\$4,216,904
Pupil Transportation Services	\$7,060,339	\$555,236	\$832,944	\$327,843	\$2,597,386
Operation and Maintenance Services	\$15,868,515	--	\$1,749,774	\$1,024,033	\$6,560,918
School Food Services and Other Non-Instructional Operations	\$4,808,558	--	\$1,042,819	\$427,612	\$1,810,696
Contributions to Community Colleges	\$12,548	\$3,941	\$37,032	\$9,920	\$15,552
Sub-Total	\$195,874,869	\$6,849,214	\$22,981,071	\$10,533,363	\$62,445,823
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$21,642,346	\$828,549	\$2,753,346	\$1,381,049	\$8,728,435
Cultural Enrichment	\$3,190,023	\$124,045	\$20,500	-\$3,127	\$242,571
Public Libraries	\$7,439,172	\$208,192	\$993,064	\$142,272	\$1,370,561
Sub-Total	\$32,271,541	\$1,160,786	\$3,766,910	\$1,520,194	\$10,341,567
Community Development					
Planning and Community Development	\$30,353,224	\$251,400	\$2,549,299	\$192,075	\$3,828,995
Environmental Management	\$1,351,386	\$1,700	\$12,630	\$2,000	\$35,593
Cooperative Extension Program	--	\$3,994	--	--	\$40,936
Sub-Total	\$31,704,610	\$257,094	\$2,561,929	\$194,075	\$3,905,524
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$550,156,464	\$18,219,712	\$62,673,776	\$21,507,908	\$166,187,515

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, 2007, 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 2007  
 [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	\$900,298	\$170,322	\$51,089	\$116,491	\$145,831
General and Financial Administration	\$25,081,252	\$2,397,588	\$1,239,606	\$3,633,738	\$928,224
Board of Elections	\$685,313	\$148,338	\$74,353	\$154,219	\$52,121
Sub-Total	\$26,666,863	\$2,716,248	\$1,365,048	\$3,904,448	\$1,126,176
Judicial Administration					
Courts	\$13,649,742	\$1,204,217	\$72,151	\$1,559,137	\$1,731,526
Commonwealth's Attorney	\$3,076,159	\$683,458	\$21,936	\$1,134,202	--
Sub-Total	\$16,725,901	\$1,887,675	\$94,087	\$2,693,339	\$1,731,526
Public Safety					
Law Enforcement and Traffic Control	\$40,499,121	\$5,138,335	\$1,286,635	\$9,346,147	\$2,537,105
Fire and Rescue Services	\$38,667,973	\$3,309,264	\$560,220	\$7,260,865	\$270,950
Correction and Detention	\$22,372,537	\$4,072,421	\$119,100	\$6,152,653	\$1,656,646
Inspections	\$3,465,193	\$215,334	\$115,969	\$587,567	\$158,363
Other Protection	\$577,457	\$107,104	\$497,963	\$1,366,724	\$104,627
Sub-Total	\$105,582,281	\$12,842,458	\$2,579,887	\$24,713,956	\$4,727,691
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$29,121,628	\$2,644,962	\$1,479,425	\$7,086,399	\$933,026
Sanitation and Waste Removal	\$19,072,251	\$1,403,546	\$936,423	\$3,706,103	\$871,481
Maintenance of General Buildings and Grounds	\$7,368,076	\$535,602	\$570,059	\$2,952,698	\$369,335
Sub-Total	\$55,561,955	\$4,584,110	\$2,985,907	\$13,745,200	\$2,173,842
Health and Welfare					
Health	\$7,251,759	\$176,800	\$87,192	\$608,824	\$62,598
Mental Health and Mental Retardation	\$15,525,409	\$1,770,362	\$1,552,886	\$7,100,533	\$954,189
Welfare/Social Services	\$22,751,978	\$3,084,065	\$1,246,114	\$11,095,844	\$1,262,086
Sub-Total	\$45,529,146	\$5,031,227	\$2,886,192	\$18,805,201	\$2,278,873
Education					
Instruction	\$322,258,097	\$24,181,662	\$7,825,606	\$51,732,129	\$6,082,394
Administration, Attendance, and Health	\$16,399,762	\$1,455,341	\$525,317	\$2,919,507	\$350,459
Pupil Transportation Services	\$22,432,580	\$729,107	\$255,354	\$2,052,422	\$667,786
Operation and Maintenance Services	\$38,683,190	\$3,929,304	\$918,945	\$8,581,431	\$876,876
School Food Services and Other Non-Instructional Operations	\$12,595,029	\$930,530	\$513,557	\$3,112,425	\$400,485
Contributions to Community Colleges	\$75,000	\$3,844	\$3,314	\$10,545	\$1,216
Sub-Total	\$412,443,658	\$31,229,788	\$10,042,093	\$68,408,459	\$8,379,216
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$7,574,490	\$1,591,443	\$826,335	\$5,110,205	\$157,833
Cultural Enrichment	\$219,964	\$96,276	\$297,208	\$10,000	--
Public Libraries	\$7,934,209	\$645,896	\$120,400	\$1,135,045	\$139,112
Sub-Total	\$15,728,663	\$2,333,615	\$1,243,943	\$6,255,250	\$296,945
Community Development					
Planning and Community Development	\$14,183,464	\$378,601	\$113,132	\$6,239,271	\$606,439
Environmental Management	--	\$2,205	\$2,500	--	--
Cooperative Extension Program	\$384,439	--	\$16,932	\$24,642	\$26,512
Sub-Total	\$14,567,903	\$380,806	\$132,564	\$6,263,913	\$632,951
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$692,806,370	\$61,005,927	\$21,329,721	\$144,789,766	\$21,347,220

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, 2007, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 1.2  
 Absolute Distribution  
 of  
 Operating Expenditures by Category and Locality  
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 Counties and Cities in Virginia  
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 [The symbol '-' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Fairfax City	Falls Church City	Franklin City	Fredericksburg City	Galax City
General Government Administration					
Legislative	\$233,694	\$177,955	\$284,219	\$283,176	\$15,687
General and Financial Administration	\$7,171,083	\$3,377,473	\$1,751,695	\$4,257,795	\$1,265,169
Board of Elections	\$185,865	\$130,590	\$119,903	\$179,256	\$52,703
Sub-Total	\$7,590,642	\$3,686,018	\$2,155,817	\$4,720,227	\$1,333,559
Judicial Administration					
Courts	\$609,652	\$622,726	\$229,852	\$1,964,851	\$19,150
Commonwealth's Attorney	\$29,741	\$29,111	\$46,855	\$899,029	--
Sub-Total	\$639,393	\$651,837	\$276,707	\$2,863,880	\$19,150
Public Safety					
Law Enforcement and Traffic Control	\$10,880,371	\$4,566,069	\$2,545,784	\$7,151,118	\$1,701,636
Fire and Rescue Services	\$9,784,905	\$1,748,511	\$1,962,913	\$4,234,557	\$155,580
Correction and Detention	\$969,257	\$1,738,342	\$1,725,464	\$6,989,871	\$134,506
Inspections	\$1,523,095	\$406,299	\$407,099	\$892,027	\$137,993
Other Protection	--	\$146,451	\$219,532	\$1,384,825	\$40,673
Sub-Total	\$23,157,628	\$8,605,672	\$6,860,792	\$20,652,398	\$2,170,388
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$5,769,939	\$1,997,601	\$1,928,681	\$3,545,129	\$1,434,046
Sanitation and Waste Removal	\$2,696,933	\$998,837	\$969,461	\$1,951,361	\$1,001,060
Maintenance of General Buildings and Grounds	\$2,697,261	\$1,365,959	\$1,276,676	\$1,548,058	\$339,565
Sub-Total	\$11,164,133	\$4,362,397	\$4,174,818	\$7,044,548	\$2,774,671
Health and Welfare					
Health	\$886,040	\$152,282	\$162,722	\$215,998	\$98,063
Mental Health and Mental Retardation	\$1,902,051	\$859,719	\$2,127,743	\$4,823,475	\$1,836,926
Welfare/Social Services	\$2,428,465	\$2,606,957	\$1,732,468	\$6,350,222	\$1,430,042
Sub-Total	\$5,216,556	\$3,618,958	\$4,022,933	\$11,389,695	\$3,365,031
Education					
Instruction	\$26,434,176	\$24,973,042	\$11,915,159	\$24,643,476	\$8,856,995
Administration, Attendance, and Health	\$1,929,913	\$3,042,824	\$1,147,983	\$2,495,671	\$508,022
Pupil Transportation Services	\$1,695,726	\$745,313	\$529,613	\$1,088,287	\$392,612
Operation and Maintenance Services	\$3,869,570	\$3,664,391	\$1,347,907	\$3,386,802	\$967,642
School Food Services and Other Non-Instructional Operations	\$1,008,547	\$2,037,654	\$649,159	\$1,203,559	\$574,537
Contributions to Community Colleges	\$2,179	\$12,247	--	\$6,022	\$12,476
Sub-Total	\$34,940,111	\$34,475,471	\$15,589,821	\$32,823,817	\$11,312,284
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$3,298,245	\$1,151,685	\$669,577	\$2,570,856	\$1,149,065
Cultural Enrichment	\$561,237	\$517,842	--	\$162,559	\$98,991
Public Libraries	\$907,469	\$1,789,045	\$458,198	\$1,340,809	\$336,819
Sub-Total	\$4,766,951	\$3,458,572	\$1,127,775	\$4,074,224	\$1,584,875
Community Development					
Planning and Community Development	\$3,689,845	\$1,986,225	\$1,666,603	\$2,957,779	\$147,669
Environmental Management	--	\$231,782	--	\$11,000	\$53,685
Cooperative Extension Program	\$30,018	--	--	--	--
Sub-Total	\$3,719,863	\$2,218,007	\$1,666,603	\$2,968,779	\$201,354
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$91,195,277	\$61,076,932	\$35,875,266	\$86,537,568	\$22,761,312

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, 2007, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 1.2  
 Absolute Distribution  
 of  
 Operating Expenditures by Category and Locality  
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 Counties and Cities in Virginia  
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 [The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Hampton City	Harrisonburg City	Hopewell City	Lexington City	Lynchburg City
General Government Administration					
Legislative	\$717,148	\$219,840	\$212,467	\$53,423	--
General and Financial Administration	\$16,625,924	\$2,610,784	\$2,814,968	\$842,719	\$9,869,895
Board of Elections	\$366,765	\$153,966	\$131,420	\$48,783	\$170,833
Sub-Total	\$17,709,837	\$2,984,590	\$3,158,855	\$944,925	\$10,040,728
Judicial Administration					
Courts	\$3,876,073	\$657,683	\$1,051,331	\$162,997	\$3,713,625
Commonwealth's Attorney	\$2,467,852	\$207,738	\$449,114	--	\$1,893,924
Sub-Total	\$6,343,925	\$865,421	\$1,500,445	\$162,997	\$5,607,549
Public Safety					
Law Enforcement and Traffic Control	\$27,490,279	\$6,907,084	\$5,503,472	\$1,577,590	\$16,974,612
Fire and Rescue Services	\$22,620,337	\$5,916,701	\$2,789,172	\$382,453	\$15,091,439
Correction and Detention	\$19,028,646	\$2,824,168	\$5,184,190	\$168,434	\$11,787,835
Inspections	\$2,664,557	\$623,382	\$323,624	--	\$771,893
Other Protection	\$3,300,721	\$5,922,002	\$268,816	\$620,456	\$431,914
Sub-Total	\$75,104,540	\$22,193,337	\$14,069,274	\$2,748,933	\$45,057,693
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$17,703,288	\$8,467,108	\$3,652,684	\$1,377,083	\$10,294,065
Sanitation and Waste Removal	\$9,208,314	\$3,679,816	\$1,682,324	\$1,016,489	\$5,880,446
Maintenance of General Buildings and Grounds	\$7,869,332	\$2,199,696	\$27,963	\$405,726	\$3,988,532
Sub-Total	\$34,780,934	\$14,346,620	\$5,362,971	\$2,799,298	\$20,163,043
Health and Welfare					
Health	\$3,465,825	\$339,403	\$165,896	\$239,993	\$864,242
Mental Health and Mental Retardation	\$25,450,508	\$3,571,732	\$2,504,475	\$1,276,872	\$17,104,886
Welfare/Social Services	\$30,768,776	\$8,482,572	\$4,174,725	\$951,920	\$22,905,479
Sub-Total	\$59,685,109	\$12,393,707	\$6,845,096	\$2,468,785	\$40,874,607
Education					
Instruction	\$171,995,324	\$39,032,782	\$30,476,981	\$4,460,878	\$67,660,996
Administration, Attendance, and Health	\$13,702,170	\$2,516,090	\$1,844,033	\$351,750	\$2,977,647
Pupil Transportation Services	\$10,625,499	\$1,991,563	\$851,583	--	\$4,112,219
Operation and Maintenance Services	\$22,117,919	\$4,129,536	\$4,092,982	\$429,801	\$10,644,695
School Food Services and Other Non-Instructional Operations	\$8,417,737	\$1,768,319	\$1,895,150	\$155,321	\$2,767,756
Contributions to Community Colleges	--	\$46,484	\$9,181	--	--
Sub-Total	\$226,858,649	\$49,484,774	\$39,169,910	\$5,397,750	\$88,163,313
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$15,549,256	\$4,246,727	\$1,731,029	\$461,525	\$7,381,836
Cultural Enrichment	\$9,782,344	\$40,000	\$23,600	--	\$366,134
Public Libraries	\$3,052,884	\$687,863	\$761,581	\$84,701	\$1,618,182
Sub-Total	\$28,384,484	\$4,974,590	\$2,516,210	\$546,226	\$9,366,152
Community Development					
Planning and Community Development	\$21,987,033	\$2,441,432	\$936,563	\$685,735	\$7,238,833
Environmental Management	\$41,279	--	--	\$30,047	\$10,214
Cooperative Extension Program	\$149,577	--	--	--	\$28,580
Sub-Total	\$22,177,889	\$2,441,432	\$936,563	\$715,782	\$7,277,627
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$471,045,367	\$109,684,471	\$73,559,324	\$15,784,696	\$226,550,712

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, 2007, 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 2007  
 [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	\$491,015	\$227,142	\$41,637	\$686,518	\$1,942,939
General and Financial Administration	\$4,789,171	\$3,200,954	\$2,335,141	\$19,053,540	\$22,351,706
Board of Elections	\$251,560	\$126,204	\$90,428	\$461,993	\$540,550
Sub-Total	\$5,531,746	\$3,554,300	\$2,467,206	\$20,202,051	\$24,835,195
Judicial Administration					
Courts	\$492,042	\$188,804	\$1,163,211	\$4,549,316	\$6,466,328
Commonwealth's Attorney	\$288,343	\$99,545	\$651,109	\$3,059,130	\$6,685,525
Sub-Total	\$780,385	\$288,349	\$1,814,320	\$7,608,446	\$13,151,853
Public Safety					
Law Enforcement and Traffic Control	\$11,528,048	\$3,031,974	\$3,968,980	\$42,872,131	\$64,914,137
Fire and Rescue Services	\$3,233,673	\$1,896,143	\$2,015,340	\$29,670,814	\$39,304,416
Correction and Detention	\$4,100,019	\$869,294	\$2,759,584	\$26,504,078	\$43,556,677
Inspections	\$1,175,691	\$338,523	\$312,441	\$2,805,109	\$2,597,654
Other Protection	\$1,736,946	\$109,536	\$199,477	\$839,205	\$6,556,237
Sub-Total	\$21,774,377	\$6,245,470	\$9,255,822	\$102,691,337	\$156,929,121
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$5,895,102	\$691,532	\$3,781,856	\$22,176,420	\$38,032,930
Sanitation and Waste Removal	\$2,655,728	\$613,636	\$880,648	\$10,268,048	\$19,896,732
Maintenance of General Buildings and Grounds	\$466,068	\$1,058,374	\$770,015	\$7,974,289	\$23,820,304
Sub-Total	\$9,016,898	\$2,363,542	\$5,432,519	\$40,418,757	\$81,749,966
Health and Welfare					
Health	\$687,195	\$45,786	\$168,107	\$2,410,539	\$9,083,578
Mental Health and Mental Retardation	\$2,831,114	\$982,166	\$2,790,723	\$23,958,035	\$20,796,401
Welfare/Social Services	\$6,592,065	\$3,336,345	\$2,243,082	\$50,441,299	\$81,782,071
Sub-Total	\$10,110,374	\$4,364,297	\$5,201,912	\$76,809,873	\$111,662,050
Education					
Instruction	\$62,642,388	\$21,145,981	\$18,096,240	\$230,522,860	\$278,271,879
Administration, Attendance, and Health	\$3,886,081	\$2,023,719	\$3,512,827	\$23,016,917	\$11,835,570
Pupil Transportation Services	\$3,559,421	\$1,970,612	\$888,891	\$19,824,061	\$10,416,157
Operation and Maintenance Services	\$7,180,128	\$3,253,726	\$3,055,082	\$31,192,300	\$33,647,855
School Food Services and Other Non-Instructional Operations	\$2,346,235	\$1,010,345	\$1,195,435	\$12,544,686	\$23,216,117
Contributions to Community Colleges	--	\$13,560	\$13,004	--	\$6,000
Sub-Total	\$79,614,253	\$29,417,943	\$26,761,479	\$317,100,824	\$357,393,578
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$1,728,340	\$1,539,690	\$1,184,009	\$21,227,435	\$18,828,079
Cultural Enrichment	\$1,085,677	--	--	\$3,113,713	\$16,590,905
Public Libraries	\$1,632,864	\$563,845	\$501,731	\$5,192,018	\$8,142,857
Sub-Total	\$4,446,881	\$2,103,535	\$1,685,740	\$29,533,166	\$43,561,841
Community Development					
Planning and Community Development	\$2,267,470	\$225,682	\$3,963,697	\$22,734,913	\$23,701,575
Environmental Management	\$4,500	--	--	\$5,000	--
Cooperative Extension Program	\$144,209	--	\$9,234	\$260,156	--
Sub-Total	\$2,416,179	\$225,682	\$3,972,931	\$23,000,069	\$23,701,575
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$133,691,093	\$48,563,118	\$56,591,929	\$617,364,523	\$812,985,179

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, 2007, 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 2007  
 [The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Norton City	Petersburg City	Poquoson City	Portsmouth City	Radford City
General Government Administration					
Legislative	\$20,434	\$195,396	\$83,344	\$731,518	\$86,821
General and Financial Administration	\$747,789	\$2,522,247	\$1,753,165	\$13,801,855	\$1,882,949
Board of Elections	\$67,390	\$205,697	\$156,397	\$412,175	\$88,336
Sub-Total	\$835,613	\$2,923,340	\$1,992,906	\$14,945,548	\$2,058,106
Judicial Administration					
Courts	\$349,447	\$1,615,784	\$226,198	\$4,015,131	\$844,154
Commonwealth's Attorney	\$35,135	\$1,027,591	--	\$2,199,900	\$272,927
Sub-Total	\$384,582	\$2,643,375	\$226,198	\$6,215,031	\$1,117,081
Public Safety					
Law Enforcement and Traffic Control	\$1,475,807	\$10,583,217	\$2,356,534	\$25,420,250	\$2,818,094
Fire and Rescue Services	\$322,026	\$5,744,454	\$2,296,054	\$22,341,941	\$1,343,171
Correction and Detention	\$466,681	\$8,071,107	\$268,867	\$17,239,508	\$1,400,144
Inspections	\$73,476	\$502,539	\$238,428	\$3,248,622	\$146,496
Other Protection	\$32,844	\$214,901	\$165,935	\$2,910,969	\$674,403
Sub-Total	\$2,370,834	\$25,116,218	\$5,325,818	\$71,161,290	\$6,382,308
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$2,666,444	\$4,914,113	\$1,276,538	\$7,252,073	\$2,130,235
Sanitation and Waste Removal	\$490,088	\$1,235,276	\$625,806	\$10,722,871	\$1,393,585
Maintenance of General Buildings and Grounds	\$188,485	\$4,970,719	\$166,663	\$7,344,949	\$579,091
Sub-Total	\$3,345,017	\$11,120,108	\$2,069,007	\$25,319,893	\$4,102,911
Health and Welfare					
Health	\$56,502	\$718,408	\$232,777	\$1,654,779	\$79,105
Mental Health and Mental Retardation	\$657,965	\$4,155,777	\$815,487	\$9,060,868	\$2,239,005
Welfare/Social Services	\$1,074,402	\$13,612,638	\$659,531	\$30,137,651	\$1,861,059
Sub-Total	\$1,788,869	\$18,486,823	\$1,707,795	\$40,853,298	\$4,179,169
Education					
Instruction	\$5,177,262	\$38,670,637	\$17,061,283	\$122,629,529	\$10,896,720
Administration, Attendance, and Health	\$469,054	\$3,788,770	\$1,617,338	\$6,966,383	\$933,442
Pupil Transportation Services	\$148,434	\$1,593,198	\$877,621	\$5,799,707	\$377,445
Operation and Maintenance Services	\$686,525	\$5,318,222	\$1,828,392	\$15,016,369	\$1,408,824
School Food Services and Other Non-Instructional Operations	\$272,022	\$2,549,129	\$357,885	\$6,971,928	\$559,284
Contributions to Community Colleges	\$5,956	\$4,900	--	--	\$6,381
Sub-Total	\$6,759,253	\$51,924,856	\$21,742,519	\$157,383,916	\$14,182,096
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$414,337	\$1,406,203	\$811,274	\$9,393,637	\$1,105,242
Cultural Enrichment	\$15,720	\$798,862	--	\$1,948,462	\$18,833
Public Libraries	\$68,793	\$932,795	\$700,279	\$2,177,845	\$614,961
Sub-Total	\$498,850	\$3,137,860	\$1,511,553	\$13,519,944	\$1,739,036
Community Development					
Planning and Community Development	\$436,231	\$1,188,035	\$1,717,912	\$8,475,369	\$388,059
Environmental Management	--	\$178,018	--	--	\$2,899
Cooperative Extension Program	--	\$42,792	--	--	--
Sub-Total	\$436,231	\$1,408,845	\$1,717,912	\$8,475,369	\$390,958
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$16,419,249	\$116,761,425	\$36,293,708	\$337,874,289	\$34,151,665

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, 2007, 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 2007  
 [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	\$4,230,572	\$767,286	\$290,440	\$208,758	\$378,037
General and Financial Administration	\$40,900,601	\$10,478,112	\$3,241,211	\$2,578,158	\$7,711,276
Board of Elections	\$920,953	\$356,772	\$193,321	\$96,438	\$222,334
Sub-Total	\$46,052,126	\$11,602,170	\$3,724,972	\$2,883,354	\$8,311,647
Judicial Administration					
Courts	\$14,349,650	\$4,427,346	\$1,207,374	\$1,043,852	\$4,692,512
Commonwealth's Attorney	\$4,545,920	\$1,992,444	\$406,137	\$514,241	\$2,388,384
Sub-Total	\$18,895,570	\$6,419,790	\$1,613,511	\$1,558,093	\$7,080,896
Public Safety					
Law Enforcement and Traffic Control	\$97,482,845	\$20,361,218	\$6,484,455	\$5,177,367	\$15,989,948
Fire and Rescue Services	\$44,250,520	\$19,431,595	\$5,834,908	\$2,378,991	\$15,013,920
Correction and Detention	\$33,615,507	\$13,007,200	\$962,345	\$5,374,064	\$8,052,164
Inspections	\$1,823,443	\$2,094,200	\$455,024	\$444,398	\$2,006,016
Other Protection	\$2,151,867	\$4,321,493	\$612,210	\$54,145	\$471,887
Sub-Total	\$179,324,182	\$59,215,706	\$14,348,942	\$13,428,965	\$41,533,935
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$38,813,110	\$8,741,864	\$5,029,031	\$3,083,491	\$14,133,985
Sanitation and Waste Removal	\$297,706	\$8,293,277	\$5,590,536	\$2,656,272	\$5,536,650
Maintenance of General Buildings and Grounds	\$21,851,356	\$7,068,715	\$1,150,987	\$1,568,322	\$2,337,660
Sub-Total	\$60,962,172	\$24,103,856	\$11,770,554	\$7,308,085	\$22,008,295
Health and Welfare					
Health	\$7,129,791	\$1,303,289	\$252,521	\$252,109	\$970,511
Mental Health and Mental Retardation	\$34,456,353	\$15,736,149	\$3,609,854	\$7,193,440	\$8,262,645
Welfare/Social Services	\$97,455,170	\$37,931,530	\$1,911,167	\$4,091,795	\$12,453,511
Sub-Total	\$139,041,314	\$54,970,968	\$5,773,542	\$11,537,344	\$21,686,667
Education					
Instruction	\$245,589,607	\$106,551,386	\$31,307,865	\$24,048,857	\$95,900,146
Administration, Attendance, and Health	\$15,396,602	\$6,947,665	\$1,645,596	\$1,764,872	\$6,683,928
Pupil Transportation Services	\$11,028,144	\$7,146,215	\$1,072,488	\$884,857	\$8,151,912
Operation and Maintenance Services	\$33,092,220	\$14,221,442	\$2,699,715	\$2,368,740	\$11,221,351
School Food Services and Other Non-Instructional Operations	\$10,488,966	\$4,952,842	\$1,641,337	\$1,018,349	\$5,029,724
Contributions to Community Colleges	--	--	--	\$30,170	--
Sub-Total	\$315,595,539	\$139,819,550	\$38,367,001	\$30,115,845	\$126,987,061
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$12,809,821	\$7,555,765	\$4,176,752	\$2,170,396	\$6,163,396
Cultural Enrichment	\$5,943,421	\$600,471	\$463,927	\$77,499	--
Public Libraries	\$5,206,144	\$2,975,613	\$1,038,364	\$1,076,762	\$3,793,350
Sub-Total	\$23,959,386	\$11,131,849	\$5,679,043	\$3,324,657	\$9,956,746
Community Development					
Planning and Community Development	\$7,033,873	\$7,629,058	\$646,857	\$1,786,068	\$9,075,892
Environmental Management	\$1,751,048	\$143,614	--	\$87,424	--
Cooperative Extension Program	--	\$37,199	\$12,715	\$2,000	\$61,021
Sub-Total	\$8,784,921	\$7,809,871	\$659,572	\$1,875,492	\$9,136,913
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$792,615,210	\$315,073,760	\$81,937,137	\$72,031,835	\$246,702,160

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, 2007, 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 2007  
 [The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Virginia Beach City	Waynesboro City	Williamsburg City	Winchester City
General Government Administration				
Legislative	\$1,200,362	\$157,481	\$225,645	\$114,344
General and Financial Administration	\$46,655,552	\$2,266,157	\$1,711,232	\$3,292,639
Board of Elections	\$1,039,992	\$94,601	\$100,032	\$131,374
Sub-Total	\$48,895,906	\$2,518,239	\$2,036,909	\$3,538,357
Judicial Administration				
Courts	\$8,651,538	\$864,828	\$379,945	\$1,434,594
Commonwealth's Attorney	\$6,636,109	\$379,655	--	\$787,698
Sub-Total	\$15,287,647	\$1,244,483	\$379,945	\$2,222,292
Public Safety				
Law Enforcement and Traffic Control	\$89,544,009	\$4,029,330	\$3,988,134	\$7,104,384
Fire and Rescue Services	\$47,189,660	\$2,184,431	\$3,064,526	\$3,661,379
Correction and Detention	\$34,191,583	\$5,796,138	\$1,903,628	\$7,005,263
Inspections	\$1,423,812	\$398,712	\$446,460	\$589,004
Other Protection	\$5,826,773	\$976,059	\$134,052	\$1,438,383
Sub-Total	\$178,175,837	\$13,384,670	\$9,536,800	\$19,798,413
Public Works				
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$42,081,800	\$4,282,226	\$1,199,754	\$4,820,284
Sanitation and Waste Removal	\$30,826,861	\$1,605,427	\$807,777	\$986,946
Maintenance of General Buildings and Grounds	\$18,367,043	\$1,424,632	\$1,257,098	\$1,252,964
Sub-Total	\$91,275,704	\$7,312,285	\$3,264,629	\$7,060,194
Health and Welfare				
Health	\$2,625,996	\$287,320	\$248,651	\$205,040
Mental Health and Mental Retardation	\$40,369,926	\$4,575,042	\$1,479,884	\$1,814,354
Welfare/Social Services	\$61,698,984	\$3,163,097	\$1,695,966	\$7,311,719
Sub-Total	\$104,694,906	\$8,025,459	\$3,424,501	\$9,331,113
Education				
Instruction	\$580,769,965	\$22,225,995	\$5,771,874	\$36,086,628
Administration, Attendance, and Health	\$20,558,582	\$1,822,123	\$502,990	\$2,237,409
Pupil Transportation Services	\$32,095,470	\$1,012,002	\$452,422	\$1,706,489
Operation and Maintenance Services	\$86,866,029	\$2,966,881	\$727,577	\$2,507,295
School Food Services and Other Non-Instructional Operations	\$24,247,958	\$1,101,099	\$257,122	\$1,550,567
Contributions to Community Colleges	\$6,000	\$24,801	--	\$23,000
Sub-Total	\$744,544,004	\$29,152,901	\$7,711,985	\$44,111,388
Parks, Recreation, and Cultural Services				
Parks and Recreation	\$40,902,628	\$1,399,940	\$1,284,977	\$2,419,286
Cultural Enrichment	\$9,918,389	\$119,965	\$90,489	\$174,435
Public Libraries	\$15,907,159	\$903,768	\$983,631	\$539,326
Sub-Total	\$66,728,176	\$2,423,673	\$2,359,097	\$3,133,047
Community Development				
Planning and Community Development	\$64,889,971	\$932,848	\$5,136,851	\$1,802,401
Environmental Management	\$7,783	\$360,065	--	\$35,369
Cooperative Extension Program	\$225,385	--	--	--
Sub-Total	\$65,123,139	\$1,292,913	\$5,136,851	\$1,837,770
Nondepartmental/1				
Sub-Total	--	--	--	--
Grand Total	\$1,314,725,319	\$65,354,623	\$33,850,717	\$91,032,574

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, 2007, 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 2007  
[The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Counties	Cities	All Jurisdictions
General Government Administration			
Legislative	\$5.93	\$7.13	\$6.31
General and Financial Administration	\$92.11	\$134.45	\$105.41
Board of Elections	\$3.86	\$4.07	\$3.93
Sub-Total	\$101.90	\$145.66	\$115.64
Judicial Administration			
Courts	\$35.60	\$43.40	\$38.05
Commonwealth's Attorney	\$11.91	\$19.76	\$14.38
Sub-Total	\$47.51	\$63.16	\$52.43
Public Safety			
Law Enforcement and Traffic Control	\$154.97	\$265.63	\$189.74
Fire and Rescue Services	\$122.25	\$169.93	\$137.23
Correction and Detention	\$84.75	\$136.22	\$100.92
Inspections	\$17.81	\$17.45	\$17.69
Other Protection	\$22.05	\$20.46	\$21.55
Sub-Total	\$401.84	\$609.69	\$467.14
Public Works			
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$24.38	\$140.96	\$61.01
Sanitation and Waste Removal	\$55.66	\$75.30	\$61.83
Maintenance of General Buildings and Grounds	\$36.10	\$62.48	\$44.39
Sub-Total	\$116.14	\$278.73	\$167.23
Health and Welfare			
Health	\$25.78	\$21.61	\$24.47
Mental Health and Mental Retardation	\$103.92	\$132.33	\$112.84
Welfare/Social Services	\$176.41	\$262.53	\$203.46
Sub-Total	\$306.11	\$416.47	\$340.78
Education			
Instruction	\$1,287.32	\$1,253.06	\$1,276.56
Administration, Attendance, and Health	\$70.90	\$79.03	\$73.45
Pupil Transportation Services	\$100.12	\$70.22	\$90.72
Operation and Maintenance Services	\$171.72	\$163.35	\$169.09
School Food Services and Other Non-Instructional Operations	\$64.01	\$61.42	\$63.19
Contributions to Community Colleges	\$0.61	\$0.16	\$0.47
Sub-Total	\$1,694.68	\$1,627.24	\$1,673.49
Parks, Recreation, and Cultural Services			
Parks and Recreation	\$51.29	\$93.87	\$64.67
Cultural Enrichment	\$4.76	\$23.63	\$10.69
Public Libraries	\$31.05	\$35.04	\$32.30
Sub-Total	\$87.10	\$152.54	\$107.66
Community Development			
Planning and Community Development	\$80.53	\$111.01	\$90.11
Environmental Management	\$3.56	\$1.82	\$3.01
Cooperative Extension Program	\$1.74	\$0.63	\$1.39
Sub-Total	\$85.83	\$113.45	\$94.51
Nondepartmental/1			
Sub-Total	\$0.43	--	\$0.29
Grand Total	\$2,841.54	\$3,406.93	\$3,019.17

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, 2007](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia,

"Population Estimates for Virginia, Localities, Planning Districts, & Metropolitan Areas: Final 2006 & Provisional 2007" (electronic dataset), January 28, 2008.

Table 2.2

Per Capita Distribution/2  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2007  
[The symbol '-' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Accomack County	Albemarle County	Alleghany County	Amelia County	Amherst County
General Government Administration					
Legislative	\$6.26	\$5.42	\$6.36	\$25.24	\$7.14
General and Financial Administration	\$66.16	\$75.03	\$64.53	\$86.64	\$47.67
Board of Elections	\$3.98	\$4.06	\$6.78	\$6.26	\$4.27
Sub-Total	\$76.40	\$84.52	\$77.67	\$118.14	\$59.08
Judicial Administration					
Courts	\$24.73	\$37.74	\$52.62	\$24.90	\$30.57
Commonwealth's Attorney	\$7.83	\$9.25	\$24.67	\$15.95	\$24.98
Sub-Total	\$32.56	\$46.99	\$77.29	\$40.85	\$55.55
Public Safety					
Law Enforcement and Traffic Control	\$40.56	\$127.73	\$103.42	\$101.62	\$79.16
Fire and Rescue Services	\$75.48	\$87.17	\$70.98	\$12.72	\$43.89
Correction and Detention	\$55.34	\$79.93	\$91.81	\$138.25	\$50.49
Inspections	\$9.35	\$12.84	\$7.41	\$14.12	\$5.25
Other Protection	\$28.70	\$27.87	\$28.88	\$11.00	\$50.08
Sub-Total	\$209.42	\$335.55	\$302.51	\$277.72	\$228.88
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$3.19	\$37.50	--	\$0.32	\$0.84
Sanitation and Waste Removal	\$120.65	\$1.79	\$115.82	\$19.22	\$39.75
Maintenance of General Buildings and Grounds	\$29.71	\$0.07	\$48.22	\$48.12	\$19.59
Sub-Total	\$153.54	\$39.37	\$164.04	\$67.66	\$60.17
Health and Welfare					
Health	\$13.29	\$9.26	\$8.85	\$8.02	\$9.09
Mental Health and Mental Retardation	\$151.51	\$110.94	\$246.22	\$147.15	\$108.66
Welfare/Social Services	\$182.62	\$191.50	\$195.80	\$119.67	\$123.21
Sub-Total	\$347.42	\$311.70	\$450.88	\$274.84	\$240.97
Education					
Instruction	\$995.32	\$1,174.28	\$1,217.45	\$940.13	\$1,019.38
Administration, Attendance, and Health	\$59.20	\$104.28	\$104.00	\$88.69	\$55.85
Pupil Transportation Services	\$72.38	\$111.51	\$106.32	\$95.89	\$68.39
Operation and Maintenance Services	\$139.84	\$163.61	\$184.83	\$111.46	\$118.44
School Food Services and Other Non-Instructional Operations	\$57.04	\$43.20	\$77.98	\$47.75	\$55.93
Contributions to Community Colleges	\$1.14	\$0.24	\$0.54	\$0.08	\$0.56
Sub-Total	\$1,324.92	\$1,597.12	\$1,691.12	\$1,284.00	\$1,318.55
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$14.23	\$26.94	\$39.02	\$17.03	\$12.58
Cultural Enrichment	\$2.06	\$6.02	\$0.68	--	--
Public Libraries	\$11.81	\$35.56	\$7.25	\$17.51	\$24.20
Sub-Total	\$28.09	\$68.51	\$46.96	\$34.54	\$36.78
Community Development					
Planning and Community Development	\$45.33	\$212.91	\$18.32	\$15.97	\$12.24
Environmental Management	\$3.69	\$0.93	\$0.15	\$2.16	\$0.31
Cooperative Extension Program	\$3.00	\$1.30	\$1.85	\$3.21	\$7.75
Sub-Total	\$52.02	\$215.15	\$20.32	\$21.34	\$20.30
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$2,224.38	\$2,698.90	\$2,830.79	\$2,119.08	\$2,020.28

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, 2007, Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Population Estimates for Virginia, Localities, Planning Districts, & Metropolitan Areas: Final 2006 & Provisional 2007" (electronic dataset), January 28, 2008.

Table 2.2

Per Capita Distribution/2  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2007  
[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	\$11.31	\$5.55	\$4.20	\$22.00	\$2.38
General and Financial Administration	\$69.74	\$163.71	\$42.96	\$118.74	\$46.47
Board of Elections	\$6.59	\$4.58	\$2.89	\$2.43	\$4.43
Sub-Total	\$87.64	\$173.84	\$50.04	\$143.17	\$53.29
Judicial Administration					
Courts	\$37.30	\$47.60	\$13.30	\$55.84	\$28.48
Commonwealth's Attorney	\$25.36	\$21.25	\$11.16	\$20.22	\$9.96
Sub-Total	\$62.66	\$68.84	\$24.46	\$76.06	\$38.44
Public Safety					
Law Enforcement and Traffic Control	\$177.18	\$308.39	\$77.57	\$177.70	\$88.44
Fire and Rescue Services	\$15.40	\$299.97	\$68.52	\$121.30	\$56.89
Correction and Detention	\$23.36	\$155.80	\$65.75	\$17.70	\$41.72
Inspections	\$4.48	\$35.53	\$7.36	\$35.95	\$7.56
Other Protection	\$11.37	\$38.10	\$24.33	\$46.23	\$1.77
Sub-Total	\$231.80	\$837.79	\$243.53	\$398.88	\$196.39
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$138.50	\$2.89	--	--
Sanitation and Waste Removal	\$69.94	\$96.16	\$22.36	\$186.03	\$85.93
Maintenance of General Buildings and Grounds	\$25.57	\$56.02	\$18.09	\$40.56	\$24.04
Sub-Total	\$95.50	\$290.68	\$43.33	\$226.60	\$109.96
Health and Welfare					
Health	\$8.40	\$104.39	\$7.13	\$15.40	\$8.11
Mental Health and Mental Retardation	\$91.46	\$114.42	\$65.53	\$183.47	\$55.46
Welfare/Social Services	\$147.99	\$458.56	\$157.91	\$132.73	\$164.30
Sub-Total	\$247.85	\$677.37	\$230.56	\$331.59	\$227.87
Education					
Instruction	\$996.21	\$1,356.50	\$1,138.58	\$1,391.41	\$972.14
Administration, Attendance, and Health	\$81.24	\$141.44	\$48.37	\$96.08	\$43.67
Pupil Transportation Services	\$89.11	\$53.72	\$74.07	\$164.31	\$109.92
Operation and Maintenance Services	\$130.11	\$165.42	\$118.65	\$247.36	\$134.62
School Food Services and Other Non-Instructional Operations	\$56.23	\$92.12	\$55.85	\$108.47	\$66.06
Contributions to Community Colleges	\$0.03	\$0.15	\$0.07	\$0.75	\$0.44
Sub-Total	\$1,352.93	\$1,809.34	\$1,435.60	\$2,008.38	\$1,326.84
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$12.35	\$177.89	\$21.59	\$77.64	\$26.18
Cultural Enrichment	\$1.07	\$16.87	\$1.11	--	\$3.36
Public Libraries	\$12.43	\$74.59	\$16.68	\$53.33	\$24.29
Sub-Total	\$25.85	\$269.34	\$39.38	\$130.97	\$53.82
Community Development					
Planning and Community Development	\$46.66	\$109.20	\$18.30	\$194.22	\$79.01
Environmental Management	\$2.67	--	\$0.83	\$19.47	\$4.87
Cooperative Extension Program	\$1.77	--	\$2.31	\$7.52	\$1.24
Sub-Total	\$51.10	\$109.20	\$21.44	\$221.22	\$85.11
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$2,155.34	\$4,236.41	\$2,088.34	\$3,536.87	\$2,091.72

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.

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Table 2.2

Per Capita Distribution/<sup>2</sup>  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2007

[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	\$13.27	\$8.82	\$10.22	\$13.66	\$7.53
General and Financial Administration	\$83.82	\$57.25	\$49.35	\$66.25	\$63.47
Board of Elections	\$9.41	\$4.62	\$5.33	\$7.09	\$5.88
Sub-Total	\$106.50	\$70.69	\$64.90	\$87.01	\$76.88
Judicial Administration					
Courts	\$52.06	\$44.52	\$36.11	\$61.19	\$36.56
Commonwealth's Attorney	\$13.83	\$18.89	\$17.45	\$20.85	\$9.25
Sub-Total	\$65.89	\$63.41	\$53.56	\$82.04	\$45.81
Public Safety					
Law Enforcement and Traffic Control	\$95.48	\$97.87	\$94.51	\$86.27	\$93.50
Fire and Rescue Services	\$24.97	\$48.41	\$17.91	\$51.72	\$19.82
Correction and Detention	\$41.28	\$43.48	\$99.75	\$95.11	\$110.67
Inspections	\$7.27	\$9.07	\$6.29	\$6.77	\$6.53
Other Protection	\$18.73	\$55.94	\$7.22	\$13.36	\$7.80
Sub-Total	\$187.73	\$254.76	\$225.67	\$253.22	\$238.32
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$0.37	--	--	\$41.73	--
Sanitation and Waste Removal	\$164.40	\$27.22	\$49.36	\$121.17	\$51.28
Maintenance of General Buildings and Grounds	\$50.97	\$26.06	\$22.25	\$39.23	\$28.12
Sub-Total	\$215.74	\$53.27	\$71.61	\$202.13	\$79.41
Health and Welfare					
Health	\$10.02	\$9.66	\$6.57	\$13.83	\$5.84
Mental Health and Mental Retardation	\$126.45	\$40.18	\$118.68	\$182.96	\$75.20
Welfare/Social Services	\$108.11	\$93.70	\$153.41	\$334.33	\$141.55
Sub-Total	\$244.57	\$143.54	\$278.67	\$531.12	\$222.59
Education					
Instruction	\$811.37	\$1,063.10	\$908.78	\$1,045.79	\$902.04
Administration, Attendance, and Health	\$75.10	\$56.48	\$39.73	\$53.92	\$55.05
Pupil Transportation Services	\$106.58	\$72.70	\$99.90	\$103.08	\$99.13
Operation and Maintenance Services	\$93.47	\$165.50	\$130.63	\$176.20	\$122.31
School Food Services and Other Non-Instructional Operations	\$56.62	\$61.26	\$61.06	\$75.19	\$53.90
Contributions to Community Colleges	\$1.14	\$0.14	\$0.25	\$4.08	\$4.00
Sub-Total	\$1,144.27	\$1,419.18	\$1,240.35	\$1,458.25	\$1,236.43
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$2.11	\$42.50	\$5.52	\$26.29	\$7.11
Cultural Enrichment	--	\$1.90	\$2.02	--	\$0.83
Public Libraries	\$19.26	\$24.19	\$17.25	\$18.92	\$7.36
Sub-Total	\$21.37	\$68.58	\$24.79	\$45.20	\$15.30
Community Development					
Planning and Community Development	\$54.76	\$15.62	\$15.14	\$228.77	\$7.10
Environmental Management	\$1.22	\$0.53	\$0.89	\$5.29	\$0.38
Cooperative Extension Program	\$8.32	\$2.48	\$3.58	\$2.27	\$2.84
Sub-Total	\$64.30	\$18.63	\$19.61	\$236.33	\$10.32
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	--	--	--
Grand Total	\$2,050.38	\$2,092.07	\$1,979.16	\$2,895.30	\$1,925.05

1

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

2

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Table 2.2

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Operating Expenditures by Category and Locality  
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Counties and Cities in Virginia  
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Expenditure Category	Campbell County	Caroline County	Carroll County	Charles City County	Charlotte County
General Government Administration					
Legislative	\$1.93	\$5.22	\$15.02	\$8.47	\$6.27
General and Financial Administration	\$53.84	\$88.20	\$34.49	\$294.84	\$72.53
Board of Elections	\$2.96	\$3.77	\$5.21	\$1.76	\$10.31
Sub-Total	\$58.73	\$97.19	\$54.71	\$305.07	\$89.10
Judicial Administration					
Courts	\$27.18	\$14.59	\$29.25	\$44.72	\$37.40
Commonwealth's Attorney	\$11.40	\$7.74	\$10.28	\$14.32	\$13.31
Sub-Total	\$38.58	\$22.33	\$39.53	\$59.04	\$50.70
Public Safety					
Law Enforcement and Traffic Control	\$65.08	\$120.26	\$45.32	\$104.65	\$112.35
Fire and Rescue Services	\$28.32	\$88.23	\$59.15	\$45.01	\$35.32
Correction and Detention	\$74.87	\$98.05	\$52.63	\$88.47	\$83.82
Inspections	\$5.47	\$15.67	\$4.26	\$16.87	\$0.82
Other Protection	\$23.86	\$37.06	\$9.41	\$19.87	\$4.11
Sub-Total	\$197.61	\$359.27	\$170.77	\$274.85	\$236.42
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$0.81	\$36.53	--	--	--
Sanitation and Waste Removal	\$39.54	\$59.52	\$16.04	\$67.79	\$62.96
Maintenance of General Buildings and Grounds	\$22.67	\$42.57	\$28.78	\$107.25	\$28.54
Sub-Total	\$63.02	\$138.62	\$44.82	\$175.04	\$91.50
Health and Welfare					
Health	\$8.89	\$14.86	\$6.88	\$12.25	\$7.84
Mental Health and Mental Retardation	\$108.70	\$98.78	\$258.77	\$14.73	\$195.30
Welfare/Social Services	\$203.26	\$128.15	\$125.57	\$217.89	\$409.96
Sub-Total	\$320.85	\$241.79	\$391.21	\$244.87	\$613.11
Education					
Instruction	\$1,119.00	\$1,061.10	\$953.58	\$1,133.41	\$1,139.59
Administration, Attendance, and Health	\$57.65	\$53.00	\$43.65	\$97.81	\$78.66
Pupil Transportation Services	\$79.15	\$96.65	\$98.79	\$120.81	\$109.61
Operation and Maintenance Services	\$137.69	\$109.25	\$123.47	\$258.95	\$189.04
School Food Services and Other Non-Instructional Operations	\$64.39	\$60.20	\$63.49	\$66.74	\$75.30
Contributions to Community Colleges	--	\$0.14	\$1.13	\$0.16	\$0.29
Sub-Total	\$1,457.88	\$1,380.33	\$1,284.12	\$1,677.87	\$1,592.50
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$16.59	\$14.64	\$8.50	\$46.11	\$1.23
Cultural Enrichment	\$0.10	--	--	\$12.12	\$3.03
Public Libraries	\$17.78	\$11.94	\$8.52	\$13.62	\$17.74
Sub-Total	\$34.47	\$26.58	\$17.02	\$71.84	\$22.00
Community Development					
Planning and Community Development	\$38.01	\$78.22	\$33.63	\$43.35	\$3.10
Environmental Management	\$0.20	\$1.44	\$0.29	\$1.49	\$9.19
Cooperative Extension Program	\$1.21	\$2.74	\$1.07	\$5.24	\$3.13
Sub-Total	\$39.42	\$82.40	\$34.99	\$50.08	\$15.41
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$2,210.55	\$2,348.52	\$2,037.17	\$2,858.68	\$2,710.74

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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Expenditure Category	Chesterfield County	Clarke County	Craig County	Culpeper County	Cumberland County
General Government Administration					
Legislative	\$1.92	\$4.08	\$6.00	\$5.63	\$11.66
General and Financial Administration	\$86.94	\$97.70	\$91.69	\$75.90	\$127.48
Board of Elections	\$2.88	\$6.15	\$10.72	\$3.75	\$7.73
Sub-Total	\$91.73	\$107.93	\$108.42	\$85.29	\$146.87
Judicial Administration					
Courts	\$33.38	\$15.67	\$62.66	\$31.29	\$49.09
Commonwealth's Attorney	\$12.53	\$18.76	\$15.04	\$20.95	\$8.90
Sub-Total	\$45.91	\$34.43	\$77.70	\$52.24	\$58.00
Public Safety					
Law Enforcement and Traffic Control	\$186.80	\$107.42	\$101.28	\$124.11	\$104.43
Fire and Rescue Services	\$149.12	\$63.89	\$9.43	\$23.39	\$40.69
Correction and Detention	\$124.30	\$54.67	\$6.23	\$59.29	\$182.04
Inspections	\$18.16	\$15.02	\$6.47	\$24.33	\$8.46
Other Protection	\$5.60	\$7.27	\$56.27	\$48.37	\$16.23
Sub-Total	\$483.99	\$248.26	\$179.68	\$279.48	\$351.84
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$25.40	--	--	--	--
Sanitation and Waste Removal	\$21.08	\$19.38	\$71.02	\$75.48	\$64.26
Maintenance of General Buildings and Grounds	\$17.29	\$56.79	\$21.07	\$26.15	\$50.28
Sub-Total	\$63.77	\$76.16	\$92.09	\$101.63	\$114.54
Health and Welfare					
Health	\$10.29	\$13.55	\$9.78	\$8.44	\$9.50
Mental Health and Mental Retardation	\$106.24	\$39.38	\$37.74	\$102.49	\$110.29
Welfare/Social Services	\$100.42	\$174.73	\$342.53	\$269.48	\$220.68
Sub-Total	\$216.96	\$227.66	\$390.05	\$380.41	\$340.47
Education					
Instruction	\$1,273.79	\$1,067.41	\$992.44	\$1,118.44	\$1,250.13
Administration, Attendance, and Health	\$62.00	\$85.21	\$72.46	\$72.11	\$108.64
Pupil Transportation Services	\$90.22	\$73.12	\$84.92	\$80.31	\$114.39
Operation and Maintenance Services	\$190.63	\$124.31	\$114.78	\$139.83	\$302.78
School Food Services and Other Non-Instructional Operations	\$52.25	\$44.95	\$60.00	\$62.35	\$84.61
Contributions to Community Colleges	--	\$0.93	\$0.10	\$0.17	\$0.23
Sub-Total	\$1,668.88	\$1,395.93	\$1,324.70	\$1,473.22	\$1,860.78
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$26.08	\$46.93	--	\$26.63	\$5.59
Cultural Enrichment	\$0.01	\$0.14	--	--	--
Public Libraries	\$26.80	\$17.43	\$1.67	\$20.73	\$11.31
Sub-Total	\$52.90	\$64.51	\$1.67	\$47.36	\$16.91
Community Development					
Planning and Community Development	\$48.69	\$80.86	\$16.83	\$23.83	\$37.26
Environmental Management	--	\$3.07	\$0.58	\$1.18	\$0.63
Cooperative Extension Program	\$1.19	\$5.08	\$6.03	\$2.36	\$3.98
Sub-Total	\$49.88	\$89.01	\$23.44	\$27.36	\$41.87
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$2,674.02	\$2,243.88	\$2,197.75	\$2,446.99	\$2,931.27

1

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

2

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Table 2.2

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Expenditure Category	Dickenson County	Dinwiddie County	Essex County	Fairfax County	Fauquier County
General Government Administration					
Legislative	\$5.77	\$2.93	\$51.59	\$4.40	\$4.72
General and Financial Administration	\$79.37	\$64.96	\$90.31	\$115.16	\$145.30
Board of Elections	\$9.49	\$3.65	\$9.66	\$3.27	\$5.26
Sub-Total	\$94.64	\$71.55	\$151.56	\$122.83	\$155.28
Judicial Administration					
Courts	\$57.62	\$38.03	\$41.36	\$35.47	\$57.58
Commonwealth's Attorney	\$14.95	\$14.64	\$22.97	\$2.33	\$12.65
Sub-Total	\$72.57	\$52.68	\$64.33	\$37.81	\$70.23
Public Safety					
Law Enforcement and Traffic Control	\$74.06	\$105.62	\$68.47	\$241.69	\$90.17
Fire and Rescue Services	\$18.81	\$64.78	\$67.69	\$199.87	\$93.85
Correction and Detention	\$79.47	\$83.46	\$176.79	\$64.24	\$97.60
Inspections	\$10.08	\$12.13	\$17.10	\$15.20	\$23.57
Other Protection	\$60.93	\$49.86	\$6.24	\$34.98	\$28.26
Sub-Total	\$243.36	\$315.86	\$336.29	\$555.98	\$333.45
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$40.99	\$1.36	--	\$22.56	--
Sanitation and Waste Removal	\$106.32	\$60.20	\$93.72	\$86.75	\$124.88
Maintenance of General Buildings and Grounds	\$22.06	\$48.61	\$25.88	\$50.98	\$80.64
Sub-Total	\$169.36	\$110.17	\$119.61	\$160.30	\$205.52
Health and Welfare					
Health	\$14.04	\$7.93	\$11.60	\$70.42	\$7.93
Mental Health and Mental Retardation	\$158.57	\$61.41	\$82.03	\$134.67	\$103.95
Welfare/Social Services	\$317.70	\$117.68	\$206.50	\$244.92	\$145.20
Sub-Total	\$490.32	\$187.02	\$300.13	\$450.01	\$257.07
Education					
Instruction	\$1,099.18	\$1,068.48	\$1,071.19	\$1,599.66	\$1,432.47
Administration, Attendance, and Health	\$86.53	\$68.80	\$86.08	\$71.45	\$65.23
Pupil Transportation Services	\$143.67	\$104.59	\$102.78	\$98.57	\$120.45
Operation and Maintenance Services	\$206.58	\$264.82	\$126.39	\$227.04	\$158.38
School Food Services and Other Non-Instructional Operations	\$96.27	\$61.25	\$57.05	\$62.14	\$60.57
Contributions to Community Colleges	\$4.90	\$0.34	\$0.56	\$0.14	\$3.84
Sub-Total	\$1,637.14	\$1,568.28	\$1,444.05	\$2,059.00	\$1,840.94
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$6.57	\$11.05	\$29.31	\$91.16	\$45.32
Cultural Enrichment	--	--	\$1.41	\$10.60	--
Public Libraries	\$46.00	\$13.82	\$13.64	\$37.22	\$31.27
Sub-Total	\$52.58	\$24.88	\$44.36	\$138.98	\$76.59
Community Development					
Planning and Community Development	\$181.35	\$24.10	\$4.80	\$128.48	\$71.17
Environmental Management	--	\$0.60	\$8.53	\$7.31	\$6.48
Cooperative Extension Program	\$4.55	\$2.51	\$3.62	\$0.13	\$2.15
Sub-Total	\$185.89	\$27.21	\$16.95	\$135.93	\$79.79
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	--	--	--
Grand Total	\$2,945.86	\$2,357.64	\$2,477.28	\$3,660.83	\$3,018.88

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	\$4.01	\$5.55	\$10.21	\$3.18	\$6.30
General and Financial Administration	\$43.93	\$70.02	\$63.51	\$82.62	\$61.36
Board of Elections	\$7.83	\$4.59	\$3.27	\$0.78	\$7.18
Sub-Total	\$55.76	\$80.17	\$76.98	\$86.58	\$74.83
Judicial Administration					
Courts	\$39.44	\$57.79	\$30.59	\$30.07	\$46.00
Commonwealth's Attorney	\$15.32	\$13.41	\$11.09	\$14.76	\$12.84
Sub-Total	\$54.76	\$71.20	\$41.68	\$44.83	\$58.84
Public Safety					
Law Enforcement and Traffic Control	\$66.40	\$41.18	\$66.56	\$123.42	\$112.14
Fire and Rescue Services	\$87.64	\$25.30	\$23.00	\$134.92	\$30.98
Correction and Detention	\$17.81	\$45.51	\$64.74	\$45.33	\$67.48
Inspections	\$10.19	\$7.27	\$7.52	\$20.21	\$10.58
Other Protection	\$20.52	\$32.64	\$51.70	\$13.16	\$27.31
Sub-Total	\$202.55	\$151.90	\$213.52	\$337.04	\$248.49
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	\$1.42	\$3.65	--
Sanitation and Waste Removal	\$80.48	\$33.53	\$30.99	\$107.42	\$3.57
Maintenance of General Buildings and Grounds	\$15.20	\$47.61	\$17.36	\$12.88	\$22.72
Sub-Total	\$95.68	\$81.13	\$49.77	\$123.96	\$26.29
Health and Welfare					
Health	\$14.06	\$10.44	\$5.84	\$4.67	\$6.33
Mental Health and Mental Retardation	\$142.76	\$78.40	\$43.15	\$34.65	\$199.37
Welfare/Social Services	\$114.46	\$179.66	\$178.41	\$111.83	\$150.03
Sub-Total	\$271.28	\$268.51	\$227.39	\$151.15	\$355.73
Education					
Instruction	\$918.42	\$1,082.24	\$1,012.64	\$1,357.70	\$1,028.08
Administration, Attendance, and Health	\$46.22	\$47.34	\$21.65	\$90.68	\$28.61
Pupil Transportation Services	\$103.49	\$86.89	\$109.96	\$106.12	\$97.08
Operation and Maintenance Services	\$135.75	\$111.09	\$132.81	\$145.93	\$139.62
School Food Services and Other Non-Instructional Operations	\$54.97	\$52.64	\$69.69	\$75.52	\$63.50
Contributions to Community Colleges	\$0.27	\$0.66	--	\$0.85	\$0.49
Sub-Total	\$1,259.13	\$1,380.84	\$1,346.75	\$1,776.80	\$1,357.38
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$5.36	\$21.17	\$13.13	\$72.76	\$50.85
Cultural Enrichment	--	\$0.44	--	--	-\$1.69
Public Libraries	\$17.32	\$9.82	\$13.54	\$6.31	\$1.96
Sub-Total	\$22.68	\$31.43	\$26.66	\$79.07	\$51.12
Community Development					
Planning and Community Development	\$31.81	\$15.04	\$58.44	\$29.57	\$13.50
Environmental Management	--	\$0.30	\$0.16	\$4.27	\$0.49
Cooperative Extension Program	\$5.16	\$2.96	\$1.41	\$2.20	\$3.44
Sub-Total	\$36.97	\$18.30	\$60.01	\$36.04	\$17.43
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$1,998.81	\$2,083.48	\$2,042.77	\$2,635.46	\$2,190.12

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, 2007, Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Population Estimates for Virginia, Localities, Planning Districts, & Metropolitan Areas: Final 2006 & Provisional 2007" (electronic dataset), January 28, 2008.

Table 2.2

Per Capita Distribution/2  
of  
Operating Expenditures by Category and Locality  
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Counties and Cities in Virginia  
FY 2007  
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Expenditure Category	Gloucester County	Goochland County	Grayson County	Greene County	Greensville County
General Government Administration					
Legislative	\$5.36	\$53.01	\$5.38	\$4.26	\$10.24
General and Financial Administration	\$108.00	\$140.18	\$33.64	\$65.17	\$103.14
Board of Elections	\$4.00	\$5.61	\$7.54	\$5.58	\$7.39
Sub-Total	\$117.36	\$198.80	\$46.56	\$75.00	\$120.77
Judicial Administration					
Courts	\$40.92	\$45.45	\$46.96	\$45.04	\$57.42
Commonwealth's Attorney	\$13.42	\$18.96	\$16.16	\$13.46	\$35.84
Sub-Total	\$54.34	\$64.41	\$63.12	\$58.50	\$93.26
Public Safety					
Law Enforcement and Traffic Control	\$101.79	\$82.57	\$68.20	\$126.25	\$102.87
Fire and Rescue Services	\$47.18	\$101.45	\$19.54	\$37.38	\$27.09
Correction and Detention	\$78.12	\$33.96	\$58.84	\$56.57	\$175.46
Inspections	\$22.35	\$21.50	\$5.94	\$24.27	\$9.13
Other Protection	\$9.83	\$11.01	\$3.29	\$13.67	\$39.74
Sub-Total	\$259.27	\$250.50	\$155.81	\$258.15	\$354.29
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$5.94	\$7.04	--	--	\$1.63
Sanitation and Waste Removal	\$1.07	\$78.14	\$86.09	\$104.48	\$93.98
Maintenance of General Buildings and Grounds	\$40.51	\$40.75	\$12.86	\$19.19	\$63.80
Sub-Total	\$47.52	\$125.93	\$98.94	\$123.67	\$159.41
Health and Welfare					
Health	\$9.31	\$10.44	\$9.55	\$24.70	\$6.55
Mental Health and Mental Retardation	\$104.18	\$124.53	\$205.48	\$107.47	\$96.72
Welfare/Social Services	\$101.79	\$158.52	\$134.70	\$177.68	\$158.46
Sub-Total	\$215.27	\$293.49	\$349.72	\$309.84	\$261.73
Education					
Instruction	\$1,158.87	\$884.84	\$933.33	\$1,213.19	\$259.34
Administration, Attendance, and Health	\$65.62	\$34.65	\$40.63	\$73.98	\$47.63
Pupil Transportation Services	\$114.16	\$99.93	\$96.85	\$71.18	\$90.76
Operation and Maintenance Services	\$154.61	\$108.72	\$131.67	\$119.74	\$119.18
School Food Services and Other Non-Instructional Operations	\$57.69	\$41.08	\$69.20	\$55.05	\$54.43
Contributions to Community Colleges	\$17.62	--	\$1.17	\$0.69	\$8.29
Sub-Total	\$1,568.57	\$1,169.23	\$1,272.85	\$1,533.83	\$579.64
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$25.94	\$22.35	\$12.53	\$8.32	\$8.22
Cultural Enrichment	\$2.57	--	\$0.37	--	\$0.92
Public Libraries	\$23.48	\$24.31	\$8.84	\$16.41	\$13.61
Sub-Total	\$51.99	\$46.66	\$21.74	\$24.73	\$22.74
Community Development					
Planning and Community Development	\$26.38	\$49.22	\$19.28	\$72.40	\$128.91
Environmental Management	\$1.41	\$10.38	\$0.35	\$0.26	\$0.84
Cooperative Extension Program	\$2.31	\$2.98	\$2.93	\$3.10	\$3.87
Sub-Total	\$30.10	\$62.58	\$22.56	\$75.76	\$133.62
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$2,344.42	\$2,211.60	\$2,031.29	\$2,459.48	\$1,725.47

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, 2007, Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Population Estimates for Virginia, Localities, Planning Districts, & Metropolitan Areas: Final 2006 & Provisional 2007" (electronic dataset), January 28, 2008.

Table 2.2

Per Capita Distribution/2  
of  
Operating Expenditures by Category and Locality  
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Counties and Cities in Virginia  
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Expenditure Category	Halifax County	Hanover County	Henrico County	Henry County	Highland County
General Government Administration					
Legislative	\$5.99	\$6.14	\$3.99	\$2.61	\$52.90
General and Financial Administration	\$42.61	\$78.56	\$183.48	\$37.96	\$158.06
Board of Elections	\$1.73	\$3.11	\$4.14	\$2.99	\$22.89
Sub-Total	\$50.34	\$87.82	\$191.61	\$43.56	\$233.85
Judicial Administration					
Courts	\$30.07	\$25.33	\$26.53	\$31.39	\$108.64
Commonwealth's Attorney	\$18.93	\$13.90	\$16.20	\$12.09	\$31.70
Sub-Total	\$49.00	\$39.23	\$42.73	\$43.48	\$140.34
Public Safety					
Law Enforcement and Traffic Control	\$56.36	\$171.80	\$222.47	\$83.99	\$225.20
Fire and Rescue Services	\$42.98	\$153.54	\$156.14	\$33.76	\$32.30
Correction and Detention	\$109.59	\$96.19	\$108.60	\$30.41	\$50.17
Inspections	\$6.77	\$15.27	\$15.41	\$5.62	\$27.26
Other Protection	\$5.42	\$9.91	\$8.51	\$32.22	\$238.87
Sub-Total	\$221.13	\$446.71	\$511.13	\$185.99	\$573.80
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$15.30	\$108.71	\$0.87	\$1.69
Sanitation and Waste Removal	\$32.85	\$37.66	\$36.14	\$25.39	\$103.64
Maintenance of General Buildings and Grounds	\$28.85	\$17.21	\$17.47	\$27.25	\$39.12
Sub-Total	\$61.70	\$70.17	\$162.31	\$53.52	\$144.45
Health and Welfare					
Health	\$7.33	\$11.15	\$5.55	\$5.36	\$45.48
Mental Health and Mental Retardation	\$114.97	\$100.49	\$96.31	\$90.56	\$121.95
Welfare/Social Services	\$199.72	\$110.27	\$112.78	\$73.86	\$104.54
Sub-Total	\$322.01	\$221.91	\$214.64	\$169.78	\$271.97
Education					
Instruction	\$1,137.61	\$1,295.45	\$1,128.39	\$961.63	\$1,180.97
Administration, Attendance, and Health	\$67.82	\$85.73	\$46.13	\$63.09	\$80.23
Pupil Transportation Services	\$119.79	\$80.96	\$77.47	\$93.91	\$117.92
Operation and Maintenance Services	\$199.73	\$129.12	\$127.87	\$144.34	\$187.93
School Food Services and Other Non-Instructional Operations	\$84.10	\$88.89	\$53.03	\$72.25	\$69.43
Contributions to Community Colleges	\$1.12	--	--	\$1.21	--
Sub-Total	\$1,610.16	\$1,680.14	\$1,432.89	\$1,336.43	\$1,636.48
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$6.56	\$32.09	\$55.24	\$15.42	--
Cultural Enrichment	--	--	--	\$1.05	--
Public Libraries	\$9.23	\$30.94	\$46.91	\$21.01	\$14.84
Sub-Total	\$15.79	\$63.02	\$102.16	\$37.49	\$14.84
Community Development					
Planning and Community Development	\$240.21	\$49.54	\$104.34	\$44.04	\$17.83
Environmental Management	\$0.77	\$0.90	--	\$0.02	--
Cooperative Extension Program	\$4.26	\$0.73	\$0.85	\$0.84	\$16.00
Sub-Total	\$245.24	\$51.17	\$105.19	\$44.91	\$33.82
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$2,575.37	\$2,660.17	\$2,762.66	\$1,915.15	\$3,049.55

1

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

2

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Table 2.2

Per Capita Distribution/2  
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Operating Expenditures by Category and Locality  
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Expenditure Category	Isle of Wight County	James City County	King & Queen County	King George County	King William County
General Government Administration					
Legislative	\$10.82	\$4.31	\$4.66	\$4.66	\$7.87
General and Financial Administration	\$110.92	\$136.25	\$135.72	\$99.55	\$86.19
Board of Elections	\$4.83	\$3.97	\$13.01	\$5.45	\$7.44
Sub-Total	\$126.57	\$144.54	\$153.39	\$109.66	\$101.51
Judicial Administration					
Courts	\$29.27	\$75.30	\$58.04	\$52.61	\$52.71
Commonwealth's Attorney	\$9.41	\$12.19	\$24.99	\$21.17	\$12.83
Sub-Total	\$38.68	\$87.49	\$83.03	\$73.78	\$65.54
Public Safety					
Law Enforcement and Traffic Control	\$68.36	\$182.95	\$120.14	\$107.77	\$73.01
Fire and Rescue Services	\$33.33	\$148.42	\$19.91	\$88.25	\$26.62
Correction and Detention	\$52.14	\$57.48	\$176.24	\$171.07	\$100.18
Inspections	\$13.34	\$21.88	\$15.31	\$5.57	\$18.49
Other Protection	\$41.94	\$9.81	\$15.09	\$9.80	\$24.21
Sub-Total	\$209.11	\$420.55	\$346.69	\$382.46	\$242.50
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$14.17	--	--	\$14.56	--
Sanitation and Waste Removal	\$65.89	\$27.99	\$63.28	\$15.82	\$68.64
Maintenance of General Buildings and Grounds	\$41.59	\$76.47	\$45.40	\$36.08	\$36.21
Sub-Total	\$121.66	\$104.46	\$108.68	\$66.46	\$104.85
Health and Welfare					
Health	\$21.95	\$11.53	\$11.61	\$11.52	\$10.54
Mental Health and Mental Retardation	\$134.55	\$85.60	\$105.03	\$74.79	\$115.54
Welfare/Social Services	\$109.14	\$94.17	\$239.24	\$151.81	\$102.18
Sub-Total	\$265.64	\$191.30	\$355.88	\$238.12	\$228.25
Education					
Instruction	\$1,126.86	\$1,244.09	\$1,146.22	\$1,081.28	\$994.23
Administration, Attendance, and Health	\$58.21	\$99.42	\$110.77	\$45.92	\$79.75
Pupil Transportation Services	\$88.14	\$87.72	\$156.58	\$118.99	\$92.65
Operation and Maintenance Services	\$192.60	\$142.54	\$143.85	\$141.60	\$121.00
School Food Services and Other Non-Instructional Operations	\$48.82	\$49.85	\$61.15	\$54.36	\$58.46
Contributions to Community Colleges	--	--	\$0.65	\$0.22	\$0.42
Sub-Total	\$1,514.63	\$1,623.63	\$1,619.21	\$1,442.37	\$1,346.51
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$34.52	\$95.04	\$1.04	\$33.60	\$28.51
Cultural Enrichment	\$8.86	--	--	--	--
Public Libraries	\$20.98	\$81.95	\$28.28	\$23.26	\$32.48
Sub-Total	\$64.36	\$177.00	\$29.32	\$56.86	\$61.00
Community Development					
Planning and Community Development	\$52.85	\$178.14	\$37.36	\$40.77	\$25.35
Environmental Management	--	\$20.11	\$1.95	\$1.05	\$0.69
Cooperative Extension Program	\$1.42	\$1.21	\$4.19	\$4.15	\$2.23
Sub-Total	\$54.27	\$199.46	\$43.50	\$45.97	\$28.27
Nondepartmental/1					
Sub-Total	\$23.17	--	--	--	--
Grand Total	\$2,418.11	\$2,948.42	\$2,739.70	\$2,415.67	\$2,178.42

1

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2

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Expenditure Category	Lancaster County	Lee County	Loudoun County	Louisa County	Lunenburg County
General Government Administration					
Legislative	\$10.17	\$4.83	\$9.52	\$5.48	\$3.58
General and Financial Administration	\$82.91	\$19.41	\$100.97	\$84.25	\$69.64
Board of Elections	\$9.28	\$5.55	\$3.23	\$4.24	\$2.30
Sub-Total	\$102.37	\$29.78	\$113.72	\$93.97	\$75.52
Judicial Administration					
Courts	\$31.59	\$46.05	\$27.90	\$38.02	\$34.19
Commonwealth's Attorney	\$20.99	\$13.33	\$10.84	\$14.54	\$17.47
Sub-Total	\$52.58	\$59.39	\$38.74	\$52.56	\$51.66
Public Safety					
Law Enforcement and Traffic Control	\$96.90	\$73.51	\$163.28	\$119.02	\$57.48
Fire and Rescue Services	\$73.69	\$15.05	\$164.15	\$85.41	\$39.86
Correction and Detention	\$95.73	\$96.97	\$66.81	\$71.70	\$131.54
Inspections	\$9.31	\$4.30	\$30.78	\$26.05	\$5.67
Other Protection	\$7.67	\$2.86	\$9.26	\$16.06	\$8.54
Sub-Total	\$283.30	\$192.69	\$434.27	\$318.24	\$243.09
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$2.90	\$62.71	--	--
Sanitation and Waste Removal	\$75.98	\$64.02	\$13.54	\$32.57	\$51.22
Maintenance of General Buildings and Grounds	\$15.50	\$11.61	\$25.80	\$65.76	\$12.35
Sub-Total	\$91.49	\$78.53	\$102.05	\$98.33	\$63.58
Health and Welfare					
Health	\$23.17	\$9.09	\$15.69	\$22.69	\$14.60
Mental Health and Mental Retardation	\$94.46	\$80.32	\$91.88	\$103.88	\$144.25
Welfare/Social Services	\$176.92	\$289.28	\$177.48	\$175.56	\$107.71
Sub-Total	\$294.54	\$378.69	\$285.05	\$302.13	\$266.56
Education					
Instruction	\$936.78	\$1,136.49	\$1,836.96	\$1,049.05	\$971.24
Administration, Attendance, and Health	\$75.04	\$52.61	\$72.27	\$55.26	\$54.63
Pupil Transportation Services	\$86.39	\$96.89	\$190.75	\$100.56	\$95.98
Operation and Maintenance Services	\$118.44	\$291.44	\$209.50	\$119.26	\$122.58
School Food Services and Other Non-Instructional Operations	\$69.91	\$87.16	\$59.17	\$56.96	\$62.45
Contributions to Community Colleges	\$0.45	\$0.91	\$0.98	\$1.09	--
Sub-Total	\$1,287.02	\$1,665.50	\$2,369.63	\$1,382.17	\$1,306.89
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$6.39	\$1.85	\$92.17	\$30.09	--
Cultural Enrichment	\$0.38	\$0.20	\$12.08	\$4.07	--
Public Libraries	\$6.55	\$13.47	\$42.02	\$11.41	\$5.87
Sub-Total	\$13.31	\$15.52	\$146.27	\$45.58	\$5.87
Community Development					
Planning and Community Development	\$78.68	\$5.82	\$127.94	\$21.32	\$43.56
Environmental Management	\$1.81	\$0.26	\$5.12	\$2.49	--
Cooperative Extension Program	\$3.29	\$2.00	\$2.67	\$2.81	\$3.62
Sub-Total	\$83.77	\$8.09	\$135.73	\$26.62	\$47.17
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$2,208.38	\$2,428.19	\$3,625.45	\$2,319.59	\$2,060.35

1

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2

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Operating Expenditures by Category and Locality  
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Expenditure Category	Madison County	Mathews County	Mecklenburg County	Middlesex County	Montgomery County
General Government Administration					
Legislative	\$16.51	\$8.62	\$8.61	\$8.48	\$3.71
General and Financial Administration	\$51.58	\$92.72	\$66.83	\$118.86	\$59.77
Board of Elections	\$10.43	\$7.71	\$3.06	\$9.25	\$3.17
Sub-Total	\$78.52	\$109.06	\$78.50	\$136.59	\$66.65
Judicial Administration					
Courts	\$76.93	\$60.72	\$74.42	\$65.64	\$16.76
Commonwealth's Attorney	\$18.52	\$23.78	\$15.59	\$9.74	\$8.00
Sub-Total	\$95.45	\$84.50	\$90.00	\$75.37	\$24.76
Public Safety					
Law Enforcement and Traffic Control	\$117.89	\$88.32	\$107.62	\$93.19	\$53.97
Fire and Rescue Services	\$78.45	\$25.79	\$17.62	\$30.10	\$14.63
Correction and Detention	\$83.41	\$34.88	\$56.68	\$109.61	\$24.67
Inspections	\$15.10	\$11.27	\$5.99	\$14.99	\$3.24
Other Protection	\$19.67	\$40.47	\$27.39	\$32.72	\$3.94
Sub-Total	\$314.52	\$200.73	\$215.30	\$280.62	\$100.46
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$1.34	--	--	--
Sanitation and Waste Removal	\$61.29	\$76.17	\$43.41	\$82.45	\$39.74
Maintenance of General Buildings and Grounds	\$38.41	\$64.57	\$32.87	\$49.27	\$21.40
Sub-Total	\$99.71	\$142.08	\$76.28	\$131.72	\$61.14
Health and Welfare					
Health	\$10.95	\$13.28	\$8.40	\$14.30	\$5.27
Mental Health and Mental Retardation	\$103.97	\$107.42	\$114.10	\$103.06	\$91.14
Welfare/Social Services	\$149.87	\$190.96	\$153.36	\$120.99	\$96.69
Sub-Total	\$264.80	\$311.66	\$275.86	\$238.35	\$193.10
Education					
Instruction	\$958.81	\$904.63	\$1,032.44	\$855.42	\$748.97
Administration, Attendance, and Health	\$46.23	\$82.76	\$42.68	\$68.01	\$37.27
Pupil Transportation Services	\$91.33	\$78.05	\$100.65	\$81.06	\$50.20
Operation and Maintenance Services	\$140.37	\$138.67	\$119.05	\$129.10	\$131.73
School Food Services and Other Non-Instructional Operations	\$55.85	\$76.55	\$56.33	\$46.74	\$40.60
Contributions to Community Colleges	\$1.59	\$0.54	\$0.27	\$0.47	\$0.33
Sub-Total	\$1,294.17	\$1,281.21	\$1,351.42	\$1,180.82	\$1,009.09
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$15.44	\$11.49	\$1.37	\$11.68	\$7.44
Cultural Enrichment	\$0.09	--	\$0.28	\$0.35	\$0.74
Public Libraries	\$6.38	\$29.96	\$17.58	\$7.65	\$27.63
Sub-Total	\$21.90	\$41.45	\$19.23	\$19.68	\$35.80
Community Development					
Planning and Community Development	\$76.48	\$32.10	\$77.13	\$23.04	\$14.38
Environmental Management	\$3.24	\$3.84	\$2.80	\$5.53	\$0.23
Cooperative Extension Program	\$5.18	\$3.73	\$1.30	\$3.51	\$0.75
Sub-Total	\$84.89	\$39.66	\$81.22	\$32.08	\$15.36
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$2,253.97	\$2,210.34	\$2,187.81	\$2,095.23	\$1,506.37

1

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

2

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

Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2007, Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Population Estimates for Virginia, Localities, Planning Districts, & Metropolitan Areas: Final 2006 & Provisional 2007" (electronic dataset), January 28, 2008.

Table 2.2

Per Capita Distribution/2  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2007  
[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	\$10.79	\$7.96	\$2.86	\$25.22	\$9.16
General and Financial Administration	\$83.11	\$115.43	\$116.18	\$64.14	\$44.40
Board of Elections	\$6.31	\$7.95	\$7.84	\$7.33	\$5.73
Sub-Total	\$100.21	\$131.34	\$126.88	\$96.69	\$59.29
Judicial Administration					
Courts	\$46.63	\$61.17	\$51.03	\$57.92	\$22.54
Commonwealth's Attorney	\$20.08	\$17.47	\$21.81	\$21.94	\$13.41
Sub-Total	\$66.71	\$78.64	\$72.85	\$79.86	\$35.96
Public Safety					
Law Enforcement and Traffic Control	\$100.52	\$127.29	\$100.75	\$109.37	\$71.18
Fire and Rescue Services	\$65.11	\$114.05	\$55.65	\$31.00	\$27.85
Correction and Detention	\$48.56	\$43.13	\$150.12	\$166.47	\$116.62
Inspections	\$20.27	\$23.32	\$14.32	\$13.13	\$3.98
Other Protection	\$5.44	\$11.74	\$24.84	\$11.43	\$3.39
Sub-Total	\$239.90	\$319.54	\$345.68	\$331.41	\$223.02
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	--	\$1.64	--
Sanitation and Waste Removal	\$87.28	\$53.54	\$94.94	\$80.91	\$45.06
Maintenance of General Buildings and Grounds	\$25.76	\$31.31	\$49.97	\$15.90	\$14.48
Sub-Total	\$113.03	\$84.85	\$144.91	\$98.44	\$59.54
Health and Welfare					
Health	\$14.07	\$8.73	\$26.45	\$14.49	\$5.92
Mental Health and Mental Retardation	\$122.64	\$6.08	\$179.12	\$104.29	\$94.15
Welfare/Social Services	\$127.42	\$148.14	\$250.76	\$133.19	\$150.63
Sub-Total	\$264.13	\$162.95	\$456.33	\$251.97	\$250.69
Education					
Instruction	\$1,016.91	\$987.16	\$1,213.22	\$876.18	\$1,014.00
Administration, Attendance, and Health	\$98.64	\$92.91	\$119.14	\$42.80	\$56.33
Pupil Transportation Services	\$154.37	\$112.96	\$103.90	\$93.87	\$79.94
Operation and Maintenance Services	\$167.75	\$127.42	\$214.88	\$104.92	\$166.71
School Food Services and Other Non-Instructional Operations	\$63.86	\$43.06	\$99.61	\$45.92	\$64.38
Contributions to Community Colleges	\$0.59	\$0.22	\$1.75	\$0.94	\$0.24
Sub-Total	\$1,502.14	\$1,363.72	\$1,752.51	\$1,164.63	\$1,381.60
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$17.42	\$21.08	\$10.33	\$3.84	\$1.24
Cultural Enrichment	--	\$0.59	--	--	--
Public Libraries	\$17.83	\$9.39	\$16.22	\$7.68	\$10.24
Sub-Total	\$35.25	\$31.07	\$26.56	\$11.52	\$11.49
Community Development					
Planning and Community Development	\$56.37	\$35.93	\$112.96	\$30.12	\$42.48
Environmental Management	\$1.23	\$11.13	\$2.31	\$2.81	\$0.73
Cooperative Extension Program	\$2.61	\$3.70	\$8.40	\$2.60	\$2.26
Sub-Total	\$60.20	\$50.76	\$123.66	\$35.53	\$45.46
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$2,381.57	\$2,222.88	\$3,049.38	\$2,070.05	\$2,067.05

1

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

2

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

Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2007, Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Population Estimates for Virginia, Localities, Planning Districts, & Metropolitan Areas: Final 2006 & Provisional 2007" (electronic dataset), January 28, 2008.

Table 2.2

Per Capita Distribution/2  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2007  
[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	\$5.25	\$5.89	\$13.74	\$2.09	\$2.89
General and Financial Administration	\$72.22	\$92.88	\$53.55	\$28.63	\$74.07
Board of Elections	\$3.28	\$4.32	\$0.94	\$2.47	\$3.97
Sub-Total	\$80.76	\$103.09	\$68.23	\$33.19	\$80.92
Judicial Administration					
Courts	\$31.81	\$28.12	\$39.67	\$29.25	\$33.98
Commonwealth's Attorney	\$8.61	\$14.43	\$14.72	\$8.36	\$12.19
Sub-Total	\$40.42	\$42.55	\$54.39	\$37.60	\$46.17
Public Safety					
Law Enforcement and Traffic Control	\$73.75	\$107.24	\$63.43	\$79.08	\$98.25
Fire and Rescue Services	\$142.34	\$25.65	\$32.78	\$24.09	\$30.83
Correction and Detention	\$65.40	\$57.06	\$46.61	\$44.96	\$31.91
Inspections	\$13.98	\$13.53	\$5.71	\$4.66	\$18.46
Other Protection	\$25.23	\$56.37	\$17.33	\$17.43	\$17.44
Sub-Total	\$320.70	\$259.85	\$165.87	\$170.21	\$196.90
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$0.16	--	\$2.42	--
Sanitation and Waste Removal	\$64.98	\$66.88	\$26.07	\$33.45	\$24.42
Maintenance of General Buildings and Grounds	\$19.33	\$14.60	\$27.72	\$14.88	\$26.51
Sub-Total	\$84.31	\$81.64	\$53.78	\$50.75	\$50.93
Health and Welfare					
Health	\$10.88	\$10.05	\$7.00	\$7.45	\$7.48
Mental Health and Mental Retardation	\$93.71	\$33.55	\$162.30	\$101.87	\$94.15
Welfare/Social Services	\$104.01	\$193.17	\$96.83	\$257.44	\$97.10
Sub-Total	\$208.60	\$236.78	\$266.13	\$366.76	\$198.72
Education					
Instruction	\$1,024.85	\$1,059.97	\$934.91	\$944.02	\$1,173.24
Administration, Attendance, and Health	\$56.45	\$70.96	\$64.98	\$51.49	\$83.04
Pupil Transportation Services	\$110.29	\$71.55	\$143.59	\$105.20	\$112.88
Operation and Maintenance Services	\$128.24	\$93.99	\$77.36	\$118.75	\$162.33
School Food Services and Other Non-Instructional Operations	\$48.95	\$59.85	\$95.48	\$68.84	\$44.72
Contributions to Community Colleges	\$7.31	\$0.37	\$1.04	-\$0.01	--
Sub-Total	\$1,376.08	\$1,356.69	\$1,317.36	\$1,288.28	\$1,576.20
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$49.99	\$7.94	\$10.74	\$0.54	\$6.18
Cultural Enrichment	\$1.55	\$0.21	--	--	--
Public Libraries	\$27.77	\$11.26	\$19.50	\$16.64	\$13.57
Sub-Total	\$79.31	\$19.40	\$30.24	\$17.17	\$19.76
Community Development					
Planning and Community Development	\$63.49	\$27.55	\$33.62	\$89.07	\$47.02
Environmental Management	\$1.67	\$4.02	\$0.55	\$0.10	\$0.19
Cooperative Extension Program	\$2.49	\$2.88	\$4.07	\$0.90	\$1.71
Sub-Total	\$67.65	\$34.44	\$38.23	\$90.07	\$48.91
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$2,257.83	\$2,134.44	\$1,994.23	\$2,054.05	\$2,218.52

1

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

2

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Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2007, Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Population Estimates for Virginia, Localities, Planning Districts, & Metropolitan Areas: Final 2006 & Provisional 2007" (electronic dataset), January 28, 2008.

Table 2.2

Per Capita Distribution/2  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2007

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

Expenditure Category	Prince Edward County	Prince George County	Prince William County	Pulaski County	Rappahannock County
General Government Administration					
Legislative	\$5.87	\$8.53	\$6.17	\$4.27	\$16.54
General and Financial Administration	\$59.85	\$86.65	\$78.52	\$54.82	\$117.83
Board of Elections	\$0.92	\$4.76	\$3.09	\$1.38	\$2.75
Sub-Total	\$66.63	\$99.94	\$87.78	\$60.48	\$137.12
Judicial Administration					
Courts	\$41.41	\$36.52	\$36.27	\$44.79	\$60.09
Commonwealth's Attorney	\$26.05	\$11.03	\$9.10	\$14.45	\$29.39
Sub-Total	\$67.46	\$47.55	\$45.37	\$59.24	\$89.47
Public Safety					
Law Enforcement and Traffic Control	\$69.20	\$131.69	\$185.65	\$69.39	\$100.26
Fire and Rescue Services	\$30.88	\$45.15	\$172.50	\$24.20	\$91.65
Correction and Detention	\$90.66	\$86.37	\$99.91	\$138.18	\$117.63
Inspections	\$4.32	\$16.47	\$40.82	\$4.09	\$13.03
Other Protection	\$5.01	\$6.93	\$23.29	\$17.19	\$48.93
Sub-Total	\$200.08	\$286.61	\$522.17	\$253.07	\$371.50
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	\$12.55	--	--
Sanitation and Waste Removal	\$50.18	\$10.35	\$37.65	\$2.09	\$96.52
Maintenance of General Buildings and Grounds	\$32.06	\$36.64	\$52.15	\$26.08	\$25.98
Sub-Total	\$82.24	\$46.99	\$102.36	\$28.17	\$122.50
Health and Welfare					
Health	\$7.85	\$5.30	\$15.73	\$8.08	\$18.00
Mental Health and Mental Retardation	\$120.81	\$60.52	\$62.51	\$137.62	\$109.49
Welfare/Social Services	\$166.28	\$73.39	\$121.84	\$232.99	\$198.50
Sub-Total	\$294.94	\$139.20	\$200.08	\$378.69	\$325.99
Education					
Instruction	\$966.58	\$1,083.08	\$1,511.48	\$858.79	\$1,165.98
Administration, Attendance, and Health	\$69.95	\$76.85	\$78.26	\$137.29	\$99.99
Pupil Transportation Services	\$87.00	\$107.50	\$122.72	\$55.49	\$123.19
Operation and Maintenance Services	\$89.19	\$142.54	\$205.43	\$153.25	\$126.51
School Food Services and Other Non-Instructional Operations	\$49.80	\$60.81	\$71.56	\$74.97	\$63.18
Contributions to Community Colleges	\$0.57	\$0.66	--	\$0.42	\$0.55
Sub-Total	\$1,263.09	\$1,471.44	\$1,989.46	\$1,280.20	\$1,579.40
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$3.94	\$26.24	\$66.19	\$20.84	\$2.67
Cultural Enrichment	\$1.47	--	\$2.93	\$0.96	--
Public Libraries	\$6.21	\$11.72	\$35.50	\$16.04	\$26.32
Sub-Total	\$11.61	\$37.96	\$104.62	\$37.85	\$28.99
Community Development					
Planning and Community Development	\$17.79	\$41.25	\$94.73	\$38.84	\$25.87
Environmental Management	\$0.57	\$1.05	\$9.48	\$0.37	\$1.81
Cooperative Extension Program	\$5.55	\$1.99	\$3.12	\$2.72	\$10.43
Sub-Total	\$23.91	\$44.30	\$107.34	\$41.93	\$38.11
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$2,009.97	\$2,173.99	\$3,159.17	\$2,139.62	\$2,693.10

1

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

2

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Table 2.2

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Expenditure Category	Richmond County	Roanoke County	Rockbridge County	Rockingham County	Russell County
General Government Administration					
Legislative	\$18.72	\$4.82	\$3.27	\$2.06	\$5.64
General and Financial Administration	\$58.18	\$82.28	\$54.07	\$46.70	\$41.98
Board of Elections	\$7.87	\$3.53	\$6.17	\$3.78	\$5.19
Sub-Total	\$84.77	\$90.63	\$63.52	\$52.54	\$52.82
Judicial Administration					
Courts	\$39.36	\$30.25	\$38.61	\$22.84	\$44.22
Commonwealth's Attorney	\$27.68	\$10.05	\$22.44	\$17.19	\$13.09
Sub-Total	\$67.04	\$40.30	\$61.05	\$40.04	\$57.31
Public Safety					
Law Enforcement and Traffic Control	\$128.13	\$137.64	\$81.48	\$61.73	\$49.51
Fire and Rescue Services	\$11.42	\$133.91	\$52.74	\$107.59	\$20.84
Correction and Detention	\$184.23	\$92.80	\$82.25	\$70.24	\$99.90
Inspections	\$10.74	\$12.50	\$13.77	\$10.66	\$2.73
Other Protection	\$11.85	\$5.66	\$43.38	\$4.39	\$23.05
Sub-Total	\$346.37	\$382.50	\$273.62	\$254.61	\$196.02
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$0.19	--	\$4.53	--	\$0.003
Sanitation and Waste Removal	\$60.67	\$66.07	\$92.05	\$50.67	\$81.14
Maintenance of General Buildings and Grounds	\$22.53	\$89.08	\$55.21	\$21.45	\$23.23
Sub-Total	\$83.38	\$155.15	\$151.79	\$72.12	\$104.37
Health and Welfare					
Health	\$16.27	\$5.66	\$15.06	\$7.67	\$12.41
Mental Health and Mental Retardation	\$84.63	\$51.50	\$173.13	\$63.22	\$237.48
Welfare/Social Services	\$134.25	\$152.44	\$140.26	\$150.05	\$158.11
Sub-Total	\$235.15	\$209.60	\$328.45	\$220.94	\$408.00
Education					
Instruction	\$916.36	\$1,116.72	\$960.47	\$1,177.66	\$963.79
Administration, Attendance, and Health	\$58.69	\$62.72	\$64.96	\$53.90	\$24.56
Pupil Transportation Services	\$90.40	\$62.83	\$81.39	\$101.62	\$97.56
Operation and Maintenance Services	\$128.64	\$128.74	\$134.11	\$126.99	\$128.72
School Food Services and Other Non-Instructional Operations	\$49.69	\$99.53	\$44.29	\$75.62	\$58.75
Contributions to Community Colleges	\$0.90	--	\$0.82	--	\$1.66
Sub-Total	\$1,244.68	\$1,470.54	\$1,286.03	\$1,535.79	\$1,275.04
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$4.72	\$47.71	\$29.66	\$22.60	\$11.44
Cultural Enrichment	\$1.64	\$3.29	--	--	--
Public Libraries	\$6.37	\$32.61	\$36.92	\$17.02	\$12.95
Sub-Total	\$12.72	\$83.61	\$66.58	\$39.62	\$24.39
Community Development					
Planning and Community Development	\$7.72	\$19.17	\$91.36	\$26.53	\$97.58
Environmental Management	\$1.98	--	\$3.23	\$3.33	\$1.01
Cooperative Extension Program	\$3.50	\$1.15	\$4.99	\$2.60	\$4.95
Sub-Total	\$13.19	\$20.32	\$99.58	\$32.46	\$103.55
Nondepartmental/1					
Sub-Total	--	--	\$66.98	--	--
Grand Total	\$2,087.30	\$2,452.65	\$2,397.61	\$2,248.12	\$2,221.50

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/<sup>2</sup>  
of  
Operating Expenditures by Category and Locality  
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Counties and Cities in Virginia  
FY 2007

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Expenditure Category	Scott County	Shenandoah County	Smyth County	Southampton County	Spotsylvania County
General Government Administration					
Legislative	\$6.09	\$11.53	\$13.97	\$7.52	\$3.60
General and Financial Administration	\$47.61	\$37.00	\$29.67	\$46.36	\$71.68
Board of Elections	\$6.16	\$3.41	\$3.79	\$9.28	\$2.51
Sub-Total	\$59.87	\$51.94	\$47.43	\$63.15	\$77.79
Judicial Administration					
Courts	\$31.41	\$25.10	\$33.86	\$57.72	\$32.68
Commonwealth's Attorney	\$13.65	\$9.35	\$15.29	\$24.18	\$12.90
Sub-Total	\$45.06	\$34.44	\$49.15	\$81.89	\$45.58
Public Safety					
Law Enforcement and Traffic Control	\$76.56	\$75.56	\$113.03	\$103.37	\$112.03
Fire and Rescue Services	\$24.09	\$62.50	\$10.79	\$68.43	\$93.51
Correction and Detention	\$83.69	\$54.85	\$54.85	\$129.09	\$74.31
Inspections	\$2.27	\$13.40	\$4.66	\$6.96	\$37.74
Other Protection	\$33.24	\$31.29	\$23.21	\$14.60	\$24.27
Sub-Total	\$219.85	\$237.59	\$206.54	\$322.44	\$341.86
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$0.09	--	--	\$2.47	\$41.22
Sanitation and Waste Removal	\$66.49	\$78.99	\$39.19	\$88.39	\$41.35
Maintenance of General Buildings and Grounds	\$18.40	\$15.48	\$13.17	\$24.85	\$24.72
Sub-Total	\$84.98	\$94.48	\$52.35	\$115.70	\$107.28
Health and Welfare					
Health	\$9.51	\$7.18	\$14.55	\$16.48	\$5.77
Mental Health and Mental Retardation	\$69.68	\$74.27	\$264.50	\$118.04	\$43.51
Welfare/Social Services	\$150.30	\$158.65	\$163.17	\$123.91	\$127.50
Sub-Total	\$229.49	\$240.09	\$442.23	\$258.44	\$176.78
Education					
Instruction	\$1,080.08	\$1,087.37	\$1,107.63	\$1,115.01	\$1,414.16
Administration, Attendance, and Health	\$179.53	\$46.74	\$45.91	\$72.97	\$74.51
Pupil Transportation Services	\$71.24	\$87.61	\$64.38	\$141.47	\$132.92
Operation and Maintenance Services	\$290.82	\$137.12	\$156.77	\$178.45	\$169.58
School Food Services and Other Non-Instructional Operations	\$66.64	\$40.19	\$57.82	\$64.41	\$74.00
Contributions to Community Colleges	\$1.06	\$0.78	\$1.28	--	\$0.25
Sub-Total	\$1,689.38	\$1,399.81	\$1,433.79	\$1,572.30	\$1,865.41
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$15.65	\$18.80	\$1.36	--	\$27.62
Cultural Enrichment	--	\$0.62	--	\$1.39	\$0.16
Public Libraries	\$13.85	\$14.81	\$37.07	\$17.23	\$36.36
Sub-Total	\$29.50	\$34.22	\$38.43	\$18.63	\$64.13
Community Development					
Planning and Community Development	\$29.97	\$13.90	\$61.63	\$37.96	\$36.11
Environmental Management	\$12.81	\$0.64	\$0.49	\$5.79	--
Cooperative Extension Program	\$2.67	\$3.56	\$2.57	\$2.09	\$0.85
Sub-Total	\$45.45	\$18.11	\$64.70	\$45.84	\$36.96
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	--	--	--
Grand Total	\$2,403.58	\$2,110.68	\$2,334.62	\$2,478.39	\$2,715.80

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, 2007, Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Population Estimates for Virginia, Localities, Planning Districts, & Metropolitan Areas: Final 2006 & Provisional 2007" (electronic dataset), January 28, 2008.

Table 2.2

Per Capita Distribution/2  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2007  
[The symbol '-' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Stafford County	Surry County	Sussex County	Tazewell County	Warren County
General Government Administration					
Legislative	\$6.88	\$30.04	\$8.70	\$1.91	\$8.77
General and Financial Administration	\$81.58	\$107.91	\$106.38	\$44.24	\$67.63
Board of Elections	\$3.01	\$11.16	\$10.38	\$4.19	\$3.21
Sub-Total	\$91.47	\$149.11	\$125.46	\$50.35	\$79.60
Judicial Administration					
Courts	\$32.72	\$62.34	\$37.22	\$39.09	\$32.58
Commonwealth's Attorney	\$19.13	\$15.25	\$31.12	\$21.76	\$16.08
Sub-Total	\$51.85	\$77.59	\$68.34	\$60.85	\$48.66
Public Safety					
Law Enforcement and Traffic Control	\$135.72	\$124.57	\$138.36	\$68.63	\$69.81
Fire and Rescue Services	\$91.61	\$63.50	\$109.62	\$25.79	\$13.44
Correction and Detention	\$114.91	\$47.11	\$129.04	\$203.65	\$110.20
Inspections	\$39.80	\$12.73	\$16.74	\$4.18	\$15.34
Other Protection	\$6.70	\$18.20	\$18.27	\$11.23	\$42.67
Sub-Total	\$388.73	\$266.11	\$412.03	\$313.47	\$251.45
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	--	\$21.94	\$29.46
Sanitation and Waste Removal	\$11.74	\$74.28	\$15.40	\$54.44	\$95.32
Maintenance of General Buildings and Grounds	\$29.43	\$56.19	\$54.51	\$44.59	\$11.19
Sub-Total	\$41.18	\$130.47	\$69.91	\$120.97	\$135.97
Health and Welfare					
Health	\$6.37	\$37.35	\$13.44	\$7.93	\$7.25
Mental Health and Mental Retardation	\$47.27	\$237.70	\$120.89	\$182.18	\$67.22
Welfare/Social Services	\$109.79	\$266.42	\$231.80	\$149.86	\$198.87
Sub-Total	\$163.43	\$541.48	\$366.13	\$339.96	\$273.34
Education					
Instruction	\$1,387.59	\$1,451.46	\$1,275.32	\$1,055.58	\$1,020.55
Administration, Attendance, and Health	\$108.42	\$110.74	\$73.57	\$38.05	\$47.71
Pupil Transportation Services	\$109.50	\$126.06	\$140.23	\$90.88	\$67.13
Operation and Maintenance Services	\$166.19	\$280.94	\$154.16	\$117.34	\$160.88
School Food Services and Other Non-Instructional Operations	\$77.42	\$90.48	\$68.84	\$66.55	\$56.68
Contributions to Community Colleges	\$0.16	\$0.15	\$0.24	\$2.49	\$0.74
Sub-Total	\$1,849.27	\$2,059.82	\$1,712.37	\$1,370.88	\$1,353.69
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$44.49	\$48.08	\$1.65	\$5.05	\$67.39
Cultural Enrichment	--	\$1.76	\$0.82	\$1.94	\$0.54
Public Libraries	\$39.04	\$28.45	\$17.63	\$21.55	\$10.91
Sub-Total	\$83.53	\$78.29	\$20.10	\$28.55	\$78.83
Community Development					
Planning and Community Development	\$41.77	\$64.05	\$84.31	\$56.97	\$16.42
Environmental Management	--	\$1.22	\$15.59	--	\$2.07
Cooperative Extension Program	\$1.62	\$9.42	\$3.67	\$2.17	\$2.32
Sub-Total	\$43.39	\$74.69	\$103.56	\$59.14	\$20.81
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$2,712.85	\$3,377.56	\$2,877.89	\$2,344.17	\$2,242.35

1

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

2

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Table 2.2

Per Capita Distribution/2  
of  
Operating Expenditures by Category and Locality  
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Counties and Cities in Virginia  
FY 2007

[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	\$2.54	\$3.37	\$10.36	\$7.61	\$4.64
General and Financial Administration	\$43.78	\$94.63	\$48.40	\$34.54	\$108.52
Board of Elections	\$3.22	\$6.02	\$3.27	\$4.23	\$4.94
Sub-Total	\$49.54	\$104.03	\$62.02	\$46.38	\$118.11
Judicial Administration					
Courts	\$28.29	\$52.35	\$41.06	\$40.84	\$36.34
Commonwealth's Attorney	\$11.76	\$20.36	\$18.99	\$19.66	\$16.70
Sub-Total	\$40.06	\$72.70	\$60.05	\$60.50	\$53.04
Public Safety					
Law Enforcement and Traffic Control	\$68.33	\$88.15	\$94.93	\$83.31	\$117.95
Fire and Rescue Services	\$43.29	\$51.10	\$10.78	\$21.19	\$162.39
Correction and Detention	\$69.35	\$244.20	\$124.29	\$92.77	\$90.05
Inspections	\$3.61	\$6.38	\$5.97	\$6.51	\$14.97
Other Protection	\$6.72	\$47.69	\$7.52	\$3.56	\$37.78
Sub-Total	\$191.30	\$437.52	\$243.49	\$207.35	\$423.15
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$2.48	\$3.65	\$10.59	--	--
Sanitation and Waste Removal	\$36.85	\$103.81	\$102.81	\$72.77	\$72.81
Maintenance of General Buildings and Grounds	\$12.55	\$33.80	\$11.88	\$32.06	\$101.84
Sub-Total	\$51.88	\$141.26	\$125.28	\$104.83	\$174.65
Health and Welfare					
Health	\$9.47	\$12.44	\$10.99	\$10.40	\$44.47
Mental Health and Mental Retardation	\$114.13	\$101.38	\$96.98	\$231.84	\$68.13
Welfare/Social Services	\$113.92	\$185.66	\$197.04	\$201.55	\$93.01
Sub-Total	\$237.52	\$299.48	\$305.01	\$443.79	\$205.62
Education					
Instruction	\$985.30	\$723.69	\$1,200.73	\$1,036.36	\$1,357.09
Administration, Attendance, and Health	\$47.16	\$55.85	\$40.66	\$34.17	\$135.01
Pupil Transportation Services	\$83.43	\$103.48	\$74.48	\$80.74	\$104.76
Operation and Maintenance Services	\$125.30	\$97.59	\$127.37	\$168.22	\$188.44
School Food Services and Other Non-Instructional Operations	\$57.08	\$52.97	\$72.00	\$60.07	\$65.71
Contributions to Community Colleges	\$2.38	\$0.47	\$1.25	\$1.47	--
Sub-Total	\$1,300.65	\$1,034.05	\$1,516.48	\$1,381.03	\$1,851.01
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$18.68	\$6.79	\$0.98	\$11.05	\$30.03
Cultural Enrichment	\$6.77	\$1.83	\$0.29	\$1.74	\$57.70
Public Libraries	\$25.53	\$20.27	\$29.88	\$13.84	\$37.36
Sub-Total	\$50.97	\$28.88	\$31.15	\$26.63	\$125.09
Community Development					
Planning and Community Development	\$73.14	\$31.01	\$35.62	\$63.15	\$60.91
Environmental Management	\$0.64	\$1.06	--	\$0.40	\$10.31
Cooperative Extension Program	\$1.90	\$3.01	\$1.45	\$1.85	\$1.05
Sub-Total	\$75.69	\$35.08	\$37.07	\$65.40	\$72.28
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$1,997.61	\$2,153.00	\$2,380.56	\$2,335.90	\$3,022.94

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 2007

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Expenditure Category	Alexandria City	Bedford City	Bristol City	Buena Vista City	Charlottesville City
General Government Administration					
Legislative	\$7.24	\$7.69	\$2.87	\$30.62	\$4.54
General and Financial Administration	\$255.50	\$153.90	\$142.42	\$124.82	\$215.89
Board of Elections	\$7.56	\$9.44	\$7.35	\$7.87	\$7.44
Sub-Total	\$270.31	\$171.03	\$152.63	\$163.31	\$227.87
Judicial Administration					
Courts	\$92.51	\$31.48	\$50.86	\$70.45	\$50.23
Commonwealth's Attorney	\$21.20	\$2.83	\$33.92	\$30.59	\$20.69
Sub-Total	\$113.71	\$34.31	\$84.77	\$101.04	\$70.92
Public Safety					
Law Enforcement and Traffic Control	\$394.41	\$341.88	\$310.32	\$162.05	\$306.54
Fire and Rescue Services	\$225.23	\$8.58	\$225.25	\$25.79	\$181.11
Correction and Detention	\$110.07	\$62.03	\$145.95	\$91.17	\$208.94
Inspections	\$51.74	\$60.74	\$11.64	\$22.46	\$18.29
Other Protection	\$12.67	\$58.88	\$7.46	\$43.07	\$54.34
Sub-Total	\$794.12	\$532.10	\$700.63	\$344.52	\$769.22
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$135.45	\$221.22	\$153.99	\$199.06	\$154.17
Sanitation and Waste Removal	\$61.50	\$390.10	\$393.07	\$83.69	\$55.73
Maintenance of General Buildings and Grounds	\$77.39	\$113.46	\$13.60	\$39.02	\$29.19
Sub-Total	\$274.34	\$724.78	\$560.66	\$321.78	\$239.08
Health and Welfare					
Health	\$54.47	\$11.92	\$28.65	\$13.33	\$16.11
Mental Health and Mental Retardation	\$211.79	\$61.06	\$135.48	\$183.46	\$267.97
Welfare/Social Services	\$425.56	\$97.99	\$274.57	\$301.39	\$601.94
Sub-Total	\$691.82	\$170.97	\$438.70	\$498.19	\$886.02
Education					
Instruction	\$1,127.22	\$928.02	\$1,053.19	\$1,289.04	\$1,157.75
Administration, Attendance, and Health	\$114.61	\$104.15	\$68.61	\$60.13	\$103.34
Pupil Transportation Services	\$52.15	\$91.11	\$48.37	\$50.59	\$63.65
Operation and Maintenance Services	\$117.21	--	\$101.61	\$158.01	\$160.78
School Food Services and Other Non-Instructional Operations	\$35.52	--	\$60.56	\$65.98	\$44.37
Contributions to Community Colleges	\$0.09	\$0.65	\$2.15	\$1.53	\$0.38
Sub-Total	\$1,446.80	\$1,123.93	\$1,334.48	\$1,625.27	\$1,530.27
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$159.86	\$135.96	\$159.88	\$213.09	\$213.90
Cultural Enrichment	\$23.56	\$20.36	\$1.19	-\$0.48	\$5.94
Public Libraries	\$54.95	\$34.16	\$57.67	\$21.95	\$33.59
Sub-Total	\$238.37	\$190.48	\$218.74	\$234.56	\$253.43
Community Development					
Planning and Community Development	\$224.20	\$41.25	\$148.03	\$29.64	\$93.83
Environmental Management	\$9.98	\$0.28	\$0.73	\$0.31	\$0.87
Cooperative Extension Program	--	\$0.66	--	--	\$1.00
Sub-Total	\$234.18	\$42.19	\$148.77	\$29.95	\$95.71
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$4,063.64	\$2,989.78	\$3,639.38	\$3,318.61	\$4,072.52

1

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

2

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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  
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Expenditure Category	Chesapeake City	Colonial Heights City	Covington City	Danville City	Emporia City
General Government Administration					
Legislative	\$4.18	\$9.87	\$8.83	\$2.57	\$26.25
General and Financial Administration	\$116.51	\$138.99	\$214.32	\$80.26	\$167.10
Board of Elections	\$3.18	\$8.60	\$12.85	\$3.41	\$9.38
Sub-Total	\$123.88	\$157.46	\$236.00	\$86.24	\$202.73
Judicial Administration					
Courts	\$63.41	\$69.81	\$12.47	\$34.44	\$311.71
Commonwealth's Attorney	\$14.29	\$39.62	\$3.79	\$25.05	--
Sub-Total	\$77.70	\$109.43	\$16.27	\$59.49	\$311.71
Public Safety					
Law Enforcement and Traffic Control	\$188.13	\$297.87	\$222.45	\$206.44	\$456.72
Fire and Rescue Services	\$179.62	\$191.84	\$96.86	\$160.38	\$48.78
Correction and Detention	\$103.93	\$236.08	\$20.59	\$135.90	\$298.23
Inspections	\$16.10	\$12.48	\$20.05	\$12.98	\$28.51
Other Protection	\$2.68	\$6.21	\$86.09	\$30.19	\$18.83
Sub-Total	\$490.46	\$744.49	\$446.04	\$545.89	\$851.07
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$135.28	\$153.33	\$255.78	\$156.53	\$167.96
Sanitation and Waste Removal	\$88.60	\$81.36	\$161.90	\$81.86	\$156.88
Maintenance of General Buildings and Grounds	\$34.23	\$31.05	\$98.56	\$65.22	\$66.49
Sub-Total	\$258.10	\$265.75	\$516.24	\$303.61	\$391.33
Health and Welfare					
Health	\$33.69	\$10.25	\$15.07	\$13.45	\$11.27
Mental Health and Mental Retardation	\$72.12	\$102.63	\$268.48	\$156.84	\$171.77
Welfare/Social Services	\$105.69	\$178.79	\$215.44	\$245.09	\$227.20
Sub-Total	\$211.50	\$291.67	\$499.00	\$415.37	\$410.24
Education					
Instruction	\$1,496.99	\$1,401.84	\$1,352.97	\$1,142.67	\$1,094.94
Administration, Attendance, and Health	\$76.18	\$84.37	\$90.82	\$64.49	\$63.09
Pupil Transportation Services	\$104.21	\$42.27	\$44.15	\$45.33	\$120.21
Operation and Maintenance Services	\$179.70	\$227.79	\$158.88	\$189.55	\$157.85
School Food Services and Other Non-Instructional Operations	\$58.51	\$53.94	\$88.79	\$68.75	\$72.09
Contributions to Community Colleges	\$0.35	\$0.22	\$0.57	\$0.23	\$0.22
Sub-Total	\$1,915.93	\$1,810.42	\$1,736.18	\$1,511.02	\$1,508.41
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$35.19	\$92.26	\$142.87	\$112.88	\$28.41
Cultural Enrichment	\$1.02	\$5.58	\$51.38	\$0.22	--
Public Libraries	\$36.86	\$37.44	\$20.82	\$25.07	\$25.04
Sub-Total	\$73.06	\$135.28	\$215.07	\$138.17	\$53.46
Community Development					
Planning and Community Development	\$65.89	\$21.95	\$19.56	\$137.81	\$109.17
Environmental Management	--	\$0.13	\$0.43	--	--
Cooperative Extension Program	\$1.79	--	\$2.93	\$0.54	\$4.77
Sub-Total	\$67.67	\$22.08	\$22.92	\$138.36	\$113.94
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$3,218.30	\$3,536.58	\$3,687.71	\$3,198.15	\$3,842.88

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/<sup>2</sup>  
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Expenditure Category	Fairfax City	Falls Church City	Franklin City	Fredericksburg City	Galax City
General Government Administration					
Legislative	\$10.18	\$16.22	\$33.79	\$13.02	\$2.32
General and Financial Administration	\$312.45	\$307.88	\$208.26	\$195.82	\$186.77
Board of Elections	\$8.10	\$11.90	\$14.26	\$8.24	\$7.78
Sub-Total	\$330.73	\$336.01	\$256.31	\$217.09	\$196.86
Judicial Administration					
Courts	\$26.56	\$56.77	\$27.33	\$90.37	\$2.83
Commonwealth's Attorney	\$1.30	\$2.65	\$5.57	\$41.35	--
Sub-Total	\$27.86	\$59.42	\$32.90	\$131.72	\$2.83
Public Safety					
Law Enforcement and Traffic Control	\$474.07	\$416.23	\$302.67	\$328.89	\$251.20
Fire and Rescue Services	\$426.34	\$159.39	\$233.37	\$194.75	\$22.97
Correction and Detention	\$42.23	\$158.46	\$205.14	\$321.48	\$19.86
Inspections	\$66.36	\$37.04	\$48.40	\$41.03	\$20.37
Other Protection	--	\$13.35	\$26.10	\$63.69	\$6.00
Sub-Total	\$1,009.00	\$784.47	\$815.69	\$949.84	\$320.40
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$251.40	\$182.10	\$229.30	\$163.05	\$211.70
Sanitation and Waste Removal	\$117.51	\$91.05	\$115.26	\$89.75	\$147.78
Maintenance of General Buildings and Grounds	\$117.52	\$124.52	\$151.79	\$71.20	\$50.13
Sub-Total	\$486.43	\$397.67	\$496.35	\$323.99	\$409.61
Health and Welfare					
Health	\$38.61	\$13.88	\$19.35	\$9.93	\$14.48
Mental Health and Mental Retardation	\$82.87	\$78.37	\$252.97	\$221.84	\$271.17
Welfare/Social Services	\$105.81	\$237.64	\$205.98	\$292.06	\$211.11
Sub-Total	\$227.29	\$329.90	\$478.29	\$523.83	\$496.76
Education					
Instruction	\$1,151.77	\$2,276.49	\$1,416.62	\$1,133.40	\$1,307.50
Administration, Attendance, and Health	\$84.09	\$277.38	\$136.49	\$114.78	\$75.00
Pupil Transportation Services	\$73.88	\$67.94	\$62.97	\$50.05	\$57.96
Operation and Maintenance Services	\$168.60	\$334.04	\$160.26	\$155.77	\$142.85
School Food Services and Other Non-Instructional Operations	\$43.94	\$185.75	\$77.18	\$55.35	\$84.82
Contributions to Community Colleges	\$0.09	\$1.12	--	\$0.28	\$1.84
Sub-Total	\$1,522.38	\$3,142.70	\$1,853.50	\$1,509.63	\$1,669.96
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$143.71	\$104.98	\$79.61	\$118.24	\$169.63
Cultural Enrichment	\$24.45	\$47.21	--	\$7.48	\$14.61
Public Libraries	\$39.54	\$163.09	\$54.48	\$61.67	\$49.72
Sub-Total	\$207.70	\$315.28	\$134.08	\$187.38	\$233.96
Community Development					
Planning and Community Development	\$160.77	\$181.06	\$198.15	\$136.03	\$21.80
Environmental Management	--	\$21.13	--	\$0.51	\$7.93
Cooperative Extension Program	\$1.31	--	--	--	--
Sub-Total	\$162.08	\$202.19	\$198.15	\$136.54	\$29.72
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	--	--	--
Grand Total	\$3,973.48	\$5,567.63	\$4,265.28	\$3,980.02	\$3,360.10

1

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

2

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Expenditure Category	Hampton City	Harrisonburg City	Hopewell City	Lexington City	Lynchburg City
General Government Administration					
Legislative	\$4.94	\$4.96	\$9.48	\$7.41	--
General and Financial Administration	\$114.63	\$58.88	\$125.60	\$116.95	\$143.92
Board of Elections	\$2.53	\$3.47	\$5.86	\$6.77	\$2.49
Sub-Total	\$122.10	\$67.31	\$140.94	\$131.13	\$146.41
Judicial Administration					
Courts	\$26.72	\$14.83	\$46.91	\$22.62	\$54.15
Commonwealth's Attorney	\$17.01	\$4.69	\$20.04	--	\$27.62
Sub-Total	\$43.74	\$19.52	\$66.95	\$22.62	\$81.77
Public Safety					
Law Enforcement and Traffic Control	\$189.54	\$155.78	\$245.55	\$218.93	\$247.52
Fire and Rescue Services	\$155.96	\$133.44	\$124.44	\$53.07	\$220.06
Correction and Detention	\$131.20	\$63.69	\$231.30	\$23.37	\$171.89
Inspections	\$18.37	\$14.06	\$14.44	--	\$11.26
Other Protection	\$22.76	\$133.56	\$11.99	\$86.10	\$6.30
Sub-Total	\$517.82	\$500.53	\$627.73	\$381.48	\$657.02
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$122.06	\$190.96	\$162.97	\$191.10	\$150.11
Sanitation and Waste Removal	\$63.49	\$82.99	\$75.06	\$141.06	\$85.75
Maintenance of General Buildings and Grounds	\$54.26	\$49.61	\$1.25	\$56.30	\$58.16
Sub-Total	\$239.80	\$323.56	\$239.28	\$388.47	\$294.01
Health and Welfare					
Health	\$23.90	\$7.65	\$7.40	\$33.30	\$12.60
Mental Health and Mental Retardation	\$175.47	\$80.55	\$111.74	\$177.20	\$249.42
Welfare/Social Services	\$212.14	\$191.31	\$186.26	\$132.10	\$334.00
Sub-Total	\$411.51	\$279.52	\$305.41	\$342.60	\$596.02
Education					
Instruction	\$1,185.85	\$880.31	\$1,359.79	\$619.05	\$986.61
Administration, Attendance, and Health	\$94.47	\$56.75	\$82.28	\$48.81	\$43.42
Pupil Transportation Services	\$73.26	\$44.92	\$38.00	--	\$59.96
Operation and Maintenance Services	\$152.50	\$93.13	\$182.62	\$59.64	\$155.22
School Food Services and Other Non-Instructional Operations	\$58.04	\$39.88	\$84.56	\$21.55	\$40.36
Contributions to Community Colleges	--	\$1.05	\$0.41	--	--
Sub-Total	\$1,564.11	\$1,116.03	\$1,747.64	\$749.06	\$1,285.57
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$107.21	\$95.78	\$77.23	\$64.05	\$107.64
Cultural Enrichment	\$67.45	\$0.90	\$1.05	--	\$5.34
Public Libraries	\$21.05	\$15.51	\$33.98	\$11.75	\$23.60
Sub-Total	\$195.70	\$112.19	\$112.27	\$75.80	\$136.57
Community Development					
Planning and Community Development	\$151.59	\$55.06	\$41.79	\$95.16	\$105.55
Environmental Management	\$0.28	--	--	\$4.17	\$0.15
Cooperative Extension Program	\$1.03	--	--	--	\$0.42
Sub-Total	\$152.91	\$55.06	\$41.79	\$99.33	\$106.12
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$3,247.69	\$2,473.71	\$3,281.99	\$2,190.49	\$3,303.50

1

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

2

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

Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2007, Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Population Estimates for Virginia, Localities, Planning Districts, & Metropolitan Areas: Final 2006 & Provisional 2007" (electronic dataset), January 28, 2008.

Table 2.2

Per Capita Distribution/2  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2007  
[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	\$13.53	\$16.41	\$2.86	\$3.78	\$8.30
General and Financial Administration	\$131.98	\$231.20	\$160.22	\$104.78	\$95.43
Board of Elections	\$6.93	\$9.12	\$6.20	\$2.54	\$2.31
Sub-Total	\$152.44	\$256.72	\$169.28	\$111.10	\$106.03
Judicial Administration					
Courts	\$13.56	\$13.64	\$79.81	\$25.02	\$27.61
Commonwealth's Attorney	\$7.95	\$7.19	\$44.67	\$16.82	\$28.54
Sub-Total	\$21.51	\$20.83	\$124.48	\$41.84	\$56.15
Public Safety					
Law Enforcement and Traffic Control	\$317.68	\$218.99	\$272.31	\$235.77	\$277.15
Fire and Rescue Services	\$89.11	\$136.96	\$138.27	\$163.17	\$167.81
Correction and Detention	\$112.99	\$62.79	\$189.34	\$145.75	\$185.97
Inspections	\$32.40	\$24.45	\$21.44	\$15.43	\$11.09
Other Protection	\$47.87	\$7.91	\$13.69	\$4.62	\$27.99
Sub-Total	\$600.04	\$451.10	\$635.05	\$564.73	\$670.01
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$162.45	\$49.95	\$259.48	\$121.96	\$162.38
Sanitation and Waste Removal	\$73.18	\$44.32	\$60.42	\$56.47	\$84.95
Maintenance of General Buildings and Grounds	\$12.84	\$76.44	\$52.83	\$43.85	\$101.70
Sub-Total	\$248.48	\$170.71	\$372.73	\$222.28	\$349.03
Health and Welfare					
Health	\$18.94	\$3.31	\$11.53	\$13.26	\$38.78
Mental Health and Mental Retardation	\$78.02	\$70.94	\$191.47	\$131.75	\$88.79
Welfare/Social Services	\$181.66	\$240.98	\$153.90	\$277.39	\$349.17
Sub-Total	\$278.61	\$315.23	\$356.91	\$422.40	\$476.74
Education					
Instruction	\$1,726.26	\$1,527.34	\$1,241.59	\$1,267.72	\$1,188.08
Administration, Attendance, and Health	\$107.09	\$146.17	\$241.02	\$126.58	\$50.53
Pupil Transportation Services	\$98.09	\$142.33	\$60.99	\$109.02	\$44.47
Operation and Maintenance Services	\$197.87	\$235.01	\$209.61	\$171.54	\$143.66
School Food Services and Other Non-Instructional Operations	\$64.66	\$72.98	\$82.02	\$68.99	\$99.12
Contributions to Community Colleges	--	\$0.98	\$0.89	--	\$0.03
Sub-Total	\$2,193.96	\$2,124.81	\$1,836.12	\$1,743.85	\$1,525.89
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$47.63	\$111.21	\$81.24	\$116.74	\$80.39
Cultural Enrichment	\$29.92	--	--	\$17.12	\$70.84
Public Libraries	\$45.00	\$40.73	\$34.42	\$28.55	\$34.77
Sub-Total	\$122.54	\$151.93	\$115.66	\$162.41	\$185.99
Community Development					
Planning and Community Development	\$62.49	\$16.30	\$271.95	\$125.03	\$101.19
Environmental Management	\$0.12	--	--	\$0.03	--
Cooperative Extension Program	\$3.97	--	\$0.63	\$1.43	--
Sub-Total	\$66.58	\$16.30	\$272.59	\$126.49	\$101.19
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$3,684.17	\$3,507.63	\$3,882.81	\$3,395.10	\$3,471.05

1

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

2

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

Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2007, Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Population Estimates for Virginia, Localities, Planning Districts, & Metropolitan Areas: Final 2006 & Provisional 2007" (electronic dataset), January 28, 2008.

Table 2.2  
Per Capita Distribution/2  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2007  
[The symbol '-' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Norton City	Petersburg City	Poquoson City	Portsmouth City	Radford City
General Government Administration					
Legislative	\$5.42	\$6.24	\$7.02	\$7.44	\$5.61
General and Financial Administration	\$198.19	\$80.56	\$147.76	\$140.38	\$121.65
Board of Elections	\$17.86	\$6.57	\$13.18	\$4.19	\$5.71
Sub-Total	\$221.47	\$93.37	\$167.97	\$152.01	\$132.97
Judicial Administration					
Courts	\$92.62	\$51.61	\$19.06	\$40.84	\$54.54
Commonwealth's Attorney	\$9.31	\$32.82	--	\$22.38	\$17.63
Sub-Total	\$101.93	\$84.43	\$19.06	\$63.21	\$72.17
Public Safety					
Law Enforcement and Traffic Control	\$391.15	\$338.04	\$198.61	\$258.55	\$182.07
Fire and Rescue Services	\$85.35	\$183.48	\$193.51	\$227.24	\$86.78
Correction and Detention	\$123.69	\$257.80	\$22.66	\$175.34	\$90.46
Inspections	\$19.47	\$16.05	\$20.10	\$33.04	\$9.46
Other Protection	\$8.71	\$6.86	\$13.99	\$29.61	\$43.57
Sub-Total	\$628.37	\$802.23	\$448.87	\$723.79	\$412.35
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$706.72	\$156.96	\$107.59	\$73.76	\$137.63
Sanitation and Waste Removal	\$129.89	\$39.46	\$52.74	\$109.06	\$90.04
Maintenance of General Buildings and Grounds	\$49.96	\$158.77	\$14.05	\$74.71	\$37.41
Sub-Total	\$886.57	\$355.18	\$174.38	\$257.53	\$265.08
Health and Welfare					
Health	\$14.98	\$22.95	\$19.62	\$16.83	\$5.11
Mental Health and Mental Retardation	\$174.39	\$132.74	\$68.73	\$92.16	\$144.66
Welfare/Social Services	\$284.76	\$434.80	\$55.59	\$306.53	\$120.24
Sub-Total	\$474.12	\$590.48	\$143.94	\$415.52	\$270.01
Education					
Instruction	\$1,372.19	\$1,235.17	\$1,437.95	\$1,247.27	\$704.01
Administration, Attendance, and Health	\$124.32	\$121.02	\$136.31	\$70.86	\$60.31
Pupil Transportation Services	\$39.34	\$50.89	\$73.97	\$58.99	\$24.39
Operation and Maintenance Services	\$181.96	\$169.87	\$154.10	\$152.73	\$91.02
School Food Services and Other Non-Instructional Operations	\$72.10	\$81.42	\$30.16	\$70.91	\$36.13
Contributions to Community Colleges	\$1.58	\$0.16	--	--	\$0.41
Sub-Total	\$1,791.48	\$1,658.52	\$1,832.49	\$1,600.76	\$916.27
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$109.82	\$44.92	\$68.38	\$95.54	\$71.41
Cultural Enrichment	\$4.17	\$25.52	--	\$19.82	\$1.22
Public Libraries	\$18.23	\$29.79	\$59.02	\$22.15	\$39.73
Sub-Total	\$132.22	\$100.23	\$127.40	\$137.51	\$112.36
Community Development					
Planning and Community Development	\$115.62	\$37.95	\$144.79	\$86.20	\$25.07
Environmental Management	--	\$5.69	--	--	\$0.19
Cooperative Extension Program	--	\$1.37	--	--	--
Sub-Total	\$115.62	\$45.00	\$144.79	\$86.20	\$25.26
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$4,351.78	\$3,729.44	\$3,058.89	\$3,436.55	\$2,206.46

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, 2007, Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Population Estimates for Virginia, Localities, Planning Districts, & Metropolitan Areas: Final 2006 & Provisional 2007" (electronic dataset), January 28, 2008.

Table 2.2

Per Capita Distribution/2  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2007

[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	\$21.82	\$8.25	\$11.70	\$9.20	\$4.74
General and Financial Administration	\$210.96	\$112.68	\$130.58	\$113.59	\$96.64
Board of Elections	\$4.75	\$3.84	\$7.79	\$4.25	\$2.79
Sub-Total	\$237.53	\$124.76	\$150.07	\$127.04	\$104.16
Judicial Administration					
Courts	\$74.01	\$47.61	\$48.64	\$45.99	\$58.81
Commonwealth's Attorney	\$23.45	\$21.43	\$16.36	\$22.66	\$29.93
Sub-Total	\$97.46	\$69.03	\$65.01	\$68.65	\$88.74
Public Safety					
Law Enforcement and Traffic Control	\$502.79	\$218.95	\$261.25	\$228.11	\$200.39
Fire and Rescue Services	\$228.23	\$208.96	\$235.08	\$104.82	\$188.16
Correction and Detention	\$173.38	\$139.87	\$38.77	\$236.77	\$100.91
Inspections	\$9.40	\$22.52	\$18.33	\$19.58	\$25.14
Other Protection	\$11.10	\$46.47	\$24.67	\$2.39	\$5.91
Sub-Total	\$924.91	\$636.77	\$578.10	\$591.66	\$520.51
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$200.19	\$94.00	\$202.61	\$135.85	\$177.13
Sanitation and Waste Removal	\$1.54	\$89.18	\$225.23	\$117.03	\$69.39
Maintenance of General Buildings and Grounds	\$112.70	\$76.01	\$46.37	\$69.10	\$29.30
Sub-Total	\$314.43	\$259.20	\$474.22	\$321.98	\$275.81
Health and Welfare					
Health	\$36.77	\$14.01	\$10.17	\$11.11	\$12.16
Mental Health and Mental Retardation	\$177.72	\$169.22	\$145.44	\$316.93	\$103.55
Welfare/Social Services	\$502.65	\$407.89	\$77.00	\$180.28	\$156.07
Sub-Total	\$717.14	\$591.12	\$232.61	\$508.32	\$271.78
Education					
Instruction	\$1,266.70	\$1,145.79	\$1,261.35	\$1,059.56	\$1,201.83
Administration, Attendance, and Health	\$79.41	\$74.71	\$66.30	\$77.76	\$83.76
Pupil Transportation Services	\$56.88	\$76.85	\$43.21	\$38.99	\$102.16
Operation and Maintenance Services	\$170.68	\$152.93	\$108.77	\$104.36	\$140.63
School Food Services and Other Non-Instructional Operations	\$54.10	\$53.26	\$66.13	\$44.87	\$63.03
Contributions to Community Colleges	--	--	--	\$1.33	--
Sub-Total	\$1,627.77	\$1,503.53	\$1,545.75	\$1,326.86	\$1,591.42
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$66.07	\$81.25	\$168.27	\$95.62	\$77.24
Cultural Enrichment	\$30.65	\$6.46	\$18.69	\$3.41	--
Public Libraries	\$26.85	\$32.00	\$41.83	\$47.44	\$47.54
Sub-Total	\$123.58	\$119.71	\$228.80	\$146.48	\$124.78
Community Development					
Planning and Community Development	\$36.28	\$82.04	\$26.06	\$78.69	\$113.74
Environmental Management	\$9.03	\$1.54	--	\$3.85	--
Cooperative Extension Program	--	\$0.40	\$0.51	\$0.09	\$0.76
Sub-Total	\$45.31	\$83.98	\$26.57	\$82.63	\$114.50
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$4,088.13	\$3,388.11	\$3,301.12	\$3,173.63	\$3,091.70

1

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

2

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

Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2007, Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Population Estimates for Virginia, Localities, Planning Districts, & Metropolitan Areas: Final 2006 & Provisional 2007" (electronic dataset), January 28, 2008.

Table 2.2  
Per Capita Distribution/<sup>2</sup>  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2007  
[The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Virginia Beach City	Waynesboro City	Williamsburg City	Winchester City
General Government Administration				
Legislative	\$2.78	\$7.80	\$16.98	\$4.42
General and Financial Administration	\$108.04	\$112.18	\$128.77	\$127.24
Board of Elections	\$2.41	\$4.68	\$7.53	\$5.08
Sub-Total	\$113.23	\$124.66	\$153.28	\$136.73
Judicial Administration				
Courts	\$20.04	\$42.81	\$28.59	\$55.44
Commonwealth's Attorney	\$15.37	\$18.79	--	\$30.44
Sub-Total	\$35.40	\$61.61	\$28.59	\$85.88
Public Safety				
Law Enforcement and Traffic Control	\$207.36	\$199.46	\$300.11	\$274.53
Fire and Rescue Services	\$109.28	\$108.13	\$230.61	\$141.49
Correction and Detention	\$79.18	\$286.92	\$143.25	\$270.70
Inspections	\$3.30	\$19.74	\$33.60	\$22.76
Other Protection	\$13.49	\$48.32	\$10.09	\$55.58
Sub-Total	\$412.62	\$662.57	\$717.65	\$765.07
Public Works				
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$97.45	\$211.98	\$90.28	\$186.27
Sanitation and Waste Removal	\$71.39	\$79.47	\$60.79	\$38.14
Maintenance of General Buildings and Grounds	\$42.53	\$70.52	\$94.60	\$48.42
Sub-Total	\$211.37	\$361.98	\$245.66	\$272.83
Health and Welfare				
Health	\$6.08	\$14.22	\$18.71	\$7.92
Mental Health and Mental Retardation	\$93.49	\$226.48	\$111.36	\$70.11
Welfare/Social Services	\$142.88	\$156.58	\$127.62	\$282.55
Sub-Total	\$242.45	\$397.28	\$257.69	\$360.58
Education				
Instruction	\$1,344.94	\$1,100.24	\$434.33	\$1,394.49
Administration, Attendance, and Health	\$47.61	\$90.20	\$37.85	\$86.46
Pupil Transportation Services	\$74.33	\$50.10	\$34.04	\$65.94
Operation and Maintenance Services	\$201.16	\$146.87	\$54.75	\$96.89
School Food Services and Other Non-Instructional Operations	\$56.15	\$54.51	\$19.35	\$59.92
Contributions to Community Colleges	\$0.01	\$1.23	--	\$0.89
Sub-Total	\$1,724.20	\$1,443.14	\$580.33	\$1,704.59
Parks, Recreation, and Cultural Services				
Parks and Recreation	\$94.72	\$69.30	\$96.69	\$93.49
Cultural Enrichment	\$22.97	\$5.94	\$6.81	\$6.74
Public Libraries	\$36.84	\$44.74	\$74.02	\$20.84
Sub-Total	\$154.53	\$119.98	\$177.52	\$121.07
Community Development				
Planning and Community Development	\$150.27	\$46.18	\$386.55	\$69.65
Environmental Management	\$0.02	\$17.82	--	\$1.37
Cooperative Extension Program	\$0.52	--	--	--
Sub-Total	\$150.81	\$64.00	\$386.55	\$71.02
Nondepartmental/ <sup>1</sup>				
Sub-Total	--	--	--	--
Grand Total	\$3,044.61	\$3,235.22	\$2,547.27	\$3,517.76

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

<sup>2</sup> With respect to a given data column, the sum of the categorical 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, 2007, Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Population Estimates for Virginia, Localities, Planning Districts, & Metropolitan Areas: Final 2006 & Provisional 2007" (electronic dataset), January 28, 2008.

Table 3.1  
 Percentage Distribution/<sup>2</sup>  
 of  
 Operating Expenditures by Category and Jurisdictional Class  
 for  
 Counties and Cities in Virginia  
 FY 2007  
 [The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Counties	Cities	All Jurisdictions
General Government Administration			
Legislative	0.21%	0.21%	0.21%
General and Financial Administration	3.24%	3.95%	3.49%
Board of Elections	0.14%	0.12%	0.13%
Sub-Total	3.59%	4.28%	3.83%
Judicial Administration			
Courts	1.25%	1.27%	1.26%
Commonwealth's Attorney	0.42%	0.58%	0.48%
Sub-Total	1.67%	1.85%	1.74%
Public Safety			
Law Enforcement and Traffic Control	5.45%	7.80%	6.28%
Fire and Rescue Services	4.30%	4.99%	4.55%
Correction and Detention	2.98%	4.00%	3.34%
Inspections	0.63%	0.51%	0.59%
Other Protection	0.78%	0.60%	0.71%
Sub-Total	14.14%	17.90%	15.47%
Public Works			
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.86%	4.14%	2.02%
Sanitation and Waste Removal	1.96%	2.21%	2.05%
Maintenance of General Buildings and Grounds	1.27%	1.83%	1.47%
Sub-Total	4.09%	8.18%	5.54%
Health and Welfare			
Health	0.91%	0.63%	0.81%
Mental Health and Mental Retardation	3.66%	3.88%	3.74%
Welfare/Social Services	6.21%	7.71%	6.74%
Sub-Total	10.77%	12.22%	11.29%
Education			
Instruction	45.30%	36.78%	42.28%
Administration, Attendance, and Health	2.49%	2.32%	2.43%
Pupil Transportation Services	3.52%	2.06%	3.00%
Operation and Maintenance Services	6.04%	4.79%	5.60%
School Food Services and Other Non-Instructional Operations	2.25%	1.80%	2.09%
Contributions to Community Colleges	0.02%	0.005%	0.02%
Sub-Total	59.64%	47.76%	55.43%
Parks, Recreation, and Cultural Services			
Parks and Recreation	1.81%	2.76%	2.14%
Cultural Enrichment	0.17%	0.69%	0.35%
Public Libraries	1.09%	1.03%	1.07%
Sub-Total	3.07%	4.48%	3.57%
Community Development			
Planning and Community Development	2.83%	3.26%	2.98%
Environmental Management	0.13%	0.05%	0.10%
Cooperative Extension Program	0.06%	0.02%	0.05%
Sub-Total	3.02%	3.33%	3.13%
Nondepartmental/ <sup>1</sup>			
Sub-Total	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, 2007, Exhibits C and C-1 through C-8.

Table 3.2  
 Percentage Distribution/<sup>2</sup>  
 of  
 Operating Expenditures by Category and Locality  
 for  
 Counties and Cities in Virginia  
 FY 2007  
 [The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Accomack County	Albemarle County	Alleghany County	Amelia County	Amherst County
General Government Administration					
Legislative	0.28%	0.20%	0.22%	1.19%	0.35%
General and Financial Administration	2.97%	2.78%	2.28%	4.09%	2.36%
Board of Elections	0.18%	0.15%	0.24%	0.30%	0.21%
Sub-Total	3.43%	3.13%	2.74%	5.58%	2.92%
Judicial Administration					
Courts	1.11%	1.40%	1.86%	1.17%	1.51%
Commonwealth's Attorney	0.35%	0.34%	0.87%	0.75%	1.24%
Sub-Total	1.46%	1.74%	2.73%	1.93%	2.75%
Public Safety					
Law Enforcement and Traffic Control	1.82%	4.73%	3.65%	4.80%	3.92%
Fire and Rescue Services	3.39%	3.23%	2.51%	0.60%	2.17%
Correction and Detention	2.49%	2.96%	3.24%	6.52%	2.50%
Inspections	0.42%	0.48%	0.26%	0.67%	0.26%
Other Protection	1.29%	1.03%	1.02%	0.52%	2.48%
Sub-Total	9.41%	12.43%	10.69%	13.11%	11.33%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.14%	1.39%	--	0.02%	0.04%
Sanitation and Waste Removal	5.42%	0.07%	4.09%	0.91%	1.97%
Maintenance of General Buildings and Grounds	1.34%	0.003%	1.70%	2.27%	0.97%
Sub-Total	6.90%	1.46%	5.79%	3.19%	2.98%
Health and Welfare					
Health	0.60%	0.34%	0.31%	0.38%	0.45%
Mental Health and Mental Retardation	6.81%	4.11%	8.70%	6.94%	5.38%
Welfare/Social Services	8.21%	7.10%	6.92%	5.65%	6.10%
Sub-Total	15.62%	11.55%	15.93%	12.97%	11.93%
Education					
Instruction	44.75%	43.51%	43.01%	44.36%	50.46%
Administration, Attendance, and Health	2.66%	3.86%	3.67%	4.19%	2.76%
Pupil Transportation Services	3.25%	4.13%	3.76%	4.52%	3.39%
Operation and Maintenance Services	6.29%	6.06%	6.53%	5.26%	5.86%
School Food Services and Other Non-Instructional Operations	2.56%	1.60%	2.75%	2.25%	2.77%
Contributions to Community Colleges	0.05%	0.01%	0.02%	0.004%	0.03%
Sub-Total	59.56%	59.18%	59.74%	60.59%	65.27%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.64%	1.00%	1.38%	0.80%	0.62%
Cultural Enrichment	0.09%	0.22%	0.02%	--	--
Public Libraries	0.53%	1.32%	0.26%	0.83%	1.20%
Sub-Total	1.26%	2.54%	1.66%	1.63%	1.82%
Community Development					
Planning and Community Development	2.04%	7.89%	0.65%	0.75%	0.61%
Environmental Management	0.17%	0.03%	0.01%	0.10%	0.02%
Cooperative Extension Program	0.13%	0.05%	0.07%	0.15%	0.38%
Sub-Total	2.34%	7.97%	0.72%	1.01%	1.00%
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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

2

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2007, Exhibits C and C-1 through C-8.

Table 3.2  
 Percentage Distribution/<sup>2</sup>  
 of  
 Operating Expenditures by Category and Locality  
 for  
 Counties and Cities in Virginia  
 FY 2007  
 [The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Appomattox County	Arlington County	Augusta County	Bath County	Bedford County
General Government Administration					
Legislative	0.52%	0.13%	0.20%	0.62%	0.11%
General and Financial Administration	3.24%	3.86%	2.06%	3.36%	2.22%
Board of Elections	0.31%	0.11%	0.14%	0.07%	0.21%
Sub-Total	4.07%	4.10%	2.40%	4.05%	2.55%
Judicial Administration					
Courts	1.73%	1.12%	0.64%	1.58%	1.36%
Commonwealth's Attorney	1.18%	0.50%	0.53%	0.57%	0.48%
Sub-Total	2.91%	1.63%	1.17%	2.15%	1.84%
Public Safety					
Law Enforcement and Traffic Control	8.22%	7.28%	3.71%	5.02%	4.23%
Fire and Rescue Services	0.71%	7.08%	3.28%	3.43%	2.72%
Correction and Detention	1.08%	3.68%	3.15%	0.50%	1.99%
Inspections	0.21%	0.84%	0.35%	1.02%	0.36%
Other Protection	0.53%	0.90%	1.16%	1.31%	0.08%
Sub-Total	10.75%	19.78%	11.66%	11.28%	9.39%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	3.27%	0.14%	--	--
Sanitation and Waste Removal	3.24%	2.27%	1.07%	5.26%	4.11%
Maintenance of General Buildings and Grounds	1.19%	1.32%	0.87%	1.15%	1.15%
Sub-Total	4.43%	6.86%	2.07%	6.41%	5.26%
Health and Welfare					
Health	0.39%	2.46%	0.34%	0.44%	0.39%
Mental Health and Mental Retardation	4.24%	2.70%	3.14%	5.19%	2.65%
Welfare/Social Services	6.87%	10.82%	7.56%	3.75%	7.85%
Sub-Total	11.50%	15.99%	11.04%	9.38%	10.89%
Education					
Instruction	46.22%	32.02%	54.52%	39.34%	46.48%
Administration, Attendance, and Health	3.77%	3.34%	2.32%	2.72%	2.09%
Pupil Transportation Services	4.13%	1.27%	3.55%	4.65%	5.26%
Operation and Maintenance Services	6.04%	3.90%	5.68%	6.99%	6.44%
School Food Services and Other Non-Instructional Operations	2.61%	2.17%	2.67%	3.07%	3.16%
Contributions to Community Colleges	0.001%	0.003%	0.003%	0.02%	0.02%
Sub-Total	62.77%	42.71%	68.74%	56.78%	63.43%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.57%	4.20%	1.03%	2.20%	1.25%
Cultural Enrichment	0.05%	0.40%	0.05%	--	0.16%
Public Libraries	0.58%	1.76%	0.80%	1.51%	1.16%
Sub-Total	1.20%	6.36%	1.89%	3.70%	2.57%
Community Development					
Planning and Community Development	2.16%	2.58%	0.88%	5.49%	3.78%
Environmental Management	0.12%	--	0.04%	0.55%	0.23%
Cooperative Extension Program	0.08%	--	0.11%	0.21%	0.06%
Sub-Total	2.37%	2.58%	1.03%	6.25%	4.07%
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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

2

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2007, Exhibits C and C-1 through C-8.

Table 3.2  
 Percentage Distribution/<sup>2</sup>  
 of  
 Operating Expenditures by Category and Locality  
 for  
 Counties and Cities in Virginia  
 FY 2007  
 [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	0.65%	0.42%	0.52%	0.47%	0.39%
General and Financial Administration	4.09%	2.74%	2.49%	2.29%	3.30%
Board of Elections	0.46%	0.22%	0.27%	0.25%	0.31%
Sub-Total	5.19%	3.38%	3.28%	3.01%	3.99%
Judicial Administration					
Courts	2.54%	2.13%	1.82%	2.11%	1.90%
Commonwealth's Attorney	0.67%	0.90%	0.88%	0.72%	0.48%
Sub-Total	3.21%	3.03%	2.71%	2.83%	2.38%
Public Safety					
Law Enforcement and Traffic Control	4.66%	4.68%	4.78%	2.98%	4.86%
Fire and Rescue Services	1.22%	2.31%	0.90%	1.79%	1.03%
Correction and Detention	2.01%	2.08%	5.04%	3.28%	5.75%
Inspections	0.35%	0.43%	0.32%	0.23%	0.34%
Other Protection	0.91%	2.67%	0.36%	0.46%	0.41%
Sub-Total	9.16%	12.18%	11.40%	8.75%	12.38%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.02%	--	--	1.44%	--
Sanitation and Waste Removal	8.02%	1.30%	2.49%	4.19%	2.66%
Maintenance of General Buildings and Grounds	2.49%	1.25%	1.12%	1.36%	1.46%
Sub-Total	10.52%	2.55%	3.62%	6.98%	4.12%
Health and Welfare					
Health	0.49%	0.46%	0.33%	0.48%	0.30%
Mental Health and Mental Retardation	6.17%	1.92%	6.00%	6.32%	3.91%
Welfare/Social Services	5.27%	4.48%	7.75%	11.55%	7.35%
Sub-Total	11.93%	6.86%	14.08%	18.34%	11.56%
Education					
Instruction	39.57%	50.82%	45.92%	36.12%	46.86%
Administration, Attendance, and Health	3.66%	2.70%	2.01%	1.86%	2.86%
Pupil Transportation Services	5.20%	3.48%	5.05%	3.56%	5.15%
Operation and Maintenance Services	4.56%	7.91%	6.60%	6.09%	6.35%
School Food Services and Other Non-Instructional Operations	2.76%	2.93%	3.09%	2.60%	2.80%
Contributions to Community Colleges	0.06%	0.01%	0.01%	0.14%	0.21%
Sub-Total	55.81%	67.84%	62.67%	50.37%	64.23%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.10%	2.03%	0.28%	0.91%	0.37%
Cultural Enrichment	--	0.09%	0.10%	--	0.04%
Public Libraries	0.94%	1.16%	0.87%	0.65%	0.38%
Sub-Total	1.04%	3.28%	1.25%	1.56%	0.79%
Community Development					
Planning and Community Development	2.67%	0.75%	0.77%	7.90%	0.37%
Environmental Management	0.06%	0.03%	0.04%	0.18%	0.02%
Cooperative Extension Program	0.41%	0.12%	0.18%	0.08%	0.15%
Sub-Total	3.14%	0.89%	0.99%	8.16%	0.54%
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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

2

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2007, Exhibits C and C-1 through C-8.

Table 3.2  
 Percentage Distribution/<sup>2</sup>  
 of  
 Operating Expenditures by Category and Locality  
 for  
 Counties and Cities in Virginia  
 FY 2007  
 [The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Campbell County	Caroline County	Carroll County	Charles City County	Charlotte County
General Government Administration					
Legislative	0.09%	0.22%	0.74%	0.30%	0.23%
General and Financial Administration	2.44%	3.76%	1.69%	10.31%	2.68%
Board of Elections	0.13%	0.16%	0.26%	0.06%	0.38%
Sub-Total	2.66%	4.14%	2.69%	10.67%	3.29%
Judicial Administration					
Courts	1.23%	0.62%	1.44%	1.56%	1.38%
Commonwealth's Attorney	0.52%	0.33%	0.50%	0.50%	0.49%
Sub-Total	1.75%	0.95%	1.94%	2.07%	1.87%
Public Safety					
Law Enforcement and Traffic Control	2.94%	5.12%	2.22%	3.66%	4.14%
Fire and Rescue Services	1.28%	3.76%	2.90%	1.57%	1.30%
Correction and Detention	3.39%	4.18%	2.58%	3.09%	3.09%
Inspections	0.25%	0.67%	0.21%	0.59%	0.03%
Other Protection	1.08%	1.58%	0.46%	0.69%	0.15%
Sub-Total	8.94%	15.30%	8.38%	9.61%	8.72%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.04%	1.56%	--	--	--
Sanitation and Waste Removal	1.79%	2.53%	0.79%	2.37%	2.32%
Maintenance of General Buildings and Grounds	1.03%	1.81%	1.41%	3.75%	1.05%
Sub-Total	2.85%	5.90%	2.20%	6.12%	3.38%
Health and Welfare					
Health	0.40%	0.63%	0.34%	0.43%	0.29%
Mental Health and Mental Retardation	4.92%	4.21%	12.70%	0.52%	7.20%
Welfare/Social Services	9.19%	5.46%	6.16%	7.62%	15.12%
Sub-Total	14.51%	10.30%	19.20%	8.57%	22.62%
Education					
Instruction	50.62%	45.18%	46.81%	39.65%	42.04%
Administration, Attendance, and Health	2.61%	2.26%	2.14%	3.42%	2.90%
Pupil Transportation Services	3.58%	4.12%	4.85%	4.23%	4.04%
Operation and Maintenance Services	6.23%	4.65%	6.06%	9.06%	6.97%
School Food Services and Other Non-Instructional Operations	2.91%	2.56%	3.12%	2.33%	2.78%
Contributions to Community Colleges	--	0.01%	0.06%	0.01%	0.01%
Sub-Total	65.95%	58.77%	63.03%	58.69%	58.75%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.75%	0.62%	0.42%	1.61%	0.05%
Cultural Enrichment	0.004%	--	--	0.42%	0.11%
Public Libraries	0.80%	0.51%	0.42%	0.48%	0.65%
Sub-Total	1.56%	1.13%	0.84%	2.51%	0.81%
Community Development					
Planning and Community Development	1.72%	3.33%	1.65%	1.52%	0.11%
Environmental Management	0.01%	0.06%	0.01%	0.05%	0.34%
Cooperative Extension Program	0.05%	0.12%	0.05%	0.18%	0.12%
Sub-Total	1.78%	3.51%	1.72%	1.75%	0.57%
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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

2

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2007, Exhibits C and C-1 through C-8.

Table 3.2  
 Percentage Distribution/<sup>2</sup>  
 of  
 Operating Expenditures by Category and Locality  
 for  
 Counties and Cities in Virginia  
 FY 2007  
 [The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Chesterfield County	Clarke County	Craig County	Culpeper County	Cumberland County
General Government Administration					
Legislative	0.07%	0.18%	0.27%	0.23%	0.40%
General and Financial Administration	3.25%	4.35%	4.17%	3.10%	4.35%
Board of Elections	0.11%	0.27%	0.49%	0.15%	0.26%
Sub-Total	3.43%	4.81%	4.93%	3.49%	5.01%
Judicial Administration					
Courts	1.25%	0.70%	2.85%	1.28%	1.67%
Commonwealth's Attorney	0.47%	0.84%	0.68%	0.86%	0.30%
Sub-Total	1.72%	1.53%	3.54%	2.13%	1.98%
Public Safety					
Law Enforcement and Traffic Control	6.99%	4.79%	4.61%	5.07%	3.56%
Fire and Rescue Services	5.58%	2.85%	0.43%	0.96%	1.39%
Correction and Detention	4.65%	2.44%	0.28%	2.42%	6.21%
Inspections	0.68%	0.67%	0.29%	0.99%	0.29%
Other Protection	0.21%	0.32%	2.56%	1.98%	0.55%
Sub-Total	18.10%	11.06%	8.18%	11.42%	12.00%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.95%	--	--	--	--
Sanitation and Waste Removal	0.79%	0.86%	3.23%	3.08%	2.19%
Maintenance of General Buildings and Grounds	0.65%	2.53%	0.96%	1.07%	1.72%
Sub-Total	2.38%	3.39%	4.19%	4.15%	3.91%
Health and Welfare					
Health	0.38%	0.60%	0.45%	0.35%	0.32%
Mental Health and Mental Retardation	3.97%	1.76%	1.72%	4.19%	3.76%
Welfare/Social Services	3.76%	7.79%	15.59%	11.01%	7.53%
Sub-Total	8.11%	10.15%	17.75%	15.55%	11.61%
Education					
Instruction	47.64%	47.57%	45.16%	45.71%	42.65%
Administration, Attendance, and Health	2.32%	3.80%	3.30%	2.95%	3.71%
Pupil Transportation Services	3.37%	3.26%	3.86%	3.28%	3.90%
Operation and Maintenance Services	7.13%	5.54%	5.22%	5.71%	10.33%
School Food Services and Other Non-Instructional Operations	1.95%	2.00%	2.73%	2.55%	2.89%
Contributions to Community Colleges	--	0.04%	0.005%	0.01%	0.01%
Sub-Total	62.41%	62.21%	60.28%	60.21%	63.48%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.98%	2.09%	--	1.09%	0.19%
Cultural Enrichment	0.001%	0.01%	--	--	--
Public Libraries	1.00%	0.78%	0.08%	0.85%	0.39%
Sub-Total	1.98%	2.87%	0.08%	1.94%	0.58%
Community Development					
Planning and Community Development	1.82%	3.60%	0.77%	0.97%	1.27%
Environmental Management	--	0.14%	0.03%	0.05%	0.02%
Cooperative Extension Program	0.04%	0.23%	0.27%	0.10%	0.14%
Sub-Total	1.87%	3.97%	1.07%	1.12%	1.43%
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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

2

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2007, Exhibits C and C-1 through C-8.

Table 3.2  
 Percentage Distribution/<sup>2</sup>  
 of  
 Operating Expenditures by Category and Locality  
 for  
 Counties and Cities in Virginia  
 FY 2007  
 [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	0.20%	0.12%	2.08%	0.12%	0.16%
General and Financial Administration	2.69%	2.76%	3.65%	3.15%	4.81%
Board of Elections	0.32%	0.16%	0.39%	0.09%	0.17%
Sub-Total	3.21%	3.03%	6.12%	3.36%	5.14%
Judicial Administration					
Courts	1.96%	1.61%	1.67%	0.97%	1.91%
Commonwealth's Attorney	0.51%	0.62%	0.93%	0.06%	0.42%
Sub-Total	2.46%	2.23%	2.60%	1.03%	2.33%
Public Safety					
Law Enforcement and Traffic Control	2.51%	4.48%	2.76%	6.60%	2.99%
Fire and Rescue Services	0.64%	2.75%	2.73%	5.46%	3.11%
Correction and Detention	2.70%	3.54%	7.14%	1.75%	3.23%
Inspections	0.34%	0.51%	0.69%	0.42%	0.78%
Other Protection	2.07%	2.12%	0.25%	0.96%	0.94%
Sub-Total	8.26%	13.40%	13.58%	15.19%	11.05%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	1.39%	0.06%	--	0.62%	--
Sanitation and Waste Removal	3.61%	2.55%	3.78%	2.37%	4.14%
Maintenance of General Buildings and Grounds	0.75%	2.06%	1.04%	1.39%	2.67%
Sub-Total	5.75%	4.67%	4.83%	4.38%	6.81%
Health and Welfare					
Health	0.48%	0.34%	0.47%	1.92%	0.26%
Mental Health and Mental Retardation	5.38%	2.60%	3.31%	3.68%	3.44%
Welfare/Social Services	10.78%	4.99%	8.34%	6.69%	4.81%
Sub-Total	16.64%	7.93%	12.12%	12.29%	8.52%
Education					
Instruction	37.31%	45.32%	43.24%	43.70%	47.45%
Administration, Attendance, and Health	2.94%	2.92%	3.47%	1.95%	2.16%
Pupil Transportation Services	4.88%	4.44%	4.15%	2.69%	3.99%
Operation and Maintenance Services	7.01%	11.23%	5.10%	6.20%	5.25%
School Food Services and Other Non-Instructional Operations	3.27%	2.60%	2.30%	1.70%	2.01%
Contributions to Community Colleges	0.17%	0.01%	0.02%	0.004%	0.13%
Sub-Total	55.57%	66.52%	58.29%	56.24%	60.98%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.22%	0.47%	1.18%	2.49%	1.50%
Cultural Enrichment	--	--	0.06%	0.29%	--
Public Libraries	1.56%	0.59%	0.55%	1.02%	1.04%
Sub-Total	1.78%	1.06%	1.79%	3.80%	2.54%
Community Development					
Planning and Community Development	6.16%	1.02%	0.19%	3.51%	2.36%
Environmental Management	--	0.03%	0.34%	0.20%	0.21%
Cooperative Extension Program	0.15%	0.11%	0.15%	0.004%	0.07%
Sub-Total	6.31%	1.15%	0.68%	3.71%	2.64%
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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

2

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2007, Exhibits C and C-1 through C-8.

Table 3.2  
 Percentage Distribution/<sup>2</sup>  
 of  
 Operating Expenditures by Category and Locality  
 for  
 Counties and Cities in Virginia  
 FY 2007  
 [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	0.20%	0.27%	0.50%	0.12%	0.29%
General and Financial Administration	2.20%	3.36%	3.11%	3.13%	2.80%
Board of Elections	0.39%	0.22%	0.16%	0.03%	0.33%
Sub-Total	2.79%	3.85%	3.77%	3.29%	3.42%
Judicial Administration					
Courts	1.97%	2.77%	1.50%	1.14%	2.10%
Commonwealth's Attorney	0.77%	0.64%	0.54%	0.56%	0.59%
Sub-Total	2.74%	3.42%	2.04%	1.70%	2.69%
Public Safety					
Law Enforcement and Traffic Control	3.32%	1.98%	3.26%	4.68%	5.12%
Fire and Rescue Services	4.38%	1.21%	1.13%	5.12%	1.41%
Correction and Detention	0.89%	2.18%	3.17%	1.72%	3.08%
Inspections	0.51%	0.35%	0.37%	0.77%	0.48%
Other Protection	1.03%	1.57%	2.53%	0.50%	1.25%
Sub-Total	10.13%	7.29%	10.45%	12.79%	11.35%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	0.07%	0.14%	--
Sanitation and Waste Removal	4.03%	1.61%	1.52%	4.08%	0.16%
Maintenance of General Buildings and Grounds	0.76%	2.28%	0.85%	0.49%	1.04%
Sub-Total	4.79%	3.89%	2.44%	4.70%	1.20%
Health and Welfare					
Health	0.70%	0.50%	0.29%	0.18%	0.29%
Mental Health and Mental Retardation	7.14%	3.76%	2.11%	1.31%	9.10%
Welfare/Social Services	5.73%	8.62%	8.73%	4.24%	6.85%
Sub-Total	13.57%	12.89%	11.13%	5.74%	16.24%
Education					
Instruction	45.95%	51.94%	49.57%	51.52%	46.94%
Administration, Attendance, and Health	2.31%	2.27%	1.06%	3.44%	1.31%
Pupil Transportation Services	5.18%	4.17%	5.38%	4.03%	4.43%
Operation and Maintenance Services	6.79%	5.33%	6.50%	5.54%	6.38%
School Food Services and Other Non-Instructional Operations	2.75%	2.53%	3.41%	2.87%	2.90%
Contributions to Community Colleges	0.01%	0.03%	--	0.03%	0.02%
Sub-Total	62.99%	66.28%	65.93%	67.42%	61.98%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.27%	1.02%	0.64%	2.76%	2.32%
Cultural Enrichment	--	0.02%	--	--	-0.08%
Public Libraries	0.87%	0.47%	0.66%	0.24%	0.09%
Sub-Total	1.13%	1.51%	1.31%	3.00%	2.33%
Community Development					
Planning and Community Development	1.59%	0.72%	2.86%	1.12%	0.62%
Environmental Management	--	0.01%	0.01%	0.16%	0.02%
Cooperative Extension Program	0.26%	0.14%	0.07%	0.08%	0.16%
Sub-Total	1.85%	0.88%	2.94%	1.37%	0.80%
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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

2

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2007, Exhibits C and C-1 through C-8.

Table 3.2  
 Percentage Distribution/<sup>2</sup>  
 of  
 Operating Expenditures by Category and Locality  
 for  
 Counties and Cities in Virginia  
 FY 2007  
 [The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Gloucester County	Goochland County	Grayson County	Greene County	Greensville County
General Government Administration					
Legislative	0.23%	2.40%	0.26%	0.17%	0.59%
General and Financial Administration	4.61%	6.34%	1.66%	2.65%	5.98%
Board of Elections	0.17%	0.25%	0.37%	0.23%	0.43%
Sub-Total	5.01%	8.99%	2.29%	3.05%	7.00%
Judicial Administration					
Courts	1.75%	2.06%	2.31%	1.83%	3.33%
Commonwealth's Attorney	0.57%	0.86%	0.80%	0.55%	2.08%
Sub-Total	2.32%	2.91%	3.11%	2.38%	5.40%
Public Safety					
Law Enforcement and Traffic Control	4.34%	3.73%	3.36%	5.13%	5.96%
Fire and Rescue Services	2.01%	4.59%	0.96%	1.52%	1.57%
Correction and Detention	3.33%	1.54%	2.90%	2.30%	10.17%
Inspections	0.95%	0.97%	0.29%	0.99%	0.53%
Other Protection	0.42%	0.50%	0.16%	0.56%	2.30%
Sub-Total	11.06%	11.33%	7.67%	10.50%	20.53%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.25%	0.32%	--	--	0.09%
Sanitation and Waste Removal	0.05%	3.53%	4.24%	4.25%	5.45%
Maintenance of General Buildings and Grounds	1.73%	1.84%	0.63%	0.78%	3.70%
Sub-Total	2.03%	5.69%	4.87%	5.03%	9.24%
Health and Welfare					
Health	0.40%	0.47%	0.47%	1.00%	0.38%
Mental Health and Mental Retardation	4.44%	5.63%	10.12%	4.37%	5.61%
Welfare/Social Services	4.34%	7.17%	6.63%	7.22%	9.18%
Sub-Total	9.18%	13.27%	17.22%	12.60%	15.17%
Education					
Instruction	49.43%	40.01%	45.95%	49.33%	15.03%
Administration, Attendance, and Health	2.80%	1.57%	2.00%	3.01%	2.76%
Pupil Transportation Services	4.87%	4.52%	4.77%	2.89%	5.26%
Operation and Maintenance Services	6.59%	4.92%	6.48%	4.87%	6.91%
School Food Services and Other Non-Instructional Operations	2.46%	1.86%	3.41%	2.24%	3.15%
Contributions to Community Colleges	0.75%	--	0.06%	0.03%	0.48%
Sub-Total	66.91%	52.87%	62.66%	62.36%	33.59%
Parks, Recreation, and Cultural Services					
Parks and Recreation	1.11%	1.01%	0.62%	0.34%	0.48%
Cultural Enrichment	0.11%	--	0.02%	--	0.05%
Public Libraries	1.00%	1.10%	0.44%	0.67%	0.79%
Sub-Total	2.22%	2.11%	1.07%	1.01%	1.32%
Community Development					
Planning and Community Development	1.13%	2.23%	0.95%	2.94%	7.47%
Environmental Management	0.06%	0.47%	0.02%	0.01%	0.05%
Cooperative Extension Program	0.10%	0.13%	0.14%	0.13%	0.22%
Sub-Total	1.28%	2.83%	1.11%	3.08%	7.74%
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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

2

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2007, Exhibits C and C-1 through C-8.

Table 3.2  
 Percentage Distribution/<sup>2</sup>  
 of  
 Operating Expenditures by Category and Locality  
 for  
 Counties and Cities in Virginia  
 FY 2007  
 [The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Halifax County	Hanover County	Henrico County	Henry County	Highland County
General Government Administration					
Legislative	0.23%	0.23%	0.14%	0.14%	1.73%
General and Financial Administration	1.65%	2.95%	6.64%	1.98%	5.18%
Board of Elections	0.07%	0.12%	0.15%	0.16%	0.75%
Sub-Total	1.95%	3.30%	6.94%	2.27%	7.67%
Judicial Administration					
Courts	1.17%	0.95%	0.96%	1.64%	3.56%
Commonwealth's Attorney	0.74%	0.52%	0.59%	0.63%	1.04%
Sub-Total	1.90%	1.47%	1.55%	2.27%	4.60%
Public Safety					
Law Enforcement and Traffic Control	2.19%	6.46%	8.05%	4.39%	7.38%
Fire and Rescue Services	1.67%	5.77%	5.65%	1.76%	1.06%
Correction and Detention	4.26%	3.62%	3.93%	1.59%	1.65%
Inspections	0.26%	0.57%	0.56%	0.29%	0.89%
Other Protection	0.21%	0.37%	0.31%	1.68%	7.83%
Sub-Total	8.59%	16.79%	18.50%	9.71%	18.82%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	0.58%	3.93%	0.05%	0.06%
Sanitation and Waste Removal	1.28%	1.42%	1.31%	1.33%	3.40%
Maintenance of General Buildings and Grounds	1.12%	0.65%	0.63%	1.42%	1.28%
Sub-Total	2.40%	2.64%	5.88%	2.79%	4.74%
Health and Welfare					
Health	0.28%	0.42%	0.20%	0.28%	1.49%
Mental Health and Mental Retardation	4.46%	3.78%	3.49%	4.73%	4.00%
Welfare/Social Services	7.75%	4.15%	4.08%	3.86%	3.43%
Sub-Total	12.50%	8.34%	7.77%	8.86%	8.92%
Education					
Instruction	44.17%	48.70%	40.84%	50.21%	38.73%
Administration, Attendance, and Health	2.63%	3.22%	1.67%	3.29%	2.63%
Pupil Transportation Services	4.65%	3.04%	2.80%	4.90%	3.87%
Operation and Maintenance Services	7.76%	4.85%	4.63%	7.54%	6.16%
School Food Services and Other Non-Instructional Operations	3.27%	3.34%	1.92%	3.77%	2.28%
Contributions to Community Colleges	0.04%	--	--	0.06%	--
Sub-Total	62.52%	63.16%	51.87%	69.78%	53.66%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.25%	1.21%	2.00%	0.80%	--
Cultural Enrichment	--	--	--	0.06%	--
Public Libraries	0.36%	1.16%	1.70%	1.10%	0.49%
Sub-Total	0.61%	2.37%	3.70%	1.96%	0.49%
Community Development					
Planning and Community Development	9.33%	1.86%	3.78%	2.30%	0.58%
Environmental Management	0.03%	0.03%	--	0.001%	--
Cooperative Extension Program	0.17%	0.03%	0.03%	0.04%	0.52%
Sub-Total	9.52%	1.92%	3.81%	2.35%	1.11%
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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

2

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2007, Exhibits C and C-1 through C-8.

Table 3.2  
 Percentage Distribution/<sup>2</sup>  
 of  
 Operating Expenditures by Category and Locality  
 for  
 Counties and Cities in Virginia  
 FY 2007  
 [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	0.45%	0.15%	0.17%	0.19%	0.36%
General and Financial Administration	4.59%	4.62%	4.95%	4.12%	3.96%
Board of Elections	0.20%	0.13%	0.47%	0.23%	0.34%
Sub-Total	5.23%	4.90%	5.60%	4.54%	4.66%
Judicial Administration					
Courts	1.21%	2.55%	2.12%	2.18%	2.42%
Commonwealth's Attorney	0.39%	0.41%	0.91%	0.88%	0.59%
Sub-Total	1.60%	2.97%	3.03%	3.05%	3.01%
Public Safety					
Law Enforcement and Traffic Control	2.83%	6.20%	4.39%	4.46%	3.35%
Fire and Rescue Services	1.38%	5.03%	0.73%	3.65%	1.22%
Correction and Detention	2.16%	1.95%	6.43%	7.08%	4.60%
Inspections	0.55%	0.74%	0.56%	0.23%	0.85%
Other Protection	1.73%	0.33%	0.55%	0.41%	1.11%
Sub-Total	8.65%	14.26%	12.65%	15.83%	11.13%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.59%	--	--	0.60%	--
Sanitation and Waste Removal	2.72%	0.95%	2.31%	0.65%	3.15%
Maintenance of General Buildings and Grounds	1.72%	2.59%	1.66%	1.49%	1.66%
Sub-Total	5.03%	3.54%	3.97%	2.75%	4.81%
Health and Welfare					
Health	0.91%	0.39%	0.42%	0.48%	0.48%
Mental Health and Mental Retardation	5.56%	2.90%	3.83%	3.10%	5.30%
Welfare/Social Services	4.51%	3.19%	8.73%	6.28%	4.69%
Sub-Total	10.99%	6.49%	12.99%	9.86%	10.48%
Education					
Instruction	46.60%	42.20%	41.84%	44.76%	45.64%
Administration, Attendance, and Health	2.41%	3.37%	4.04%	1.90%	3.66%
Pupil Transportation Services	3.65%	2.98%	5.72%	4.93%	4.25%
Operation and Maintenance Services	7.97%	4.83%	5.25%	5.86%	5.55%
School Food Services and Other Non-Instructional Operations	2.02%	1.69%	2.23%	2.25%	2.68%
Contributions to Community Colleges	--	--	0.02%	0.01%	0.02%
Sub-Total	62.64%	55.07%	59.10%	59.71%	61.81%
Parks, Recreation, and Cultural Services					
Parks and Recreation	1.43%	3.22%	0.04%	1.39%	1.31%
Cultural Enrichment	0.37%	--	--	--	--
Public Libraries	0.87%	2.78%	1.03%	0.96%	1.49%
Sub-Total	2.66%	6.00%	1.07%	2.35%	2.80%
Community Development					
Planning and Community Development	2.19%	6.04%	1.36%	1.69%	1.16%
Environmental Management	--	0.68%	0.07%	0.04%	0.03%
Cooperative Extension Program	0.06%	0.04%	0.15%	0.17%	0.10%
Sub-Total	2.24%	6.76%	1.59%	1.90%	1.30%
Nondepartmental/ <sup>1</sup>					
Sub-Total	0.96%	--	--	--	--
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, 2007, Exhibits C and C-1 through C-8.

Table 3.2  
 Percentage Distribution/<sup>2</sup>  
 of  
 Operating Expenditures by Category and Locality  
 for  
 Counties and Cities in Virginia  
 FY 2007  
 [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	0.46%	0.20%	0.26%	0.24%	0.17%
General and Financial Administration	3.75%	0.80%	2.78%	3.63%	3.38%
Board of Elections	0.42%	0.23%	0.09%	0.18%	0.11%
Sub-Total	4.64%	1.23%	3.14%	4.05%	3.67%
Judicial Administration					
Courts	1.43%	1.90%	0.77%	1.64%	1.66%
Commonwealth's Attorney	0.95%	0.55%	0.30%	0.63%	0.85%
Sub-Total	2.38%	2.45%	1.07%	2.27%	2.51%
Public Safety					
Law Enforcement and Traffic Control	4.39%	3.03%	4.50%	5.13%	2.79%
Fire and Rescue Services	3.34%	0.62%	4.53%	3.68%	1.93%
Correction and Detention	4.33%	3.99%	1.84%	3.09%	6.38%
Inspections	0.42%	0.18%	0.85%	1.12%	0.28%
Other Protection	0.35%	0.12%	0.26%	0.69%	0.41%
Sub-Total	12.83%	7.94%	11.98%	13.72%	11.80%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	0.12%	1.73%	--	--
Sanitation and Waste Removal	3.44%	2.64%	0.37%	1.40%	2.49%
Maintenance of General Buildings and Grounds	0.70%	0.48%	0.71%	2.83%	0.60%
Sub-Total	4.14%	3.23%	2.81%	4.24%	3.09%
Health and Welfare					
Health	1.05%	0.37%	0.43%	0.98%	0.71%
Mental Health and Mental Retardation	4.28%	3.31%	2.53%	4.48%	7.00%
Welfare/Social Services	8.01%	11.91%	4.90%	7.57%	5.23%
Sub-Total	13.34%	15.60%	7.86%	13.03%	12.94%
Education					
Instruction	42.42%	46.80%	50.67%	45.23%	47.14%
Administration, Attendance, and Health	3.40%	2.17%	1.99%	2.38%	2.65%
Pupil Transportation Services	3.91%	3.99%	5.26%	4.34%	4.66%
Operation and Maintenance Services	5.36%	12.00%	5.78%	5.14%	5.95%
School Food Services and Other Non-Instructional Operations	3.17%	3.59%	1.63%	2.46%	3.03%
Contributions to Community Colleges	0.02%	0.04%	0.03%	0.05%	--
Sub-Total	58.28%	68.59%	65.36%	59.59%	63.43%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.29%	0.08%	2.54%	1.30%	--
Cultural Enrichment	0.02%	0.01%	0.33%	0.18%	--
Public Libraries	0.30%	0.55%	1.16%	0.49%	0.29%
Sub-Total	0.60%	0.64%	4.03%	1.96%	0.29%
Community Development					
Planning and Community Development	3.56%	0.24%	3.53%	0.92%	2.11%
Environmental Management	0.08%	0.01%	0.14%	0.11%	--
Cooperative Extension Program	0.15%	0.08%	0.07%	0.12%	0.18%
Sub-Total	3.79%	0.33%	3.74%	1.15%	2.29%
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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

2

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2007, Exhibits C and C-1 through C-8.

Table 3.2  
 Percentage Distribution/<sup>2</sup>  
 of  
 Operating Expenditures by Category and Locality  
 for  
 Counties and Cities in Virginia  
 FY 2007  
 [The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Madison County	Mathews County	Mecklenburg County	Middlesex County	Montgomery County
General Government Administration					
Legislative	0.73%	0.39%	0.39%	0.40%	0.25%
General and Financial Administration	2.29%	4.19%	3.05%	5.67%	3.97%
Board of Elections	0.46%	0.35%	0.14%	0.44%	0.21%
Sub-Total	3.48%	4.93%	3.59%	6.52%	4.42%
Judicial Administration					
Courts	3.41%	2.75%	3.40%	3.13%	1.11%
Commonwealth's Attorney	0.82%	1.08%	0.71%	0.46%	0.53%
Sub-Total	4.23%	3.82%	4.11%	3.60%	1.64%
Public Safety					
Law Enforcement and Traffic Control	5.23%	4.00%	4.92%	4.45%	3.58%
Fire and Rescue Services	3.48%	1.17%	0.81%	1.44%	0.97%
Correction and Detention	3.70%	1.58%	2.59%	5.23%	1.64%
Inspections	0.67%	0.51%	0.27%	0.72%	0.22%
Other Protection	0.87%	1.83%	1.25%	1.56%	0.26%
Sub-Total	13.95%	9.08%	9.84%	13.39%	6.67%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	0.06%	--	--	--
Sanitation and Waste Removal	2.72%	3.45%	1.98%	3.94%	2.64%
Maintenance of General Buildings and Grounds	1.70%	2.92%	1.50%	2.35%	1.42%
Sub-Total	4.42%	6.43%	3.49%	6.29%	4.06%
Health and Welfare					
Health	0.49%	0.60%	0.38%	0.68%	0.35%
Mental Health and Mental Retardation	4.61%	4.86%	5.22%	4.92%	6.05%
Welfare/Social Services	6.65%	8.64%	7.01%	5.77%	6.42%
Sub-Total	11.75%	14.10%	12.61%	11.38%	12.82%
Education					
Instruction	42.54%	40.93%	47.19%	40.83%	49.72%
Administration, Attendance, and Health	2.05%	3.74%	1.95%	3.25%	2.47%
Pupil Transportation Services	4.05%	3.53%	4.60%	3.87%	3.33%
Operation and Maintenance Services	6.23%	6.27%	5.44%	6.16%	8.74%
School Food Services and Other Non-Instructional Operations	2.48%	3.46%	2.57%	2.23%	2.69%
Contributions to Community Colleges	0.07%	0.02%	0.01%	0.02%	0.02%
Sub-Total	57.42%	57.96%	61.77%	56.36%	66.99%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.68%	0.52%	0.06%	0.56%	0.49%
Cultural Enrichment	0.004%	--	0.01%	0.02%	0.05%
Public Libraries	0.28%	1.36%	0.80%	0.37%	1.83%
Sub-Total	0.97%	1.88%	0.88%	0.94%	2.38%
Community Development					
Planning and Community Development	3.39%	1.45%	3.53%	1.10%	0.95%
Environmental Management	0.14%	0.17%	0.13%	0.26%	0.02%
Cooperative Extension Program	0.23%	0.17%	0.06%	0.17%	0.05%
Sub-Total	3.77%	1.79%	3.71%	1.53%	1.02%
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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

2

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2007, Exhibits C and C-1 through C-8.

Table 3.2  
 Percentage Distribution/<sup>2</sup>  
 of  
 Operating Expenditures by Category and Locality  
 for  
 Counties and Cities in Virginia  
 FY 2007  
 [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	0.45%	0.36%	0.09%	1.22%	0.44%
General and Financial Administration	3.49%	5.19%	3.81%	3.10%	2.15%
Board of Elections	0.27%	0.36%	0.26%	0.35%	0.28%
Sub-Total	4.21%	5.91%	4.16%	4.67%	2.87%
Judicial Administration					
Courts	1.96%	2.75%	1.67%	2.80%	1.09%
Commonwealth's Attorney	0.84%	0.79%	0.72%	1.06%	0.65%
Sub-Total	2.80%	3.54%	2.39%	3.86%	1.74%
Public Safety					
Law Enforcement and Traffic Control	4.22%	5.73%	3.30%	5.28%	3.44%
Fire and Rescue Services	2.73%	5.13%	1.83%	1.50%	1.35%
Correction and Detention	2.04%	1.94%	4.92%	8.04%	5.64%
Inspections	0.85%	1.05%	0.47%	0.63%	0.19%
Other Protection	0.23%	0.53%	0.81%	0.55%	0.16%
Sub-Total	10.07%	14.38%	11.34%	16.01%	10.79%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	--	0.08%	--
Sanitation and Waste Removal	3.66%	2.41%	3.11%	3.91%	2.18%
Maintenance of General Buildings and Grounds	1.08%	1.41%	1.64%	0.77%	0.70%
Sub-Total	4.75%	3.82%	4.75%	4.76%	2.88%
Health and Welfare					
Health	0.59%	0.39%	0.87%	0.70%	0.29%
Mental Health and Mental Retardation	5.15%	0.27%	5.87%	5.04%	4.55%
Welfare/Social Services	5.35%	6.66%	8.22%	6.43%	7.29%
Sub-Total	11.09%	7.33%	14.96%	12.17%	12.13%
Education					
Instruction	42.70%	44.41%	39.79%	42.33%	49.06%
Administration, Attendance, and Health	4.14%	4.18%	3.91%	2.07%	2.73%
Pupil Transportation Services	6.48%	5.08%	3.41%	4.53%	3.87%
Operation and Maintenance Services	7.04%	5.73%	7.05%	5.07%	8.06%
School Food Services and Other Non-Instructional Operations	2.68%	1.94%	3.27%	2.22%	3.11%
Contributions to Community Colleges	0.02%	0.01%	0.06%	0.05%	0.01%
Sub-Total	63.07%	61.35%	57.47%	56.26%	66.84%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.73%	0.95%	0.34%	0.19%	0.06%
Cultural Enrichment	--	0.03%	--	--	--
Public Libraries	0.75%	0.42%	0.53%	0.37%	0.50%
Sub-Total	1.48%	1.40%	0.87%	0.56%	0.56%
Community Development					
Planning and Community Development	2.37%	1.62%	3.70%	1.46%	2.05%
Environmental Management	0.05%	0.50%	0.08%	0.14%	0.04%
Cooperative Extension Program	0.11%	0.17%	0.28%	0.13%	0.11%
Sub-Total	2.53%	2.28%	4.06%	1.72%	2.20%
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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

2

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2007, Exhibits C and C-1 through C-8.

Table 3.2  
 Percentage Distribution/<sup>2</sup>  
 of  
 Operating Expenditures by Category and Locality  
 for  
 Counties and Cities in Virginia  
 FY 2007  
 [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	0.23%	0.28%	0.69%	0.10%	0.13%
General and Financial Administration	3.20%	4.35%	2.69%	1.39%	3.34%
Board of Elections	0.15%	0.20%	0.05%	0.12%	0.18%
Sub-Total	3.58%	4.83%	3.42%	1.62%	3.65%
Judicial Administration					
Courts	1.41%	1.32%	1.99%	1.42%	1.53%
Commonwealth's Attorney	0.38%	0.68%	0.74%	0.41%	0.55%
Sub-Total	1.79%	1.99%	2.73%	1.83%	2.08%
Public Safety					
Law Enforcement and Traffic Control	3.27%	5.02%	3.18%	3.85%	4.43%
Fire and Rescue Services	6.30%	1.20%	1.64%	1.17%	1.39%
Correction and Detention	2.90%	2.67%	2.34%	2.19%	1.44%
Inspections	0.62%	0.63%	0.29%	0.23%	0.83%
Other Protection	1.12%	2.64%	0.87%	0.85%	0.79%
Sub-Total	14.20%	12.17%	8.32%	8.29%	8.88%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	0.01%	--	0.12%	--
Sanitation and Waste Removal	2.88%	3.13%	1.31%	1.63%	1.10%
Maintenance of General Buildings and Grounds	0.86%	0.68%	1.39%	0.72%	1.19%
Sub-Total	3.73%	3.82%	2.70%	2.47%	2.30%
Health and Welfare					
Health	0.48%	0.47%	0.35%	0.36%	0.34%
Mental Health and Mental Retardation	4.15%	1.57%	8.14%	4.96%	4.24%
Welfare/Social Services	4.61%	9.05%	4.86%	12.53%	4.38%
Sub-Total	9.24%	11.09%	13.34%	17.86%	8.96%
Education					
Instruction	45.39%	49.66%	46.88%	45.96%	52.88%
Administration, Attendance, and Health	2.50%	3.32%	3.26%	2.51%	3.74%
Pupil Transportation Services	4.88%	3.35%	7.20%	5.12%	5.09%
Operation and Maintenance Services	5.68%	4.40%	3.88%	5.78%	7.32%
School Food Services and Other Non-Instructional Operations	2.17%	2.80%	4.79%	3.35%	2.02%
Contributions to Community Colleges	0.32%	0.02%	0.05%	-0.001%	--
Sub-Total	60.95%	63.56%	66.06%	62.72%	71.05%
Parks, Recreation, and Cultural Services					
Parks and Recreation	2.21%	0.37%	0.54%	0.03%	0.28%
Cultural Enrichment	0.07%	0.01%	--	--	--
Public Libraries	1.23%	0.53%	0.98%	0.81%	0.61%
Sub-Total	3.51%	0.91%	1.52%	0.84%	0.89%
Community Development					
Planning and Community Development	2.81%	1.29%	1.69%	4.34%	2.12%
Environmental Management	0.07%	0.19%	0.03%	0.005%	0.01%
Cooperative Extension Program	0.11%	0.13%	0.20%	0.04%	0.08%
Sub-Total	3.00%	1.61%	1.92%	4.39%	2.20%
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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

2

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2007, Exhibits C and C-1 through C-8.

Table 3.2  
 Percentage Distribution/<sup>2</sup>  
 of  
 Operating Expenditures by Category and Locality  
 for  
 Counties and Cities in Virginia  
 FY 2007  
 [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	0.29%	0.39%	0.20%	0.20%	0.61%
General and Financial Administration	2.98%	3.99%	2.49%	2.56%	4.38%
Board of Elections	0.05%	0.22%	0.10%	0.06%	0.10%
Sub-Total	3.32%	4.60%	2.78%	2.83%	5.09%
Judicial Administration					
Courts	2.06%	1.68%	1.15%	2.09%	2.23%
Commonwealth's Attorney	1.30%	0.51%	0.29%	0.68%	1.09%
Sub-Total	3.36%	2.19%	1.44%	2.77%	3.32%
Public Safety					
Law Enforcement and Traffic Control	3.44%	6.06%	5.88%	3.24%	3.72%
Fire and Rescue Services	1.54%	2.08%	5.46%	1.13%	3.40%
Correction and Detention	4.51%	3.97%	3.16%	6.46%	4.37%
Inspections	0.21%	0.76%	1.29%	0.19%	0.48%
Other Protection	0.25%	0.32%	0.74%	0.80%	1.82%
Sub-Total	9.95%	13.18%	16.53%	11.83%	13.79%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	0.40%	--	--
Sanitation and Waste Removal	2.50%	0.48%	1.19%	0.10%	3.58%
Maintenance of General Buildings and Grounds	1.60%	1.69%	1.65%	1.22%	0.96%
Sub-Total	4.09%	2.16%	3.24%	1.32%	4.55%
Health and Welfare					
Health	0.39%	0.24%	0.50%	0.38%	0.67%
Mental Health and Mental Retardation	6.01%	2.78%	1.98%	6.43%	4.07%
Welfare/Social Services	8.27%	3.38%	3.86%	10.89%	7.37%
Sub-Total	14.67%	6.40%	6.33%	17.70%	12.10%
Education					
Instruction	48.09%	49.82%	47.84%	40.14%	43.30%
Administration, Attendance, and Health	3.48%	3.53%	2.48%	6.42%	3.71%
Pupil Transportation Services	4.33%	4.94%	3.88%	2.59%	4.57%
Operation and Maintenance Services	4.44%	6.56%	6.50%	7.16%	4.70%
School Food Services and Other Non-Instructional Operations	2.48%	2.80%	2.27%	3.50%	2.35%
Contributions to Community Colleges	0.03%	0.03%	--	0.02%	0.02%
Sub-Total	62.84%	67.68%	62.97%	59.83%	58.65%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.20%	1.21%	2.10%	0.97%	0.10%
Cultural Enrichment	0.07%	--	0.09%	0.04%	--
Public Libraries	0.31%	0.54%	1.12%	0.75%	0.98%
Sub-Total	0.58%	1.75%	3.31%	1.77%	1.08%
Community Development					
Planning and Community Development	0.88%	1.90%	3.00%	1.82%	0.96%
Environmental Management	0.03%	0.05%	0.30%	0.02%	0.07%
Cooperative Extension Program	0.28%	0.09%	0.10%	0.13%	0.39%
Sub-Total	1.19%	2.04%	3.40%	1.96%	1.42%
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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

2

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2007, Exhibits C and C-1 through C-8.

Table 3.2  
 Percentage Distribution/<sup>2</sup>  
 of  
 Operating Expenditures by Category and Locality  
 for  
 Counties and Cities in Virginia  
 FY 2007  
 [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	0.90%	0.20%	0.14%	0.09%	0.25%
General and Financial Administration	2.79%	3.35%	2.26%	2.08%	1.89%
Board of Elections	0.38%	0.14%	0.26%	0.17%	0.23%
Sub-Total	4.06%	3.70%	2.65%	2.34%	2.38%
Judicial Administration					
Courts	1.89%	1.23%	1.61%	1.02%	1.99%
Commonwealth's Attorney	1.33%	0.41%	0.94%	0.76%	0.59%
Sub-Total	3.21%	1.64%	2.55%	1.78%	2.58%
Public Safety					
Law Enforcement and Traffic Control	6.14%	5.61%	3.40%	2.75%	2.23%
Fire and Rescue Services	0.55%	5.46%	2.20%	4.79%	0.94%
Correction and Detention	8.83%	3.78%	3.43%	3.12%	4.50%
Inspections	0.51%	0.51%	0.57%	0.47%	0.12%
Other Protection	0.57%	0.23%	1.81%	0.20%	1.04%
Sub-Total	16.59%	15.60%	11.41%	11.33%	8.82%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.01%	--	0.19%	--	0.0001%
Sanitation and Waste Removal	2.91%	2.69%	3.84%	2.25%	3.65%
Maintenance of General Buildings and Grounds	1.08%	3.63%	2.30%	0.95%	1.05%
Sub-Total	3.99%	6.33%	6.33%	3.21%	4.70%
Health and Welfare					
Health	0.78%	0.23%	0.63%	0.34%	0.56%
Mental Health and Mental Retardation	4.05%	2.10%	7.22%	2.81%	10.69%
Welfare/Social Services	6.43%	6.22%	5.85%	6.67%	7.12%
Sub-Total	11.27%	8.55%	13.70%	9.83%	18.37%
Education					
Instruction	43.90%	45.53%	40.06%	52.38%	43.38%
Administration, Attendance, and Health	2.81%	2.56%	2.71%	2.40%	1.11%
Pupil Transportation Services	4.33%	2.56%	3.39%	4.52%	4.39%
Operation and Maintenance Services	6.16%	5.25%	5.59%	5.65%	5.79%
School Food Services and Other Non-Instructional Operations	2.38%	4.06%	1.85%	3.36%	2.64%
Contributions to Community Colleges	0.04%	--	0.03%	--	0.07%
Sub-Total	59.63%	59.96%	53.64%	68.31%	57.40%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.23%	1.95%	1.24%	1.01%	0.51%
Cultural Enrichment	0.08%	0.13%	--	--	--
Public Libraries	0.31%	1.33%	1.54%	0.76%	0.58%
Sub-Total	0.61%	3.41%	2.78%	1.76%	1.10%
Community Development					
Planning and Community Development	0.37%	0.78%	3.81%	1.18%	4.39%
Environmental Management	0.09%	--	0.13%	0.15%	0.05%
Cooperative Extension Program	0.17%	0.05%	0.21%	0.12%	0.22%
Sub-Total	0.63%	0.83%	4.15%	1.44%	4.66%
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	2.79%	--	--
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, 2007, Exhibits C and C-1 through C-8.

Table 3.2  
 Percentage Distribution/<sup>2</sup>  
 of  
 Operating Expenditures by Category and Locality  
 for  
 Counties and Cities in Virginia  
 FY 2007  
 [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	0.25%	0.55%	0.60%	0.30%	0.13%
General and Financial Administration	1.98%	1.75%	1.27%	1.87%	2.64%
Board of Elections	0.26%	0.16%	0.16%	0.37%	0.09%
Sub-Total	2.49%	2.46%	2.03%	2.55%	2.86%
Judicial Administration					
Courts	1.31%	1.19%	1.45%	2.33%	1.20%
Commonwealth's Attorney	0.57%	0.44%	0.65%	0.98%	0.48%
Sub-Total	1.87%	1.63%	2.11%	3.30%	1.68%
Public Safety					
Law Enforcement and Traffic Control	3.19%	3.58%	4.84%	4.17%	4.12%
Fire and Rescue Services	1.00%	2.96%	0.46%	2.76%	3.44%
Correction and Detention	3.48%	2.60%	2.35%	5.21%	2.74%
Inspections	0.09%	0.63%	0.20%	0.28%	1.39%
Other Protection	1.38%	1.48%	0.99%	0.59%	0.89%
Sub-Total	9.15%	11.26%	8.85%	13.01%	12.59%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.004%	--	--	0.10%	1.52%
Sanitation and Waste Removal	2.77%	3.74%	1.68%	3.57%	1.52%
Maintenance of General Buildings and Grounds	0.77%	0.73%	0.56%	1.00%	0.91%
Sub-Total	3.54%	4.48%	2.24%	4.67%	3.95%
Health and Welfare					
Health	0.40%	0.34%	0.62%	0.67%	0.21%
Mental Health and Mental Retardation	2.90%	3.52%	11.33%	4.76%	1.60%
Welfare/Social Services	6.25%	7.52%	6.99%	5.00%	4.69%
Sub-Total	9.55%	11.38%	18.94%	10.43%	6.51%
Education					
Instruction	44.94%	51.52%	47.44%	44.99%	52.07%
Administration, Attendance, and Health	7.47%	2.21%	1.97%	2.94%	2.74%
Pupil Transportation Services	2.96%	4.15%	2.76%	5.71%	4.89%
Operation and Maintenance Services	12.10%	6.50%	6.71%	7.20%	6.24%
School Food Services and Other Non-Instructional Operations	2.77%	1.90%	2.48%	2.60%	2.72%
Contributions to Community Colleges	0.04%	0.04%	0.06%	--	0.01%
Sub-Total	70.29%	66.32%	61.41%	63.44%	68.69%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.65%	0.89%	0.06%	--	1.02%
Cultural Enrichment	--	0.03%	--	0.06%	0.01%
Public Libraries	0.58%	0.70%	1.59%	0.70%	1.34%
Sub-Total	1.23%	1.62%	1.65%	0.75%	2.36%
Community Development					
Planning and Community Development	1.25%	0.66%	2.64%	1.53%	1.33%
Environmental Management	0.53%	0.03%	0.02%	0.23%	--
Cooperative Extension Program	0.11%	0.17%	0.11%	0.08%	0.03%
Sub-Total	1.89%	0.86%	2.77%	1.85%	1.36%
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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

2

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2007, Exhibits C and C-1 through C-8.

Table 3.2  
 Percentage Distribution/<sup>2</sup>  
 of  
 Operating Expenditures by Category and Locality  
 for  
 Counties and Cities in Virginia  
 FY 2007  
 [The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Stafford County	Surry County	Sussex County	Tazewell County	Warren County
General Government Administration					
Legislative	0.25%	0.89%	0.30%	0.08%	0.39%
General and Financial Administration	3.01%	3.20%	3.70%	1.89%	3.02%
Board of Elections	0.11%	0.33%	0.36%	0.18%	0.14%
Sub-Total	3.37%	4.41%	4.36%	2.15%	3.55%
Judicial Administration					
Courts	1.21%	1.85%	1.29%	1.67%	1.45%
Commonwealth's Attorney	0.71%	0.45%	1.08%	0.93%	0.72%
Sub-Total	1.91%	2.30%	2.37%	2.60%	2.17%
Public Safety					
Law Enforcement and Traffic Control	5.00%	3.69%	4.81%	2.93%	3.11%
Fire and Rescue Services	3.38%	1.88%	3.81%	1.10%	0.60%
Correction and Detention	4.24%	1.39%	4.48%	8.69%	4.91%
Inspections	1.47%	0.38%	0.58%	0.18%	0.68%
Other Protection	0.25%	0.54%	0.63%	0.48%	1.90%
Sub-Total	14.33%	7.88%	14.32%	13.37%	11.21%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	--	0.94%	1.31%
Sanitation and Waste Removal	0.43%	2.20%	0.54%	2.32%	4.25%
Maintenance of General Buildings and Grounds	1.09%	1.66%	1.89%	1.90%	0.50%
Sub-Total	1.52%	3.86%	2.43%	5.16%	6.06%
Health and Welfare					
Health	0.23%	1.11%	0.47%	0.34%	0.32%
Mental Health and Mental Retardation	1.74%	7.04%	4.20%	7.77%	3.00%
Welfare/Social Services	4.05%	7.89%	8.05%	6.39%	8.87%
Sub-Total	6.02%	16.03%	12.72%	14.50%	12.19%
Education					
Instruction	51.15%	42.97%	44.31%	45.03%	45.51%
Administration, Attendance, and Health	4.00%	3.28%	2.56%	1.62%	2.13%
Pupil Transportation Services	4.04%	3.73%	4.87%	3.88%	2.99%
Operation and Maintenance Services	6.13%	8.32%	5.36%	5.01%	7.17%
School Food Services and Other Non-Instructional Operations	2.85%	2.68%	2.39%	2.84%	2.53%
Contributions to Community Colleges	0.01%	0.004%	0.01%	0.11%	0.03%
Sub-Total	68.17%	60.99%	59.50%	58.48%	60.37%
Parks, Recreation, and Cultural Services					
Parks and Recreation	1.64%	1.42%	0.06%	0.22%	3.01%
Cultural Enrichment	--	0.05%	0.03%	0.08%	0.02%
Public Libraries	1.44%	0.84%	0.61%	0.92%	0.49%
Sub-Total	3.08%	2.32%	0.70%	1.22%	3.52%
Community Development					
Planning and Community Development	1.54%	1.90%	2.93%	2.43%	0.73%
Environmental Management	--	0.04%	0.54%	--	0.09%
Cooperative Extension Program	0.06%	0.28%	0.13%	0.09%	0.10%
Sub-Total	1.60%	2.21%	3.60%	2.52%	0.93%
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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

2

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2007, Exhibits C and C-1 through C-8.

Table 3.2  
 Percentage Distribution/<sup>2</sup>  
 of  
 Operating Expenditures by Category and Locality  
 for  
 Counties and Cities in Virginia  
 FY 2007  
 [The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Washington County	Westmoreland County	Wise County	Wythe County	York County
General Government Administration					
Legislative	0.13%	0.16%	0.44%	0.33%	0.15%
General and Financial Administration	2.19%	4.40%	2.03%	1.48%	3.59%
Board of Elections	0.16%	0.28%	0.14%	0.18%	0.16%
Sub-Total	2.48%	4.83%	2.61%	1.99%	3.91%
Judicial Administration					
Courts	1.42%	2.43%	1.72%	1.75%	1.20%
Commonwealth's Attorney	0.59%	0.95%	0.80%	0.84%	0.55%
Sub-Total	2.01%	3.38%	2.52%	2.59%	1.75%
Public Safety					
Law Enforcement and Traffic Control	3.42%	4.09%	3.99%	3.57%	3.90%
Fire and Rescue Services	2.17%	2.37%	0.45%	0.91%	5.37%
Correction and Detention	3.47%	11.34%	5.22%	3.97%	2.98%
Inspections	0.18%	0.30%	0.25%	0.28%	0.50%
Other Protection	0.34%	2.22%	0.32%	0.15%	1.25%
Sub-Total	9.58%	20.32%	10.23%	8.88%	14.00%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.12%	0.17%	0.44%	--	--
Sanitation and Waste Removal	1.84%	4.82%	4.32%	3.12%	2.41%
Maintenance of General Buildings and Grounds	0.63%	1.57%	0.50%	1.37%	3.37%
Sub-Total	2.60%	6.56%	5.26%	4.49%	5.78%
Health and Welfare					
Health	0.47%	0.58%	0.46%	0.45%	1.47%
Mental Health and Mental Retardation	5.71%	4.71%	4.07%	9.92%	2.25%
Welfare/Social Services	5.70%	8.62%	8.28%	8.63%	3.08%
Sub-Total	11.89%	13.91%	12.81%	19.00%	6.80%
Education					
Instruction	49.32%	33.61%	50.44%	44.37%	44.89%
Administration, Attendance, and Health	2.36%	2.59%	1.71%	1.46%	4.47%
Pupil Transportation Services	4.18%	4.81%	3.13%	3.46%	3.47%
Operation and Maintenance Services	6.27%	4.53%	5.35%	7.20%	6.23%
School Food Services and Other Non-Instructional Operations	2.86%	2.46%	3.02%	2.57%	2.17%
Contributions to Community Colleges	0.12%	0.02%	0.05%	0.06%	--
Sub-Total	65.11%	48.03%	63.70%	59.12%	61.23%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.93%	0.32%	0.04%	0.47%	0.99%
Cultural Enrichment	0.34%	0.08%	0.01%	0.07%	1.91%
Public Libraries	1.28%	0.94%	1.26%	0.59%	1.24%
Sub-Total	2.55%	1.34%	1.31%	1.14%	4.14%
Community Development					
Planning and Community Development	3.66%	1.44%	1.50%	2.70%	2.01%
Environmental Management	0.03%	0.05%	--	0.02%	0.34%
Cooperative Extension Program	0.10%	0.14%	0.06%	0.08%	0.03%
Sub-Total	3.79%	1.63%	1.56%	2.80%	2.39%
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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

2

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2007, Exhibits C and C-1 through C-8.

Table 3.2  
 Percentage Distribution/<sup>2</sup>  
 of  
 Operating Expenditures by Category and Locality  
 for  
 Counties and Cities in Virginia  
 FY 2007  
 [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%	0.26%	0.08%	0.92%	0.11%
General and Financial Administration	6.29%	5.15%	3.91%	3.76%	5.30%
Board of Elections	0.19%	0.32%	0.20%	0.24%	0.18%
Sub-Total	6.65%	5.72%	4.19%	4.92%	5.60%
Judicial Administration					
Courts	2.28%	1.05%	1.40%	2.12%	1.23%
Commonwealth's Attorney	0.52%	0.09%	0.93%	0.92%	0.51%
Sub-Total	2.80%	1.15%	2.33%	3.04%	1.74%
Public Safety					
Law Enforcement and Traffic Control	9.71%	11.43%	8.53%	4.88%	7.53%
Fire and Rescue Services	5.54%	0.29%	6.19%	0.78%	4.45%
Correction and Detention	2.71%	2.07%	4.01%	2.75%	5.13%
Inspections	1.27%	2.03%	0.32%	0.68%	0.45%
Other Protection	0.31%	1.97%	0.20%	1.30%	1.33%
Sub-Total	19.54%	17.80%	19.25%	10.38%	18.89%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	3.33%	7.40%	4.23%	6.00%	3.79%
Sanitation and Waste Removal	1.51%	13.05%	10.80%	2.52%	1.37%
Maintenance of General Buildings and Grounds	1.90%	3.80%	0.37%	1.18%	0.72%
Sub-Total	6.75%	24.24%	15.41%	9.70%	5.87%
Health and Welfare					
Health	1.34%	0.40%	0.79%	0.40%	0.40%
Mental Health and Mental Retardation	5.21%	2.04%	3.72%	5.53%	6.58%
Welfare/Social Services	10.47%	3.28%	7.54%	9.08%	14.78%
Sub-Total	17.02%	5.72%	12.05%	15.01%	21.76%
Education					
Instruction	27.74%	31.04%	28.94%	38.84%	28.43%
Administration, Attendance, and Health	2.82%	3.48%	1.89%	1.81%	2.54%
Pupil Transportation Services	1.28%	3.05%	1.33%	1.52%	1.56%
Operation and Maintenance Services	2.88%	--	2.79%	4.76%	3.95%
School Food Services and Other Non-Instructional Operations	0.87%	--	1.66%	1.99%	1.09%
Contributions to Community Colleges	0.002%	0.02%	0.06%	0.05%	0.01%
Sub-Total	35.60%	37.59%	36.67%	48.97%	37.58%
Parks, Recreation, and Cultural Services					
Parks and Recreation	3.93%	4.55%	4.39%	6.42%	5.25%
Cultural Enrichment	0.58%	0.68%	0.03%	-0.01%	0.15%
Public Libraries	1.35%	1.14%	1.58%	0.66%	0.82%
Sub-Total	5.87%	6.37%	6.01%	7.07%	6.22%
Community Development					
Planning and Community Development	5.52%	1.38%	4.07%	0.89%	2.30%
Environmental Management	0.25%	0.01%	0.02%	0.01%	0.02%
Cooperative Extension Program	--	0.02%	--	--	0.02%
Sub-Total	5.76%	1.41%	4.09%	0.90%	2.35%
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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

2

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2007, Exhibits C and C-1 through C-8.

Table 3.2  
 Percentage Distribution/<sup>2</sup>  
 of  
 Operating Expenditures by Category and Locality  
 for  
 Counties and Cities in Virginia  
 FY 2007  
 [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%	0.28%	0.24%	0.08%	0.68%
General and Financial Administration	3.62%	3.93%	5.81%	2.51%	4.35%
Board of Elections	0.10%	0.24%	0.35%	0.11%	0.24%
Sub-Total	3.85%	4.45%	6.40%	2.70%	5.28%
Judicial Administration					
Courts	1.97%	1.97%	0.34%	1.08%	8.11%
Commonwealth's Attorney	0.44%	1.12%	0.10%	0.78%	--
Sub-Total	2.41%	3.09%	0.44%	1.86%	8.11%
Public Safety					
Law Enforcement and Traffic Control	5.85%	8.42%	6.03%	6.45%	11.88%
Fire and Rescue Services	5.58%	5.42%	2.63%	5.01%	1.27%
Correction and Detention	3.23%	6.68%	0.56%	4.25%	7.76%
Inspections	0.50%	0.35%	0.54%	0.41%	0.74%
Other Protection	0.08%	0.18%	2.33%	0.94%	0.49%
Sub-Total	15.24%	21.05%	12.10%	17.07%	22.15%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	4.20%	4.34%	6.94%	4.89%	4.37%
Sanitation and Waste Removal	2.75%	2.30%	4.39%	2.56%	4.08%
Maintenance of General Buildings and Grounds	1.06%	0.88%	2.67%	2.04%	1.73%
Sub-Total	8.02%	7.51%	14.00%	9.49%	10.18%
Health and Welfare					
Health	1.05%	0.29%	0.41%	0.42%	0.29%
Mental Health and Mental Retardation	2.24%	2.90%	7.28%	4.90%	4.47%
Welfare/Social Services	3.28%	5.06%	5.84%	7.66%	5.91%
Sub-Total	6.57%	8.25%	13.53%	12.99%	10.68%
Education					
Instruction	46.51%	39.64%	36.69%	35.73%	28.49%
Administration, Attendance, and Health	2.37%	2.39%	2.46%	2.02%	1.64%
Pupil Transportation Services	3.24%	1.20%	1.20%	1.42%	3.13%
Operation and Maintenance Services	5.58%	6.44%	4.31%	5.93%	4.11%
School Food Services and Other Non-Instructional Operations	1.82%	1.53%	2.41%	2.15%	1.88%
Contributions to Community Colleges	0.01%	0.01%	0.02%	0.01%	0.01%
Sub-Total	59.53%	51.19%	47.08%	47.25%	39.25%
Parks, Recreation, and Cultural Services					
Parks and Recreation	1.09%	2.61%	3.87%	3.53%	0.74%
Cultural Enrichment	0.03%	0.16%	1.39%	0.01%	--
Public Libraries	1.15%	1.06%	0.56%	0.78%	0.65%
Sub-Total	2.27%	3.83%	5.83%	4.32%	1.39%
Community Development					
Planning and Community Development	2.05%	0.62%	0.53%	4.31%	2.84%
Environmental Management	--	0.004%	0.01%	--	--
Cooperative Extension Program	0.06%	--	0.08%	0.02%	0.12%
Sub-Total	2.10%	0.62%	0.62%	4.33%	2.97%
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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

2

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2007, Exhibits C and C-1 through C-8.

Table 3.2  
 Percentage Distribution/<sup>2</sup>  
 of  
 Operating Expenditures by Category and Locality  
 for  
 Counties and Cities in Virginia  
 FY 2007  
 [The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Fairfax City	Falls Church City	Franklin City	Fredericksburg City	Galax City
General Government Administration					
Legislative	0.26%	0.29%	0.79%	0.33%	0.07%
General and Financial Administration	7.86%	5.53%	4.88%	4.92%	5.56%
Board of Elections	0.20%	0.21%	0.33%	0.21%	0.23%
Sub-Total	8.32%	6.04%	6.01%	5.45%	5.86%
Judicial Administration					
Courts	0.67%	1.02%	0.64%	2.27%	0.08%
Commonwealth's Attorney	0.03%	0.05%	0.13%	1.04%	--
Sub-Total	0.70%	1.07%	0.77%	3.31%	0.08%
Public Safety					
Law Enforcement and Traffic Control	11.93%	7.48%	7.10%	8.26%	7.48%
Fire and Rescue Services	10.73%	2.86%	5.47%	4.89%	0.68%
Correction and Detention	1.06%	2.85%	4.81%	8.08%	0.59%
Inspections	1.67%	0.67%	1.13%	1.03%	0.61%
Other Protection	--	0.24%	0.61%	1.60%	0.18%
Sub-Total	25.39%	14.09%	19.12%	23.87%	9.54%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	6.33%	3.27%	5.38%	4.10%	6.30%
Sanitation and Waste Removal	2.96%	1.64%	2.70%	2.25%	4.40%
Maintenance of General Buildings and Grounds	2.96%	2.24%	3.56%	1.79%	1.49%
Sub-Total	12.24%	7.14%	11.64%	8.14%	12.19%
Health and Welfare					
Health	0.97%	0.25%	0.45%	0.25%	0.43%
Mental Health and Mental Retardation	2.09%	1.41%	5.93%	5.57%	8.07%
Welfare/Social Services	2.66%	4.27%	4.83%	7.34%	6.28%
Sub-Total	5.72%	5.93%	11.21%	13.16%	14.78%
Education					
Instruction	28.99%	40.89%	33.21%	28.48%	38.91%
Administration, Attendance, and Health	2.12%	4.98%	3.20%	2.88%	2.23%
Pupil Transportation Services	1.86%	1.22%	1.48%	1.26%	1.72%
Operation and Maintenance Services	4.24%	6.00%	3.76%	3.91%	4.25%
School Food Services and Other Non-Instructional Operations	1.11%	3.34%	1.81%	1.39%	2.52%
Contributions to Community Colleges	0.002%	0.02%	--	0.01%	0.05%
Sub-Total	38.31%	56.45%	43.46%	37.93%	49.70%
Parks, Recreation, and Cultural Services					
Parks and Recreation	3.62%	1.89%	1.87%	2.97%	5.05%
Cultural Enrichment	0.62%	0.85%	--	0.19%	0.43%
Public Libraries	1.00%	2.93%	1.28%	1.55%	1.48%
Sub-Total	5.23%	5.66%	3.14%	4.71%	6.96%
Community Development					
Planning and Community Development	4.05%	3.25%	4.65%	3.42%	0.65%
Environmental Management	--	0.38%	--	0.01%	0.24%
Cooperative Extension Program	0.03%	--	--	--	--
Sub-Total	4.08%	3.63%	4.65%	3.43%	0.88%
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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

2

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2007, Exhibits C and C-1 through C-8.

Table 3.2  
 Percentage Distribution/<sup>2</sup>  
 of  
 Operating Expenditures by Category and Locality  
 for  
 Counties and Cities in Virginia  
 FY 2007  
 [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	0.15%	0.20%	0.29%	0.34%	--
General and Financial Administration	3.53%	2.38%	3.83%	5.34%	4.36%
Board of Elections	0.08%	0.14%	0.18%	0.31%	0.08%
Sub-Total	3.76%	2.72%	4.29%	5.99%	4.43%
Judicial Administration					
Courts	0.82%	0.60%	1.43%	1.03%	1.64%
Commonwealth's Attorney	0.52%	0.19%	0.61%	--	0.84%
Sub-Total	1.35%	0.79%	2.04%	1.03%	2.48%
Public Safety					
Law Enforcement and Traffic Control	5.84%	6.30%	7.48%	9.99%	7.49%
Fire and Rescue Services	4.80%	5.39%	3.79%	2.42%	6.66%
Correction and Detention	4.04%	2.57%	7.05%	1.07%	5.20%
Inspections	0.57%	0.57%	0.44%	--	0.34%
Other Protection	0.70%	5.40%	0.37%	3.93%	0.19%
Sub-Total	15.94%	20.23%	19.13%	17.42%	19.89%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	3.76%	7.72%	4.97%	8.72%	4.54%
Sanitation and Waste Removal	1.95%	3.35%	2.29%	6.44%	2.60%
Maintenance of General Buildings and Grounds	1.67%	2.01%	0.04%	2.57%	1.76%
Sub-Total	7.38%	13.08%	7.29%	17.73%	8.90%
Health and Welfare					
Health	0.74%	0.31%	0.23%	1.52%	0.38%
Mental Health and Mental Retardation	5.40%	3.26%	3.40%	8.09%	7.55%
Welfare/Social Services	6.53%	7.73%	5.68%	6.03%	10.11%
Sub-Total	12.67%	11.30%	9.31%	15.64%	18.04%
Education					
Instruction	36.51%	35.59%	41.43%	28.26%	29.87%
Administration, Attendance, and Health	2.91%	2.29%	2.51%	2.23%	1.31%
Pupil Transportation Services	2.26%	1.82%	1.16%	--	1.82%
Operation and Maintenance Services	4.70%	3.76%	5.56%	2.72%	4.70%
School Food Services and Other Non-Instructional Operations	1.79%	1.61%	2.58%	0.98%	1.22%
Contributions to Community Colleges	--	0.04%	0.01%	--	--
Sub-Total	48.16%	45.12%	53.25%	34.20%	38.92%
Parks, Recreation, and Cultural Services					
Parks and Recreation	3.30%	3.87%	2.35%	2.92%	3.26%
Cultural Enrichment	2.08%	0.04%	0.03%	--	0.16%
Public Libraries	0.65%	0.63%	1.04%	0.54%	0.71%
Sub-Total	6.03%	4.54%	3.42%	3.46%	4.13%
Community Development					
Planning and Community Development	4.67%	2.23%	1.27%	4.34%	3.20%
Environmental Management	0.01%	--	--	0.19%	0.005%
Cooperative Extension Program	0.03%	--	--	--	0.01%
Sub-Total	4.71%	2.23%	1.27%	4.53%	3.21%
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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

2

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2007, Exhibits C and C-1 through C-8.

Table 3.2  
 Percentage Distribution/<sup>2</sup>  
 of  
 Operating Expenditures by Category and Locality  
 for  
 Counties and Cities in Virginia  
 FY 2007  
 [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%	0.47%	0.07%	0.11%	0.24%
General and Financial Administration	3.58%	6.59%	4.13%	3.09%	2.75%
Board of Elections	0.19%	0.26%	0.16%	0.07%	0.07%
Sub-Total	4.14%	7.32%	4.36%	3.27%	3.05%
Judicial Administration					
Courts	0.37%	0.39%	2.06%	0.74%	0.80%
Commonwealth's Attorney	0.22%	0.20%	1.15%	0.50%	0.82%
Sub-Total	0.58%	0.59%	3.21%	1.23%	1.62%
Public Safety					
Law Enforcement and Traffic Control	8.62%	6.24%	7.01%	6.94%	7.98%
Fire and Rescue Services	2.42%	3.90%	3.56%	4.81%	4.83%
Correction and Detention	3.07%	1.79%	4.88%	4.29%	5.36%
Inspections	0.88%	0.70%	0.55%	0.45%	0.32%
Other Protection	1.30%	0.23%	0.35%	0.14%	0.81%
Sub-Total	16.29%	12.86%	16.36%	16.63%	19.30%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	4.41%	1.42%	6.68%	3.59%	4.68%
Sanitation and Waste Removal	1.99%	1.26%	1.56%	1.66%	2.45%
Maintenance of General Buildings and Grounds	0.35%	2.18%	1.36%	1.29%	2.93%
Sub-Total	6.74%	4.87%	9.60%	6.55%	10.06%
Health and Welfare					
Health	0.51%	0.09%	0.30%	0.39%	1.12%
Mental Health and Mental Retardation	2.12%	2.02%	4.93%	3.88%	2.56%
Welfare/Social Services	4.93%	6.87%	3.96%	8.17%	10.06%
Sub-Total	7.56%	8.99%	9.19%	12.44%	13.73%
Education					
Instruction	46.86%	43.54%	31.98%	37.34%	34.23%
Administration, Attendance, and Health	2.91%	4.17%	6.21%	3.73%	1.46%
Pupil Transportation Services	2.66%	4.06%	1.57%	3.21%	1.28%
Operation and Maintenance Services	5.37%	6.70%	5.40%	5.05%	4.14%
School Food Services and Other Non-Instructional Operations	1.75%	2.08%	2.11%	2.03%	2.86%
Contributions to Community Colleges	--	0.03%	0.02%	--	0.001%
Sub-Total	59.55%	60.58%	47.29%	51.36%	43.96%
Parks, Recreation, and Cultural Services					
Parks and Recreation	1.29%	3.17%	2.09%	3.44%	2.32%
Cultural Enrichment	0.81%	--	--	0.50%	2.04%
Public Libraries	1.22%	1.16%	0.89%	0.84%	1.00%
Sub-Total	3.33%	4.33%	2.98%	4.78%	5.36%
Community Development					
Planning and Community Development	1.70%	0.46%	7.00%	3.68%	2.92%
Environmental Management	0.003%	--	--	0.001%	--
Cooperative Extension Program	0.11%	--	0.02%	0.04%	--
Sub-Total	1.81%	0.46%	7.02%	3.73%	2.92%
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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

2

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2007, Exhibits C and C-1 through C-8.

Table 3.2  
 Percentage Distribution/<sup>2</sup>  
 of  
 Operating Expenditures by Category and Locality  
 for  
 Counties and Cities in Virginia  
 FY 2007  
 [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%	0.17%	0.23%	0.22%	0.25%
General and Financial Administration	4.55%	2.16%	4.83%	4.08%	5.51%
Board of Elections	0.41%	0.18%	0.43%	0.12%	0.26%
Sub-Total	5.09%	2.50%	5.49%	4.42%	6.03%
Judicial Administration					
Courts	2.13%	1.38%	0.62%	1.19%	2.47%
Commonwealth's Attorney	0.21%	0.88%	--	0.65%	0.80%
Sub-Total	2.34%	2.26%	0.62%	1.84%	3.27%
Public Safety					
Law Enforcement and Traffic Control	8.99%	9.06%	6.49%	7.52%	8.25%
Fire and Rescue Services	1.96%	4.92%	6.33%	6.61%	3.93%
Correction and Detention	2.84%	6.91%	0.74%	5.10%	4.10%
Inspections	0.45%	0.43%	0.66%	0.96%	0.43%
Other Protection	0.20%	0.18%	0.46%	0.86%	1.97%
Sub-Total	14.44%	21.51%	14.67%	21.06%	18.69%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	16.24%	4.21%	3.52%	2.15%	6.24%
Sanitation and Waste Removal	2.98%	1.06%	1.72%	3.17%	4.08%
Maintenance of General Buildings and Grounds	1.15%	4.26%	0.46%	2.17%	1.70%
Sub-Total	20.37%	9.52%	5.70%	7.49%	12.01%
Health and Welfare					
Health	0.34%	0.62%	0.64%	0.49%	0.23%
Mental Health and Mental Retardation	4.01%	3.56%	2.25%	2.68%	6.56%
Welfare/Social Services	6.54%	11.66%	1.82%	8.92%	5.45%
Sub-Total	10.89%	15.83%	4.71%	12.09%	12.24%
Education					
Instruction	31.53%	33.12%	47.01%	36.29%	31.91%
Administration, Attendance, and Health	2.86%	3.24%	4.46%	2.06%	2.73%
Pupil Transportation Services	0.90%	1.36%	2.42%	1.72%	1.11%
Operation and Maintenance Services	4.18%	4.55%	5.04%	4.44%	4.13%
School Food Services and Other Non-Instructional Operations	1.66%	2.18%	0.99%	2.06%	1.64%
Contributions to Community Colleges	0.04%	0.004%	--	--	0.02%
Sub-Total	41.17%	44.47%	59.91%	46.58%	41.53%
Parks, Recreation, and Cultural Services					
Parks and Recreation	2.52%	1.20%	2.24%	2.78%	3.24%
Cultural Enrichment	0.10%	0.68%	--	0.58%	0.06%
Public Libraries	0.42%	0.80%	1.93%	0.64%	1.80%
Sub-Total	3.04%	2.69%	4.16%	4.00%	5.09%
Community Development					
Planning and Community Development	2.66%	1.02%	4.73%	2.51%	1.14%
Environmental Management	--	0.15%	--	--	0.01%
Cooperative Extension Program	--	0.04%	--	--	--
Sub-Total	2.66%	1.21%	4.73%	2.51%	1.14%
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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

2

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2007, Exhibits C and C-1 through C-8.

Table 3.2  
 Percentage Distribution/<sup>2</sup>  
 of  
 Operating Expenditures by Category and Locality  
 for  
 Counties and Cities in Virginia  
 FY 2007  
 [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	0.53%	0.24%	0.35%	0.29%	0.15%
General and Financial Administration	5.16%	3.33%	3.96%	3.58%	3.13%
Board of Elections	0.12%	0.11%	0.24%	0.13%	0.09%
Sub-Total	5.81%	3.68%	4.55%	4.00%	3.37%
Judicial Administration					
Courts	1.81%	1.41%	1.47%	1.45%	1.90%
Commonwealth's Attorney	0.57%	0.63%	0.50%	0.71%	0.97%
Sub-Total	2.38%	2.04%	1.97%	2.16%	2.87%
Public Safety					
Law Enforcement and Traffic Control	12.30%	6.46%	7.91%	7.19%	6.48%
Fire and Rescue Services	5.58%	6.17%	7.12%	3.30%	6.09%
Correction and Detention	4.24%	4.13%	1.17%	7.46%	3.26%
Inspections	0.23%	0.66%	0.56%	0.62%	0.81%
Other Protection	0.27%	1.37%	0.75%	0.08%	0.19%
Sub-Total	22.62%	18.79%	17.51%	18.64%	16.84%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	4.90%	2.77%	6.14%	4.28%	5.73%
Sanitation and Waste Removal	0.04%	2.63%	6.82%	3.69%	2.24%
Maintenance of General Buildings and Grounds	2.76%	2.24%	1.40%	2.18%	0.95%
Sub-Total	7.69%	7.65%	14.37%	10.15%	8.92%
Health and Welfare					
Health	0.90%	0.41%	0.31%	0.35%	0.39%
Mental Health and Mental Retardation	4.35%	4.99%	4.41%	9.99%	3.35%
Welfare/Social Services	12.30%	12.04%	2.33%	5.68%	5.05%
Sub-Total	17.54%	17.45%	7.05%	16.02%	8.79%
Education					
Instruction	30.98%	33.82%	38.21%	33.39%	38.87%
Administration, Attendance, and Health	1.94%	2.21%	2.01%	2.45%	2.71%
Pupil Transportation Services	1.39%	2.27%	1.31%	1.23%	3.30%
Operation and Maintenance Services	4.18%	4.51%	3.29%	3.29%	4.55%
School Food Services and Other Non-Instructional Operations	1.32%	1.57%	2.00%	1.41%	2.04%
Contributions to Community Colleges	--	--	--	0.04%	--
Sub-Total	39.82%	44.38%	46.82%	41.81%	51.47%
Parks, Recreation, and Cultural Services					
Parks and Recreation	1.62%	2.40%	5.10%	3.01%	2.50%
Cultural Enrichment	0.75%	0.19%	0.57%	0.11%	--
Public Libraries	0.66%	0.94%	1.27%	1.49%	1.54%
Sub-Total	3.02%	3.53%	6.93%	4.62%	4.04%
Community Development					
Planning and Community Development	0.89%	2.42%	0.79%	2.48%	3.68%
Environmental Management	0.22%	0.05%	--	0.12%	--
Cooperative Extension Program	--	0.01%	0.02%	0.003%	0.02%
Sub-Total	1.11%	2.48%	0.80%	2.60%	3.70%
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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

2

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2007, Exhibits C and C-1 through C-8.

Table 3.2  
 Percentage Distribution/<sup>2</sup>  
 of  
 Operating Expenditures by Category and Locality  
 for  
 Counties and Cities in Virginia  
 FY 2007  
 [The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Virginia Beach City	Waynesboro City	Williamsburg City	Winchester City
General Government Administration				
Legislative	0.09%	0.24%	0.67%	0.13%
General and Financial Administration	3.55%	3.47%	5.06%	3.62%
Board of Elections	0.08%	0.14%	0.30%	0.14%
Sub-Total	3.72%	3.85%	6.02%	3.89%
Judicial Administration				
Courts	0.66%	1.32%	1.12%	1.58%
Commonwealth's Attorney	0.50%	0.58%	--	0.87%
Sub-Total	1.16%	1.90%	1.12%	2.44%
Public Safety				
Law Enforcement and Traffic Control	6.81%	6.17%	11.78%	7.80%
Fire and Rescue Services	3.59%	3.34%	9.05%	4.02%
Correction and Detention	2.60%	8.87%	5.62%	7.70%
Inspections	0.11%	0.61%	1.32%	0.65%
Other Protection	0.44%	1.49%	0.40%	1.58%
Sub-Total	13.55%	20.48%	28.17%	21.75%
Public Works				
Maintenance of Highways, Streets, Bridges, and Sidewalks	3.20%	6.55%	3.54%	5.30%
Sanitation and Waste Removal	2.34%	2.46%	2.39%	1.08%
Maintenance of General Buildings and Grounds	1.40%	2.18%	3.71%	1.38%
Sub-Total	6.94%	11.19%	9.64%	7.76%
Health and Welfare				
Health	0.20%	0.44%	0.73%	0.23%
Mental Health and Mental Retardation	3.07%	7.00%	4.37%	1.99%
Welfare/Social Services	4.69%	4.84%	5.01%	8.03%
Sub-Total	7.96%	12.28%	10.12%	10.25%
Education				
Instruction	44.17%	34.01%	17.05%	39.64%
Administration, Attendance, and Health	1.56%	2.79%	1.49%	2.46%
Pupil Transportation Services	2.44%	1.55%	1.34%	1.87%
Operation and Maintenance Services	6.61%	4.54%	2.15%	2.75%
School Food Services and Other Non-Instructional Operations	1.84%	1.68%	0.76%	1.70%
Contributions to Community Colleges	0.0005%	0.04%	--	0.03%
Sub-Total	56.63%	44.61%	22.78%	48.46%
Parks, Recreation, and Cultural Services				
Parks and Recreation	3.11%	2.14%	3.80%	2.66%
Cultural Enrichment	0.75%	0.18%	0.27%	0.19%
Public Libraries	1.21%	1.38%	2.91%	0.59%
Sub-Total	5.08%	3.71%	6.97%	3.44%
Community Development				
Planning and Community Development	4.94%	1.43%	15.18%	1.98%
Environmental Management	0.001%	0.55%	--	0.04%
Cooperative Extension Program	0.02%	--	--	--
Sub-Total	4.95%	1.98%	15.18%	2.02%
Nondepartmental/ <sup>1</sup>				
Sub-Total	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%

1

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

2

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2007, Exhibits C and C-1 through C-8.