

**REPORT OF THE
ADVISORY COMMISSION ON
INTERGOVERNMENTAL RELATIONS**

**Town - County Fiscal Relations:
The Issue of Double Taxation**

**TO THE GOVERNOR AND
THE GENERAL ASSEMBLY OF VIRGINIA**



HOUSE DOCUMENT NO. 81

**COMMONWEALTH OF VIRGINIA
RICHMOND
1993**

**Report of the
Advisory Commission on Intergovernmental
Relations**

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The Issue of Double Taxation**



May 1993



COMMONWEALTH of VIRGINIA

Advisory Commission on Intergovernmental Relations

Room 702, Eighth Street Office Building
Richmond, Virginia 23219

May 18, 1993

Telephone: (804) 786-6508
Voice/TDD: (804) 786-1860
Telecopier: (804) 371-7999

The Honorable Lawrence Douglas Wilder
Governor of Virginia
and
Members of the General Assembly of Virginia

As required by House Joint Resolution 137 (1992), the Virginia Advisory Commission on Intergovernmental Relations (ACIR) is pleased to submit this report which reflects the results of its initial research into the issue of double taxation in town-county fiscal relations. The purpose of this study has been to investigate whether there are certain county services which town residents do not receive but which they partially finance through their payment of county taxes. In our report we have provided statistical information relative to the demographic and fiscal relationship of towns and counties in Virginia, as well as information setting forth some of the issues associated with the matter of double taxation. Due to the complexity of the subject, as evidenced by our research and public testimony received from town and county officials, the ACIR requested an extension of this study from the 1993 session of the General Assembly. That request was approved by the General Assembly with the passage of House Joint Resolution 646 (1993).

Currently, as required by HJR 646, the ACIR is conducting a survey of towns and counties in Virginia to determine the nature and frequency of overlapping local government services and the perspectives of local officials relative to town-county fiscal relations. We believe that the results of this survey will be very significant to the ACIR in the preparation of its final report on the double taxation issue which will be submitted to the Governor and the 1994 session of the General Assembly.

Sincerely,

A handwritten signature in black ink that reads "Vincent F. Callahan, Jr.".

Vincent F. Callahan, Jr.
Chairman, and Member
House of Delegates

cc: Members, Advisory Commission on
Intergovernmental Relations

PREFACE

This report, Town-County Fiscal Relations: The Issue of Double Taxation, prepared by the Virginia Advisory Commission on Intergovernmental Relations (ACIR), is in response to the passage of House Joint Resolution 137 by the 1992 session of the General Assembly. The members of the ACIR are listed below:

Delegate Vincent F. Callahan, Jr.
Chairman
Virginia House of Delegates
McLean, VA 22101

Ms. Josephine P. Marshall
Vice Chairman
South Boston City Council
South Boston, VA 24592

Senator Warren E. Barry
Virginia Senate
Fairfax, VA 22030-1146

Mr. Edward A. Beck
Public Member
Richmond, VA 23229-6815

Mr. Archie B. Burrell
Public Member
Richmond, VA 23220

Mr. Richard N. Burton
Executive Director
Department of Environmental
Quality
Glen Allen, VA 23060

Senator Robert L. Calhoun
Virginia Senate
Alexandria, VA 22305

Senator Charles J. Colgan
Virginia Senate
Manassas, VA 22110

Delegate Howard E. Copeland
Virginia House of Delegates
Norfolk, VA 23502

Ms. May H. Fox
Deputy Secretary of Health
and Human Resources
Richmond, VA 23219

The Reverend Joseph N. Green, Jr.
Vice Mayor, City of Norfolk
Norfolk, VA 23502

Mr. Zane M. Jones
Chairman, Craig County
Board of Supervisors
New Castle, VA 24127

Mr. Oscar K. Mabry
Deputy Secretary of Transportation
Richmond, VA 23219

Ms. Joan W. MacCallum
Lynchburg City Council
Lynchburg, VA 24503

Mr. Thomas G. Mangrum
Chairman, Mathews County
Board of Supervisors
Cobbs Creek, VA 23035

Delegate James M. Scott
Virginia House of Delegates
Merrifield, VA 22116

Ms. Kathleen K. Seefeldt
Chairman, Prince William County
Board of Supervisors
Prince William, VA 22192

Mr. Hirst Sutton
Virginia Association of Planning
District Commissions
Falls Church, VA 22047

Staff assistance for the study was provided by the Commission on Local Government.

EXECUTIVE SUMMARY

The Virginia Advisory Commission on Intergovernmental Relations (ACIR), a statutorily created collegial body that studies intergovernmental issues, was asked by the 1992 session of the General Assembly to examine the question of "double taxation" at the local level (HJR 137). The purpose of this study is to determine whether there are certain county services which town residents do not receive but which they partially finance through their payment of county taxes.

In Virginia there are 190 incorporated towns located within 74 of the State's 95 counties. The population in Virginia's towns constitutes approximately 6.1% of the State's total population. There are two attachments to this report depicting the relationship of the population of Virginia's towns and counties in 1980 and 1990. Since towns are constituent elements of the counties in which they are located, many major local government services such as education, health, welfare, mental health, corrections, and court-related activities are provided to town residents by the county. Towns have historically been established to augment county services, especially for increased police and fire protection, planning and zoning, building code and inspection services, solid waste collection and disposal, water and sewerage facilities, and parks and recreation.

Since 1989 there has been recognition by at least three study groups that "double taxation" is a source of town-county tension. A 1986 report, *Towns in Virginia*, issued by the Joint Legislative Audit Review Commission, identified "double taxation" as the most frequently mentioned source of town-county conflict. In 1989 a General Assembly Joint Subcommittee studying county-town relations also stated in its report that "double taxation" was a point of contention between towns and counties. Subsequently, the Joint Task Force on Annexation formed by the Virginia Municipal League and the Virginia Association of Counties included in its 1991 recommendations a proposal that the Code of Virginia be amended to establish a procedure by which counties would reimburse a town for services which were not provided within the town, but which were funded by countywide tax collections.

In terms of fiscal relationships, towns and counties both have the authority to tax real estate and personal property. There are, however, a number of county revenue sources subject to constriction or preemption by towns. Two attachments to this report provide information about those revenue sources and, based on information contained in local financial reports to the Auditor of Public Accounts, data regarding actual town constrictions/preemptions of county revenue. In addition, there are two attachments to the report comparing county and town operating expenditures.

The issue of "double taxation" does not appear susceptible to generalization or disposition by some universally accepted formula. There is no current

agreement as to what properly constitutes "double taxation" nor the appropriate means to rectify the problem if its existence is acknowledged. Testimony and information submitted to the ACIR by town and county officials indicated that there are differing perceptions as to the validity of the "double taxation" issue in Virginia.

In order to define better the parameters of the "double taxation" issue as it affects Virginia's towns and counties, the ACIR requested a continuation of this study for another year and a commensurate delay in the submission of its recommendations. The 1993 General Assembly approved this request by the adoption of House Joint Resolution 646. The ACIR's final report and recommendations will be submitted to the Governor and the 1994 session of the General Assembly.

INTRODUCTION

As of the current date, there are 190 active incorporated towns in Virginia which contain approximately 6.1% of the State's total population.¹ In contrast to the status of the Commonwealth's cities, towns in Virginia constitute a part of the counties in which they are located. Since town residents are citizens of both their respective towns and counties, they participate in the electoral processes of both jurisdictions and pay taxes to both governmental entities. As a consequence, town residents contribute through their resources to the activities of both their municipality and their county, contributing in instances to dual service delivery systems. This arrangement leads to the contention that town residents sometimes confront the necessity of inappropriately funding with their taxes county services of little or no relevance to their town. A 1986 report by the Joint Legislative Audit and Review Commission reported that this issue, termed "double taxation," was the most frequently mentioned concern cited by towns as a source of county-town conflict.²

In recent years there have been several proposals to address the double taxation issue. In 1989 a Senate Joint Subcommittee studying county-town relations agreed in its report that "double taxation" was a point of contention between those classes of jurisdictions, and it considered a proposal that "town residents be allowed to deduct their town personal property and real estate taxes from their county personal property and real estate tax bill."³ That legislative body did not endorse, however, that proposal, noting that it was "not aware of a feasible method by which a county could recoup the lost revenues in a way that would be fair to the residents in the unincorporated parts of the county."⁴ In 1991 the Joint Task Force on Annexation, formed by the Virginia Municipal League (VML) and the Virginia Association of Counties (VACo), included in its recommendations a proposal to address the double taxation issue.⁵ The joint task force recommended that the Code of Virginia be amended to establish a

¹The Town of Draper in Pulaski County, while an incorporated municipality, does not have elected officers and is not considered an active entity.

²Joint Legislative Audit and Review Commission, *Towns in Virginia*, House Document No. 2 (1986), p. 34. (Hereafter referred to as *JLARC Town Report*.)

³Report of the Joint Subcommittee Studying County-Town Relations, Senate Document 25 (1989).

⁴*Ibid.*

⁵See Mary Jo Fields, Staff Associate, Virginia Municipal League, "Executive Summary of Legislation Drafted for the Joint Task Force on Annexation" (no date).

procedure by which counties would reimburse a town for services which were not provided within the municipality but which were funded by general county collections. That proposal failed to receive the endorsement of VACo's Board of Directors, with the result that no legislation designed to implement the recommendation was subsequently introduced.

In 1992, however, the General Assembly, through its adoption of House Joint Resolution 137 (HJR 137), requested the Virginia Advisory Commission on Intergovernmental Relations (ACIR) to study the issue, particularly the "administrative and fiscal implications of the double taxation initiative put forth in the report by the VML/VACO Joint Task Force."⁶ In response to HJR 137, the ACIR designated a committee of its membership to oversee the study and established a six-member advisory committee consisting of three town and three county representatives.⁷ During 1992 the ACIR members, aided by the advisory committee, received commentary on the double taxation issue from representatives of the VML; VACO; the Towns of Herndon, Ashland, Blacksburg, and Christiansburg; and the Counties of Fairfax and Montgomery. In addition, the study group received demographic and fiscal data, prepared by its staff, denoting the relationship between town and county populations, taxing authority, revenues, and expenditures.

As a consequence of the many complexities surrounding the double taxation issue and the lack of readily available town data, the ACIR recommended, and the 1993 General Assembly agreed, to continue the study for another year. By means of this report, however, the ACIR considers it appropriate to present for public consideration some of the issues involved in analyzing the double taxation question.

THE ROLE OF TOWNS IN VIRGINIA

In the Virginia system of local government, as noted earlier, towns are constituent elements of the counties in which they are located. As a consequence, many major local governmental services - primarily education, health, welfare, mental health, and corrections - are provided to town residents by the county.⁸ Several other significant activities relating to court records, judicial services, and

⁶See Attachment A for the full text of HJR 137.

⁷See Attachment B for the members of the local government advisory committee.

⁸Two of Virginia's towns (Colonial Beach/Westmoreland County and West Point/King William County) do operate public school systems.

fiscal affairs are also performed for towns and their residents by those county officials who are popularly known as "constitutional" officers. Towns have historically been established in Virginia to augment county functions in urbanized areas where there has emerged a need for additional or a more intensified level of services.

Towns, which are currently located in 74 of Virginia's counties, constitute a diverse group of localities. As of 1990, the population of Virginia's towns ranged from 54 (Duffield/Scott County) to 34,590 (Blacksburg/Montgomery County).⁹ They exist throughout the Commonwealth from the densely populated urban counties in Northern Virginia to the rural counties of the Southwest. Some towns have few employees - Surry/Surry County, for example, has one full-time employee - while others, such as Vienna/Fairfax County, have over a hundred. Some of those municipalities offer only a few services to their residents, but others provide an extensive array. The services most frequently provided by towns are law enforcement, water treatment and distribution, sewage collection and treatment, street cleaning and lighting, planning and zoning, and solid waste collection. However, some towns also undertake such additional major functions as street maintenance, solid waste disposal, emergency medical services, libraries, and parks and recreation.¹⁰

Towns perform important roles in the governance of the State and in the lives of many Virginians. Those roles vary in nature depending upon location and the degree of urbanization of the county in which they are situated. In rural areas, towns not only constitute the principal source of urban services, they also generally constitute the social and commercial centers of their counties as well.¹¹ Many of the towns in rural counties also serve as "county seats," thereby constituting focal points of legal and governmental activity. It is also relevant to note that towns in rural areas are often the sole source of urban-type services for development adjacent to their corporate boundaries, and, as a consequence, they facilitate growth in their proximity. While under current law counties have the statutory authority to provide urban services, many rural counties have chosen to rely on towns as an appropriate and economical means of extending needed services to adjacent urbanizing areas. The limited need and citizen demand for urban services in many counties render impractical major county investment in such activities.

⁹Attachment C contains two tables depicting the population of Virginia's towns and counties in 1980 and 1990 and indicating the relative change in those populations during the prior decade.

¹⁰*JLARC Town Report*, pp. 23-24.

¹¹See the case studies in *JLARC Town Report*, pp. 46-96.

The role of towns in urbanized counties differs from that of their counterparts in rural areas. The widespread urbanization of some counties has led to their becoming comprehensive urban service providers, while the development of residential communities, commercial outlets, and industrial facilities throughout their unincorporated areas, has resulted in diminishing the former prominence of their towns. These factors, however, do not mean that towns in urbanized counties do not serve an important function. Towns can provide a sense of community and offer a governmental structure to which citizens can more readily relate. The significance of such roles for towns in highly urbanized counties is evidenced by the fact that Vienna, although it is one of the larger towns in the Commonwealth with a 1990 population of 14,852, lists as one of its assets its "livability."¹² Similarly, the desire for a government more accessible and responsive has, in several instances, prompted the planned community of Reston in Fairfax County to explore the option of incorporation as a town.¹³ Wherever located in the State, towns remain important elements in the social, economic, and political fabric of the Commonwealth.

COUNTY-TOWN FISCAL RELATIONSHIPS

The relationship between towns and counties in fiscal matters is complex. With respect to revenues, in some instances those jurisdictions have overlapping but totally independent revenue raising authority, while in others town taxation can constrain, or totally preempt, county receipts from those revenue sources.¹⁴ With regard to the former condition, towns and counties both have the authority to tax real estate and personal property, with county taxes on those revenue sources fully applicable within the town and unconstrained by any action of the municipality. In terms of the latter condition, fees paid by a municipal resident for a town automobile decal are credited against similar fees which that resident might owe the county, while a town's consumer utility tax can preempt totally such county collections within the municipality. Another consideration in the town-county revenue relationship is the fact that State law requires a county to share

¹²*JLARC Town Report*, p. 86.

¹³For an overview of the Reston debate, see Governance Committee, Reston Community Association, *The Advantages and Disadvantages of the Incorporation of Reston as a Town* (1978). Stemming from the Reston initiative was a General Assembly study. See the *Report of the Joint Subcommittee Studying Community Development in Urbanizing Counties*, House Document No.32 (1979).

¹⁴Attachment D lists the various county revenue sources subject to constriction or preemption by towns.

with its towns certain intergovernmental funds received from the Commonwealth.¹⁵ Illustrative of this arrangement is the fact that counties are required to share with their towns, based on the schoolage population in the jurisdictions, moneys returned from the State from sales tax collections .

The effect of these various fiscal provisions on a county's total revenue varies considerably throughout the Commonwealth depending upon the size, nature, and tax structure of the relevant jurisdictions. As a result of the various local revenue constriction and preemption provisions, and as a consequence of the State's revenue sharing arrangements, the Town of Farmville accrued funds equivalent to 11% of Prince Edward County's total revenue collections in FY1991. Stated differently, had the Town of Farmville not existed during FY1991, Prince Edward County's revenues would have been increased by 11%, or by approximately \$1.7 million.¹⁶

By virtue of their mere existence, as noted above, towns in Virginia receive certain revenue which would otherwise go to the county government. Alternatively, towns perform certain services for their residents which, without the existence of those municipalities, would, to some degree, become the responsibility of the county. The evidence indicates that in numerous instances towns in Virginia invest more in certain public services, on both an absolute and per capita basis, than their counties.¹⁷ The fiscal contribution of towns to the provision of public services is particularly notable when federal and State intergovernmental aid is removed from consideration.¹⁸ With respect to this fiscal burden, data for FY1991 indicate that Virginia's 28 largest towns collectively expended in excess of \$105.0 million for various municipal activities, with approximately \$88.4 million of that total town revenues that year being raised

¹⁵See Attachment D.

¹⁶See Attachment E for three tables denoting for the State's 28 largest towns the fiscal impact of the constriction/preemption provisions affecting local-source revenues and State aid for the respective counties.

¹⁷See Attachment F for a comparison of the expenditures of Virginia's 28 largest towns and their respective counties for FY1991.

¹⁸See Attachment G for a profile of expenditure by major functional category of Virginia's 28 largest towns and their respective counties, exclusive of categorical federal and State aid, for FY1991. The several negative statistics which appear in this profile can be the result of the receipt of intergovernmental categorical aid during FY1991 for projects actually funded by the locality in the prior or succeeding fiscal year.

from town sources.¹⁹ Furthermore, a review of the 1991 real estate tax rates in Virginia localities indicates that the town rate often constituted a significant percentage of the aggregate town-county rate, in several instances representing more than 50% of the total.²⁰ Any analysis of town-county fiscal relations also requires consideration of such town expenditures to serve their inhabitants, who are concurrently county residents.

DOUBLE TAXATION ISSUE

The combination of the overlapping authority to tax, the existence of duplicative service delivery systems, and the variation in service needs throughout a county give rise to the double taxation issue. Town residents and officials often express concern that they are not receiving services from the county commensurate with the taxes they pay that jurisdiction.²¹ There are two sets of circumstances which foster this perception and engender a concern that towns are inequitably required to support financially two service delivery systems. First, the issue of double taxation arises in instances in which both the town and the county provide the same service, particularly when the county service is ostensibly reduced or suspended within the municipality in recognition of the existence of town-funded activity. Some of the service areas which are mentioned most frequently in this regard are law enforcement, fire protection, planning and zoning, building and code inspection, animal control, solid waste collection and disposal, parks and recreation, and the provision of water and sewerage services. Second, town residents express concern regarding double taxation in instances in which counties construct and operate facilities which serve only unincorporated areas but which are funded, in whole or part, with general revenue collections. This situation seems most likely to occur when a county uses general funds to subsidize a public service authority or to construct public works facilities which serve unincorporated areas.²²

¹⁹Virginia Auditor of Public Accounts, *Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 1991* (May 1992), Exhs. B, C.

²⁰See Attachment H for a listing of the real property tax rate burdens of towns by county and town, 1991.

²¹*JLARC Town Report*, p. 35.

²²See case studies in *JLARC Town Report*.

The issue of double taxation is not susceptible to generalization nor disposition by some universally accepted formula. There is no current agreement as to what properly constitutes "double taxation," nor the appropriate means to rectify the problem where its existence is acknowledged. If the issue of double taxation in Virginia's towns is ultimately recognized as a pervasive and significant concern requiring State action, several major pragmatic and methodological matters must be confronted. First, there is no official repository of fiscal data for all Virginia's towns. Moreover, while towns with populations exceeding 3,500 do report their revenues and expenditures to the Auditor of Public Accounts in the uniform format used by counties and cities, that information is insufficient to identify the particular services, or elements thereof, where the issue of double taxation merits consideration. Addressing the issue of double taxation necessitates the compilation and analysis of detailed information regarding the scope and quality of services provided by both towns and counties.

Second, even where the data disclose that a town and its county provide the same service, such fact does not necessarily mean that town residents are contributing inequitably to the county activity. In instances, for example, in which towns establish their own separate police departments, a county's law enforcement efforts often assist the municipality's activities in various ways (e. g., traffic control, investigations, central dispatch, etc.). Such efforts complementing the town's activities may well be as significant as the county fiscal exertions for the provision of law enforcement services in its rural areas. The evaluation and reconciliation of these considerations is a formidable undertaking.

Finally, if it is determined that certain county services are unavailable to the town, there are other considerations which must be evaluated regarding the double taxation issue. It may be contended a town's constraint/preemption of a county's local revenue and State aid offset the cost of double taxation to the municipality. While the historical record does not disclose the purpose behind the various constraint/preemption provisions, those provisions may be construed as revenue adjustments which do, in effect, address the double taxation issue.

If it is ultimately determined that further financial adjustments are appropriate to address the double taxation issue, establishing an appropriate methodology to determine the equitable compensatory amount due a town also raises fundamental considerations. There are at least four alternative approaches to remedying the double taxation which might be considered. First, a rebate to a town might be based on either the county's overall per capita cost of delivering the service in question or on some measure of its utilization (e. g., calls for law enforcement services). However, this methodology, it might be contended, would overstate the actual cost to the county of extending the service to the town or, from another perspective, would overstate the county's savings from not serving the town. Second, a rebate to a town might be based on the savings which would

be realized by the county from not providing the specified service to town residents (i. e., the county's marginal cost). Such methodology, however, would not escape controversy, particularly with respect to the level and intensity of service which the county should be expected to provide the town. Third, any rebate to a town for a county service not provided within the municipality might be based on the proportion of the county's total local-source revenues derived from within that town. If taxes collected within a town constituted 5% of all county revenues, the county rebate to that town might be set at 5% of the county's expenditures for the service in question. This methodology, while straightforward in theory, could result in anomalies. In instances in which a county contained several towns, the county's rebate to those municipalities for a specific service would vary, not on the cost of the service, but on differential wealth of those jurisdictions. Fourth, a town and a county might be required to negotiate the rebate amount, with the availability of a final arbiter designated by the parties or prescribed by State law. These alternatives clearly do not constitute the universe of available options.

Overshadowing these various technical considerations cited above are two philosophical issues which merit consideration. First, an emphasis on reimbursement to the town for county service provided exclusively, or in the main, to residents of unincorporated areas can be construed as counter to the principle of taxation for the collective good of the community. Concentration on such reimbursements could inadvertently support the contention that each taxpayer in each community must be assured of services mathematically calibrated with his/her taxes paid. This concept would render a locality incapable of adequately serving its poorer neighborhoods and residents and would be contrary to the ethos which has traditionally been practiced in American society. It has been an accepted practice within this State that, to some degree, our more opulent localities should contribute more substantially for the promotion of the general viability of the Commonwealth.

Second, protracted controversy over the double taxation issue should not be permitted to have an adverse effect on town-county relations. JLARC has previously noted a high degree of comity and cooperation between towns and counties.²³ To the extent that the issue of double taxation is currently a source of tension between counties and towns, an effort to address the issue is appropriate for improving town-county relations. Alternatively, every effort must be made to prevent any remedial process which is established from exacerbating those relations. Ultimately, the Commonwealth, and its counties and towns, will have to determine if the issue of double taxation is so consequential that a remedy is worth the risk of encouraging the development of insular perspectives

²³JLARC *Town Report*, pp. IV, V.

in towns and of jeopardizing the relatively harmonious relations between towns and counties that now exist.

CONCLUSION

Due to the many complexities inherent in the double taxation issue, the General Assembly has authorized a continuation of this study for another year and a delay in the submission of our recommendations.²⁴ During the course of the continued study, the Commission will conduct a survey of towns and counties for the purpose of exploring the extent of the overlap of town and county services in Virginia and for obtaining a broader perspective regarding the double taxation issue. That survey will contribute to this Commission's understanding of the issue and should facilitate our formulation of appropriate recommendations.

²⁴House Joint Resolution No. 646 (1993).

GENERAL ASSEMBLY OF VIRGINIA--1992 SESSION
HOUSE JOINT RESOLUTION NO. 137

Requesting the Advisory Commission on Intergovernmental Relations to study the administrative and fiscal implications of the double taxation initiative of the VML/VACO Joint Task Force.

Agreed to by the House of Delegates, March 5, 1992

Agreed to by the Senate, March 4, 1992

WHEREAS, the Commonwealth of Virginia is composed of independent counties, cities and towns; and

WHEREAS, the Code of Virginia provides for the regulation of annexation of county lands by cities and towns; and

WHEREAS, in 1986 the General Assembly determined that current Code provisions did not adequately protect counties from annexation and, therefore, a moratorium was declared by the General Assembly on further annexation until the issue of local government structures and relationships could be evaluated; and

WHEREAS, subsequent to the moratorium the Virginia Municipal League (VML) and the Virginia Association of Counties (VACO) formed a Joint Task Force on Annexation and Local Government Cooperation (Joint Task Force) to study these issues; and

WHEREAS, the VML/VACO Joint Task Force made recommendations in August 1991 which addressed annexation, the creation of new cities and towns, equal taxing authority for counties, and county reimbursement to a town for county services not provided in a town but partially funded by county taxes collected within a town (known as double taxation); and

WHEREAS, the double taxation initiative cannot be enacted before 1994 and requires a statewide referendum to amend the Constitution; now, therefore, be it

RESOLVED by the House of Delegates, the Senate concurring, That the Advisory Commission on Intergovernmental Relations be requested to study the administrative and fiscal implications of the double taxation initiative put forth in the August 1991 report by the VML/VACO Joint Task Force.

The Commission shall complete its work in time to submit its findings to the Governor and the 1993 Session of the General Assembly as provided in the procedures of the Division of Legislative Automated Systems for the processing of legislative documents.

**LOCAL GOVERNMENT ADVISORY COMMITTEE
for
HJR 137 STUDY**

**Bruce W. Haynes
Councilman
Town of Ashland**

**Michelle Lohr
Town Planner/Town Clerk
Town of Woodstock**

**Michael H. Long
Assistant County Attorney
County of Fairfax**

**Joseph S. Paxton
Assistant County Administrator
County of Rockingham**

**Charles A. Robinson, Jr.
Mayor
Town of Vienna**

**Betty S. Thomas
County Administrator
County of Montgomery.**

ATTACHMENT C

COUNTY AND TOWN POPULATION

1980-90

Population by County and Town, 1980-90

County	County Population, 1980	County Population, 1990	Town	Town Population, 1980	Town Population, 1990
Accomack County	31,268	31,703	Accomac Town	522	466
			Belle Haven Town (Part)	462	440
			Bloxom Town	407	357
			Chincoteague Town	1,607	3,572
			Hallwood Town	243	228
			Keller Town	236	235
			Melfa Town	391	428
			Onancock Town	1,461	1,434
			Onley Town	526	532
			Painter Town	321	259
			Parksley Town	979	779
			Saxis Town	415	367
			Tangier Town	771	659
			Wachapreague Town	404	291
Albemarle County	55,783	68,135	Scottsville Town (Part)	223	220
			Iron Gate Town	620	417
Alleghany County	14,333	13,176	Amherst Town	1,135	1,060
Amherst County	29,122	28,578	Appomattox Town	1,345	1,707
Appomattox County	11,971	12,298	Pamplin City Town (Part)	237	182
Augusta County	53,732	54,677	Craigsville Town	845	812
			Grottoes Town (Part)	7	14
Botetourt County	23,270	24,992	Buchanan Town	1,205	1,222
			Fincastle Town	282	236
			Troutville Town	496	455
Brunswick County	15,632	15,987	Alberta Town	394	337
			Brodnax Town (Part)	399	320
			Lawrenceville Town	1,484	1,486
			Grundy Town	1,699	1,305
Buchanan County	37,989	31,333	Dillwyn Town	596	458
Buckingham County	11,751	12,873	Altavista Town	3,849	3,686
Campbell County	45,424	47,572	Brookneal Town	1,454	1,344
			Bowling Green Town	665	727
Caroline County	17,904	19,217	Port Royal Town	291	204
Carroll County	27,270	26,594	Hillsville Town	2,123	2,008
Charlotte County	12,266	11,688	Charlotte Ct. House Town	568	531
			Drakes Branch Town	617	565
			Keysville Town	704	671
			Phenix Town	250	260
			Berryville Town	1,752	3,097
			Boyce Town	401	520
			New Castle Town	213	152
Craig County	3,948	4,372	Culpeper Town	6,621	8,581
Culpeper County	22,620	27,791	Farmville Town (Part)	388	409
Cumberland County	7,881	7,825	Clintwood Town	1,369	1,542
Dickenson County	19,806	17,620	Haysi Town	371	222
			McKenney Town	473	386
Dinwiddie County	22,602	22,319	Tappahannock Town	1,821	1,629
Essex County	8,864	8,689	Clifton Town	170	176
Fairfax County	595,754	818,584	Herndon Town	11,449	16,139
			Vienna Town	15,469	14,852

Population by County and Town, 1980-90

County	County Population, 1980	County Population, 1990	Town	Town Population, 1980	Town Population, 1990
Fauquier County	35,889	48,860	Remington Town	425	460
			The Plains Town	382	219
			Warrenton Town	3,907	4,882
Floyd County	11,563	12,005	Floyd Court House Town	411	396
Fluvanna County	10,244	12,429	Columbia Town	111	58
			Scottsville Town (Part)	27	19
Franklin County	35,740	39,549	Boones Mill Town	344	239
			Rocky Mount Town	4,198	4,098
Frederick County	34,150	45,723	Middletown Town	841	1,061
			Stephens City Town	1,179	1,186
Giles County	17,810	16,366	Glen Lyn Town	235	170
			Narrows Town	2,516	2,082
			Pearisburg Town	2,128	2,064
			Pembroke Town	1,302	1,064
			Rich Creek Town	746	670
			Fries Town	758	690
Grayson County	16,579	16,278	Independence Town	1,112	988
			Troutdale Town	248	196
			Stanardsville Town	284	257
Greene County	7,625	10,297	Jarratt Town (Part)	449	422
Greensville County	10,903	8,630	Clover Town	215	198
Halifax County	30,599	29,033	Halifax Town	772	688
			Scottsburg Town	335	152
			Virgilina Town	212	161
			Ashland Town	4,640	5,864
			Ridgeway Town	858	752
Hanover County	50,398	63,306	Monterey Town	247	222
Henry County	57,654	56,942	Smithfield Town	3,718	4,686
Highland County	2,937	2,635	Windsor Town	985	1,025
Isle of Wight County	21,603	25,053	West Point Town	2,726	2,938
			Irrington Town	567	496
King William County	9,334	10,913	Kilmarnock Town (Part)	896	1,053
Lancaster County	10,129	10,896	White Stone Town	409	372
			Jonesville Town	874	927
			Pennington Gap Town	1,716	1,922
			St. Charles Town	241	206
			Hamilton Town	598	700
Lee County	25,956	24,496	Hillsboro Town	115	72
			Leesburg Town	8,357	16,202
			Lovettsville Town	613	749
			Middleburg Town	619	549
			Purcellville Town	1,567	1,744
			Round Hill Town	510	514
			Louisa Town	932	1,088
			Mineral Town	399	471
Loudoun County	57,427	86,129	Kenbridge Town	1,352	1,264
			Victoria Town	2,004	1,830
Louisa County	17,825	20,325	Madison Town	267	307
Lunenburg County	12,124	11,419	Boydton Town	486	453
			Brodnax Town (Part)	93	68
Madison County	10,232	11,949			
Mecklenburg County	29,444	29,241			

Source: Staff, Commission on Local Government
08/10/92

Population by County and Town, 1980-90

County	County Population, 1980	County Population, 1990	Town	Town Population, 1980	Town Population, 1990			
Hecklenburg County	29,444	29,241	Chase City Town	2,749	2,442			
			Clarksville Town	1,468	1,243			
			La Crosse Town	734	549			
			South Hill Town	4,347	4,217			
Middlesex County	7,719	8,653	Urbanna Town	518	529			
Montgomery County	63,284	73,913	Blacksburg Town	30,638	34,590			
			Christiansburg Town	10,345	15,004			
Northampton County	14,625	13,061	Belle Haven Town (Part)	127	86			
			Cape Charles Town	1,512	1,398			
			Cheriton Town	695	515			
			Eastville Town	238	185			
			Exmore Town	1,300	1,115			
			Nassawadox Town	630	564			
			Kilmarnock Town (Part)	49	56			
			Northumberland County	9,828	10,524	Blackstone Town	3,624	3,497
						Burkeville Town	606	535
			Nottoway County	14,666	14,993	Crewe Town	2,325	2,276
						Gordonsville Town	1,421	1,351
Orange County	18,063	21,421	Orange Town	2,631	2,582			
			Luray Town	3,584	4,587			
Page County	19,401	21,690	Shenandoah Town	1,861	2,213			
			Stanley Town	1,204	1,186			
			Stuart Town	1,131	965			
			Chatham Town	1,390	1,354			
Patrick County	17,647	17,473	Gretna Town	1,255	1,433			
			Hurt Town	1,481	1,294			
Pittsylvania County	66,147	55,672	Farmville Town (Part)	5,679	5,637			
			Pamplin City Town (Part)	36	26			
			Dumfries Town	3,214	4,282			
			Haymarket Town	230	483			
			Occoquan Town	241	351			
			Quantico Town	621	670			
			Dublin Town	2,368	2,012			
			Pulaski Town	10,106	9,985			
			Washington Town	247	198			
			Warsaw Town	771	961			
Rappahannock County	6,093	6,622	Vinton Town	8,027	7,643			
Richmond County	6,952	7,273	Glasgow Town	1,259	1,140			
Roanoke County	72,945	79,332	Goshen Town	134	366			
Rockbridge County	17,911	18,350	Bridgewater Town	3,289	3,918			
			Broadway Town	1,234	1,304			
			Dayton Town	1,017	921			
			Elkton Town	1,520	1,935			
			Grottoes Town (Part)	1,362	1,441			
			Mount Crawford Town	315	228			
			Timberville Town	1,510	1,596			
			Cleveland Town	360	214			
			Honaker Town	1,475	950			
			Lebanon Town	3,206	3,399			
			Rockingham County	57,038	57,482	St. Paul Town (Part)	168	180
			Russell County	31,761	28,667			

Source: Staff, Commission on Local Government
08/10/92

Population by County and Town, 1980-90

County	County Population, 1980	County Population, 1990	Town	Town Population, 1980	Town Population, 1990
Scott County	25,068	23,204	Clinchport Town	89	67
			Duffield Town	148	54
			Dungannon Town	339	250
			Gate City Town	2,494	2,214
			Nickelsville Town	464	411
			Weber City Town	1,543	1,377
Shenandoah County	27,559	31,636	Edinburg Town	752	860
			Mount Jackson Town	1,419	1,583
			New Market Town	1,118	1,435
			Strasburg Town	2,311	3,762
			Toms Brook Town	226	227
			Woodstock Town	2,627	3,182
Smyth County	33,345	32,370	Chilhowie Town	1,265	1,971
			Marion Town	7,284	6,630
			Saltville Town (Part)	2,073	2,043
Southampton County	18,731	17,550	Boykins Town	791	658
			Branchville Town	174	55
			Capron Town	238	144
			Courtland Town	976	1,091
			Ivor Town	403	324
			Newsoms Town	368	337
Surry County	6,046	6,145	Claremont Town	380	358
			Dendron Town	307	305
			Surry Town	237	192
Sussex County	10,874	10,248	Jarratt Town (Part)	165	134
			Stony Creek Town	329	271
			Wakefield Town	1,355	1,070
Tazewell County	50,511	45,960	Waverly Town	2,284	2,223
			Bluefield Town	5,946	5,363
			Cedar Bluff Town	1,550	1,290
			Pocahontas Town	708	513
			Richlands Town	5,796	4,456
			Tazewell Town	4,468	4,176
Warren County	21,200	26,142	Front Royal Town	11,126	11,880
Washington County	46,487	45,887	Abingdon Town	4,318	7,003
			Damascus Town	1,330	918
			Glade Spring Town	1,722	1,435
			Saltville Town (Part)	303	257
			Colonial Beach Town	2,474	3,132
			Montross Town	456	359
Westmoreland County	14,041	15,480	Appalachia Town	2,418	1,994
			Big Stone Gap Town	4,748	4,748
			Coeburn Town	2,625	2,165
			Pound Town	1,086	995
			St. Paul Town (Part)	805	827
			Wise Town	3,894	3,193
Wythe County	25,522	25,471	Rural Retreat Town	1,083	972
			Wytheville Town	7,135	8,036

Source: Staff, Commission on Local Government
08/10/92

Town Percentage of County Population by County and Town, 1980-90
Decennial and Inter-Decennial Profiles

County	Town	Town Percentage of County Population, 1980	Town Percentage of County Population, 1990	Absolute	Relative
				Change in Town Percentage of County Population, 1980-90	Change in Town Percentage of County Population, 1980-90
Accomack County	Accomac Town	1.67%	1.47%	-0.20%	-11.98%
	Belle Haven Town (Part)	1.48%	1.39%	-0.09%	-6.08%
	Bloxom Town	1.30%	1.13%	-0.17%	-13.08%
	Chincoteague Town	5.14%	11.27%	6.13%	119.26%
	Hallwood Town	0.78%	0.72%	-0.06%	-7.69%
	Keller Town	0.75%	0.74%	-0.01%	-1.33%
	Melfa Town	1.25%	1.35%	0.10%	8.00%
	Onancock Town	4.67%	4.52%	-0.15%	-3.21%
	Onley Town	1.68%	1.68%	0.00%	0.00%
	Painter Town	1.03%	0.82%	-0.21%	-20.39%
	Parksley Town	3.13%	2.46%	-0.67%	-21.41%
	Saxis Town	1.33%	1.16%	-0.17%	-12.78%
	Tangier Town	2.47%	2.08%	-0.39%	-15.79%
Albemarle County	Wachapreague Town	1.29%	0.92%	-0.37%	-28.68%
	Scottsville Town (Part)	0.40%	0.32%	-0.08%	-20.00%
Alleghany County	Iron Gate Town	4.33%	3.16%	-1.17%	-27.02%
Amherst County	Amherst Town	3.90%	3.71%	-0.19%	-4.87%
Appomattox County	Appomattox Town	11.24%	13.88%	2.64%	23.49%
	Pamplin City Town (Part)	1.98%	1.48%	-0.50%	-25.25%
Augusta County	Craigsville Town	1.57%	1.49%	-0.08%	-5.10%
	Grottoes Town (Part)	0.01%	0.03%	0.02%	200.00%
Botetourt County	Buchanan Town	5.18%	4.89%	-0.29%	-5.60%
	Fincastle Town	1.21%	0.94%	-0.27%	-22.31%
	Troutville Town	2.13%	1.82%	-0.31%	-14.55%
Brunswick County	Alberta Town	2.52%	2.11%	-0.41%	-16.27%
	Brodnax Town (Part)	2.55%	2.00%	-0.55%	-21.57%
	Lawrenceville Town	9.49%	9.30%	-0.19%	-2.00%
Buchanan County	Grundy Town	4.47%	4.16%	-0.31%	-6.94%
Buckingham County	Dillwyn Town	5.07%	3.56%	-1.51%	-29.78%
Campbell County	Altavista Town	8.47%	7.75%	-0.72%	-8.50%
	Brookneal Town	3.20%	2.83%	-0.37%	-11.56%
Caroline County	Bowling Green Town	3.71%	3.78%	0.07%	1.89%
	Port Royal Town	1.63%	1.06%	-0.57%	-34.97%
Carroll County	Hillsville Town	7.79%	7.55%	-0.24%	-3.08%
Charlotte County	Charlotte Ct. House Town	4.63%	4.54%	-0.09%	-1.94%
	Drakes Branch Town	5.03%	4.83%	-0.20%	-3.98%
	Keysville Town	5.74%	5.74%	0.00%	0.00%
	Phenix Town	2.04%	2.22%	0.18%	8.82%
	Berryville Town	17.58%	25.59%	8.01%	45.56%
Clarke County	Boyce Town	4.02%	4.30%	0.28%	6.97%
Craig County	New Castle Town	5.40%	3.48%	-1.92%	-35.56%
Culpeper County	Culpeper Town	29.27%	30.88%	1.61%	5.50%
Cumberland County	Farmville Town (Part)	4.92%	5.23%	0.31%	6.30%

Source: Staff, Commission on Local Government
08/10/92

Town Percentage of County Population by County and Town, 1980-90
Decennial and Inter-Decennial Profiles

County	Town	Town Percentage of County Population, 1980	Town Percentage of County Population, 1990	Absolute Change in Town Percentage of County Population, 1980-90	Relative Change in Town Percentage of County Population, 1980-90
Dickenson County	Clintwood Town	6.91%	8.75%	1.84%	26.63%
	Haysi Town	1.87%	1.26%	-0.61%	-32.62%
Dinwiddie County	McKenney Town	2.09%	1.73%	-0.36%	-17.22%
Essex County	Tappahannock Town	20.54%	18.75%	-1.79%	-8.71%
Fairfax County	Clifton Town	0.03%	0.02%	-0.01%	-33.33%
	Herndon Town	1.92%	1.97%	0.05%	2.60%
	Vienna Town	2.60%	1.81%	-0.79%	-30.38%
Fauquier County	Remington Town	1.18%	0.94%	-0.24%	-20.34%
	The Plains Town	1.06%	0.45%	-0.61%	-57.55%
	Warrenton Town	10.89%	9.99%	-0.90%	-8.26%
Floyd County	Floyd Court House Town	3.55%	3.30%	-0.25%	-7.04%
Fluvanna County	Columbia Town	1.08%	0.47%	-0.61%	-56.48%
	Scottsville Town (Part)	0.26%	0.15%	-0.11%	-42.31%
Franklin County	Boones Mill Town	0.96%	0.60%	-0.36%	-37.50%
	Rocky Mount Town	11.75%	10.36%	-1.39%	-11.83%
Frederick County	Middletown Town	2.46%	2.32%	-0.14%	-5.69%
	Stephens City Town	3.45%	2.59%	-0.86%	-24.93%
Giles County	Glen Lyn Town	1.32%	1.04%	-0.28%	-21.21%
	Narrows Town	14.13%	12.72%	-1.41%	-9.98%
	Pearisburg Town	11.95%	12.61%	0.66%	5.52%
	Pembroke Town	7.31%	6.50%	-0.81%	-11.08%
	Rich Creek Town	4.19%	4.09%	-0.10%	-2.39%
Grayson County	Fries Town	4.57%	4.24%	-0.33%	-7.22%
	Independence Town	6.71%	6.07%	-0.64%	-9.54%
	Troutdale Town	1.50%	1.20%	-0.30%	-20.00%
Greene County	Stanardsville Town	3.72%	2.50%	-1.22%	-32.80%
Greensville County	Jarratt Town (Part)	4.12%	4.89%	0.77%	18.69%
Halifax County	Clover Town	0.70%	0.68%	-0.02%	-2.86%
	Halifax Town	2.52%	2.37%	-0.15%	-5.95%
	Scottsburg Town	1.09%	0.52%	-0.57%	-52.29%
	Virgilina Town	0.69%	0.55%	-0.14%	-20.29%
Hanover County	Ashland Town	9.21%	9.26%	0.05%	0.54%
Henry County	Ridgeway Town	1.49%	1.32%	-0.17%	-11.41%
Highland County	Monterey Town	8.41%	8.43%	0.02%	0.24%
Isle of Wight County	Smithfield Town	17.21%	18.70%	1.49%	8.66%
	Windsor Town	4.56%	4.09%	-0.47%	-10.31%
King William County	West Point Town	29.21%	26.92%	-2.29%	-7.84%
Lancaster County	Irvington Town	5.60%	4.55%	-1.05%	-18.75%
	Kilmarnock Town (Part)	8.85%	9.66%	0.81%	9.15%
	White Stone Town	4.04%	3.41%	-0.63%	-15.59%
Lee County	Jonesville Town	3.37%	3.78%	0.41%	12.17%
	Pennington Gap Town	6.61%	7.85%	1.24%	18.76%
	St. Charles Town	0.93%	0.84%	-0.09%	-9.68%

Source: Staff, Commission on Local Government
08/10/92

Town Percentage of County Population by County and Town, 1980-90
Decennial and Inter-Decennial Profiles

County	Town	Town Percentage of County Population, 1980	Town Percentage of County Population, 1990	Absolute Change in Town Percentage of County Population, 1980-90	Relative Change in Town Percentage of County Population, 1980-90
Loudoun County	Hamilton Town	1.04%	0.81%	-0.23%	-22.12%
	Hillsboro Town	0.20%	0.08%	-0.12%	-60.00%
	Leesburg Town	14.55%	18.81%	4.26%	29.28%
	Lovettsville Town	1.07%	0.87%	-0.20%	-18.69%
	Middleburg Town	1.08%	0.64%	-0.44%	-40.74%
	Purcellville Town	2.73%	2.02%	-0.71%	-26.01%
	Round Hill Town	0.89%	0.60%	-0.29%	-32.58%
Louisa County	Louisa Town	5.23%	5.35%	0.12%	2.29%
	Mineral Town	2.24%	2.32%	0.08%	3.57%
Lunenburg County	Kenbridge Town	11.15%	11.07%	-0.08%	-0.72%
	Victoria Town	16.53%	16.03%	-0.50%	-3.02%
Madison County	Madison Town	2.61%	2.57%	-0.04%	-1.53%
Mecklenburg County	Boydton Town	1.65%	1.55%	-0.10%	-6.06%
	Brodnax Town (Part)	0.32%	0.23%	-0.09%	-28.13%
	Chase City Town	9.34%	8.35%	-0.99%	-10.60%
	Clarksville Town	4.99%	4.25%	-0.74%	-14.83%
	La Crosse Town	2.49%	1.88%	-0.61%	-24.50%
	South Hill Town	14.76%	14.42%	-0.34%	-2.30%
	Urbanna Town	6.71%	6.11%	-0.60%	-8.94%
Middlesex County	Blacksburg Town	48.41%	46.80%	-1.61%	-3.33%
Montgomery County	Christiansburg Town	16.35%	20.30%	3.95%	24.16%
	Belle Haven Town (Part)	0.87%	0.66%	-0.21%	-24.14%
Northampton County	Cape Charles Town	10.34%	10.70%	0.36%	3.48%
	Cheriton Town	4.75%	3.94%	-0.81%	-17.05%
	Eastville Town	1.63%	1.42%	-0.21%	-12.88%
	Exmore Town	8.89%	8.54%	-0.35%	-3.94%
	Nassawadox Town	4.31%	4.32%	0.01%	0.23%
	Kilmarnock Town (Part)	0.50%	0.53%	0.03%	6.00%
	Nottoway County	Blackstone Town	24.71%	23.32%	-1.39%
Orange County	Burkeville Town	4.13%	3.57%	-0.56%	-13.56%
	Crewe Town	15.85%	15.18%	-0.67%	-4.23%
	Gordonsville Town	7.87%	6.31%	-1.56%	-19.82%
Page County	Orange Town	14.57%	12.05%	-2.52%	-17.30%
	Luray Town	18.47%	21.15%	2.68%	14.51%
	Shenandoah Town	9.59%	10.20%	0.61%	6.36%
Patrick County	Stanley Town	6.21%	5.47%	-0.74%	-11.92%
	Stuart Town	6.41%	5.52%	-0.89%	-13.88%
Pittsylvania County	Chatham Town	2.10%	2.43%	0.33%	15.71%
	Gretna Town	1.90%	2.57%	0.67%	35.26%
	Hurt Town	2.24%	2.32%	0.08%	3.57%
Prince Edward County	Farmville Town (Part)	34.51%	32.55%	-1.96%	-5.68%
	Pamplin City Town (Part)	0.22%	0.15%	-0.07%	-31.82%
Prince William County	Dumfries Town	2.22%	1.99%	-0.23%	-10.36%

Source: Staff, Commission on Local Government
08/10/92

Town Percentage of County Population by County and Town, 1980-90
Decennial and Inter-Decennial Profiles

County	Town	Town Percentage of County Population, 1980	Town Percentage of County Population, 1990	Absolute Change in Town Percentage of County Population, 1980-90	Relative Change in Town Percentage of County Population, 1980-90
Prince William County	Haymarket Town	0.16%	0.22%	0.06%	37.50%
	Occoquan Town	0.17%	0.16%	-0.01%	-5.88%
	Quantico Town	0.43%	0.31%	-0.12%	-27.91%
Pulaski County	Dublin Town	6.72%	5.83%	-0.89%	-13.24%
	Pulaski Town	28.69%	28.95%	0.26%	0.91%
Rappahannock County	Washington Town	4.05%	2.99%	-1.06%	-26.17%
Richmond County	Warsaw Town	11.09%	13.21%	2.12%	19.12%
Roanoke County	Vinton Town	11.00%	9.63%	-1.37%	-12.45%
Rockbridge County	Glasgow Town	7.03%	6.21%	-0.82%	-11.66%
	Goshen Town	0.75%	1.99%	1.24%	165.33%
Rockingham County	Bridgewater Town	5.77%	6.82%	1.05%	18.20%
	Broadway Town	2.16%	2.27%	0.11%	5.09%
	Dayton Town	1.78%	1.60%	-0.18%	-10.11%
	Elkton Town	2.66%	3.37%	0.71%	26.69%
	Grottoes Town (Part)	2.39%	2.51%	0.12%	5.02%
	Mount Crawford Town	0.55%	0.40%	-0.15%	-27.27%
Russell County	Timberville Town	2.65%	2.78%	0.13%	4.91%
	Cleveland Town	1.13%	0.75%	-0.38%	-33.63%
	Honaker Town	4.64%	3.31%	-1.33%	-28.66%
	Lebanon Town	10.09%	11.86%	1.77%	17.54%
	St. Paul Town (Part)	0.53%	0.63%	0.10%	18.87%
	Clinchport Town	0.36%	0.29%	-0.07%	-19.44%
Scott County	Duffield Town	0.59%	0.23%	-0.36%	-61.02%
	Dungannon Town	1.35%	1.08%	-0.27%	-20.00%
	Gate City Town	9.95%	9.54%	-0.41%	-4.12%
	Nickelsville Town	1.85%	1.77%	-0.08%	-4.32%
	Weber City Town	6.16%	5.93%	-0.23%	-3.73%
	Edinburg Town	2.73%	2.72%	-0.01%	-0.37%
Shenandoah County	Mount Jackson Town	5.15%	5.00%	-0.15%	-2.91%
	New Market Town	4.06%	4.54%	0.48%	11.82%
	Strasburg Town	8.39%	11.89%	3.50%	41.72%
	Toms Brook Town	0.82%	0.72%	-0.10%	-12.20%
	Woodstock Town	9.53%	10.06%	0.53%	5.56%
	Chilhowie Town	3.79%	6.09%	2.30%	60.69%
Smyth County	Marion Town	21.84%	20.48%	-1.36%	-6.23%
	Saltville Town (Part)	6.22%	6.31%	0.09%	1.45%
	Boykins Town	4.22%	3.75%	-0.47%	-11.14%
Southampton County	Branchville Town	0.93%	0.31%	-0.62%	-66.67%
	Capron Town	1.27%	0.82%	-0.45%	-35.43%
	Courtland Town	5.21%	6.22%	1.01%	19.39%
	Ivor Town	2.15%	1.85%	-0.30%	-13.95%
	Newsoms Town	1.96%	1.92%	-0.04%	-2.04%
Surry County	Claremont Town	6.29%	5.83%	-0.46%	-7.31%

Source: Staff, Commission on Local Government
08/10/92

Town Percentage of County Population by County and Town, 1980-90
Decennial and Inter-Decennial Profiles

County	Town	Town Percentage of County Population, 1980	Town Percentage of County Population, 1990	Absolute Change in Town Percentage of County Population, 1980-90	Relative Change in Town Percentage of County Population, 1980-90
Surry County	Dendron Town	5.08%	4.96%	-0.12%	-2.36%
	Surry Town	3.92%	3.12%	-0.80%	-20.41%
Sussex County	Jarratt Town (Part)	1.52%	1.31%	-0.21%	-13.82%
	Stony Creek Town	3.03%	2.64%	-0.39%	-12.87%
	Wakefield Town	12.46%	10.44%	-2.02%	-16.21%
Tazewell County	Waverly Town	21.00%	21.69%	0.69%	3.29%
	Bluefield Town	11.77%	11.67%	-0.10%	-0.85%
	Cedar Bluff Town	3.07%	2.81%	-0.26%	-8.47%
	Pocahontas Town	1.40%	1.12%	-0.28%	-20.00%
	Richlands Town	11.47%	9.70%	-1.77%	-15.43%
Warren County	Tazewell Town	8.85%	9.09%	0.24%	2.71%
	Front Royal Town	52.48%	45.44%	-7.04%	-13.41%
Washington County	Abingdon Town	9.29%	15.26%	5.97%	64.26%
	Damascus Town	2.86%	2.00%	-0.86%	-30.07%
	Glade Spring Town	3.70%	3.13%	-0.57%	-15.41%
	Saltville Town (Part)	0.65%	0.56%	-0.09%	-13.85%
Westmoreland County	Colonial Beach Town	17.62%	20.23%	2.61%	14.81%
	Montross Town	3.25%	2.32%	-0.93%	-28.62%
Wise County	Appalachia Town	5.51%	5.04%	-0.47%	-8.53%
	Big Stone Gap Town	10.82%	12.00%	1.18%	10.91%
	Coeburn Town	5.98%	5.47%	-0.51%	-8.53%
	Pound Town	2.48%	2.51%	0.03%	1.21%
	St. Paul Town (Part)	1.84%	2.09%	0.25%	13.59%
Wythe County	Wise Town	8.88%	8.07%	-0.81%	-9.12%
	Rural Retreat Town	4.24%	3.82%	-0.42%	-9.91%
	Wytheville Town	27.96%	31.55%	3.59%	12.84%

Source: Staff, Commission on Local Government
08/10/92

ATTACHMENT D

TAX AND OTHER COUNTY REVENUE SOURCES

SUBJECT TO

CONSTRUCTION/PREEMPTION BY TOWNS

ATTACHMENT D

TAX AND OTHER COUNTY
REVENUE SOURCES SUBJECT TO
CONSTRUCTION/PREEMPTION BY TOWNS

TAX	COMMENT
Motor vehicle license (§46.2-752)	Imposition of tax by town constitutes a credit for taxpayers on the county tax. The taxpayer is liable to the county only for the difference between the town tax and the county tax. (State law imposes a maximum local tax.)
Utility consumers (§§58.1-3812, 58.1-3814)	If a town imposes the tax, the county tax does not apply within the town if it operates its own school system or provides (i) police or fire services and (ii) water or sewer services.
Transient occupancy (§§58.1-3819, 58.1-3822, 58.1-3840)	If town levies tax, county tax to apply in town only if town agrees.
Meals (§58.1-3833, 58.1-3840)	If town levies tax, county tax to apply in town only if town agrees.
Business, Professional and Occupational License (BPOL) (§58.1-3700 <u>et seq.</u>)	If town levies tax, county tax to apply in town only if town agrees.
Utility license (§58.1-3731)	If town levies tax, county tax to apply in town only if town agrees.
Alcohol license (§4-38, 4-98.19, 4-107)	If town levies tax authorized by §4-38, county tax not applicable in town.
Bank Franchise (§§58.1-1208 through 58.1-1211)	County tax not applicable to banks with town corporate limits.

Sales and use
(§§58.1-605, 58.1-606)

Towns with separate school districts receive a proportion of the county's total sales tax revenue, based on school-age population. For all other towns, one-half of the county's revenue is divided among the county and towns, based on school-age population.

State Revenue Sharing Sources

ABC profits and wine tax revenues
(§§4-22 and 4-22.1)

Divided among county and towns on basis of population.

Rolling stock tax
(§§58.1-2658 and 58.1-2658.1)

Revenues from taxes on railroads divided on basis of proportionate share of fair market value and of miles of track located in town and county. Trucking company tax revenues distributed to towns and counties on the basis of total vehicle miles traveled in each jurisdiction.

Aid to localities for law enforcement
(§14.1-84.5)

Only counties with full-time police departments eligible. Towns in eligible counties receive a share of county's allocation in proportion to population of town.

Fire programs
(§38.2-401)

Divided among county and towns on basis of population

ATTACHMENT E

**TOWN CONSTRICTION/PREEMPTION
OF
COUNTY REVENUE
FY 1991**

TOWN CONSTRICTION/PREEMPTION OF COUNTY LOCAL-SOURCE REVENUES, FY 1991

County/Town	Sales and Use		Business License		Motor Vehicle License		Bank Stock		Hotel and Motel		Restaurant Food		Consumers' Utility		E-911		Utility License		TOTALS	
	Total	% of Total	Total	% of Total	Total	% of Total	Total	% of Total	Total	% of Total	Total	% of Total	Total	% of Total	Total	% of Total	Total	% of Total	Total	% of Total
Campbell	\$ 2,356,992	97	\$ 2,600	2	\$ 538,678	93	\$ 44,460	42	\$ 0	N/A	\$ 0	N/A	\$ 0	N/A	\$ 0	N/A	\$ 0	N/A	\$ 2,942,730	90
Altavista	70,042	3	165,225	98	42,155	7	62,571	58	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A	339,993	10
Culpeper	1,781,209	88	200	0	316,193	79	0	0	0	0	0	0	828,586	100	141,008	100	0	N/A	3,067,196	66
Culpeper	241,167	12	420,387	100	81,586	21	138,858	100	84,649	100	612,834	100	0	0	0	0	0	N/A	1,579,481	34
Fairfax	69,578,379	98	46,269,912	95	11,640,236	97	1,857,586	90	2,891,906	82	0	0	52,095,437	97	0	N/A	0	N/A	184,333,456	96
Herndon	756,773	1	1,500,618	3	177,078	1	86,334	4	606,636	17	0	0	834,087	2	0	N/A	0	N/A	3,961,526	2
Vienna	580,150	1	939,192	2	241,340	2	129,409	6	29,487	1	785,024	100	901,198	2	0	N/A	0	N/A	3,605,800	2
Fauquier	2,521,826	95	288,811	34	749,489	92	51,028	35	0	0	0	0	1,404,990	74	156,935	100	0	N/A	5,173,079	70
Warrenton	130,838	5	558,756	66	63,482	8	96,766	65	60,099	100	817,984	100	486,595	26	0	0	0	N/A	2,214,520	30
Franklin	1,479,562	95	5,963	3	600,440	93	14,349	12	9,743	100	0	0	1,193,031	86	210,585	100	92,003	100	3,605,676	84
Rocky Mount	70,078	5	193,376	97	47,105	7	106,412	88	0	0	66,436	100	195,609	14	0	0	0	0	679,016	16
Hanover	5,397,594	97	559,794	66	1,360,170	94	126,815	75	78,726	36	0	0	842,486	88	0	N/A	0	N/A	8,365,585	86
Ashland	149,668	3	285,983	34	82,100	6	41,287	25	142,670	64	563,838	100	110,917	12	0	N/A	0	N/A	1,376,463	14
Isle of Wight	1,023,845	90	292,810	76	308,075	82	16,449	28	18,799	100	0	N/A	396,654	74	0	N/A	0	N/A	2,056,632	82
Smithfield	112,944	10	93,312	24	66,076	18	41,691	72	0	0	0	N/A	142,193	26	0	N/A	0	N/A	456,216	18
King William	372,958	72	0	0	125,955	73	31,565	29	0	N/A	0	0	212,503	62	0	N/A	0	N/A	742,981	51
West Point	147,656	28	230,528	100	46,343	27	76,632	71	0	N/A	82,678	100	129,473	38	0	N/A	0	N/A	713,310	49
Loudoun	7,626,761	92	2,877,495	79	1,219,955	83	81,843	41	256,712	83	0	0	2,410,294	79	0	N/A	0	N/A	14,473,060	83
Leesburg	703,250	8	755,405	21	246,767	17	117,385	59	53,535	17	419,496	100	638,671	21	0	N/A	0	N/A	2,934,509	17
Mecklenburg	1,486,301	92	0	0	468,324	93	0	0	0	N/A	0	0	0	0	146,004	100	0	N/A	2,100,629	72
South Hill	125,828	8	175,972	100	36,177	7	42,992	100	0	N/A	282,698	100	172,978	100	0	0	0	N/A	836,645	28
Montgomery	3,285,706	73	0	0	227,917	41	12,592	4	0	0	0	0	717,477	36	99,515	61	0	N/A	4,343,207	41
Blacksburg	610,768	14	666,588	67	218,080	39	143,617	50	63,738	30	720,627	40	999,240	50	21,358	13	0	N/A	3,444,016	33
Christiansburg	621,523	14	329,230	33	114,525	20	130,574	46	147,814	70	1,062,177	60	286,970	14	43,016	26	0	N/A	2,735,829	26
Nottoway	501,225	85	110,579	56	86,818	73	0	0	9,571	100	0	0	250,455	100	18,847	100	0	N/A	977,495	72
Blackstone	86,663	15	88,444	44	32,062	27	49,473	100	0	0	119,254	100	0	0	0	0	0	N/A	375,896	28

County/Town	Sales and Use		Business License		Motor Vehicle License		Bank Stock		Hotel and Motel		Restaurant Food		Consumers' Utility		E-911		Utility License		TOTALS	
	Total	% of Total	Total	% of Total	Total	% of Total	Total	% of Total	Total	% of Total	Total	% of Total	Total	% of Total	Total	% of Total	Total	% of Total	Total	% of Total
Page	\$ 822,206	93	\$ 6,307	5	\$ 100,745	75	\$ 0	0	\$ 80,298	67	\$ 0	N/A	\$ 0	0	\$ 0	N/A	\$ 0	N/A	\$ 1,009,556	74
Luray	61,659	7	119,273	95	34,212	25	49,824	100	38,741	33	0	N/A	56,593	100	0	N/A	0	N/A	360,302	26
Prince Edward	1,229,750	89	0	0	82,976	57	0	0	0	0	0	0	321,835	50	0	0	0	N/A	1,634,561	49
Farmville	147,897	11	466,626	100	62,833	43	73,452	100	3,736	100	437,163	100	318,826	50	182,936	100	0	N/A	1,693,469	51
Pulaski	1,420,397	86	0	0	351,395	73	19,737	31	0	N/A	310,824	52	793,620	66	46,745	49	69,800	100	3,012,518	68
Pulaski	238,202	14	233,732	100	127,258	27	43,198	69	0	N/A	291,600	48	404,379	34	49,021	51	0	0	1,387,390	32
Roanoke	4,412,809	88	2,464,303	92	1,370,739	96	153,746	70	172,227	100	1,806,980	84	1,461,702	89	192,564	94	0	0	12,035,070	89
Vinton	588,675	12	224,276	8	64,094	4	65,050	30	0	0	352,081	16	172,207	11	11,291	6	40,753	100	1,518,427	11
Smyth	1,326,628	91	0	0	249,441	80	5,362	5	0	0	0	0	393,509	67	0	N/A	0	N/A	1,974,940	62
Marion	133,844	9	229,617	100	63,691	20	104,091	95	54,312	100	437,041	100	193,732	33	0	N/A	0	N/A	1,216,328	38
Tazewell	2,560,891	87	0	0	211,682	70	0	0	0	N/A	0	0	0	N/A	0	N/A	0	N/A	2,772,573	63
Bluefield	154,036	5	165,082	30	41,586	14	69,077	23	0	N/A	0	0	0	N/A	0	N/A	0	N/A	429,781	10
Richlands	114,212	4	265,984	48	26,998	9	119,993	39	0	N/A	291,060	100	0	N/A	0	N/A	0	N/A	818,247	19
Tazewell	130,443	4	120,472	22	23,519	8	116,517	38	0	N/A	0	0	0	N/A	0	N/A	0	N/A	390,951	9
Warren	1,155,497	77	422,951	56	204,146	62	0	0	0	0	0	0	312,246	100	0	N/A	0	N/A	2,094,840	62
Front Royal	344,948	23	327,205	44	124,937	38	84,153	100	75,770	100	315,186	100	0	0	0	N/A	0	N/A	1,272,199	38
Washington	2,119,896	95	0	0	519,068	84	13,253	11	20,161	20	0	0	849,647	87	213,312	100	78,284	100	3,813,621	71
Abingdon	102,087	5	554,993	100	100,614	16	102,504	89	83,082	80	501,269	100	125,673	13	0	0	0	0	1,570,222	29
Westmoreland	339,269	77	0	0	261,252	84	11,453	52	0	0	0	0	0	N/A	0	0	0	N/A	611,974	66
Colonial Beach	100,362	23	65,931	100	49,647	16	10,691	48	14,460	100	59,698	100	0	N/A	12,072	100	0	N/A	312,861	34
Wise	1,795,321	91	135,261	29	97,865	48	0	0	0	0	0	0	745,340	71	56,082	100	0	N/A	2,829,869	68
Big Stone Gap	99,559	5	157,368	33	72,910	36	34,350	40	6,410	100	162,667	47	175,057	17	0	0	0	N/A	708,321	17
Wise	69,020	4	177,814	38	31,415	16	51,520	60	0	0	180,570	53	130,128	12	0	0	0	N/A	640,467	15
Wythe	1,165,919	73	0	0	198,033	69	13,799	14	9,867	4	169,723	20	603,811	65	0	N/A	39,564	100	2,200,716	50
Wytheville	426,632	27	355,113	100	89,326	31	84,419	86	248,015	96	677,737	80	321,560	35	0	N/A	0	0	2,202,802	50

NOTES: N/A--Not applicable; neither county nor town levies tax.
Percentages may total more than 100 because of rounding.

Staff, Commission on Local Government, Sept. 1992

Source: Local transmittal forms (Form 200) submitted to Auditor of Public Accounts

**TOWN PORTION
OF
COUNTY ALLOCATION OF STATE REVENUE SHARING, FY 1991**

County/Town	ABC Profits		Wine Tax		Rolling Stock Tax		Aid for Law Enforcement		Fire Programs		TOTALS	
	Total	% of Total	Total	% of Total	Total	% of Total	Total	% of Total	Total	% of Total	Total	% of Total
Campbell	\$ 126,862	92	\$ 46,017	92	\$ 105,244	91			\$ 40,179	92	\$ 318,302	91
Altavista	11,729	8	4,233	8	10,668	9			3,481	8	30,111	9
Culpeper	53,094	70	19,378	70	26,167	85			18,143	69	116,782	73
Culpeper	22,677	30	8,308	30	4,483	15			8,104	31	43,572	27
Fairfax	2,006,222	96	737,435	96	81,996	100	10,813,111	95	759,087	98	14,397,851	95
Herndon	40,664	2	14,962	2	135	0	297,038	3	0	0	352,799	2
Vienna	47,182	2	17,032	2	262	0	255,782	2	14,027	2	334,285	2
Fauquier	109,931	89	40,415	89	61,815	99			40,830	90	252,991	92
Warrenton	13,120	11	4,795	11	434	1			4,562	10	22,911	8
Franklin	101,026	89	36,759	89	30,889	92			33,256	90	201,930	89
Rocky Mount	12,879	11	4,653	11	2,509	8			3,870	10	23,911	11
Hanover	154,644	91	56,568	91	94,082	95			54,251	91	359,545	92
Ashland	15,725	9	5,754	9	4,984	5			5,538	9	32,001	8
Isle of Wight	55,025	81	20,034	81	29,284	99			18,268	80	122,611	85
Smithfield	12,586	19	4,604	19	299	1			4,426	20	21,915	15
King William	21,975	72	8,022	72	11,292	73			7,532	72	48,821	72
West Point	8,672	28	3,148	28	4,092	27			3,000	28	18,912	28
											0	
Loudoun	159,375	81	58,840	81	6,016	85			61,955	80	286,186	81
Leesburg	37,585	19	13,938	19	1,081	15			15,302	20	67,906	19

County/Town	ABC Profits		Wine Tax		Rolling Stock Tax		Aid for Law Enforcement		Fire Programs		TOTALS	
	Total	% of Total	Total	% of Total	Total	% of Total	Total	% of Total	Total	% of Total	Total	% of Total
Mecklenburg	\$ 61,338	82	\$ 22,224	82	\$ 37,522	98			\$ 19,143	83	\$ 140,227	86
South Hill	13,307	18	4,806	18	787	2			3,983	17	22,883	14
Montgomery	66,224	32	24,200	32	97,501	85			22,968	33	210,893	45
Blacksburg	99,224	48	36,103	48	1,053	1			32,668	47	169,048	36
Christiansburg	42,714	21	15,551	21	15,507	14			14,170	20	87,942	19
Nottoway	25,741	70	9,341	70	54,369	93			8,203	71	97,654	81
Blackstone	11,073	30	3,998	30	3,906	7			3,303	29	22,280	19
Page	39,154	74	14,251	74	22,759	89			12,943	75	89,107	78
Luray	13,581	26	4,929	26	2,694	11			4,332	25	25,536	22
Prince Edward	34,224	65	12,426	65	84,066	96			11,009	66	141,725	80
Farmville	18,751	35	6,781	35	3,228	4			5,710	34	34,470	20
Pulaski	68,936	68	24,953	68	32,359	79			21,249	69	147,497	70
Pulaski	32,336	32	11,657	32	8,669	21			9,430	31	62,092	30
Roanoke	208,389	90	75,741	90	55,538	90	1,400,600	90	67,686	90	1,807,954	90
Vinton	24,436	10	8,819	10	5,921	10	153,762	10	7,239	10	200,177	10
Smyth	67,846	76	24,524	76	25,975	87			20,519	77	138,864	78
Marion	21,307	24	7,685	24	3,888	13			6,262	23	39,142	22
Tazewell	96,500	67	34,818	67	65,408	82			30,189	70	226,915	71
Bluefield	18,312	13	6,576	13	4,474	6			5,065	12	34,427	11
Richlands	16,441	11	5,874	11	6,388	8			4,208	10	32,911	10
Tazewell	13,501	9	4,867	9	3,919	5			3,944	9	26,231	8

County/Town	ABC Profits		Wine Tax		Rolling Stock Tax		Aid for Law Enforcement		Fire Programs		TOTALS	
	Total	% of Total	Total	% of Total	Total	% of Total	Total	% of Total	Total	% of Total	Total	% of Total
Warren	\$ 35,849	50	\$ 13,193	51	\$ 30,519	73			\$ 13,470	55	\$ 93,031	57
Front Royal	35,272	50	12,799	49	11,312	27			11,220	45	70,603	43
Washington	111,627	84	40,392	84	35,645	85			34,259	84	221,923	84
Abingdon	21,998	16	7,948	16	6,350	15			6,614	16	42,910	16
Westmoreland	35,364	81	12,839	81	754	95			11,323	79	60,280	81
Colonial Beach	8,390	19	3,070	19	43	5			3,000	21	14,503	19
Wise	84,536	77	30,431	76	90,719	93			24,226	76	229,912	82
Big Stone Gap	14,693	13	5,314	13	6,969	7			4,484	14	31,460	11
Wise	11,268	10	4,037	10	89	0			3,016	10	18,410	7
Wythe	50,569	67	18,301	67	32,789	83			15,542	67	117,201	71
Wytheville	25,122	33	9,080	33	6,740	17			7,591	33	48,533	29

NOTES AND SOURCES:

1. ABC profits and wine tax revenues--Distributed to counties, cities and towns on basis of population. (§§ 4-22 and 4-22.1 of the Code of Virginia.) Source of data: Department of Alcoholic Beverage Control, Annual Report, Fiscal Year 1991.

2. Rolling stock tax--Collected by state from railroads and trucking companies and distributed to counties, cities and towns. In the case of railroads, the distribution is based on the proportionate share of fair market value and of miles of track located in each jurisdiction. For trucking company tax revenues, the distribution is based on the proportion of total vehicle miles traveled in each jurisdiction. (§§ 58.1-2658 and 58.1-2658.1). Data is for calendar year 1991. Sources of data: Railroad rolling stock--Virginia Department of Taxation; Motor vehicle carrier rolling stock--State Corporation Commission

3. Aid to localities for law enforcement--Not all counties are eligible for funds, only those with full-time police departments. Towns in eligible counties receive a share of the county's allocation in proportion to the population of the town. (§ 14.1-84.5)
Source of data: Department of Criminal Justice Services.

4. Fire programs--Collected by state from tax on fire insurance programs, distributed on basis of population to counties, cities and towns providing fire services, except each locality shall receive at least \$ 3,000. (§ 38.2-401). Data are for calendar year 1991.
Source of data: Department of Fire Programs.

5. N/A--Not applicable. Neither the county nor town receives funds.

6. Percentages may total more than 100 due to rounding.

Staff, Commission on Local Government
September 1992

**TOTAL COUNTY LOCAL-SOURCE REVENUE AND STATE AID
CONSTRICTED/PREEMPTED BY TOWNS
AS PERCENT OF TOTAL COUNTY REVENUES, FY 1991**

County	Total County Revenues*	Town	Total Revenue Preempted/ Constricted**	Preemption/ Constriction as % of Total Revenues
Campbell	\$ 46,863,275	Altavista	\$ 370,104	0.79
Culpeper	36,060,450	Culpeper	1,623,053	4.50
Fairfax	1,747,127,703	Herndon	4,314,325	0.25
		Vienna	3,940,085	0.23
Fauquier	66,668,542	Warrenton	2,237,431	3.36
Franklin	37,891,612	Rocky Mount	702,927	1.86
Hanover	77,469,781	Ashland	1,408,464	1.82
Isle of Wight	33,035,911	Smithfield	478,131	1.45
King William	11,752,126	West Point	732,222	6.23
Loudoun	172,342,271	Leesburg	3,002,415	1.74
Mecklenburg	27,822,640	South Hill	859,528	3.09
Montgomery	57,151,877	Blacksburg	3,613,034	6.32
		Christiansburg	2,823,771	4.94
Nottoway	15,545,799	Blackstone	398,176	2.56
Page	19,477,023	Luray	385,838	1.98
Prince Edward	15,698,134	Farmville	1,727,939	11.01
Pulaski	37,154,711	Pulaski	1,449,482	3.90
Roanoke	104,631,656	Vinton	1,718,604	1.64
Smyth	33,291,592	Marion	1,255,470	3.77
Tazewell	51,754,592	Bluefield	464,208	0.90
		Richlands	851,158	1.64
		Tazewell	417,182	0.81
Warren	25,365,174	Front Royal	1,342,802	5.29
Washington	47,489,412	Abingdon	1,613,132	3.40

<u>County</u>	<u>Total County Revenues*</u>	<u>Town</u>	<u>Total Revenue Preempted/ Constricted**</u>	<u>Preemption/ Constriction as % of Total Revenues</u>
Westmoreland	\$ 15,314,291	Colonial Beach	\$ 327,364	2.14
Wise	55,101,728	Big Stone Gap	739,781	1.34
		Wise	658,877	1.20
Wythe	29,000,497	Wytheville	2,251,335	7.76
TOTALS	\$ 2,764,010,797		\$ 41,706,838	1.51

* Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Fiscal Year 1991

**Total from previous tables.

Staff, Commission on Local Government
September 1992

ATTACHMENT F

**OPERATING EXPENDITURES BY FUNCTIONS AND SUB-FUNCTIONS
OF
LARGEST TOWNS AND THEIR COUNTIES
FY 1991**

1

Total and Per Capita Operating Expenditures by Category, FY1991
Abingdon Town and Washington County Profiles

Operating Category	Total		Town/County	Per Capita		Town/County
	Town Expenditures	County Expenditures	Total Expenditures Ratio	Town Expenditures	County Expenditures	Per Capita Expenditures Ratio
General Government Administration	\$273,074	\$1,124,281	0.243	\$38.99	\$24.50	1.591
Judicial Administration	-	\$622,263	0.000	-	\$13.56	0.000
Public Safety	\$678,897	\$2,325,401	0.292	\$96.94	\$50.68	1.913
Public Works	\$1,409,628	\$952,932	1.479	\$201.29	\$20.77	9.691
Health and Welfare	\$6,884	\$4,519,328	0.002	\$0.98	\$98.49	0.010
Education	-	\$34,081,467	0.000	-	\$742.73	0.000
Parks, Recreation, and Cultural	\$270,424	\$693,255	0.390	\$38.62	\$15.11	2.556
Community Development	\$217,186	\$313,604	0.693	\$31.01	\$6.83	4.540
Non-Departmental	-	-	-	-	-	-
All Categories	\$2,856,093	\$44,632,531	0.064	\$407.84	\$972.66	0.419

1
Non-departmental outlays subsume residual operating expenditures (e.g., costs associated with (a) annexation proceedings, (b) general revenue-sharing agreements at the local level, and (c) out-of-court settlements of tort claims.

Source: Staff, Commission on Local Government
09/16/92

1
Total and Per Capita Operating Expenditures by Category, FY1991
Abingdon Town and Washington County Profiles
(Sub-Functional Breakdown)

Operating Category	Total Town Expenditures	Total County Expenditures	Town/County Total Expenditures Ratio	Per Capita Town Expenditures	Per Capita County Expenditures	Town/County Per Capita Expenditures Ratio
A. Gen. Government Administration						
Legislative	\$28,019	\$67,667	0.414	\$4.00	\$1.47	2.721
Gen. and Financial Administration	\$245,055	\$975,696	0.251	\$34.99	\$21.26	1.646
Board of Elections	-	\$80,918	0.000	-	\$1.76	0.000
B. Judicial Administration						
Courts	-	\$438,459	0.000	-	\$9.56	0.000
Commonwealth's Attorney	-	\$183,804	0.000	-	\$4.01	0.000
C. Public Safety						
Law Enforcement, Traffic Control	\$588,525	\$1,086,793	0.542	\$84.04	\$23.68	3.549
Fire and Rescue Services	\$26,010	\$461,520	0.056	\$3.71	\$10.06	0.369
Correction and Detention	-	\$602,079	0.000	-	\$13.12	0.000
Inspections	\$64,362	\$45,026	1.429	\$9.19	\$0.98	9.378
Other Protection	-	\$129,983	0.000	-	\$2.83	0.000
D. Public Works						
Maintenance of Streets, Bridges	\$955,619	\$86,808	11.008	\$136.46	\$1.89	72.201
Sanitation and Waste Removal	\$254,190	\$685,058	0.371	\$36.30	\$14.93	2.431
Maintenance of Buildings, Grounds	\$199,819	\$181,066	1.104	\$28.53	\$3.95	7.223
E. Health and Welfare						
Health	\$692	\$256,556	0.003	\$0.10	\$5.59	0.018
Mental Health, Mental Retardation	-	\$1,830,734	0.000	-	\$39.90	0.000
Other Welfare/Social Services	\$6,192	\$2,432,038	0.003	\$0.88	\$53.00	0.017
F. Education						
Instruction	-	\$25,268,071	0.000	-	\$550.66	0.000
Administration, Attendance, Health	-	\$1,148,179	0.000	-	\$25.02	0.000
Pupil Transportation Services	-	\$1,551,568	0.000	-	\$33.81	0.000
Operation and Maintenance Services	-	\$4,199,955	0.000	-	\$91.53	0.000
School Food, Other Operations	-	\$1,876,434	0.000	-	\$40.89	0.000
Community College Contributions	-	\$37,260	0.000	-	\$0.81	0.000
G. Parks, Recreation, and Cultural						
Parks and Recreation	\$182,924	\$136,782	1.337	\$26.12	\$2.98	8.765
Cultural Enrichment	\$87,000	\$48,250	1.803	\$12.42	\$1.05	11.829
Public Libraries	\$500	\$508,223	0.001	\$0.07	\$11.08	0.006
H. Community Development						
Planning and Community Development	\$217,186	\$241,386	0.900	\$31.01	\$5.26	5.895
Environmental Management	-	\$11,989	0.000	-	\$0.26	0.000
Cooperative Extension Program	-	\$60,229	0.000	-	\$1.31	0.000
I. Non-Departmental						
	-	-	-	-	-	-
All Categories	\$2,856,093	\$44,632,531	0.064	\$407.84	\$972.66	0.419

1

Non-departmental outlays subsume residual operating expenditures (e.g., costs associated with (a) annexation proceedings, (b) general revenue-sharing agreements at the local level, and (c) out-of-court settlements of tort claims.

1

Total and Per Capita Operating Expenditures by Category, FY1991
Altavista Town and Campbell County Profiles

Operating Category	Total Town Expenditures	Total County Expenditures	Town/County Total Expenditures Ratio	Per Capita Town Expenditures	Per Capita County Expenditures	Town/County Per Capita Expenditures Ratio
General Government Administration	\$416,645	\$1,577,973	0.264	\$113.03	\$33.17	3.408
Judicial Administration	-	\$501,387	0.000	-	\$10.54	0.000
Public Safety	\$509,985	\$2,390,936	0.213	\$138.36	\$50.26	2.753
Public Works	\$955,297	\$1,639,613	0.583	\$259.17	\$34.47	7.519
Health and Welfare	-	\$3,932,129	0.000	-	\$82.66	0.000
Education	-	\$32,752,884	0.000	-	\$688.49	0.000
Parks, Recreation, and Cultural	\$176,603	\$1,193,817	0.148	\$47.91	\$25.09	1.910
Community Development	\$191,018	\$194,436	0.982	\$51.82	\$4.09	12.670
Non-Departmental	-	-	-	-	-	-
All Categories	\$2,249,548	\$44,183,175	0.051	\$610.30	\$928.76	0.657

1
Non-departmental outlays subsume residual operating expenditures (e.g., costs associated with (a) annexation proceedings, (b) general revenue-sharing agreements at the local level, and (c) out-of-court settlements of tort claims.

Source: Staff, Commission on Local Government
09/16/92

1
Total and Per Capita Operating Expenditures by Category, FY1991
Altavista Town and Campbell County Profiles
(Sub-Functional Breakdown)

Operating Category	Total Town Expenditures	Total County Expenditures	Town/County	Per Capita Town Expenditures	Per Capita County Expenditures	Town/County
			Total Expenditures Ratio			Per Capita Expenditures Ratio
A. Gen. Government Administration						
Legislative	\$4,800	\$247,245	0.019	\$1.30	\$5.20	0.250
Gen. and Financial Administration	\$411,845	\$1,254,749	0.328	\$111.73	\$26.38	4.235
Board of Elections	-	\$75,979	0.000	-	\$1.60	0.000
B. Judicial Administration						
Courts	-	\$288,477	0.000	-	\$6.06	0.000
Commonwealth's Attorney	-	\$212,910	0.000	-	\$4.48	0.000
C. Public Safety						
Law Enforcement, Traffic Control	\$483,094	\$692,145	0.698	\$131.06	\$14.55	9.008
Fire and Rescue Services	\$26,891	\$478,048	0.056	\$7.30	\$10.05	0.726
Correction and Detention	-	\$1,022,153	0.000	-	\$21.49	0.000
Inspections	-	\$129,669	0.000	-	\$2.73	0.000
Other Protection	-	\$68,921	0.000	-	\$1.45	0.000
D. Public Works						
Maintenance of Streets, Bridges	\$717,117	\$42,120	17.026	\$194.55	\$0.89	218.596
Sanitation and Waste Removal	\$141,940	\$391,133	0.363	\$38.51	\$8.22	4.685
Maintenance of Buildings, Grounds	\$96,240	\$1,206,360	0.080	\$26.11	\$25.36	1.030
E. Health and Welfare						
Health	-	\$292,351	0.000	-	\$6.15	0.000
Mental Health, Mental Retardation	-	\$1,235,179	0.000	-	\$25.96	0.000
Other Welfare/Social Services	-	\$2,404,599	0.000	-	\$50.55	0.000
F. Education						
Instruction	-	\$24,620,057	0.000	-	\$517.53	0.000
Administration, Attendance, Health	-	\$1,266,749	0.000	-	\$26.63	0.000
Pupil Transportation Services	-	\$2,011,960	0.000	-	\$42.29	0.000
Operation and Maintenance Services	-	\$3,169,856	0.000	-	\$66.63	0.000
School Food, Other Operations	-	\$1,683,053	0.000	-	\$35.38	0.000
Community College Contributions	-	\$1,209	0.000	-	\$0.03	0.000
G. Parks, Recreation, and Cultural						
Parks and Recreation	\$175,438	\$695,136	0.252	\$47.60	\$14.61	3.258
Cultural Enrichment	-	-	-	-	-	-
Public Libraries	\$1,165	\$498,681	0.002	\$0.32	\$10.48	0.031
H. Community Development						
Planning and Community Development	\$191,018	\$136,111	1.403	\$51.82	\$2.86	18.119
Environmental Management	-	\$4,059	0.000	-	\$0.09	0.000
Cooperative Extension Program	-	\$54,266	0.000	-	\$1.14	0.000
I. Non-Departmental						
All Categories	\$2,249,548	\$44,183,175	0.051	\$610.30	\$928.76	0.657

1

Non-departmental outlays subsume residual operating expenditures (e.g., costs associated with (a) annexation proceedings, (b) general revenue-sharing agreements at the local level, and (c) out-of-court settlements of tort claims.

1

Total and Per Capita Operating Expenditures by Category, FY1991
Ashland Town and Hanover County Profiles

Operating Category	Total Town Expenditures	Total County Expenditures	Town/County Total Expenditures Ratio	Per Capita Town Expenditures	Per Capita County Expenditures	Town/County Per Capita Expenditures Ratio
General Government Administration	\$324,660	\$3,482,074	0.093	\$55.36	\$55.00	1.007
Judicial Administration	-	\$800,856	0.000	-	\$12.65	0.000
Public Safety	\$801,479	\$6,492,930	0.123	\$136.68	\$102.56	1.333
Public Works	\$1,665,417	\$2,372,232	0.702	\$284.01	\$37.47	7.580
Health and Welfare	\$883	\$4,702,280	0.000	\$0.15	\$74.28	0.002
Education	-	\$49,364,177	0.000	-	\$779.77	0.000
Parks, Recreation, and Cultural	\$10,839	\$1,354,374	0.008	\$1.85	\$21.39	0.086
Community Development	\$38,981	\$1,517,942	0.026	\$6.65	\$23.98	0.277
Non-Departmental	-	-	-	-	-	-
All Categories	\$2,842,259	\$70,086,865	0.041	\$484.70	\$1,107.11	0.438

1

Non-departmental outlays subsume residual operating expenditures (e.g., costs associated with (a) annexation proceedings, (b) general revenue-sharing agreements at the local level, and (c) out-of-court settlements of tort claims.

Source: Staff, Commission on Local Government
09/16/92

1
Total and Per Capita Operating Expenditures by Category, FY1991
Ashland Town and Hanover County Profiles
(Sub-Functional Breakdown)

Operating Category	Total Town Expenditures	Total County Expenditures	Town/County Total Expenditures Ratio	Per Capita Town Expenditures	Per Capita County Expenditures	Town/County Per Capita Expenditures Ratio
A. Gen. Government Administration						
Legislative	\$48,264	\$233,045	0.207	\$8.23	\$3.68	2.236
Gen. and Financial Administration	\$276,396	\$3,112,150	0.089	\$47.13	\$49.16	0.959
Board of Elections	-	\$136,879	0.000	-	\$2.16	0.000
B. Judicial Administration						
Courts	-	\$537,337	0.000	-	\$8.49	0.000
Commonwealth's Attorney	-	\$263,519	0.000	-	\$4.16	0.000
C. Public Safety						
Law Enforcement, Traffic Control	\$787,640	\$3,569,964	0.221	\$134.32	\$56.39	2.382
Fire and Rescue Services	\$13,839	\$1,248,937	0.011	\$2.36	\$19.73	0.120
Correction and Detention	-	\$937,062	0.000	-	\$14.80	0.000
Inspections	-	\$473,761	0.000	-	\$7.48	0.000
Other Protection	-	\$263,206	0.000	-	\$4.16	0.000
D. Public Works						
Maintenance of Streets, Bridges	\$1,289,846	-	-	\$219.96	-	-
Sanitation and Waste Removal	\$188,239	\$1,495,631	0.126	\$32.10	\$23.63	1.358
Maintenance of Buildings, Grounds	\$187,332	\$876,601	0.214	\$31.95	\$13.85	2.307
E. Health and Welfare						
Health	-	\$377,388	0.000	-	\$5.96	0.000
Mental Health, Mental Retardation	-	\$2,736,675	0.000	-	\$43.23	0.000
Other Welfare/Social Services	\$883	\$1,588,217	0.001	\$0.15	\$25.09	0.006
F. Education						
Instruction	-	\$37,141,923	0.000	-	\$586.70	0.000
Administration, Attendance, Health	-	\$2,221,973	0.000	-	\$35.10	0.000
Pupil Transportation Services	-	\$3,222,152	0.000	-	\$50.90	0.000
Operation and Maintenance Services	-	\$4,261,782	0.000	-	\$67.32	0.000
School Food, Other Operations	-	\$2,516,347	0.000	-	\$39.75	0.000
Community College Contributions	-	-	-	-	-	-
G. Parks, Recreation, and Cultural						
Parks and Recreation	\$6,685	\$478,338	0.014	\$1.14	\$7.56	0.151
Cultural Enrichment	-	-	-	-	-	-
Public Libraries	\$4,154	\$876,036	0.005	\$0.71	\$13.84	0.051
H. Community Development						
Planning and Community Development	\$38,981	\$1,363,044	0.029	\$6.65	\$21.53	0.309
Environmental Management	-	\$34,433	0.000	-	\$0.54	0.000
Cooperative Extension Program	-	\$120,465	0.000	-	\$1.90	0.000
I. Non-Departmental						
	-	-	-	-	-	-
All Categories	\$2,842,259	\$70,086,865	0.041	\$484.70	\$1,107.11	0.438

1
Non-departmental outlays subsume residual operating expenditures (e.g., costs associated with (a) annexation proceedings, (b) general revenue-sharing agreements at the local level, and (c) out-of-court settlements of tort claims.

1

Total and Per Capita Operating Expenditures by Category, FY1991
Big Stone Gap Town and Wise County Profiles

Operating Category	Total	Total	Town/County	Per Capita	Per Capita	Town/County
	Town Expenditures	County Expenditures	Total Expenditures Ratio	Town Expenditures	County Expenditures	Per Capita Expenditures Ratio
General Government Administration	\$349,597	\$1,443,771	0.242	\$73.63	\$36.48	2.018
Judicial Administration	-	\$586,622	0.000	-	\$14.82	0.000
Public Safety	\$641,466	\$1,944,544	0.330	\$135.10	\$49.14	2.749
Public Works	\$856,636	\$4,540,101	0.189	\$180.42	\$114.73	1.573
Health and Welfare	\$24,853	\$4,877,632	0.005	\$5.23	\$123.26	0.042
Education	-	\$38,247,433	0.000	-	\$966.50	0.000
Parks, Recreation, and Cultural	\$228,717	\$891,050	0.257	\$48.17	\$22.52	2.139
Community Development	\$208,676	\$1,820,165	0.115	\$43.95	\$46.00	0.955
Non-Departmental	-	-	-	-	-	-
All Categories	\$2,309,945	\$54,351,318	0.043	\$486.51	\$1,373.44	0.354

1
Non-departmental outlays subsume residual operating expenditures (e.g., costs associated with (a) annexation proceedings, (b) general revenue-sharing agreements at the local level, and (c) out-of-court settlements of tort claims.

Source: Staff, Commission on Local Government
09/16/92

1
Total and Per Capita Operating Expenditures by Category, FY1991
Big Stone Gap Town and Wise County Profiles
(Sub-Functional Breakdown)

Operating Category	Total Town Expenditures	Total County Expenditures	Town/County Total Expenditures Ratio	Per Capita Town Expenditures	Per Capita County Expenditures	Town/County Per Capita Expenditures Ratio
A. Gen. Government Administration						
Legislative	\$13,512	\$209,905	0.064	\$2.85	\$5.30	0.538
Gen. and Financial Administration	\$336,085	\$1,139,792	0.295	\$70.78	\$28.80	2.458
Board of Elections	-	\$94,074	0.000	-	\$2.38	0.000
B. Judicial Administration						
Courts	-	\$337,877	0.000	-	\$8.54	0.000
Commonwealth's Attorney	-	\$248,745	0.000	-	\$6.29	0.000
C. Public Safety						
Law Enforcement, Traffic Control	\$591,674	\$1,013,297	0.584	\$124.62	\$25.61	4.866
Fire and Rescue Services	\$40,968	\$158,743	0.258	\$8.63	\$4.01	2.152
Correction and Detention	-	\$536,805	0.000	-	\$13.56	0.000
Inspections	\$8,824	\$69,690	0.127	\$1.86	\$1.76	1.057
Other Protection	-	\$166,009	0.000	-	\$4.20	0.000
D. Public Works						
Maintenance of Streets, Bridges	\$568,984	\$2,217,169	0.257	\$119.84	\$56.03	2.139
Sanitation and Waste Removal	\$192,271	\$1,842,596	0.104	\$40.50	\$46.56	0.870
Maintenance of Buildings, Grounds	\$95,381	\$480,336	0.199	\$20.09	\$12.14	1.655
E. Health and Welfare						
Health	-	\$317,144	0.000	-	\$8.01	0.000
Mental Health, Mental Retardation	-	\$1,213,063	0.000	-	\$30.65	0.000
Other Welfare/Social Services	\$24,853	\$3,347,425	0.007	\$5.23	\$84.59	0.062
F. Education						
Instruction	-	\$29,295,952	0.000	-	\$740.30	0.000
Administration, Attendance, Health	-	\$778,695	0.000	-	\$19.68	0.000
Pupil Transportation Services	-	\$1,863,254	0.000	-	\$47.08	0.000
Operation and Maintenance Services	-	\$3,450,800	0.000	-	\$87.20	0.000
School Food, Other Operations	-	\$2,822,567	0.000	-	\$71.33	0.000
Community College Contributions	-	\$36,165	0.000	-	\$0.91	0.000
G. Parks, Recreation, and Cultural						
Parks and Recreation	\$219,257	\$32,283	6.792	\$46.18	\$0.82	56.317
Cultural Enrichment	\$6,254	\$4,250	1.472	\$1.32	\$0.11	12.000
Public Libraries	\$3,206	\$854,517	0.004	\$0.68	\$21.59	0.031
H. Community Development						
Planning and Community Development	\$208,676	\$1,760,970	0.119	\$43.95	\$44.50	0.988
Environmental Management	-	\$300	0.000	-	\$0.01	0.000
Cooperative Extension Program	-	\$58,895	0.000	-	\$1.49	0.000
I. Non-Departmental						
	-	-	-	-	-	-
All Categories	\$2,309,945	\$54,351,318	0.043	\$486.51	\$1,373.44	0.354

1

Non-departmental outlays subsume residual operating expenditures (e.g., costs associated with (a) annexation proceedings, (b) general revenue-sharing agreements at the local level, and (c) out-of-court settlements of tort claims.

1

Total and Per Capita Operating Expenditures by Category, FY1991
Blacksburg Town and Montgomery County Profiles

Operating Category	Total Town Expenditures	Total County Expenditures	Town/County Total Expenditures Ratio	Per Capita Town Expenditures	Per Capita County Expenditures	Town/County Per Capita Expenditures Ratio
General Government Administration	\$988,525	\$2,454,996	0.403	\$28.58	\$33.21	0.861
Judicial Administration	\$5,308	\$572,966	0.009	\$0.15	\$7.75	0.019
Public Safety	\$2,835,569	\$3,071,102	0.923	\$81.98	\$41.55	1.973
Public Works	\$2,945,360	\$1,604,263	1.836	\$85.15	\$21.70	3.924
Health and Welfare	\$2,650	\$4,852,906	0.001	\$0.08	\$65.66	0.001
Education	-	\$40,521,671	0.000	-	\$548.23	0.000
Parks, Recreation, and Cultural	\$544,500	\$1,197,911	0.455	\$15.74	\$16.21	0.971
Community Development	\$294,277	\$694,967	0.423	\$8.51	\$9.40	0.905
Non-Departmental	-	-	-	-	-	-
All Categories	\$7,616,189	\$54,970,782	0.139	\$220.18	\$743.72	0.296

1
Non-departmental outlays subsume residual operating expenditures (e.g., costs associated with (a) annexation proceedings, (b) general revenue-sharing agreements at the local level, and (c) out-of-court settlements of tort claims.

Source: Staff, Commission on Local Government
09/16/92

1

Total and Per Capita Operating Expenditures by Category, FY1991
Blacksburg Town and Montgomery County Profiles
(Sub-Functional Breakdown)

Operating Category	Total Town Expenditures	Total County Expenditures	Town/County Total Expenditures Ratio	Per Capita Town Expenditures	Per Capita County Expenditures	Town/County Per Capita Expenditures Ratio
A. Gen. Government Administration						
Legislative	\$135,126	\$161,589	0.836	\$3.91	\$2.19	1.785
Gen. and Financial Administration	\$853,399	\$2,194,456	0.389	\$24.67	\$29.69	0.831
Board of Elections	-	\$98,951	0.000	-	\$1.34	0.000
B. Judicial Administration						
Courts	\$5,308	\$345,349	0.015	\$0.15	\$4.67	0.032
Commonwealth's Attorney	-	\$227,617	0.000	-	\$3.08	0.000
C. Public Safety						
Law Enforcement, Traffic Control	\$2,448,077	\$1,540,498	1.589	\$70.77	\$20.84	3.396
Fire and Rescue Services	\$316,753	\$308,445	1.027	\$9.16	\$4.17	2.197
Correction and Detention	-	\$982,596	0.000	-	\$13.29	0.000
Inspections	\$70,739	\$95,826	0.738	\$2.05	\$1.30	1.577
Other Protection	-	\$143,737	0.000	-	\$1.94	0.000
D. Public Works						
Maintenance of Streets, Bridges	\$1,633,986	-	-	\$47.24	-	-
Sanitation and Waste Removal	\$460,881	\$1,141,006	0.404	\$13.32	\$15.44	0.863
Maintenance of Buildings, Grounds	\$850,493	\$463,257	1.836	\$24.59	\$6.27	3.922
E. Health and Welfare						
Health	-	\$233,510	0.000	-	\$3.16	0.000
Mental Health, Mental Retardation	-	\$2,371,668	0.000	-	\$32.09	0.000
Other Welfare/Social Services	\$2,650	\$2,247,728	0.001	\$0.08	\$30.41	0.003
F. Education						
Instruction	-	\$29,861,630	0.000	-	\$404.01	0.000
Administration, Attendance, Health	-	\$1,571,414	0.000	-	\$21.26	0.000
Pupil Transportation Services	-	\$1,814,112	0.000	-	\$24.54	0.000
Operation and Maintenance Services	-	\$5,246,847	0.000	-	\$70.99	0.000
School Food, Other Operations	-	\$1,968,223	0.000	-	\$26.63	0.000
Community College Contributions	-	\$59,445	0.000	-	\$0.80	0.000
G. Parks, Recreation, and Cultural						
Parks and Recreation	\$532,340	\$328,664	1.620	\$15.39	\$4.45	3.458
Cultural Enrichment	-	\$12,000	0.000	-	\$0.16	0.000
Public Libraries	\$12,160	\$857,247	0.014	\$0.35	\$11.60	0.030
H. Community Development						
Planning and Community Development	\$294,277	\$524,581	0.561	\$8.51	\$7.10	1.199
Environmental Management	-	\$129,857	0.000	-	\$1.76	0.000
Cooperative Extension Program	-	\$40,529	0.000	-	\$0.55	0.000
I. Non-Departmental						
All Categories	\$7,616,189	\$54,970,782	0.139	\$220.18	\$743.72	0.296

1

Non-departmental outlays subsume residual operating expenditures (e.g., costs associated with (a) annexation proceedings, (b) general revenue-sharing agreements at the local level, and (c) out-of-court settlements of tort claims.

Total and Per Capita Operating Expenditures by Category, FY1991
 Blackstone Town and Nottoway County Profiles

Operating Category	Total Town Expenditures	Total County Expenditures	Town/County Total Expenditures Ratio	Per Capita Town Expenditures	Per Capita County Expenditures	Town/County Per Capita Expenditures Ratio
General Government Administration	\$383,883	\$464,721	0.826	\$109.77	\$31.00	3.541
Judicial Administration	-	\$128,662	0.000	-	\$8.58	0.000
Public Safety	\$534,534	\$733,984	0.728	\$152.86	\$48.96	3.122
Public Works	\$665,889	\$393,315	1.693	\$190.42	\$26.23	7.260
Health and Welfare	-	\$1,116,837	0.000	-	\$74.49	0.000
Education	-	\$10,310,928	0.000	-	\$687.72	0.000
Parks, Recreation, and Cultural	\$40,111	\$88,687	0.452	\$11.47	\$5.92	1.938
Community Development	\$1,450	\$104,857	0.014	\$0.41	\$6.99	0.059
Non-Departmental	-	-	-	-	-	-
All Categories	\$1,625,867	\$13,341,991	0.122	\$464.93	\$889.88	0.522

1
 Non-departmental outlays subsume residual operating expenditures (e.g., costs associated with (a) annexation proceedings, (b) general revenue-sharing agreements at the local level, and (c) out-of-court settlements of tort claims.

Source: Staff, Commission on Local Government
 09/16/92

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Total and Per Capita Operating Expenditures by Category, FY1991
Blackstone Town and Wottoway County Profiles
(Sub-Functional Breakdown)

Operating Category	Total Town Expenditures	Total County Expenditures	Town/County Total Expenditures Ratio	Per Capita Town Expenditures	Per Capita County Expenditures	Town/County Per Capita Expenditures Ratio
A. Gen. Government Administration						
Legislative	\$4,627	\$84,636	0.055	\$1.32	\$5.65	0.234
Gen. and Financial Administration	\$379,256	\$331,875	1.143	\$108.45	\$22.14	4.898
Board of Elections	-	\$48,210	0.000	-	\$3.22	0.000
B. Judicial Administration						
Courts	-	\$65,363	0.000	-	\$4.36	0.000
Commonwealth's Attorney	-	\$63,299	0.000	-	\$4.22	0.000
C. Public Safety						
Law Enforcement, Traffic Control	\$441,820	\$412,072	1.072	\$126.34	\$27.48	4.598
Fire and Rescue Services	\$92,714	\$20,393	4.546	\$26.51	\$1.36	19.493
Correction and Detention	-	\$230,451	0.000	-	\$15.37	0.000
Inspections	-	\$37,081	0.000	-	\$2.47	0.000
Other Protection	-	\$33,987	0.000	-	\$2.27	0.000
D. Public Works						
Maintenance of Streets, Bridges	\$449,603	-	-	\$128.57	-	-
Sanitation and Waste Removal	\$140,361	\$264,913	0.530	\$40.14	\$17.67	2.272
Maintenance of Buildings, Grounds	\$75,925	\$128,402	0.591	\$21.71	\$8.56	2.536
E. Health and Welfare						
Health	-	\$55,684	0.000	-	\$3.71	0.000
Mental Health, Mental Retardation	-	\$331,870	0.000	-	\$22.13	0.000
Other Welfare/Social Services	-	\$729,283	0.000	-	\$48.64	0.000
F. Education						
Instruction	-	\$7,686,739	0.000	-	\$512.69	0.000
Administration, Attendance, Health	-	\$505,064	0.000	-	\$33.69	0.000
Pupil Transportation Services	-	\$651,910	0.000	-	\$43.48	0.000
Operation and Maintenance Services	-	\$956,797	0.000	-	\$63.82	0.000
School Food, Other Operations	-	\$507,552	0.000	-	\$33.85	0.000
Community College Contributions	-	\$2,866	0.000	-	\$0.19	0.000
G. Parks, Recreation, and Cultural						
Parks and Recreation	\$33,836	-	-	\$9.68	-	-
Cultural Enrichment	-	-	-	-	-	-
Public Libraries	\$6,275	\$88,687	0.071	\$1.79	\$5.92	0.302
H. Community Development						
Planning and Community Development	\$1,450	\$73,262	0.020	\$0.41	\$4.89	0.084
Environmental Management	-	\$2,900	0.000	-	\$0.19	0.000
Cooperative Extension Program	-	\$28,695	0.000	-	\$1.91	0.000
I. Non-Departmental						
	-	-	-	-	-	-
All Categories	\$1,625,867	\$13,341,991	0.122	\$464.93	\$889.88	0.522

1

Non-departmental outlays subsume residual operating expenditures (e.g., costs associated with (a) annexation proceedings, (b) general revenue-sharing agreements at the local level, and (c) out-of-court settlements of tort claims.

Total and Per Capita Operating Expenditures by Category, FY1991
Bluefield Town and Tazewell County Profiles

Operating Category	Total Town Expenditures	Total County Expenditures	Town/County Total Expenditures Ratio	Per Capita Town Expenditures	Per Capita County Expenditures	Town/County Per Capita Expenditures Ratio
General Government Administration	\$295,218	\$1,164,529	0.254	\$55.05	\$25.34	2.172
Judicial Administration	-	\$654,980	0.000	-	\$14.25	0.000
Public Safety	\$489,626	\$2,316,515	0.211	\$91.30	\$50.40	1.812
Public Works	\$756,213	\$2,285,368	0.331	\$141.01	\$49.73	2.836
Health and Welfare	\$2,995	\$5,230,926	0.001	\$0.56	\$113.81	0.005
Education	-	\$36,626,911	0.000	-	\$796.93	0.000
Parks, Recreation, and Cultural	\$76,453	\$764,474	0.100	\$14.26	\$16.63	0.857
Community Development	\$16,616	\$570,605	0.029	\$3.10	\$12.42	0.250
Non-Departmental	-	-	-	-	-	-
All Categories	\$1,637,121	\$49,614,308	0.033	\$305.26	\$1,079.51	0.283

1
Non-departmental outlays subsume residual operating expenditures (e.g., costs associated with (a) annexation proceedings, (b) general revenue-sharing agreements at the local level, and (c) out-of-court settlements of tort claims.

Source: Staff, Commission on Local Government
09/16/92

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Total and Per Capita Operating Expenditures by Category, FY1991
Bluefield Town and Tazewell County Profiles
(Sub-Functional Breakdown)

Operating Category	Total Town Expenditures	Total County Expenditures	Town/County Total Expenditures Ratio	Per Capita Town Expenditures	Per Capita County Expenditures	Town/County Per Capita Expenditures Ratio
A. Gen. Government Administration						
Legislative	\$84,065	\$77,702	1.082	\$15.67	\$1.69	9.272
Gen. and Financial Administration	\$211,153	\$991,473	0.213	\$39.37	\$21.57	1.825
Board of Elections	-	\$95,354	0.000	-	\$2.07	0.000
B. Judicial Administration						
Courts	-	\$397,794	0.000	-	\$8.66	0.000
Commonwealth's Attorney	-	\$257,186	0.000	-	\$5.60	0.000
C. Public Safety						
Law Enforcement, Traffic Control	\$445,887	\$1,159,345	0.385	\$83.14	\$25.23	3.295
Fire and Rescue Services	\$43,739	\$348,711	0.125	\$8.16	\$7.59	1.075
Correction and Detention	-	\$648,657	0.000	-	\$14.11	0.000
Inspections	-	\$78,627	0.000	-	\$1.71	0.000
Other Protection	-	\$81,175	0.000	-	\$1.77	0.000
D. Public Works						
Maintenance of Streets, Bridges	\$485,809	\$1,381,198	0.352	\$90.59	\$30.05	3.015
Sanitation and Waste Removal	\$177,765	\$563,455	0.315	\$33.15	\$12.26	2.704
Maintenance of Buildings, Grounds	\$92,639	\$340,715	0.272	\$17.27	\$7.41	2.331
E. Health and Welfare						
Health	-	\$225,494	0.000	-	\$4.91	0.000
Mental Health, Mental Retardation	-	\$2,607,284	0.000	-	\$56.73	0.000
Other Welfare/Social Services	\$2,995	\$2,398,148	0.001	\$0.56	\$52.18	0.011
F. Education						
Instruction	-	\$27,876,020	0.000	-	\$606.53	0.000
Administration, Attendance, Health	-	\$841,227	0.000	-	\$18.30	0.000
Pupil Transportation Services	-	\$1,950,122	0.000	-	\$42.43	0.000
Operation and Maintenance Services	-	\$3,381,273	0.000	-	\$73.57	0.000
School Food, Other Operations	-	\$2,407,947	0.000	-	\$52.39	0.000
Community College Contributions	-	\$170,322	0.000	-	\$3.71	0.000
G. Parks, Recreation, and Cultural						
Parks and Recreation	\$76,453	\$48,100	1.589	\$14.26	\$1.05	13.581
Cultural Enrichment	-	\$50,000	0.000	-	\$1.09	0.000
Public Libraries	-	\$666,374	0.000	-	\$14.50	0.000
H. Community Development						
Planning and Community Development	\$16,616	\$456,579	0.036	\$3.10	\$9.93	0.312
Environmental Management	-	\$48,951	0.000	-	\$1.07	0.000
Cooperative Extension Program	-	\$65,075	0.000	-	\$1.42	0.000
I. Non-Departmental						
All Categories	\$1,637,121	\$49,614,308	0.033	\$305.26	\$1,079.51	0.283

1
Non-departmental outlays subsume residual operating expenditures (e.g., costs associated with (a) annexation proceedings, (b) general revenue-sharing agreements at the local level, and (c) out-of-court settlements of tort claims.

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Total and Per Capita Operating Expenditures by Category, FY1991
Christiansburg Town and Montgomery County Profiles

Operating Category	Total	Total	Town/County	Per Capita	Per Capita	Town/County
	Town Expenditures	County Expenditures	Total Expenditures Ratio	Town Expenditures	County Expenditures	Per Capita Expenditure Ratio
General Government Administration	\$487,136	\$2,454,996	0.198	\$32.47	\$33.21	0.978
Judicial Administration	-	\$572,966	0.000	-	\$7.75	0.000
Public Safety	\$1,498,262	\$3,071,102	0.488	\$99.86	\$41.55	2.403
Public Works	\$2,084,292	\$1,604,263	1.299	\$138.92	\$21.70	6.402
Health and Welfare	\$1,648	\$4,852,906	0.000	\$0.11	\$65.66	0.002
Education	-	\$40,521,671	0.000	-	\$548.23	0.000
Parks, Recreation, and Cultural	\$364,746	\$1,197,911	0.304	\$24.31	\$16.21	1.500
Community Development	\$99,929	\$694,967	0.144	\$6.66	\$9.40	0.709
Non-Departmental	-	-	-	-	-	-
All Categories	\$4,536,013	\$54,970,782	0.083	\$302.32	\$743.72	0.406

1
Non-departmental outlays subsume residual operating expenditures (e.g., costs associated with (a) annexation proceedings, (b) general revenue-sharing agreements at the local level, and (c) out-of-court settlements of tort claims.

Source: Staff, Commission on Local Government
09/16/92

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Total and Per Capita Operating Expenditures by Category, FY1991
Christiansburg Town and Montgomery County Profiles
(Sub-Functional Breakdown)

Operating Category	Total Town Expenditures	Total County Expenditures	Town/County Total Expenditures Ratio	Per Capita Town Expenditures	Per Capita County Expenditures	Town/County Per Capita Expenditures Ratio
A. Gen. Government Administration						
Legislative	\$9,675	\$161,589	0.060	\$0.64	\$2.19	0.292
Gen. and Financial Administration	\$477,461	\$2,194,456	0.218	\$31.82	\$29.69	1.072
Board of Elections	-	\$98,951	0.000	-	\$1.34	0.000
B. Judicial Administration						
Courts	-	\$345,349	0.000	-	\$4.67	0.000
Commonwealth's Attorney	-	\$227,617	0.000	-	\$3.08	0.000
C. Public Safety						
Law Enforcement, Traffic Control	\$1,218,001	\$1,540,498	0.791	\$81.18	\$20.84	3.895
Fire and Rescue Services	\$220,776	\$308,445	0.716	\$14.71	\$4.17	3.528
Correction and Detention	-	\$982,596	0.000	-	\$13.29	0.000
Inspections	\$59,485	\$95,826	0.621	\$3.96	\$1.30	3.046
Other Protection	-	\$143,737	0.000	-	\$1.94	0.000
D. Public Works						
Maintenance of Streets, Bridges	\$1,443,916	-	-	\$96.24	-	-
Sanitation and Waste Removal	\$482,125	\$1,141,006	0.423	\$32.13	\$15.44	2.081
Maintenance of Buildings, Grounds	\$158,251	\$463,257	0.342	\$10.55	\$6.27	1.683
E. Health and Welfare						
Health	-	\$233,510	0.000	-	\$3.16	0.000
Mental Health, Mental Retardation	-	\$2,371,668	0.000	-	\$32.09	0.000
Other Welfare/Social Services	\$1,648	\$2,247,728	0.001	\$0.11	\$30.41	0.004
F. Education						
Instruction	-	\$29,861,630	0.000	-	\$404.01	0.000
Administration, Attendance, Health	-	\$1,571,414	0.000	-	\$21.26	0.000
Pupil Transportation Services	-	\$1,814,112	0.000	-	\$24.54	0.000
Operation and Maintenance Services	-	\$5,246,847	0.000	-	\$70.99	0.000
School Food, Other Operations	-	\$1,968,223	0.000	-	\$26.63	0.000
Community College Contributions	-	\$59,445	0.000	-	\$0.80	0.000
G. Parks, Recreation, and Cultural						
Parks and Recreation	\$357,325	\$328,664	1.087	\$23.82	\$4.45	5.353
Cultural Enrichment	-	\$12,000	0.000	-	\$0.16	0.000
Public Libraries	\$7,421	\$857,247	0.009	\$0.49	\$11.60	0.042
H. Community Development						
Planning and Community Development	\$99,929	\$524,581	0.190	\$6.66	\$7.10	0.938
Environmental Management	-	\$129,857	0.000	-	\$1.76	0.000
Cooperative Extension Program	-	\$40,529	0.000	-	\$0.55	0.000
I. Non-Departmental						
	-	-	-	-	-	-
All Categories	\$4,536,013	\$54,970,782	0.083	\$302.32	\$743.72	0.406

1

Non-departmental outlays subsume residual operating expenditures (e.g., costs associated with (a) annexation proceedings, (b) general revenue-sharing agreements at the local level, and (c) out-of-court settlements of tort claims.

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Total and Per Capita Operating Expenditures by Category, FY1991
Colonial Beach Town and Westmoreland County Profiles

Operating Category	Total Town Expenditures	Total County Expenditures	Town/County Total Expenditures Ratio	Per Capita Town Expenditures	Per Capita County Expenditures	Town/County Per Capita Expenditure Ratio
General Government Administration	\$275,676	\$847,976	0.325	\$88.02	\$54.78	1.607
Judicial Administration	-	\$350,664	0.000	-	\$22.65	0.000
Public Safety	\$442,342	\$1,454,831	0.304	\$141.23	\$93.98	1.503
Public Works	\$229,809	\$652,299	0.352	\$73.37	\$42.14	1.741
Health and Welfare	\$2,600	\$1,529,672	0.002	\$0.83	\$98.82	0.008
Education	\$2,650,982	\$8,986,710	0.295	\$846.42	\$580.54	1.458
Parks, Recreation, and Cultural	\$70,376	\$277,162	0.254	\$22.47	\$17.90	1.255
Community Development	\$25,514	\$167,700	0.152	\$8.15	\$10.83	0.753
Non-Departmental	-	\$386,867	0.000	-	\$24.99	0.000
All Categories	\$3,697,299	\$14,653,881	0.252	\$1,180.49	\$946.63	1.247

1
Non-departmental outlays subsume residual operating expenditures (e.g., costs associated with (a) annexation proceedings, (b) general revenue-sharing agreements at the local level, and (c) out-of-court settlements of tort claims.

Source: Staff, Commission on Local Government
09/16/92

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Total and Per Capita Operating Expenditures by Category, FY1991
Colonial Beach Town and Westmoreland County Profiles
(Sub-Functional Breakdown)

Operating Category	Total Town Expenditures	Total County Expenditures	Town/County Total Expenditures Ratio	Per Capita Town Expenditures	Per Capita County Expenditures	Town/County Per Capita Expenditures Ratio
1. Gen. Government Administration						
Legislative	\$25,601	\$30,088	0.851	\$8.17	\$1.94	4.211
Gen. and Financial Administration	\$250,075	\$756,463	0.331	\$79.85	\$48.87	1.634
Board of Elections	-	\$61,425	0.000	-	\$3.97	0.000
3. Judicial Administration						
Courts	-	\$262,236	0.000	-	\$16.94	0.000
Commonwealth's Attorney	-	\$88,428	0.000	-	\$5.71	0.000
C. Public Safety						
Law Enforcement, Traffic Control	\$404,877	\$715,187	0.566	\$129.27	\$46.20	2.798
Fire and Rescue Services	\$34,977	\$116,926	0.299	\$11.17	\$7.55	1.479
Correction and Detention	-	\$385,768	0.000	-	\$24.92	0.000
Inspections	-	\$181,749	0.000	-	\$11.74	0.000
Other Protection	\$2,488	\$55,201	0.045	\$0.79	\$3.57	0.221
D. Public Works						
Maintenance of Streets, Bridges	\$112,778	-	-	\$36.01	-	-
Sanitation and Waste Removal	\$73,788	\$347,419	0.212	\$23.56	\$22.44	1.050
Maintenance of Buildings, Grounds	\$43,243	\$304,880	0.142	\$13.81	\$19.70	0.701
E. Health and Welfare						
Health	\$2,600	\$177,803	0.015	\$0.83	\$11.49	0.072
Mental Health, Mental Retardation	-	\$463,063	0.000	-	\$29.91	0.000
Other Welfare/Social Services	-	\$888,806	0.000	-	\$57.42	0.000
F. Education						
Instruction	\$1,995,667	\$6,188,448	0.322	\$637.19	\$399.77	1.594
Administration, Attendance, Health	\$159,916	\$423,126	0.378	\$51.06	\$27.33	1.868
Pupil Transportation Services	\$143,590	\$726,359	0.198	\$45.85	\$46.92	0.977
Operation and Maintenance Services	\$225,079	\$1,086,843	0.207	\$71.86	\$70.21	1.024
School Food, Other Operations	\$126,730	\$556,918	0.228	\$40.46	\$35.98	1.125
Community College Contributions	-	\$5,016	0.000	-	\$0.32	0.000
G. Parks, Recreation, and Cultural						
Parks and Recreation	\$65,376	\$127,762	0.512	\$20.87	\$8.25	2.530
Cultural Enrichment	-	\$15,042	0.000	-	\$0.97	0.000
Public Libraries	\$5,000	\$134,358	0.037	\$1.60	\$8.68	0.184
H. Community Development						
Planning and Community Development	\$25,514	\$18,267	1.397	\$8.15	\$1.18	6.907
Environmental Management	-	\$107,327	0.000	-	\$6.93	0.000
Cooperative Extension Program	-	\$42,106	0.000	-	\$2.72	0.000
I. Non-Departmental	-	\$386,867	0.000	-	\$24.99	0.000
All Categories	\$3,697,299	\$14,653,881	0.252	\$1,180.49	\$946.63	1.247

1

Non-departmental outlays subsume residual operating expenditures (e.g., costs associated with (a) annexation proceedings, (b) general revenue-sharing agreements at the local level, and (c) out-of-court settlements of tort claims.

Total and Per Capita Operating Expenditures by Category, FY1991
Culpeper Town and Culpeper County Profiles

Operating Category	Total Town Expenditures	Total County Expenditures	Town/County Total Expenditures Ratio	Per Capita Town Expenditures	Per Capita County Expenditures	Town/County Per Capita Expenditure Ratio
General Government Administration	\$780,286	\$867,224	0.900	\$90.93	\$31.21	2.913
Judicial Administration	-	\$306,336	0.000	-	\$11.02	0.000
Public Safety	\$1,213,332	\$2,428,254	0.500	\$141.40	\$87.38	1.618
Public Works	\$3,865,267	\$506,084	7.638	\$450.44	\$18.21	24.736
Health and Welfare	-	\$2,582,390	0.000	-	\$92.92	0.000
Education	-	\$22,907,948	0.000	-	\$824.29	0.000
Parks, Recreation, and Cultural	\$232,298	\$86,170	2.696	\$27.07	\$3.10	8.732
Community Development	\$248,276	\$732,628	0.339	\$28.93	\$26.36	1.097
Non-Departmental	-	-	-	-	-	-
All Categories	\$6,339,459	\$30,417,034	0.208	\$738.78	\$1,094.49	0.675

1
Non-departmental outlays subsume residual operating expenditures (e.g., costs associated with (a) annexation proceedings, (b) general revenue-sharing agreements at the local level, and (c) out-of-court settlements of tort claims.

Source: Staff, Commission on Local Government
09/16/92

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Total and Per Capita Operating Expenditures by Category, FY1991
Culpeper Town and Culpeper County Profiles
(Sub-Functional Breakdown)

Operating Category	Total Town Expenditures	Total County Expenditures	Town/County Total Expenditures Ratio	Per Capita Town Expenditures	Per Capita County Expenditures	Town/County Per Capita Expenditures Ratio
A. Gen. Government Administration						
Legislative	\$64,833	\$96,942	0.669	\$7.56	\$3.49	2.166
Gen. and Financial Administration	\$715,453	\$714,506	1.001	\$83.38	\$25.71	3.243
Board of Elections	-	\$55,776	0.000	-	\$2.01	0.000
B. Judicial Administration						
Courts	-	\$177,882	0.000	-	\$6.40	0.000
Commonwealth's Attorney	-	\$128,454	0.000	-	\$4.62	0.000
C. Public Safety						
Law Enforcement, Traffic Control	\$1,171,085	\$890,408	1.315	\$136.47	\$32.04	4.259
Fire and Rescue Services	\$42,247	\$336,984	0.125	\$4.92	\$12.13	0.406
Correction and Detention	-	\$868,622	0.000	-	\$31.26	0.000
Inspections	-	\$205,826	0.000	-	\$7.41	0.000
Other Protection	-	\$126,414	0.000	-	\$4.55	0.000
D. Public Works						
Maintenance of Streets, Bridges	\$3,491,715	-	-	\$406.91	-	-
Sanitation and Waste Removal	\$243,779	\$307,181	0.794	\$28.41	\$11.05	2.571
Maintenance of Buildings, Grounds	\$129,773	\$198,903	0.652	\$15.12	\$7.16	2.112
E. Health and Welfare						
Health	-	\$233,458	0.000	-	\$8.40	0.000
Mental Health, Mental Retardation	-	\$1,207,999	0.000	-	\$43.47	0.000
Other Welfare/Social Services	-	\$1,140,933	0.000	-	\$41.05	0.000
F. Education						
Instruction	-	\$17,014,141	0.000	-	\$612.22	0.000
Administration, Attendance, Health	-	\$860,650	0.000	-	\$30.97	0.000
Pupil Transportation Services	-	\$1,517,870	0.000	-	\$54.62	0.000
Operation and Maintenance Services	-	\$2,435,296	0.000	-	\$87.63	0.000
School Food, Other Operations	-	\$1,076,319	0.000	-	\$38.73	0.000
Community College Contributions	-	\$3,672	0.000	-	\$0.13	0.000
G. Parks, Recreation, and Cultural						
Parks and Recreation	\$175,103	\$31,570	5.546	\$20.41	\$1.14	17.904
Cultural Enrichment	-	-	-	-	-	-
Public Libraries	\$57,195	\$54,600	1.048	\$6.67	\$1.96	3.403
H. Community Development						
Planning and Community Development	\$248,276	\$620,391	0.400	\$28.93	\$22.32	1.296
Environmental Management	-	\$26,883	0.000	-	\$0.97	0.000
Cooperative Extension Program	-	\$85,354	0.000	-	\$3.07	0.000
I. Non-Departmental	-	-	-	-	-	-
All Categories	\$6,339,459	\$30,417,034	0.208	\$738.78	\$1,094.49	0.675

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Non-departmental outlays subsume residual operating expenditures (e.g., costs associated with (a) annexation proceedings, (b) general revenue-sharing agreements at the local level, and (c) out-of-court settlements of tort claims.

Total and Per Capita Operating Expenditures by Category, FY1991
 Farmville Town and Cumberland/Prince Edward County Profiles

Operating Category	Total Town Expenditures	Total County Expenditures	Town/County Total Expenditures Ratio	Per Capita Town Expenditures	Per Capita County Expenditures	Town/County Per Capita Expenditures Ratio
General Government Administration	\$411,845	\$1,129,792	0.365	\$68.12	\$44.93	1.516
Judicial Administration	-	\$402,607	0.000	-	\$16.01	0.000
Public Safety	\$1,183,642	\$1,581,508	0.748	\$195.77	\$62.90	3.112
Public Works	\$1,379,319	\$1,521,972	0.906	\$228.14	\$60.53	3.769
Health and Welfare	-	\$2,409,649	0.000	-	\$95.83	0.000
Education	-	\$16,168,336	0.000	-	\$643.00	0.000
Parks, Recreation, and Cultural	\$31,952	\$101,763	0.314	\$5.28	\$4.05	1.304
Community Development	\$198,276	\$247,415	0.801	\$32.79	\$9.84	3.332
Non-Departmental	-	-	-	-	-	-
All Categories	\$3,205,034	\$23,563,042	0.136	\$530.11	\$937.09	0.566

1
 Non-departmental outlays subsume residual operating expenditures (e.g., costs associated with (a) annexation proceedings, (b) general revenue-sharing agreements at the local level, and (c) out-of-court settlements of tort claims.

Source: Staff, Commission on Local Government
 09/16/92

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Total and Per Capita Operating Expenditures by Category, FY1991
Farmville Town and Cumberland/Prince Edward County Profiles
(Sub-Functional Breakdown)

Operating Category	Total Town Expenditures	Total County Expenditures	Town/County Total Expenditures Ratio	Per Capita Town Expenditures	Per Capita County Expenditures	Town/County Per Capita Expenditures Ratio
A. Gen. Government Administration						
Legislative	\$77,334	\$250,354	0.309	\$12.79	\$9.96	1.284
Gen. and Financial Administration	\$334,511	\$804,643	0.416	\$55.33	\$32.00	1.729
Board of Elections	-	\$74,795	0.000	-	\$2.97	0.000
B. Judicial Administration						
Courts	-	\$285,692	0.000	-	\$11.36	0.000
Commonwealth's Attorney	-	\$116,915	0.000	-	\$4.65	0.000
C. Public Safety						
Law Enforcement, Traffic Control	\$784,428	\$770,286	1.018	\$129.74	\$30.63	4.236
Fire and Rescue Services	\$305,708	\$275,964	1.108	\$50.56	\$10.97	4.609
Correction and Detention	-	\$388,198	0.000	-	\$15.44	0.000
Inspections	\$41,800	\$56,003	0.746	\$6.91	\$2.23	3.099
Other Protection	\$51,706	\$91,057	0.568	\$8.55	\$3.62	2.362
D. Public Works						
Maintenance of Streets, Bridges	\$729,240	\$1,088	670.257	\$120.62	\$0.04	3,015.500
Sanitation and Waste Removal	\$352,313	\$1,238,175	0.285	\$58.27	\$49.24	1.183
Maintenance of Buildings, Grounds	\$297,766	\$282,709	1.053	\$49.25	\$11.24	4.382
E. Health and Welfare						
Health	-	\$185,927	0.000	-	\$7.39	0.000
Mental Health, Mental Retardation	-	\$800,705	0.000	-	\$31.84	0.000
Other Welfare/Social Services	-	\$1,423,017	0.000	-	\$56.59	0.000
F. Education						
Instruction	-	\$11,355,445	0.000	-	\$451.60	0.000
Administration, Attendance, Health	-	\$1,021,167	0.000	-	\$40.61	0.000
Pupil Transportation Services	-	\$1,300,641	0.000	-	\$51.73	0.000
Operation and Maintenance Services	-	\$1,487,504	0.000	-	\$59.16	0.000
School Food, Other Operations	-	\$999,392	0.000	-	\$39.75	0.000
Community College Contributions	-	\$4,187	0.000	-	\$0.17	0.000
G. Parks, Recreation, and Cultural						
Parks and Recreation	\$17,952	\$42,980	0.418	\$2.97	\$1.71	1.737
Cultural Enrichment	-	\$6,783	0.000	-	\$0.27	0.000
Public Libraries	\$14,000	\$52,000	0.269	\$2.32	\$2.07	1.121
H. Community Development						
Planning and Community Development	\$198,276	\$142,378	1.393	\$32.79	\$5.66	5.793
Environmental Management	-	\$4,950	0.000	-	\$0.20	0.000
Cooperative Extension Program	-	\$100,087	0.000	-	\$3.98	0.000
I. Non-Departmental						
	-	-	-	-	-	-
All Categories	\$3,205,034	\$23,563,042	0.136	\$530.11	\$937.09	0.566

1
Non-departmental outlays subsume residual operating expenditures (e.g., costs associated with (a) annexation proceedings, (b) general revenue-sharing agreements at the local level, and (c) out-of-court settlements of tort claims.

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Total and Per Capita Operating Expenditures by Category, FY1991
Front Royal Town and Warren County Profiles

Operating Category	Total	Total	Town/County	Per Capita	Per Capita	Town/County
	Town Expenditures	County Expenditures	Total Expenditures Ratio	Town Expenditures	County Expenditures	Per Capita Expenditures Ratio
General Government Administration	\$859,260	\$906,984	0.947	\$72.33	\$34.69	2.085
Judicial Administration	-	\$557,430	0.000	-	\$21.32	0.000
Public Safety	\$1,735,154	\$2,101,927	0.826	\$146.06	\$80.40	1.817
Public Works	\$1,767,764	\$765,681	2.309	\$148.80	\$29.29	5.080
Health and Welfare	\$5,049	\$1,903,536	0.003	\$0.43	\$72.82	0.006
Education	-	\$17,509,506	0.000	-	\$669.78	0.000
Parks, Recreation, and Cultural	\$425,395	\$206,001	2.065	\$35.81	\$7.88	4.544
Community Development	\$282,605	\$924,391	0.306	\$23.79	\$35.36	0.673
Non-Departmental	-	-	-	-	-	-
All Categories	\$5,075,227	\$24,875,456	0.204	\$427.21	\$951.55	0.449

1
Non-departmental outlays subsume residual operating expenditures (e.g., costs associated with (a) annexation proceedings, (b) general revenue-sharing agreements at the local level, and (c) out-of-court settlements of tort claims.

Source: Staff, Commission on Local Government
09/16/92

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Total and Per Capita Operating Expenditures by Category, FY1991
Front Royal Town and Warren County Profiles
(Sub-Functional Breakdown)

Operating Category	Total Town Expenditures	Total County Expenditures	Town/County Total Expenditures Ratio	Per Capita Town Expenditures	Per Capita County Expenditures	Town/County Per Capita Expenditures Ratio
A. Gen. Government Administration						
Legislative	\$37,541	\$63,676	0.590	\$3.16	\$2.44	1.295
Gen. and Financial Administration	\$821,719	\$785,620	1.046	\$69.17	\$30.05	2.302
Board of Elections	-	\$57,688	0.000	-	\$2.21	0.000
B. Judicial Administration						
Courts	-	\$388,082	0.000	-	\$14.85	0.000
Commonwealth's Attorney	-	\$169,348	0.000	-	\$6.48	0.000
C. Public Safety						
Law Enforcement, Traffic Control	\$1,482,836	\$884,739	1.676	\$124.82	\$33.84	3.689
Fire and Rescue Services	\$252,318	\$408,501	0.618	\$21.24	\$15.63	1.359
Correction and Detention	-	\$532,225	0.000	-	\$20.36	0.000
Inspections	-	\$123,091	0.000	-	\$4.71	0.000
Other Protection	-	\$153,371	0.000	-	\$5.87	0.000
D. Public Works						
Maintenance of Streets, Bridges	\$1,184,070	\$82,614	14.333	\$99.67	\$3.16	31.541
Sanitation and Waste Removal	\$387,391	\$558,058	0.694	\$32.61	\$21.35	1.527
Maintenance of Buildings, Grounds	\$196,303	\$125,009	1.570	\$16.52	\$4.78	3.456
E. Health and Welfare						
Health	-	\$187,704	0.000	-	\$7.18	0.000
Mental Health, Mental Retardation	-	\$338,730	0.000	-	\$12.96	0.000
Other Welfare/Social Services	\$5,049	\$1,377,102	0.004	\$0.43	\$52.68	0.008
F. Education						
Instruction	-	\$13,249,921	0.000	-	\$506.84	0.000
Administration, Attendance, Health	-	\$796,290	0.000	-	\$30.46	0.000
Pupil Transportation Services	-	\$824,457	0.000	-	\$31.54	0.000
Operation and Maintenance Services	-	\$1,794,739	0.000	-	\$68.65	0.000
School Food, Other Operations	-	\$802,463	0.000	-	\$30.70	0.000
Community College Contributions	-	\$41,636	0.000	-	\$1.59	0.000
G. Parks, Recreation, and Cultural						
Parks and Recreation	\$425,395	\$41,160	10.335	\$35.81	\$1.57	22.809
Cultural Enrichment	-	\$27,641	0.000	-	\$1.06	0.000
Public Libraries	-	\$137,200	0.000	-	\$5.25	0.000
H. Community Development						
Planning and Community Development	\$282,605	\$831,000	0.340	\$23.79	\$31.79	0.748
Environmental Management	-	\$48,511	0.000	-	\$1.86	0.000
Cooperative Extension Program	-	\$44,880	0.000	-	\$1.72	0.000
I. Non-Departmental						
	-	-	-	-	-	-
All Categories	\$5,075,227	\$24,875,456	0.204	\$427.21	\$951.55	0.449

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Non-departmental outlays subsume residual operating expenditures (e.g., costs associated with (a) annexation proceedings, (b) general revenue-sharing agreements at the local level, and (c) out-of-court settlements of tort claims.

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Total and Per Capita Operating Expenditures by Category, FY1991
Herndon Town and Fairfax County Profiles

Operating Category	Total Town Expenditures	Total County Expenditures	Town/County Total Expenditures Ratio	Per Capita Town Expenditures	Per Capita County Expenditures	Town/County Per Capita Expenditures Ratio
General Government Administration	\$1,708,137	\$68,504,255	0.025	\$105.84	\$83.69	1.265
Judicial Administration	-	\$16,663,234	0.000	-	\$20.36	0.000
Public Safety	\$2,735,242	\$206,498,226	0.013	\$169.48	\$252.26	0.672
Public Works	\$2,870,205	\$128,959,030	0.022	\$177.84	\$157.54	1.129
Health and Welfare	\$22,300	\$194,490,118	0.000	\$1.38	\$237.59	0.006
Education	-	\$862,680,720	0.000	-	\$1,053.87	0.000
Parks, Recreation, and Cultural	\$2,395,469	\$61,849,288	0.039	\$148.43	\$75.56	1.964
Community Development	\$599,942	\$57,825,844	0.010	\$37.17	\$70.64	0.526
Non-Departmental	-	-	-	-	-	-
All Categories	\$10,331,295	\$1,597,470,715	0.006	\$640.14	\$1,951.50	0.328

1

Non-departmental outlays subsume residual operating expenditures (e.g., costs associated with (a) annexation proceedings, (b) general revenue-sharing agreements at the local level, and (c) out-of-court settlements of tort claims.

Source: Staff, Commission on Local Government
09/16/92

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Total and Per Capita Operating Expenditures by Category, FY1991
Herndon Town and Fairfax County Profiles
(Sub-Functional Breakdown)

Operating Category	Total Town Expenditures	Total County Expenditures	Town/County Total Expenditures Ratio	Per Capita Town Expenditures	Per Capita County Expenditures	Town/County Per Capita Expenditures Ratio
A. Gen. Government Administration						
Legislative	\$372,677	\$3,128,598	0.119	\$23.09	\$3.82	6.045
Gen. and Financial Administration	\$1,335,460	\$63,952,193	0.021	\$82.75	\$78.13	1.059
Board of Elections	-	\$1,423,464	0.000	-	\$1.74	0.000
B. Judicial Administration						
Courts	-	\$15,246,809	0.000	-	\$18.63	0.000
Commonwealth's Attorney	-	\$1,416,425	0.000	-	\$1.73	0.000
C. Public Safety						
Law Enforcement, Traffic Control	\$2,540,612	\$89,994,115	0.028	\$157.42	\$109.94	1.432
Fire and Rescue Services	-	\$75,878,196	0.000	-	\$92.69	0.000
Correction and Detention	-	\$27,538,807	0.000	-	\$33.64	0.000
Inspections	\$194,630	\$8,931,656	0.022	\$12.06	\$10.91	1.105
Other Protection	-	\$4,155,452	0.000	-	\$5.08	0.000
D. Public Works						
Maintenance of Streets, Bridges	\$1,515,818	\$16,013,807	0.095	\$93.92	\$19.56	4.802
Sanitation and Waste Removal	\$853,752	\$80,178,943	0.011	\$52.90	\$97.95	0.540
Maintenance of Buildings, Grounds	\$500,635	\$32,766,280	0.015	\$31.02	\$40.03	0.775
E. Health and Welfare						
Health	-	\$18,467,835	0.000	-	\$22.56	0.000
Mental Health, Mental Retardation	-	\$54,206,748	0.000	-	\$66.22	0.000
Other Welfare/Social Services	\$22,300	\$121,815,535	0.000	\$1.38	\$148.81	0.009
F. Education						
Instruction	-	\$625,510,318	0.000	-	\$764.14	0.000
Administration, Attendance, Health	-	\$58,873,166	0.000	-	\$71.92	0.000
Pupil Transportation Services	-	\$49,309,587	0.000	-	\$60.24	0.000
Operation and Maintenance Services	-	\$102,134,609	0.000	-	\$124.77	0.000
School Food, Other Operations	-	\$26,853,040	0.000	-	\$32.80	0.000
Community College Contributions	-	-	-	-	-	-
G. Parks, Recreation, and Cultural						
Parks and Recreation	\$2,380,084	\$38,239,912	0.062	\$147.47	\$46.71	3.157
Cultural Enrichment	\$15,385	\$610,802	0.025	\$0.95	\$0.75	1.267
Public Libraries	-	\$22,998,574	0.000	-	\$28.10	0.000
H. Community Development						
Planning and Community Development	\$599,942	\$52,230,931	0.011	\$37.17	\$63.81	0.583
Environmental Management	-	\$2,854,539	0.000	-	\$3.49	0.000
Cooperative Extension Program	-	\$2,740,374	0.000	-	\$3.35	0.000
I. Non-Departmental						
	-	-	-	-	-	-
All Categories	\$10,331,295	\$1,597,470,715	0.006	\$640.14	\$1,951.50	0.328

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Non-departmental outlays subsume residual operating expenditures (e.g., costs associated with (a) annexation proceedings, (b) general revenue-sharing agreements at the local level, and (c) out-of-court settlements of tort claims.

Total and Per Capita Operating Expenditures by Category, FY1991
Leesburg Town and Loudoun County Profiles

Operating Category	Total	Total	Town/County	Per Capita	Per Capita	Town/County
	Town Expenditures	County Expenditures	Total Expenditures Ratio	Town Expenditures	County Expenditures	Per Capita Expenditures Ratio
General Government Administration	\$1,345,553	\$15,980,727	0.084	\$83.05	\$185.54	0.448
Judicial Administration	-	\$1,772,938	0.000	-	\$20.58	0.000
Public Safety	\$1,809,696	\$17,510,174	0.103	\$111.70	\$203.30	0.549
Public Works	\$3,390,141	\$6,521,616	0.520	\$209.24	\$75.72	2.763
Health and Welfare	\$18,967	\$17,665,607	0.001	\$1.17	\$205.11	0.006
Education	-	\$89,154,565	0.000	-	\$1,035.13	0.000
Parks, Recreation, and Cultural	\$870,687	\$7,004,161	0.124	\$53.74	\$81.32	0.661
Community Development	\$707,843	\$9,962,793	0.071	\$43.69	\$115.67	0.378
Non-Departmental	-	-	-	-	-	-
All Categories	\$8,142,887	\$165,572,581	0.049	\$502.59	\$1,922.38	0.261

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Non-departmental outlays subsume residual operating expenditures (e.g., costs associated with (a) annexation proceedings, (b) general revenue-sharing agreements at the local level, and (c) out-of-court settlements of tort claims.

Source: Staff, Commission on Local Government
09/16/92

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Total and Per Capita Operating Expenditures by Category, FY1991
Leesburg Town and Loudoun County Profiles
(Sub-Functional Breakdown)

Operating Category	Total Town Expenditures	Total County Expenditures	Town/County Total Expenditures Ratio	Per Capita Town Expenditures	Per Capita County Expenditures	Town/County Per Capita Expenditures Ratio
A. Gen. Government Administration						
Legislative	\$169,054	\$768,165	0.220	\$10.43	\$8.92	1.169
Gen. and Financial Administration	\$1,176,499	\$15,001,556	0.078	\$72.61	\$174.18	0.417
Board of Elections	-	\$211,006	0.000	-	\$2.45	0.000
B. Judicial Administration						
Courts	-	\$1,209,038	0.000	-	\$14.04	0.000
Commonwealth's Attorney	-	\$563,900	0.000	-	\$6.55	0.000
C. Public Safety						
Law Enforcement, Traffic Control	\$1,809,696	\$7,213,639	0.251	\$111.70	\$83.75	1.334
Fire and Rescue Services	-	\$4,616,456	0.000	-	\$53.60	0.000
Correction and Detention	-	\$3,410,602	0.000	-	\$39.60	0.000
Inspections	-	\$1,357,742	0.000	-	\$15.76	0.000
Other Protection	-	\$911,735	0.000	-	\$10.59	0.000
D. Public Works						
Maintenance of Streets, Bridges	\$1,850,513	\$3,397,836	0.545	\$114.22	\$39.45	2.895
Sanitation and Waste Removal	\$1,074,667	\$1,483,123	0.725	\$66.33	\$17.22	3.852
Maintenance of Buildings, Grounds	\$464,961	\$1,640,657	0.283	\$28.70	\$19.05	1.507
E. Health and Welfare						
Health	-	\$1,674,517	0.000	-	\$19.44	0.000
Mental Health, Mental Retardation	-	\$7,127,544	0.000	-	\$82.75	0.000
Other Welfare/Social Services	\$18,967	\$8,863,546	0.002	\$1.17	\$102.91	0.011
F. Education						
Instruction	-	\$65,866,970	0.000	-	\$764.75	0.000
Administration, Attendance, Health	-	\$6,168,428	0.000	-	\$71.62	0.000
Pupil Transportation Services	-	\$5,048,849	0.000	-	\$58.62	0.000
Operation and Maintenance Services	-	\$9,561,085	0.000	-	\$111.01	0.000
School Food, Other Operations	-	\$2,444,948	0.000	-	\$28.39	0.000
Community College Contributions	-	\$64,285	0.000	-	\$0.75	0.000
G. Parks, Recreation, and Cultural						
Parks and Recreation	\$870,687	\$4,204,124	0.207	\$53.74	\$48.81	1.101
Cultural Enrichment	-	\$99,653	0.000	-	\$1.16	0.000
Public Libraries	-	\$2,700,384	0.000	-	\$31.35	0.000
H. Community Development						
Planning and Community Development	\$707,843	\$6,801,452	0.104	\$43.69	\$78.97	0.553
Environmental Management	-	\$2,862,986	0.000	-	\$33.24	0.000
Cooperative Extension Program	-	\$298,355	0.000	-	\$3.46	0.000
I. Non-Departmental	-	-	-	-	-	-
All Categories	\$8,142,887	\$165,572,581	0.049	\$502.59	\$1,922.38	0.261

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Non-departmental outlays subsume residual operating expenditures (e.g., costs associated with (a) annexation proceedings, (b) general revenue-sharing agreements at the local level, and (c) out-of-court settlements of tort claims.

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Total and Per Capita Operating Expenditures by Category, FY1991
Luray Town and Page County Profiles

Operating Category	Total Town Expenditures	Total County Expenditures	Town/County Total Expenditures Ratio	Per Capita Town Expenditures	Per Capita County Expenditures	Town/County Per Capita Expenditures Ratio
General Government Administration	\$337,274	\$678,966	0.497	\$73.53	\$31.30	2.349
Judicial Administration	-	\$539,575	0.000	-	\$24.88	0.000
Public Safety	\$384,935	\$869,619	0.443	\$83.92	\$40.09	2.093
Public Works	\$746,191	\$492,712	1.514	\$162.68	\$22.72	7.160
Health and Welfare	-	\$1,583,787	0.000	-	\$73.02	0.000
Education	-	\$14,851,467	0.000	-	\$684.71	0.000
Parks, Recreation, and Cultural	\$68,212	\$132,443	0.515	\$14.87	\$6.11	2.434
Community Development	\$5,614	\$276,757	0.020	\$1.22	\$12.76	0.096
Non-Departmental	-	-	-	-	-	-
All Categories	\$1,542,226	\$19,425,326	0.079	\$336.22	\$895.59	0.375

1
Non-departmental outlays subsume residual operating expenditures (e.g., costs associated with (a) annexation proceedings, (b) general revenue-sharing agreements at the local level, and (c) out-of-court settlements of tort claims.

Source: Staff, Commission on Local Government
09/16/92

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Total and Per Capita Operating Expenditures by Category, FY1991
Luray Town and Page County Profiles
(Sub-Functional Breakdown)

Operating Category	Total Town Expenditures	Total County Expenditures	Town/County Total Expenditures Ratio	Per Capita Town Expenditures	Per Capita County Expenditures	Town/County Per Capita Expenditures Ratio
A. Gen. Government Administration						
Legislative	\$21,473	\$64,438	0.333	\$4.68	\$2.97	1.576
Gen. and Financial Administration	\$315,801	\$564,823	0.559	\$68.85	\$26.04	2.644
Board of Elections	-	\$49,705	0.000	-	\$2.29	0.000
B. Judicial Administration						
Courts	-	\$435,599	0.000	-	\$20.08	0.000
Commonwealth's Attorney	-	\$103,976	0.000	-	\$4.79	0.000
C. Public Safety						
Law Enforcement, Traffic Control	\$380,531	\$422,986	0.900	\$82.96	\$19.50	4.254
Fire and Rescue Services	\$4,404	\$92,668	0.048	\$0.96	\$4.27	0.225
Correction and Detention	-	\$286,395	0.000	-	\$13.20	0.000
Inspections	-	\$30,517	0.000	-	\$1.41	0.000
Other Protection	-	\$37,053	0.000	-	\$1.71	0.000
D. Public Works						
Maintenance of Streets, Bridges	\$575,283	\$2,806	205.019	\$125.42	\$0.13	964.769
Sanitation and Waste Removal	\$107,006	\$368,553	0.290	\$23.33	\$16.99	1.373
Maintenance of Buildings, Grounds	\$63,902	\$121,353	0.527	\$13.93	\$5.59	2.492
E. Health and Welfare						
Health	-	\$150,227	0.000	-	\$6.93	0.000
Mental Health, Mental Retardation	-	\$601,741	0.000	-	\$27.74	0.000
Other Welfare/Social Services	-	\$831,819	0.000	-	\$38.35	0.000
F. Education						
Instruction	-	\$10,532,531	0.000	-	\$485.59	0.000
Administration, Attendance, Health	-	\$649,910	0.000	-	\$29.96	0.000
Pupil Transportation Services	-	\$840,869	0.000	-	\$38.77	0.000
Operation and Maintenance Services	-	\$1,384,457	0.000	-	\$63.83	0.000
School Food, Other Operations	-	\$1,434,858	0.000	-	\$66.15	0.000
Community College Contributions	-	\$8,842	0.000	-	\$0.41	0.000
G. Parks, Recreation, and Cultural						
Parks and Recreation	\$68,212	\$33,460	2.039	\$14.87	\$1.54	9.656
Cultural Enrichment	-	-	-	-	-	-
Public Libraries	-	\$98,983	0.000	-	\$4.56	0.000
H. Community Development						
Planning and Community Development	\$5,614	\$105,939	0.053	\$1.22	\$4.88	0.250
Environmental Management	-	\$96,149	0.000	-	\$4.43	0.000
Cooperative Extension Program	-	\$74,669	0.000	-	\$3.44	0.000
I. Non-Departmental						
	-	-	-	-	-	-
All Categories	\$1,542,226	\$19,425,326	0.079	\$336.22	\$895.59	0.375

1
Non-departmental outlays subsume residual operating expenditures (e.g., costs associated with (a) annexation proceedings, (b) general revenue-sharing agreements at the local level, and (c) out-of-court settlements of tort claims.

1

Total and Per Capita Operating Expenditures by Category, FY1991
Marion Town and Smyth County Profiles

Operating Category	Total Town Expenditures	Total County Expenditures	Town/County Total Expenditures Ratio	Per Capita Town Expenditures	Per Capita County Expenditures	Town/County Per Capita Expenditures Ratio
General Government Administration	\$571,394	\$1,073,738	0.532	\$86.18	\$33.17	2.598
Judicial Administration	-	\$536,677	0.000	-	\$16.58	0.000
Public Safety	\$771,262	\$1,259,749	0.612	\$116.33	\$38.92	2.989
Public Works	\$1,422,169	\$956,863	1.486	\$214.51	\$29.56	7.257
Health and Welfare	-	\$4,925,473	0.000	-	\$152.16	0.000
Education	-	\$23,367,765	0.000	-	\$721.90	0.000
Parks, Recreation, and Cultural	\$315,017	\$540,340	0.583	\$47.51	\$16.69	2.847
Community Development	\$58,938	\$129,112	0.456	\$8.89	\$3.99	2.228
Non-Departmental	-	-	-	-	-	-
All Categories	\$3,138,780	\$32,789,717	0.096	\$473.42	\$1,012.97	0.467

1
Non-departmental outlays subsume residual operating expenditures (e.g., costs associated with (a) annexation proceedings, (b) general revenue-sharing agreements at the local level, and (c) out-of-court settlements of tort claims.

Source: Staff, Commission on Local Government
09/16/92

1
Total and Per Capita Operating Expenditures by Category, FY1991
Marion Town and Smyth County Profiles
(Sub-Functional Breakdown)

Operating Category	Total Town Expenditures	Total County Expenditures	Town/County Total Expenditures Ratio	Per Capita Town Expenditures	Per Capita County Expenditures	Town/County Per Capita Expenditures Ratio
A. Gen. Government Administration						
Legislative	\$87,786	\$370,867	0.237	\$13.24	\$11.46	1.155
Gen. and Financial Administration	\$483,608	\$625,498	0.773	\$72.94	\$19.32	3.775
Board of Elections	-	\$77,373	0.000	-	\$2.39	0.000
B. Judicial Administration						
Courts	-	\$446,837	0.000	-	\$13.80	0.000
Commonwealth's Attorney	-	\$89,840	0.000	-	\$2.78	0.000
C. Public Safety						
Law Enforcement, Traffic Control	\$739,565	\$816,750	0.905	\$111.55	\$25.23	4.421
Fire and Rescue Services	\$23,231	\$153,607	0.151	\$3.50	\$4.75	0.737
Correction and Detention	-	\$121,576	0.000	-	\$3.76	0.000
Inspections	-	\$90,317	0.000	-	\$2.79	0.000
Other Protection	\$8,466	\$77,499	0.109	\$1.28	\$2.39	0.536
D. Public Works						
Maintenance of Streets, Bridges	\$920,263	-	-	\$138.80	-	-
Sanitation and Waste Removal	\$456,583	\$783,687	0.583	\$68.87	\$24.21	2.845
Maintenance of Buildings, Grounds	\$45,323	\$173,176	0.262	\$6.84	\$5.35	1.279
E. Health and Welfare						
Health	-	\$305,604	0.000	-	\$9.44	0.000
Mental Health, Mental Retardation	-	\$2,439,191	0.000	-	\$75.35	0.000
Other Welfare/Social Services	-	\$2,180,678	0.000	-	\$67.37	0.000
F. Education						
Instruction	-	\$18,548,574	0.000	-	\$573.02	0.000
Administration, Attendance, Health	-	\$352,694	0.000	-	\$10.90	0.000
Pupil Transportation Services	-	\$1,110,918	0.000	-	\$34.32	0.000
Operation and Maintenance Services	-	\$2,126,424	0.000	-	\$65.69	0.000
School Food, Other Operations	-	\$1,204,677	0.000	-	\$37.22	0.000
Community College Contributions	-	\$24,478	0.000	-	\$0.76	0.000
G. Parks, Recreation, and Cultural						
Parks and Recreation	\$282,434	\$16,242	17.389	\$42.60	\$0.50	85.200
Cultural Enrichment	\$23,081	\$1,500	15.387	\$3.48	\$0.05	69.600
Public Libraries	\$9,502	\$522,598	0.018	\$1.43	\$16.14	0.089
H. Community Development						
Planning and Community Development	\$58,938	\$65,608	0.898	\$8.89	\$2.03	4.379
Environmental Management	-	\$9,300	0.000	-	\$0.29	0.000
Cooperative Extension Program	-	\$54,204	0.000	-	\$1.67	0.000
I. Non-Departmental						
	-	-	-	-	-	-
All Categories	\$3,138,780	\$32,789,717	0.096	\$473.42	\$1,012.97	0.467

1
Non-departmental outlays subsume residual operating expenditures (e.g., costs associated with (a) annexation proceedings, (b) general revenue-sharing agreements at the local level, and (c) out-of-court settlements of tort claims.

Total and Per Capita Operating Expenditures by Category, FY1991
Pulaski Town and Pulaski County Profiles

Operating Category	Total	Total	Town/County	Per Capita	Per Capita	Town/County
	Town Expenditures	County Expenditures	Total Expenditures Ratio	Town Expenditures	County Expenditures	Per Capita Expenditures Ratio
General Government Administration	\$653,524	\$1,252,803	0.522	\$65.45	\$36.32	1.802
Judicial Administration	-	\$535,000	0.000	-	\$15.51	0.000
Public Safety	\$1,467,831	\$2,513,435	0.584	\$147.00	\$72.86	2.018
Public Works	\$1,356,568	\$840,315	1.614	\$135.86	\$24.36	5.577
Health and Welfare	\$1,665	\$4,086,064	0.000	\$0.17	\$118.45	0.001
Education	-	\$24,660,310	0.000	-	\$714.87	0.000
Parks, Recreation, and Cultural	\$364,007	\$406,210	0.896	\$36.46	\$11.78	3.095
Community Development	\$182,436	\$175,074	1.042	\$18.27	\$5.08	3.596
Non-Departmental	-	-	-	-	-	-
All Categories	\$4,026,031	\$34,469,211	0.117	\$403.21	\$999.22	0.404

1
Non-departmental outlays subsume residual operating expenditures (e.g., costs associated with (a) annexation proceedings, (b) general revenue-sharing agreements at the local level, and (c) out-of-court settlements of tort claims.

Source: Staff, Commission on Local Government
09/16/92

1
Total and Per Capita Operating Expenditures by Category, FY1991
Pulaski Town and Pulaski County Profiles
(Sub-Functional Breakdown)

Operating Category	Total Town Expenditures	Total County Expenditures	Town/County Total Expenditures Ratio	Per Capita Town Expenditures	Per Capita County Expenditures	Town/County Per Capita Expenditures Ratio
A. Gen. Government Administration						
Legislative	\$99,242	\$180,584	0.550	\$9.94	\$5.23	1.901
Gen. and Financial Administration	\$554,282	\$992,393	0.559	\$55.51	\$28.77	1.929
Board of Elections	-	\$79,826	0.000	-	\$2.31	0.000
B. Judicial Administration						
Courts	-	\$289,587	0.000	-	\$8.39	0.000
Commonwealth's Attorney	-	\$245,413	0.000	-	\$7.11	0.000
C. Public Safety						
Law Enforcement, Traffic Control	\$1,018,071	\$798,099	1.276	\$101.96	\$23.14	4.406
Fire and Rescue Services	\$408,522	\$193,699	2.109	\$40.91	\$5.62	7.279
Correction and Detention	-	\$1,324,909	0.000	-	\$38.41	0.000
Inspections	\$35,911	\$71,714	0.501	\$3.60	\$2.08	1.731
Other Protection	\$5,327	\$125,014	0.043	\$0.53	\$3.62	0.146
D. Public Works						
Maintenance of Streets, Bridges	\$1,091,895	\$50	21,837.900	\$109.35	\$0.00	-
Sanitation and Waste Removal	\$30,175	\$536,217	0.056	\$3.02	\$15.54	0.194
Maintenance of Buildings, Grounds	\$234,498	\$304,048	0.771	\$23.49	\$8.81	2.666
E. Health and Welfare						
Health	-	\$253,075	0.000	-	\$7.34	0.000
Mental Health, Mental Retardation	-	\$1,534,905	0.000	-	\$44.50	0.000
Other Welfare/Social Services	\$1,665	\$2,298,084	0.001	\$0.17	\$66.62	0.003
F. Education						
Instruction	-	\$18,899,199	0.000	-	\$547.87	0.000
Administration, Attendance, Health	-	\$840,130	0.000	-	\$24.35	0.000
Pupil Transportation Services	-	\$1,197,531	0.000	-	\$34.72	0.000
Operation and Maintenance Services	-	\$2,498,967	0.000	-	\$72.44	0.000
School Food, Other Operations	-	\$1,210,000	0.000	-	\$35.08	0.000
Community College Contributions	-	\$14,483	0.000	-	\$0.42	0.000
G. Parks, Recreation, and Cultural						
Parks and Recreation	\$364,007	\$111,756	3.257	\$36.46	\$3.24	11.253
Cultural Enrichment	-	\$20,075	0.000	-	\$0.58	0.000
Public Libraries	-	\$274,379	0.000	-	\$7.95	0.000
H. Community Development						
Planning and Community Development	\$182,436	\$119,188	1.531	\$18.27	\$3.46	5.280
Environmental Management	-	\$4,627	0.000	-	\$0.13	0.000
Cooperative Extension Program	-	\$51,259	0.000	-	\$1.49	0.000
I. Non-Departmental						
	-	-	-	-	-	-
All Categories	\$4,026,031	\$34,469,211	0.117	\$403.21	\$999.22	0.404

1
Non-departmental outlays subsume residual operating expenditures (e.g., costs associated with (a) annexation proceedings, (b) general revenue-sharing agreements at the local level, and (c) out-of-court settlements of tort claims.

1

Total and Per Capita Operating Expenditures by Category, FY1991
Richlands Town and Tazewell County Profiles

Operating Category	Total	Total	Town/County	Per Capita	Per Capita	Town/County
	Town Expenditures	County Expenditures	Total Expenditures Ratio	Town Expenditures	County Expenditures	Per Capita Expenditures Ratio
General Government Administration	\$638,722	\$1,164,529	0.548	\$143.34	\$25.34	5.657
Judicial Administration	-	\$654,980	0.000	-	\$14.25	0.000
Public Safety	\$592,678	\$2,316,515	0.256	\$133.01	\$50.40	2.639
Public Works	\$529,720	\$2,285,368	0.232	\$118.88	\$49.73	2.391
Health and Welfare	-	\$5,230,926	0.000	-	\$113.81	0.000
Education	-	\$36,626,911	0.000	-	\$796.93	0.000
Parks, Recreation, and Cultural	\$157,743	\$764,674	0.206	\$35.40	\$16.63	2.129
Community Development	-	\$570,605	0.000	-	\$12.42	0.000
Non-Departmental	-	-	-	-	-	-
All Categories	\$1,918,863	\$49,614,308	0.039	\$430.62	\$1,079.51	0.399

1
Non-departmental outlays subsume residual operating expenditures (e.g., costs associated with (a) annexation proceedings, (b) general revenue-sharing agreements at the local level, and (c) out-of-court settlements of tort claims.

Source: Staff, Commission on Local Government
09/16/92

1
 Total and Per Capita Operating Expenditures by Category, FY1991
 Richlands Town and Tazewell County Profiles
 (Sub-Functional Breakdown)

Operating Category	Total Town Expenditures	Total County Expenditures	Town/County Total Expenditures Ratio	Per Capita Town Expenditures	Per Capita County Expenditures	Town/County Per Capita Expenditures Ratio
A. Gen. Government Administration						
Legislative	\$4,813	\$77,702	0.062	\$1.08	\$1.69	0.639
Gen. and Financial Administration	\$633,909	\$991,473	0.639	\$142.26	\$21.57	6.595
Board of Elections	-	\$95,354	0.000	-	\$2.07	0.000
B. Judicial Administration						
Courts	-	\$397,794	0.000	-	\$8.66	0.000
Commonwealth's Attorney	-	\$257,186	0.000	-	\$5.60	0.000
C. Public Safety						
Law Enforcement, Traffic Control	\$547,660	\$1,159,345	0.472	\$122.90	\$25.23	4.871
Fire and Rescue Services	\$6	\$348,711	0.000	\$0.00	\$7.59	0.000
Correction and Detention	\$45,012	\$648,657	0.069	\$10.10	\$14.11	0.716
Inspections	-	\$78,627	0.000	-	\$1.71	0.000
Other Protection	-	\$81,175	0.000	-	\$1.77	0.000
D. Public Works						
Maintenance of Streets, Bridges	\$431,427	\$1,381,198	0.312	\$96.82	\$30.05	3.222
Sanitation and Waste Removal	\$98,293	\$563,455	0.174	\$22.06	\$12.26	1.799
Maintenance of Buildings, Grounds	-	\$340,715	0.000	-	\$7.41	0.000
E. Health and Welfare						
Health	-	\$225,494	0.000	-	\$4.91	0.000
Mental Health, Mental Retardation	-	\$2,607,284	0.000	-	\$56.73	0.000
Other Welfare/Social Services	-	\$2,398,148	0.000	-	\$52.18	0.000
F. Education						
Instruction	-	\$27,876,020	0.000	-	\$606.53	0.000
Administration, Attendance, Health	-	\$841,227	0.000	-	\$18.30	0.000
Pupil Transportation Services	-	\$1,950,122	0.000	-	\$42.43	0.000
Operation and Maintenance Services	-	\$3,381,273	0.000	-	\$73.57	0.000
School Food, Other Operations	-	\$2,407,947	0.000	-	\$52.39	0.000
Community College Contributions	-	\$170,322	0.000	-	\$3.71	0.000
G. Parks, Recreation, and Cultural						
Parks and Recreation	\$157,743	\$48,100	3.279	\$35.40	\$1.05	33.714
Cultural Enrichment	-	\$50,000	0.000	-	\$1.09	0.000
Public Libraries	-	\$666,374	0.000	-	\$14.50	0.000
H. Community Development						
Planning and Community Development	-	\$456,579	0.000	-	\$9.93	0.000
Environmental Management	-	\$48,951	0.000	-	\$1.07	0.000
Cooperative Extension Program	-	\$65,075	0.000	-	\$1.42	0.000
I. Non-Departmental						
	-	-	-	-	-	-
All Categories	\$1,918,863	\$49,614,308	0.039	\$430.62	\$1,079.51	0.399

1
 Non-departmental outlays subsume residual operating expenditures (e.g., costs associated with (a) annexation proceedings, (b) general revenue-sharing agreements at the local level, and (c) out-of-court settlements of tort claims.

Total and Per Capita Operating Expenditures by Category, FY1991
Rocky Mount Town and Franklin County Profiles

Operating Category	Total Town Expenditures	Total County Expenditures	Town/County Total Expenditures Ratio	Per Capita Town Expenditures	Per Capita County Expenditures	Town/County Per Capita Expenditures Ratio
General Government Administration	\$260,853	\$1,200,642	0.217	\$63.65	\$30.36	2.097
Judicial Administration	-	\$705,189	0.000	-	\$17.83	0.000
Public Safety	\$399,345	\$3,249,673	0.123	\$97.45	\$82.17	1.186
Public Works	\$562,059	\$561,005	1.002	\$137.15	\$14.19	9.665
Health and Welfare	-	\$2,409,624	0.000	-	\$60.93	0.000
Education	-	\$26,512,995	0.000	-	\$670.38	0.000
Parks, Recreation, and Cultural	\$21,573	\$545,718	0.040	\$5.26	\$13.80	0.381
Community Development	\$42,804	\$247,243	0.173	\$10.45	\$6.25	1.672
Non-Departmental	-	-	-	-	-	-
All Categories	\$1,286,634	\$35,432,089	0.036	\$313.97	\$895.90	0.350

1

Non-departmental outlays subsume residual operating expenditures (e.g., costs associated with (a) annexation proceedings, (b) general revenue-sharing agreements at the local level, and (c) out-of-court settlements of tort claims.

Source: Staff, Commission on Local Government
09/16/92

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Total and Per Capita Operating Expenditures by Category, FY1991
Rocky Mount Town and Franklin County Profiles
(Sub-Functional Breakdown)

Operating Category	Total Town Expenditures	Total County Expenditures	Town/County Total Expenditures Ratio	Per Capita Town Expenditures	Per Capita County Expenditures	Town/County Per Capita Expenditures Ratio
A. Gen. Government Administration						
Legislative	\$22,917	\$119,055	0.192	\$5.59	\$3.01	1.857
Gen. and Financial Administration	\$237,936	\$1,005,973	0.237	\$58.06	\$25.44	2.282
Board of Elections	-	\$75,614	0.000	-	\$1.91	0.000
B. Judicial Administration						
Courts	-	\$475,917	0.000	-	\$12.03	0.000
Commonwealth's Attorney	-	\$229,272	0.000	-	\$5.80	0.000
C. Public Safety						
Law Enforcement, Traffic Control	\$376,296	\$1,527,840	0.246	\$91.82	\$38.63	2.377
Fire and Rescue Services	\$23,049	\$913,326	0.025	\$5.62	\$23.09	0.243
Correction and Detention	-	\$405,252	0.000	-	\$10.25	0.000
Inspections	-	\$167,922	0.000	-	\$4.25	0.000
Other Protection	-	\$235,333	0.000	-	\$5.95	0.000
D. Public Works						
Maintenance of Streets, Bridges	\$483,866	-	-	\$118.07	-	-
Sanitation and Waste Removal	\$26,824	\$364,644	0.074	\$6.55	\$9.22	0.710
Maintenance of Buildings, Grounds	\$51,369	\$196,361	0.262	\$12.54	\$4.97	2.523
E. Health and Welfare						
Health	-	\$178,588	0.000	-	\$4.52	0.000
Mental Health, Mental Retardation	-	\$779,271	0.000	-	\$19.70	0.000
Other Welfare/Social Services	-	\$1,451,765	0.000	-	\$36.71	0.000
F. Education						
Instruction	-	\$19,994,157	0.000	-	\$505.55	0.000
Administration, Attendance, Health	-	\$733,070	0.000	-	\$18.54	0.000
Pupil Transportation Services	-	\$2,012,040	0.000	-	\$50.87	0.000
Operation and Maintenance Services	-	\$2,412,640	0.000	-	\$61.00	0.000
School Food, Other Operations	-	\$1,353,914	0.000	-	\$34.23	0.000
Community College Contributions	-	\$7,174	0.000	-	\$0.18	0.000
G. Parks, Recreation, and Cultural						
Parks and Recreation	\$21,573	\$294,883	0.073	\$5.26	\$7.46	0.705
Cultural Enrichment	-	-	-	-	-	-
Public Libraries	-	\$250,835	0.000	-	\$6.34	0.000
H. Community Development						
Planning and Community Development	\$42,804	\$138,484	0.309	\$10.45	\$3.50	2.986
Environmental Management	-	\$57,488	0.000	-	\$1.45	0.000
Cooperative Extension Program	-	\$51,271	0.000	-	\$1.30	0.000
I. Non-Departmental						
	-	-	-	-	-	-
All Categories	\$1,286,634	\$35,432,089	0.036	\$313.97	\$895.90	0.350

1

Non-departmental outlays subsume residual operating expenditures (e.g., costs associated with (a) annexation proceedings, (b) general revenue-sharing agreements at the local level, and (c) out-of-court settlements of tort claims.

1

Total and Per Capita Operating Expenditures by Category, FY1991
Smithfield Town and Isle of Wight County Profiles

Operating Category	Total Town Expenditures	Total County Expenditures	Town/County Total Expenditures Ratio	Per Capita Town Expenditures	Per Capita County Expenditures	Town/County Per Capita Expenditures Ratio
General Government Administration	\$259,657	\$1,229,398	0.211	\$55.41	\$49.07	1.129
Judicial Administration	-	\$785,623	0.000	-	\$31.36	0.000
Public Safety	\$597,326	\$1,533,122	0.390	\$127.47	\$61.20	2.083
Public Works	\$546,819	\$1,367,330	0.400	\$116.69	\$54.58	2.138
Health and Welfare	-	\$2,825,631	0.000	-	\$112.79	0.000
Education	-	\$21,127,169	0.000	-	\$843.30	0.000
Parks, Recreation, and Cultural	\$22,460	\$710,088	0.032	\$4.79	\$28.34	0.169
Community Development	\$49,203	\$469,181	0.105	\$10.50	\$18.73	0.561
Non-Departmental	-	\$671,538	0.000	-	\$26.80	0.000
All Categories	\$1,475,465	\$30,719,080	0.048	\$314.87	\$1,226.16	0.257

1
Non-departmental outlays subsume residual operating expenditures (e.g., costs associated with (a) annexation proceedings, (b) general revenue-sharing agreements at the local level, and (c) out-of-court settlements of tort claims.

Source: Staff, Commission on Local Government
09/16/92

1
Total and Per Capita Operating Expenditures by Category, FY1991
Smithfield Town and Isle of Wight County Profiles
(Sub-Functional Breakdown)

Operating Category	Total Town Expenditures	Total County Expenditures	Town/County Total Expenditures Ratio	Per Capita Town Expenditures	Per Capita County Expenditures	Town/County Per Capita Expenditures Ratio
A. Gen. Government Administration						
Legislative	\$110,924	\$141,071	0.786	\$23.67	\$5.63	4.204
Gen. and Financial Administration	\$148,733	\$1,035,123	0.144	\$31.74	\$41.32	0.768
Board of Elections	-	\$53,204	0.000	-	\$2.12	0.000
B. Judicial Administration						
Courts	-	\$671,998	0.000	-	\$26.82	0.000
Commonwealth's Attorney	-	\$113,625	0.000	-	\$4.54	0.000
C. Public Safety						
Law Enforcement, Traffic Control	\$559,225	\$605,281	0.924	\$119.34	\$24.16	4.940
Fire and Rescue Services	\$38,101	\$587,756	0.065	\$8.13	\$23.46	0.347
Correction and Detention	-	\$135,066	0.000	-	\$5.39	0.000
Inspections	-	\$132,261	0.000	-	\$5.28	0.000
Other Protection	-	\$72,758	0.000	-	\$2.90	0.000
D. Public Works						
Maintenance of Streets, Bridges	\$425,467	\$169,600	2.509	\$90.80	\$6.77	13.412
Sanitation and Waste Removal	\$100,074	\$821,518	0.122	\$21.36	\$32.79	0.651
Maintenance of Buildings, Grounds	\$21,278	\$376,212	0.057	\$4.54	\$15.02	0.302
E. Health and Welfare						
Health	-	\$335,160	0.000	-	\$13.38	0.000
Mental Health, Mental Retardation	-	\$1,049,878	0.000	-	\$41.91	0.000
Other Welfare/Social Services	-	\$1,440,593	0.000	-	\$57.50	0.000
F. Education						
Instruction	-	\$16,045,082	0.000	-	\$640.45	0.000
Administration, Attendance, Health	-	\$783,564	0.000	-	\$31.28	0.000
Pupil Transportation Services	-	\$1,464,726	0.000	-	\$58.47	0.000
Operation and Maintenance Services	-	\$1,861,855	0.000	-	\$74.32	0.000
School Food, Other Operations	-	\$971,942	0.000	-	\$38.80	0.000
Community College Contributions	-	-	-	-	-	-
G. Parks, Recreation, and Cultural						
Parks and Recreation	-	\$412,454	0.000	-	\$16.46	0.000
Cultural Enrichment	-	\$50,000	0.000	-	\$2.00	0.000
Public Libraries	\$22,460	\$247,634	0.091	\$4.79	\$9.88	0.485
H. Community Development						
Planning and Community Development	\$12,294	\$364,437	0.034	\$2.62	\$14.55	0.180
Environmental Management	\$36,909	\$39,372	0.937	\$7.88	\$1.57	5.019
Cooperative Extension Program	-	\$65,372	0.000	-	\$2.61	0.000
I. Non-Departmental						
	-	\$671,538	0.000	-	\$26.80	0.000
All Categories	\$1,475,465	\$30,719,080	0.048	\$314.87	\$1,226.16	0.257

Non-departmental outlays subsume residual operating expenditures (e.g., costs associated with (a) annexation proceedings, (b) general revenue-sharing agreements at the local level, and (c) out-of-court settlements of tort claims.

Source: Staff, Commission on Local Government
09/30/92

1
 Total and Per Capita Operating Expenditures by Category, FY1991
 South Hill Town and Mecklenburg County Profiles

Operating Category	Total Town	Total County	Town/County Total Expenditures Ratio	Per Capita Town	Per Capita County	Town/County Per Capita Expenditures Ratio
	Expenditures	Expenditures		Expenditures	Expenditures	
General Government Administration	\$183,436	\$1,112,321	0.165	\$43.50	\$38.04	1.144
Judicial Administration	-	\$322,182	0.000	-	\$11.02	0.000
Public Safety	\$798,724	\$1,819,603	0.439	\$189.41	\$62.23	3.044
Public Works	\$1,038,368	\$487,635	2.129	\$246.23	\$16.68	14.762
Health and Welfare	\$2,500	\$2,373,979	0.001	\$0.59	\$81.19	0.007
Education	-	\$20,777,231	0.000	-	\$710.55	0.000
Parks, Recreation, and Cultural	\$95,923	\$219,058	0.438	\$22.75	\$7.49	3.037
Community Development	\$102,510	\$185,003	0.554	\$24.31	\$6.33	3.840
Non-Departmental	-	-	-	-	-	-
All Categories	\$2,221,461	\$27,297,012	0.081	\$526.79	\$933.52	0.564

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 Non-departmental outlays subsume residual operating expenditures (e.g., costs associated with (a) annexation proceedings, (b) general revenue-sharing agreements at the local level, and (c) out-of-court settlements of tort claims.

Source: Staff, Commission on Local Government
 09/16/92

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Total and Per Capita Operating Expenditures by Category, FY1991
South Hill Town and Mecklenburg County Profiles
(Sub-Functional Breakdown)

Operating Category	Total Town Expenditures	Total County Expenditures	Town/County Total Expenditures Ratio	Per Capita Town Expenditures	Per Capita County Expenditures	Town/County Per Capita Expenditures Ratio
A. Gen. Government Administration						
Legislative	\$31,983	\$181,614	0.176	\$7.58	\$6.21	1.221
Gen. and Financial Administration	\$151,453	\$871,224	0.174	\$35.91	\$29.79	1.205
Board of Elections	-	\$59,483	0.000	-	\$2.03	0.000
3. Judicial Administration						
Courts	-	\$213,249	0.000	-	\$7.29	0.000
Commonwealth's Attorney	-	\$108,933	0.000	-	\$3.73	0.000
D. Public Safety						
Law Enforcement, Traffic Control	\$659,821	\$927,045	0.712	\$156.47	\$31.70	4.936
Fire and Rescue Services	\$102,121	\$269,550	0.379	\$24.22	\$9.22	2.627
Corrections and Detention	-	\$396,531	0.000	-	\$13.56	0.000
Inspections	\$36,782	\$91,371	0.403	\$8.72	\$3.12	2.795
Other Protection	-	\$135,106	0.000	-	\$4.62	0.000
E. Public Works						
Maintenance of Streets, Bridges	\$717,982	-	-	\$170.26	-	-
Sanitation and Waste Removal	\$227,996	\$310,541	0.734	\$54.07	\$10.62	5.091
Maintenance of Buildings, Grounds	\$92,390	\$177,094	0.522	\$21.91	\$6.06	3.616
F. Health and Welfare						
Health	\$2,500	\$210,764	0.012	\$0.59	\$7.21	0.082
Mental Health, Mental Retardation	-	\$1,032,498	0.000	-	\$35.31	0.000
Other Welfare/Social Services	-	\$1,130,717	0.000	-	\$38.67	0.000
G. Education						
Instruction	-	\$16,230,114	0.000	-	\$555.05	0.000
Administration, Attendance, Health	-	\$496,477	0.000	-	\$16.98	0.000
upil Transportation Services	-	\$1,600,601	0.000	-	\$54.74	0.000
peration and Maintenance Services	-	\$1,403,484	0.000	-	\$48.00	0.000
chool Food, Other Operations	-	\$1,041,583	0.000	-	\$35.62	0.000
ommunity College Contributions	-	\$4,972	0.000	-	\$0.17	0.000
H. Parks, Recreation, and Cultural						
Parks and Recreation	\$58,522	\$10,000	5.852	\$13.88	\$0.34	40.824
Cultural Enrichment	-	\$2,000	0.000	-	\$0.07	0.000
Public Libraries	\$37,401	\$207,058	0.181	\$8.87	\$7.08	1.253
I. Community Development						
Planning and Community Development	\$102,510	\$130,769	0.784	\$24.31	\$4.47	5.438
Environmental Management	-	\$3,000	0.000	-	\$0.10	0.000
Cooperative Extension Program	-	\$51,234	0.000	-	\$1.75	0.000
Non-Departmental						
Non-Departmental	-	-	-	-	-	-
Total Categories	\$2,221,461	\$27,297,012	0.081	\$526.79	\$933.52	0.564

Non-departmental outlays subsume residual operating expenditures (e.g., costs associated with (a) annexation proceedings, (b) general revenue-sharing agreements at the local level, and (c) out-of-court settlements of tort claims.

Source: Staff, Commission on Local Government
1/30/92

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Total and Per Capita Operating Expenditures by Category, FY1991
Tazewell Town and Tazewell County Profiles

Operating Category	Total	Total	Town/County	Per Capita	Per Capita	Town/County
	Town Expenditures	County Expenditures	Total Expenditures Ratio	Town Expenditures	County Expenditures	Per Capita Expenditures Ratio
General Government Administration	\$156,171	\$1,164,529	0.134	\$37.40	\$25.34	1.476
Judicial Administration	-	\$654,980	0.000	-	\$14.25	0.000
Public Safety	\$378,066	\$2,316,515	0.163	\$90.53	\$50.40	1.796
Public Works	\$533,009	\$2,285,368	0.233	\$127.64	\$49.73	2.567
Health and Welfare	-	\$5,230,926	0.000	-	\$113.81	0.000
Education	-	\$36,626,911	0.000	-	\$796.93	0.000
Parks, Recreation, and Cultural	\$126,245	\$764,474	0.165	\$30.23	\$16.63	1.818
Community Development	-	\$570,605	0.000	-	\$12.42	0.000
Non-Departmental	-	-	-	-	-	-
All Categories	\$1,193,491	\$49,614,308	0.024	\$285.80	\$1,079.51	0.265

1
Non-departmental outlays subsume residual operating expenditures (e.g., costs associated with (a) annexation proceedings, (b) general revenue-sharing agreements at the local level, and (c) out-of-court settlements of tort claims.

Source: Staff, Commission on Local Government
09/16/92

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Total and Per Capita Operating Expenditures by Category, FY1991
Tazewell Town and Tazewell County Profiles
(Sub-Functional Breakdown)

Operating Category	Total Town Expenditures	Total County Expenditures	Town/County Total Expenditures Ratio	Per Capita Town Expenditures	Per Capita County Expenditures	Town/County Per Capita Expenditures Ratio
A. Gen. Government Administration						
Legislative	\$5,650	\$77,702	0.073	\$1.35	\$1.69	0.799
Gen. and Financial Administration	\$150,521	\$991,473	0.152	\$36.04	\$21.57	1.671
Board of Elections	-	\$95,354	0.000	-	\$2.07	0.000
3. Judicial Administration						
Courts	-	\$397,794	0.000	-	\$8.66	0.000
Commonwealth's Attorney	-	\$257,186	0.000	-	\$5.60	0.000
D. Public Safety						
Law Enforcement, Traffic Control	\$340,209	\$1,159,345	0.293	\$81.47	\$25.23	3.229
Fire and Rescue Services	\$37,857	\$348,711	0.109	\$9.07	\$7.59	1.195
Correction and Detention	-	\$648,657	0.000	-	\$14.11	0.000
Inspections	-	\$78,627	0.000	-	\$1.71	0.000
Other Protection	-	\$81,175	0.000	-	\$1.77	0.000
E. Public Works						
Maintenance of Streets, Bridges	\$402,453	\$1,381,198	0.291	\$96.37	\$30.05	3.207
Sanitation and Waste Removal	\$130,556	\$563,455	0.232	\$31.26	\$12.26	2.550
Maintenance of Buildings, Grounds	-	\$340,715	0.000	-	\$7.41	0.000
F. Health and Welfare						
Health	-	\$225,494	0.000	-	\$4.91	0.000
Mental Health, Mental Retardation	-	\$2,607,284	0.000	-	\$56.73	0.000
Other Welfare/Social Services	-	\$2,398,148	0.000	-	\$52.18	0.000
G. Education						
Instruction	-	\$27,876,020	0.000	-	\$606.53	0.000
Administration, Attendance, Health	-	\$841,227	0.000	-	\$18.30	0.000
Pupil Transportation Services	-	\$1,950,122	0.000	-	\$42.43	0.000
Operation and Maintenance Services	-	\$3,381,273	0.000	-	\$73.57	0.000
School Food, Other Operations	-	\$2,407,947	0.000	-	\$52.39	0.000
Community College Contributions	-	\$170,322	0.000	-	\$3.71	0.000
H. Parks, Recreation, and Cultural						
Parks and Recreation	\$126,245	\$48,100	2.625	\$30.23	\$1.05	28.790
Cultural Enrichment	-	\$50,000	0.000	-	\$1.09	0.000
Public Libraries	-	\$666,374	0.000	-	\$14.50	0.000
I. Community Development						
Planning and Community Development	-	\$456,579	0.000	-	\$9.93	0.000
Environmental Management	-	\$48,951	0.000	-	\$1.07	0.000
Cooperative Extension Program	-	\$65,075	0.000	-	\$1.42	0.000
J. Non-Departmental						
	-	-	-	-	-	-
All Categories	\$1,193,491	\$49,614,308	0.024	\$285.80	\$1,079.51	0.265

Non-departmental outlays subsume residual operating expenditures (e.g., costs associated with (a) annexation proceedings, (b) general revenue-sharing agreements at the local level, and (c) out-of-court settlements of tort claims.

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Total and Per Capita Operating Expenditures by Category, FY1991
Vienna Town and Fairfax County Profiles

Operating Category	Total	Total	Town/County	Per Capita	Per Capita	Town/County
	Town Expenditures	County Expenditures	Total Expenditures Ratio	Town Expenditures	County Expenditures	Per Capita Expenditures Ratio
General Government Administration	\$2,110,379	\$68,504,255	0.031	\$142.09	\$83.69	1.698
Judicial Administration	-	\$16,663,234	0.000	-	\$20.36	0.000
Public Safety	\$2,462,656	\$206,498,226	0.012	\$165.81	\$252.26	0.657
Public Works	\$2,958,840	\$128,959,030	0.023	\$199.22	\$157.54	1.265
Health and Welfare	\$70,517	\$194,490,118	0.000	\$4.75	\$237.59	0.020
Education	-	\$862,680,720	0.000	-	\$1,053.87	0.000
Parks, Recreation, and Cultural	\$1,022,460	\$61,849,288	0.017	\$68.84	\$75.56	0.911
Community Development	-	\$57,825,844	0.000	-	\$70.64	0.000
Non-Departmental	-	-	-	-	-	-
All Categories	\$8,624,852	\$1,597,470,715	0.005	\$580.72	\$1,951.50	0.298

1
Non-departmental outlays subsume residual operating expenditures (e.g., costs associated with (a) annexation proceedings, (b) general revenue-sharing agreements at the local level, and (c) out-of-court settlements of tort claims.

Source: Staff, Commission on Local Government
09/16/92

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Total and Per Capita Operating Expenditures by Category, FY1991
Vienna Town and Fairfax County Profiles
(Sub-Functional Breakdown)

Operating Category	Total Town Expenditures	Total County Expenditures	Town/County Total Expenditures Ratio	Per Capita Town Expenditures	Per Capita County Expenditures	Town/County Per Capita Expenditures Ratio
A. Gen. Government Administration						
Legislative	\$65,394	\$3,128,598	0.021	\$4.40	\$3.82	1.152
Gen. and Financial Administration	\$2,043,376	\$63,952,193	0.032	\$137.58	\$78.13	1.761
Board of Elections	\$1,609	\$1,423,464	0.001	\$0.11	\$1.74	0.063
B. Judicial Administration						
Courts	-	\$15,246,809	0.000	-	\$18.63	0.000
Commonwealth's Attorney	-	\$1,416,425	0.000	-	\$1.73	0.000
C. Public Safety						
Law Enforcement, Traffic Control	\$2,445,923	\$89,994,115	0.027	\$164.69	\$109.94	1.498
Fire and Rescue Services	\$16,733	\$75,878,196	0.000	\$1.13	\$92.69	0.012
Correction and Detention	-	\$27,538,807	0.000	-	\$33.64	0.000
Inspections	-	\$8,931,656	0.000	-	\$10.91	0.000
Other Protection	-	\$4,155,452	0.000	-	\$5.08	0.000
D. Public Works						
Maintenance of Streets, Bridges	\$772,494	\$16,013,807	0.048	\$52.01	\$19.56	2.659
Sanitation and Waste Removal	\$933,362	\$80,178,943	0.012	\$62.84	\$97.95	0.642
Maintenance of Buildings, Grounds	\$1,252,984	\$32,766,280	0.038	\$84.36	\$40.03	2.107
E. Health and Welfare						
Health	-	\$18,467,835	0.000	-	\$22.56	0.000
Mental Health, Mental Retardation	-	\$54,206,748	0.000	-	\$66.22	0.000
Other Welfare/Social Services	\$70,517	\$121,815,535	0.001	\$4.75	\$148.81	0.032
F. Education						
Instruction	-	\$625,510,318	0.000	-	\$764.14	0.000
Administration, Attendance, Health	-	\$58,873,166	0.000	-	\$71.92	0.000
Pupil Transportation Services	-	\$49,309,587	0.000	-	\$60.24	0.000
Operation and Maintenance Services	-	\$102,134,609	0.000	-	\$124.77	0.000
School Food, Other Operations	-	\$26,853,040	0.000	-	\$32.80	0.000
Community College Contributions	-	-	-	-	-	-
G. Parks, Recreation, and Cultural						
Parks and Recreation	\$1,022,460	\$38,239,912	0.027	\$68.84	\$46.71	1.474
Cultural Enrichment	-	\$610,802	0.000	-	\$0.75	0.000
Public Libraries	-	\$22,998,574	0.000	-	\$28.10	0.000
H. Community Development						
Planning and Community Development	-	\$52,230,931	0.000	-	\$63.81	0.000
Environmental Management	-	\$2,854,539	0.000	-	\$3.49	0.000
Cooperative Extension Program	-	\$2,740,374	0.000	-	\$3.35	0.000
I. Non-Departmental						
	-	-	-	-	-	-
All Categories	\$8,624,852	\$1,597,470,715	0.005	\$580.72	\$1,951.50	0.298

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Non-departmental outlays subsume residual operating expenditures (e.g., costs associated with (a) annexation proceedings, (b) general revenue-sharing agreements at the local level, and (c) out-of-court settlements of tort claims.

Source: Staff, Commission on Local Government
09/30/92

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Total and Per Capita Operating Expenditures by Category, FY1991
Vinton Town and Roanoke County Profiles

Operating Category	Total Town Expenditures	Total County Expenditures	Town/County Total Expenditures Ratio	Per Capita Town Expenditures	Per Capita County Expenditures	Town/County Per Capita Expenditures Ratio
General Government Administration	\$300,352	\$4,388,157	0.068	\$39.30	\$55.31	0.711
Judicial Administration	-	\$1,743,661	0.000	-	\$21.98	0.000
Public Safety	\$1,124,027	\$9,932,674	0.113	\$147.07	\$125.20	1.175
Public Works	\$1,110,333	\$7,190,284	0.154	\$145.27	\$90.64	1.603
Health and Welfare	-	\$4,819,630	0.000	-	\$60.75	0.000
Education	-	\$65,846,657	0.000	-	\$830.01	0.000
Parks, Recreation, and Cultural	\$319,093	\$2,641,718	0.121	\$41.75	\$33.30	1.254
Community Development	-	\$952,399	0.000	-	\$12.01	0.000
Non-Departmental	-	-	-	-	-	-
All Categories	\$2,855,805	\$97,515,180	0.029	\$373.39	\$1,229.20	0.304

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Non-departmental outlays subsume residual operating expenditures (e.g., costs associated with (a) annexation proceedings, (b) general revenue-sharing agreements at the local level, and (c) out-of-court settlements of tort claims.

Source: Staff, Commission on Local Government
09/16/92

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Total and Per Capita Operating Expenditures by Category, FY1991
Vinton Town and Roanoke County Profiles
(Sub-Functional Breakdown)

Operating Category	Total Town Expenditures	Total County Expenditures	Town/County Total Expenditures Ratio	Per Capita Town Expenditures	Per Capita County Expenditures	Town/County Per Capita Expenditures Ratio
A. Gen. Government Administration						
Legislative	\$60,390	\$196,865	0.307	\$7.90	\$2.48	3.185
Gen. and Financial Administration	\$239,962	\$4,027,813	0.060	\$31.40	\$50.77	0.618
Board of Elections	-	\$163,479	0.000	-	\$2.06	0.000
B. Judicial Administration						
Courts	-	\$1,396,229	0.000	-	\$17.60	0.000
Commonwealth's Attorney	-	\$347,432	0.000	-	\$4.38	0.000
C. Public Safety						
Law Enforcement, Traffic Control	\$944,578	\$4,122,510	0.229	\$123.59	\$51.97	2.378
Fire and Rescue Services	\$169,993	\$3,319,096	0.051	\$22.24	\$41.84	0.532
Correction and Detention	-	\$1,956,540	0.000	-	\$24.66	0.000
Inspections	-	\$336,758	0.000	-	\$4.24	0.000
Other Protection	\$9,456	\$197,770	0.048	\$1.24	\$2.49	0.498
D. Public Works						
Maintenance of Streets, Bridges	\$831,059	-	-	\$108.73	-	-
Sanitation and Waste Removal	\$209,715	\$3,875,750	0.054	\$27.44	\$48.85	0.562
Maintenance of Buildings, Grounds	\$69,559	\$3,314,534	0.021	\$9.10	\$41.78	0.218
E. Health and Welfare						
Health	-	\$425,367	0.000	-	\$5.36	0.000
Mental Health, Mental Retardation	-	\$1,423,483	0.000	-	\$17.94	0.000
Other Welfare/Social Services	-	\$2,970,780	0.000	-	\$37.45	0.000
F. Education						
Instruction	-	\$50,989,515	0.000	-	\$642.74	0.000
Administration, Attendance, Health	-	\$2,446,385	0.000	-	\$30.84	0.000
Pupil Transportation Services	-	\$3,248,867	0.000	-	\$40.95	0.000
Operation and Maintenance Services	-	\$6,531,001	0.000	-	\$82.32	0.000
School Food, Other Operations	-	\$2,630,889	0.000	-	\$33.16	0.000
Community College Contributions	-	-	-	-	-	-
G. Parks, Recreation, and Cultural						
Parks and Recreation	\$319,093	\$1,395,788	0.229	\$41.75	\$17.59	2.374
Cultural Enrichment	-	\$24,750	0.000	-	\$0.31	0.000
Public Libraries	-	\$1,221,180	0.000	-	\$15.39	0.000
H. Community Development						
Planning and Community Development	-	\$852,140	0.000	-	\$10.74	0.000
Environmental Management	-	-	-	-	-	-
Cooperative Extension Program	-	\$100,259	0.000	-	\$1.26	0.000
I. Non-Departmental						
	-	-	-	-	-	-
All Categories	\$2,853,805	\$97,515,180	0.029	\$373.39	\$1,229.20	0.304

Non-departmental outlays subsume residual operating expenditures (e.g., costs associated with (a) annexation proceedings, (b) general revenue-sharing agreements at the local level, and (c) out-of-court settlements of tort claims.

1
Total and Per Capita Operating Expenditures by Category, FY1991
Warrenton Town and Fauquier County Profiles

Operating Category	Total Town Expenditures	Total County Expenditures	Town/County Total Expenditures Ratio	Per Capita Town Expenditures	Per Capita County Expenditures	Town/County Per Capita Expenditures Ratio
General Government Administration	\$475,988	\$2,613,477	0.182	\$97.50	\$53.49	1.823
Judicial Administration	-	\$895,838	0.000	-	\$18.33	0.000
Public Safety	\$1,433,325	\$4,101,397	0.349	\$293.59	\$83.94	3.498
Public Works	\$1,940,406	\$1,786,397	1.086	\$397.46	\$36.56	10.871
Health and Welfare	\$8,344	\$5,848,447	0.001	\$1.71	\$119.70	0.014
Education	-	\$43,771,475	0.000	-	\$895.85	0.000
Parks, Recreation, and Cultural	\$91,132	\$1,603,272	0.057	\$18.67	\$32.81	0.569
Community Development	\$487,274	\$1,152,954	0.423	\$99.81	\$23.60	4.229
Non-Departmental	\$9,649	-	-	\$1.98	-	-
All Categories	\$4,446,118	\$61,773,257	0.072	\$910.72	\$1,264.29	0.720

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Non-departmental outlays subsume residual operating expenditures (e.g., costs associated with (a) annexation proceedings, (b) general revenue-sharing agreements at the local level, and (c) out-of-court settlements of tort claims.

Source: Staff, Commission on Local Government
09/16/92

1
 Total and Per Capita Operating Expenditures by Category, FY1991
 Warrenton Town and Fauquier County Profiles
 (Sub-Functional Breakdown)

Operating Category	Total Town Expenditures	Total County Expenditures	Town/County Total Expenditures Ratio	Per Capita Town Expenditures	Per Capita County Expenditures	Town/County Per Capita Expenditures Ratio
1. Gen. Government Administration						
Legislative	\$63,008	\$106,343	0.592	\$12.91	\$2.18	5.922
Gen. and Financial Administration	\$412,980	\$2,405,406	0.172	\$84.59	\$49.23	1.718
Board of Elections	-	\$101,728	0.000	-	\$2.08	0.000
2. Judicial Administration						
Courts	-	\$549,201	0.000	-	\$11.24	0.000
Commonwealth's Attorney	-	\$346,637	0.000	-	\$7.09	0.000
3. Public Safety						
Law Enforcement, Traffic Control	\$1,181,693	\$1,816,149	0.651	\$242.05	\$37.17	6.512
Fire and Rescue Services	\$52,167	\$980,840	0.053	\$10.69	\$20.07	0.533
Correction and Detention	-	\$906,386	0.000	-	\$18.55	0.000
Inspections	\$199,465	\$199,665	0.999	\$40.86	\$4.09	9.990
Other Protection	-	\$198,357	0.000	-	\$4.06	0.000
4. Public Works						
Maintenance of Streets, Bridges	\$1,301,660	-	-	\$266.62	-	-
Sanitation and Waste Removal	\$381,742	\$940,393	0.406	\$78.19	\$19.25	4.062
Maintenance of Buildings, Grounds	\$257,004	\$846,004	0.304	\$52.64	\$17.31	3.041
5. Health and Welfare						
Health	-	\$353,206	0.000	-	\$7.23	0.000
Mental Health, Mental Retardation	-	\$3,806,044	0.000	-	\$77.90	0.000
Other Welfare/Social Services	\$8,344	\$1,689,197	0.005	\$1.71	\$34.57	0.049
6. Education						
Instruction	-	\$32,495,616	0.000	-	\$665.08	0.000
Administration, Attendance, Health	-	\$1,793,411	0.000	-	\$36.71	0.000
Pupil Transportation Services	-	\$2,725,905	0.000	-	\$55.79	0.000
Operation and Maintenance Services	-	\$4,449,011	0.000	-	\$91.06	0.000
School Food, Other Operations	-	\$2,284,562	0.000	-	\$46.76	0.000
Community College Contributions	-	\$22,970	0.000	-	\$0.47	0.000
7. Parks, Recreation, and Cultural						
Parks and Recreation	\$84,132	\$779,477	0.108	\$17.23	\$15.95	1.080
Cultural Enrichment	\$7,000	-	-	\$1.43	-	-
Public Libraries	-	\$823,795	0.000	-	\$16.86	0.000
8. Community Development						
Planning and Community Development	\$487,274	\$946,714	0.515	\$99.81	\$19.38	5.150
Environmental Management	-	\$47,615	0.000	-	\$0.97	0.000
Cooperative Extension Program	-	\$158,625	0.000	-	\$3.25	0.000
9. Non-Departmental	\$9,649	-	-	\$1.98	-	-
All Categories	\$4,446,118	\$61,773,257	0.072	\$910.72	\$1,264.29	0.720

Non-departmental outlays subsume residual operating expenditures (e.g., costs associated with (a) annexation proceedings, (b) general revenue-sharing agreements at the local level, and (c) out-of-court settlements of tort claims.

Source: Staff, Commission on Local Government
 9/30/92

1

Total and Per Capita Operating Expenditures by Category, FY1991
West Point Town and King William County Profiles

Operating Category	Total	Total	Town/County	Per Capita	Per Capita	Town/County
	Town Expenditures	County Expenditures	Total Expenditures Ratio	Town Expenditures	County Expenditures	Per Capita Expenditures Ratio
General Government Administration	\$233,868	\$555,218	0.421	\$79.60	\$50.88	1.564
Judicial Administration	-	\$218,735	0.000	-	\$20.04	0.000
Public Safety	\$290,716	\$633,187	0.459	\$98.95	\$58.02	1.705
Public Works	\$476,582	\$572,233	0.833	\$162.21	\$52.44	3.093
Health and Welfare	-	\$840,079	0.000	-	\$76.98	0.000
Education	\$3,577,581	\$7,457,391	0.480	\$1,217.69	\$683.35	1.782
Parks, Recreation, and Cultural	\$66,645	\$178,364	0.374	\$22.68	\$16.34	1.388
Community Development	-	\$144,040	0.000	-	\$13.20	0.000
Non-Departmental	-	-	-	-	-	-
All Categories	\$4,645,392	\$10,599,247	0.438	\$1,581.14	\$971.25	1.628

1
Non-departmental outlays subsume residual operating expenditures (e.g., costs associated with (a) annexation proceedings, (b) general revenue-sharing agreements at the local level, and (c) out-of-court settlements of tort claims.

Source: Staff, Commission on Local Government
09/16/92

1
Total and Per Capita Operating Expenditures by Category, FY1991
West Point Town and King William County Profiles
(Sub-Functional Breakdown)

Operating Category	Total Town Expenditures	Total County Expenditures	Town/County Total Expenditures Ratio	Per Capita Town Expenditures	Per Capita County Expenditures	Town/County Per Capita Expenditures Ratio
A. Gen. Government Administration						
Legislative	\$25,731	\$43,121	0.597	\$8.76	\$3.95	2.218
Gen. and Financial Administration	\$208,137	\$458,770	0.454	\$70.84	\$42.04	1.685
Board of Elections	-	\$53,327	0.000	-	\$4.89	0.000
B. Judicial Administration						
Courts	-	\$169,717	0.000	-	\$15.55	0.000
Commonwealth's Attorney	-	\$49,018	0.000	-	\$4.49	0.000
C. Public Safety						
Law Enforcement, Traffic Control	\$182,280	\$319,303	0.571	\$62.04	\$29.26	2.120
Fire and Rescue Services	\$32,971	\$63,704	0.518	\$11.22	\$5.84	1.921
Correction and Detention	-	\$144,797	0.000	-	\$13.27	0.000
Inspections	-	\$75,228	0.000	-	\$6.89	0.000
Other Protection	\$75,465	\$30,155	2.503	\$25.69	\$2.76	9.308
D. Public Works						
Maintenance of Streets, Bridges	\$183,441	-	-	\$62.44	-	-
Sanitation and Waste Removal	\$270,932	\$393,813	0.688	\$92.22	\$36.09	2.555
Maintenance of Buildings, Grounds	\$22,209	\$178,420	0.124	\$7.56	\$16.35	0.462
E. Health and Welfare						
Health	-	\$81,075	0.000	-	\$7.43	0.000
Mental Health, Mental Retardation	-	\$327,231	0.000	-	\$29.99	0.000
Other Welfare/Social Services	-	\$431,773	0.000	-	\$39.57	0.000
F. Education						
Instruction	\$2,725,150	\$5,306,042	0.514	\$927.55	\$486.21	1.908
Administration, Attendance, Health	\$198,590	\$438,924	0.452	\$67.59	\$40.22	1.681
Pupil Transportation Services	\$83,510	\$550,327	0.152	\$28.42	\$50.43	0.564
Operation and Maintenance Services	\$429,788	\$730,438	0.588	\$146.29	\$66.93	2.186
School Food, Other Operations	\$140,543	\$427,694	0.329	\$47.84	\$39.19	1.221
Community College Contributions	-	\$3,966	0.000	-	\$0.36	0.000
G. Parks, Recreation, and Cultural						
Parks and Recreation	\$64,068	\$60,670	1.056	\$21.81	\$5.56	3.923
Cultural Enrichment	-	-	-	-	-	-
Public Libraries	\$2,577	\$117,694	0.022	\$0.83	\$10.78	0.082
H. Community Development						
Planning and Community Development	-	\$116,552	0.000	-	\$10.68	0.000
Environmental Management	-	\$5,125	0.000	-	\$0.47	0.000
Operative Extension Program	-	\$22,363	0.000	-	\$2.05	0.000
I. Non-Departmental						
Non-Departmental	-	-	-	-	-	-
II. Categories						
II. Categories	\$4,645,392	\$10,599,247	0.438	\$1,581.14	\$971.25	1.628

Non-departmental outlays subsume residual operating expenditures (e.g., costs associated with (a) annexation proceedings, (b) general revenue-sharing agreements at the local level, and (c) out-of-court settlements of tort claims.

Total and Per Capita Operating Expenditures by Category, FY1991
Wise Town and Wise County Profiles

Operating Category	Total Town Expenditures	Total County Expenditures	Town/County Total Expenditures Ratio	Per Capita Town Expenditures	Per Capita County Expenditures	Town/County Per Capita Expenditures Ratio
General Government Administration	\$204,939	\$1,443,771	0.142	\$64.18	\$36.48	1.759
Judicial Administration	-	\$586,622	0.000	-	\$14.82	0.000
Public Safety	\$581,767	\$1,944,544	0.299	\$182.20	\$49.14	3.708
Public Works	\$605,283	\$4,540,101	0.133	\$189.57	\$114.73	1.652
Health and Welfare	\$15,190	\$4,877,632	0.003	\$4.76	\$123.26	0.039
Education	-	\$38,247,433	0.000	-	\$966.50	0.000
Parks, Recreation, and Cultural	\$59,180	\$891,050	0.066	\$18.53	\$22.52	0.823
Community Development	\$13,221	\$1,820,165	0.007	\$4.14	\$46.00	0.090
Non-Departmental	-	-	-	-	-	-
All Categories	\$1,479,580	\$54,351,318	0.027	\$463.38	\$1,373.44	0.337

1

Non-departmental outlays subsume residual operating expenditures (e.g., costs associated with (a) annexation proceedings, (b) general revenue-sharing agreements at the local level, and (c) out-of-court settlements of tort claims.

Source: Staff, Commission on Local Government
09/16/92

1
Total and Per Capita Operating Expenditures by Category, FY1991
Wise Town and Wise County Profiles
(Sub-Functional Breakdown)

Operating Category	Total Town Expenditures	Total County Expenditures	Town/County Total Expenditures Ratio	Per Capita Town Expenditures	Per Capita County Expenditures	Town/County Per Capita Expenditures Ratio
A. Gen. Government Administration						
Legislative	\$31,778	\$209,905	0.151	\$9.95	\$5.30	1.877
Gen. and Financial Administration	\$173,161	\$1,139,792	0.152	\$54.23	\$28.80	1.883
Board of Elections	-	\$94,074	0.000	-	\$2.38	0.000
B. Judicial Administration						
Courts	-	\$337,877	0.000	-	\$8.54	0.000
Commonwealth's Attorney	-	\$248,745	0.000	-	\$6.29	0.000
C. Public Safety						
Law Enforcement, Traffic Control	\$444,746	\$1,013,297	0.439	\$139.29	\$25.61	5.439
Fire and Rescue Services	\$132,473	\$158,743	0.835	\$41.49	\$4.01	10.347
Correction and Detention	\$4,548	\$536,805	0.008	\$1.42	\$13.56	0.105
Inspections	-	\$69,690	0.000	-	\$1.76	0.000
Other Protection	-	\$166,009	0.000	-	\$4.20	0.000
D. Public Works						
Maintenance of Streets, Bridges	\$418,756	\$2,217,169	0.189	\$131.15	\$56.03	2.341
Sanitation and Waste Removal	\$140,708	\$1,842,596	0.076	\$44.07	\$46.56	0.947
Maintenance of Buildings, Grounds	\$45,819	\$480,336	0.095	\$14.35	\$12.14	1.182
E. Health and Welfare						
Health	-	\$317,144	0.000	-	\$8.01	0.000
Mental Health, Mental Retardation	-	\$1,213,063	0.000	-	\$30.65	0.000
Other Welfare/Social Services	\$15,190	\$3,347,425	0.005	\$4.76	\$84.59	0.056
F. Education						
Instruction	-	\$29,295,952	0.000	-	\$740.30	0.000
Administration, Attendance, Health	-	\$778,695	0.000	-	\$19.68	0.000
Pupil Transportation Services	-	\$1,863,254	0.000	-	\$47.08	0.000
Operation and Maintenance Services	-	\$3,450,800	0.000	-	\$87.20	0.000
School Food, Other Operations	-	\$2,822,567	0.000	-	\$71.33	0.000
Community College Contributions	-	\$36,165	0.000	-	\$0.91	0.000
G. Parks, Recreation, and Cultural						
Parks and Recreation	\$52,527	\$32,283	1.627	\$16.45	\$0.82	20.061
Cultural Enrichment	-	\$4,250	0.000	-	\$0.11	0.000
Public Libraries	\$6,653	\$854,517	0.008	\$2.08	\$21.59	0.096
H. Community Development						
Planning and Community Development	\$13,221	\$1,760,910	0.008	\$4.14	\$44.50	0.093
Environmental Management	-	\$300	0.000	-	\$0.01	0.000
Cooperative Extension Program	-	\$58,895	0.000	-	\$1.49	0.000
I. Non-Departmental						
All Categories	\$1,479,580	\$4,351,318	0.027	\$463.38	\$1,373.44	0.337

1
Non-departmental outlays subsume residual operating expenditures (e.g., costs associated with (a) annexation proceedings, (b) general revenue-sharing agreements at the local level, and (c) out-of-court settlements of tort claims.

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Total and Per Capita Operating Expenditures by Category, FY1991
Wytheville Town and Wythe County Profiles

Operating Category	Total Town Expenditures	Total County Expenditures	Town/County Total Expenditures Ratio	Per Capita Town Expenditures	Per Capita County Expenditures	Town/County Per Capita Expenditures Ratio
General Government Administration	\$592,233	\$730,213	0.811	\$73.70	\$28.67	2.571
Judicial Administration	-	\$353,123	0.000	-	\$13.86	0.000
Public Safety	\$1,137,169	\$1,738,065	0.654	\$141.51	\$68.24	2.074
Public Works	\$1,680,218	\$880,071	1.909	\$209.09	\$34.55	6.052
Health and Welfare	\$4,614	\$3,558,353	0.001	\$0.57	\$139.70	0.004
Education	-	\$18,444,386	0.000	-	\$724.13	0.000
Parks, Recreation, and Cultural	\$288,744	\$278,515	1.037	\$35.93	\$10.93	3.287
Community Development	-	\$310,621	0.000	-	\$12.20	0.000
Non-Departmental	-	-	-	-	-	-
All Categories	\$3,702,978	\$26,293,347	0.141	\$460.80	\$1,032.29	0.446

1
Non-departmental outlays subsume residual operating expenditures (e.g., costs associated with (a) annexation proceedings, (b) general revenue-sharing agreements at the local level, and (c) out-of-court settlements of tort claims.

Source: Staff, Commission on Local Government
09/16/92

1
Total and Per Capita Operating Expenditures by Category, FY1991
Wytheville Town and Wythe County Profiles
(Sub-Functional Breakdown)

Operating Category	Total Town Expenditures	Total County Expenditures	Town/County Total Expenditures Ratio	Per Capita Town Expenditures	Per Capita County Expenditures	Town/County Per Capita Expenditures Ratio
I. Gen. Government Administration						
Legislative	\$132,650	\$82,234	1.613	\$16.51	\$3.23	5.111
Gen. and Financial Administration	\$459,583	\$591,979	0.776	\$57.19	\$23.24	2.461
Board of Elections	-	\$56,000	0.000	-	\$2.20	0.000
II. Judicial Administration						
Courts	-	\$244,519	0.000	-	\$9.60	0.000
Commonwealth's Attorney	-	\$108,604	0.000	-	\$4.26	0.000
III. Public Safety						
Law Enforcement, Traffic Control	\$930,561	\$875,353	1.063	\$115.80	\$34.37	3.369
Fire and Rescue Services	\$157,999	\$151,295	1.044	\$19.66	\$5.94	3.310
Correction and Detention	-	\$571,431	0.000	-	\$22.43	0.000
Inspections	\$37,864	\$59,754	0.634	\$4.71	\$2.35	2.004
Other Protection	\$10,745	\$80,232	0.134	\$1.34	\$3.15	0.425
IV. Public Works						
Maintenance of Streets, Bridges	\$926,428	-	-	\$115.28	-	-
Sanitation and Waste Removal	\$463,825	\$615,224	0.754	\$57.72	\$24.15	2.390
Maintenance of Buildings, Grounds	\$289,965	\$264,847	1.095	\$36.08	\$10.40	3.469
V. Health and Welfare						
Health	-	\$181,312	0.000	-	\$7.12	0.000
Mental Health, Mental Retardation	-	\$1,970,116	0.000	-	\$77.35	0.000
Other Welfare/Social Services	\$4,614	\$1,406,925	0.003	\$0.57	\$55.24	0.010
VI. Education						
Instruction	-	\$14,598,253	0.000	-	\$573.13	0.000
Administration, Attendance, Health	-	\$342,077	0.000	-	\$13.43	0.000
Pupil Transportation Services	-	\$1,050,591	0.000	-	\$41.25	0.000
Operation and Maintenance Services	-	\$1,542,017	0.000	-	\$60.54	0.000
School Food, Other Operations	-	\$885,503	0.000	-	\$34.77	0.000
Community College Contributions	-	\$25,945	0.000	-	\$1.02	0.000
VII. Parks, Recreation, and Cultural						
Parks and Recreation	\$282,376	\$39,495	7.150	\$35.14	\$1.55	22.671
Cultural Enrichment	\$6,368	\$5,000	1.274	\$0.79	\$0.20	3.950
Public Libraries	-	\$234,020	0.000	-	\$9.19	0.000
VIII. Community Development						
Planning and Community Development	-	\$264,067	0.000	-	\$10.37	0.000
Environmental Management	-	\$14,793	0.000	-	\$0.58	0.000
Cooperative Extension Program	-	\$31,761	0.000	-	\$1.25	0.000
IX. Non-Departmental						
	-	-	-	-	-	-
All Categories	\$3,702,978	\$26,293,347	0.141	\$460.80	\$1,032.29	0.446

Non-departmental outlays subsume residual operating expenditures (e.g., costs associated with (a) annexation proceedings, (b) general revenue-sharing agreements at the local level, and (c) out-of-court settlements of tort claims.

Source: Staff, Commission on Local Government
9/30/92

ATTACHMENT G

**OPERATING EXPENDITURES BY FUNCTION
(Excluding Outlays Supported by
Federal and State Categorical Aid)**

LARGEST TOWNS AND THEIR COUNTIES

FY 1991

1
Modified Total and Per Capita Operating Expenditures by Category, FY
Abingdon Town and Washington County Profiles
(Excluding Outlays Supported by Federal and State Categorical Aid)

Operating Category	Total Town Expenditures	Total County Expenditures	Town/County Total Expenditures Ratio	Per Capita Town Expenditures	Per Capita County Expenditures	Town/County Per Capita Expenditures Ratio
General Government Administration	\$273,074	\$860,278	0.317	\$38.99	\$14.75	2.079
Judicial Administration	-	\$117,703	0.000	-	\$11.77	0.000
Public Safety	\$672,173	\$935,267	0.719	\$95.98	\$131.38	4.710
Public Works	\$744,861	\$952,176	0.782	\$106.36	\$137.75	5.126
Health and Welfare	\$6,884	\$1,299,613	0.005	\$0.98	\$161.32	0.035
Education	-	\$10,876,623	0.000	-	\$137.05	0.000
Parks, Recreation, and Cultural	\$269,674	\$527,279	0.511	\$38.51	\$111.69	3.352
Community Development	\$217,186	\$308,037	0.705	\$31.01	\$66.71	4.621
Non-Departmental	-	-	-	-	-	-
All Categories	\$2,183,852	\$15,876,976	0.138	\$311.85	\$346.00	0.901

1
 Non-departmental outlays subsume residual operating expenditures (e.g., costs associated with (a) annexation proceedings, (b) general revenue-sharing agreements at the local level, and (c) out-of-court settlements of tort claims.

Source: Staff, Commission on Local Government
 09/21/92

1

Modified Total and Per Capita Operating Expenditures by Category, FY1991
 Altavista Town and Campbell County Profiles 2
 (Excluding Outlays Supported by Federal and State Categorical Aid)

Operating Category	Total Town Expenditures	Total County Expenditures	Town/County Total Expenditures Ratio	Per Capita Town Expenditures	Per Capita County Expenditures	Town/County Per Capita Expenditures Ratio
General Government Administration	\$416,645	\$1,285,935	0.324	\$113.03	\$27.03	4.182
Judicial Administration	-	\$86,775	0.000	-	\$1.82	0.000
Public Safety	\$461,814	\$1,015,323	0.455	\$125.29	\$21.34	5.871
Public Works	\$668,064	\$1,634,325	0.409	\$181.24	\$34.35	5.276
Health and Welfare	-	\$1,045,967	0.000	-	\$21.99	0.000
Education	-	\$9,457,071	0.000	-	\$198.79	0.000
Parks, Recreation, and Cultural	\$176,603	\$796,530	0.222	\$47.91	\$16.74	2.862
Community Development	-\$87,907	\$192,095	N.A.	N.A.	\$4.04	N.A.
Non-Departmental	-	-	-	-	-	-
All Categories	N.A.	\$15,514,021	N.A.	N.A.	\$326.12	N.A.

Non-departmental outlays subsume residual operating expenditures (e.g., costs associated with (a) annexation proceedings, (b) general revenue-sharing agreements at the local level, and (c) out-of-court settlements of tort claims.

In this exhibit the symbol "N.A." denotes that a particular statistic cannot be ascertained.

Source: Staff, Commission on Local Government
 0/19/92

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Modified Total and Per Capita Operating Expenditures by Category, FY1991
Ashland Town and Manover County Profiles
(Excluding Outlays Supported by Federal and State Categorical Aid)

Operating Category	Total Town Expenditures	Total County Expenditures	Town/County Total Expenditures Ratio	Per Capita Town Expenditures	Per Capita County Expenditures	Town/County Per Capita Expenditures Ratio
General Government Administration	\$324,660	\$3,138,740	0.103	\$55.36	\$49.58	1.117
Judicial Administration	-	\$323,086	0.000	-	\$5.10	0.000
Public Safety	\$754,433	\$4,406,768	0.171	\$128.66	\$69.61	1.848
Public Works	\$794,075	\$2,308,778	0.344	\$135.42	\$36.47	3.713
Health and Welfare	\$883	\$2,351,025	0.000	\$0.15	\$37.14	0.004
Education	-	\$24,630,459	0.000	-	\$389.07	0.000
Parks, Recreation, and Cultural	\$9,798	\$1,134,801	0.009	\$1.67	\$17.93	0.093
Community Development	\$38,981	\$1,468,864	0.027	\$6.65	\$23.20	0.287
Non-Departmental	-	-	-	-	-	-
All Categories	\$1,922,830	\$39,762,521	0.048	\$327.90	\$628.10	0.522

1
Non-departmental outlays subsume residual operating expenditures (e.g., costs associated with (a) annexation proceedings, (b) general revenue-sharing agreements at the local level, and (c) out-of-court settlements of tort claims.

Source: Staff, Commission on Local Government
09/21/92

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Modified Total and Per Capita Operating Expenditures by Category, FY1991
 Big Stone Gap Town and Wise County Profiles
 (Excluding Outlays Supported by Federal and State Categorical Aid)

Operating Category	Total	Total	Town/County	Per Capita	Per Capita	Town/County
	Town Expenditures	County Expenditures	Total Expenditures Ratio	Town Expenditures	County Expenditures	Per Capita Expenditures Ratio
General Government Administration	\$349,597	\$1,113,531	0.314	\$73.63	\$28.14	2.617
Judicial Administration	-	\$276,467	0.000	-	\$6.99	0.000
Public Safety	\$606,908	\$581,114	1.044	\$127.82	\$14.68	8.707
Public Works	\$469,989	\$4,534,618	0.104	\$98.99	\$114.59	0.864
Health and Welfare	\$24,853	\$1,223,222	0.020	\$5.23	\$30.91	0.169
Education	-	\$10,186,481	0.000	-	\$257.41	0.000
Parks, Recreation, and Cultural	\$227,871	\$661,288	0.345	\$47.99	\$16.71	2.872
Community Development	\$103,176	\$1,099,047	0.094	\$21.73	\$27.77	0.782
Non-Departmental	-	-	-	-	-	-
All Categories	\$1,782,394	\$19,675,768	0.091	\$375.40	\$497.20	0.755

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Non-departmental outlays subsume residual operating expenditures (e.g., costs associated with (a) annexation proceedings, (b) general revenue-sharing agreements at the local level, and (c) out-of-court settlements of tort claims.

Source: Staff, Commission on Local Government
 09/21/92

1
 Modified Total and Per Capita Operating Expenditures by Category, FY1991
 Blacksburg Town and Montgomery County Profiles
 (Excluding Outlays Supported by Federal and State Categorical Aid)

Operating Category	Total Town Expenditures	Total County Expenditures	Town/County Total Expenditures Ratio	Per Capita Town Expenditures	Per Capita County Expenditures	Town/County Per Capita Expenditures Ratio
General Government Administration	\$988,525	\$2,110,052	0.468	\$28.58	\$28.55	1.001
Judicial Administration	\$5,308	\$154,013	0.034	\$0.15	\$2.08	0.072
Public Safety	\$2,802,427	\$876,779	3.196	\$81.02	\$11.86	6.831
Public Works	\$1,722,182	\$1,604,263	1.074	\$49.79	\$21.70	2.294
Health and Welfare	\$2,650	\$1,648,630	0.002	\$0.08	\$22.31	0.004
Education	-	\$18,094,114	0.000	-	\$244.80	0.000
Parks, Recreation, and Cultural	\$540,929	\$979,082	0.552	\$15.64	\$13.25	1.180
Community Development	\$294,277	\$680,486	0.432	\$8.51	\$9.21	0.924
Non-Departmental	-	-	-	-	-	-
All Categories	\$6,356,298	\$26,147,419	0.243	\$183.76	\$353.76	0.519

1
 Non-departmental outlays subsume residual operating expenditures (e.g., costs associated with (a) annexation proceedings, (b) general revenue-sharing agreements at the local level, and (c) out-of-court settlements of tort claims.

Source: Staff, Commission on Local Government
 09/21/92

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Modified Total and Per Capita Operating Expenditures by Category, FY1991
 Blackstone Town and Nottoway County Profiles
 (Excluding Outlays Supported by Federal and State Categorical Aid)

Operating Category	Total Town Expenditures	Total County Expenditures	Town/County Total Expenditures Ratio	Per Capita Town Expenditures	Per Capita County Expenditures	Town/County Per Capita Expenditures Ratio
General Government Administration	\$383,883	\$323,218	1.188	\$109.77	\$21.56	5.091
Judicial Administration	-	\$36,478	0.000	-	\$2.43	0.000
Public Safety	\$527,257	\$131,535	4.008	\$150.77	\$8.77	17.192
Public Works	\$310,707	\$384,437	0.808	\$88.85	\$25.64	3.465
Health and Welfare	-	\$266,579	0.000	-	\$17.78	0.000
Education	-	\$2,453,869	0.000	-	\$163.67	0.000
Parks, Recreation, and Cultural	\$40,111	\$43,485	0.922	\$11.47	\$2.90	3.955
Community Development	\$1,450	\$104,857	0.014	\$0.41	\$6.99	0.059
Non-Departmental	-	-	-	-	-	-
All Categories	\$1,263,408	\$3,744,458	0.337	\$361.28	\$249.75	1.447

1
 Non-departmental outlays subsume residual operating expenditures (e.g., costs associated with (a) annexation proceedings, (b) general revenue-sharing agreements at the local level, and (c) out-of-court settlements of tort claims.

Source: Staff, Commission on Local Government
 09/21/92

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Modified Total and Per Capita Operating Expenditures by Category, FY1991
 Bluefield Town and Tazewell County Profiles
 (Excluding Outlays Supported by Federal and State Categorical Aid)

Operating Category	Total Town Expenditures	Total County Expenditures	Town/County Total Expenditures Ratio	Per Capita Town Expenditures	Per Capita County Expenditures	Town/County Per Capita Expenditures Ratio
General Government Administration	\$295,218	\$906,986	0.325	\$55.05	\$19.73	2.790
Judicial Administration	-	\$247,159	0.000	-	\$5.38	0.000
Public Safety	\$484,477	\$852,641	0.568	\$90.34	\$18.55	4.870
Public Works	\$418,385	\$2,285,368	0.183	\$78.01	\$49.73	1.569
Health and Welfare	\$2,995	\$1,843,049	0.002	\$0.56	\$40.10	0.014
Education	-	\$9,467,138	0.000	-	\$205.99	0.000
Parks, Recreation, and Cultural	\$76,453	\$493,687	0.155	\$14.26	\$10.74	1.328
Community Development	\$11,723	\$360,177	0.033	\$2.19	\$7.84	0.279
Non-Departmental	-	-	-	-	-	-
All Categories	\$1,289,251	\$16,456,205	0.078	\$240.40	\$358.05	0.671

1

Non-departmental outlays subsume residual operating expenditures (e.g., costs associated with (a) annexation proceedings, (b) general revenue-sharing agreements at the local level, and (c) out-of-court settlements of tort claims.

Source: Staff, Commission on Local Government
 09/21/92

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Modified Total and Per Capita Operating Expenditures by Category, FY1991
Christiansburg Town and Montgomery County Profiles
(Excluding Outlays Supported by Federal and State Categorical Aid)

Operating Category	Total Town Expenditures	Total County Expenditures	Town/County Total Expenditures Ratio	Per Capita Town Expenditures	Per Capita County Expenditures	Town/County Per Capita Expenditures Ratio
General Government Administration	\$487,136	\$2,110,052	0.231	\$32.47	\$28.55	1.137
Judicial Administration	-	\$154,013	0.000	-	\$2.08	0.000
Public Safety	\$1,472,660	\$876,779	1.680	\$98.15	\$11.86	8.276
Public Works	\$906,907	\$1,604,263	0.565	\$60.44	\$21.70	2.785
Health and Welfare	\$1,648	\$1,648,630	0.001	\$0.11	\$22.31	0.005
Education	-	\$18,094,114	0.000	-	\$244.80	0.000
Parks, Recreation, and Cultural	\$362,567	\$979,082	0.370	\$24.16	\$13.25	1.823
Community Development	\$99,929	\$680,486	0.147	\$6.66	\$9.21	0.723
Non-Departmental	-	-	-	-	-	-
All Categories	\$3,330,847	\$26,147,419	0.127	\$222.00	\$353.76	0.628

1

Non-departmental outlays subsume residual operating expenditures (e.g., costs associated with (a) annexation proceedings, (b) general revenue-sharing agreements at the local level, and (c) out-of-court settlements of tort claims.

Source: Staff, Commission on Local Government
09/21/92

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Modified Total and Per Capita Operating Expenditures by Category, FY1991
 Colonial Beach Town and Westmoreland County Profiles
 (Excluding Outlays Supported by Federal and State Categorical Aid)

Operating Category	Total Town Expenditures	Total County Expenditures	Town/County Total Expenditures Ratio	Per Capita Town Expenditures	Per Capita County Expenditures	Town/County Per Capita Expenditures Ratio
General Government Administration	\$275,676	\$653,198	0.422	\$88.02	\$42.20	2.086
Judicial Administration	-	\$180,838	0.000	-	\$11.68	0.000
Public Safety	\$438,483	\$556,813	0.787	\$140.00	\$35.97	3.892
Public Works	\$229,084	\$652,299	0.351	\$73.14	\$42.14	1.736
Health and Welfare	\$2,600	\$466,507	0.006	\$0.83	\$30.14	0.028
Education	\$952,998	\$3,534,856	0.270	\$304.28	\$228.35	1.333
Parks, Recreation, and Cultural	\$70,376	\$252,020	0.279	\$22.47	\$16.28	1.380
Community Development	\$514	\$133,629	0.004	\$0.16	\$8.63	0.019
Non-Departmental	-	\$386,867	0.000	-	\$24.99	0.000
All Categories	\$1,969,731	\$6,817,027	0.289	\$628.91	\$440.38	1.428

1
 Non-departmental outlays subsume residual operating expenditures (e.g., costs associated with (a) annexation proceedings, (b) general revenue-sharing agreements at the local level, and (c) out-of-court settlements of tort claims.

Source: Staff, Commission on Local Government
 09/21/92

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Modified Total and Per Capita Operating Expenditures by Category, FY1991
Culpeper Town and Culpeper County Profiles
(Excluding Outlays Supported by Federal and State Categorical Aid)

Operating Category	Total Town Expenditures	Total County Expenditures	Town/County Total Expenditures Ratio	Per Capita Town Expenditures	Per Capita County Expenditures	Town/County Per Capita Expenditures Ratio
General Government Administration	\$780,286	\$670,439	1.164	\$90.93	\$24.12	3.770
Judicial Administration	-	\$135,218	0.000	-	\$4.87	0.000
Public Safety	\$1,206,170	\$1,093,755	1.103	\$140.56	\$39.36	3.571
Public Works	\$3,299,094	\$503,844	6.548	\$384.46	\$18.13	21.206
Health and Welfare	-	\$973,069	0.000	-	\$35.01	0.000
Education	-	\$10,641,518	0.000	-	\$382.91	0.000
Parks, Recreation, and Cultural	\$232,298	\$86,170	2.696	\$27.07	\$3.10	8.732
Community Development	\$248,276	\$732,628	0.339	\$28.93	\$26.36	1.097
Non-Departmental	-	-	-	-	-	-
All Categories	\$5,766,124	\$14,836,641	0.389	\$671.96	\$533.86	1.259

1
Non-departmental outlays subsume residual operating expenditures (e.g., costs associated with (a) annexation proceedings, (b) general revenue-sharing agreements at the local level, and (c) out-of-court settlements of tort claims.

Source: Staff, Commission on Local Government
09/21/92

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Modified Total and Per Capita Operating Expenditures by Category, FY1991
 Farmville Town and Cumberland/Prince Edward County Profiles
 (Excluding Outlays Supported by Federal and State Categorical Aid)

Operating Category	Total Town Expenditures	Total County Expenditures	Town/County Total Expenditures Ratio	Per Capita Town Expenditures	Per Capita County Expenditures	Town/County Per Capita Expenditures Ratio
General Government Administration	\$411,845	\$824,826	0.499	\$68.12	\$32.80	2.077
Judicial Administration	-	\$109,561	0.000	-	\$4.36	0.000
Public Safety	\$1,168,698	\$619,027	1.888	\$193.30	\$24.62	7.851
Public Works	\$840,932	\$1,521,972	0.553	\$139.09	\$60.53	2.298
Health and Welfare	-	\$848,157	0.000	-	\$33.73	0.000
Education	-	\$4,181,285	0.000	-	\$166.29	0.000
Parks, Recreation, and Cultural	\$31,952	\$101,763	0.314	\$5.28	\$4.05	1.304
Community Development	\$54,631	\$242,957	0.225	\$9.04	\$9.66	0.936
Non-Departmental	-	-	-	-	-	-
All Categories	\$2,508,058	\$8,449,548	0.297	\$414.83	\$336.03	1.235

1
 Non-departmental outlays subsume residual operating expenditures (e.g., costs associated with (a) annexation proceedings, (b) general revenue-sharing agreements at the local level, and (c) out-of-court settlements of tort claims.

Source: Staff, Commission on Local Government
 09/21/92

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Modified Total and Per Capita Operating Expenditures by Category, FY1991
 Front Royal Town and Warren County Profiles
 (Excluding Outlays Supported by Federal and State Categorical Aid)

Operating Category	Total Town Expenditures	Total County Expenditures	Town/County Total Expenditures Ratio	Per Capita Town Expenditures	Per Capita County Expenditures	Town/County Per Capita Expenditures Ratio
General Government Administration	\$859,260	\$698,082	1.231	\$72.33	\$26.70	2.709
Judicial Administration	-	\$190,856	0.000	-	\$7.30	0.000
Public Safety	\$1,723,749	\$920,570	1.872	\$145.10	\$35.21	4.121
Public Works	\$938,128	\$765,681	1.225	\$78.97	\$29.29	2.696
Health and Welfare	\$5,049	\$737,274	0.007	\$0.43	\$28.20	0.015
Education	-	\$6,864,602	0.000	-	\$262.59	0.000
Parks, Recreation, and Cultural	\$425,395	\$203,006	2.095	\$35.81	\$7.77	4.609
Community Development	\$282,605	\$233,783	1.209	\$23.79	\$8.94	2.661
Non-Departmental	-	-	-	-	-	-
All Categories	\$4,234,186	\$10,613,854	0.399	\$356.41	\$406.01	0.878

1
 Non-departmental outlays subsume residual operating expenditures (e.g., costs associated with (a) annexation proceedings, (b) general revenue-sharing agreements at the local level, and (c) out-of-court settlements of tort claims.

Source: Staff, Commission on Local Government
 09/21/92

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Modified Total and Per Capita Operating Expenditures by Category, FY1991
Herndon Town and Fairfax County Profiles
(Excluding Outlays Supported by Federal and State Categorical Aid)

Operating Category	Total	Total	Town/County	Per Capita	Per Capita	Town/County
	Town Expenditures	County Expenditures	Total Expenditures Ratio	Town Expenditures	County Expenditures	Per Capita Expenditures Ratio
General Government Administration	\$1,708,137	\$65,771,474	0.026	\$105.84	\$80.35	1.317
Judicial Administration	-	\$13,658,529	0.000	-	\$16.69	0.000
Public Safety	\$2,735,242	\$197,551,850	0.014	\$169.48	\$241.33	0.702
Public Works	\$2,031,815	\$128,922,993	0.016	\$125.89	\$157.50	0.799
Health and Welfare	\$22,300	\$152,236,292	0.000	\$1.38	\$185.98	0.007
Education	-	\$660,192,841	0.000	-	\$806.51	0.000
Parks, Recreation, and Cultural	\$2,395,469	\$61,313,182	0.039	\$148.43	\$74.90	1.982
Community Development	\$599,942	\$57,479,543	0.010	\$37.17	\$70.22	0.529
Non-Departmental	-	-	-	-	-	-
All Categories	\$9,492,905	\$1,337,126,704	0.007	\$588.20	\$1,633.46	0.360

1
Non-departmental outlays subsume residual operating expenditures (e.g., costs associated with (a) annexation proceedings, (b) general revenue-sharing agreements at the local level, and (c) out-of-court settlements of tort claims.

Source: Staff, Commission on Local Government
09/21/92

1

Modified Total and Per Capita Operating Expenditures by Category, FY1991
 Leesburg Town and Loudoun County Profiles
 (Excluding Outlays Supported by Federal and State Categorical Aid)

Operating Category	Total Town Expenditures	Total County Expenditures	Town/County Total Expenditures Ratio	Per Capita Town Expenditures	Per Capita County Expenditures	Town/County Per Capita Expenditures Ratio
General Government Administration	\$1,345,553	\$15,464,501	0.087	\$83.05	\$179.55	0.463
Judicial Administration	-	\$1,269,513	0.000	-	\$14.74	0.000
Public Safety	\$1,783,479	\$13,363,327	0.133	\$110.08	\$155.15	0.710
Public Works	\$2,726,293	\$6,456,638	0.422	\$168.27	\$74.96	2.245
Health and Welfare	\$18,967	\$12,460,694	0.002	\$1.17	\$144.67	0.008
Education	-	\$66,547,660	0.000	-	\$772.65	0.000
Parks, Recreation, and Cultural	\$870,687	\$6,805,434	0.128	\$53.74	\$79.01	0.680
Community Development	\$707,843	\$9,917,181	0.071	\$43.69	\$115.14	0.379
Non-Departmental	-	-	-	-	-	-
All Categories	\$7,452,822	\$132,284,948	0.056	\$459.99	\$1,535.89	0.299

1
 Non-departmental outlays subsume residual operating expenditures (e.g., costs associated with (a) annexation proceedings, (b) general revenue-sharing agreements at the local level, and (c) out-of-court settlements of tort claims.

Source: Staff, Commission on Local Government
 09/21/92

1

Modified Total and Per Capita Operating Expenditures by Category, FY1991
Luray Town and Page County Profiles
(Excluding Outlays Supported by Federal and State Categorical Aid)

Operating Category	Total	Total	Town/County	Per Capita	Per Capita	Town/County
	Town Expenditures	County Expenditures	Total Expenditures Ratio	Town Expenditures	County Expenditures	Per Capita Expenditures Ratio
General Government Administration	\$337,274	\$468,893	0.719	\$73.53	\$21.62	3.401
Judicial Administration	-	\$166,630	0.000	-	\$7.68	0.000
Public Safety	\$380,531	\$172,332	2.208	\$82.96	\$7.95	10.435
Public Works	\$259,107	\$488,364	0.531	\$56.49	\$22.52	2.508
Health and Welfare	-	\$538,164	0.000	-	\$24.81	0.000
Education	-	\$4,570,414	0.000	-	\$210.72	0.000
Parks, Recreation, and Cultural	\$68,212	\$106,451	0.641	\$14.87	\$4.91	3.029
Community Development	\$5,614	\$214,239	0.026	\$1.22	\$9.88	0.123
Non-Departmental	-	-	-	-	-	-
All Categories	\$1,050,738	\$6,725,487	0.156	\$229.07	\$310.07	0.739

1
Non-departmental outlays subsume residual operating expenditures (e.g., costs associated with (a) annexation proceedings, (b) general revenue-sharing agreements at the local level, and (c) out-of-court settlements of tort claims.

Source: Staff, Commission on Local Government
09/21/92

1

Modified Total and Per Capita Operating Expenditures by Category, FY1991
 Marion Town and Smyth County Profiles
 (Excluding Outlays Supported by Federal and State Categorical Aid)

Operating Category	Total Town Expenditures	Total County Expenditures	Town/County Total Expenditures Ratio	Per Capita Town Expenditures	Per Capita County Expenditures	Town/County Per Capita Expenditures Ratio
General Government Administration	\$571,394	\$879,771	0.649	\$86.18	\$27.18	3.171
Judicial Administration	-	\$160,354	0.000	-	\$4.95	0.000
Public Safety	\$764,897	\$281,462	2.718	\$115.37	\$8.70	13.261
Public Works	\$942,245	\$952,758	0.989	\$142.12	\$29.43	4.829
Health and Welfare	-	\$2,287,630	0.000	-	\$70.67	0.000
Education	-	\$5,730,954	0.000	-	\$177.05	0.000
Parks, Recreation, and Cultural	\$311,923	\$320,142	0.974	\$47.05	\$9.89	4.757
Community Development	\$58,938	\$109,910	0.536	\$8.89	\$3.40	2.615
Non-Departmental	-	-	-	-	-	-
All Categories	\$2,649,397	\$10,722,981	0.247	\$399.61	\$331.26	1.206

1

Non-departmental outlays subsume residual operating expenditures (e.g., costs associated with (a) annexation proceedings, (b) general revenue-sharing agreements at the local level, and (c) out-of-court settlements of tort claims.

Source: Staff, Commission on Local Government
 09/21/92

1

Modified Total and Per Capita Operating Expenditures by Category, FY1991
Pulaski Town and Pulaski County Profiles 2
(Excluding Outlays Supported by Federal and State Categorical Aid)

Operating Category	Total	Total	Town/County	Per Capita	Per Capita	Town/County
	Town Expenditures	County Expenditures	Total Expenditures Ratio	Town Expenditures	County Expenditures	Per Capita Expenditures Ratio
General Government Administration	\$653,524	\$1,008,136	0.648	\$65.45	\$29.22	2.240
Judicial Administration	-	\$160,237	0.000	-	\$4.65	0.000
Public Safety	\$1,378,798	\$830,423	1.660	\$138.09	\$24.07	5.737
Public Works	\$416,970	\$834,391	0.500	\$41.76	\$24.19	1.726
Health and Welfare	\$1,665	\$1,408,827	0.001	\$0.17	\$40.84	0.004
Education	-	\$7,639,780	0.000	-	\$221.47	0.000
Parks, Recreation, and Cultural	\$364,007	\$398,590	0.913	\$36.46	\$11.55	3.157
Community Development	\$170,436	-\$408,035	N.A.	\$17.07	N.A.	N.A.
Non-Departmental	-	-	-	-	-	-
All Categories	\$2,985,400	N.A.	N.A.	\$298.99	N.A.	N.A.

1
Non-departmental outlays subsume residual operating expenditures (e.g., costs associated with (a) annexation proceedings, (b) general revenue-sharing agreements at the local level, and (c) out-of-court settlements of tort claims.

2
In this exhibit the symbol "N.A." denotes that a particular statistic cannot be ascertained.

Source: Staff, Commission on Local Government
10/19/92

1
 Modified Total and Per Capita Operating Expenditures by Category, FY1991
 Richlands Town and Tazewell County Profiles
 (Excluding Outlays Supported by Federal and State Categorical Aid)

Operating Category	Total Town Expenditures	Total County Expenditures	Town/County Total Expenditures Ratio	Per Capita Town Expenditures	Per Capita County Expenditures	Town/County Per Capita Expenditures Ratio
General Government Administration	\$638,722	\$906,986	0.704	\$143.34	\$19.73	7.265
Judicial Administration	-	\$247,159	0.000	-	\$5.38	0.000
Public Safety	\$543,388	\$852,641	0.637	\$121.95	\$18.55	6.574
Public Works	\$269,582	\$2,285,368	0.118	\$60.50	\$49.73	1.217
Health and Welfare	-	\$1,843,049	0.000	-	\$40.10	0.000
Education	-	\$9,467,138	0.000	-	\$205.99	0.000
Parks, Recreation, and Cultural	\$157,743	\$493,687	0.320	\$35.40	\$10.74	3.296
Community Development	-	\$360,177	0.000	-	\$7.84	0.000
Non-Departmental	-	-	-	-	-	-
All Categories	\$1,609,435	\$16,456,205	0.098	\$361.18	\$358.05	1.009

1
 Non-departmental outlays subsume residual operating expenditures (e.g., costs associated with (a) annexation proceedings, (b) general revenue-sharing agreements at the local level, and (c) out-of-court settlements of tort claims.

Source: Staff, Commission on Local Government
 09/21/92

1
 Modified Total and Per Capita Operating Expenditures by Category, FY1991
 Rocky Mount Town and Franklin County Profiles
 (Excluding Outlays Supported by Federal and State Categorical Aid)

Operating Category	Total	Total	Town/County	Per Capita	Per Capita	Town/County
	Town Expenditures	County Expenditures	Total Expenditures Ratio	Town Expenditures	County Expenditures	Per Capita Expenditures Ratio
General Government Administration	\$260,853	\$933,515	0.279	\$63.65	\$23.60	2.697
Judicial Administration	-	\$283,835	0.000	-	\$7.18	0.000
Public Safety	\$395,411	\$1,894,587	0.209	\$96.49	\$47.90	2.014
Public Works	\$175,515	\$561,005	0.313	\$42.83	\$14.19	3.018
Health and Welfare	-	\$819,162	0.000	-	\$20.71	0.000
Education	-	\$9,385,637	0.000	-	\$237.32	0.000
Parks, Recreation, and Cultural	\$21,573	\$440,964	0.049	\$5.26	\$11.15	0.472
Community Development	\$42,804	\$187,750	0.228	\$10.45	\$4.75	2.200
Non-Departmental	-	-	-	-	-	-
All Categories	\$896,156	\$14,506,455	0.062	\$218.68	\$366.80	0.596

1
 Non-departmental outlays subsume residual operating expenditures (e.g., costs associated with (a) annexation proceedings, (b) general revenue-sharing agreements at the local level, and (c) out-of-court settlements of tort claims.

Source: Staff, Commission on Local Government
 09/21/92

1
Modified Total and Per Capita Operating Expenditures by Category, FY1991
Smithfield Town and Isle of Wight County Profiles
(Excluding Outlays Supported by Federal and State Categorical Aid)

Operating Category	Total Town Expenditures	Total County Expenditures	Town/County Total Expenditures Ratio	Per Capita Town Expenditures	Per Capita County Expenditures	Town/County Per Capita Expenditures Ratio
General Government Administration	\$259,657	\$1,021,658	0.254	\$55.41	\$40.78	1.359
Judicial Administration	-	\$275,157	0.000	-	\$10.98	0.000
Public Safety	\$592,827	\$1,081,898	0.548	\$126.51	\$43.18	2.930
Public Works	\$281,625	\$1,367,330	0.206	\$60.10	\$54.58	1.101
Health and Welfare	-	\$1,146,306	0.000	-	\$45.76	0.000
Education	-	\$9,151,210	0.000	-	\$365.27	0.000
Parks, Recreation, and Cultural	\$15,986	\$638,872	0.025	\$3.41	\$25.50	0.134
Community Development	\$22,703	\$438,196	0.052	\$4.84	\$17.49	0.277
Non-Departmental	-	\$671,538	0.000	-	\$26.80	0.000
All Categories	\$1,172,798	\$15,792,165	0.074	\$250.28	\$630.35	0.397

1
 Non-departmental outlays subsume residual operating expenditures (e.g., costs associated with (a) annexation proceedings, (b) general revenue-sharing agreements at the local level, and (c) out-of-court settlements of tort claims.

Source: Staff, Commission on Local Government
 09/21/92

1
 Modified Total and Per Capita Operating Expenditures by Category, FY1991
 South Hill Town and Mecklenburg County Profiles
 (Excluding Outlays Supported by Federal and State Categorical Aid)

Operating Category	Total Town Expenditures	Total County Expenditures	Town/County Total Expenditures Ratio	Per Capita Town Expenditures	Per Capita County Expenditures	Town/County Per Capita Expenditures Ratio
General Government Administration	\$183,436	\$904,691	0.203	\$43.50	\$30.94	1.406
Judicial Administration	-	\$154,850	0.000	-	\$5.30	0.000
Public Safety	\$794,676	\$676,073	1.175	\$188.45	\$23.12	8.151
Public Works	\$530,656	\$487,635	1.088	\$125.84	\$16.68	7.544
Health and Welfare	\$2,500	\$635,616	0.004	\$0.59	\$21.74	0.027
Education	-	\$5,012,107	0.000	-	\$171.41	0.000
Parks, Recreation, and Cultural	\$94,524	\$148,469	0.637	\$22.41	\$5.08	4.411
Community Development	\$102,510	\$185,003	0.554	\$24.31	\$6.33	3.840
Non-Departmental	-	-	-	-	-	-
All Categories	\$1,708,302	\$8,204,444	0.208	\$405.10	\$280.58	1.444

1

Non-departmental outlays subsume residual operating expenditures (e.g., costs associated with (a) annexation proceedings, (b) general revenue-sharing agreements at the local level, and (c) out-of-court settlements of tort claims.

Source: Staff, Commission on Local Government
 09/21/92

1
Modified Total and Per Capita Operating Expenditures by Category, FY1991
Tazewell Town and Tazewell County Profiles
(Excluding Outlays Supported by Federal and State Categorical Aid)

Operating Category	Total Town Expenditures	Total County Expenditures	Town/County Total Expenditures Ratio	Per Capita Town Expenditures	Per Capita County Expenditures	Town/County Per Capita Expenditures Ratio
General Government Administration	\$156,171	\$906,986	0.172	\$37.40	\$19.73	1.896
Judicial Administration	-	\$247,159	0.000	-	\$5.38	0.000
Public Safety	\$370,558	\$852,641	0.435	\$88.74	\$18.55	4.784
Public Works	\$302,097	\$2,285,368	0.132	\$72.34	\$49.73	1.455
Health and Welfare	-	\$1,843,049	0.000	-	\$40.10	0.000
Education	-	\$9,467,138	0.000	-	\$205.99	0.000
Parks, Recreation, and Cultural	\$126,245	\$493,687	0.256	\$30.23	\$10.74	2.815
Community Development	-	\$360,177	0.000	-	\$7.84	0.000
Non-Departmental	-	-	-	-	-	-
All Categories	\$955,071	\$16,456,205	0.058	\$228.70	\$358.05	0.639

1
 Non-departmental outlays subsume residual operating expenditures (e.g., costs associated with (a) annexation proceedings, (b) general revenue-sharing agreements at the local level, and (c) out-of-court settlements of tort claims.

Source: Staff, Commission on Local Government
 09/21/92

1

Modified Total and Per Capita Operating Expenditures by Category, FY1991
Vienna Town and Fairfax County Profiles
(Excluding Outlays Supported by Federal and State Categorical Aid)

Operating Category	Total Town Expenditures	Total County Expenditures	Town/County Total Expenditures Ratio	Per Capita Town Expenditures	Per Capita County Expenditures	Town/County Per Capita Expenditures Ratio
General Government Administration	\$2,110,379	\$65,771,474	0.032	\$142.09	\$80.35	1.768
Judicial Administration	-	\$13,658,529	0.000	-	\$16.69	0.000
Public Safety	\$2,387,767	\$197,551,850	0.012	\$160.77	\$241.33	0.666
Public Works	\$2,298,960	\$128,922,993	0.018	\$154.79	\$157.50	0.983
Health and Welfare	\$70,517	\$152,236,292	0.000	\$4.75	\$185.98	0.026
Education	-	\$660,192,841	0.000	-	\$806.51	0.000
Parks, Recreation, and Cultural	\$1,022,460	\$61,313,182	0.017	\$68.84	\$74.90	0.919
Community Development	-	\$57,479,543	0.000	-	\$70.22	0.000
Non-Departmental	-	-	-	-	-	-
All Categories	\$7,890,083	\$1,337,126,704	0.006	\$531.25	\$1,633.46	0.325

1

Non-departmental outlays subsume residual operating expenditures (e.g., costs associated with (a) annexation proceedings, (b) general revenue-sharing agreements at the local level, and (c) out-of-court settlements of tort claims.

Source: Staff, Commission on Local Government
09/21/92

1

Modified Total and Per Capita Operating Expenditures by Category, FY1991
 Vinton Town and Roanoke County Profiles
 (Excluding Outlays Supported by Federal and State Categorical Aid)

Operating Category	Town/County		Town/County Total Expenditures Ratio	Per Capita		Town/County Per Capita Expenditures Ratio
	Total Town Expenditures	Total County Expenditures		Per Capita Town Expenditures	Per Capita County Expenditures	
General Government Administration	\$300,352	\$3,998,740	0.075	\$39.30	\$50.41	0.780
Judicial Administration	-	\$714,677	0.000	-	\$9.01	0.000
Public Safety	\$1,081,643	\$8,246,914	0.131	\$141.52	\$103.95	1.361
Public Works	\$577,524	\$7,190,284	0.080	\$75.56	\$90.64	0.834
Health and Welfare	-	\$1,664,387	0.000	-	\$20.98	0.000
Education	-	\$33,275,838	0.000	-	\$419.45	0.000
Parks, Recreation, and Cultural	\$319,093	\$2,489,356	0.128	\$41.75	\$31.38	1.330
Community Development	-	\$926,068	0.000	-	\$11.67	0.000
Non-Departmental	-	-	-	-	-	-
All Categories	\$2,278,612	\$58,506,264	0.039	\$298.13	\$737.49	0.404

1
 Non-departmental outlays subsume residual operating expenditures (e.g., costs associated with (a) annexation proceedings, (b) general revenue-sharing agreements at the local level, and (c) out-of-court settlements of tort claims.

Source: Staff, Commission on Local Government
 09/21/92

1

Modified Total and Per Capita Operating Expenditures by Category, FY1991
Warrenton Town and Fauquier County Profiles
(Excluding Outlays Supported by Federal and State Categorical Aid)

Operating Category	Total Town Expenditures	Total County Expenditures	Town/County Total Expenditures Ratio	Per Capita Town Expenditures	Per Capita County Expenditures	Town/County Per Capita Expenditures Ratio
General Government Administration	\$475,988	\$2,341,973	0.203	\$97.50	\$47.93	2.034
Judicial Administration	-	\$489,854	0.000	-	\$10.03	0.000
Public Safety	\$1,319,696	\$2,743,434	0.481	\$270.32	\$56.15	4.814
Public Works	\$1,551,146	\$1,748,830	0.887	\$317.73	\$35.79	8.878
Health and Welfare	\$8,344	\$2,301,370	0.004	\$1.71	\$47.10	0.036
Education	-	\$28,640,028	0.000	-	\$586.17	0.000
Parks, Recreation, and Cultural	\$91,132	\$1,453,057	0.063	\$18.67	\$29.74	0.628
Community Development	\$213,071	\$1,037,616	0.205	\$43.64	\$21.24	2.055
Non-Departmental	\$9,649	-	-	\$1.98	-	-
All Categories	\$3,669,026	\$40,756,162	0.090	\$751.54	\$834.14	0.901

1
Non-departmental outlays subsume residual operating expenditures (e.g., costs associated with (a) annexation proceedings, (b) general revenue-sharing agreements at the local level, and (c) out-of-court settlements of tort claims.

Source: Staff, Commission on Local Government
09/21/92

1

Modified Total and Per Capita Operating Expenditures by Category, FY1991
West Point Town and King William County Profiles
(Excluding Outlays Supported by Federal and State Categorical Aid)

Operating Category	Total Town Expenditures	Total County Expenditures	Town/County Total Expenditures Ratio	Per Capita Town Expenditures	Per Capita County Expenditures	Town/County Per Capita Expenditures Ratio
General Government Administration	\$233,868	\$406,182	0.576	\$79.60	\$37.22	2.139
Judicial Administration	-	\$64,416	0.000	-	\$5.90	0.000
Public Safety	\$287,716	\$204,180	1.409	\$97.93	\$18.71	5.234
Public Works	\$476,582	\$568,817	0.838	\$162.21	\$52.12	3.112
Health and Welfare	-	\$289,581	0.000	-	\$26.54	0.000
Education	\$1,660,019	\$2,717,942	0.611	\$565.02	\$249.06	2.269
Parks, Recreation, and Cultural	\$66,645	\$148,865	0.448	\$22.68	\$13.64	1.663
Community Development	-	\$121,540	0.000	-	\$11.14	0.000
Non-Departmental	-	-	-	-	-	-
All Categories	\$2,724,830	\$4,521,523	0.603	\$927.44	\$414.32	2.238

1
Non-departmental outlays subsume residual operating expenditures (e.g., costs associated with (a) annexation proceedings, (b) general revenue-sharing agreements at the local level, and (c) out-of-court settlements of tort claims.

Source: Staff, Commission on Local Government
09/21/92

1

Modified Total and Per Capita Operating Expenditures by Category, FY1991
 Wise Town and Wise County Profiles
 (Excluding Outlays Supported by Federal and State Categorical Aid)

Operating Category	Total Town Expenditures	Total County Expenditures	Town/County Total Expenditures Ratio	Per Capita Town Expenditures	Per Capita County Expenditures	Town/County Per Capita Expenditures Ratio
General Government Administration	\$204,939	\$1,113,531	0.184	\$64.18	\$28.14	2.281
Judicial Administration	-	\$276,467	0.000	-	\$6.99	0.000
Public Safety	\$575,062	\$581,114	0.990	\$180.10	\$14.68	12.268
Public Works	\$390,106	\$4,534,618	0.086	\$122.18	\$114.59	1.066
Health and Welfare	\$15,190	\$1,223,222	0.012	\$4.76	\$30.91	0.154
Education	-	\$10,186,481	0.000	-	\$257.41	0.000
Parks, Recreation, and Cultural	\$59,180	\$661,288	0.089	\$18.53	\$16.71	1.109
Community Development	\$4,483	\$1,099,047	0.004	\$1.40	\$27.77	0.050
Non-Departmental	-	-	-	-	-	-
All Categories	\$1,248,960	\$19,675,768	0.063	\$391.16	\$497.20	0.787

1
 Non-departmental outlays subsume residual operating expenditures (e.g., costs associated with (a) annexation proceedings, (b) general revenue-sharing agreements at the local level, and (c) out-of-court settlements of tort claims.

Source: Staff, Commission on Local Government
 09/21/92

1

Modified Total and Per Capita Operating Expenditures by Category, FY1991
 Wytheville Town and Wythe County Profiles 2
 (Excluding Outlays Supported by Federal and State Categorical Aid)

Operating Category	Total Town Expenditures	Total County Expenditures	Town/County Total Expenditures Ratio	Per Capita Town Expenditures	Per Capita County Expenditures	Town/County Per Capita Expenditures Ratio
General Government Administration	\$592,233	\$526,463	1.125	\$73.70	\$20.67	3.566
Judicial Administration	-	\$80,862	0.000	-	\$3.17	0.000
Public Safety	\$1,128,196	\$699,399	1.613	\$140.39	\$27.46	5.113
Public Works	\$606,498	\$880,071	0.689	\$75.47	\$34.55	2.184
Health and Welfare	\$4,614	\$1,768,384	0.003	\$0.57	\$69.43	0.008
Education	-	\$4,366,130	0.000	-	\$171.42	0.000
Parks, Recreation, and Cultural	\$154,349	\$81,639	1.891	\$19.21	\$3.21	5.984
Community Development	-\$1,565	\$305,848	N.A.	N.A.	\$12.01	N.A.
Non-Departmental	-	-	-	-	-	-
All Categories	N.A.	\$8,708,796	N.A.	N.A.	\$341.91	N.A.

1
 Non-departmental outlays subsume residual operating expenditures (e.g., costs associated with (a) annexation proceedings, (b) general revenue-sharing agreements at the local level, and (c) out-of-court settlements of tort claims.

2
 In this exhibit the symbol "N.A." denotes that a particular statistic cannot be ascertained.

Source: Staff, Commission on Local Government
 10/19/92

ATTACHMENT H

**REAL PROPERTY TAX RATE BURDENS
OF
TOWNS BY COUNTY AND TOWN
TAX YEAR 1991**

1
Real Property Tax Rate Burdens of Towns by County and Town, 1991

County	Town	2		Aggregate Tax Rate	Town Percentage of Aggregate Tax Rate
		Town Component	County Component		
Accomack County	Accomac Town	\$0.070	\$0.750	\$0.820	8.54%
	Belle Haven Town (Part)	\$0.040	\$0.730	\$0.770	5.19%
	Bloxom Town	\$0.120	\$0.750	\$0.870	13.79%
	Chincoteague Town	\$0.180	\$0.660	\$0.840	21.43%
	Hallwood Town (Atlantic Pt.)	\$0.140	\$0.720	\$0.860	16.28%
	Hallwood Town (Metompkin Pt.)	\$0.140	\$0.750	\$0.890	15.73%
	Keller Town	\$0.050	\$0.730	\$0.780	6.41%
	Melfa Town	\$0.050	\$0.730	\$0.780	6.41%
	Onancock Town	\$0.330	\$0.750	\$1.080	30.56%
	Onley Town	\$0.080	\$0.750	\$0.830	9.64%
	Painter Town	\$0.040	\$0.730	\$0.770	5.19%
	Parksley Town	\$0.350	\$0.750	\$1.100	31.82%
	Saxis Town	\$0.080	\$0.720	\$0.800	10.00%
	Tangier Town	\$0.400	\$0.720	\$1.120	35.71%
	Wachapreague Town	\$0.150	\$0.730	\$0.880	17.05%
Albemarle County	Scottsville Town (Part)	\$0.150	\$0.720	\$0.870	17.24%
Alleghany County	Iron Gate Town	\$0.180	\$0.750	\$0.930	19.35%
Amherst County	Amherst Town	\$0.140	\$0.510	\$0.650	21.54%
Appomattox County	Appomattox Town	\$0.150	\$0.630	\$0.780	19.23%
	Pamplin City Town (Part)	\$0.200	\$0.630	\$0.830	24.10%
Augusta County	Craigsville Town	--	\$0.580	\$0.580	0.00%
	Grottoes Town (Part)	\$0.120	\$0.580	\$0.700	17.14%
Botetourt County	Buchanan Town	\$0.225	\$0.750	\$0.975	23.08%
	Fincastle Town	--	\$0.750	\$0.750	0.00%
	Troutville Town	--	\$0.750	\$0.750	0.00%
Brunswick County	Alberta Town	\$0.185	\$0.460	\$0.645	28.68%
	Brodnax Town (Part)	\$0.200	\$0.460	\$0.660	30.30%
	Lawrenceville Town	\$0.300	\$0.460	\$0.760	39.47%
Buchanan County	Grundy Town	\$0.220	\$0.590	\$0.810	27.16%
Buckingham County	Dillwyn Town	\$0.040	\$0.480	\$0.520	7.69%
Campbell County	Altavista Town	\$0.285	\$0.420	\$0.705	40.43%
	Brookneal Town	\$0.250	\$0.420	\$0.670	37.31%
Caroline County	Bowling Green Town	\$0.170	\$0.620	\$0.790	21.52%
	Port Royal Town	--	\$0.620	\$0.620	0.00%
Carroll County	Hillsville Town	\$0.265	\$0.455	\$0.720	36.81%
Charlotte County	Charlotte Ct. House Town	\$0.110	\$0.490	\$0.600	18.33%
	Drakes Branch Town	\$0.200	\$0.490	\$0.690	28.99%
	Keysville Town	\$0.180	\$0.490	\$0.670	26.87%
	Phenix Town	\$0.080	\$0.490	\$0.570	14.04%
Clarke County	Berryville Town	\$0.240	\$0.650	\$0.890	26.97%
	Boyce Town	\$0.070	\$0.650	\$0.720	9.72%
Craig County	New Castle Town	\$0.050	\$0.700	\$0.750	6.67%
Culpeper County	Culpeper Town	\$0.220	\$0.890	\$1.110	19.82%
Cumberland County	Farmville Town (Part)	\$0.180	\$0.260	\$0.440	40.91%
Dickenson County	Clintwood Town	\$0.110	\$0.530	\$0.640	17.19%
	Haysi Town	\$0.100	\$0.530	\$0.630	15.87%
Dinwiddie County	McKenney Town	\$0.100	\$0.800	\$0.900	11.11%

1
Real Property Tax Rate Burdens of Towns by County and Town, 1991

County	Town	2		Aggregate Tax Rate	Town Percentage of Aggregate Tax Rate
		Town Component	County Component		
Essex County	Tappahannock Town	\$0.130	\$0.500	\$0.630	20.63%
Fairfax County	Clifton Town	--	\$1.110	\$1.110	0.00%
	Herndon Town	\$0.320	\$1.110	\$1.430	22.38%
	Vienna Town	\$0.290	\$1.110	\$1.400	20.71%
Fauquier County	Remington Town	\$0.120	\$0.880	\$1.000	12.00%
	The Plains Town	\$0.025	\$0.880	\$0.905	2.76%
	Warrenton Town	\$0.180	\$0.880	\$1.060	16.98%
Floyd County	Floyd Town	\$0.130	\$0.720	\$0.850	15.29%
Fluvanna County	Columbia Town	\$0.100	\$0.630	\$0.730	13.70%
	Scottsville Town (Part)	\$0.150	\$0.630	\$0.780	19.23%
	Boones Mill Town	\$0.100	\$0.500	\$0.600	16.67%
Franklin County	Rocky Mount Town	\$0.120	\$0.500	\$0.620	19.35%
	Middletown Town	\$0.065	\$0.430	\$0.495	13.13%
Frederick County	Stephens City Town	\$0.050	\$0.430	\$0.480	10.42%
	Glen Lyn Town	\$0.200	\$0.680	\$0.880	22.73%
	Narrows Town	\$0.420	\$0.680	\$1.100	38.18%
Giles County	Pearisburg Town	\$0.380	\$0.680	\$1.060	35.85%
	Pembroke Town	\$0.250	\$0.680	\$0.930	26.88%
	Rich Creek Town	\$0.200	\$0.680	\$0.880	22.73%
	Fries Town	\$0.200	\$0.660	\$0.860	23.26%
	Independence Town	\$0.270	\$0.660	\$0.930	29.03%
Grayson County	Troutdale Town	N.A.	\$0.660	N.A.	N.A.
	Stanardsville Town	--	\$0.750	\$0.750	0.00%
Greene County	Jarratt Town (Part)	\$0.220	\$0.500	\$0.720	30.56%
Greensville County	Clover Town	\$0.130	\$0.420	\$0.550	23.64%
	Halifax Town	\$0.340	\$0.420	\$0.760	44.74%
	Scottsburg Town	\$0.130	\$0.420	\$0.550	23.64%
	Virgilina Town	\$0.100	\$0.420	\$0.520	19.23%
	Ashland Town	\$0.100	\$0.780	\$0.880	11.36%
Hanover County	Ridgeway Town	\$0.070	\$0.620	\$0.690	10.14%
Henry County	Monterey Town	\$0.055	\$0.600	\$0.655	8.40%
Highland County	Smithfield Town	\$0.220	\$0.700	\$0.920	23.91%
	Windsor Town	\$0.150	\$0.700	\$0.850	17.65%
King William County	West Point Town	\$0.800	\$0.260	\$1.060	75.47%
Lancaster County	Irvington Town	--	\$0.500	\$0.500	0.00%
	Kilmarnock Town (Part)	\$0.150	\$0.500	\$0.650	23.08%
	White Stone Town	--	\$0.500	\$0.500	0.00%
Lee County	Jonesville Town	\$0.250	\$0.680	\$0.930	26.88%
	Pennington Gap Town	\$0.250	\$0.680	\$0.930	26.88%
	St. Charles Town	\$0.250	\$0.680	\$0.930	26.88%
Loudoun County	Hamilton Town	\$0.150	\$0.940	\$1.090	13.76%
	Hillsboro Town	--	\$0.940	\$0.940	0.00%
	Leesburg Town	\$0.190	\$0.940	\$1.130	16.81%
	Lovettsville Town	\$0.110	\$0.940	\$1.050	10.48%
	Middleburg Town	\$0.100	\$0.940	\$1.040	9.62%
	Purcellville Town	\$0.240	\$0.940	\$1.180	20.34%
	Round Hill Town	\$0.140	\$0.940	\$1.080	12.96%

Source: Staff, Commission on Local Government
10/19/92

Real Property Tax Rate Burdens of Towns by County and Town, 1991

County	Town	2		Aggregate Tax Rate	Town Percentage of Aggregate Tax Rate
		Town Component	County Component		
Louisa County	Louisa Town	\$0.190	\$0.540	\$0.730	26.03%
	Mineral Town	\$0.200	\$0.540	\$0.740	27.03%
Lunenburg County	Kenbridge Town	\$0.300	\$0.660	\$0.960	31.25%
	Victoria Town	\$0.160	\$0.660	\$0.820	19.51%
Madison County	Madison Town	\$0.250	\$0.710	\$0.960	26.04%
Mecklenburg County	Boydton Town	\$0.500	\$0.420	\$0.920	54.35%
	Brodnax Town (Part)	\$0.200	\$0.420	\$0.620	32.26%
	Chase City Town	\$0.340	\$0.420	\$0.760	44.74%
	Clarksville Town	\$0.400	\$0.420	\$0.820	48.78%
	La Crosse Town	\$0.310	\$0.420	\$0.730	42.47%
	South Hill Town	\$0.300	\$0.420	\$0.720	41.67%
	Urbanna Town	\$0.240	\$0.520	\$0.760	31.58%
Montgomery County	Blacksburg Town	\$0.200	\$0.700	\$0.900	22.22%
	Christiansburg Town	\$0.144	\$0.700	\$0.844	17.06%
Northampton County	Belle Haven Town (Part)	\$0.040	\$0.760	\$0.800	5.00%
	Cape Charles Town	\$0.340	\$0.760	\$1.100	30.91%
	Cheriton Town	--	\$0.760	\$0.760	0.00%
	Eastville Town	\$0.040	\$0.760	\$0.800	5.00%
	Exmore Town	\$0.088	\$0.760	\$0.848	10.38%
	Nassawadox Town	--	\$0.760	\$0.760	0.00%
	Kilmarnock Town (Part)	\$0.150	\$0.600	\$0.750	20.00%
Northumberland County	Blackstone Town	\$0.200	\$0.600	\$0.800	25.00%
	Burkeville Town	\$0.140	\$0.600	\$0.740	18.92%
	Crewe Town	\$0.190	\$0.600	\$0.790	24.05%
Orange County	Gordonsville Town	\$0.250	\$0.680	\$0.930	26.88%
	Orange Town	\$0.240	\$0.680	\$0.920	26.09%
Page County	Luray Town	\$0.250	\$0.530	\$0.780	32.05%
	Shenandoah Town	\$0.320	\$0.530	\$0.850	37.65%
	Stanley Town	\$0.210	\$0.530	\$0.740	28.38%
Patrick County	Stuart Town	\$0.230	\$0.500	\$0.730	31.51%
Pittsylvania County	Chatham Town	\$0.250	\$0.430	\$0.680	36.76%
	Gretna Town	\$0.250	\$0.430	\$0.680	36.76%
	Hurt Town	\$0.200	\$0.430	\$0.630	31.75%
Prince Edward County	Farmville Town (Part)	\$0.180	\$0.420	\$0.600	30.00%
	Pamplin City Town (Part)	\$0.200	\$0.420	\$0.620	32.26%
Prince William County	Dumfries Town	\$0.070	\$1.441	\$1.511	4.63%
	Haymarket Town	\$0.140	\$1.401	\$1.541	9.09%
	Occoquan Town	\$0.200	\$1.405	\$1.605	12.46%
	Quantico Town	\$0.250	\$1.360	\$1.610	15.53%
Pulaski County	Dublin Town	\$0.270	\$0.750	\$1.020	26.47%
	Pulaski Town	\$0.340	\$0.750	\$1.090	31.19%
Rappahannock County	Washington Town	--	\$0.770	\$0.770	0.00%
Richmond County	Warsaw Town	\$0.100	\$0.460	\$0.560	17.86%
Roanoke County	Vinton Town	\$0.050	\$1.130	\$1.180	4.24%
Rockbridge County	Glasgow Town	\$0.100	\$0.490	\$0.590	16.95%
	Goshen Town	--	\$0.490	\$0.490	0.00%
Rockingham County	Bridgewater Town	\$0.098	\$0.680	\$0.778	12.60%

Source: Staff, Commission on Local Government
10/19/92

Real Property Tax Rate Burdens of Towns by County and Town, 1991

County	Town	2		Aggregate Tax Rate	Town Percentage of Aggregate Tax Rate
		Town Component	County Component		
Rockingham County	Broadway Town	\$0.100	\$0.680	\$0.780	12.82%
	Dayton Town	\$0.110	\$0.680	\$0.790	13.92%
	Elkton Town	\$0.105	\$0.680	\$0.785	13.38%
	Grottoes Town (Part)	\$0.120	\$0.680	\$0.800	15.00%
	Mount Crawford Town	\$0.050	\$0.680	\$0.730	6.85%
	Timberville Town	\$0.120	\$0.680	\$0.800	15.00%
Russell County	Cleveland Town	\$0.150	\$0.680	\$0.830	18.07%
	Honaker Town	\$0.080	\$0.680	\$0.760	10.53%
	Lebanon Town	\$0.200	\$0.680	\$0.880	22.73%
Scott County	St. Paul Town (Part)	\$0.180	\$0.680	\$0.860	20.93%
	Clinchport Town	N.A.	\$0.750	N.A.	N.A.
	Duffield Town	--	\$0.750	\$0.750	0.00%
	Dungannon Town	\$0.100	\$0.750	\$0.850	11.76%
	Gate City Town	\$0.200	\$0.750	\$0.950	21.05%
	Nickelsville Town	\$0.070	\$0.750	\$0.820	8.54%
Shenandoah County	Weber City Town	\$0.060	\$0.750	\$0.810	7.41%
	Edinburg Town	\$0.230	\$0.550	\$0.780	29.49%
	Mount Jackson Town	\$0.230	\$0.550	\$0.780	29.49%
	New Market Town	\$0.180	\$0.550	\$0.730	24.66%
	Strasburg Town	\$0.240	\$0.550	\$0.790	30.38%
	Toms Brook Town	\$0.100	\$0.550	\$0.650	15.38%
Smyth County	Woodstock Town	\$0.230	\$0.550	\$0.780	29.49%
	Chilhowie Town	\$0.140	\$0.650	\$0.790	17.72%
	Marion Town	\$0.150	\$0.650	\$0.800	18.75%
	Saltville Town (Part)	\$0.150	\$0.650	\$0.800	18.75%
Southampton County	Boykins Town	\$0.270	\$0.530	\$0.800	33.75%
	Branchville Town	\$0.090	\$0.530	\$0.620	14.52%
	Capron Town	\$0.030	\$0.530	\$0.560	5.36%
	Courtland Town	\$0.160	\$0.530	\$0.690	23.19%
	Ivor Town	\$0.060	\$0.530	\$0.590	10.17%
	Newsoms Town	\$0.104	\$0.530	\$0.634	16.40%
Surry County	Claremont Town	\$0.050	\$0.500	\$0.550	9.09%
	Dendron Town	--	\$0.500	\$0.500	0.00%
	Surry Town	\$0.050	\$0.500	\$0.550	9.09%
Sussex County	Jarratt Town (Part)	\$0.220	\$0.520	\$0.740	29.73%
	Stony Creek Town	\$0.120	\$0.520	\$0.640	18.75%
	Wakefield Town	\$0.093	\$0.520	\$0.613	15.17%
	Waverly Town	\$0.220	\$0.520	\$0.740	29.73%
Tazewell County	Bluefield Town	\$0.250	\$0.560	\$0.810	30.86%
	Cedar Bluff Town	\$0.140	\$0.560	\$0.700	20.00%
	Pocahontas Town	\$0.450	\$0.560	\$1.010	44.55%
	Richlands Town	\$0.160	\$0.560	\$0.720	22.22%
	Tazewell Town	\$0.260	\$0.560	\$0.820	31.71%
	Front Royal Town	\$0.130	\$0.380	\$0.510	25.49%
Washington County	Abingdon Town	\$0.400	\$0.700	\$1.100	36.36%
	Damascus Town	\$0.550	\$0.700	\$1.250	44.00%
	Glade Spring Town	\$0.200	\$0.700	\$0.900	22.22%

Source: Staff, Commission on Local Government
10/19/92

Real Property Tax Rate Burdens of Towns by County and Town, 1991

County	Town	Town Component	2		Aggregate Tax Rate	Town Percentage of Aggregate Tax Rate
			Town Component	County Component		
Washington County	Saltville Town (Part)	\$0.150	\$0.700	\$0.850	17.65%	
Westmoreland County	Colonial Beach Town	\$0.890	\$0.780	\$1.670	53.29%	
	Montross Town	\$0.078	\$0.780	\$0.858	9.09%	
Wise County	Appalachia Town	\$0.350	\$0.380	\$0.730	47.95%	
	Big Stone Gap Town	\$0.390	\$0.380	\$0.770	50.65%	
	Coeburn Town	\$0.184	\$0.380	\$0.564	32.62%	
	Pound Town	\$0.400	\$0.380	\$0.780	51.28%	
	St. Paul Town (Part)	\$0.180	\$0.380	\$0.560	32.14%	
Wythe County	Wise Town	\$0.300	\$0.380	\$0.680	44.12%	
	Rural Retreat Town	\$0.220	\$0.530	\$0.750	29.33%	
	Wytheville Town	\$0.165	\$0.530	\$0.695	23.74%	

1

In this exhibit the symbol "N.A." denotes that a particular statistic cannot be ascertained.

2

District levies are reflected in the tax rates displayed for three counties--Accomack, King William, and Prince William.