

Auditor of Public Accounts Comparative Report of Local  
Government Revenues and Expenditures

Results for Spotsylvania County and Selected Peer Group  
FY 2008

## Introduction

The Virginia Auditor of Public Accounts (APA) produces an annual report, the Comparative Report of Local Government Revenues and Expenditures. This report presents data submitted by local governments. All Virginia counties, cities, towns with a population of 3,500 or more, and towns operating a separate school division are required to submit comparative data to the Auditor of Public Accounts annually. The most recent report, for fiscal year 2008 which ended June 30, 2008, along with reports of prior years, is available at:

<http://www.apa.state.va.us/ComparativeReport.cfm>.

The APA report provides governmental expenditures in total and as per capita figures in the categories of:

- General Government Administration
- Judicial Administration
- Public Safety
- Public Works
- Health & Welfare
- Education
- Parks, Recreation & Cultural
- Community Development

Further detail is provided within these categories. For example, Public Works includes the sub-categories of Maintenance of Highways, Streets, Bridges and Sidewalks; Sanitation and Waste Removal; and, Maintenance of Buildings and Grounds. Localities are provided specific guidelines on what types of expenditures are to be reflected in each category to ensure consistent and comparable reporting by the localities.

Spotsylvania County uses the information in the report to prepare its own report on the County's positioning in per capita spending comparatives within its selected peer group, both in total per capita spending and within each category. Comparative positioning to the state average per capita within each category is also reviewed and reported.

This comparative review is one of many tools of assessment. It is best utilized in the context of additional measures of program effectiveness and outcomes.

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## Report

The APA report for FY 2008 was recently released in hard copy and distributed to localities. The County has historically utilized the APA Report to provide information on the status of County per capita spending in APA defined categories as compared to an established peer group of counties that includes Stafford, King George, Caroline, Albemarle, Hanover, Henrico, James City, Roanoke and Chesterfield. This peer group was selected to provide a mix of counties that included comparable demographics, either in population or in geographic, and recognized high performing or leading jurisdictions.

Although the calculation of expenditures per capita is consistent between all jurisdictions (i.e. total expenditures or category expenditures divided by the locality population as estimated by the Weldon Cooper Center), members of the Board of Supervisors and other readers are cautioned to remember the following:

- 1) That per capita expenditures are only one indicator of a jurisdiction's efficiency;
- 2) Each local government may participate in varying operations with respect to a particular function that may distort comparisons between the jurisdictions (e.g., Henrico conducts its own road maintenance rather the State and Roanoke provides curb service refuse collection);
- 3) The per capita expenditure does not reflect the quality of the services provided or supported within the expenditure categories which can affect the per capita spending and relative positioning within the peer group;
- 4) Expenditures are reflective of all funding sources and not just locally generated dollars;
- 5) The per capita spending as calculated by the APA is based upon the provisional 2008 population estimate of 120,615 provided by the Weldon Cooper Center (WCC) which differs from the U.S. Census Bureau estimate of 120,031 utilized by the County in other population or fiscal modeling activities and calculations.

<b>County Per Capita Expenditures as a Percentage of Peer Group Average</b>					
<b>Category of Spending</b>	<b>FY 2004</b>	<b>FY 2005</b>	<b>FY 2006</b>	<b>FY 2007</b>	<b>FY 2008</b>
Total Per Capita	95.1%	99.7%	99.2%	104.0%	101.2%
Total Per Capita w/o Educ.	69.1%	72.8%	75.8%	80.9%	81.9%
Gen. Govt. Admin	62.8%	71.4%	77.9%	71.3%	78.5%
Judicial Admin.	81.0%	88.2%	94.8%	92.0%	87.6%
Public Safety	71.8%	75.1%	81.9%	83.5%	86.6%
Public Works	61.9%	70.6%	76.3%	115.5%	128.2%
Health & Welfare	81.7%	78.4%	77.6%	79.7%	79.3%
Education	112.9%	117.3%	114.5%	119.5%	114.1%
Parks. Rec, Cultural	73.5%	83.1%	71.9%	81.5%	65.5%
Community Dev.	30.0%	34.4%	33.6%	41.2%	36.9%

As can be seen in the table above County spending as a percentage of the peer group average (not included Spotsylvania expenditures) has remained relatively stable at the total per capita

spending, with a 5 point increase experienced in FY 2007 returning to approximately the percentage seen in prior years. With the exception of Public Works and Education the other categories remain below the average per capita spending of the peer group. The substantial increase in Public Works, first seen in FY 2007, is primarily attributable to the transportation improvement initiatives deployed in FY 2007 and continuing in FY 2008. Education per capita spending consistently is above average spending in the peer group and in the state as well. In FY 2008 the Education per capita spending in the County was 110.1% of average as compared to the other 92 Virginia counties that provided financial data, and the County ranks 7<sup>th</sup> overall in per capita spending within those counties.

It is important to note that a significant change in placement occurs when the calculation is Education expenditures per student as compared to per capita. In per student spending the County drops to 63<sup>rd</sup> out of 92 counties reporting. Stafford experiences the same dramatic drop in standing, going from 5<sup>th</sup> in Education spending per capita (two spots higher than Spotsylvania County) to 64<sup>th</sup> in Education spending per student (one spot *below* Spotsylvania County). This disparity in placements appears to be attributable to the student population as a percentage of the population as a whole. In Spotsylvania and Stafford counties student enrollment is 19.7 and 21.0 percent of each county's total population, respectively. These are the largest percentages in the state for counties. Experiencing a similar change in standing but in reverse is Arlington County. Arlington ranks 17<sup>th</sup> in Education spending per capita but is 1<sup>st</sup> in Education spending per student. Arlington student enrollment as a percentage of its total population: 8.7 percent. The state average is 15.7 percent. In simple terms, it could be said that Spotsylvania has a proportionately larger student body with fewer taxpayers to cover the costs of educating those students than a significant number of other jurisdictions in the commonwealth.

The following pages contain tables which reflect the County's positioning within the peer group in aggregate general government expenditures (with and with out Education) and then within each individual expenditure category. A brief narrative is included when appropriate. The data within the tables is in descending order; the jurisdiction with highest per capita expenditure listed first. Five years of activity are reflected in the tables, fiscal years 2004 through 2008, thus Board members can track the County's changes in relative position over time. Keeping in mind that the difference in ranking can sometimes be measured in cents, graphs are provided to communicate the relationship between those placements within each of the individual categories. At times there may be only minor differences that separate the order of the rankings; in other cases these differences are more significant. Graphs include six years of activity, fiscal years 2003 through 2008. Both tables and graphs do not include Caroline County in FY 2008 as Caroline County did not report its financial data to the Auditor of Public Accounts by the statutory deadline. Also included in each graph is the state's calculation of the "average county expenditure per capita" so the County's spending relative to spending across the state can also be understood.

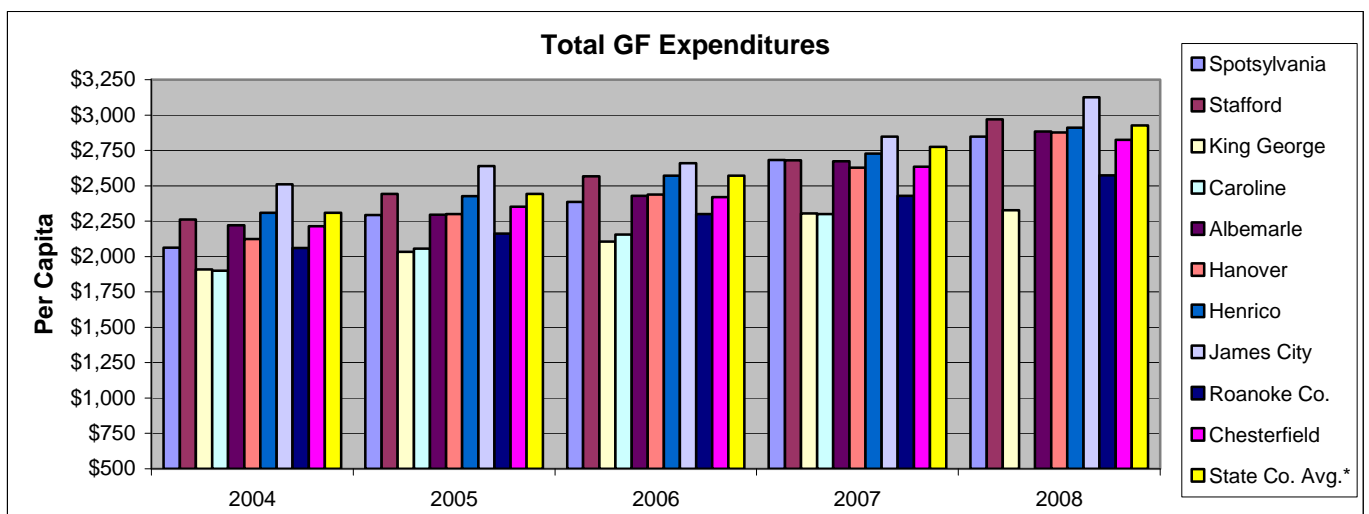
## Aggregate of Major Government Expenditure Categories

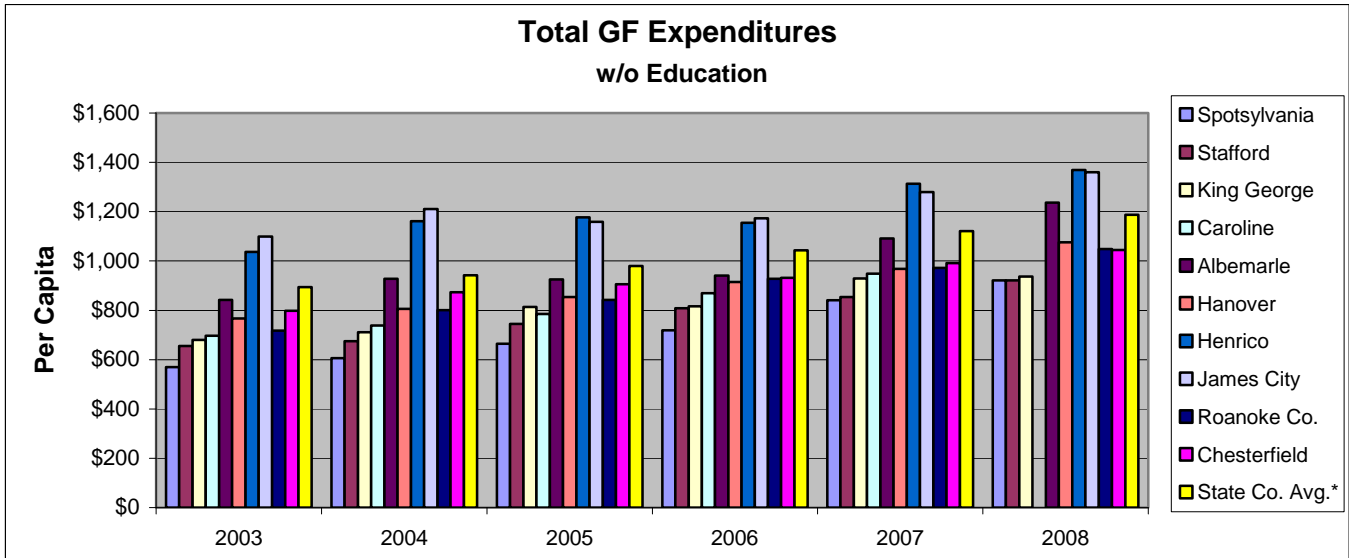
Total Per Capita				
2004	2005	2006	2007	2008
James City	James City	James City	James City	James City
Henrico	Stafford	Henrico	Henrico	Stafford
Stafford	Henrico	Stafford	Spotsylvania	Henrico
Albemarle	Chesterfield	Hanover	Stafford	Albemarle
Chesterfield	Hanover	Albemarle	Albemarle	Hanover
Hanover	Albemarle	Chesterfield	Chesterfield	Spotsylvania
Spotsylvania	Spotsylvania	Spotsylvania	Hanover	Chesterfield
Roanoke	Roanoke	Roanoke	Roanoke	Roanoke
King George	Caroline	Caroline	King George	King George
Caroline	King George	King George	Caroline	

Also, the backing out of Education in the aggregate spending does not significantly affect the ranked position of any other county besides Spotsylvania and Stafford. This would appear to indicate the priority of these two counties in the distribution and use of limited resources is consistently in Education to the degree other areas of spending are impacted more so than in other jurisdictions.

In the nine counties in the peer group for FY 2008, including Spotsylvania, the County ranks sixth in total spending per capita; ninth if Education is not included. It is interesting that while the County's positioning has changed over the years in several categories, in aggregate spending the County's position has remained consistent for all years reflected with the exception of FY 2007.

Total Per Capita w/o Educ.				
2004	2005	2006	2007	2008
James City	Henrico	James City	Henrico	Henrico
Henrico	James City	Henrico	James City	James City
Albemarle	Albemarle	Albemarle	Albemarle	Albemarle
Chesterfield	Chesterfield	Chesterfield	Chesterfield	Hanover
Hanover	Hanover	Roanoke	Roanoke	Roanoke
Roanoke	Roanoke	Hanover	Hanover	Chesterfield
Caroline	King George	Caroline	Caroline	King George
King George	Caroline	King George	King George	Stafford
Stafford	Stafford	Stafford	Stafford	Spotsylvania
Spotsylvania	Spotsylvania	Spotsylvania	Spotsylvania	



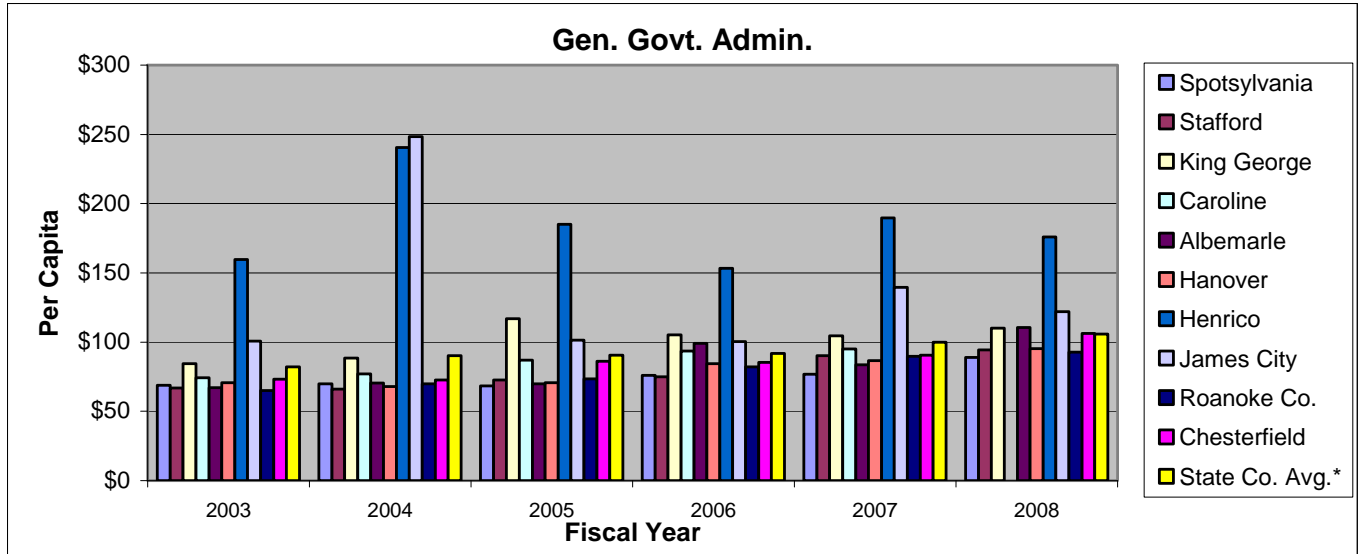


James City, the locality with the highest per capita expenditure in this category, expended \$3,125 per capita while at the other end of the scale King George expended \$2,327, a spread of \$798. There is difference of \$22 and \$32 between Spotsylvania (sixth) and the next lower and higher positions respectively. When Education is excluded there is a \$448 spread between first (\$1,369) and ninth (\$921) position held by Spotsylvania. The difference between Spotsylvania and Stafford, the eighth position, is \$1. Spotsylvania County per capita spending is at 97.2 percent of the state average inclusive of Education and at 77.6 percent without.

### General Government Administration

Gen. Govt. Admin				
2004	2005	2006	2007	2008
James City	Henrico	Henrico	Henrico	Henrico
Henrico	King George	King George	James City	James City
King George	James City	James City	King George	Albemarle
Caroline	Caroline	Albemarle	Caroline	King George
Chesterfield	Chesterfield	Caroline	Chesterfield	Chesterfield
Albemarle	Roanoke	Chesterfield	Stafford	Hanover
Roanoke	Stafford	Hanover	Roanoke	Stafford
Spotsylvania	Hanover	Roanoke	Hanover	Roanoke
Hanover	Albemarle	Spotsylvania	Albemarle	Spotsylvania
Stafford	Spotsylvania	Stafford	Spotsylvania	

In General Government Administration Henrico County has consistently has had highest per capita spending in the peer group and usually by a significant amount. In FY 2008 Henrico is at \$176 and Spotsylvania had the lowest at \$89, an \$87 spread. Roanoke, in eighth position, spent \$93 per capita.

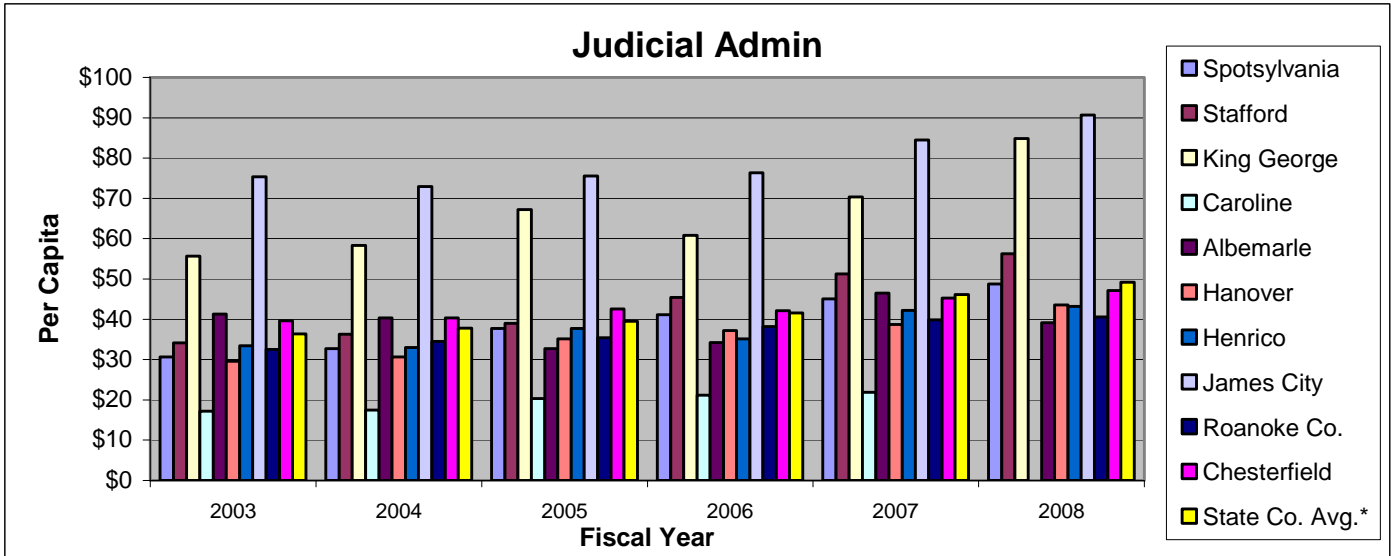


**Judicial Administration**

**Judicial Admin.**

2004	2005	2006	2007	2008
James City	James City	James City	James City	James City
King George	King George	King George	King George	King George
Albemarle	Chesterfield	Stafford	Stafford	Stafford
Chesterfield	Stafford	Chesterfield	Albemarle	Spotsylvania
Stafford	Spotsylvania	Spotsylvania	Chesterfield	Chesterfield
Roanoke	Henrico	Roanoke	Spotsylvania	Hanover
Henrico	Roanoke	Hanover	Henrico	Henrico
Spotsylvania	Hanover	Henrico	Roanoke	Roanoke
Hanover	Albemarle	Albemarle	Hanover	Albemarle
Caroline	Caroline	Caroline	Caroline	

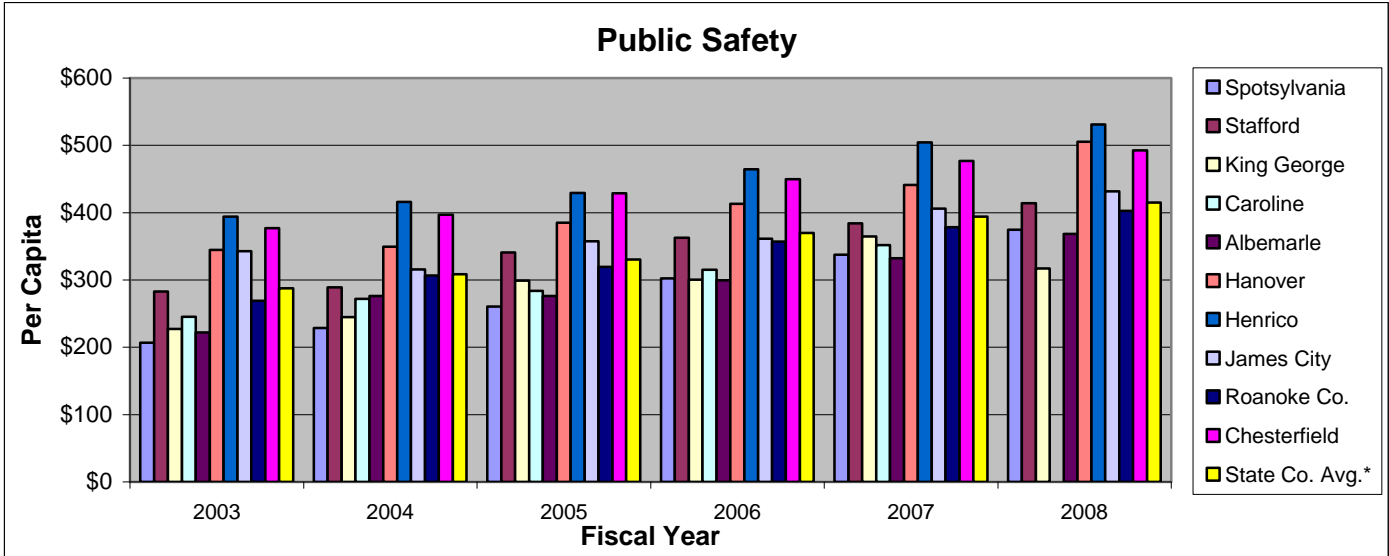
In Judicial Administration James City had the highest per capita expenditure at \$91 and Albemarle had the lowest at \$39, creating a \$52 spread. Spotsylvania, in fourth position, expended \$49, equal to the state’s average per capita for counties.



### Public Safety

Public Safety				
2004	2005	2006	2007	2008
Henrico	Henrico	Henrico	Henrico	Henrico
Chesterfield	Chesterfield	Chesterfield	Chesterfield	Hanover
Hanover	Hanover	Hanover	Hanover	Chesterfield
James City	James City	Stafford	James City	James City
Roanoke	Stafford	James City	Stafford	Stafford
Stafford	Roanoke	Roanoke	Roanoke	Roanoke
Albemarle	King George	Caroline	King George	Spotsylvania
Caroline	Caroline	Spotsylvania	Caroline	Albemarle
King George	Albemarle	King George	Spotsylvania	King George
Spotsylvania	Spotsylvania	Albemarle	Albemarle	

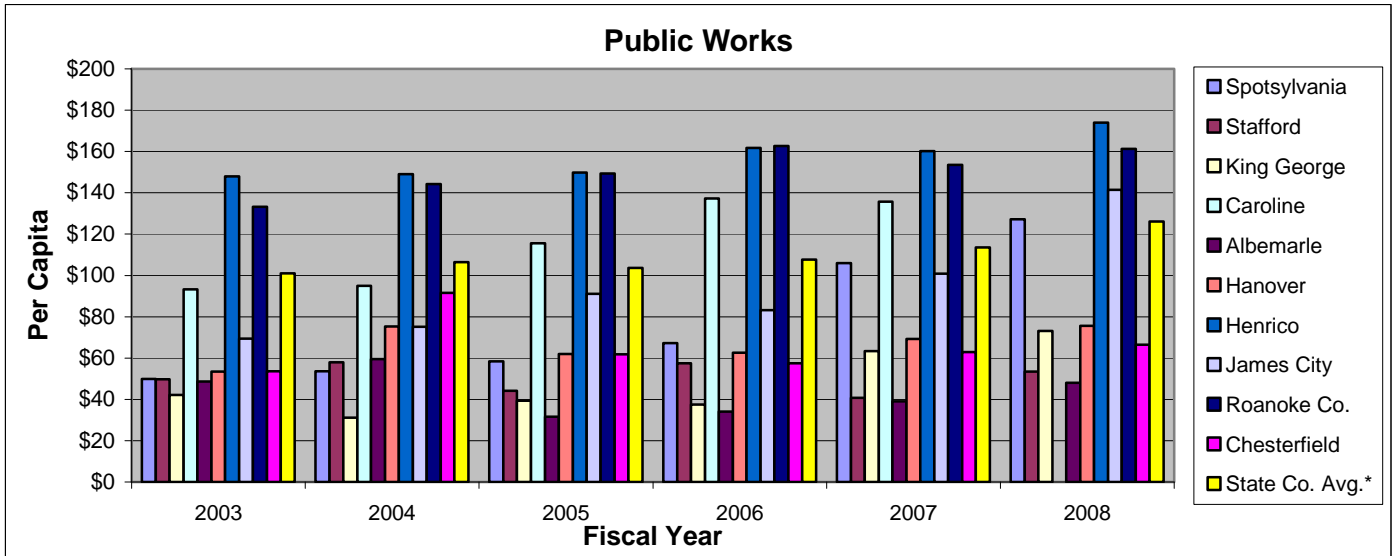
In Public Safety Henrico had the highest per capita expenditure at \$531 and King George had the lowest at \$317, creating a \$214 spread. Spotsylvania, in seventh position, expended \$375, only \$7 more than eighth position Albemarle and \$40 less than the state average of \$415.



**Public Works**

Public Works				
2004	2005	2006	2007	2008
Henrico	Henrico	Roanoke	Henrico	Henrico
Roanoke	Roanoke	Henrico	Roanoke	Roanoke
Caroline	Caroline	Caroline	Caroline	James City
Chesterfield	James City	James City	Spotsylvania	Spotsylvania
Hanover	Hanover	Spotsylvania	James City	Hanover
James City	Chesterfield	Hanover	Hanover	King George
Albemarle	Spotsylvania	Stafford	King George	Chesterfield
Stafford	Stafford	Chesterfield	Chesterfield	Stafford
Spotsylvania	King George	King George	Stafford	Albemarle
King George	Albemarle	Albemarle	Albemarle	

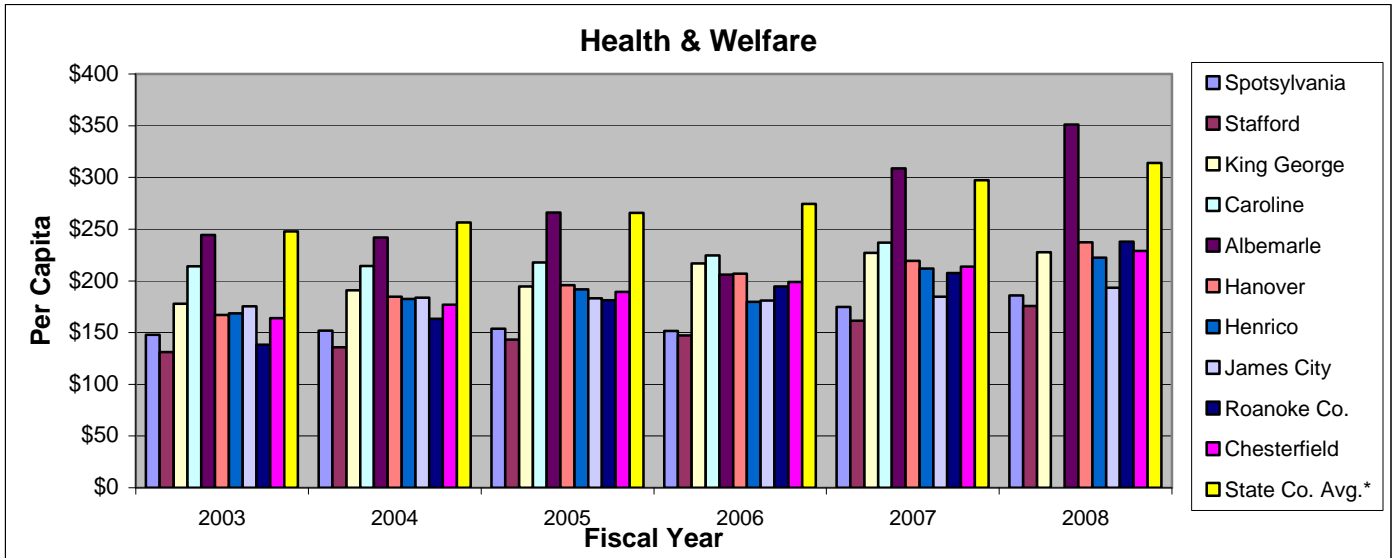
In Public Works Henrico had the highest per capita expenditure at \$174 and Albemarle had the lowest at \$48, creating a \$126 spread. Spotsylvania, in fourth position, expended \$127 per capita; the state average is \$126 per capita. While all expenditure categories may include a variety of services in both type and quality within the jurisdictions, it is demonstrated very clearly within this category. For example Roanoke (\$161) provides once-a-week curb-side trash collection service to its citizens and Henrico (\$174) provides road resurfacing and snow removal services.



## Health and Welfare

Health & Welfare				
2004	2005	2006	2007	2008
Albemarle	Albemarle	Caroline	Albemarle	Albemarle
Caroline	Caroline	King George	Caroline	Roanoke
King George	Hanover	Hanover	King George	Hanover
Hanover	King George	Albemarle	Hanover	Chesterfield
James City	Henrico	Chesterfield	Chesterfield	King George
Henrico	Chesterfield	Roanoke	Henrico	Henrico
Chesterfield	James City	James City	Roanoke	James City
Roanoke	Roanoke	Henrico	James City	Spotsylvania
Spotsylvania	Spotsylvania	Spotsylvania	Spotsylvania	Stafford
Stafford	Stafford	Stafford	Stafford	

In Health and Welfare Albemarle had the highest per capita expenditure at \$351 and Stafford had the lowest at \$176, reflecting a spread of \$175. Spotsylvania is in eighth position at \$186, \$10 more than Stafford and \$7 less than the seventh position held by James City.

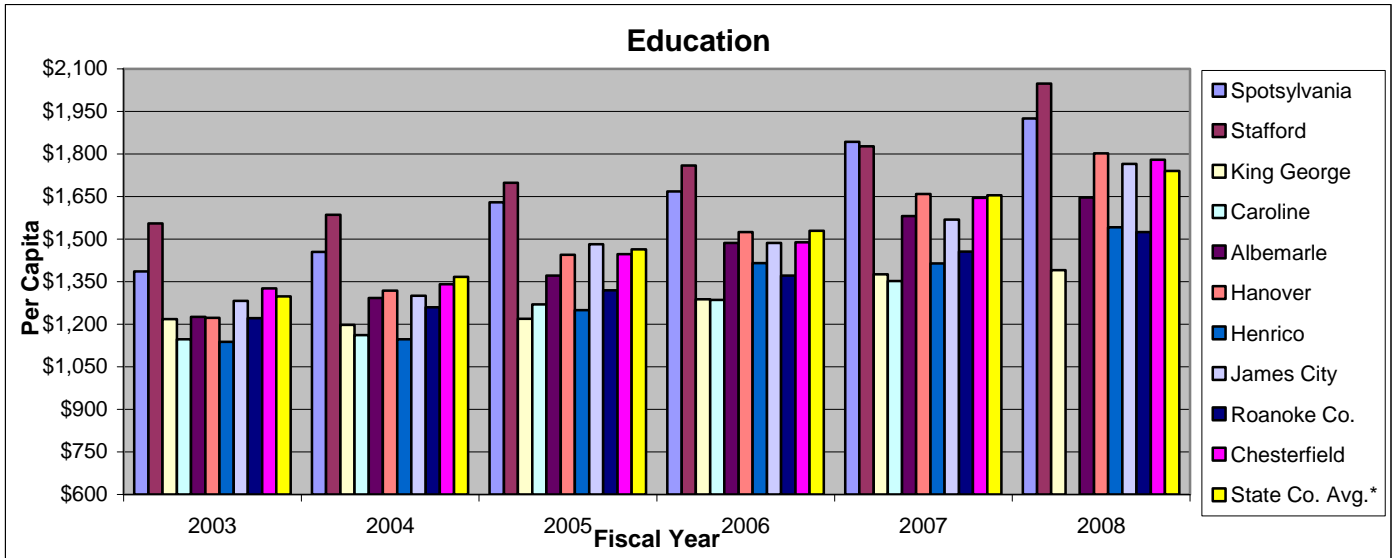


## Education

Education				
2004	2005	2006	2007	2008
Stafford	Stafford	Stafford	Spotsylvania	Stafford
Spotsylvania	Spotsylvania	Spotsylvania	Stafford	Spotsylvania
Chesterfield	James City	Hanover	Hanover	Hanover
Hanover	Chesterfield	Chesterfield	Chesterfield	Chesterfield
James City	Hanover	Albemarle	Albemarle	James City
Albemarle	Albemarle	James City	James City	Albemarle
Roanoke	Roanoke	Henrico	Roanoke	Henrico
King George	Caroline	Roanoke	Henrico	Roanoke
Caroline	Henrico	King George	King George	King George
Henrico	King George	Caroline	Caroline	

In Education Stafford had the highest per capita expenditure at \$2,048 and King George had the lowest at \$1,390, creating a \$658 spread. Spotsylvania, second to Stafford, expended \$1,926 per capita, a difference of \$122, or 6%. Spotsylvania's expenditure per capita is \$124, or 7%, higher than the third position held by Hanover, and \$186, 10.7%, higher than the state average per capita spending of \$1,740.

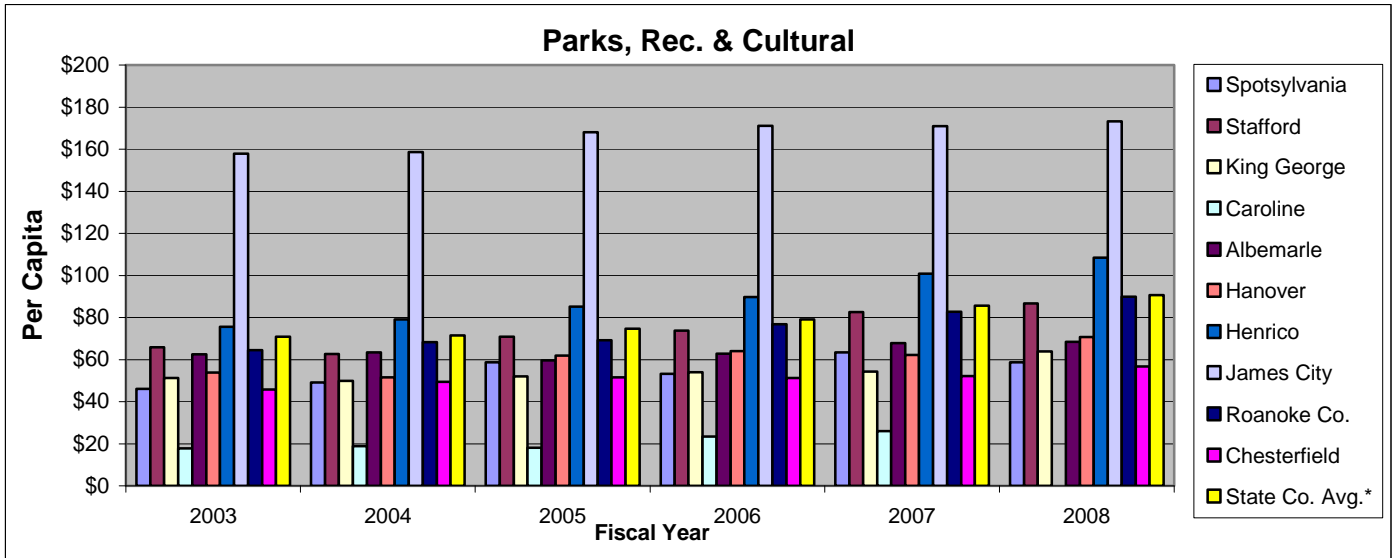
Note: The state calculates the average as total expenditures divided by total population of all counties (even those not reporting financial data.) The average per capita spending by the counties, calculated as total per capita expenditures divided by total number of counties reporting, is \$1,521. County per capita spending is \$405, or 26.6%, more than the average county per capita spending.



## Parks, Recreation & Cultural

Parks. Rec, Cultural				
2004	2005	2006	2007	2008
James City	James City	James City	James City	James City
Henrico	Henrico	Henrico	Henrico	Henrico
Roanoke	Stafford	Roanoke	Roanoke	Roanoke
Albemarle	Roanoke	Stafford	Stafford	Stafford
Stafford	Hanover	Hanover	Albemarle	Hanover
Hanover	Albemarle	Albemarle	Spotsylvania	Albemarle
King George	Spotsylvania	King George	Hanover	King George
Chesterfield	King George	Spotsylvania	King George	Spotsylvania
Spotsylvania	Chesterfield	Chesterfield	Chesterfield	Chesterfield
Caroline	Caroline	Caroline	Caroline	

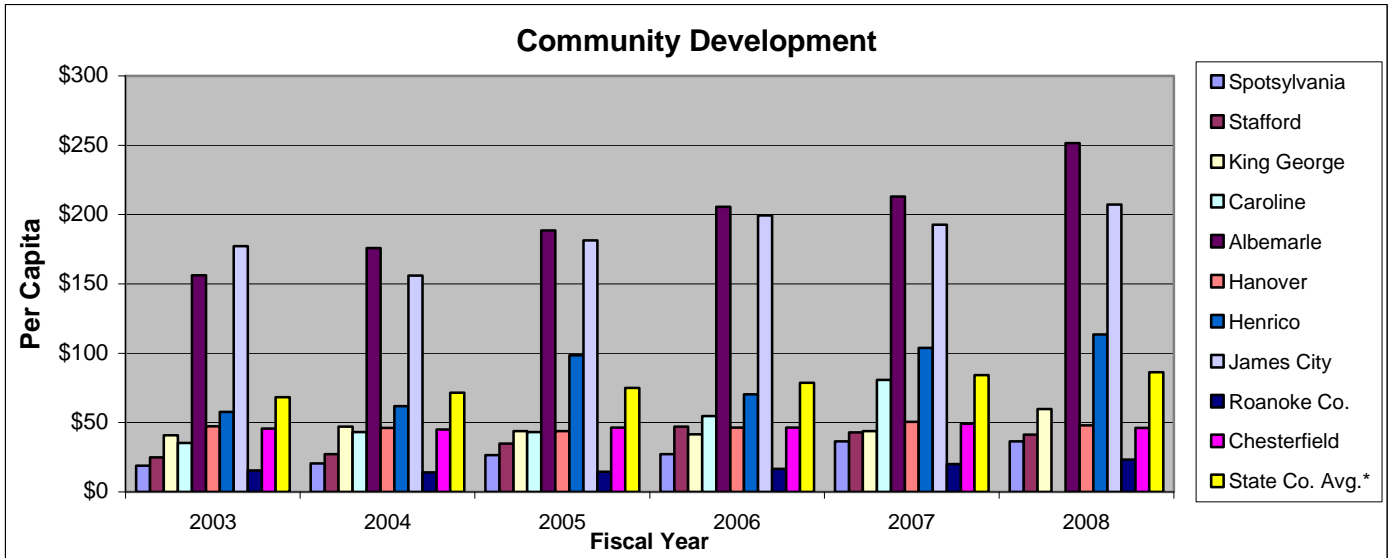
In Parks, Recreation & Cultural James City had the highest per capita expenditure at \$173, significantly higher than the next higher per capita spending of \$108 by Henrico. While the spread between James City and the ninth position (Chesterfield with \$57 per capita) is \$116, the spread between second position Henrico and ninth position Chesterfield is a more reasonable \$41. Spotsylvania is in eighth position at \$59, \$2 more than ninth position Chesterfield and \$5 less than the seventh positioned King George.



## Community Development

Community Dev.				
2004	2005	2006	2007	2008
Albemarle	Albemarle	Albemarle	Albemarle	Albemarle
James City	James City	James City	James City	James City
Henrico	Henrico	Henrico	Henrico	Henrico
King George	Chesterfield	Caroline	Caroline	King George
Hanover	Hanover	Stafford	Hanover	Hanover
Chesterfield	King George	Chesterfield	Chesterfield	Chesterfield
Caroline	Caroline	Hanover	King George	Stafford
Stafford	Stafford	King George	Stafford	Spotsylvania
Spotsylvania	Spotsylvania	Spotsylvania	Spotsylvania	Roanoke
Roanoke	Roanoke	Roanoke	Roanoke	

In Community Development Albemarle had the highest per capita expenditure at \$252 and Roanoke had the lowest at \$23, creating a \$229 spread. While the first two positions are comparable in per capita spending, second positioned James City had a per capita expenditure of \$207, the disparity reflected in the previous category of Parks, Recreation & Cultural is seen again between first two leaders in this category and the rest of the localities in the peer group. Third positioned Henrico is at \$114 per capita while Spotsylvania, in eighth position, expended \$36 per capita. The state average is \$86 per capita.



In summary the APA report and the subsequent comparison of Spotsylvania per capita spending with that of the members of the selected peer group demonstrate that within this element of comparison the County continues to perform favorably in the area of efficiency and financial stewardship as demonstrated in spending per capita. This analysis should be used in conjunction with other methods of evaluation, such as performance measures reported through departments and other review efforts, to continue to improve the information being provided to the Board, Administration, and department and agency directors, on the efficiency and effectiveness of County policies, programs and processes in achieving Board goals and objectives.