

February 15, 2025

Comparative Report of Local Government Revenues and Expenditures For the Fiscal Year Ended June 30, 2024

In accordance with § 15.2-2510 of the Code of Virginia, all cities and counties, and towns meeting the statutory reporting threshold, are required to file a detailed statement of revenues and expenditures (transmittal data) accompanied by the locality's audited financial report with the office of the Auditor of Public Accounts (Office) annually by December 15.

This publication of the *2024 Comparative Report of Local Government Revenues and Expenditures* includes the data for those localities that have submitted transmittal data to our Office as of February 15, 2025. This publication does not include data for 49 localities that have not submitted transmittal data to our Office as of the date of this report. The delayed localities are listed in Table 1 below. As a result of localities' reporting delays, this publication represents only a draft version of the 2024 Comparative Report. **Download the 2024 Draft Comparative Report data file at this [link](#).**

During the report preparation process, we perform analytical procedures to compare information in each locality's audited financial report to the transmittal data to ensure the reliability and material accuracy of the data in the Comparative Report. The localities' untimely submission of financial reporting information continues to delay our internal review process and the final publication of the Comparative Report. In addition to the 49 localities that have not submitted transmittal data, 32 additional localities did not timely submit the required financial reporting information by the December 15 statutory deadline. ***Because of the localities' reporting delays, this draft publication represents preliminary amounts that are subject to change as we continue to complete our review process to ensure the reliability and accuracy of the data.***

The Code of Virginia § 15.2-2511 requires a locality to publish a public statement if its audit is delayed and notify the governing body and our Office regarding the audit delay. To review information for those applicable localities that have provided our Office notification regarding their delay with submitting fiscal year 2024 financial reporting information, navigate to the [APA website > Local Government > Other Reports > Financial Reports](#), and select the fiscal year 2024 annual financial report *Summary* for the applicable locality (filter reports data by Locality name and 2024 Year).

Locality Delayed Reporting Submissions as of February 15, 2025

Table 1

| Cities: | Counties: | Counties: | Towns: |
|--------------------------|--------------------------|--------------------------|-----------------------|
| City of Buena Vista | County of Accomack | County of Nelson | Town of Berryville† |
| City of Colonial Heights | County of Alleghany | County of Northumberland | Town of Big Stone Gap |
| City of Emporia | County of Appomattox | County of Nottoway | Town of Blacksburg |
| City of Franklin | County of Brunswick | County of Patrick* | Town of Broadway |
| City of Hopewell | County of Buchanan | County of Prince Edward | Town of Clifton Forge |
| City of Manassas Park | County of Buckingham | County of Pulaski | Town of Marion |
| City of Martinsville | County of Charles City | County of Russell | Town of Richlands |
| City of Norfolk | County of Charlotte† | County of Scott | Town of South Hill |
| City of Norton | County of Floyd | County of Spotsylvania | Town of Vinton |
| City of Petersburg† | County of Giles | County of Surry | Town of West Point |
| City of Portsmouth | County of Grayson | County of Warren | |
| City of Richmond† | County of King and Queen | County of Westmoreland | |
| City of Roanoke | County of Lee | County of Wise | |
| | County of Madison | | |

† Locality has submitted its fiscal year 2024 audited financial report but has not yet submitted its transmittal data.

* Locality has submitted its transmittal data but has not yet submitted its audited financial report.

After completion of our review process over the transmittal data and compilation of additional report data, our Office will publish the final version of the 2024 Comparative Report. We anticipate publishing the final report in early April 2025. The final report will include data for the any missing locality not included in this draft publication provided the locality submits its fiscal year 2024 financial reporting information to our Office in time for our review and final report publication. The final report will also include additional data for on behalf payments made by applicable state agencies, per capita amounts, and demographic information. The final 2024 Comparative Report will be published electronically at [apa.virginia.gov > Local Government > APA Reports > Comparative Reports](#).

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Comparative Report of Local Government Revenues and Expenditures Year Ended June 30, 2024

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|---|------------------|--------------------|-----------------------|----------------------|--------------------|-------------------|---|----------------------------|------------------------|--|-------------------------------------|---------------------------------|-----------------------|-----|--|
| EXHIBIT A – COUNTIES | | GENERAL GOVERNMENT | | | | | | | | | | | | | |
| FOR THE YEAR ENDED JUNE 30, 2024 | | | | | | | | | | | | | | | |
| | | Revenue | | | | | Expenditures, Transfers and Contributions | | | | | | | | |
| | | (Exhibit B) | (Exhibit B-1) | (Exhibit B-1) | | | | | | | (Exhibit C) | Transfers To | | | |
| No. | Locality | Local Revenue | From the Commonwealth | Federal Pass-Through | Direct Federal Aid | Total Revenue | Non-Revenue Receipts | Transfers from Other Funds | Total Amount Available | Maintenance and Operation Expenditures | General Government Capital Projects | General Government Debt Service | Enterprise Operations | No. | |
| 49 | King George | 67,006,306 | 45,135,300 | 7,785,133 | 251,427 | 120,178,166 | 405,694 | 8,545,285 | 129,129,145 | 116,874,382 | - | - | - | 49 | |
| 50 | King William | 33,462,789 | 25,804,841 | 3,750,852 | 925,988 | 63,944,470 | - | 772,010 | 64,716,480 | 55,466,002 | - | - | - | 50 | |
| 51 | Lancaster | 27,215,331 | 10,535,909 | 3,360,139 | 435,519 | 41,546,898 | 156,964 | - | 41,703,862 | 40,953,095 | - | 5,875,679 | 5,760 | 51 | |
| 52 | # Lee | - | - | - | - | - | - | - | - | - | - | - | - | 52 | |
| 53 | Loudoun | 2,736,875,183 | 623,500,713 | 70,205,427 | 20,741,831 | 3,451,323,154 | 48,867,822 | 5,946,655 | 3,506,137,631 | 2,674,301,639 | 496,160,097 | 215,433,772 | 51,349,876 | 53 | |
| 54 | Louisa | 113,642,854 | 50,813,128 | 13,843,060 | 351,868 | 178,650,910 | 1,181,501 | - | 179,832,411 | 156,530,869 | 4,286,811 | - | - | 54 | |
| 55 | Lunenburg | 15,053,261 | 24,092,718 | 5,606,977 | 416,177 | 45,169,133 | - | - | 45,169,133 | 42,769,444 | - | 1,384,711 | - | 55 | |
| 56 | # Madison | - | - | - | - | - | - | - | - | - | - | - | - | 56 | |
| 57 | Mathews | 21,776,300 | 12,903,995 | 2,706,967 | 214,976 | 37,602,238 | 43,452 | - | 37,645,690 | 36,252,068 | - | - | - | 57 | |
| 58 | Mecklenburg | 140,206,043 | 50,672,222 | 15,519,093 | 199,460 | 206,596,818 | 373,691 | - | 206,970,509 | 177,679,660 | 8,855,840 | 8,387,327 | - | 58 | |
| 59 | Middlesex | 30,703,982 | 12,845,243 | 4,082,550 | 253,625 | 47,885,400 | 320,522 | - | 48,205,922 | 45,342,198 | - | - | 16,034 | 59 | |
| 60 | Montgomery | 152,762,761 | 100,532,436 | 17,788,706 | 4,079,043 | 275,162,946 | 543,229 | 284,069 | 275,990,244 | 226,956,254 | - | - | - | 60 | |
| 61 | # Nelson | - | - | - | - | - | - | - | - | - | - | - | - | 61 | |
| 62 | New Kent | 71,925,684 | 43,674,005 | 5,446,321 | 25,186 | 121,071,196 | 132,982 | - | 121,204,178 | 85,558,865 | - | - | - | 62 | |
| 63 | Northampton | 38,725,990 | 22,388,412 | 6,439,990 | 916,070 | 68,470,462 | - | 60,109 | 68,530,571 | 59,734,650 | 2,124,394 | 2,306,926 | - | 63 | |
| 64 | # Northumberland | - | - | - | - | - | - | - | - | - | - | - | - | 64 | |
| 65 | # Nottoway | - | - | - | - | - | - | - | - | - | - | - | - | 65 | |
| 66 | Orange | 77,074,381 | 53,305,102 | 9,807,502 | 4,349,080 | 144,536,065 | 324,683 | 44,453 | 144,905,201 | 138,788,876 | 1,536,830 | 9,058,705 | - | 66 | |
| 67 | Page | 43,559,784 | 38,547,580 | 10,385,378 | 656,816 | 93,149,558 | 71,251 | 1,672,209 | 94,893,018 | 90,039,467 | 412,947 | 4,505,392 | - | 67 | |
| 68 | Patrick | 29,235,586 | 34,494,714 | 5,887,004 | 1,279,299 | 70,896,603 | 241,651 | - | 71,138,254 | 65,824,553 | 2,175,949 | 2,691,336 | - | 68 | |
| 69 | Pittsylvania | 90,282,029 | 110,935,309 | 32,295,658 | 97,342 | 233,610,338 | 1,166,097 | - | 234,776,435 | 209,929,417 | - | 10,807,919 | - | 69 | |
| 70 | Powhatan | 74,552,963 | 38,787,793 | 6,155,798 | 408,281 | 119,904,835 | 7,716,620 | 100,000 | 127,721,455 | 110,187,303 | - | - | 1,963,417 | 70 | |
| 71 | # Prince Edward | - | - | - | - | - | - | - | - | - | - | - | - | 71 | |
| 72 | Prince George | 72,618,423 | 75,649,179 | 11,925,733 | 8,250,028 | 168,443,363 | - | 136,787 | 168,580,150 | 143,920,679 | 6,464,513 | - | 135,000 | 72 | |
| 73 | Prince William | 1,759,650,000 | 926,309,000 | 112,319,000 | 86,867,000 | 2,885,145,000 | 327,000 | 27,335,000 | 2,912,807,000 | 2,502,694,000 | 173,363,000 | 122,542,000 | - | 73 | |
| 74 | # Pulaski | - | - | - | - | - | - | - | - | - | - | - | - | 74 | |
| 75 | Rappahannock | 23,085,514 | 7,818,558 | 1,934,403 | 106,389 | 32,944,864 | - | - | 32,944,864 | 31,252,189 | 526,591 | 197,765 | - | 75 | |
| 76 | Richmond | 15,399,681 | 17,877,945 | 6,414,985 | 47,738 | 39,740,349 | 21,539 | - | 39,761,888 | 38,988,479 | - | - | - | 76 | |
| 77 | Roanoke | 248,040,326 | 154,421,775 | 30,897,590 | 7,761,572 | 441,121,263 | - | 1,405,682 | 442,526,945 | 407,759,757 | 12,837,519 | 19,004,239 | - | 77 | |
| 78 | Rockbridge | 60,979,627 | 35,034,535 | 6,955,325 | 739,712 | 103,709,199 | - | (819,840) | 102,889,359 | 92,539,931 | 1,429,934 | 4,831,105 | - | 78 | |
| 79 | Rockingham | 182,441,962 | 131,772,567 | 22,730,355 | 2,835,633 | 339,780,517 | 944,072 | - | 340,724,589 | 296,433,821 | 24,281,250 | 10,739,486 | - | 79 | |
| 80 | # Russell | - | - | - | - | - | - | - | - | - | - | - | - | 80 | |
| 81 | # Scott | - | - | - | - | - | - | - | - | - | - | - | - | 81 | |
| 82 | Shenandoah | 91,356,443 | 70,569,810 | 13,825,315 | 7,666,167 | 183,417,735 | 915,474 | 229,377 | 184,562,586 | 166,477,647 | - | 6,013,648 | 102,892 | 82 | |
| 83 | Smyth | 35,905,587 | 57,563,454 | 15,328,603 | 1,074,247 | 109,871,891 | - | 13,351,210 | 123,223,101 | 109,023,699 | - | 4,480,018 | 233,360 | 83 | |
| 84 | Southampton | 36,321,772 | 35,086,712 | 5,817,714 | 32,627 | 77,258,825 | 803,271 | 2,229,897 | 80,291,993 | 67,962,734 | - | - | 2,896,212 | 84 | |
| 85 | # Spotsylvania | - | - | - | - | - | - | - | - | - | - | - | - | 85 | |
| 86 | Stafford | 402,990,062 | 296,685,443 | 37,379,368 | 20,099,011 | 757,153,884 | 2,595,000 | - | 759,748,884 | 675,742,825 | 12,794,903 | - | - | 86 | |
| 87 | # Surry | - | - | - | - | - | - | - | - | - | - | - | - | 87 | |
| 88 | Sussex | 23,062,276 | 20,209,051 | 7,089,339 | 91,581 | 50,452,247 | - | 2,085,848 | 52,538,095 | 48,634,297 | - | - | - | 88 | |
| 89 | Tazewell | 63,656,059 | 77,025,042 | 26,941,144 | 4,191,812 | 171,814,057 | 298,095 | - | 172,112,152 | 157,638,730 | - | 2,072,121 | 1,141,288 | 89 | |
| 90 | # Warren | - | - | - | - | - | - | - | - | - | - | - | - | 90 | |
| 91 | Washington | 91,435,675 | 91,382,681 | 24,123,876 | 1,241,603 | 208,183,835 | 44,740 | - | 208,228,575 | 190,234,847 | 5,917,885 | 3,403,380 | - | 91 | |
| 92 | # Westmoreland | - | - | - | - | - | - | - | - | - | - | - | - | 92 | |
| 93 | # Wise | - | - | - | - | - | - | - | - | - | - | - | - | 93 | |
| 94 | Wythe | 47,480,782 | 46,483,430 | 10,613,912 | 1,711,357 | 106,289,481 | 67,858 | - | 106,357,339 | 89,943,017 | 9,927,197 | 4,219,549 | - | 94 | |
| 95 | York | 187,741,767 | 126,211,042 | 14,695,253 | 17,308,118 | 345,956,180 | 923,491 | - | 346,879,671 | 315,806,370 | 11,689,702 | 13,415,929 | - | 95 | |
| 95 | Total | \$ 19,386,346,251 | \$ 8,430,632,302 | \$ 1,499,566,469 | \$ 641,810,114 | \$ 29,958,355,136 | \$ 278,658,210 | \$ 74,044,181 | \$ 30,311,057,527 | \$ 25,897,154,623 | \$ 1,373,357,585 | \$ 1,431,745,859 | \$ 152,378,534 | 95 | |
| (#) The locality has not yet submitted its required financial reporting for inclusion in the 2024 report. | | | | | | | | | | | | | | | |

| COMPARATIVE REPORT | | DRAFT REPORT | | | | | | | | | | | | |
|----------------------------------|-----------------|--------------------|-----------------------|----------------------|--------------------|----------------|----------------------|---|------------------------|--|-------------------------------------|---------------------------------|-----------------------|-----|
| EXHIBIT A – TOWNS | | GENERAL GOVERNMENT | | | | | | | | | | | | |
| FOR THE YEAR ENDED JUNE 30, 2024 | | | | | | | | | | | | | | |
| | | Revenue | | | | | | Expenditures, Transfers and Contributions | | | | | | |
| | | (Exhibit B) | | (Exhibit B-1) | | (Exhibit B-1) | | | | (Exhibit C) | | Transfers To | | |
| No. | Locality | Local Revenue | From the Commonwealth | Federal Pass-Through | Direct Federal Aid | Total Revenue | Non-Revenue Receipts | Transfers from Other Funds | Total Amount Available | Maintenance and Operation Expenditures | General Government Capital Projects | General Government Debt Service | Enterprise Operations | No. |
| 1 | Abingdon | 16,579,089 | 3,627,014 | 79,517 | 1,756,247 | 22,041,867 | 517,292 | - | 22,559,159 | 18,032,009 | - | - | - | 1 |
| 2 | Ashland | 11,698,734 | 3,431,837 | 2,448,655 | - | 17,579,226 | - | - | 17,579,226 | 14,271,800 | - | - | - | 2 |
| 3 | Bedford | 8,124,700 | 2,676,258 | 859,030 | 397,389 | 12,057,377 | 467,838 | - | 12,525,215 | 12,180,030 | - | - | - | 3 |
| 4 | # Berryville | - | - | - | - | - | - | - | - | - | - | - | - | 4 |
| 5 | # Big Stone Gap | - | - | - | - | - | - | - | - | - | - | - | - | 5 |
| 6 | # Blacksburg | - | - | - | - | - | - | - | - | - | - | - | - | 6 |
| 7 | Bluefield | 8,106,932 | 2,040,485 | 375,219 | - | 10,522,636 | 1,218,709 | - | 11,741,345 | 10,502,538 | 238,553 | - | - | 7 |
| 8 | Bridgewater | 5,551,036 | 1,577,201 | 1,964,695 | - | 9,092,932 | 12,790 | 884,543 | 9,990,265 | 7,659,507 | - | 350,250 | - | 8 |
| 9 | # Broadway | - | - | - | - | - | - | - | - | - | - | - | - | 9 |
| 10 | Christiansburg | 38,416,243 | 6,906,802 | 264,932 | 173,301 | 45,761,278 | 91,635 | - | 45,852,913 | 35,973,467 | 1,598,746 | - | - | 10 |
| 11 | # Clifton Forge | - | - | - | - | - | - | - | - | - | - | - | - | 11 |
| 12 | Colonial Beach | 9,367,127 | 8,232,282 | 4,943,918 | 51,283 | 22,594,610 | 173,369 | 295,825 | 23,063,804 | 20,564,472 | 664,983 | - | - | 12 |
| 13 | Culpeper | 19,598,531 | 3,801,332 | 1,246,091 | - | 24,645,954 | 160,937 | - | 24,806,891 | 18,318,109 | - | - | - | 13 |
| 14 | Dumfries | 10,601,638 | 826,416 | 920,566 | 4,976 | 12,353,596 | - | 1,676,237 | 14,029,833 | 8,836,040 | - | - | - | 14 |
| 15 | Farmville | 11,748,989 | 3,208,662 | 318,355 | 445,290 | 15,721,296 | 2,190,820 | - | 17,912,116 | 14,622,829 | - | - | - | 15 |
| 16 | Front Royal | 12,798,460 | 3,825,944 | 189,376 | - | 16,813,780 | 124,743 | 3,015,000 | 19,953,523 | 16,385,702 | - | 589,335 | - | 16 |
| 17 | Herndon | 43,952,186 | 4,847,114 | 12,046 | 6,029,450 | 54,840,796 | 57,238 | - | 54,898,034 | 49,988,760 | - | - | - | 17 |
| 18 | Leesburg | 62,838,716 | 9,628,339 | 15,085 | 14,082 | 72,496,222 | 3,230,688 | 2,185,723 | 77,912,633 | 67,499,273 | 3,413,331 | 9,666,054 | - | 18 |
| 19 | Luray | 5,283,245 | 1,866,477 | 24,958 | 923,751 | 8,098,431 | 50,182 | - | 8,148,613 | 7,417,685 | - | - | 512,169 | 19 |
| 20 | # Marion | - | - | - | - | - | - | - | - | - | - | - | - | 20 |
| 21 | Orange | 4,507,030 | 1,691,424 | 79,348 | - | 6,277,802 | - | 507,150 | 6,784,952 | 6,437,497 | - | - | - | 21 |
| 22 | Pulaski | 8,020,620 | 3,821,823 | 2,870,198 | 1,561,504 | 16,274,145 | - | - | 16,274,145 | 15,688,270 | - | 97,505 | 445,615 | 22 |
| 23 | Purcellville | 14,238,548 | 1,724,779 | 411,492 | - | 16,374,819 | 381,231 | - | 16,756,050 | 13,692,392 | 482,490 | 1,966,048 | - | 23 |
| 24 | # Richlands | - | - | - | - | - | - | - | - | - | - | - | - | 24 |
| 25 | Rocky Mount | 8,937,018 | 2,610,613 | 284,620 | 716,881 | 12,549,132 | - | 1,106,944 | 13,656,076 | 11,934,820 | 1,146,648 | (4,507,871) | 527,525 | 25 |
| 26 | Smithfield | 11,291,884 | 2,538,314 | 1,062,676 | - | 14,892,874 | 217,000 | - | 15,109,874 | 11,162,229 | - | - | - | 26 |
| 27 | South Boston | 10,025,313 | 4,413,627 | 2,389,475 | - | 16,828,415 | - | - | 16,828,415 | 13,968,150 | - | - | - | 27 |
| 28 | # South Hill | - | - | - | - | - | - | - | - | - | - | - | - | 28 |
| 29 | Strasburg | 6,444,177 | 610,923 | 162,927 | 2,755,818 | 9,973,845 | 42,638 | - | 10,016,483 | 6,020,416 | - | 257,163 | - | 29 |
| 30 | Tazewell | 6,108,213 | 1,755,815 | 132,062 | 1,410,239 | 9,406,329 | - | - | 9,406,329 | 8,330,745 | 604,792 | 26,777 | - | 30 |
| 31 | Vienna | 29,672,762 | 3,762,348 | 5,313,445 | - | 38,748,555 | - | 10,830,526 | 49,579,081 | 45,131,905 | - | 1,759,007 | - | 31 |
| 32 | # Vinton | - | - | - | - | - | - | - | - | - | - | - | - | 32 |
| 33 | Warrenton | 16,914,228 | 3,400,995 | 86,000 | 2,245,043 | 22,646,266 | - | - | 22,646,266 | 19,086,899 | - | - | - | 33 |
| 34 | # West Point | - | - | - | - | - | - | - | - | - | - | - | - | 34 |
| 35 | Wise | 4,878,516 | 998,539 | 3,025,079 | - | 8,902,134 | - | - | 8,902,134 | 4,713,593 | 1,615,608 | - | 16,000 | 35 |
| 36 | Woodstock | 7,058,690 | 1,482,127 | 52,896 | 362,254 | 8,955,967 | 180,770 | - | 9,136,737 | 7,677,493 | 607,212 | 281,726 | - | 36 |
| 37 | Wytheville | 18,202,194 | 4,261,614 | 479,714 | 8,882 | 22,952,404 | 54,055 | - | 23,006,459 | 20,660,001 | - | 974,130 | - | 37 |
| 37 | Total | \$ 410,964,819 | \$ 89,569,104 | \$ 30,012,375 | \$ 18,856,390 | \$ 549,402,688 | \$ 9,171,935 | \$ 20,501,948 | \$ 579,076,571 | \$ 486,756,631 | \$ 10,372,363 | \$ 11,460,124 | \$ 1,501,309 | 37 |

| COMPARATIVE REPORT | | DRAFT REPORT | | | | | | | | | | | | | | | | | | | |
|----------------------------------|------------------|------------------|-----------------------------|-----------------------------|---------------------------------|---------------------|--------------------|---------------|---------------|------------------|---------------------------------|--|-----------------------|----------------------|----------------|-----------------------------|----------------|----------------|---------------------|-----|----|
| EXHIBIT B – CITIES | | LOCAL REVENUE | | | | | | | | | | | | | | | | | | | |
| FOR THE YEAR ENDED JUNE 30, 2024 | | | | | | | | | | | | | | | | | | | | | |
| General Property Taxes | | | | | | | | | | | | Revenue from Use of Money and Property | | | | | | | | | |
| No. | Locality | Real Property | Public Service Corporations | Personal Property - General | Personal Property - Mobile Home | Machinery and Tools | Merchants' Capital | Penalties | Interest | Total Amount | Other Local Taxes (Exhibit B-2) | Permits, Privilege Fees, and Regulatory Licenses | Fines and Forfeitures | Charges for Services | Interest | Rental and Sale of Property | Total Amount | Miscellaneous | Total Local Revenue | No. | |
| 1 | Alexandria | 523,333,712 | 7,998,288 | 70,397,553 | - | 813,901 | - | 3,397,505 | 790,851 | 606,731,810 | 159,079,093 | 12,009,300 | 6,131,452 | 32,952,712 | 5,157,657 | 27,136,368 | 32,294,025 | 25,032,268 | 874,230,660 | 1 | |
| 2 | Bristol | 15,898,525 | 201,611 | 4,232,611 | 10,526 | 736,146 | - | 392,830 | 505,070 | 21,977,319 | 24,614,824 | 174,017 | 368,887 | 9,776,273 | 2,480,688 | 26,970 | 2,507,658 | 4,529,766 | 63,948,744 | 2 | |
| 3 | Buena Vista | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 3 |
| 4 | Charlottesville | 102,926,547 | 1,692,539 | 12,020,357 | 7,586 | 2,249,066 | - | 638,510 | 231,665 | 119,766,270 | 59,249,526 | 1,623,609 | 305,805 | 33,475,326 | 4,577,100 | 2,853,233 | 7,430,333 | 18,086,411 | 239,937,280 | 4 | |
| 5 | Chesapeake | 373,869,514 | 11,980,364 | 94,837,851 | 141,143 | 3,890,752 | - | 3,805,037 | 2,498,360 | 491,023,021 | 177,663,706 | 4,815,309 | 6,844,826 | 75,807,071 | 28,199,082 | 1,464,838 | 29,663,920 | 21,743,364 | 807,561,217 | 5 | |
| 6 | Colonial Heights | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 6 |
| 7 | Covington | 3,048,848 | 1,539,023 | 1,648,971 | 8,444 | 4,421,213 | - | 74,068 | 69,203 | 10,809,770 | 4,652,876 | 18,371 | 2,875 | 4,168,428 | 855,872 | 26,050 | 881,922 | 1,131,893 | 21,666,135 | 7 | |
| 8 | Danville | 19,944,123 | 649,744 | 11,883,177 | 26,465 | 1,747,752 | - | 547,056 | 499,168 | 35,297,485 | 59,337,516 | 629,148 | 222,177 | 14,636,043 | 12,264,235 | 32,550 | 12,296,785 | 2,771,986 | 125,191,140 | 8 | |
| 9 | Emporia | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 9 |
| 10 | Fairfax | 82,661,278 | 1,513,886 | 14,107,881 | - | - | - | 524,090 | 202,244 | 99,009,379 | 45,615,182 | 1,743,629 | 2,493,462 | 7,448,535 | 5,360,544 | 3,264,877 | 8,625,421 | 5,206,221 | 170,141,829 | 10 | |
| 11 | Falls Church | 65,934,036 | 423,111 | 7,444,197 | - | - | - | 201,792 | 58,752 | 74,061,888 | 20,998,781 | 2,036,106 | 527,933 | 11,069,559 | 4,677,936 | 1,074,178 | 5,752,114 | 540,643 | 114,987,024 | 11 | |
| 12 | Franklin | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 12 |
| 13 | Fredericksburg | 41,886,438 | 809,525 | 12,549,676 | - | 112,879 | - | 490,111 | 271,957 | 56,120,586 | 47,977,443 | 742,340 | 453,765 | 3,735,049 | 3,089,527 | 167,718 | 3,257,245 | 2,044,702 | 114,331,130 | 13 | |
| 14 | Galax | 4,761,780 | 217,152 | 1,712,134 | - | 751,407 | - | 131,298 | 63,067 | 7,636,838 | 8,385,176 | 70,750 | 135,106 | 3,034,798 | 891,549 | 58,779 | 950,328 | 412,166 | 20,625,162 | 14 | |
| 15 | Hampton | 181,836,318 | 4,927,283 | 39,472,449 | 44,372 | 3,040,999 | - | 1,833,562 | 687,639 | 231,842,622 | 95,655,192 | 2,082,462 | 1,008,007 | 66,577,745 | 13,522,063 | 4,393,368 | 17,915,431 | 15,988,652 | 431,070,111 | 15 | |
| 16 | Harrisonburg | 53,448,541 | 666,471 | 15,342,288 | 12,151 | 2,850,506 | - | 503,121 | 125,167 | 72,948,245 | 54,615,777 | 679,658 | 2,405,167 | 8,548,690 | 7,941,320 | 114,297 | 8,055,617 | 3,708,167 | 150,961,321 | 16 | |
| 17 | Hopewell | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 17 |
| 18 | Lexington | 6,328,040 | 214,896 | 1,316,430 | - | - | - | 46,043 | 69,043 | 7,974,452 | 5,606,933 | 429,561 | 44,483 | 2,131,116 | 2,030,403 | 41,015 | 2,071,418 | 3,429,855 | 21,687,818 | 18 | |
| 19 | Lynchburg | 65,926,140 | 2,318,407 | 21,417,827 | - | 5,061,717 | - | 896,232 | 349,358 | 95,969,681 | 64,612,267 | 1,429,983 | 376,208 | 43,705,431 | 8,174,849 | 634,563 | 8,809,412 | 3,820,249 | 218,723,231 | 19 | |
| 20 | Manassas | 87,264,776 | 1,657,334 | 15,073,117 | 11,304 | 5,797,350 | - | 578,687 | 334,482 | 110,717,050 | 29,341,028 | 1,605,548 | 2,068,609 | 10,208,827 | 13,329,758 | 235,082 | 13,564,840 | 4,044,801 | 171,550,703 | 20 | |
| 21 | Manassas Park | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 21 |
| 22 | Martinsville | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 22 |
| 23 | Newport News | 257,011,766 | 7,637,282 | 64,708,517 | 164,760 | 25,010,185 | - | 2,617,291 | 1,462,787 | 358,612,588 | 119,896,200 | 3,462,971 | 911,371 | 76,786,151 | 21,748,712 | 6,508,253 | 28,256,965 | 18,657,892 | 606,584,138 | 23 | |
| 24 | Norfolk | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 24 |
| 25 | Norton | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 25 |
| 26 | Petersburg | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 26 |
| 27 | Poquoson | 22,004,231 | 217,536 | 4,465,315 | - | - | - | 143,584 | 52,427 | 26,883,093 | 3,821,904 | 330,050 | 49,936 | 5,051,779 | 1,639,405 | 221,246 | 1,860,651 | 667,387 | 38,664,800 | 27 | |
| 28 | Portsmouth | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 28 |
| 29 | Radford | 7,950,248 | 125,137 | 1,642,120 | 3,964 | 375,532 | 313,739 | 45,918 | 45,918 | 10,502,576 | 5,329,760 | 76,157 | 163,868 | 4,477,785 | 102,059 | 191,715 | 293,774 | 2,284,105 | 23,128,025 | 29 | |
| 30 | Richmond | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 30 |
| 31 | Roanoke | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 31 |
| 32 | Salem | 33,258,050 | 783,635 | 11,294,386 | 8,887 | 3,483,230 | - | 384,737 | 125,656 | 49,338,581 | 29,597,095 | 356,406 | 128,427 | 10,655,603 | 8,667,405 | 514,833 | 9,182,238 | 1,319,486 | 100,577,836 | 32 | |
| 33 | Staunton | 25,776,923 | 1,142,827 | 7,230,135 | 310 | 390,396 | - | 335,082 | 318,484 | 35,194,157 | 19,630,036 | 316,806 | 210,597 | 11,890,733 | 1,959,199 | 87,854 | 2,047,053 | 2,389,047 | 71,678,429 | 33 | |
| 34 | Suffolk | 156,302,355 | 5,338,750 | 39,727,564 | 57,727 | 1,903,570 | - | 1,611,637 | 935,943 | 205,877,546 | 65,055,986 | 3,875,032 | 14,396,000 | 44,207,638 | 20,955,766 | 237,038 | 21,192,804 | 6,598,127 | 361,203,133 | 34 | |
| 35 | Virginia Beach | 731,514,351 | 10,821,941 | 146,394,371 | - | - | - | 5,858,449 | 3,555,985 | 898,145,097 | 366,606,987 | 7,050,414 | 2,917,615 | 160,779,848 | 47,645,541 | 8,692,356 | 56,337,897 | 32,190,597 | 1,524,028,455 | 35 | |
| 36 | Waynesboro | 21,063,788 | 928,892 | 7,100,192 | 4,990 | 1,196,719 | - | 490,758 | 219,308 | 31,004,747 | 21,729,484 | 319,073 | 217,608 | 10,030,460 | 3,409,270 | 59,217 | 3,468,487 | 3,061,906 | 69,831,765 | 36 | |
| 37 | Williamsburg | 17,897,682 | 443,261 | 1,915,249 | - | 1,667,347 | - | 104,817 | 54,484 | 22,082,840 | 26,825,780 | 261,270 | 216,748 | 4,735,923 | 902,688 | 806,195 | 1,708,883 | 1,388,218 | 57,219,662 | 37 | |
| 38 | Winchester | 36,358,619 | 846,121 | 15,345,279 | 763 | 1,555,214 | - | 486,590 | 242,115 | 54,834,701 | 40,046,440 | 973,671 | 414,952 | 9,585,517 | 1,326,629 | 645,751 | 1,972,380 | 3,814,237 | 111,641,898 | 38 | |
| 38 | Total | \$ 2,938,206,629 | \$ 65,095,116 | \$ 623,279,647 | \$ 503,392 | \$ 67,055,881 | \$ 313,739 | \$ 26,138,805 | \$ 13,769,133 | \$ 3,734,362,342 | \$ 1,555,944,992 | \$ 47,111,641 | \$ 43,015,884 | \$ 665,477,040 | \$ 220,909,257 | \$ 59,488,344 | \$ 280,397,601 | \$ 184,862,146 | \$ 6,511,171,646 | 38 | |

| COMPARATIVE REPORT | | DRAFT REPORT | | | | | | | | | | | | | | | | | | |
|----------------------------------|----------------|------------------------|-----------------------------|-----------------------------|---------------------------------|---------------------|--------------------|---------------|---------------|-------------------|---------------------------------|--|-----------------------|----------------------|----------------|-----------------------------|----------------|----------------|---------------------|-----|
| EXHIBIT B – COUNTIES | | LOCAL REVENUE | | | | | | | | | | | | | | | | | | |
| FOR THE YEAR ENDED JUNE 30, 2024 | | | | | | | | | | | | | | | | | | | | |
| | | General Property Taxes | | | | | | | | | | Revenue from Use of Money and Property | | | | | | | | |
| No. | Locality | Real Property | Public Service Corporations | Personal Property - General | Personal Property - Mobile Home | Machinery and Tools | Merchants' Capital | Penalties | Interest | Total Amount | Other Local Taxes (Exhibit B-2) | Permits, Privilege Fees, and Regulatory Licenses | Fines and Forfeitures | Charges for Services | Interest | Rental and Sale of Property | Total Amount | Miscellaneous | Total Local Revenue | No. |
| 49 | King George | 28,507,967 | 801,785 | 10,413,751 | 26,858 | 171,311 | - | 374,028 | 242,901 | 40,538,601 | 12,712,791 | 7,815,377 | 220,510 | 1,629,730 | 1,675,372 | 93,443 | 1,768,815 | 2,320,482 | 67,006,306 | 49 |
| 50 | King William | 14,070,100 | 403,147 | 5,726,823 | 9,341 | 2,282,902 | - | 269,430 | 414,762 | 23,176,505 | 3,298,136 | 372,675 | 133,629 | 4,109,016 | 1,113,083 | 83,760 | 1,196,843 | 1,175,985 | 33,462,789 | 50 |
| 51 | Lancaster | 17,051,861 | 480,296 | 2,645,798 | 28,572 | 12,528 | 140,064 | 256,646 | 104,137 | 20,719,902 | 3,176,199 | 275,389 | 38,259 | 1,485,667 | 696,577 | 70,858 | 767,435 | 752,480 | 27,215,331 | 51 |
| 52 | Lee | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 52 |
| 53 | Loudoun | 1,226,321,452 | 34,155,134 | 921,586,862 | 16,767 | 2,138,776 | - | 13,146,239 | 4,019,109 | 2,201,384,339 | 283,444,730 | 29,284,973 | 1,751,736 | 71,329,351 | 90,241,113 | 5,499,204 | 95,740,317 | 53,939,737 | 2,736,875,183 | 53 |
| 54 | Louisa | 51,317,714 | 16,345,983 | 14,307,040 | 68,461 | 396,053 | 580,170 | 615,899 | 496,745 | 84,128,065 | 14,424,610 | 1,326,457 | 78,106 | 7,370,868 | 2,948,068 | 455,591 | 3,403,659 | 2,911,089 | 113,642,854 | 54 |
| 55 | Lunenburg | 3,657,631 | 177,010 | 2,982,635 | 21,267 | 319,730 | 148,440 | 90,277 | 56,616 | 7,453,606 | 1,221,891 | 122,101 | 29,214 | 3,790,949 | 518,085 | 35,657 | 553,742 | 1,881,758 | 15,053,261 | 55 |
| 56 | Madison | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 56 |
| 57 | Mathews | 11,787,532 | 149,961 | 3,543,873 | 29,235 | 153,680 | - | 126,209 | 83,436 | 15,873,926 | 2,456,533 | 91,718 | 68,097 | 2,139,954 | 255,772 | 55,311 | 311,083 | 834,989 | 21,776,300 | 57 |
| 58 | Mecklenburg | 26,250,650 | 1,675,332 | 84,063,674 | 68,960 | 390,167 | 615,012 | 422,028 | 230,256 | 113,716,079 | 10,154,454 | 2,869,748 | 553,853 | 5,784,428 | 4,849,774 | 213,299 | 5,063,073 | 2,064,408 | 140,206,043 | 58 |
| 59 | Middlesex | 15,540,758 | 702,440 | 5,669,034 | - | - | - | 261,691 | 184,046 | 22,357,969 | 4,273,563 | 210,279 | 31,725 | 1,968,812 | 690,482 | 131,738 | 822,220 | 1,039,414 | 30,703,982 | 59 |
| 60 | Montgomery | 85,274,340 | 3,999,793 | 21,582,233 | 174,594 | 3,284,219 | 8,199 | 822,719 | 389,905 | 115,536,002 | 17,098,462 | 37,323 | 50,110 | 13,220,259 | 5,945,867 | 394,739 | 6,340,606 | 479,999 | 152,762,761 | 60 |
| 61 | Nelson | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 61 |
| 62 | New Kent | 28,879,066 | 1,403,296 | 10,074,477 | 39,110 | 67,683 | - | 340,986 | 270,203 | 41,074,821 | 22,077,043 | 1,184,817 | 240,432 | 2,667,441 | 3,872,443 | 333,373 | 4,205,816 | 475,314 | 71,925,684 | 62 |
| 63 | Northampton | 18,419,840 | 430,184 | 4,604,733 | 23,325 | - | - | 258,828 | 171,944 | 23,908,854 | 7,139,675 | 253,679 | 288,385 | 4,010,952 | 2,039,227 | 62,322 | 2,101,549 | 1,022,896 | 38,725,990 | 63 |
| 64 | Northumberland | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 64 |
| 65 | Nottoway | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 65 |
| 66 | Orange | 35,279,758 | 1,551,403 | 14,587,919 | 32,530 | 1,214,786 | 217,615 | 541,189 | 303,971 | 53,729,171 | 10,250,444 | 1,237,643 | 101,340 | 8,462,259 | 2,003,592 | 231,774 | 2,235,366 | 1,058,158 | 77,074,381 | 66 |
| 67 | Page | 17,342,997 | 650,869 | 9,203,946 | 96,181 | 381,411 | - | 352,906 | 318,667 | 28,346,977 | 6,403,622 | 361,061 | 158,152 | 4,625,827 | 1,343,127 | 46,886 | 1,390,013 | 2,274,132 | 43,559,784 | 67 |
| 68 | Patrick | 11,700,293 | 548,935 | 3,405,964 | 101,533 | 833,205 | - | 192,333 | 92,686 | 16,874,949 | 570,064 | 99,655 | 19,411 | 3,782,428 | 846,349 | 12,545 | 858,894 | 1,893,185 | 29,235,586 | 68 |
| 69 | Pittsylvania | 31,081,348 | 2,952,590 | 12,536,465 | 286,576 | 2,395,890 | 431,457 | 571,564 | 505,955 | 50,761,845 | 14,127,193 | 482,013 | 73,677 | 16,062,843 | 2,664,205 | 220,085 | 2,884,290 | 5,890,168 | 90,282,029 | 69 |
| 70 | Powhatan | 39,264,561 | 823,161 | 15,206,787 | 4,509 | 731,050 | - | 505,818 | 346,027 | 56,881,913 | 10,032,670 | 863,629 | 92,762 | 4,966,669 | 259,508 | 189,823 | 449,331 | 1,265,989 | 74,552,963 | 70 |
| 71 | Prince Edward | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 71 |
| 72 | Prince George | 31,111,915 | 2,959,389 | 13,394,758 | 177,885 | 1,302,597 | - | 805,050 | 304,506 | 50,056,100 | 12,306,639 | 399,208 | 480,044 | 4,299,160 | 3,031,329 | 165,057 | 3,196,386 | 1,880,886 | 72,618,423 | 72 |
| 73 | Prince William | 971,814,000 | 24,064,000 | 274,376,000 | 119,000 | 3,350,000 | - | 8,626,000 | 1,669,000 | 1,284,018,000 | 240,179,000 | 27,313,000 | 3,374,000 | 86,267,000 | 77,794,000 | 4,313,000 | 82,107,000 | 36,392,000 | 1,759,650,000 | 73 |
| 74 | Pulaski | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 74 |
| 75 | Rappahannock | 11,832,826 | 325,719 | 2,373,176 | 347 | - | - | 126,568 | 160,684 | 14,819,320 | 2,329,266 | 192,581 | 132,338 | 812,893 | 794,725 | 4,894 | 799,619 | 3,999,497 | 23,085,514 | 75 |
| 76 | Richmond | 6,430,998 | 537,685 | 2,838,369 | 12,217 | 62,860 | - | 104,102 | 46,910 | 10,155,663 | 1,836,093 | 327,773 | 48,432 | 1,214,732 | 380,124 | 25,589 | 405,713 | 1,411,275 | 15,399,681 | 76 |
| 77 | Roanoke | 121,691,607 | 5,214,084 | 30,532,395 | 67,312 | 2,562,851 | - | 1,010,443 | 263,162 | 161,341,854 | 43,151,086 | 1,089,363 | 448,483 | 34,600,766 | 3,815,425 | 275,527 | 4,090,952 | 3,317,822 | 248,040,326 | 77 |
| 78 | Rockbridge | 20,232,229 | 1,976,462 | 8,542,685 | 36,339 | 534,201 | - | 523,338 | 165,642 | 32,010,896 | 13,608,692 | 518,408 | 278,746 | 8,443,608 | 2,419,689 | 34,099 | 2,453,788 | 3,665,489 | 60,979,627 | 78 |
| 79 | Rockingham | 78,685,117 | 2,604,749 | 24,432,054 | - | 21,095,308 | 1,775,830 | 788,281 | 403,918 | 129,785,257 | 20,648,355 | 1,788,849 | 165,303 | 17,992,343 | 7,891,433 | 1,136,830 | 9,028,263 | 3,033,592 | 182,441,962 | 79 |
| 80 | Russell | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 80 |
| 81 | Scott | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 81 |
| 82 | Shenandoah | 37,909,396 | 1,903,588 | 21,795,707 | 28,737 | 2,632,309 | 396,643 | 671,992 | 589,769 | 65,928,141 | 8,395,692 | 642,249 | 29,788 | 8,419,890 | 2,679,960 | 313,799 | 2,993,759 | 4,946,924 | 91,356,443 | 82 |
| 83 | Smyth | 11,587,419 | 1,771,774 | 5,004,625 | 47,222 | 2,163,263 | 422,734 | 224,966 | 407,721 | 21,629,724 | 4,729,470 | 138,320 | 668,002 | 5,407,450 | 1,562,184 | 199,521 | 1,761,705 | 1,570,916 | 35,905,587 | 83 |
| 84 | Southampton | 13,409,465 | 1,590,744 | 7,170,696 | 72,351 | 3,581,756 | 453,060 | 537,645 | 298,913 | 27,114,630 | 2,943,332 | 259,740 | 542,209 | 2,540,709 | 382,654 | 389,100 | 771,754 | 2,149,398 | 36,321,772 | 84 |
| 85 | Spotsylvania | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 85 |
| 86 | Stafford | 218,801,067 | 4,336,496 | 64,263,364 | 162,287 | - | 1,041,762 | 1,740,920 | 772,314 | 291,118,210 | 64,412,531 | 4,997,780 | 727,070 | 17,073,665 | 10,538,230 | 827,908 | 11,366,138 | 13,294,668 | 402,990,062 | 86 |
| 87 | Surry | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 87 |
| 88 | Sussex | 5,647,713 | 631,478 | 4,647,393 | 9,940 | 810,531 | 163,134 | 156,153 | 121,567 | 12,187,909 | 1,783,087 | 437,264 | 680,627 | 6,975,931 | 197,397 | 27,970 | 225,367 | 772,091 | 23,062,276 | 88 |
| 89 | Tazewell | 16,847,994 | 1,381,099 | 6,797,327 | 160,842 | 1,162,362 | 1,154,389 | 312,618 | 225,415 | 28,042,046 | 12,679,442 | 208,698 | 9,835 | 17,074,839 | 1,723,679 | 672,769 | 2,396,448 | 3,244,751 | 63,656,059 | 89 |
| 90 | Warren | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 90 |
| 91 | Washington | 28,224,865 | 1,354,047 | 9,252,571 | - | 5,999,859 | - | 456,263 | 543,301 | 45,230,906 | 13,755,391 | 258,551 | 1,024,228 | 22,626,940 | 3,852,084 | 128,950 | 3,981,034 | 4,558,625 | 91,435,675 | 91 |
| 92 | Westmoreland | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 92 |
| 93 | Wise | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 93 |
| 94 | Wythe | 14,412,238 | 1,884,669 | 7,052,104 | 74,943 | 2,103,446 | 442,572 | 176,868 | 274,395 | 26,421,235 | 9,327,467 | 526,672 | 672,743 | 4,222,238 | 3,626,334 | 347,161 | 3,973,495 | 2,336,932 | 47,480,782 | 94 |
| 95 | York | 86,899,425 | 2,853,998 | 24,074,419 | 1,178 | - | - | 565,801 | 329,283 | 114,724,104 | 43,589,752 | 1,038,116 | 502,608 | 17,832,141 | 3,258,593 | 1,522,062 | 4,780,655 | 5,274,391 | 187,741,767 | 95 |
| 95 | Total | \$ 10,052,448,418 | \$ 311,724,771 | \$ 3,031,115,046 | \$ 5,044,697 | \$ 137,697,698 | \$ 13,254,438 | \$ 87,703,369 | \$ 31,047,759 | \$ 13,670,036,196 | \$ 2,810,018,352 | \$ 230,352,881 | \$ 41,933,536 | \$ 1,417,999,778 | \$ 723,359,754 | \$ 120,032,322 | \$ 843,392,076 | \$ 372,613,432 | \$ 19,386,346,251 | 95 |

| COMPARATIVE REPORT | | DRAFT REPORT | | | | | | | | | | | | | | | | | | |
|----------------------------------|----------------|------------------------|-----------------------------|-----------------------------|---------------------------------|---------------------|-------------------|--------------|------------|----------------|---------------------------------|--|-----------------------|----------------------|---------------|-----------------------------|---------------|---------------|---------------------|-----|
| EXHIBIT B – TOWNS | | LOCAL REVENUE | | | | | | | | | | | | | | | | | | |
| FOR THE YEAR ENDED JUNE 30, 2024 | | | | | | | | | | | | | | | | | | | | |
| | | General Property Taxes | | | | | | | | | | Revenue from Use of Money and Property | | | | | | | | |
| No. | Locality | Real Property | Public Service Corporations | Personal Property - General | Personal Property - Mobile Home | Machinery and Tools | Merchants Capital | Penalties | Interest | Total Amount | Other Local Taxes (Exhibit B-2) | Permits, Privilege Fees, and Regulatory Licenses | Fines and Forfeitures | Charges for Services | Interest | Rental and Sale of Property | Total Amount | Miscellaneous | Total Local Revenue | No. |
| 1 | Abingdon | 2,369,613 | 70,841 | 686,717 | 2,648 | 40,916 | - | 35,539 | 53,624 | 3,259,898 | 9,119,362 | 187,163 | 25,623 | 1,780,905 | 745,151 | 25,510 | 770,661 | 1,435,477 | 16,579,089 | 1 |
| 2 | Ashland | 1,075,623 | 53,106 | 621,718 | 1,218 | 10,828 | - | 43,274 | 23,577 | 1,829,344 | 8,091,234 | 319,288 | 87,540 | 376,602 | 711,573 | 30,253 | 741,826 | 252,900 | 11,698,734 | 2 |
| 3 | Bedford | 2,289,970 | 24,429 | 189,051 | - | - | - | 27,392 | 8,518 | 2,539,360 | 3,268,196 | 45,047 | 12,736 | 1,069,946 | 310,331 | 54,641 | 364,972 | 824,443 | 8,124,700 | 3 |
| 4 | Berryville | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 4 |
| 5 | Big Stone Gap | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 5 |
| 6 | Blacksburg | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 6 |
| 7 | Bluefield | 730,246 | 40,828 | 227,121 | 1,933 | 25,877 | - | 4,707 | 94 | 1,030,806 | 3,940,342 | 42,198 | 40,230 | 2,176,045 | 274,824 | 24,489 | 299,313 | 577,998 | 8,106,932 | 7 |
| 8 | Bridgewater | - | - | 356,121 | - | - | - | 3,704 | 2,194 | 362,019 | 2,954,679 | 21,671 | 109,152 | 1,269,104 | 216,929 | 149,866 | 366,795 | 467,616 | 5,551,036 | 8 |
| 9 | Broadway | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 9 |
| 10 | Christiansburg | 4,274,679 | 114,158 | 1,196,278 | 7,397 | 354,767 | - | 53,195 | 53,687 | 6,054,161 | 21,761,813 | 687,765 | 41,635 | 6,818,025 | 1,907,200 | 572,782 | 2,479,982 | 572,862 | 38,416,243 | 10 |
| 11 | Clifton Forge | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 11 |
| 12 | Colonial Beach | 4,912,079 | 52,119 | 832,513 | - | - | - | 44,849 | 47,742 | 5,889,302 | 2,126,052 | 72,951 | 33,171 | 651,006 | 232,145 | 17,395 | 249,540 | 345,105 | 9,367,127 | 12 |
| 13 | Culpeper | 1,735,094 | 32,704 | 1,963,638 | - | 252,083 | - | 65,764 | 43,900 | 4,093,183 | 11,710,763 | 275,343 | 215,091 | 427,575 | 1,668,316 | 366,522 | 2,034,838 | 841,738 | 19,598,531 | 13 |
| 14 | Dumfries | 1,688,037 | 15,517 | - | - | - | - | 6,600 | 733 | 1,710,887 | 3,984,853 | 186,235 | 38,970 | - | 205,516 | 632,715 | 838,231 | 3,842,462 | 10,601,638 | 14 |
| 15 | Farmville | 808,941 | 58,554 | 274,399 | - | - | - | 11,769 | 5,025 | 1,158,688 | 7,850,497 | 40,901 | 198,305 | 778,936 | 787,009 | 309,686 | 1,096,695 | 624,967 | 11,748,989 | 15 |
| 16 | Front Royal | 1,784,997 | 21,181 | 534,372 | - | - | - | 26,684 | 27,761 | 2,394,995 | 6,531,869 | 48,445 | 360,422 | 1,172,341 | 775,161 | 46 | 775,207 | 1,515,181 | 12,798,460 | 16 |
| 17 | Herndon | 13,814,692 | 340,619 | - | - | - | - | 19,717 | 19,717 | 14,194,745 | 18,692,471 | 791,911 | 430,153 | 5,587,772 | 2,346,958 | 1,065,463 | 3,412,421 | 842,713 | 43,952,186 | 17 |
| 18 | Leesburg | 19,504,649 | 266,772 | 4,327,194 | - | 32,388 | - | 210,165 | 52,041 | 24,393,209 | 25,964,878 | 951,626 | 428,305 | 5,792,528 | 2,923,254 | 2,077,131 | 5,000,385 | 307,785 | 62,838,716 | 18 |
| 19 | Luray | 1,384,271 | 63,780 | 199,187 | 817 | 50,702 | - | 10,405 | 8,896 | 1,718,058 | 3,032,980 | 19,691 | 22,809 | 362,329 | 15,781 | 23,125 | 38,906 | 88,472 | 5,283,245 | 19 |
| 20 | Marion | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 20 |
| 21 | Orange | 652,613 | 23,144 | 228,433 | - | - | - | - | - | 904,190 | 2,900,689 | 6,337 | 113,086 | 181,372 | 306,457 | 13,346 | 319,803 | 81,553 | 4,507,030 | 21 |
| 22 | Pulaski | 1,822,832 | 67,686 | 379,409 | - | 805,710 | - | 65,456 | 56,959 | 3,198,052 | 3,415,560 | 64,114 | 59,911 | 926,007 | 169,384 | 11,600 | 180,984 | 175,992 | 8,020,620 | 22 |
| 23 | Purcellville | 4,626,383 | 52,672 | 1,041,863 | - | - | - | 35,682 | 32,938 | 5,789,538 | 6,747,309 | 181,667 | 48,911 | - | 845,017 | 92,428 | 937,445 | 533,678 | 14,238,548 | 23 |
| 24 | Richlands | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 24 |
| 25 | Rocky Mount | 643,736 | 27,112 | 302,812 | - | 136,915 | - | 10,080 | 5,112 | 1,125,767 | 5,121,857 | 28,334 | 45,666 | 1,527,853 | 549,138 | 192,150 | 741,288 | 346,253 | 8,937,018 | 25 |
| 26 | Smithfield | 3,731,460 | 36,861 | 863,902 | - | 221,333 | - | 43,125 | 17,225 | 4,913,906 | 4,743,918 | 202,908 | 37,572 | 309,431 | 413,547 | 402,998 | 816,545 | 267,604 | 11,291,884 | 26 |
| 27 | South Boston | 1,403,588 | 84,445 | 971,409 | 1,068 | 2,250 | - | 29,805 | 24,134 | 2,516,699 | 5,776,158 | 6,090 | 106,984 | 542,248 | 656,547 | 53,021 | 709,568 | 367,566 | 10,025,313 | 27 |
| 28 | South Hill | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 28 |
| 29 | Strasburg | 1,311,799 | 48,281 | 770,308 | 286 | 191,607 | - | 78,709 | 2,386 | 2,403,376 | 2,650,693 | 41,369 | 22,491 | 636,896 | 574,257 | - | 574,257 | 115,095 | 6,444,177 | 29 |
| 30 | Tazewell | 791,182 | 47,663 | 188,305 | - | - | - | 24,906 | - | 1,052,056 | 2,456,812 | 16,272 | 29,674 | 1,890,769 | 270,142 | 9,923 | 280,065 | 382,565 | 6,108,213 | 30 |
| 31 | Vienna | 13,235,302 | 109,585 | - | - | - | - | 32,630 | 5,758 | 13,383,275 | 11,920,880 | 367,773 | 222,238 | 1,568,815 | 1,139,221 | 217,121 | 1,356,342 | 853,439 | 29,672,762 | 31 |
| 32 | Vinton | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 32 |
| 33 | Warrenton | 844,543 | 14,918 | 808,649 | - | 4,332 | - | 29,632 | 13,417 | 1,715,491 | 11,756,636 | 254,298 | 76,662 | 1,776,296 | 905,093 | - | 905,093 | 429,752 | 16,914,228 | 33 |
| 34 | West Point | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 34 |
| 35 | Wise | 667,794 | 19,513 | 197,471 | 7,708 | - | - | 15,871 | 4,861 | 913,218 | 2,862,779 | 1,430 | 4,233 | 348,945 | 618,939 | - | 618,939 | 128,972 | 4,878,516 | 35 |
| 36 | Woodstock | 862,257 | 21,213 | 466,439 | - | 4,632 | - | 46,070 | 12,305 | 1,412,916 | 4,519,049 | - | 13,545 | 600,889 | 394,280 | 11,700 | 405,980 | 106,311 | 7,058,690 | 36 |
| 37 | Wytheville | 1,997,302 | 79,901 | 331,786 | 2,178 | 189,941 | - | 29,847 | 18,169 | 2,649,124 | 10,826,174 | 279,693 | 58,334 | 2,029,267 | 1,280,410 | 61,473 | 1,341,883 | 1,017,719 | 18,202,194 | 37 |
| 37 | Total | \$ 88,963,682 | \$ 1,787,602 | \$ 17,959,095 | \$ 25,253 | \$ 2,324,281 | \$ - | \$ 1,005,577 | \$ 540,773 | \$ 112,606,263 | \$ 204,728,503 | \$ 5,140,520 | \$ 2,883,449 | \$ 40,601,902 | \$ 21,242,580 | \$ 6,415,384 | \$ 27,657,964 | \$ 17,346,218 | \$ 410,964,819 | 37 |

| COMPARATIVE REPORT | | DRAFT REPORT | | | | | | | | | |
|----------------------------------|------------------|----------------------------|----------------------------|-------------------------------|-----------------------|-----------------------------|-----------------------------|------------------------------|-------------------------|-----------------------------------|-----|
| EXHIBIT B1 – CITIES | | INTER-GOVERNMENTAL REVENUE | | | | | | | | | |
| FOR THE YEAR ENDED JUNE 30, 2024 | | | | | | | | | | | |
| | | From the Commonwealth | | | | | From the Federal Government | | | | |
| No. | Locality | Payments in Lieu of Taxes | Non- Categorical State Aid | Shared Expenses (Categorical) | Categorical State Aid | Total from the Commonwealth | Payments in Lieu of Taxes | Non- Categorical Federal Aid | Categorical Federal Aid | Total from the Federal Government | No. |
| 1 | Alexandria | - | 16,283,018 | 8,862,447 | 107,162,466 | 132,307,931 | - | 935,106 | 70,389,384 | 71,324,490 | 1 |
| 2 | Bristol | - | 2,461,205 | 1,983,689 | 37,890,982 | 42,335,876 | - | - | 15,884,130 | 15,884,130 | 2 |
| 3 | Buena Vista | - | - | - | - | - | - | - | - | - | 3 |
| 4 | Charlottesville | - | 9,014,617 | 2,299,295 | 80,846,079 | 92,159,991 | - | 187,899 | 29,009,744 | 29,197,643 | 4 |
| 5 | Chesapeake | - | 39,640,045 | 22,123,530 | 425,559,877 | 487,323,452 | 8,467 | 207,186 | 102,247,650 | 102,463,303 | 5 |
| 6 | Colonial Heights | - | - | - | - | - | - | - | - | - | 6 |
| 7 | Covington | - | 776,119 | 331,423 | 5,297,550 | 6,405,092 | - | - | 4,154,366 | 4,154,366 | 7 |
| 8 | Danville | - | 22,964,876 | 3,200,383 | 118,345,723 | 144,510,982 | - | 8,239,262 | 22,125,240 | 30,364,502 | 8 |
| 9 | Emporia | - | - | - | - | - | - | - | - | - | 9 |
| 10 | Fairfax | - | 5,265,506 | 1,253,141 | 15,114,161 | 21,632,808 | - | - | 12,370,492 | 12,370,492 | 10 |
| 11 | Falls Church | - | 2,890,652 | 538,477 | 14,276,586 | 17,705,715 | - | 3,009,894 | 1,862,768 | 4,872,662 | 11 |
| 12 | Franklin | - | - | - | - | - | - | - | - | - | 12 |
| 13 | Fredericksburg | - | 3,146,214 | 2,483,912 | 40,462,558 | 46,092,684 | - | - | 18,405,616 | 18,405,616 | 13 |
| 14 | Galax | - | 449,155 | 157,475 | 18,612,736 | 19,219,366 | - | - | 7,661,029 | 7,661,029 | 14 |
| 15 | Hampton | - | 23,020,136 | 8,993,673 | 254,348,538 | 286,362,347 | - | 10,405 | 75,922,931 | 75,933,336 | 15 |
| 16 | Harrisonburg | - | 3,016,257 | 466,104 | 85,065,998 | 88,548,359 | - | 1,496,467 | 22,255,999 | 23,752,466 | 16 |
| 17 | Hopewell | - | - | - | - | - | - | - | - | - | 17 |
| 18 | Lexington | - | 794,848 | 502,459 | 8,229,089 | 9,526,396 | - | - | 6,188,667 | 6,188,667 | 18 |
| 19 | Lynchburg | - | 8,686,379 | 3,908,591 | 124,588,347 | 137,183,317 | - | 13,903,608 | 33,918,927 | 47,822,535 | 19 |
| 20 | Manassas | - | 9,228,303 | 463,514 | 87,976,542 | 97,668,359 | - | 1,967,319 | 13,364,351 | 15,331,670 | 20 |
| 21 | Manassas Park | - | - | - | - | - | - | - | - | - | 21 |
| 22 | Martinsville | - | - | - | - | - | - | - | - | - | 22 |
| 23 | Newport News | - | 32,374,161 | 15,388,695 | 313,008,273 | 360,771,129 | - | 1,065,251 | 138,139,692 | 139,204,943 | 23 |
| 24 | Norfolk | - | - | - | - | - | - | - | - | - | 24 |
| 25 | Norton | - | - | - | - | - | - | - | - | - | 25 |
| 26 | Petersburg | - | - | - | - | - | - | - | - | - | 26 |
| 27 | Poquoson | - | 2,349,528 | 383,512 | 20,601,337 | 23,334,377 | - | 4,596,750 | 1,910,414 | 6,507,164 | 27 |
| 28 | Portsmouth | - | - | - | - | - | - | - | - | - | 28 |
| 29 | Radford | - | 1,216,771 | 1,356,067 | 34,300,677 | 36,873,515 | - | - | 5,003,826 | 5,003,826 | 29 |
| 30 | Richmond | - | - | - | - | - | - | - | - | - | 30 |
| 31 | Roanoke | - | - | - | - | - | - | - | - | - | 31 |
| 32 | Salem | - | 4,471,392 | 1,833,488 | 45,760,717 | 52,065,597 | - | 5,901,040 | 5,610,854 | 11,511,894 | 32 |
| 33 | Staunton | - | 4,045,363 | 1,977,803 | 42,260,054 | 48,283,220 | - | 146,406 | 8,190,804 | 8,337,210 | 33 |
| 34 | Suffolk | - | 16,998,550 | 4,062,669 | 166,646,013 | 187,707,232 | - | - | 42,588,748 | 42,588,748 | 34 |
| 35 | Virginia Beach | - | 94,022,185 | 28,306,469 | 602,038,096 | 724,366,750 | 80,361 | 30,395,493 | 203,164,204 | 233,640,058 | 35 |
| 36 | Waynesboro | - | 3,958,754 | 1,586,150 | 41,461,385 | 47,006,289 | - | 169,498 | 11,470,231 | 11,639,729 | 36 |
| 37 | Williamsburg | - | 1,317,219 | 222,835 | 11,602,481 | 13,142,535 | - | - | 2,972,910 | 2,972,910 | 37 |
| 38 | Winchester | - | 5,700,894 | 2,458,786 | 51,128,878 | 59,288,558 | - | 3,827,417 | 24,583,512 | 28,410,929 | 38 |
| 38 | Total | \$ - | \$ 314,092,147 | \$ 115,144,587 | \$ 2,752,585,143 | \$ 3,181,821,877 | \$ 88,828 | \$ 76,059,001 | \$ 879,396,489 | \$ 955,544,318 | 38 |

| COMPARATIVE REPORT | | DRAFT REPORT | | | | | | | | | | |
|----------------------------------|---------------|----------------------------|----------------------------|-------------------------------|-----------------------|-----------------------------|-----------------------------|------------------------------|-------------------------|-----------------------------------|-----|--|
| EXHIBIT B1 – COUNTIES | | INTER-GOVERNMENTAL REVENUE | | | | | | | | | | |
| FOR THE YEAR ENDED JUNE 30, 2024 | | | | | | | | | | | | |
| | | From the Commonwealth | | | | | From the Federal Government | | | | | |
| No. | Locality | Payments in Lieu of Taxes | Non- Categorical State Aid | Shared Expenses (Categorical) | Categorical State Aid | Total from the Commonwealth | Payments in Lieu of Taxes | Non- Categorical Federal Aid | Categorical Federal Aid | Total from the Federal Government | No. | |
| 1 | Accomack | - | - | - | - | - | - | - | - | - | 1 | |
| 2 | Albemarle | 30,121 | 19,044,112 | 2,871,678 | 111,261,398 | 133,207,309 | 49,543 | - | 32,242,256 | 32,291,799 | 2 | |
| 3 | Alleghany | - | - | - | - | - | - | - | - | - | 3 | |
| 4 | Amelia | - | 1,284,067 | 1,821,052 | 17,542,259 | 20,647,378 | - | - | 6,472,892 | 6,472,892 | 4 | |
| 5 | Amherst | - | 3,215,367 | 3,386,191 | 43,756,950 | 50,358,508 | 160,407 | 6,368,515 | 13,992,033 | 20,520,955 | 5 | |
| 6 | Appomattox | - | - | - | - | - | - | - | - | - | 6 | |
| 7 | Arlington | - | 44,958,996 | 17,633,164 | 191,509,281 | 254,101,441 | - | 8,171,077 | 94,778,098 | 102,949,175 | 7 | |
| 8 | Augusta | - | 6,231,389 | 5,930,190 | 101,345,118 | 113,506,697 | 641,169 | - | 33,852,221 | 34,493,390 | 8 | |
| 9 | Bath | - | 128,425 | 1,293,711 | 3,693,420 | 5,115,556 | 548,489 | - | 1,584,267 | 2,132,756 | 9 | |
| 10 | Bedford | - | 7,772,380 | 5,375,254 | 93,610,349 | 106,757,983 | 91,354 | 87,934 | 20,331,201 | 20,510,489 | 10 | |
| 11 | Bland | - | 1,194,052 | 1,333,297 | 8,777,758 | 11,305,107 | 256,226 | - | 2,249,908 | 2,506,134 | 11 | |
| 12 | Botetourt | - | 4,291,450 | 5,875,669 | 37,999,610 | 48,166,729 | 316,212 | - | 14,814,815 | 15,131,027 | 12 | |
| 13 | Brunswick | - | - | - | - | - | - | - | - | - | 13 | |
| 14 | Buchanan | - | - | - | - | - | - | - | - | - | 14 | |
| 15 | Buckingham | - | - | - | - | - | - | - | - | - | 15 | |
| 16 | Campbell | - | 5,046,497 | 4,676,930 | 86,959,738 | 96,683,165 | - | 13,918 | 18,930,707 | 18,944,625 | 16 | |
| 17 | Caroline | - | 2,937,505 | 2,894,670 | 44,497,403 | 50,329,578 | 1,775 | 4,580,018 | 14,373,103 | 18,954,896 | 17 | |
| 18 | Carroll | - | 1,904,265 | 3,249,315 | 47,044,569 | 52,198,149 | 37,556 | - | 23,605,762 | 23,643,318 | 18 | |
| 19 | Charles City | - | - | - | - | - | - | - | - | - | 19 | |
| 20 | Charlotte | - | - | - | - | - | - | - | - | - | 20 | |
| 21 | Chesterfield | - | 55,300,178 | 11,341,120 | 594,692,898 | 661,334,196 | - | 195,204 | 117,476,560 | 117,671,764 | 21 | |
| 22 | Clarke | - | 2,866,366 | 1,839,854 | 14,113,105 | 18,819,325 | 7,841 | - | 3,159,181 | 3,167,022 | 22 | |
| 23 | Craig | - | 440,897 | 1,405,009 | 6,855,534 | 8,701,440 | 393,169 | - | 2,464,022 | 2,857,191 | 23 | |
| 24 | Culpeper | - | 4,916,482 | 5,425,679 | 76,929,308 | 87,271,469 | - | - | 20,545,523 | 20,545,523 | 24 | |
| 25 | Cumberland | 40,943 | 1,173,727 | 1,635,127 | 16,811,560 | 19,661,357 | - | - | 5,164,542 | 5,164,542 | 25 | |
| 26 | Dickenson | - | 2,007,389 | 2,483,845 | 27,166,241 | 31,657,475 | 57,187 | - | 9,933,196 | 9,990,383 | 26 | |
| 27 | Dinwiddie | - | 4,534,628 | 3,018,074 | 54,767,057 | 62,319,759 | 1,901 | - | 8,658,978 | 8,660,879 | 27 | |
| 28 | Essex | - | 1,422,928 | 1,648,440 | 13,594,938 | 16,666,306 | - | - | 4,706,549 | 4,706,549 | 28 | |
| 29 | Fairfax | - | 259,540,320 | 30,522,596 | 1,223,262,350 | 1,513,325,266 | 43,088 | 170,647,889 | 399,254,573 | 569,945,550 | 29 | |
| 30 | Fauquier | - | 15,677,581 | 6,780,256 | 76,271,831 | 98,729,668 | 3,435 | - | 21,623,187 | 21,626,622 | 30 | |
| 31 | Floyd | - | - | - | - | - | - | - | - | - | 31 | |
| 32 | Fluvanna | - | 3,636,882 | 2,614,852 | 35,518,627 | 41,770,361 | - | 4,316,365 | 6,764,547 | 11,080,912 | 32 | |
| 33 | Franklin | - | 4,602,862 | 6,136,134 | 69,067,594 | 79,806,590 | 23,659 | - | 27,493,548 | 27,517,207 | 33 | |
| 34 | Frederick | - | 14,074,501 | 5,683,687 | 125,905,485 | 145,663,673 | 21,255 | - | 27,301,701 | 27,322,956 | 34 | |
| 35 | Giles | - | - | - | - | - | - | - | - | - | 35 | |
| 36 | Gloucester | - | 3,928,730 | 4,869,565 | 46,506,978 | 55,305,273 | 887 | - | 11,911,050 | 11,911,937 | 36 | |
| 37 | Goochland | - | 3,699,357 | 2,269,060 | 14,501,633 | 20,470,050 | - | - | 6,330,350 | 6,330,350 | 37 | |
| 38 | Grayson | - | - | - | - | - | - | - | - | - | 38 | |
| 39 | Greene | - | 2,697,286 | 2,030,339 | 32,049,279 | 36,776,904 | 55,328 | 2,093,292 | 7,682,796 | 9,831,416 | 39 | |
| 40 | Greensville | 830 | 1,282,338 | 2,197,197 | 15,429,806 | 18,910,171 | - | - | 6,800,064 | 6,800,064 | 40 | |
| 41 | Halifax | - | 2,484,898 | 3,829,406 | 66,935,437 | 73,249,741 | 55,826 | - | 18,237,861 | 18,293,687 | 41 | |
| 42 | Hanover | - | 18,950,229 | 7,159,683 | 135,973,928 | 162,083,840 | 5,156 | - | 26,372,759 | 26,377,915 | 42 | |
| 43 | Henrico | - | 63,327,506 | 24,396,416 | 509,996,838 | 597,720,760 | - | 2,957,953 | 102,729,420 | 105,687,373 | 43 | |
| 44 | Henry | - | 3,623,195 | 13,108,331 | 87,811,992 | 104,543,518 | 4,426 | - | 29,475,245 | 29,479,671 | 44 | |
| 45 | Highland | - | 266,462 | 1,166,270 | 3,266,832 | 4,699,564 | 185,703 | - | 1,160,803 | 1,346,506 | 45 | |
| 46 | Isle of Wight | - | 6,455,992 | 2,986,403 | 51,470,582 | 60,912,977 | - | - | 7,273,885 | 7,273,885 | 46 | |

| COMPARATIVE REPORT | | DRAFT REPORT | | | | | | | | | |
|----------------------------------|----------------|----------------------------|----------------------------|-------------------------------|-----------------------|-----------------------------|-----------------------------|------------------------------|-------------------------|-----------------------------------|-----|
| EXHIBIT B1 – COUNTIES | | INTER-GOVERNMENTAL REVENUE | | | | | | | | | |
| FOR THE YEAR ENDED JUNE 30, 2024 | | | | | | | | | | | |
| | | From the Commonwealth | | | | | From the Federal Government | | | | |
| No. | Locality | Payments in Lieu of Taxes | Non- Categorical State Aid | Shared Expenses (Categorical) | Categorical State Aid | Total from the Commonwealth | Payments in Lieu of Taxes | Non- Categorical Federal Aid | Categorical Federal Aid | Total from the Federal Government | No. |
| 49 | King George | - | 2,492,819 | 2,422,124 | 40,220,357 | 45,135,300 | - | - | 8,036,560 | 8,036,560 | 49 |
| 50 | King William | - | 1,509,274 | 1,887,071 | 22,408,496 | 25,804,841 | - | 915,768 | 3,761,072 | 4,676,840 | 50 |
| 51 | Lancaster | - | 1,203,457 | 2,627,806 | 6,704,646 | 10,535,909 | - | - | 3,795,658 | 3,795,658 | 51 |
| 52 | Lee | - | - | - | - | - | - | - | - | - | 52 |
| 53 | Loudoun | - | 68,786,186 | 22,884,366 | 531,830,161 | 623,500,713 | 4,154 | - | 90,943,104 | 90,947,258 | 53 |
| 54 | Louisa | - | 2,017,973 | 3,107,940 | 45,687,215 | 50,813,128 | - | 274,353 | 13,920,575 | 14,194,928 | 54 |
| 55 | Lunenburg | - | 1,231,885 | 1,979,080 | 20,881,753 | 24,092,718 | - | - | 6,023,154 | 6,023,154 | 55 |
| 56 | Madison | - | - | - | - | - | - | - | - | - | 56 |
| 57 | Mathews | - | 1,382,472 | 1,496,461 | 10,025,062 | 12,903,995 | - | - | 2,921,943 | 2,921,943 | 57 |
| 58 | Mecklenburg | - | 2,033,889 | 3,585,005 | 45,053,328 | 50,672,222 | 199,460 | - | 15,519,093 | 15,718,553 | 58 |
| 59 | Middlesex | - | 1,035,394 | 1,720,077 | 10,089,772 | 12,845,243 | - | 253,625 | 4,082,550 | 4,336,175 | 59 |
| 60 | Montgomery | - | 6,078,386 | 7,824,327 | 86,629,723 | 100,532,436 | 709 | 4,078,334 | 17,788,706 | 21,867,749 | 60 |
| 61 | Nelson | - | - | - | - | - | - | - | - | - | 61 |
| 62 | New Kent | - | 15,648,997 | 2,372,050 | 25,652,958 | 43,674,005 | - | 25,186 | 5,446,321 | 5,471,507 | 62 |
| 63 | Northampton | - | 1,771,767 | 2,253,436 | 18,363,209 | 22,388,412 | 26,113 | - | 7,329,947 | 7,356,060 | 63 |
| 64 | Northumberland | - | - | - | - | - | - | - | - | - | 64 |
| 65 | Nottoway | - | - | - | - | - | - | - | - | - | 65 |
| 66 | Orange | - | 3,823,729 | 2,969,320 | 46,512,053 | 53,305,102 | 3,579 | - | 14,153,003 | 14,156,582 | 66 |
| 67 | Page | - | 2,107,056 | 4,147,899 | 32,292,625 | 38,547,580 | 226,250 | 317,504 | 10,498,440 | 11,042,194 | 67 |
| 68 | Patrick | - | 1,103,208 | 4,045,548 | 29,345,958 | 34,494,714 | 26,331 | 1,124,745 | 6,015,227 | 7,166,303 | 68 |
| 69 | Pittsylvania | - | 5,941,543 | 7,254,018 | 97,739,748 | 110,935,309 | - | - | 32,393,000 | 32,393,000 | 69 |
| 70 | Powhatan | - | 3,789,715 | 2,691,144 | 32,306,934 | 38,787,793 | - | 345,663 | 6,218,416 | 6,564,079 | 70 |
| 71 | Prince Edward | - | - | - | - | - | - | - | - | - | 71 |
| 72 | Prince George | - | 4,932,858 | 1,936,551 | 68,779,770 | 75,649,179 | 38,027 | 2,738,147 | 17,399,587 | 20,175,761 | 72 |
| 73 | Prince William | - | 82,773,000 | 8,732,000 | 834,804,000 | 926,309,000 | 86,000 | 36,311,000 | 162,789,000 | 199,186,000 | 73 |
| 74 | Pulaski | - | - | - | - | - | - | - | - | - | 74 |
| 75 | Rappahannock | - | 1,171,345 | 1,484,083 | 5,163,130 | 7,818,558 | 106,389 | - | 1,934,403 | 2,040,792 | 75 |
| 76 | Richmond | - | 1,078,212 | 1,639,065 | 15,160,668 | 17,877,945 | 26,234 | - | 6,436,489 | 6,462,723 | 76 |
| 77 | Roanoke | - | 15,718,349 | 6,815,042 | 131,888,384 | 154,421,775 | - | 6,047,211 | 32,611,951 | 38,659,162 | 77 |
| 78 | Rockbridge | - | 3,262,619 | 2,920,672 | 28,851,244 | 35,034,535 | 221,597 | - | 7,473,440 | 7,695,037 | 78 |
| 79 | Rockingham | - | 7,100,925 | 11,711,792 | 112,959,850 | 131,772,567 | 591,094 | - | 24,974,894 | 25,565,988 | 79 |
| 80 | Russell | - | - | - | - | - | - | - | - | - | 80 |
| 81 | Scott | - | - | - | - | - | - | - | - | - | 81 |
| 82 | Shenandoah | - | 4,663,143 | 3,688,001 | 62,218,666 | 70,569,810 | 250,187 | - | 21,241,295 | 21,491,482 | 82 |
| 83 | Smyth | - | 2,950,167 | 3,751,654 | 50,861,633 | 57,563,454 | 253,544 | - | 16,149,306 | 16,402,850 | 83 |
| 84 | Southampton | - | 2,820,026 | 5,279,073 | 26,987,613 | 35,086,712 | - | - | 5,850,341 | 5,850,341 | 84 |
| 85 | Spotsylvania | - | - | - | - | - | - | - | - | - | 85 |
| 86 | Stafford | - | 13,501,025 | 9,025,771 | 274,158,647 | 296,685,443 | 7,579 | - | 57,470,800 | 57,478,379 | 86 |
| 87 | Surry | - | - | - | - | - | - | - | - | - | 87 |
| 88 | Sussex | 33,435 | 1,430,503 | 2,758,045 | 15,987,068 | 20,209,051 | - | - | 7,180,920 | 7,180,920 | 88 |
| 89 | Tazewell | - | 4,123,664 | 4,771,904 | 68,129,474 | 77,025,042 | 35,809 | 3,948,846 | 27,148,301 | 31,132,956 | 89 |
| 90 | Warren | - | - | - | - | - | - | - | - | - | 90 |
| 91 | Washington | - | 4,690,073 | 5,081,031 | 81,611,577 | 91,382,681 | 75,136 | 691,072 | 24,599,271 | 25,365,479 | 91 |
| 92 | Westmoreland | - | - | - | - | - | - | - | - | - | 92 |
| 93 | Wise | - | - | - | - | - | - | - | - | - | 93 |
| 94 | Wythe | - | 2,183,930 | 3,334,880 | 40,964,620 | 46,483,430 | 194,670 | - | 12,130,599 | 12,325,269 | 94 |

| COMPARATIVE REPORT | | | | | | | DRAFT REPORT | | | | | |
|----------------------------------|----------|----------------------------|----------------------------|-------------------------------|-----------------------|-----------------------------|-----------------------------|------------------------------|-------------------------|-----------------------------------|-----|--|
| EXHIBIT B1 – COUNTIES | | INTER-GOVERNMENTAL REVENUE | | | | | | | | | | |
| FOR THE YEAR ENDED JUNE 30, 2024 | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | From the Commonwealth | | | | | From the Federal Government | | | | | |
| No. | Locality | Payments in Lieu of Taxes | Non- Categorical State Aid | Shared Expenses (Categorical) | Categorical State Aid | Total from the Commonwealth | Payments in Lieu of Taxes | Non- Categorical Federal Aid | Categorical Federal Aid | Total from the Federal Government | No. | |
| 95 | York | - | 9,814,413 | 5,453,073 | 110,943,556 | 126,211,042 | 13,261 | 50,000 | 31,940,110 | 32,003,371 | 95 | |
| 95 | Total | \$ 105,329 | \$ 870,204,641 | \$ 357,519,376 | \$ 7,202,802,956 | \$ 8,430,632,302 | \$ 5,357,461 | \$ 256,553,619 | \$ 1,879,465,503 | \$ 2,141,376,583 | 95 | |

| COMPARATIVE REPORT | | DRAFT REPORT | | | | | | | | | |
|----------------------------------|----------------|----------------------------|----------------------------|-------------------------------|-----------------------|-----------------------------|---------------------------|------------------------------|-------------------------|-----------------------------------|-----|
| EXHIBIT B1 – TOWNS | | INTER-GOVERNMENTAL REVENUE | | | | | | | | | |
| FOR THE YEAR ENDED JUNE 30, 2024 | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | From the Commonwealth | | | | From the Federal Government | | | | | |
| No. | Locality | Payments in Lieu of Taxes | Non- Categorical State Aid | Shared Expenses (Categorical) | Categorical State Aid | Total from the Commonwealth | Payments in Lieu of Taxes | Non- Categorical Federal Aid | Categorical Federal Aid | Total from the Federal Government | No. |
| 1 | Abingdon | - | 395,793 | - | 3,231,221 | 3,627,014 | - | 1,756,247 | 79,517 | 1,835,764 | 1 |
| 2 | Ashland | - | 487,416 | - | 2,944,421 | 3,431,837 | - | - | 2,448,655 | 2,448,655 | 2 |
| 3 | Bedford | - | 381,148 | - | 2,295,110 | 2,676,258 | - | 397,389 | 859,030 | 1,256,419 | 3 |
| 4 | Berryville | - | - | - | - | - | - | - | - | - | 4 |
| 5 | Big Stone Gap | - | - | - | - | - | - | - | - | - | 5 |
| 6 | Blacksburg | - | - | - | - | - | - | - | - | - | 6 |
| 7 | Bluefield | - | 151,961 | - | 1,888,524 | 2,040,485 | - | - | 375,219 | 375,219 | 7 |
| 8 | Bridgewater | - | 163,124 | - | 1,414,077 | 1,577,201 | - | - | 1,964,695 | 1,964,695 | 8 |
| 9 | Broadway | - | - | - | - | - | - | - | - | - | 9 |
| 10 | Christiansburg | - | 1,128,608 | - | 5,778,194 | 6,906,802 | - | 80,642 | 357,591 | 438,233 | 10 |
| 11 | Clifton Forge | - | - | - | - | - | - | - | - | - | 11 |
| 12 | Colonial Beach | - | 375,515 | - | 7,856,767 | 8,232,282 | - | - | 4,995,201 | 4,995,201 | 12 |
| 13 | Culpeper | - | 327,953 | - | 3,473,379 | 3,801,332 | - | - | 1,246,091 | 1,246,091 | 13 |
| 14 | Dumfries | - | 279,409 | - | 547,007 | 826,416 | - | - | 925,542 | 925,542 | 14 |
| 15 | Farmville | - | 431,018 | - | 2,777,644 | 3,208,662 | - | 445,290 | 318,355 | 763,645 | 15 |
| 16 | Front Royal | - | 507,981 | - | 3,317,963 | 3,825,944 | - | - | 189,376 | 189,376 | 16 |
| 17 | Herdon | - | 1,888,517 | - | 2,958,597 | 4,847,114 | - | 5,823,686 | 217,810 | 6,041,496 | 17 |
| 18 | Leesburg | - | 3,065,924 | - | 6,562,415 | 9,628,339 | - | - | 29,167 | 29,167 | 18 |
| 19 | Luray | - | 135,898 | - | 1,730,579 | 1,866,477 | - | - | 948,709 | 948,709 | 19 |
| 20 | Marion | - | - | - | - | - | - | - | - | - | 20 |
| 21 | Orange | - | 255,212 | - | 1,436,212 | 1,691,424 | - | - | 79,348 | 79,348 | 21 |
| 22 | Pulaski | - | 451,389 | - | 3,370,434 | 3,821,823 | - | - | 4,431,702 | 4,431,702 | 22 |
| 23 | Purcellville | - | 313,581 | - | 1,411,198 | 1,724,779 | - | - | 411,492 | 411,492 | 23 |
| 24 | Richlands | - | - | - | - | - | - | - | - | - | 24 |
| 25 | Rocky Mount | - | 244,783 | - | 2,365,830 | 2,610,613 | - | - | 1,001,501 | 1,001,501 | 25 |
| 26 | Smithfield | - | 400,489 | - | 2,137,825 | 2,538,314 | - | - | 1,062,676 | 1,062,676 | 26 |
| 27 | South Boston | - | 728,800 | - | 3,684,827 | 4,413,627 | - | - | 2,389,475 | 2,389,475 | 27 |
| 28 | South Hill | - | - | - | - | - | - | - | - | - | 28 |
| 29 | Strasburg | - | 203,674 | - | 407,249 | 610,923 | - | - | 2,918,745 | 2,918,745 | 29 |
| 30 | Tazewell | - | 133,272 | - | 1,622,543 | 1,755,815 | - | - | 1,542,301 | 1,542,301 | 30 |
| 31 | Vienna | - | 696,508 | - | 3,065,840 | 3,762,348 | - | - | 5,313,445 | 5,313,445 | 31 |
| 32 | Vinton | - | - | - | - | - | - | - | - | - | 32 |
| 33 | Warrenton | - | 1,219,511 | - | 2,181,484 | 3,400,995 | - | 2,240,342 | 90,701 | 2,331,043 | 33 |
| 34 | West Point | - | - | - | - | - | - | - | - | - | 34 |
| 35 | Wise | - | 234,040 | - | 764,499 | 998,539 | - | - | 3,025,079 | 3,025,079 | 35 |
| 36 | Woodstock | - | 177,360 | - | 1,304,767 | 1,482,127 | - | - | 415,150 | 415,150 | 36 |
| 37 | Wytheville | - | 425,625 | - | 3,835,989 | 4,261,614 | 8,882 | - | 479,714 | 488,596 | 37 |
| 37 | Total | \$ - | \$ 15,204,509 | \$ - | \$ 74,364,595 | \$ 89,569,104 | \$ 8,882 | \$ 10,743,596 | \$ 38,116,287 | \$ 48,868,765 | 37 |

| COMPARATIVE REPORT | | DRAFT REPORT | | | | | | | | | | | | | | | |
|----------------------------------|------------------|---------------------------|------------------------|------------------------|-------------------------|-----------------------------|------------------------------|----------------------------|---------------|-----------------|----------------------------|-----------------------|--------------------------|-------------------|------------------|-----|--|
| EXHIBIT B2 – CITIES | | LOCAL REVENUE | | | | | | | | | | | | | | | |
| FOR THE YEAR ENDED JUNE 30, 2024 | | | | | | | | | | | | | | | | | |
| No. | Locality | Local Sales and Use Taxes | Consumer Utility Taxes | Business License Taxes | Franchise License Taxes | Motor Vehicle License Taxes | Bank Franchise (Stock) Taxes | Recordation and Will Taxes | Tobacco Taxes | Admission Taxes | Hotel and Motel Room Taxes | Restaurant Food Taxes | Coal, Oil, and Gas Taxes | Other Local Taxes | Total Amount | No. | |
| 1 | Alexandria | 47,468,362 | 12,685,009 | 42,286,568 | - | 2,245 | 3,160,095 | 3,916,012 | 1,885,731 | 372,970 | 14,913,657 | 31,601,200 | - | 787,244 | 159,079,093 | 1 | |
| 2 | Bristol | 6,326,892 | 281,300 | 1,705,590 | - | 253,184 | 373,578 | 303,485 | 443,887 | 125,734 | 3,098,685 | 10,989,099 | - | 713,390 | 24,614,824 | 2 | |
| 3 | Buena Vista | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 3 | |
| 4 | Charlottesville | 15,173,277 | 4,684,886 | 10,056,140 | 199,941 | 34,590 | 971,498 | 919 | 503,830 | - | 8,057,630 | 19,477,422 | - | 89,393 | 59,249,526 | 4 | |
| 5 | Chesapeake | 58,052,511 | 10,978,385 | 36,729,527 | - | 7,976,823 | 1,883,958 | 3,373,551 | 3,509,212 | 910,434 | 8,018,880 | 42,840,870 | - | 3,389,555 | 177,663,706 | 5 | |
| 6 | Colonial Heights | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 6 | |
| 7 | Covington | 1,829,756 | 335,679 | 630,464 | - | 182,212 | 250,278 | 38,304 | 75,095 | - | 50,088 | 1,241,511 | - | 19,489 | 4,652,876 | 7 | |
| 8 | Danville | 24,812,332 | 944,390 | 7,940,985 | - | 1,454,032 | 1,136,651 | 637,590 | - | - | 3,175,359 | 12,402,363 | - | 6,833,814 | 59,337,516 | 8 | |
| 9 | Emporia | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 9 | |
| 10 | Fairfax | 13,427,620 | 1,892,998 | 11,411,346 | - | 735,889 | 5,002,147 | 586,103 | 487,097 | - | 425,130 | 8,720,791 | - | 2,926,061 | 45,615,182 | 10 | |
| 11 | Falls Church | 6,919,816 | 1,321,214 | 5,186,109 | 48,175 | 326,031 | 416,888 | 429,486 | 145,189 | 3,436 | 522,792 | 5,604,108 | - | 75,537 | 20,998,781 | 11 | |
| 12 | Franklin | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 12 | |
| 13 | Fredericksburg | 16,385,074 | 1,834,404 | 8,120,734 | - | - | 1,269,784 | 517,548 | 382,760 | 680,510 | 2,676,617 | 15,886,070 | - | 223,942 | 47,977,443 | 13 | |
| 14 | Galax | 3,340,206 | 177,364 | 1,272,824 | - | 28,630 | 247,182 | - | - | - | 236,380 | 3,033,260 | - | 49,330 | 8,385,176 | 14 | |
| 15 | Hampton | 22,853,413 | 4,910,146 | 17,159,754 | - | 4,421,457 | 763,118 | 858,383 | 3,442,184 | 1,187,763 | 6,782,109 | 30,160,581 | - | 3,116,284 | 95,655,192 | 15 | |
| 16 | Harrisonburg | 18,582,222 | 1,990,858 | 8,617,396 | - | 14,552 | 1,046,227 | 627,210 | 404,550 | 136,336 | 4,033,138 | 18,923,739 | - | 239,549 | 54,615,777 | 16 | |
| 17 | Hopewell | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 17 | |
| 18 | Lexington | 1,396,417 | 322,431 | 773,684 | - | - | 204,549 | 61,026 | 52,500 | - | 800,746 | 1,969,073 | - | 26,507 | 5,606,933 | 18 | |
| 19 | Lynchburg | 21,856,033 | 4,287,295 | 11,255,734 | - | 343,574 | 1,022,239 | 886,239 | 680,904 | 871,144 | 3,447,903 | 19,961,202 | - | - | 64,612,267 | 19 | |
| 20 | Manassas | 12,933,547 | 659,485 | 5,681,463 | - | 989,789 | 712,574 | 1,031,814 | 425,312 | - | 520,415 | 6,246,415 | - | 140,214 | 29,341,028 | 20 | |
| 21 | Manassas Park | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 21 | |
| 22 | Martinsville | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 22 | |
| 23 | Newport News | 35,079,252 | 7,029,012 | 22,102,639 | 592,601 | 4,114,793 | 1,424,439 | 1,641,813 | 3,280,816 | 960,213 | 5,615,322 | 37,364,171 | - | 691,129 | 119,896,200 | 23 | |
| 24 | Norfolk | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 24 | |
| 25 | Norton | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 25 | |
| 26 | Petersburg | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 26 | |
| 27 | Poquoson | 1,176,706 | 323,472 | 756,511 | - | - | 20,392 | 247,694 | 69,235 | - | - | 1,107,374 | - | 120,520 | 3,821,904 | 27 | |
| 28 | Portsmouth | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 28 | |
| 29 | Radford | 1,568,389 | 568,376 | 625,378 | 30,885 | 191,439 | 216,619 | 134,559 | 118,540 | - | 456,998 | 1,418,577 | - | - | 5,329,760 | 29 | |
| 30 | Richmond | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 30 | |
| 31 | Roanoke | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 31 | |
| 32 | Salem | 9,688,961 | 1,232,597 | 7,165,291 | 150,995 | 611,683 | 525,043 | 331,651 | 545,902 | 373,628 | 1,913,896 | 6,769,573 | - | 287,875 | 29,597,095 | 32 | |
| 33 | Staunton | 6,023,554 | 1,157,759 | 3,080,097 | - | - | 744,629 | 333,019 | 320,604 | - | 1,279,279 | 6,659,420 | - | 31,675 | 19,630,036 | 33 | |
| 34 | Suffolk | 20,663,471 | 5,076,743 | 13,259,460 | - | 2,881,656 | 795,464 | 1,738,684 | 1,452,903 | 243,406 | 2,362,048 | 16,582,151 | - | - | 65,055,986 | 34 | |
| 35 | Virginia Beach | 92,229,969 | 25,477,474 | 62,099,209 | - | 10,041,597 | 4,264,945 | 8,023,726 | 6,875,209 | 9,500,100 | 52,060,030 | 94,093,300 | - | 1,941,428 | 366,606,987 | 35 | |
| 36 | Waynesboro | 7,449,958 | 1,040,684 | 3,282,618 | - | 439,377 | 492,154 | 403,262 | 400,596 | - | 935,266 | 7,251,748 | - | 33,821 | 21,729,484 | 36 | |
| 37 | Williamsburg | 8,559,106 | 286,206 | 3,060,145 | 92,234 | - | 571,032 | 353,657 | 167,040 | - | 4,718,407 | 8,953,255 | - | 64,698 | 26,825,780 | 37 | |
| 38 | Winchester | 12,918,225 | 1,902,568 | 9,404,931 | 536,305 | - | 1,061,087 | 376,993 | 570,000 | 121,534 | 1,540,264 | 11,614,533 | - | - | 40,046,440 | 38 | |
| 38 | Total | \$ 466,715,069 | \$ 91,400,735 | \$ 293,664,597 | \$ 1,651,136 | \$ 35,043,553 | \$ 28,576,570 | \$ 26,852,728 | \$ 26,239,096 | \$ 15,487,208 | \$ 127,641,039 | \$ 420,871,806 | \$ - | \$ 21,801,455 | \$ 1,555,944,992 | 38 | |

| COMPARATIVE REPORT | | DRAFT REPORT | | | | | | | | | | | | | | |
|----------------------------------|----------------|---------------------------|------------------------|------------------------|-------------------------|-----------------------------|------------------------------|----------------------------|---------------|-----------------|----------------------------|-----------------------|--------------------------|-------------------|------------------|-----|
| EXHIBIT B2 – COUNTIES | | LOCAL REVENUE | | | | | | | | | | | | | | |
| FOR THE YEAR ENDED JUNE 30, 2024 | | | | | | | | | | | | | | | | |
| No. | Locality | Local Sales and Use Taxes | Consumer Utility Taxes | Business License Taxes | Franchise License Taxes | Motor Vehicle License Taxes | Bank Franchise (Stock) Taxes | Recordation and Will Taxes | Tobacco Taxes | Admission Taxes | Hotel and Motel Room Taxes | Restaurant Food Taxes | Coal, Oil, and Gas Taxes | Other Local Taxes | Total Amount | No. |
| 49 | King George | 4,664,771 | 249,744 | 1,672,619 | - | 257,143 | 128,160 | 518,770 | 1,657,748 | - | 356,758 | 1,870,142 | - | 1,336,936 | 12,712,791 | 49 |
| 50 | King William | 840,825 | 323,324 | 557,351 | - | 495,571 | 194,870 | 289,321 | - | - | 596,874 | - | - | - | 3,298,136 | 50 |
| 51 | Lancaster | 2,535,516 | - | - | - | 211,724 | 35,051 | 231,410 | 44,432 | - | 76,405 | - | - | 41,661 | 3,176,199 | 51 |
| 52 | Lee | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 52 |
| 53 | Loudoun | 134,321,762 | 14,660,972 | 58,399,090 | - | 7,626,825 | 1,937,364 | 13,019,203 | - | - | 7,997,949 | - | - | 45,481,565 | 283,444,730 | 53 |
| 54 | Louisa | 7,377,300 | 707,271 | 600,343 | 5,343 | 1,542,055 | - | 1,084,621 | - | - | 1,027,779 | 2,079,898 | - | - | 14,424,610 | 54 |
| 55 | Lunenburg | 690,333 | 180,760 | - | - | 219,192 | - | 108,786 | - | - | - | - | - | 22,820 | 1,221,891 | 55 |
| 56 | Madison | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 56 |
| 57 | Mathews | 927,590 | 156,144 | 277,693 | - | 289,834 | 99,224 | 131,219 | - | - | 170,953 | 368,188 | - | 35,688 | 2,456,533 | 57 |
| 58 | Mecklenburg | 7,598,083 | 534,363 | 2,013 | - | 668,930 | - | 528,459 | - | - | 335,287 | - | - | 487,319 | 10,154,454 | 58 |
| 59 | Middlesex | 1,691,175 | 235,023 | 450,293 | - | 301,855 | 240,029 | 196,141 | 174,000 | - | 424,053 | 516,519 | - | 44,475 | 4,273,563 | 59 |
| 60 | Montgomery | 13,567,931 | 842,200 | - | - | 816,764 | 100,048 | 850,798 | 405,617 | - | 212,325 | 302,779 | - | - | 17,098,462 | 60 |
| 61 | Nelson | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 61 |
| 62 | New Kent | 3,602,559 | 375,149 | 1,587,070 | 6,163 | 690,966 | 109,361 | 732,170 | - | - | 54,712 | 2,331,371 | - | 12,587,522 | 22,077,043 | 62 |
| 63 | Northampton | 4,269,590 | 334,386 | 41,714 | - | 394,178 | 41,760 | 377,282 | 263,861 | - | 933,853 | 483,051 | - | - | 7,139,675 | 63 |
| 64 | Northumberland | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 64 |
| 65 | Nottoway | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 65 |
| 66 | Orange | 5,579,053 | 715,730 | - | 22,736 | 1,106,067 | 134,695 | 808,653 | 455,813 | - | 124,411 | 1,303,286 | - | - | 10,250,444 | 66 |
| 67 | Page | 2,779,149 | 51,948 | 265,386 | - | 511,005 | - | 286,160 | 33,000 | - | 2,094,805 | 382,169 | - | - | 6,403,622 | 67 |
| 68 | Patrick | 3,550,904 | 411,908 | - | 52,904 | 436,357 | 6,360 | 106,709 | 42,300 | - | 716,037 | 381,299 | - | 2,286 | 5,707,064 | 68 |
| 69 | Pittsylvania | 7,955,274 | 1,364,000 | 15,135 | - | 2,335,930 | 82,094 | 449,491 | - | - | 46,823 | 1,658,627 | - | 209,426 | 14,127,193 | 69 |
| 70 | Powhatan | 5,518,261 | 757,639 | 114,840 | 479,460 | 33,581 | - | 445,432 | - | - | 65,930 | - | - | 2,617,027 | 10,032,670 | 70 |
| 71 | Prince Edward | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 71 |
| 72 | Prince George | 4,731,969 | 874,983 | 2,268,861 | - | 29,222 | 224,969 | 441,736 | - | - | 1,393,296 | 1,857,590 | - | 484,013 | 12,306,639 | 72 |
| 73 | Prince William | 95,688,000 | 14,658,000 | 38,922,000 | - | 12,610,000 | 3,055,000 | 8,654,000 | - | - | 8,225,000 | 45,095,000 | - | 13,272,000 | 240,179,000 | 73 |
| 74 | Pulaski | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 74 |
| 75 | Rappahannock | 1,026,855 | 180,562 | - | 30,589 | 211,245 | 100,800 | 167,138 | - | - | 559,514 | - | - | 52,563 | 2,329,266 | 75 |
| 76 | Richmond | 1,598,543 | 117,875 | - | - | - | - | 84,668 | 11,265 | - | - | - | - | 23,742 | 1,836,093 | 76 |
| 77 | Roanoke | 15,785,507 | 3,582,087 | 9,003,735 | 392,390 | 2,478,828 | 869,507 | 1,293,688 | 1,140,563 | 85,649 | 2,157,300 | 6,361,832 | - | - | 43,151,086 | 77 |
| 78 | Rockbridge | 4,231,668 | 610,059 | 1,398,095 | - | 53,050 | 236,180 | 256,026 | 220,327 | 406,552 | 2,947,052 | 3,249,683 | - | - | 13,608,692 | 78 |
| 79 | Rockingham | 12,020,093 | 1,789,958 | 319,710 | - | 12,725 | 171,604 | 1,467,454 | - | - | 2,260,430 | 2,606,381 | - | - | 20,648,355 | 79 |
| 80 | Russell | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 80 |
| 81 | Scott | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 81 |
| 82 | Shenandoah | 5,494,465 | 828,019 | - | - | 945,422 | - | 529,366 | - | - | 598,420 | - | - | - | 8,395,692 | 82 |
| 83 | Smyth | 3,029,424 | 553,561 | - | - | 460,650 | - | 132,965 | - | - | 94,350 | 147,008 | - | 311,512 | 4,729,470 | 83 |
| 84 | Southampton | 1,083,015 | 520,746 | 289,446 | - | 533,846 | 52,358 | 158,106 | - | - | 7,656 | 232,242 | - | 65,917 | 2,943,332 | 84 |
| 85 | Spotsylvania | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 85 |
| 86 | Stafford | 23,581,320 | 5,640,181 | - | 251,544 | 34,379 | 690,895 | 6,234,520 | 1,434,496 | - | 3,988,240 | 14,976,589 | - | 7,580,367 | 64,412,531 | 86 |
| 87 | Surry | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 87 |
| 88 | Sussex | 1,254,890 | 99,342 | 62,883 | - | 239,701 | - | - | - | - | 95,395 | - | - | 30,876 | 1,783,087 | 88 |
| 89 | Tazewell | 6,395,437 | 810,456 | - | 20,902 | 472,448 | 131,280 | 324,730 | 374,062 | - | 302,359 | - | 3,833,366 | 14,402 | 12,679,442 | 89 |
| 90 | Warren | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 90 |
| 91 | Washington | 10,396,357 | 1,161,379 | - | 131,126 | 1,172,620 | 66,735 | 473,448 | - | - | 353,726 | - | - | - | 13,755,391 | 91 |
| 92 | Westmoreland | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 92 |
| 93 | Wise | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 93 |
| 94 | Wythe | 5,632,206 | 780,022 | - | - | 472,655 | 62,318 | 252,256 | 411,479 | 18,900 | 299,989 | 1,397,642 | - | - | 9,327,467 | 94 |
| 95 | York | 20,201,097 | 221,569 | 9,250,603 | 3,175 | 371,661 | 438,426 | 1,288,844 | 1,319,480 | - | 6,191,201 | 4,281,973 | - | 21,723 | 43,589,752 | 95 |
| 95 | Total | \$ 1,177,476,629 | \$ 159,422,469 | \$ 580,045,008 | \$ 3,990,651 | \$ 102,246,671 | \$ 67,775,415 | \$ 101,398,258 | \$ 18,094,990 | \$ 809,610 | \$ 144,678,365 | \$ 253,196,465 | \$ 15,480,096 | \$ 185,403,725 | \$ 2,810,018,352 | 95 |

| COMPARATIVE REPORT | | | | | | | | | | | | | | | | |
|----------------------------------|----------------|---------------------------|------------------------|------------------------|-------------------------|-----------------------------|------------------------------|----------------------------|---------------|-----------------|----------------------------|-----------------------|--------------------------|-------------------|----------------|-----|
| EXHIBIT B2 – TOWNS | | LOCAL REVENUE | | | | | | | | | | | | | | |
| FOR THE YEAR ENDED JUNE 30, 2024 | | | | | | | | | | | | | | | | |
| DRAFT REPORT | | | | | | | | | | | | | | | | |
| No. | Locality | Local Sales and Use Taxes | Consumer Utility Taxes | Business License Taxes | Franchise License Taxes | Motor Vehicle License Taxes | Bank Franchise (Stock) Taxes | Recordation and Will Taxes | Tobacco Taxes | Admission Taxes | Hotel and Motel Room Taxes | Restaurant Food Taxes | Coal, Oil, and Gas Taxes | Other Local Taxes | Total Amount | No. |
| 1 | Abingdon | 740,764 | 83,773 | 1,132,287 | 50,926 | 161,056 | 789,437 | - | 226,947 | - | 1,427,102 | 4,507,070 | - | - | 9,119,362 | 1 |
| 2 | Ashland | 918,690 | 419,824 | 631,948 | - | 16,840 | 432,324 | - | 255,545 | - | 1,174,212 | 3,797,679 | - | 444,172 | 8,091,234 | 2 |
| 3 | Bedford | 403,629 | - | 278,927 | - | - | 483,065 | - | 202,860 | - | 54,832 | 1,844,883 | - | - | 3,268,196 | 3 |
| 4 | Berryville | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 4 |
| 5 | Big Stone Gap | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 5 |
| 6 | Blacksburg | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 6 |
| 7 | Bluefield | 521,310 | 113,779 | 714,679 | - | 29,441 | 247,169 | - | 197,557 | - | - | 2,090,919 | - | 25,488 | 3,940,342 | 7 |
| 8 | Bridgewater | 386,585 | 778,940 | 265,976 | - | 102,763 | 230,050 | - | 12,339 | - | 12,735 | 1,126,257 | - | 39,034 | 2,954,679 | 8 |
| 9 | Broadway | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 9 |
| 10 | Christiansburg | 2,800,298 | 686,367 | 3,508,266 | 114,853 | 752,437 | 1,188,038 | - | 378,366 | - | 2,042,523 | 10,290,665 | - | - | 21,761,813 | 10 |
| 11 | Clifton Forge | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 11 |
| 12 | Colonial Beach | 455,502 | 115,169 | 216,771 | - | 122,762 | 82,878 | - | 79,988 | - | 214,263 | 838,719 | - | - | 2,126,052 | 12 |
| 13 | Culpeper | 2,656,120 | 74,310 | 1,389,689 | - | - | 556,919 | - | 174,610 | 29,773 | 769,667 | 6,059,675 | - | - | 11,710,763 | 13 |
| 14 | Dumfries | 621,810 | 176,058 | 683,006 | - | - | 63,176 | - | 124,376 | - | 71,611 | 971,953 | - | 1,272,863 | 3,984,853 | 14 |
| 15 | Farmville | 479,804 | 368,417 | 1,707,392 | 14,961 | 85,819 | 274,805 | - | 183,800 | - | 826,978 | 3,880,574 | - | 27,947 | 7,850,497 | 15 |
| 16 | Front Royal | 1,499,316 | 231,699 | 1,069,686 | 54,468 | 390,045 | 452,027 | - | - | - | 313,843 | 2,520,785 | - | - | 6,531,869 | 16 |
| 17 | Herndon | 2,666,736 | 806,484 | 7,195,459 | - | 490,464 | 598,961 | - | 154,917 | - | 2,059,066 | 4,418,731 | - | 301,653 | 18,692,471 | 17 |
| 18 | Leesburg | 6,711,078 | 1,447,632 | 4,935,576 | 186,840 | 916,242 | 1,688,027 | - | 564,112 | - | 1,107,411 | 8,125,216 | - | 282,744 | 25,964,878 | 18 |
| 19 | Luray | 315,590 | 64,685 | 477,389 | 34,475 | 66,069 | 476,876 | - | 156,791 | - | 368,512 | 1,046,749 | - | 25,844 | 3,032,980 | 19 |
| 20 | Marion | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 20 |
| 21 | Orange | 332,558 | 235,460 | 1,797 | - | 112,569 | 145,115 | - | 63,000 | - | 162,950 | 1,847,240 | - | - | 2,900,689 | 21 |
| 22 | Pulaski | 855,169 | 219,384 | 585,922 | - | 140,999 | 212,280 | - | 228,000 | - | 50,790 | 1,078,712 | - | 44,304 | 3,415,560 | 22 |
| 23 | Purcellville | 1,425,706 | 233,233 | 1,074,554 | 7,312 | 177,903 | 411,441 | - | 175,149 | - | 11,994 | 3,230,017 | - | - | 6,747,309 | 23 |
| 24 | Richlands | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 24 |
| 25 | Rocky Mount | 354,078 | 322,338 | 923,522 | - | - | 378,445 | - | 56,745 | - | 275,025 | 2,811,704 | - | - | 5,121,857 | 25 |
| 26 | Smithfield | 584,070 | 215,934 | 525,025 | - | 238,546 | 156,154 | - | 176,197 | - | 319,334 | 2,483,228 | - | 45,430 | 4,743,918 | 26 |
| 27 | South Boston | 691,494 | 349,891 | 788,451 | 3,287 | 147,475 | 441,965 | - | 98,154 | - | 377,556 | 2,773,591 | - | 104,294 | 5,776,158 | 27 |
| 28 | South Hill | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 28 |
| 29 | Strasburg | 616,493 | 119,300 | 242,699 | 10,662 | 183,237 | 149,349 | - | 81,937 | - | 190,800 | 1,056,216 | - | - | 2,650,693 | 29 |
| 30 | Tazewell | 439,591 | 16,271 | 293,408 | - | 60,331 | 168,962 | - | 252,000 | - | 47,117 | 1,179,132 | - | - | 2,456,812 | 30 |
| 31 | Vienna | 2,086,693 | 675,048 | 2,944,433 | 358,195 | 420,869 | 1,062,490 | - | 195,685 | - | 1,975 | 3,510,178 | - | 665,314 | 11,920,880 | 31 |
| 32 | Vinton | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 32 |
| 33 | Warrenton | 1,024,393 | 534,889 | 2,433,166 | 14,539 | 225,927 | 1,284,121 | - | 302,404 | - | 299,420 | 5,594,342 | - | 43,435 | 11,756,636 | 33 |
| 34 | West Point | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 34 |
| 35 | Wise | 172,450 | 87,663 | 544,563 | 1,751 | - | 206,351 | - | 61,110 | - | 128,863 | 1,643,914 | 16,114 | - | 2,862,779 | 35 |
| 36 | Woodstock | 424,750 | 218,067 | 592,189 | - | 142,562 | 266,840 | - | 153,191 | - | 416,174 | 2,287,891 | - | 17,385 | 4,519,049 | 36 |
| 37 | Wytheville | 919,355 | 239,736 | 1,917,431 | - | 129,691 | 491,537 | - | 305,764 | - | 2,084,429 | 4,640,041 | - | 98,190 | 10,826,174 | 37 |
| 37 | Total | \$ 31,104,032 | \$ 8,834,351 | \$ 37,074,211 | \$ 852,269 | \$ 5,114,047 | \$ 12,938,802 | \$ - | \$ 4,861,544 | \$ 29,773 | \$ 14,809,182 | \$ 85,656,081 | \$ 16,114 | \$ 3,438,097 | \$ 204,728,503 | 37 |

| COMPARATIVE REPORT | | DRAFT REPORT | | | | | | | | | | |
|----------------------------------|------------------|--|---------------------------------------|-----------------------------|----------------------------|---|-------------------------|---|-------------------------------------|-----------------|--------------------|-----|
| EXHIBIT C – CITIES | | SUMMARY OF MAINTENANCE AND OPERATIONS EXPENDITURES (by Function) | | | | | | | | | | |
| FOR THE YEAR ENDED JUNE 30, 2024 | | | | | | | | | | | | |
| No. | Locality | General Government Administration (Exhibit C-1) | Judicial Administration (Exhibit C-2) | Public Safety (Exhibit C-3) | Public Works (Exhibit C-4) | Health and Human Services (Exhibit C-5) | Education (Exhibit C-6) | Parks, Recreation, and Cultural (Exhibit C-7) | Community Development (Exhibit C-8) | Nondepartmental | Total Expenditures | No. |
| 1 | Alexandria | 45,259,560 | 27,651,117 | 176,451,325 | 56,962,879 | 117,635,968 | 371,547,508 | 35,432,399 | 32,470,266 | 167,325 | 863,578,347 | 1 |
| 2 | Bristol | 6,936,742 | 2,613,146 | 17,656,411 | 28,190,036 | 17,842,056 | 39,617,965 | 3,097,423 | 2,464,273 | - | 118,418,052 | 2 |
| 3 | Buena Vista | - | - | - | - | - | - | - | - | - | - | 3 |
| 4 | Charlottesville | 30,887,194 | 5,550,497 | 51,448,975 | 16,649,664 | 64,876,828 | 136,253,039 | 19,354,989 | 14,699,788 | - | 339,720,974 | 4 |
| 5 | Chesapeake | 35,771,273 | 32,622,534 | 190,335,608 | 95,687,279 | 75,112,940 | 710,175,559 | 27,734,109 | 17,751,464 | - | 1,185,190,766 | 5 |
| 6 | Colonial Heights | - | - | - | - | - | - | - | - | - | - | 6 |
| 7 | Covington | 2,224,255 | 372,882 | 5,394,297 | 8,490,385 | 5,766,700 | 2,567,229 | 3,350,521 | 2,346,172 | - | 30,512,441 | 7 |
| 8 | Danville | 11,238,036 | 5,345,321 | 48,620,694 | 21,926,687 | 31,263,378 | 125,285,722 | 7,105,802 | 14,085,908 | - | 264,871,548 | 8 |
| 9 | Emporia | - | - | - | - | - | - | - | - | - | - | 9 |
| 10 | Fairfax | 20,485,284 | 1,804,068 | 38,834,680 | 34,804,177 | 10,728,683 | 61,974,294 | 9,869,988 | 8,627,706 | - | 187,128,880 | 10 |
| 11 | Falls Church | 7,965,274 | 1,592,748 | 15,699,385 | 10,395,835 | 4,537,133 | 65,685,942 | 6,381,917 | 6,851,096 | - | 119,109,330 | 11 |
| 12 | Franklin | - | - | - | - | - | - | - | - | - | - | 12 |
| 13 | Fredericksburg | 11,538,489 | 6,472,462 | 39,705,664 | 12,842,658 | 12,179,748 | 68,924,375 | 6,084,686 | 4,023,320 | - | 161,771,402 | 13 |
| 14 | Galax | 2,164,429 | 1,085,119 | 4,634,538 | 3,829,070 | 4,221,743 | 22,984,597 | 2,363,012 | 659,751 | - | 41,942,259 | 14 |
| 15 | Hampton | 40,110,163 | 9,407,972 | 121,139,684 | 65,217,715 | 96,272,628 | 341,840,659 | 31,380,863 | 29,909,196 | - | 735,278,880 | 15 |
| 16 | Harrisonburg | 6,930,959 | 3,317,303 | 43,771,062 | 19,112,816 | 18,047,980 | 116,612,870 | 7,864,648 | 6,012,818 | - | 221,670,456 | 16 |
| 17 | Hopewell | - | - | - | - | - | - | - | - | - | - | 17 |
| 18 | Lexington | 2,114,812 | 365,512 | 4,862,743 | 4,373,969 | 4,464,254 | 9,204,226 | 1,242,726 | 833,914 | - | 27,462,156 | 18 |
| 19 | Lynchburg | 12,932,032 | 8,466,980 | 84,165,659 | 32,247,297 | 62,432,624 | 153,025,248 | 13,870,280 | 5,716,929 | - | 372,857,049 | 19 |
| 20 | Manassas | 8,420,286 | 2,144,850 | 48,453,894 | 22,061,130 | 15,898,122 | 143,787,091 | 7,061,292 | 3,066,281 | - | 250,892,946 | 20 |
| 21 | Manassas Park | - | - | - | - | - | - | - | - | - | - | 21 |
| 22 | Martinsville | - | - | - | - | - | - | - | - | - | - | 22 |
| 23 | Newport News | 24,975,077 | 18,498,222 | 188,740,424 | 84,673,678 | 101,308,933 | 504,644,315 | 51,962,055 | 42,649,916 | - | 1,017,452,620 | 23 |
| 24 | Norfolk | - | - | - | - | - | - | - | - | - | - | 24 |
| 25 | Norton | - | - | - | - | - | - | - | - | - | - | 25 |
| 26 | Petersburg | - | - | - | - | - | - | - | - | - | - | 26 |
| 27 | Poquoson | 3,639,272 | 647,574 | 10,121,945 | 4,040,864 | 2,393,808 | 31,059,782 | 2,296,267 | 790,741 | - | 54,990,253 | 27 |
| 28 | Portsmouth | - | - | - | - | - | - | - | - | - | - | 28 |
| 29 | Radford | 4,127,211 | 1,922,452 | 12,945,677 | 4,904,366 | 3,973,400 | 36,594,334 | 2,722,837 | 1,133,800 | - | 68,324,077 | 29 |
| 30 | Richmond | - | - | - | - | - | - | - | - | - | - | 30 |
| 31 | Roanoke | - | - | - | - | - | - | - | - | - | - | 31 |
| 32 | Salem | 6,465,016 | 3,435,282 | 27,278,696 | 13,752,171 | 10,715,069 | 62,040,905 | 9,328,290 | 2,058,605 | - | 135,074,034 | 32 |
| 33 | Staunton | 4,794,671 | 3,328,371 | 21,931,924 | 12,477,262 | 14,815,436 | 49,288,901 | 4,882,139 | 3,769,955 | - | 115,288,659 | 33 |
| 34 | Suffolk | 15,477,584 | 12,750,454 | 100,157,416 | 57,331,598 | 27,790,580 | 237,223,216 | 16,040,206 | 16,127,225 | - | 482,898,279 | 34 |
| 35 | Virginia Beach | 118,331,222 | 27,793,401 | 307,586,691 | 149,523,316 | 167,107,118 | 1,074,966,505 | 101,599,829 | 134,983,447 | - | 2,081,891,529 | 35 |
| 36 | Waynesboro | 3,823,690 | 2,394,256 | 18,923,257 | 14,700,920 | 13,857,432 | 53,282,473 | 3,873,016 | 1,859,098 | - | 112,714,142 | 36 |
| 37 | Williamsburg | 7,385,147 | 658,537 | 17,179,176 | 5,218,309 | 5,307,221 | 15,736,326 | 3,057,946 | 8,779,174 | - | 63,321,836 | 37 |
| 38 | Winchester | 7,036,896 | 5,470,203 | 36,210,913 | 15,174,934 | 17,245,331 | 89,451,516 | 6,357,384 | 4,352,425 | - | 181,299,602 | 38 |
| 38 | Total | \$ 441,034,574 | \$ 185,711,263 | \$ 1,632,250,738 | \$ 794,589,015 | \$ 905,795,113 | \$ 4,523,774,597 | \$ 384,314,624 | \$ 366,023,268 | \$ 167,325 | \$ 9,233,660,517 | 38 |

| COMPARATIVE REPORT | | DRAFT REPORT | | | | | | | | | | |
|----------------------------------|----------------|--|---------------------------------------|-----------------------------|----------------------------|---|-------------------------|---|-------------------------------------|-----------------|--------------------|-----|
| EXHIBIT C – COUNTIES | | SUMMARY OF MAINTENANCE AND OPERATIONS EXPENDITURES (by Function) | | | | | | | | | | |
| FOR THE YEAR ENDED JUNE 30, 2024 | | | | | | | | | | | | |
| No. | Locality | General Government Administration (Exhibit C-1) | Judicial Administration (Exhibit C-2) | Public Safety (Exhibit C-3) | Public Works (Exhibit C-4) | Health and Human Services (Exhibit C-5) | Education (Exhibit C-6) | Parks, Recreation, and Cultural (Exhibit C-7) | Community Development (Exhibit C-8) | Nondepartmental | Total Expenditures | No. |
| 49 | King George | 6,462,590 | 2,957,910 | 24,843,356 | 3,430,555 | 7,449,368 | 66,048,065 | 2,516,211 | 3,166,327 | - | 116,874,382 | 49 |
| 50 | King William | 3,172,685 | 1,922,449 | 8,541,705 | 1,229,742 | 5,340,558 | 30,448,676 | 1,565,923 | 3,244,264 | - | 55,466,002 | 50 |
| 51 | Lancaster | 2,272,320 | 1,250,472 | 9,173,849 | 1,824,749 | 4,666,211 | 20,715,249 | 203,144 | 847,101 | - | 40,953,095 | 51 |
| 52 | Lee | - | - | - | - | - | - | - | - | - | - | 52 |
| 53 | Loudoun | 95,987,600 | 34,817,220 | 339,514,745 | 62,260,269 | 170,872,494 | 1,783,951,196 | 106,485,975 | 80,412,140 | - | 2,674,301,639 | 53 |
| 54 | Louisa | 5,239,620 | 2,837,729 | 28,985,909 | 5,496,637 | 15,968,727 | 91,979,895 | 2,489,288 | 3,533,064 | - | 156,530,869 | 54 |
| 55 | Lunenburg | 1,911,954 | 1,478,038 | 4,622,136 | 654,090 | 6,601,976 | 26,622,820 | - | 878,430 | - | 42,769,444 | 55 |
| 56 | Madison | - | - | - | - | - | - | - | - | - | - | 56 |
| 57 | Mathews | 2,802,797 | 1,079,800 | 4,794,360 | 2,281,794 | 4,453,736 | 18,181,931 | 596,093 | 2,061,557 | - | 36,252,068 | 57 |
| 58 | Mecklenburg | 4,668,195 | 3,176,901 | 21,521,956 | 5,482,363 | 14,869,938 | 65,158,357 | 1,209,469 | 61,592,481 | - | 177,679,660 | 58 |
| 59 | Middlesex | 2,630,928 | 1,250,979 | 6,995,315 | 4,662,765 | 4,750,455 | 23,749,304 | 410,310 | 892,142 | - | 45,342,198 | 59 |
| 60 | Montgomery | 10,453,322 | 4,481,076 | 29,051,247 | 9,695,069 | 13,187,920 | 149,530,296 | 5,260,405 | 5,296,919 | - | 226,956,254 | 60 |
| 61 | Nelson | - | - | - | - | - | - | - | - | - | - | 61 |
| 62 | New Kent | 5,680,938 | 2,254,347 | 18,323,785 | 2,876,915 | 3,489,497 | 50,068,646 | 942,019 | 1,922,718 | - | 85,558,865 | 62 |
| 63 | Northampton | 3,123,564 | 2,070,584 | 13,451,053 | 4,166,049 | 7,253,236 | 25,808,557 | 2,027,525 | 1,834,082 | - | 59,734,650 | 63 |
| 64 | Northumberland | - | - | - | - | - | - | - | - | - | - | 64 |
| 65 | Nottoway | - | - | - | - | - | - | - | - | - | - | 65 |
| 66 | Orange | 5,043,720 | 2,709,114 | 23,940,085 | 6,108,241 | 12,125,050 | 80,093,376 | 2,250,750 | 6,518,540 | - | 138,788,876 | 66 |
| 67 | Page | 3,820,367 | 1,905,974 | 15,611,411 | 3,695,612 | 7,952,610 | 49,890,362 | 557,975 | 6,605,156 | - | 90,039,467 | 67 |
| 68 | Patrick | 1,726,760 | 1,942,193 | 9,298,489 | 1,960,599 | 12,170,923 | 36,407,904 | 600,628 | 1,717,057 | - | 65,824,553 | 68 |
| 69 | Pittsylvania | 6,631,472 | 2,273,398 | 25,822,212 | 6,723,816 | 27,215,744 | 132,818,560 | 2,528,632 | 5,915,583 | - | 209,929,417 | 69 |
| 70 | Powhatan | 13,023,902 | 2,636,154 | 14,718,944 | 3,239,750 | 10,775,700 | 63,057,642 | 1,344,591 | 1,390,620 | - | 110,187,303 | 70 |
| 71 | Prince Edward | - | - | - | - | - | - | - | - | - | - | 71 |
| 72 | Prince George | 7,073,017 | 3,481,219 | 26,047,494 | 5,442,490 | 8,693,734 | 89,023,725 | 2,021,293 | 2,137,707 | - | 143,920,679 | 72 |
| 73 | Prince William | 64,070,000 | 36,099,000 | 419,681,000 | 67,357,000 | 208,395,000 | 1,552,601,000 | 74,461,000 | 80,030,000 | - | 2,502,694,000 | 73 |
| 74 | Pulaski | - | - | - | - | - | - | - | - | - | - | 74 |
| 75 | Rappahannock | 4,205,906 | 1,810,243 | 5,099,158 | 999,219 | 2,319,563 | 15,991,667 | 505,783 | 320,650 | - | 31,252,189 | 75 |
| 76 | Richmond | 3,973,784 | 1,358,323 | 4,930,866 | 1,368,027 | 3,018,378 | 22,457,161 | 156,500 | 1,725,440 | - | 38,988,479 | 76 |
| 77 | Roanoke | 17,191,470 | 7,096,347 | 75,038,702 | 21,906,919 | 40,344,996 | 217,119,686 | 19,777,535 | 9,284,102 | - | 407,759,757 | 77 |
| 78 | Rockbridge | 2,865,901 | 2,434,715 | 17,142,753 | 5,650,849 | 11,768,228 | 44,191,277 | 2,180,758 | 3,908,461 | 2,396,989 | 92,539,931 | 78 |
| 79 | Rockingham | 7,770,070 | 4,003,112 | 47,523,268 | 10,596,931 | 26,535,394 | 186,709,186 | 3,433,586 | 9,862,274 | - | 296,433,821 | 79 |
| 80 | Russell | - | - | - | - | - | - | - | - | - | - | 80 |
| 81 | Scott | - | - | - | - | - | - | - | - | - | - | 81 |
| 82 | Shenandoah | 4,101,206 | 3,123,305 | 31,415,579 | 6,012,175 | 14,032,073 | 94,121,302 | 3,800,295 | 9,871,712 | - | 166,477,647 | 82 |
| 83 | Smyth | 6,152,881 | 2,563,543 | 15,414,120 | 3,624,696 | 11,106,887 | 65,995,941 | 1,696,096 | 2,469,535 | - | 109,023,699 | 83 |
| 84 | Southampton | 2,694,893 | 2,699,040 | 11,580,612 | 2,773,748 | 4,571,811 | 41,114,455 | 740,011 | 1,788,164 | - | 67,962,734 | 84 |
| 85 | Spotsylvania | - | - | - | - | - | - | - | - | - | - | 85 |
| 86 | Stafford | 30,396,767 | 12,485,506 | 116,569,012 | 15,518,030 | 23,528,355 | 453,508,722 | 16,400,567 | 7,335,866 | - | 675,742,825 | 86 |
| 87 | Surry | - | - | - | - | - | - | - | - | - | - | 87 |
| 88 | Sussex | 3,990,436 | 1,721,022 | 8,505,467 | 1,196,691 | 6,046,609 | 25,582,538 | 318,332 | 1,273,202 | - | 48,634,297 | 88 |
| 89 | Tazewell | 4,564,548 | 3,362,915 | 20,305,350 | 5,388,228 | 33,162,653 | 87,056,689 | 1,819,522 | 1,978,825 | - | 157,638,730 | 89 |
| 90 | Warren | - | - | - | - | - | - | - | - | - | - | 90 |
| 91 | Washington | 5,462,445 | 3,862,440 | 20,055,051 | 4,965,617 | 41,745,921 | 108,142,108 | 2,937,483 | 3,063,782 | - | 190,234,847 | 91 |
| 92 | Westmoreland | - | - | - | - | - | - | - | - | - | - | 92 |
| 93 | Wise | - | - | - | - | - | - | - | - | - | - | 93 |
| 94 | Wythe | 1,613,512 | 2,867,090 | 10,839,636 | 4,377,962 | 9,904,078 | 57,822,994 | 920,146 | 1,597,599 | - | 89,943,017 | 94 |
| 95 | York | 11,118,705 | 5,032,726 | 53,022,486 | 16,798,042 | 20,181,761 | 191,411,690 | 7,411,984 | 10,828,976 | - | 315,806,370 | 95 |
| 95 | Total | \$ 945,687,329 | \$ 434,981,698 | \$ 4,101,200,756 | \$ 1,122,432,839 | \$ 2,599,065,143 | \$ 14,909,771,158 | \$ 755,230,350 | \$ 1,026,388,361 | \$ 2,396,989 | \$ 25,897,154,623 | 95 |

| COMPARATIVE REPORT | | DRAFT REPORT | | | | | | | | | | |
|----------------------------------|----------------|--|---------------------------------------|-----------------------------|----------------------------|---|-------------------------|---|-------------------------------------|-----------------|--------------------|-----|
| EXHIBIT C – TOWNS | | SUMMARY OF MAINTENANCE AND OPERATIONS EXPENDITURES (by Function) | | | | | | | | | | |
| FOR THE YEAR ENDED JUNE 30, 2024 | | | | | | | | | | | | |
| No. | Locality | General Government Administration (Exhibit C-1) | Judicial Administration (Exhibit C-2) | Public Safety (Exhibit C-3) | Public Works (Exhibit C-4) | Health and Human Services (Exhibit C-5) | Education (Exhibit C-6) | Parks, Recreation, and Cultural (Exhibit C-7) | Community Development (Exhibit C-8) | Nondepartmental | Total Expenditures | No. |
| 1 | Abingdon | 2,824,684 | - | 3,815,228 | 4,851,161 | 5,621 | - | 4,736,901 | 1,798,414 | - | 18,032,009 | 1 |
| 2 | Ashland | 2,816,293 | - | 4,247,512 | 4,525,764 | - | - | 597,087 | 2,085,144 | - | 14,271,800 | 2 |
| 3 | Bedford | 1,089,494 | - | 4,308,868 | 5,203,514 | 32,457 | - | 23,793 | 1,521,904 | - | 12,180,030 | 3 |
| 4 | Berryville | - | - | - | - | - | - | - | - | - | - | 4 |
| 5 | Big Stone Gap | - | - | - | - | - | - | - | - | - | - | 5 |
| 6 | Blacksburg | - | - | - | - | - | - | - | - | - | - | 6 |
| 7 | Bluefield | 1,009,046 | - | 3,283,067 | 2,586,438 | 13,447 | - | 2,935,443 | 675,097 | - | 10,502,538 | 7 |
| 8 | Bridgewater | 1,033,016 | - | 1,142,315 | 3,496,536 | - | - | 1,638,458 | 349,182 | - | 7,659,507 | 8 |
| 9 | Broadway | - | - | - | - | - | - | - | - | - | - | 9 |
| 10 | Christiansburg | 4,928,213 | - | 13,594,381 | 8,852,440 | 72,416 | - | 6,808,129 | 1,717,888 | - | 35,973,467 | 10 |
| 11 | Clifton Forge | - | - | - | - | - | - | - | - | - | - | 11 |
| 12 | Colonial Beach | 1,335,771 | - | 2,389,122 | 4,480,647 | 22,320 | 11,593,132 | 45,216 | 577,654 | 120,610 | 20,564,472 | 12 |
| 13 | Culpeper | 1,421,501 | - | 8,853,239 | 4,608,112 | 22,099 | - | 1,132,245 | 2,280,913 | - | 18,318,109 | 13 |
| 14 | Dumfries | 3,174,875 | - | 2,596,256 | 1,829,348 | 159,428 | - | 44,220 | 1,031,913 | - | 8,836,040 | 14 |
| 15 | Farmville | 2,493,914 | - | 5,191,721 | 5,017,727 | - | - | 1,275,498 | 643,969 | - | 14,622,829 | 15 |
| 16 | Front Royal | 4,490,083 | - | 5,680,750 | 4,879,147 | - | - | - | 1,335,722 | - | 16,385,702 | 16 |
| 17 | Herndon | 13,489,299 | - | 13,797,545 | 13,264,415 | 263,693 | - | 6,451,594 | 2,722,214 | - | 49,988,760 | 17 |
| 18 | Leesburg | 13,877,929 | - | 17,623,224 | 19,665,414 | 256,500 | - | 9,602,473 | 6,473,733 | - | 67,499,273 | 18 |
| 19 | Luray | 788,825 | - | 1,930,781 | 3,584,900 | 19,245 | - | 1,077,709 | 16,225 | - | 7,417,685 | 19 |
| 20 | Marion | - | - | - | - | - | - | - | - | - | - | 20 |
| 21 | Orange | 800,117 | - | 2,038,965 | 3,195,378 | - | - | 40,439 | 362,598 | - | 6,437,497 | 21 |
| 22 | Pulaski | 2,904,384 | - | 4,317,017 | 3,604,273 | 20,647 | - | 701,913 | 4,140,036 | - | 15,688,270 | 22 |
| 23 | Purcellville | 3,473,623 | - | 3,538,831 | 4,156,847 | 115,923 | - | 978,144 | 1,429,024 | - | 13,692,392 | 23 |
| 24 | Richlands | - | - | - | - | - | - | - | - | - | - | 24 |
| 25 | Rocky Mount | 1,458,834 | - | 3,290,704 | 3,687,906 | 1,224 | - | 2,095,966 | 1,400,186 | - | 11,934,820 | 25 |
| 26 | Smithfield | 1,713,502 | - | 3,611,555 | 2,469,010 | 137,395 | - | 1,526,647 | 1,704,120 | - | 11,162,229 | 26 |
| 27 | South Boston | 1,897,100 | - | 4,910,824 | 3,818,785 | - | - | 818,702 | 2,522,739 | - | 13,968,150 | 27 |
| 28 | South Hill | - | - | - | - | - | - | - | - | - | - | 28 |
| 29 | Strasburg | 872,818 | - | 2,578,040 | 1,653,663 | 25,445 | - | 368,707 | 521,743 | - | 6,020,416 | 29 |
| 30 | Tazewell | 887,099 | - | 4,086,851 | 2,128,410 | 16,459 | - | 427,192 | 784,734 | - | 8,330,745 | 30 |
| 31 | Vienna | 6,850,913 | - | 8,318,490 | 22,596,651 | 285,175 | - | 5,397,745 | 1,682,931 | - | 45,131,905 | 31 |
| 32 | Vinton | - | - | - | - | - | - | - | - | - | - | 32 |
| 33 | Warrenton | 3,408,196 | - | 4,672,147 | 7,021,617 | 633,984 | - | 2,766,431 | 584,524 | - | 19,086,899 | 33 |
| 34 | West Point | - | - | - | - | - | - | - | - | - | - | 34 |
| 35 | Wise | 518,114 | - | 1,632,174 | 1,912,391 | 4,265 | - | 514,733 | 131,916 | - | 4,713,593 | 35 |
| 36 | Woodstock | 1,132,590 | - | 2,934,375 | 2,692,369 | 6,942 | - | 407,126 | 504,091 | - | 7,677,493 | 36 |
| 37 | Wytheville | 3,345,811 | - | 6,112,289 | 5,540,048 | 29,035 | - | 3,575,285 | 2,057,533 | - | 20,660,001 | 37 |
| 37 | Total | \$ 84,036,044 | \$ - | \$ 140,496,271 | \$ 151,322,911 | \$ 2,143,720 | \$ 11,593,132 | \$ 55,987,796 | \$ 41,056,147 | \$ 120,610 | \$ 486,756,631 | 37 |

| COMPARATIVE REPORT | | DRAFT REPORT | | | | | | | | | | | | | | | |
|----------------------------------|------------------|--|-----------------------|-------------------------|----------------------|-----------------|-----------------------|------------------------------------|-------------|---------------------------------|----------------------|-----------------------------------|------------------------------|----------------------|---------------------|---------------------------|-----------|
| EXHIBIT C1 – CITIES | | GENERAL GOVERNMENT ADMINISTRATION EXPENDITURES BY ACTIVITY | | | | | | | | | | | | | | | |
| FOR THE YEAR ENDED JUNE 30, 2024 | | | | | | | | | | | | | | | | | |
| | | General and Financial Administration | | | | | | | | | | | | | | | |
| | | Reported Elements (Memo Only) | | | | | | | | | | Sources of Funds for Expenditures | | | | | |
| No. | Locality | Legislative | Amount | Commissioner of Revenue | Treasurer | Data Processing | Automotive Motor Pool | Central Purchasing/ Central Stores | Print Shop | Risk Management/ Self Insurance | Board of Elections | Total | Commonwealth Categorical Aid | Federal Pass-Through | Direct Federal Aid | Local Charges for Service | No. |
| 1 | Alexandria | 1,172,201 | 42,654,555 | 3,864,149 | 2,284,350 | - | - | - | - | - | 1,432,804 | 45,259,560 | 1,644,656 | 458,413 | 244,793 | 801,555 | 1 |
| 2 | Bristol | 54,086 | 6,473,120 | 301,480 | 501,928 | - | - | - | - | - | 409,536 | 6,936,742 | 366,182 | - | - | - | 2 |
| 3 | Buena Vista | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 3 |
| 4 | Charlottesville | 671,605 | 29,472,500 | 1,693,597 | 1,605,130 | - | - | - | - | - | 743,089 | 30,887,194 | 616,606 | - | 874,782 | 2,621,487 | 4 |
| 5 | Chesapeake | 1,178,735 | 32,881,255 | 4,891,247 | 5,284,786 | - | - | - | - | - | 1,711,283 | 35,771,273 | 1,396,482 | 315,732 | - | 1,569,362 | 5 |
| 6 | Colonial Heights | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 6 |
| 7 | Covington | 77,608 | 1,981,788 | 270,509 | 359,634 | - | - | - | - | - | 164,859 | 2,224,255 | 331,423 | - | 712,588 | 738 | 7 |
| 8 | Danville | 221,791 | 10,546,800 | 782,367 | 348,319 | - | - | - | - | - | 469,445 | 11,238,036 | 488,711 | - | - | 250,923 | 8 |
| 9 | Emporia | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 9 |
| 10 | Fairfax | 528,301 | 19,330,336 | 1,176,955 | 1,134,968 | - | - | - | - | - | 626,647 | 20,485,284 | 563,063 | - | - | 20,403 | 10 |
| 11 | Falls Church | 1,056,524 | 6,455,531 | 967,780 | 732,394 | - | - | - | - | - | 453,219 | 7,965,274 | 354,490 | - | - | 219,855 | 11 |
| 12 | Franklin | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 12 |
| 13 | Fredericksburg | 433,323 | 10,545,713 | 1,260,182 | 1,123,021 | - | - | - | - | - | 559,453 | 11,538,489 | 430,447 | 138,801 | - | 77,008 | 13 |
| 14 | Galax | 75,382 | 1,933,952 | 262,243 | - | - | - | - | - | - | 155,095 | 2,164,429 | 157,475 | - | - | 1,744 | 14 |
| 15 | Hampton | 976,777 | 38,069,101 | 2,311,684 | 2,963,531 | - | 325 | - | - | 3,069 | 1,064,285 | 40,110,163 | 1,051,771 | - | 130,911 | 1,669,775 | 15 |
| 16 | Harrisonburg | 379,585 | 6,031,411 | 1,371,130 | 1,124,529 | - | - | - | - | - | 519,963 | 6,930,959 | 495,316 | - | - | - | 16 |
| 17 | Hopewell | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 17 |
| 18 | Lexington | 65,002 | 1,803,691 | 291,143 | 203,961 | - | - | - | - | - | 246,119 | 2,114,812 | 271,284 | 155,680 | 4,369,301 | 94,746 | 18 |
| 19 | Lynchburg | 253,304 | 12,024,295 | 944,438 | 207,412 | - | - | - | - | - | 654,433 | 12,932,032 | 558,478 | - | - | 1,094,828 | 19 |
| 20 | Manassas | 427,169 | 7,386,812 | 1,784,733 | 994,417 | - | - | - | - | - | 606,305 | 8,420,286 | 463,514 | - | - | 171,825 | 20 |
| 21 | Manassas Park | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 21 |
| 22 | Martinsville | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 22 |
| 23 | Newport News | 1,517,451 | 22,214,950 | 7,512,521 | 4,021,826 | - | - | - | - | - | 1,242,676 | 24,975,077 | 1,095,881 | - | - | 334,098 | 23 |
| 24 | Norfolk | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 24 |
| 25 | Norton | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 25 |
| 26 | Petersburg | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 26 |
| 27 | Poquoson | 82,238 | 3,301,708 | 413,692 | 376,392 | - | - | - | - | - | 255,326 | 3,639,272 | 384,912 | - | - | 77,802 | 27 |
| 28 | Portsmouth | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 28 |
| 29 | Radford | 58,614 | 3,776,223 | 281,369 | 618,563 | - | - | - | - | - | 292,374 | 4,127,211 | 337,241 | - | - | 85,885 | 29 |
| 30 | Richmond | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 30 |
| 31 | Roanoke | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 31 |
| 32 | Salem | 359,206 | 5,710,886 | 630,256 | 1,003,636 | - | - | - | - | - | 394,924 | 6,465,016 | 419,392 | - | - | 30,000 | 32 |
| 33 | Staunton | 274,656 | 4,280,730 | 442,511 | 403,744 | - | - | - | - | - | 239,285 | 4,794,671 | 415,579 | - | - | 62,639 | 33 |
| 34 | Suffolk | 700,825 | 13,370,435 | 1,348,857 | 2,056,595 | - | - | - | - | - | 1,406,324 | 15,477,584 | 784,056 | - | - | - | 34 |
| 35 | Virginia Beach | 1,457,299 | 112,608,439 | 6,448,277 | 7,779,322 | - | - | - | - | - | 4,265,484 | 118,331,222 | 2,030,827 | - | 149,769 | 103,066 | 35 |
| 36 | Waynesboro | 167,207 | 3,325,930 | 381,506 | 415,162 | - | - | - | - | - | 330,553 | 3,823,690 | 366,001 | - | - | - | 36 |
| 37 | Williamsburg | 215,417 | 6,852,267 | 383,296 | 21,875 | - | - | - | - | - | 317,463 | 7,385,147 | 222,835 | - | - | - | 37 |
| 38 | Winchester | 347,990 | 6,317,340 | 773,513 | 595,697 | - | - | - | - | - | 371,566 | 7,036,896 | 424,169 | - | - | - | 38 |
| | Total | \$ 12,752,296 | \$ 409,349,768 | \$ 40,789,435 | \$ 36,161,192 | \$ - | \$ 325 | \$ - | \$ - | \$ 3,069 | \$ 18,932,510 | \$ 441,034,574 | \$ 15,670,791 | \$ 1,068,626 | \$ 6,482,144 | \$ 9,287,739 | 38 |

| COMPARATIVE REPORT | | DRAFT REPORT | | | | | | | | | | | | | | | | | | |
|----------------------------------|----------------|---|----------------|-------------------------|---------------|-----------------|-----------------------|------------------------------------|------------|---------------------------------|--------------------|----------------|-----------------------------------|----------------------|--------------------|---------------------------|-----|----|--|--|
| EXHIBIT C1 – COUNTIES | | GENERAL GOVERNMENT ADMINISTRATION EXPEDITURES BY ACTIVITY | | | | | | | | | | | | | | | | | | |
| FOR THE YEAR ENDED JUNE 30, 2024 | | | | | | | | | | | | | | | | | | | | |
| | | General and Financial Administration | | | | | | | | | | | | | | | | | | |
| | | Reported Elements (Memo Only) | | | | | | | | | | | Sources of Funds for Expenditures | | | | | | | |
| No. | Locality | Legislative | Amount | Commissioner of Revenue | Treasurer | Data Processing | Automotive Motor Pool | Central Purchasing/ Central Stores | Print Shop | Risk Management/ Self Insurance | Board of Elections | Total | Commonwealth Categorical Aid | Federal Pass-Through | Direct Federal Aid | Local Charges for Service | No. | | | |
| 49 | King George | 169,430 | 5,949,843 | 693,343 | 473,114 | - | - | - | - | - | 343,317 | 6,462,590 | 431,763 | 124,997 | - | - | 49 | | | |
| 50 | King William | 95,305 | 2,781,102 | 408,007 | 248,669 | - | - | - | - | - | 296,278 | 3,172,685 | 337,442 | - | - | - | 50 | | | |
| 51 | Lancaster | 63,643 | 1,842,819 | 338,441 | 379,488 | - | - | - | - | - | 365,858 | 2,272,320 | 345,941 | - | - | - | 51 | | | |
| 52 | Lee | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 52 | | | |
| 53 | Loudoun | 6,851,362 | 83,886,267 | 12,123,945 | 9,254,833 | - | - | - | - | - | 5,249,971 | 95,987,600 | 1,417,648 | 7,364,446 | 1,914,829 | 1,387,186 | 53 | | | |
| 54 | Louisa | 186,679 | 4,645,006 | 492,604 | 559,816 | - | - | - | - | - | 407,935 | 5,239,620 | 487,394 | - | - | - | 54 | | | |
| 55 | Lunenburg | 54,769 | 1,557,685 | 268,826 | 276,942 | - | - | - | - | - | 299,500 | 1,911,954 | 356,553 | - | - | 2,277 | 55 | | | |
| 56 | Madison | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 56 | | | |
| 57 | Mathews | 144,219 | 2,464,498 | 318,338 | 324,751 | - | - | - | - | - | 194,080 | 2,802,797 | 308,106 | - | 214,976 | - | 57 | | | |
| 58 | Mecklenburg | 301,795 | 3,946,658 | 895,945 | 808,106 | - | - | - | - | - | 419,742 | 4,668,195 | 452,493 | - | - | 507 | 58 | | | |
| 59 | Middlesex | 115,502 | 2,195,961 | 268,327 | 326,400 | - | - | - | - | - | 319,465 | 2,630,928 | 325,708 | - | - | - | 59 | | | |
| 60 | Montgomery | 305,436 | 9,293,861 | 1,229,161 | 1,117,912 | - | - | - | - | - | 854,025 | 10,453,322 | 772,373 | - | - | - | 112 | 60 | | |
| 61 | Nelson | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 61 | | | |
| 62 | New Kent | 222,019 | 5,067,799 | 956,210 | 476,227 | - | - | - | - | - | 391,120 | 5,680,938 | 378,012 | - | - | 435 | 62 | | | |
| 63 | Northampton | 57,800 | 2,798,123 | 392,541 | 439,728 | - | - | - | - | - | 267,641 | 3,123,564 | 333,066 | - | - | - | 63 | | | |
| 64 | Northumberland | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 64 | | | |
| 65 | Nottoway | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 65 | | | |
| 66 | Orange | 97,625 | 4,795,120 | 917,217 | 583,878 | - | - | - | - | - | 150,975 | 5,043,720 | 426,595 | - | - | - | 66 | | | |
| 67 | Page | 95,214 | 3,407,184 | 615,768 | 655,559 | - | - | - | - | - | 317,969 | 3,820,367 | 483,104 | - | - | 3,892 | 67 | | | |
| 68 | Patrick | 116,847 | 1,369,765 | 336,706 | 403,599 | - | - | - | - | - | 240,148 | 1,726,760 | 347,037 | - | - | 10,994 | 68 | | | |
| 69 | Pittsylvania | 215,376 | 5,791,210 | 743,504 | 991,220 | - | - | - | - | - | 624,886 | 6,631,472 | 626,846 | - | - | 58,170 | 69 | | | |
| 70 | Powhatan | 116,124 | 12,445,771 | 775,573 | 719,654 | - | - | - | - | - | 462,007 | 13,023,902 | 440,560 | - | - | - | 70 | | | |
| 71 | Prince Edward | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 71 | | | |
| 72 | Prince George | 243,046 | 6,373,684 | 611,190 | 682,591 | - | - | - | - | - | 456,287 | 7,073,017 | 447,323 | - | - | 168,019 | 72 | | | |
| 73 | Prince William | 5,488,000 | 54,141,000 | - | - | - | - | - | - | - | 4,441,000 | 64,070,000 | 1,377,000 | - | 1,021,000 | 548,000 | 73 | | | |
| 74 | Pulaski | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 74 | | | |
| 75 | Rappahannock | 179,140 | 3,741,606 | 272,647 | 373,301 | - | - | - | - | - | 285,160 | 4,205,906 | 279,500 | - | - | - | 75 | | | |
| 76 | Richmond | 2,197,379 | 1,595,934 | 245,823 | 311,552 | - | - | - | - | - | 180,471 | 3,973,784 | 318,931 | - | - | 2,933 | 76 | | | |
| 77 | Roanoke | 485,826 | 15,741,859 | 1,162,101 | 1,354,416 | - | - | - | - | - | 963,785 | 17,191,470 | 868,178 | - | - | 1,022,781 | 77 | | | |
| 78 | Rockbridge | 140,588 | 2,401,865 | 481,052 | 493,522 | - | - | - | - | - | 323,448 | 2,865,901 | 410,504 | - | 105,972 | - | 78 | | | |
| 79 | Rockingham | 208,138 | 7,011,622 | 1,144,584 | 1,009,056 | - | 1,254 | - | - | - | 550,310 | 7,770,070 | 946,891 | - | - | 856,829 | 79 | | | |
| 80 | Russell | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 80 | | | |
| 81 | Scott | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 81 | | | |
| 82 | Shenandoah | 184,016 | 3,443,428 | 976,527 | 849,115 | - | - | - | - | - | 473,762 | 4,101,206 | 542,572 | - | - | 73,990 | 82 | | | |
| 83 | Smyth | 1,975,742 | 3,900,366 | 444,243 | 458,835 | - | - | - | - | - | 276,773 | 6,152,881 | 1,151,639 | - | - | 65,614 | 83 | | | |
| 84 | Southampton | 325,629 | 2,045,313 | 537,755 | 479,808 | - | - | - | - | - | 323,951 | 2,694,893 | 495,483 | - | - | 316,523 | 84 | | | |
| 85 | Spotsylvania | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 85 | | | |
| 86 | Stafford | 1,298,051 | 28,048,939 | 3,797,891 | 2,726,164 | - | - | - | - | - | 1,049,777 | 30,396,767 | 2,262,784 | 8,174,019 | - | 43,374 | 86 | | | |
| 87 | Surry | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 87 | | | |
| 88 | Sussex | 162,576 | 3,565,313 | 297,092 | 525,906 | - | - | - | - | - | 262,547 | 3,990,436 | 305,259 | 1,641,780 | - | - | 88 | | | |
| 89 | Tazewell | 114,456 | 4,005,246 | 688,546 | 864,571 | - | - | - | - | - | 444,846 | 4,564,548 | 579,344 | - | - | 8,386 | 89 | | | |
| 90 | Warren | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 90 | | | |
| 91 | Washington | 218,349 | 4,782,491 | 807,983 | 1,071,052 | - | - | - | - | - | 461,605 | 5,462,445 | 1,994,256 | - | 106,390 | 787,208 | 91 | | | |
| 92 | Westmoreland | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 92 | | | |
| 93 | Wise | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 93 | | | |
| 94 | Wythe | 259,010 | 1,090,963 | 360,405 | 399,826 | - | - | - | - | - | 263,539 | 1,613,512 | 425,919 | - | 140,076 | - | 94 | | | |
| 95 | York | 458,092 | 9,764,053 | 1,574,918 | 1,279,490 | - | - | - | - | 198 | 896,560 | 11,118,705 | 702,461 | 199,989 | - | 129,823 | 95 | | | |
| 95 | Total | \$ 45,126,317 | \$ 840,562,720 | \$ 70,537,667 | \$ 70,043,680 | \$ 62,065 | \$ 1,254 | \$ 23,228 | \$ - | \$ 7,803 | \$ 59,998,292 | \$ 945,687,329 | \$ 47,906,905 | \$ 30,218,973 | \$ 7,396,999 | \$ 24,175,085 | 95 | | | |

| COMPARATIVE REPORT | | DRAFT REPORT | | | | | | | | | | | | | | | | | | | | | | | | |
|----------------------------------|----------------|---|---------------|-------------------------|--------------|-----------------|-----------------------|------------------------------------|------------|---------------------------------|--------------------|---------------|------------------------------|----------------------|--------------------|---------------------------|-------|----|--|--|--|--|--|--|--|--|
| EXHIBIT C1 – TOWNS | | GENERAL GOVERNMENT ADMINISTRATION EXPEDITURES BY ACTIVITY | | | | | | | | | | | | | | | | | | | | | | | | |
| FOR THE YEAR ENDED JUNE 30, 2024 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | General and Financial Administration | | | | | | | | | | | | | | | | | | | | | | | | |
| | | Reported Elements (Memo Only) | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | |
| No. | Locality | Legislative | Amount | Commissioner of Revenue | Treasurer | Data Processing | Automotive Motor Pool | Central Purchasing/ Central Stores | Print Shop | Risk Management/ Self Insurance | Board of Elections | Total | Commonwealth Categorical Aid | Federal Pass-Through | Direct Federal Aid | Local Charges for Service | No. | | | | | | | | | |
| 1 | Abingdon | 42,798 | 2,781,886 | - | - | - | - | - | - | - | - | 2,824,684 | - | 70,000 | - | - | 1 | | | | | | | | | |
| 2 | Ashland | 217,062 | 2,599,231 | - | 381,959 | - | - | - | - | - | - | 2,816,293 | - | 464,383 | - | - | 2 | | | | | | | | | |
| 3 | Bedford | 75,991 | 1,013,503 | - | 105,622 | - | - | - | - | - | - | 1,089,494 | - | - | - | 2,880 | 3 | | | | | | | | | |
| 4 | Berryville | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 4 | | | | | | | | | |
| 5 | Big Stone Gap | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 5 | | | | | | | | | |
| 6 | Blacksburg | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 6 | | | | | | | | | |
| 7 | Bluefield | 66,416 | 942,630 | - | 341,271 | - | - | - | - | - | - | 1,009,046 | - | - | - | - | 7 | | | | | | | | | |
| 8 | Bridgewater | 47,301 | 985,715 | - | 286,362 | - | - | - | - | - | - | 1,033,016 | - | - | - | - | 8 | | | | | | | | | |
| 9 | Broadway | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 9 | | | | | | | | | |
| 10 | Christiansburg | 67,020 | 4,861,193 | - | 1,615,490 | - | - | - | - | - | - | 4,928,213 | - | - | - | - | 10 | | | | | | | | | |
| 11 | Clifton Forge | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 11 | | | | | | | | | |
| 12 | Colonial Beach | 95,632 | 1,240,139 | - | 230,885 | - | - | - | - | - | - | 1,335,771 | 1,587 | - | - | - | 12 | | | | | | | | | |
| 13 | Culpeper | 138,003 | 1,283,498 | - | 328,718 | - | - | - | - | - | - | 1,421,501 | 1,516 | 336,748 | - | 2,312 | 13 | | | | | | | | | |
| 14 | Dumfries | 212,293 | 2,962,582 | - | 478,597 | - | - | - | - | - | - | 3,174,875 | - | 338,183 | - | - | 14 | | | | | | | | | |
| 15 | Farmville | 411,824 | 2,082,090 | - | - | - | - | - | - | - | - | 2,493,914 | - | - | - | 134,629 | 15 | | | | | | | | | |
| 16 | Front Royal | 373,048 | 4,117,035 | - | - | - | - | - | - | - | - | 4,490,083 | 17,543 | - | - | - | 16 | | | | | | | | | |
| 17 | Herdon | 745,803 | 12,743,496 | - | - | - | - | - | - | - | - | 13,489,299 | - | - | - | - | 17 | | | | | | | | | |
| 18 | Leesburg | 299,657 | 13,578,272 | - | - | - | - | - | - | - | - | 13,877,929 | - | - | - | - | 18 | | | | | | | | | |
| 19 | Luray | 180,912 | 607,913 | - | 431,661 | - | - | - | - | - | - | 788,825 | - | - | 22,072 | - | 19 | | | | | | | | | |
| 20 | Marion | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 20 | | | | | | | | | |
| 21 | Orange | 45,084 | 755,033 | - | - | - | - | - | - | - | - | 800,117 | - | - | - | 16,263 | 21 | | | | | | | | | |
| 22 | Pulaski | 232,108 | 2,672,276 | - | - | - | - | - | - | - | - | 2,904,384 | 42,948 | - | 319,206 | 48,039 | 22 | | | | | | | | | |
| 23 | Purcellville | 68,981 | 3,404,642 | - | - | - | - | - | 2,410 | - | - | 3,473,623 | 2,410 | - | - | - | 23 | | | | | | | | | |
| 24 | Richlands | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 24 | | | | | | | | | |
| 25 | Rocky Mount | 108,851 | 1,349,983 | - | - | - | - | - | - | - | - | 1,458,834 | 57,371 | - | 716,881 | 46,621 | 25 | | | | | | | | | |
| 26 | Smithfield | 180,287 | 1,533,215 | - | 856,044 | - | - | - | - | - | - | 1,713,502 | - | - | - | - | 26 | | | | | | | | | |
| 27 | South Boston | 1,072,509 | 824,591 | - | - | - | - | - | - | - | - | 1,897,100 | - | 726,916 | - | - | 27 | | | | | | | | | |
| 28 | South Hill | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 28 | | | | | | | | | |
| 29 | Strasburg | 36,408 | 836,410 | - | - | - | - | - | - | - | - | 872,818 | - | - | 158,774 | 718 | 29 | | | | | | | | | |
| 30 | Tazewell | 33,268 | 853,831 | - | - | - | - | - | - | - | - | 887,099 | - | - | 145,293 | - | 30 | | | | | | | | | |
| 31 | Vienna | 717,764 | 6,133,149 | - | - | - | - | - | - | - | - | 6,850,913 | - | 348,428 | - | 177,971 | 31 | | | | | | | | | |
| 32 | Vinton | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 32 | | | | | | | | | |
| 33 | Warrenton | 238,563 | 3,169,633 | - | - | - | - | - | - | - | - | 3,408,196 | - | - | - | - | 33 | | | | | | | | | |
| 34 | West Point | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 34 | | | | | | | | | |
| 35 | Wise | 28,530 | 489,584 | - | 203,846 | 52,038 | - | - | - | 13,854 | - | 518,114 | - | - | - | - | 35 | | | | | | | | | |
| 36 | Woodstock | 85,028 | 1,047,562 | - | - | - | - | - | - | - | - | 1,132,590 | - | - | 26,375 | - | 36 | | | | | | | | | |
| 37 | Wytheville | 1,216,540 | 2,129,271 | - | 302,957 | - | - | - | - | - | - | 3,345,811 | - | - | - | - | 2,769 | 37 | | | | | | | | |
| 37 | Total | \$ 7,037,681 | \$ 76,998,363 | \$ - | \$ 5,563,412 | \$ 52,038 | \$ - | \$ - | \$ - | \$ 13,854 | \$ - | \$ 84,036,044 | \$ 123,375 | \$ 2,284,658 | \$ 1,388,601 | \$ 432,202 | 37 | | | | | | | | | |

| COMPARATIVE REPORT | | DRAFT REPORT | | | | | | | | | |
|----------------------------------|------------------|--|----------------------------|---------------|-------------------------|----------------|-----------------------------------|----------------------|--------------------|---------------------------|-----|
| EXHIBIT C2 – CITIES | | JUDICIAL ADMINISTRATION EXPENDITURES BY ACTIVITY | | | | | | | | | |
| FOR THE YEAR ENDED JUNE 30, 2024 | | | | | | | | | | | |
| | | Courts | | | | | Sources of Funds for Expenditures | | | | |
| | | Reported Elements (Memo Only) | | | | | | | | | |
| No. | Locality | Amount | Clerk of the Circuit Court | Sheriff | Commonwealth's Attorney | Total | Commonwealth Categorical Aid | Federal Pass-Through | Direct Federal Aid | Local Charges for Service | No. |
| 1 | Alexandria | 23,674,019 | 2,371,202 | 9,694,945 | 3,977,098 | 27,651,117 | 4,726,814 | 233,926 | 227,043 | 63,113 | 1 |
| 2 | Bristol | 1,573,603 | 576,199 | 503,112 | 1,039,543 | 2,613,146 | 1,178,915 | 72,110 | - | 32,923 | 2 |
| 3 | Buena Vista | - | - | - | - | - | - | - | - | - | 3 |
| 4 | Charlottesville | 4,031,814 | 1,023,780 | 1,873,695 | 1,518,683 | 5,550,497 | 1,744,173 | 381,134 | - | 351,813 | 4 |
| 5 | Chesapeake | 26,157,177 | 3,450,221 | 21,257,566 | 6,465,357 | 32,622,534 | 10,428,827 | 598,559 | 46,768 | 998,737 | 5 |
| 6 | Colonial Heights | - | - | - | - | - | - | - | - | - | 6 |
| 7 | Covington | 284,843 | 83,349 | 130,425 | 88,039 | 372,882 | - | - | - | - | 7 |
| 8 | Danville | 3,367,144 | 1,175,825 | 1,648,232 | 1,978,177 | 5,345,321 | 2,838,365 | 1,988,970 | - | 125,486 | 8 |
| 9 | Emporia | - | - | - | - | - | - | - | - | - | 9 |
| 10 | Fairfax | 1,552,481 | 51,030 | - | 251,587 | 1,804,068 | - | - | - | 1,070 | 10 |
| 11 | Falls Church | 1,318,326 | 241,169 | 1,029,872 | 274,422 | 1,592,748 | 183,987 | 3,710 | - | 23,552 | 11 |
| 12 | Franklin | - | - | - | - | - | - | - | - | - | 12 |
| 13 | Fredericksburg | 4,717,586 | 895,418 | 3,117,305 | 1,754,876 | 6,472,462 | 2,053,465 | 4,996 | - | 127,063 | 13 |
| 14 | Galax | 1,085,119 | - | - | - | 1,085,119 | - | - | - | - | 14 |
| 15 | Hampton | 3,766,458 | 1,440,437 | 1,545,117 | 5,641,514 | 9,407,972 | 3,311,806 | 475,401 | - | 250,123 | 15 |
| 16 | Harrisonburg | 2,588,909 | 478,272 | 1,004,176 | 728,394 | 3,317,303 | 58,896 | - | - | - | 16 |
| 17 | Hopewell | - | - | - | - | - | - | - | - | - | 17 |
| 18 | Lexington | 365,512 | - | - | - | 365,512 | 4,000 | - | - | - | 18 |
| 19 | Lynchburg | 5,527,431 | 1,368,472 | 3,054,607 | 2,939,549 | 8,466,980 | 4,477,131 | 299,392 | 158,885 | 302,830 | 19 |
| 20 | Manassas | 1,644,286 | 520,612 | 1,123,674 | 500,564 | 2,144,850 | - | - | - | - | 20 |
| 21 | Manassas Park | - | - | - | - | - | - | - | - | - | 21 |
| 22 | Martinsville | - | - | - | - | - | - | - | - | - | 22 |
| 23 | Newport News | 9,755,863 | 2,610,234 | 4,355,702 | 8,742,359 | 18,498,222 | 4,192,038 | 391,951 | - | 1,228,435 | 23 |
| 24 | Norfolk | - | - | - | - | - | - | - | - | - | 24 |
| 25 | Norton | - | - | - | - | - | - | - | - | - | 25 |
| 26 | Petersburg | - | - | - | - | - | - | - | - | - | 26 |
| 27 | Poquoson | 647,574 | - | - | - | 647,574 | - | - | - | - | 27 |
| 28 | Portsmouth | - | - | - | - | - | - | - | - | - | 28 |
| 29 | Radford | 1,292,076 | 403,962 | 790,407 | 630,376 | 1,922,452 | 1,018,826 | - | - | 39,117 | 29 |
| 30 | Richmond | - | - | - | - | - | - | - | - | - | 30 |
| 31 | Roanoke | - | - | - | - | - | - | - | - | - | 31 |
| 32 | Salem | 2,492,002 | 792,742 | 1,561,287 | 943,280 | 3,435,282 | 1,415,186 | 82,666 | - | 104,393 | 32 |
| 33 | Staunton | 2,210,120 | 712,600 | 1,140,054 | 1,118,251 | 3,328,371 | 1,595,993 | 70,906 | - | 89,664 | 33 |
| 34 | Suffolk | 7,892,213 | 1,995,838 | 4,206,341 | 4,858,241 | 12,750,454 | 3,619,059 | 44,786 | 316,815 | 199,276 | 34 |
| 35 | Virginia Beach | 14,157,915 | 5,373,205 | 6,522,567 | 13,635,486 | 27,793,401 | 8,564,732 | 335,736 | 469,209 | 1,144,071 | 35 |
| 36 | Waynesboro | 1,507,595 | 412,782 | 855,781 | 886,661 | 2,394,256 | 1,300,295 | - | - | 41,009 | 36 |
| 37 | Williamsburg | 658,537 | - | - | - | 658,537 | - | - | - | - | 37 |
| 38 | Winchester | 3,447,753 | 874,331 | 1,871,364 | 2,022,450 | 5,470,203 | 2,152,949 | 99,982 | - | 172,845 | 38 |
| 38 | Total | \$ 125,716,356 | \$ 26,851,680 | \$ 67,286,229 | \$ 59,994,907 | \$ 185,711,263 | \$ 54,865,457 | \$ 5,084,225 | \$ 1,218,720 | \$ 5,295,520 | 38 |

| COMPARATIVE REPORT | | DRAFT REPORT | | | | | | | | | |
|----------------------------------|----------------|--|----------------------------|----------------|-------------------------|----------------|-----------------------------------|----------------------|--------------------|---------------------------|-----|
| EXHIBIT C2 – COUNTIES | | JUDICIAL ADMINISTRATION EXPENDITURES BY ACTIVITY | | | | | | | | | |
| FOR THE YEAR ENDED JUNE 30, 2024 | | | | | | | | | | | |
| | | Courts | | | | | Sources of Funds for Expenditures | | | | |
| | | Reported Elements (Memo Only) | | | | | | | | | |
| No. | Locality | Amount | Clerk of the Circuit Court | Sheriff | Commonwealth's Attorney | Total | Commonwealth Categorical Aid | Federal Pass-Through | Direct Federal Aid | Local Charges for Service | No. |
| 49 | King George | 2,203,627 | 671,857 | 1,309,104 | 754,283 | 2,957,910 | 961,854 | - | - | 43,269 | 49 |
| 50 | King William | 1,462,321 | 404,074 | 942,266 | 460,128 | 1,922,449 | 897,559 | - | - | 6,398 | 50 |
| 51 | Lancaster | 813,369 | 441,309 | 202,056 | 437,103 | 1,250,472 | 680,425 | 79,775 | - | 32,552 | 51 |
| 52 | Lee | - | - | - | - | - | - | - | - | - | 52 |
| 53 | Loudoun | 25,217,519 | 7,675,239 | 12,366,483 | 9,599,701 | 34,817,220 | 4,863,510 | - | 465,991 | 1,084,831 | 53 |
| 54 | Louisa | 1,707,910 | 658,533 | 915,291 | 1,129,819 | 2,837,729 | 1,107,335 | - | - | 94,366 | 54 |
| 55 | Lunenburg | 1,147,589 | 533,228 | 433,042 | 330,449 | 1,478,038 | 892,110 | - | - | 30,012 | 55 |
| 56 | Madison | - | - | - | - | - | - | - | - | - | 56 |
| 57 | Mathews | 775,489 | 355,768 | 309,648 | 304,311 | 1,079,800 | 582,203 | - | - | 28,346 | 57 |
| 58 | Mecklenburg | 2,046,591 | 959,797 | 577 | 1,130,310 | 3,176,901 | 1,554,173 | 46,052 | - | 49,042 | 58 |
| 59 | Middlesex | 970,198 | 390,858 | 455,265 | 280,781 | 1,250,979 | 644,953 | 44,100 | - | 29,075 | 59 |
| 60 | Montgomery | 3,004,765 | 974,420 | 1,714,356 | 1,476,311 | 4,481,076 | 2,336,832 | 2,927 | - | 28,189 | 60 |
| 61 | Nelson | - | - | - | - | - | - | - | - | - | 61 |
| 62 | New Kent | 1,703,089 | 511,033 | 970,849 | 551,258 | 2,254,347 | 1,142,605 | - | - | 237,755 | 62 |
| 63 | Northampton | 1,613,480 | 434,623 | 1,051,749 | 457,104 | 2,070,584 | 893,856 | 37,350 | - | 566,264 | 63 |
| 64 | Northumberland | - | - | - | - | - | - | - | - | - | 64 |
| 65 | Nottoway | - | - | - | - | - | - | - | - | - | 65 |
| 66 | Orange | 1,965,311 | 651,461 | 908,885 | 743,803 | 2,709,114 | 793,718 | - | - | 105,758 | 66 |
| 67 | Page | 1,202,291 | 576,736 | 346,705 | 703,683 | 1,905,974 | 923,053 | 44,723 | - | 8,719 | 67 |
| 68 | Patrick | 1,280,676 | 424,623 | 509,165 | 661,517 | 1,942,193 | 1,009,091 | - | - | 24,963 | 68 |
| 69 | Pittsylvania | 1,397,907 | 1,023,083 | 155,030 | 875,491 | 2,273,398 | 1,408,102 | - | - | 14,126 | 69 |
| 70 | Powhatan | 2,012,756 | 678,875 | 1,167,352 | 623,398 | 2,636,154 | 920,360 | - | - | 146,475 | 70 |
| 71 | Prince Edward | - | - | - | - | - | - | - | - | - | 71 |
| 72 | Prince George | 2,353,761 | 613,578 | 1,322,107 | 1,127,458 | 3,481,219 | 1,613,288 | - | - | 229,015 | 72 |
| 73 | Prince William | 25,359,000 | 7,505,000 | 15,567,000 | 10,740,000 | 36,099,000 | 7,507,000 | 417,000 | - | 1,371,000 | 73 |
| 74 | Pulaski | - | - | - | - | - | - | - | - | - | 74 |
| 75 | Rappahannock | 1,449,125 | 317,092 | 1,000,956 | 361,118 | 1,810,243 | 697,009 | - | - | 89,502 | 75 |
| 76 | Richmond | 1,007,283 | 421,354 | 531,158 | 351,040 | 1,358,323 | 718,577 | - | - | 38,188 | 76 |
| 77 | Roanoke | 5,145,793 | 1,369,913 | 3,309,176 | 1,950,554 | 7,096,347 | 1,838,266 | 135,525 | - | 28,247 | 77 |
| 78 | Rockbridge | 1,530,031 | 685,925 | 559,295 | 904,684 | 2,434,715 | 1,269,802 | 46,254 | - | 259,730 | 78 |
| 79 | Rockingham | 2,787,892 | 1,506,003 | 1,104,896 | 1,215,220 | 4,003,112 | 3,463,356 | - | 363,738 | 650,256 | 79 |
| 80 | Russell | - | - | - | - | - | - | - | - | - | 80 |
| 81 | Scott | - | - | - | - | - | - | - | - | - | 81 |
| 82 | Shenandoah | 2,384,334 | 1,184,803 | 940,070 | 738,971 | 3,123,305 | 1,125,824 | 70,455 | - | 133,345 | 82 |
| 83 | Smyth | 1,571,874 | 734,676 | 468,778 | 991,669 | 2,563,543 | 1,376,063 | - | - | 326,782 | 83 |
| 84 | Southampton | 1,875,657 | 803,890 | 667,231 | 823,383 | 2,699,040 | 1,356,140 | 61,184 | - | 38,754 | 84 |
| 85 | Spotsylvania | - | - | - | - | - | - | - | - | - | 85 |
| 86 | Stafford | 7,858,782 | 2,104,446 | 4,437,125 | 4,626,724 | 12,485,506 | 7,881,124 | - | - | 193,850 | 86 |
| 87 | Surry | - | - | - | - | - | - | - | - | - | 87 |
| 88 | Sussex | 1,068,493 | 495,710 | 424,298 | 652,529 | 1,721,022 | 789,667 | - | - | 140,337 | 88 |
| 89 | Tazewell | 1,712,340 | 1,149,781 | 362,302 | 1,650,575 | 3,362,915 | 1,852,022 | - | - | 109,640 | 89 |
| 90 | Warren | - | - | - | - | - | - | - | - | - | 90 |
| 91 | Washington | 2,418,755 | 1,057,653 | 1,129,994 | 1,443,685 | 3,862,440 | 1,890,745 | - | - | 5,407 | 91 |
| 92 | Westmoreland | - | - | - | - | - | - | - | - | - | 92 |
| 93 | Wise | - | - | - | - | - | - | - | - | - | 93 |
| 94 | Wythe | 2,005,729 | 666,365 | 884,577 | 861,361 | 2,867,090 | 1,524,195 | - | - | 235,028 | 94 |
| 95 | York | 3,156,712 | 1,357,838 | 1,622,080 | 1,876,014 | 5,032,726 | 1,824,558 | 118,591 | - | 19,321 | 95 |
| 95 | Total | \$ 315,833,295 | \$ 98,671,719 | \$ 159,357,917 | \$ 119,148,403 | \$ 434,981,698 | \$ 143,541,538 | \$ 3,336,002 | \$ 1,505,694 | \$ 14,838,363 | 95 |

| COMPARATIVE REPORT | | DRAFT REPORT | | | | | | | | | | | | | | | |
|----------------------------------|------------------|--|------------|-------------------------------|----------------|--------------------------|-----------------------------------|-------------------|---------------|-----------------------------------|------------------|------------------------------|----------------------|--------------------|---------------------------|-----|--|
| EXHIBIT C3 – CITIES | | PUBLIC SAFETY EXPENDITURES BY ACTIVITY | | | | | | | | | | | | | | | |
| FOR THE YEAR ENDED JUNE 30, 2024 | | | | | | | | | | | | | | | | | |
| | | Law Enforcement and Traffic Control | | | | Correction and Detention | | | | | | | | | | | |
| | | (Memo Only) | | Reported Elements (Memo Only) | | | | | | Sources of Funds for Expenditures | | | | | | | |
| No. | Locality | Amount | Sheriff | Fire and Rescue Services | Amount | Sheriff | City/County Operated Institutions | Probabtion Office | Inspections | Other Protection | Total | Commonwealth Categorical Aid | Federal Pass-Through | Direct Federal Aid | Local Charges for Service | No. | |
| 1 | Alexandria | 71,860,369 | - | 62,893,910 | 31,751,932 | 26,690,666 | 1,460,486 | - | 8,308,557 | 1,636,557 | 176,451,325 | 5,638,007 | 510,672 | 7,545,482 | 3,318,719 | 1 | |
| 2 | Bristol | 7,842,126 | - | 4,293,808 | 4,650,725 | 4,528,013 | 122,712 | - | 194,847 | 674,905 | 17,656,411 | 2,189,482 | 808,834 | 717,151 | 512,648 | 2 | |
| 3 | Buena Vista | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 3 | |
| 4 | Charlottesville | 22,324,841 | - | 18,274,109 | 5,840,356 | - | 5,835,166 | - | 1,307,938 | 3,701,731 | 51,448,975 | 1,856,734 | 400,513 | 1,169,363 | 1,184,908 | 4 | |
| 5 | Chesapeake | 69,971,713 | - | 65,425,830 | 45,046,567 | 37,791,228 | 6,618,675 | 636,664 | 8,208,393 | 1,683,105 | 190,335,608 | 26,458,384 | 746,232 | 459,582 | 11,353,806 | 5 | |
| 6 | Colonial Heights | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 6 | |
| 7 | Covington | 2,429,221 | 296,017 | 1,144,577 | 424,931 | 421,954 | - | 2,977 | 357,261 | 1,038,307 | 5,394,297 | 630,948 | 340,485 | 1,397,600 | 262,425 | 7 | |
| 8 | Danville | 18,663,629 | - | 13,645,589 | 12,666,357 | 6,935,597 | 5,730,760 | - | 1,473,239 | 2,171,880 | 48,620,694 | 3,904,266 | 287,810 | 616 | 26,560 | 8 | |
| 9 | Emporia | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 9 | |
| 10 | Fairfax | 18,708,979 | - | 16,131,300 | 1,707,929 | - | 1,707,929 | - | 2,286,472 | - | 38,834,680 | 617,738 | 9,600,000 | 311,018 | 1,176,822 | 10 | |
| 11 | Falls Church | 8,771,284 | - | 2,921,518 | 2,004,074 | - | 1,800,791 | 178,283 | 1,502,541 | 499,968 | 15,699,385 | 629,299 | 76,329 | 35,258 | 1,183,091 | 11 | |
| 12 | Franklin | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 12 | |
| 13 | Fredericksburg | 11,764,296 | - | 12,811,698 | 10,861,816 | - | 10,861,816 | - | 1,023,681 | 3,244,173 | 39,705,664 | 5,704,398 | 1,142,337 | 219,678 | 1,193,047 | 13 | |
| 14 | Galax | 2,951,186 | - | 871,936 | 22,278 | - | - | 22,278 | 319,781 | 469,357 | 4,634,538 | 582,780 | 629,897 | 19,311 | 71,330 | 14 | |
| 15 | Hampton | 44,469,761 | - | 47,929,775 | 20,225,831 | 13,036,067 | 2,625,930 | 1,816,375 | 373,465 | 8,140,852 | 121,139,684 | 18,427,788 | 1,350,458 | 211,910 | 4,076,153 | 15 | |
| 16 | Harrisonburg | 15,706,388 | - | 11,929,293 | 8,764,343 | 3,835,816 | 4,900,000 | - | 1,094,519 | 6,276,519 | 43,771,062 | 4,141,754 | 535,570 | 10,222 | 816,128 | 16 | |
| 17 | Hopewell | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 17 | |
| 18 | Lexington | 3,025,652 | - | 1,662,598 | 135,094 | - | 107,210 | - | - | 39,399 | 4,862,743 | 545,518 | 57,368 | - | 505,963 | 18 | |
| 19 | Lynchburg | 31,858,858 | - | 27,764,109 | 20,456,331 | - | 20,240,709 | - | 1,325,180 | 2,761,181 | 84,165,659 | 12,843,649 | 600,109 | 879,624 | 8,873,326 | 19 | |
| 20 | Manassas | 22,526,255 | - | 13,512,430 | 7,947,599 | - | 7,419,768 | - | 1,716,307 | 2,751,303 | 48,453,894 | 2,413,660 | 426,234 | 375,710 | 2,061,948 | 20 | |
| 21 | Manassas Park | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 21 | |
| 22 | Martinsville | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 22 | |
| 23 | Newport News | 85,698,789 | - | 61,849,965 | 35,856,896 | 25,277,734 | 9,246,051 | 584,203 | 4,216,880 | 1,117,894 | 188,740,424 | 11,946,118 | 1,129,337 | 907,236 | 7,440,800 | 23 | |
| 24 | Norfolk | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 24 | |
| 25 | Norton | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 25 | |
| 26 | Petersburg | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 26 | |
| 27 | Poquoson | 4,164,336 | - | 4,791,567 | 649,767 | - | 290,455 | - | 355,831 | 160,444 | 10,121,945 | 919,893 | 201,125 | - | 410,764 | 27 | |
| 28 | Portsmouth | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 28 | |
| 29 | Radford | 5,895,344 | - | 3,512,952 | 2,197,907 | - | 2,197,907 | - | 235,018 | 1,104,456 | 12,945,677 | 3,391,829 | 338,629 | - | 578,071 | 29 | |
| 30 | Richmond | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 30 | |
| 31 | Roanoke | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 31 | |
| 32 | Salem | 11,270,237 | - | 10,776,278 | 3,341,176 | - | 3,146,220 | 1,187 | 662,890 | 1,228,115 | 27,278,696 | 1,574,953 | 66,982 | 89,037 | 2,690,065 | 32 | |
| 33 | Staunton | 8,964,898 | - | 4,372,312 | 7,898,048 | - | 6,257,442 | - | 454,886 | 241,780 | 21,931,924 | 4,650,657 | 222,806 | 28,631 | 1,331,771 | 33 | |
| 34 | Suffolk | 34,068,790 | - | 47,734,865 | 13,749,422 | - | 13,749,422 | - | 3,379,424 | 1,224,915 | 100,157,416 | 6,573,254 | 138,690 | 2,382,747 | 8,049,447 | 34 | |
| 35 | Virginia Beach | 126,065,809 | - | 110,694,453 | 57,596,608 | 56,281,678 | - | 1,314,930 | 2,499,136 | 10,730,685 | 307,586,691 | 25,850,844 | 3,317,241 | 3,499,972 | 6,047,801 | 35 | |
| 36 | Waynesboro | 7,761,396 | - | 4,259,629 | 4,454,207 | - | 3,688,300 | - | 607,198 | 1,840,827 | 18,923,257 | 2,319,654 | 90,110 | - | 654,206 | 36 | |
| 37 | Williamsburg | 7,842,875 | - | 6,158,943 | 2,600,082 | - | 2,600,082 | - | 538,251 | 39,025 | 17,179,176 | 1,791,337 | 284,760 | 169,129 | 1,086,948 | 37 | |
| 38 | Winchester | 11,306,462 | - | 8,972,131 | 10,493,077 | - | 10,489,706 | 3,371 | 614,438 | 4,824,805 | 36,210,913 | 4,002,045 | 496,559 | 24,277 | 2,753,269 | 38 | |
| 38 | Total | \$ 655,913,494 | \$ 296,017 | \$ 564,335,575 | \$ 311,343,353 | \$ 174,798,753 | \$ 121,097,537 | \$ 4,560,268 | \$ 43,056,133 | \$ 57,602,183 | \$ 1,632,250,738 | \$ 149,604,989 | \$ 23,799,087 | \$ 20,453,554 | \$ 67,660,016 | 38 | |

| COMPARATIVE REPORT | | DRAFT REPORT | | | | | | | | | | | | | | | |
|----------------------------------|----------------|--|----------------|--------------------------|----------------|-------------------------------|-----------------------------------|-------------------|----------------|------------------|------------------|------------------------------|----------------------|-----------------------------------|---------------------------|-----|--|
| EXHIBIT C3 – COUNTIES | | PUBLIC SAFETY EXPENDITURES BY ACTIVITY | | | | | | | | | | | | | | | |
| FOR THE YEAR ENDED JUNE 30, 2024 | | | | | | | | | | | | | | | | | |
| | | Law Enforcement and Traffic Control | | | | Correction and Detention | | | | | | | | | | | |
| | | (Memo Only) | | | | Reported Elements (Memo Only) | | | | | | | | Sources of Funds for Expenditures | | | |
| No. | Locality | Amount | Sheriff | Fire and Rescue Services | Amount | Sheriff | City/County Operated Institutions | Probabtion Office | Inspections | Other Protection | Total | Commonwealth Categorical Aid | Federal Pass-Through | Direct Federal Aid | Local Charges for Service | No. | |
| 49 | King George | 5,236,416 | 5,236,416 | 10,948,120 | 3,056,361 | - | 1,452,737 | - | 393,314 | 5,209,145 | 24,843,356 | 2,475,004 | 877,871 | - | 300,474 | 49 | |
| 50 | King William | 3,533,576 | 3,533,576 | 2,537,832 | 1,800,659 | - | 1,800,659 | - | 296,383 | 373,255 | 8,541,705 | 1,165,835 | 237,799 | - | 624,254 | 50 | |
| 51 | Lancaster | 4,390,720 | 4,390,720 | 2,808,898 | 1,498,505 | 1,375,495 | 66,500 | 56,510 | 230,650 | 245,076 | 9,173,849 | 1,843,957 | 191,755 | 367,462 | 444,021 | 51 | |
| 52 | Lee | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 52 | |
| 53 | Loudoun | 100,066,507 | 99,477,818 | 155,828,428 | 50,659,039 | 34,245,422 | 7,004,119 | 3,247,410 | 12,600,917 | 20,359,854 | 339,514,745 | 20,258,462 | 737,879 | 1,740,213 | 7,704,766 | 53 | |
| 54 | Louisa | 8,071,911 | 8,071,911 | 12,594,588 | 5,867,633 | - | 3,713,258 | - | 1,004,596 | 1,447,181 | 28,985,909 | 4,151,965 | 1,260,005 | 54,812 | 3,884,696 | 54 | |
| 55 | Lunenburg | 1,745,516 | 1,745,516 | 585,987 | 1,854,712 | - | 1,854,712 | - | 108,820 | 327,101 | 4,622,136 | 1,642,577 | 709,113 | 416,177 | 245,546 | 55 | |
| 56 | Madison | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 56 | |
| 57 | Mathews | 2,210,570 | 2,210,570 | 1,119,742 | 1,051,423 | - | 1,051,423 | - | 224,367 | 188,258 | 4,794,360 | 871,785 | 123,809 | - | 127,196 | 57 | |
| 58 | Mecklenburg | 7,052,574 | 7,052,574 | 1,759,013 | 7,534,402 | - | 7,534,402 | - | 482,854 | 4,693,113 | 21,521,956 | 6,825,901 | 506,235 | - | 1,084,906 | 58 | |
| 59 | Middlesex | 2,809,938 | 2,809,938 | 625,506 | 1,938,816 | - | 1,938,816 | - | 188,761 | 1,432,294 | 6,995,315 | 1,259,732 | 53,098 | - | 193,054 | 59 | |
| 60 | Montgomery | 8,819,873 | 8,819,873 | 4,882,472 | 12,070,015 | 3,161,863 | 8,908,152 | - | 463,294 | 2,815,593 | 29,051,247 | 9,246,239 | 109,244 | - | 4,566,202 | 60 | |
| 61 | Nelson | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 61 | |
| 62 | New Kent | 5,976,006 | 5,976,006 | 8,059,181 | 1,822,625 | - | 137,167 | 171,026 | 606,541 | 1,859,432 | 18,323,785 | 1,258,386 | 287,599 | - | 18,885 | 62 | |
| 63 | Northampton | 3,312,033 | 3,312,033 | 3,140,264 | 5,329,557 | 5,258,981 | - | 70,576 | 970,096 | 699,103 | 13,451,053 | 3,759,790 | 659,400 | 50,000 | 681,801 | 63 | |
| 64 | Northumberland | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 64 | |
| 65 | Nottoway | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 65 | |
| 66 | Orange | 6,096,893 | 6,096,893 | 8,466,924 | 6,033,655 | - | 6,027,251 | - | 340,230 | 3,002,383 | 23,940,085 | 4,200,637 | 299,034 | - | 2,613,970 | 66 | |
| 67 | Page | 5,175,838 | 5,175,838 | 4,910,579 | 4,993,777 | 4,575,857 | 150,008 | - | 47,219 | 483,998 | 15,611,411 | 3,333,824 | 478,885 | 3,760 | 825,720 | 67 | |
| 68 | Patrick | 4,150,821 | 4,150,821 | 2,141,746 | 2,436,510 | 2,415,314 | - | - | 130,893 | 438,519 | 9,298,489 | 3,174,282 | 76,926 | - | 434,870 | 68 | |
| 69 | Pittsylvania | 10,797,478 | 10,797,478 | 6,112,312 | 5,568,422 | 5,568,422 | - | - | 327,893 | 3,016,107 | 25,822,212 | 6,540,102 | 260,245 | - | 1,651,057 | 69 | |
| 70 | Powhatan | 7,597,159 | 7,597,159 | 2,279,334 | 1,006,874 | - | 1,006,874 | - | 401,131 | 3,434,446 | 14,718,944 | 1,930,334 | 388,183 | - | 950,736 | 70 | |
| 71 | Prince Edward | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 71 | |
| 72 | Prince George | 9,937,923 | - | 6,387,292 | 6,699,068 | - | 2,991,676 | 964,653 | 833,395 | 2,189,816 | 26,047,494 | 5,090,090 | 1,958,850 | 5,738 | 1,598,153 | 72 | |
| 73 | Prince William | 141,976,000 | - | 166,498,000 | 67,064,000 | - | 58,218,000 | 1,622,000 | 24,105,000 | 20,038,000 | 419,681,000 | 23,552,000 | 2,063,000 | 1,384,000 | 7,046,000 | 73 | |
| 74 | Pulaski | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 74 | |
| 75 | Rappahannock | 1,941,162 | 1,941,162 | 1,495,195 | 599,743 | - | 599,743 | - | 248,698 | 814,360 | 5,099,158 | 1,067,128 | 239,720 | - | 131,307 | 75 | |
| 76 | Richmond | 2,124,631 | 2,124,631 | 1,689,268 | 60,329 | - | 60,329 | - | 86,815 | 969,823 | 4,930,866 | 957,751 | 1,317,249 | - | 460,663 | 76 | |
| 77 | Roanoke | 20,872,982 | - | 29,290,944 | 18,033,365 | 13,219,762 | 3,929,775 | 883,828 | 1,140,982 | 5,700,429 | 75,038,702 | 10,869,985 | 659,698 | 505,246 | 8,334,021 | 77 | |
| 78 | Rockbridge | 4,313,365 | 4,313,365 | 7,251,236 | 4,766,121 | - | 4,610,252 | 3,076 | 280,520 | 531,511 | 17,142,753 | 3,769,250 | 461,825 | 295,918 | 223,106 | 78 | |
| 79 | Rockingham | 7,356,455 | 7,395,719 | 20,412,638 | 13,493,062 | 9,868,107 | 1,949,105 | 1,675,850 | 844,510 | 5,416,603 | 47,523,268 | 11,580,660 | 375,747 | 283,719 | 4,428,295 | 79 | |
| 80 | Russell | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 80 | |
| 81 | Scott | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 81 | |
| 82 | Shenandoah | 8,334,013 | 8,334,013 | 11,437,638 | 7,587,766 | - | 6,780,862 | 806,904 | 673,630 | 3,382,532 | 31,415,579 | 6,131,157 | 47,194 | 16,213 | 2,268,883 | 82 | |
| 83 | Smyth | 5,492,378 | 5,492,378 | 3,045,442 | 4,851,289 | - | 4,762,273 | - | 454,207 | 1,570,804 | 15,414,120 | 4,929,103 | 137,529 | 577,802 | 665,071 | 83 | |
| 84 | Southampton | 2,864,029 | 2,864,029 | 3,905,620 | 4,198,018 | 4,039,247 | - | 158,771 | 275,888 | 337,057 | 11,580,612 | 3,915,928 | 5,062 | 1,453 | 688,872 | 84 | |
| 85 | Spotsylvania | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 85 | |
| 86 | Stafford | 43,503,875 | 43,503,875 | 45,856,624 | 19,813,475 | - | 19,454,982 | 358,493 | 5,488,606 | 1,906,432 | 116,569,012 | 9,436,857 | 4,575,120 | 83,583 | 1,249,487 | 86 | |
| 87 | Surry | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 87 | |
| 88 | Sussex | 3,177,298 | 3,177,298 | 2,659,823 | 2,038,682 | 1,905,858 | 132,824 | - | 230,812 | 398,852 | 8,505,467 | 2,120,504 | 120,174 | - | 8,439 | 88 | |
| 89 | Tazewell | 7,802,541 | 7,802,541 | 2,043,391 | 8,861,918 | - | 8,835,693 | 26,225 | 245,056 | 1,352,444 | 20,305,350 | 7,529,644 | 975,216 | 3,331 | 451,297 | 89 | |
| 90 | Warren | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 90 | |
| 91 | Washington | 9,142,678 | 9,142,678 | 2,388,921 | 6,409,261 | - | 6,409,261 | - | 449,153 | 1,665,038 | 20,055,051 | 6,430,303 | 278,693 | 6,448 | 538,976 | 91 | |
| 92 | Westmoreland | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 92 | |
| 93 | Wise | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 93 | |
| 94 | Wythe | 3,538,309 | 3,538,309 | 1,650,759 | 3,419,410 | - | 3,418,916 | 494 | 206,666 | 2,024,492 | 10,839,636 | 4,461,771 | 609,218 | 1,376,611 | 238,890 | 94 | |
| 95 | York | 16,368,690 | 16,368,690 | 19,728,006 | 6,405,330 | - | 3,067,479 | - | 1,381,794 | 9,138,666 | 53,022,486 | 7,252,390 | 526,887 | 728,093 | 3,305,273 | 95 | |
| 95 | Total | \$ 1,381,248,329 | \$ 528,197,182 | \$ 1,531,227,419 | \$ 729,890,217 | \$ 308,452,903 | \$ 326,334,279 | \$ 23,964,024 | \$ 118,489,718 | \$ 340,345,073 | \$ 4,101,200,756 | \$ 461,446,092 | \$ 47,577,177 | \$ 30,077,934 | \$ 161,816,055 | 95 | |

| COMPARATIVE REPORT | | DRAFT REPORT | | | | | | | | | | | | | | |
|----------------------------------|----------------|--|---------|-------------------------------|------------|--------------------------|-----------------------------------|------------------|--------------|-----------------------------------|----------------|------------------------------|----------------------|--------------------|---------------------------|-----|
| EXHIBIT C3 – TOWNS | | PUBLIC SAFETY EXPENDITURES BY ACTIVITY | | | | | | | | | | | | | | |
| FOR THE YEAR ENDED JUNE 30, 2024 | | | | | | | | | | | | | | | | |
| | | Law Enforcement and Traffic Control | | | | Correction and Detention | | | | Sources of Funds for Expenditures | | | | | | |
| | | (Memo Only) | | Reported Elements (Memo Only) | | | | | | | | | | | | |
| No. | Locality | Amount | Sheriff | Fire and Rescue Services | Amount | Sheriff | City/County Operated Institutions | Probation Office | Inspections | Other Protection | Total | Commonwealth Categorical Aid | Federal Pass-Through | Direct Federal Aid | Local Charges for Service | No. |
| 1 | Abingdon | 2,941,478 | - | 705,114 | - | - | - | - | 168,636 | - | 3,815,228 | 540,856 | 9,517 | - | 3,514 | 1 |
| 2 | Ashland | 3,692,572 | - | 45,942 | 508,998 | - | 508,998 | - | - | - | 4,247,512 | 656,049 | 258,503 | - | 192,872 | 2 |
| 3 | Bedford | 3,965,129 | - | 343,739 | - | - | - | - | - | - | 4,308,868 | 345,943 | 205,880 | - | 2,296 | 3 |
| 4 | Berryville | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 4 |
| 5 | Big Stone Gap | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 5 |
| 6 | Blacksburg | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 6 |
| 7 | Bluefield | 2,985,438 | - | 177,825 | - | - | - | - | 119,804 | - | 3,283,067 | 450,247 | 166,145 | - | - | 7 |
| 8 | Bridgewater | 1,111,770 | - | 30,545 | - | - | - | - | - | - | 1,142,315 | - | 2,683 | - | - | 8 |
| 9 | Broadway | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 9 |
| 10 | Christiansburg | 9,163,696 | - | 3,858,499 | - | - | - | - | 498,364 | 73,822 | 13,594,381 | 835,267 | 205,771 | 2,912 | 909,817 | 10 |
| 11 | Clifton Forge | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 11 |
| 12 | Colonial Beach | 1,779,319 | - | 136,896 | - | - | - | - | - | 472,907 | 2,389,122 | 162,726 | 205,312 | 49,050 | 351,750 | 12 |
| 13 | Culpeper | 8,600,343 | - | - | - | - | - | - | - | 252,896 | 8,853,239 | 585,642 | 492,358 | - | 18,312 | 13 |
| 14 | Dumfries | 2,064,838 | - | 22,785 | - | - | - | - | - | 508,633 | 2,596,256 | 172,251 | 548,565 | 4,976 | - | 14 |
| 15 | Farmville | 3,297,195 | - | 451,213 | - | - | - | - | - | 1,443,313 | 5,191,721 | 448,952 | 318,355 | - | - | 15 |
| 16 | Front Royal | 5,680,750 | - | - | - | - | - | - | - | - | 5,680,750 | 614,664 | 189,376 | - | - | 16 |
| 17 | Herndon | 13,022,414 | - | 41,746 | - | - | - | - | 733,385 | - | 13,797,545 | 182,370 | 12,046 | 205,764 | - | 17 |
| 18 | Leesburg | 17,405,980 | - | 217,244 | - | - | - | - | - | - | 17,623,224 | 1,348,921 | 15,085 | 14,082 | 203,898 | 18 |
| 19 | Luray | 1,870,550 | - | 21,751 | - | - | - | - | - | 38,480 | 1,930,781 | 181,719 | 24,958 | 131,547 | - | 19 |
| 20 | Marion | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 20 |
| 21 | Orange | 1,976,993 | - | 61,972 | - | - | - | - | - | - | 2,038,965 | 163,708 | 73,339 | - | - | 21 |
| 22 | Pulaski | 2,859,750 | - | 981,955 | - | - | - | - | 60,740 | 414,572 | 4,317,017 | 336,835 | 204,976 | 914,851 | 8,460 | 22 |
| 23 | Purcellville | 3,408,629 | - | 130,202 | - | - | - | - | - | - | 3,538,831 | 177,359 | 98,208 | - | - | 23 |
| 24 | Richlands | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 24 |
| 25 | Rocky Mount | 3,084,378 | - | 206,326 | - | - | - | - | - | - | 3,290,704 | 412,863 | 284,620 | - | 37,504 | 25 |
| 26 | Smithfield | 2,570,366 | - | 496,231 | - | - | - | - | - | 544,958 | 3,611,555 | 368,083 | 120,158 | - | - | 26 |
| 27 | South Boston | 3,624,681 | - | 1,146,888 | - | - | - | - | - | 139,255 | 4,910,824 | 613,061 | 172,315 | - | - | 27 |
| 28 | South Hill | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 28 |
| 29 | Strasburg | 2,476,149 | - | 101,891 | - | - | - | - | - | - | 2,578,040 | 183,347 | 162,927 | 2,366,234 | - | 29 |
| 30 | Tazewell | 2,017,776 | - | 2,069,075 | - | - | - | - | - | - | 4,086,851 | 182,537 | 132,062 | 1,121,597 | 1,318,876 | 30 |
| 31 | Vienna | 8,103,538 | - | 84,169 | - | - | - | - | - | 130,783 | 8,318,490 | 564,846 | 395,960 | - | 9,850 | 31 |
| 32 | Vinton | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 32 |
| 33 | Warrenton | 3,684,037 | - | 45,281 | - | - | - | - | 894,887 | 47,942 | 4,672,147 | 310,774 | - | 4,701 | - | 33 |
| 34 | West Point | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 34 |
| 35 | Wise | 1,503,459 | - | 128,715 | - | - | - | - | - | - | 1,632,174 | 15,000 | 419,161 | - | - | 35 |
| 36 | Woodstock | 2,854,229 | - | 80,146 | - | - | - | - | - | - | 2,934,375 | 182,100 | 2,906 | - | - | 36 |
| 37 | Wytheville | 3,235,947 | - | 2,532,018 | - | - | - | - | 204,837 | 139,487 | 6,112,289 | 292,151 | 148,746 | - | 789,553 | 37 |
| 37 | Total | \$ 118,981,404 | \$ - | \$ 14,118,168 | \$ 508,998 | \$ - | \$ 508,998 | \$ - | \$ 2,680,653 | \$ 4,207,048 | \$ 140,496,271 | \$ 10,328,271 | \$ 4,869,932 | \$ 4,815,714 | \$ 3,846,702 | 37 |

| COMPARATIVE REPORT | | | | | DRAFT REPORT | | | | | |
|----------------------------------|------------------|--|------------------------------|--|-----------------------------------|------------------------------|----------------------|--------------------|---------------------------|-----|
| EXHIBIT C4 – CITIES | | PUBLIC WORKS EXPENDITURES BY ACTIVITY | | | | | | | | |
| FOR THE YEAR ENDED JUNE 30, 2024 | | | | | | | | | | |
| | | | | | Sources of Funds for Expenditures | | | | | |
| No. | Locality | Maintenance of Highways, Streets, Bridges, and Sidewalks | Sanitation and Waste Removal | Maintenance of General Buildings and Grounds | Total | Commonwealth Categorical Aid | Federal Pass-Through | Direct Federal Aid | Local Charges for Service | No. |
| 1 | Alexandria | 47,687,837 | 6,558,065 | 2,716,977 | 56,962,879 | 10,714,186 | 249,876 | - | 12,727,678 | 1 |
| 2 | Bristol | 6,885,841 | 20,878,012 | 426,183 | 28,190,036 | 5,639,487 | 192,918 | - | 3,595,135 | 2 |
| 3 | Buena Vista | - | - | - | - | - | - | - | - | 3 |
| 4 | Charlottesville | 9,088,011 | 3,216,853 | 4,344,800 | 16,649,664 | 4,111,286 | - | 512,830 | 1,227,912 | 4 |
| 5 | Chesapeake | 53,998,952 | 37,833,147 | 3,855,180 | 95,687,279 | 47,281,090 | - | - | 25,644,896 | 5 |
| 6 | Colonial Heights | - | - | - | - | - | - | - | - | 6 |
| 7 | Covington | 3,856,554 | 2,783,112 | 1,850,719 | 8,490,385 | 1,531,338 | 137,364 | 719,272 | 1,697,674 | 7 |
| 8 | Danville | 12,054,132 | 4,989,113 | 4,883,442 | 21,926,687 | 14,485,573 | 160,312 | - | 4,174,470 | 8 |
| 9 | Emporia | - | - | - | - | - | - | - | - | 9 |
| 10 | Fairfax | 27,054,797 | 3,636,177 | 4,113,203 | 34,804,177 | 3,806,333 | 1,707,838 | - | 2,931,338 | 10 |
| 11 | Falls Church | 7,617,411 | 1,489,288 | 1,289,136 | 10,395,835 | 1,513,800 | - | - | 1,885,100 | 11 |
| 12 | Franklin | - | - | - | - | - | - | - | - | 12 |
| 13 | Fredericksburg | 4,948,388 | 2,204,668 | 5,689,602 | 12,842,658 | 4,171,836 | 131,756 | - | 1,353,146 | 13 |
| 14 | Galax | 1,958,839 | 1,269,587 | 600,644 | 3,829,070 | 2,591,770 | - | - | 1,388,061 | 14 |
| 15 | Hampton | 32,469,802 | 19,484,676 | 13,263,237 | 65,217,715 | 22,868,472 | 246,018 | - | 30,595,697 | 15 |
| 16 | Harrisonburg | 13,779,502 | 4,578,855 | 754,459 | 19,112,816 | 7,507,375 | 1,110,896 | - | 5,995,415 | 16 |
| 17 | Hopewell | - | - | - | - | - | - | - | - | 17 |
| 18 | Lexington | 3,086,619 | 703,453 | 583,897 | 4,373,969 | 518,118 | 709,229 | - | 201,872 | 18 |
| 19 | Lynchburg | 16,118,567 | 9,387,511 | 6,741,219 | 32,247,297 | 16,079,282 | - | - | 8,378,557 | 19 |
| 20 | Manassas | 13,592,245 | 7,257,879 | 1,211,006 | 22,061,130 | 6,572,909 | 432,163 | 40,881 | 7,103,752 | 20 |
| 21 | Manassas Park | - | - | - | - | - | - | - | - | 21 |
| 22 | Martinsville | - | - | - | - | - | - | - | - | 22 |
| 23 | Newport News | 40,097,269 | 36,626,416 | 7,949,993 | 84,673,678 | 23,114,187 | 117,421 | - | 37,977,617 | 23 |
| 24 | Norfolk | - | - | - | - | - | - | - | - | 24 |
| 25 | Norton | - | - | - | - | - | - | - | - | 25 |
| 26 | Petersburg | - | - | - | - | - | - | - | - | 26 |
| 27 | Poquoson | 2,488,039 | 1,249,098 | 303,727 | 4,040,864 | 2,078,453 | - | - | 1,768,194 | 27 |
| 28 | Portsmouth | - | - | - | - | - | - | - | - | 28 |
| 29 | Radford | 2,180,656 | 1,749,635 | 974,075 | 4,904,366 | 2,974,777 | - | - | 1,865,634 | 29 |
| 30 | Richmond | - | - | - | - | - | - | - | - | 30 |
| 31 | Roanoke | - | - | - | - | - | - | - | - | 31 |
| 32 | Salem | 7,144,754 | 5,064,379 | 1,543,038 | 13,752,171 | 5,595,262 | - | - | 3,687,629 | 32 |
| 33 | Staunton | 5,111,070 | 3,148,216 | 4,217,976 | 12,477,262 | 5,693,650 | - | 88,512 | 4,444,035 | 33 |
| 34 | Suffolk | 41,115,835 | 10,515,159 | 5,700,604 | 57,331,598 | 32,468,388 | - | - | 21,194,768 | 34 |
| 35 | Virginia Beach | 99,749,200 | 40,841,912 | 8,932,204 | 149,523,316 | 66,581,398 | 20,000 | 342,225 | 87,560,375 | 35 |
| 36 | Waynesboro | 11,307,003 | 3,306,372 | 87,545 | 14,700,920 | 5,647,167 | 38,060 | 2,876,043 | 4,575,721 | 36 |
| 37 | Williamsburg | 1,876,977 | 1,015,182 | 2,326,150 | 5,218,309 | 2,459,322 | - | - | 2,376,680 | 37 |
| 38 | Winchester | 8,405,532 | 3,751,490 | 3,017,912 | 15,174,934 | 5,076,655 | 10,816 | 1,794,536 | 3,820,164 | 38 |
| 38 | Total | \$ 473,673,832 | \$ 233,538,255 | \$ 87,376,928 | \$ 794,589,015 | \$ 301,082,114 | \$ 5,264,667 | \$ 6,374,299 | \$ 278,171,520 | 38 |

| COMPARATIVE REPORT | | | | DRAFT REPORT | | | | | | | |
|----------------------------------|--------------|--|---------------------------------|--|-------------|---------------------------------|--------------------------|-----------------------------------|------------------------------|-----|--|
| EXHIBIT C4 – COUNTIES | | PUBLIC WORKS EXPENDITURES BY ACTIVITY | | | | | | | | | |
| FOR THE YEAR ENDED JUNE 30, 2024 | | | | | | | | | | | |
| | | | | | | | | Sources of Funds for Expenditures | | | |
| No. | Locality | Maintenance of Highways, Streets, Bridges, and Sidewalks | Sanitation and Waste Removal | Maintenance of General Buildings and Grounds | Total | Commonwealth Categorical Aid | Federal Pass- Through | Direct Federal Aid | Local Charges for Service | No. | |
| 1 | Accomack | - | - | - | - | - | - | - | - | 1 | |
| 2 | Albemarle | 8,218,963 | 2,355,190 | 98,676 | 10,672,829 | - | - | - | - | 2 | |
| 3 | Alleghany | - | - | - | - | - | - | - | - | 3 | |
| 4 | Amelia | 66,944 | 357,448 | 1,350,326 | 1,774,718 | - | - | - | 3,037,450 | 4 | |
| 5 | Amherst | - | 3,434,172 | 2,335,551 | 5,769,723 | 18,981 | - | - | 1,009,943 | 5 | |
| 6 | Appomattox | - | - | - | - | - | - | - | - | 6 | |
| 7 | Arlington | 98,256,601 | 21,208,298 | 20,148,685 | 139,613,584 | 32,743,562 | 9,344,505 | 103,446 | 24,840,204 | 7 | |
| 8 | Augusta | 151,165 | 3,095,798 | 2,251,988 | 5,498,951 | 935,982 | 1,053,184 | - | 2,135,191 | 8 | |
| 9 | Bath | - | 1,405,367 | 405,222 | 1,810,589 | 12,513 | - | - | 78,712 | 9 | |
| 10 | Bedford | - | 10,271,147 | 2,078,099 | 12,349,246 | 58,629 | - | - | 2,726,275 | 10 | |
| 11 | Bland | 11,534 | 1,371,205 | 766,637 | 2,149,376 | 12,513 | - | 203,226 | 1,298,277 | 11 | |
| 12 | Botetourt | 39,692 | 969,233 | 2,831,445 | 3,840,370 | - | - | - | 310,594 | 12 | |
| 13 | Brunswick | - | - | - | - | - | - | - | - | 13 | |
| 14 | Buchanan | - | - | - | - | - | - | - | - | 14 | |
| 15 | Buckingham | - | - | - | - | - | - | - | - | 15 | |
| 16 | Campbell | 31,451 | 4,907,294 | 2,134,557 | 7,073,302 | 34,645 | - | - | 1,985,429 | 16 | |
| 17 | Caroline | 518,474 | 3,140,930 | 2,637,920 | 6,297,324 | - | - | - | 69,739 | 17 | |
| 18 | Carroll | - | 1,021,462 | 1,122,017 | 2,143,479 | 20,299 | - | - | 978,372 | 18 | |
| 19 | Charles City | - | - | - | - | - | - | - | - | 19 | |
| 20 | Charlotte | - | - | - | - | - | - | - | - | 20 | |
| 21 | Chesterfield | 27,522,414 | 13,070,778 | 17,985,229 | 58,578,421 | 5,540,919 | 1,955,146 | 853,380 | 8,349,128 | 21 | |
| 22 | Clarke | - | 289,916 | 1,325,134 | 1,615,050 | 16,552 | - | - | - | 22 | |
| 23 | Craig | - | 491,033 | 178,837 | 669,870 | 14,598 | - | - | 19,279 | 23 | |
| 24 | Culpeper | - | 4,530,272 | 1,809,897 | 6,340,169 | - | - | - | 2,268,421 | 24 | |
| 25 | Cumberland | - | 1,042,144 | 1,252,116 | 2,294,260 | 12,513 | - | - | 1,837 | 25 | |
| 26 | Dickenson | 1,217,295 | 2,002,247 | 698,145 | 3,917,687 | 491,296 | - | - | 302,178 | 26 | |
| 27 | Dinwiddie | 48,807 | 1,885,140 | 3,594,196 | 5,528,143 | 20,071 | - | - | 797,077 | 27 | |
| 28 | Essex | - | 889,449 | 1,747,116 | 2,636,565 | 8,402 | - | - | 1,018,404 | 28 | |
| 29 | Fairfax | 20,921,251 | 215,999,558 | 65,998,553 | 302,919,362 | 975,442 | - | - | 189,348,737 | 29 | |
| 30 | Fauquier | - | 15,767,074 | 10,485,818 | 26,252,892 | 47,241 | - | 88,697 | 2,610,679 | 30 | |
| 31 | Floyd | - | - | - | - | - | - | - | - | 31 | |
| 32 | Fluvanna | - | 392,217 | 2,702,909 | 3,095,126 | 5,024 | - | - | 133,429 | 32 | |
| 33 | Franklin | - | 5,666,166 | 2,013,641 | 7,679,807 | 29,623 | - | 100,000 | 2,148,301 | 33 | |
| 34 | Frederick | 52,839 | 12,134,921 | 3,584,595 | 15,772,355 | 33,510 | - | - | 10,067,318 | 34 | |
| 35 | Giles | - | - | - | - | - | - | - | - | 35 | |
| 36 | Gloucester | 239,874 | 14,388 | 3,204,716 | 3,458,978 | 22,627 | 19,511 | 35,575 | 815,815 | 36 | |
| 37 | Goochland | - | 1,352,100 | 2,863,798 | 4,215,898 | 14,687 | - | - | 53,385 | 37 | |
| 38 | Grayson | - | - | - | - | - | - | - | - | 38 | |
| 39 | Greene | - | 3,903,548 | 1,132,148 | 5,035,696 | 12,513 | - | - | 3,133,209 | 39 | |
| 40 | Greensville | 365,088 | 2,615,979 | 934,189 | 3,915,256 | 18,013 | - | - | 1,352,321 | 40 | |
| 41 | Halifax | - | 3,573,529 | 1,268,033 | 4,841,562 | 30,784 | 254,420 | - | 388,429 | 41 | |
| 42 | Hanover | 21,521,473 | 6,628,753 | 4,880,020 | 33,030,246 | 3,793,277 | 4,521,871 | - | 2,419,050 | 42 | |

| COMPARATIVE REPORT | | | | DRAFT REPORT | | | | | | |
|----------------------------------|--------------|--|---------------------------------|--|------------------|-----------------------------------|--------------------------|--------------------|------------------------------|-----|
| EXHIBIT C4 – COUNTIES | | PUBLIC WORKS EXPENDITURES BY ACTIVITY | | | | | | | | |
| FOR THE YEAR ENDED JUNE 30, 2024 | | | | | | | | | | |
| | | | | | | Sources of Funds for Expenditures | | | | |
| No. | Locality | Maintenance of Highways, Streets, Bridges, and Sidewalks | Sanitation and Waste Removal | Maintenance of General Buildings and Grounds | Total | Commonwealth Categorical Aid | Federal Pass- Through | Direct Federal Aid | Local Charges for Service | No. |
| 91 | Washington | - | 3,118,168 | 1,847,449 | 4,965,617 | 59,196 | - | - | 1,758,538 | 91 |
| 92 | Westmoreland | - | - | - | - | - | - | - | - | 92 |
| 93 | Wise | - | - | - | - | - | - | - | - | 93 |
| 94 | Wythe | 315,438 | 2,679,751 | 1,382,773 | 4,377,962 | 21,076 | - | - | 885,971 | 94 |
| 95 | York | - | 7,155,885 | 9,642,157 | 16,798,042 | 30,220 | - | - | 7,096,583 | 95 |
| 95 | Total | \$ 284,989,750 | \$ 501,195,403 | \$ 336,247,686 | \$ 1,122,432,839 | \$ 113,652,526 | \$ 18,340,505 | \$ 2,844,775 | \$ 386,064,989 | 95 |

| COMPARATIVE REPORT | | | | | DRAFT REPORT | | | | | | | | |
|----------------------------------|----------------|--|---------------------------------|--|----------------|---------------------------------|--------------------------|--------------------|------------------------------|-----|--|--|--|
| EXHIBIT C4 – TOWNS | | PUBLIC WORKS EXPENDITURES BY ACTIVITY | | | | | | | | | | | |
| FOR THE YEAR ENDED JUNE 30, 2024 | | | | | | | | | | | | | |
| | | Sources of Funds for Expenditures | | | | | | | | | | | |
| No. | Locality | Maintenance of Highways, Streets, Bridges, and Sidewalks | Sanitation and Waste Removal | Maintenance of General Buildings and Grounds | Total | Commonwealth Categorical Aid | Federal Pass- Through | Direct Federal Aid | Local Charges for Service | No. | | | |
| 1 | Abingdon | 4,430,603 | 420,558 | - | 4,851,161 | 2,637,664 | - | - | 1,230,235 | 1 | | | |
| 2 | Ashland | 3,276,515 | 310,305 | 938,944 | 4,525,764 | 2,240,660 | 1,039,421 | - | 1,504 | 2 | | | |
| 3 | Bedford | 2,937,968 | 748,847 | 1,516,699 | 5,203,514 | 1,887,822 | 176,180 | - | 1,064,770 | 3 | | | |
| 4 | Berryville | - | - | - | - | - | - | - | - | 4 | | | |
| 5 | Big Stone Gap | - | - | - | - | - | - | - | - | 5 | | | |
| 6 | Blacksburg | - | - | - | - | - | - | - | - | 6 | | | |
| 7 | Bluefield | 1,910,287 | 413,347 | 262,804 | 2,586,438 | 1,438,277 | - | - | 391,094 | 7 | | | |
| 8 | Bridgewater | 1,264,411 | 723,439 | 1,508,686 | 3,496,536 | 1,414,077 | 1,862,012 | - | 860,365 | 8 | | | |
| 9 | Broadway | - | - | - | - | - | - | - | - | 9 | | | |
| 10 | Christiansburg | 4,539,240 | 3,457,433 | 855,767 | 8,852,440 | 4,940,232 | - | - | 4,999,127 | 10 | | | |
| 11 | Clifton Forge | - | - | - | - | - | - | - | - | 11 | | | |
| 12 | Colonial Beach | 1,280,753 | 190,434 | 3,009,460 | 4,480,647 | 1,035,227 | 2,252,093 | - | 261,794 | 12 | | | |
| 13 | Culpeper | 3,051,345 | 621,234 | 935,533 | 4,608,112 | 2,759,821 | 55,705 | - | 239,074 | 13 | | | |
| 14 | Dumfries | 54,155 | 496,278 | 1,278,915 | 1,829,348 | 354,714 | 15,374 | - | - | 14 | | | |
| 15 | Farmville | 3,107,223 | 833,229 | 1,077,275 | 5,017,727 | 2,231,135 | - | - | 486,853 | 15 | | | |
| 16 | Front Royal | 2,929,291 | 1,070,432 | 879,424 | 4,879,147 | 2,685,756 | - | - | 1,159,352 | 16 | | | |
| 17 | Herndon | 4,751,124 | 3,434,009 | 5,079,282 | 13,264,415 | 2,652,920 | - | - | 1,580,227 | 17 | | | |
| 18 | Leesburg | 13,331,859 | 4,136,581 | 2,196,974 | 19,665,414 | 5,149,306 | - | - | - | 18 | | | |
| 19 | Luray | 2,251,048 | 356,397 | 977,455 | 3,584,900 | 1,541,265 | - | 495,424 | 328,656 | 19 | | | |
| 20 | Marion | - | - | - | - | - | - | - | - | 20 | | | |
| 21 | Orange | 2,332,563 | 485,237 | 377,578 | 3,195,378 | 1,268,004 | 6,009 | - | 165,109 | 21 | | | |
| 22 | Pulaski | 2,594,773 | 661,612 | 347,888 | 3,604,273 | 2,682,213 | 8,328 | 327,447 | 849,078 | 22 | | | |
| 23 | Purcellville | 2,434,768 | 600,187 | 1,121,892 | 4,156,847 | 1,226,929 | 293,909 | - | - | 23 | | | |
| 24 | Richlands | - | - | - | - | - | - | - | - | 24 | | | |
| 25 | Rocky Mount | 2,969,295 | 138,489 | 580,122 | 3,687,906 | 1,895,515 | - | - | 276,513 | 25 | | | |
| 26 | Smithfield | 1,539,343 | 581,405 | 348,262 | 2,469,010 | 1,673,218 | 68,290 | - | 309,431 | 26 | | | |
| 27 | South Boston | 3,008,583 | 173,632 | 636,570 | 3,818,785 | 2,891,013 | 28,540 | - | 8,369 | 27 | | | |
| 28 | South Hill | - | - | - | - | - | - | - | - | 28 | | | |
| 29 | Strasburg | 1,102,093 | 551,570 | - | 1,653,663 | 219,402 | - | 112,962 | 523,013 | 29 | | | |
| 30 | Tazewell | 1,727,953 | 222,149 | 178,308 | 2,128,410 | 1,435,171 | - | 58,092 | 468,689 | 30 | | | |
| 31 | Vienna | 13,101,058 | 6,261,846 | 3,233,747 | 22,596,651 | 2,500,994 | 4,098,437 | - | - | 31 | | | |
| 32 | Vinton | - | - | - | - | - | - | - | - | 32 | | | |
| 33 | Warrenton | 3,217,151 | 1,422,475 | 2,381,991 | 7,021,617 | 1,870,710 | 55,238 | - | 756,817 | 33 | | | |
| 34 | West Point | - | - | - | - | - | - | - | - | 34 | | | |
| 35 | Wise | 1,399,334 | 392,885 | 120,172 | 1,912,391 | 746,126 | 1,662,092 | - | 271,071 | 35 | | | |
| 36 | Woodstock | 1,841,599 | 456,837 | 393,933 | 2,692,369 | 1,074,393 | 5,910 | 335,879 | 428,753 | 36 | | | |
| 37 | Wytheville | 3,689,531 | 473,480 | 1,377,037 | 5,540,048 | 3,508,163 | 226,968 | - | 44,956 | 37 | | | |
| 37 | Total | \$ 90,073,866 | \$ 29,634,327 | \$ 31,614,718 | \$ 151,322,911 | \$ 55,960,727 | \$ 11,854,506 | \$ 1,329,804 | \$ 16,704,850 | 37 | | | |

| COMPARATIVE REPORT | | | | DRAFT REPORT | | | | | | | | | |
|----------------------------------|------------------|--|--|---|--|----------------|------------------------------|-----------------------------------|--------------------|---------------------------|-----|--|--|
| EXHIBIT C5 – CITIES | | HEALTH AND HUMAN SERVICES EXPENDITURES BY ACTIVITY | | | | | | | | | | | |
| FOR THE YEAR ENDED JUNE 30, 2024 | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | Memo Only | | Sources of Funds for Expenditures | | | | | |
| No. | Locality | Health | Behavioral Health and Developmental Services | Income Support Benefits Social Services | Tax Relief for the Elderly/Handicapped | Total | Commonwealth Categorical Aid | Federal Pass-Through | Direct Federal Aid | Local Charges for Service | No. | | |
| 1 | Alexandria | 11,412,891 | 43,864,868 | 62,358,209 | 3,147,409 | 117,635,968 | 21,061,915 | 16,106,943 | 5,594,059 | 5,155,051 | 1 | | |
| 2 | Bristol | 492,723 | 7,933,397 | 9,415,936 | 169,887 | 17,842,056 | 6,544,290 | 4,321,984 | 107,808 | 4,349,676 | 2 | | |
| 3 | Buena Vista | - | - | - | - | - | - | - | - | - | 3 | | |
| 4 | Charlottesville | 883,594 | 30,304,342 | 33,688,892 | 1,253,488 | 64,876,828 | 29,343,389 | 9,820,507 | 510,873 | 12,993,016 | 4 | | |
| 5 | Chesapeake | 6,819,188 | 35,019,851 | 33,273,901 | 1,564,351 | 75,112,940 | 24,339,687 | 14,618,379 | - | 7,721,509 | 5 | | |
| 6 | Colonial Heights | - | - | - | - | - | - | - | - | - | 6 | | |
| 7 | Covington | 87,635 | 4,010,813 | 1,668,252 | 38,591 | 5,766,700 | 2,888,695 | 692,595 | 25,435 | 2,091,614 | 7 | | |
| 8 | Danville | 450,000 | 13,676,526 | 17,136,852 | 207,302 | 31,263,378 | 17,055,462 | 2,463,100 | 106,944 | 7,736,922 | 8 | | |
| 9 | Emporia | - | - | - | - | - | - | - | - | - | 9 | | |
| 10 | Fairfax | 1,839,489 | 2,966,158 | 5,923,036 | 1,245,250 | 10,728,683 | 183,439 | 67,969 | 1,134 | 432,361 | 10 | | |
| 11 | Falls Church | 305,857 | 1,350,113 | 2,881,163 | 802,709 | 4,537,133 | 83,496 | 53,327 | 516 | 199,399 | 11 | | |
| 12 | Franklin | - | - | - | - | - | - | - | - | - | 12 | | |
| 13 | Fredericksburg | 324,809 | 347,713 | 11,507,226 | 138,425 | 12,179,748 | 4,092,539 | 4,019,369 | - | - | 13 | | |
| 14 | Galax | 163,982 | 59,511 | 3,998,250 | 67,053 | 4,221,743 | 1,477,686 | 1,677,845 | - | - | 14 | | |
| 15 | Hampton | 6,717,442 | 33,747,161 | 55,808,025 | 8,049,386 | 96,272,628 | 26,280,337 | 16,018,114 | 459,336 | 18,098,128 | 15 | | |
| 16 | Harrisonburg | 242,955 | 1,185,773 | 16,619,252 | 274,790 | 18,047,980 | 7,279,534 | 4,123,169 | - | - | 16 | | |
| 17 | Hopewell | - | - | - | - | - | - | - | - | - | 17 | | |
| 18 | Lexington | 48,306 | 1,521,799 | 2,894,149 | 68,078 | 4,464,254 | 2,445,255 | 382,114 | 1,767 | 958,747 | 18 | | |
| 19 | Lynchburg | 508,521 | 22,766,057 | 39,158,046 | 618,496 | 62,432,624 | 20,002,023 | 14,188,012 | 824,826 | 21,765,711 | 19 | | |
| 20 | Manassas | 619,131 | 5,447,370 | 9,831,621 | 2,049,597 | 15,898,122 | 4,222,188 | 3,149,216 | 1,181 | 74,390 | 20 | | |
| 21 | Manassas Park | - | - | - | - | - | - | - | - | - | 21 | | |
| 22 | Martinsville | - | - | - | - | - | - | - | - | - | 22 | | |
| 23 | Newport News | 2,867,475 | 31,506,291 | 66,935,167 | 6,926,196 | 101,308,933 | 29,696,099 | 24,170,997 | 566,873 | 14,078,726 | 23 | | |
| 24 | Norfolk | - | - | - | - | - | - | - | - | - | 24 | | |
| 25 | Norton | - | - | - | - | - | - | - | - | - | 25 | | |
| 26 | Petersburg | - | - | - | - | - | - | - | - | - | 26 | | |
| 27 | Poquoson | 375,093 | 1,002,600 | 1,016,115 | 199,092 | 2,393,808 | 862,732 | 57,110 | - | 301,089 | 27 | | |
| 28 | Portsmouth | - | - | - | - | - | - | - | - | - | 28 | | |
| 29 | Radford | 75,201 | 67,452 | 3,830,747 | 57,731 | 3,973,400 | 1,746,649 | 1,312,311 | - | - | 29 | | |
| 30 | Richmond | - | - | - | - | - | - | - | - | - | 30 | | |
| 31 | Roanoke | - | - | - | - | - | - | - | - | - | 31 | | |
| 32 | Salem | 383,205 | 3,993,891 | 6,337,973 | 414,201 | 10,715,069 | 4,982,092 | 426,585 | 13,628 | 1,475,090 | 32 | | |
| 33 | Staunton | 235,237 | 8,717,764 | 5,862,435 | 312,322 | 14,815,436 | 6,753,962 | 1,857,175 | 70,289 | 4,739,552 | 33 | | |
| 34 | Suffolk | 2,076,134 | 539,587 | 25,174,859 | 10,762,505 | 27,790,580 | 4,322,571 | 5,844,589 | - | - | 34 | | |
| 35 | Virginia Beach | 3,718,024 | 88,376,549 | 75,012,545 | 13,737,233 | 167,107,118 | 50,233,755 | 35,423,452 | - | 26,215,603 | 35 | | |
| 36 | Waynesboro | 490,617 | 6,892,030 | 6,474,785 | 223,672 | 13,857,432 | 6,109,092 | 1,707,131 | 57,190 | 3,856,290 | 36 | | |
| 37 | Williamsburg | 256,082 | 1,429,117 | 3,622,022 | - | 5,307,221 | 1,412,504 | 943,567 | - | 429,097 | 37 | | |
| 38 | Winchester | 262,297 | 4,002,173 | 12,980,861 | 343,690 | 17,245,331 | 6,613,698 | 4,708,199 | - | 1,551,719 | 38 | | |
| 38 | Total | \$ 41,655,888 | \$ 350,728,906 | \$ 513,410,319 | \$ 52,671,454 | \$ 905,795,113 | \$ 280,033,089 | \$ 168,153,759 | \$ 8,341,859 | \$ 134,223,690 | 38 | | |

| COMPARATIVE REPORT | | DRAFT REPORT | | | | | | | | | |
|----------------------------------|---------------|--|--|---|--|-------------|-----------------------------------|----------------------|--------------------|---------------------------|-----|
| EXHIBIT C5 – COUNTIES | | HEALTH AND HUMAN SERVICES EXPENDITURES BY ACTIVITY | | | | | | | | | |
| FOR THE YEAR ENDED JUNE 30, 2024 | | | | | | | | | | | |
| | | Memo Only | | | | | Sources of Funds for Expenditures | | | | |
| No. | Locality | Health | Behavioral Health and Developmental Services | Income Support Benefits Social Services | Tax Relief for the Elderly/Handicapped | Total | Commonwealth Categorical Aid | Federal Pass-Through | Direct Federal Aid | Local Charges for Service | No. |
| 1 | Accomack | - | - | - | - | - | - | - | - | - | 1 |
| 2 | Albemarle | 925,021 | 21,828,267 | 45,660,385 | 1,854,606 | 68,413,673 | 25,754,058 | 11,053,338 | 129,059 | 7,071,843 | 2 |
| 3 | Alleghany | - | - | - | - | - | - | - | - | - | 3 |
| 4 | Amelia | 174,722 | 1,707,130 | 2,514,784 | 117,261 | 4,396,636 | 1,286,270 | 933,908 | - | 1,121,157 | 4 |
| 5 | Amherst | 218,765 | 5,684,499 | 7,695,733 | 262,341 | 13,598,997 | 4,251,161 | 2,915,174 | 208,594 | 4,457,744 | 5 |
| 6 | Appomattox | - | - | - | - | - | - | - | - | - | 6 |
| 7 | Arlington | 35,268,386 | 50,696,197 | 167,829,965 | 8,725,344 | 253,794,548 | 28,492,744 | 19,280,032 | 22,206,887 | 4,313,455 | 7 |
| 8 | Augusta | 719,687 | 8,343,412 | 19,757,441 | 468,617 | 28,820,540 | 11,234,534 | 8,614,488 | 67,271 | 4,705,156 | 8 |
| 9 | Bath | 125,055 | 722,503 | 1,437,132 | 105,286 | 2,284,690 | 869,866 | 499,297 | 839 | 422,078 | 9 |
| 10 | Bedford | 460,000 | 4,029,973 | 18,046,194 | 700,036 | 22,536,167 | 7,804,680 | 5,461,495 | 147,198 | 3,548,747 | 10 |
| 11 | Bland | 121,674 | 48,867 | 1,702,804 | 64,596 | 1,873,345 | 637,266 | 690,021 | - | - | 11 |
| 12 | Botetourt | 405,527 | 1,703,578 | 4,255,886 | 576,380 | 6,364,991 | 2,589,930 | 1,172,736 | 5,556 | 601,362 | 12 |
| 13 | Brunswick | - | - | - | - | - | - | - | - | - | 13 |
| 14 | Buchanan | - | - | - | - | - | - | - | - | - | 14 |
| 15 | Buckingham | - | - | - | - | - | - | - | - | - | 15 |
| 16 | Campbell | 477,763 | 7,460,905 | 15,921,225 | 465,327 | 23,859,893 | 8,738,065 | 5,677,844 | 273,780 | 5,850,789 | 16 |
| 17 | Caroline | 291,928 | 128,756 | 6,897,192 | 660,653 | 7,317,876 | 2,632,900 | 1,897,314 | - | - | 17 |
| 18 | Carroll | 274,387 | 130,500 | 8,399,177 | 201,315 | 8,804,064 | 3,983,204 | 3,065,874 | - | - | 18 |
| 19 | Charles City | - | - | - | - | - | - | - | - | - | 19 |
| 20 | Charlotte | - | - | - | - | - | - | - | - | - | 20 |
| 21 | Chesterfield | 3,105,649 | 63,213,337 | 66,597,579 | 19,088,487 | 132,916,565 | 29,562,639 | 14,573,498 | 548,378 | 30,795,474 | 21 |
| 22 | Clarke | 211,250 | 1,624,177 | 2,743,501 | 223,279 | 4,578,928 | 1,497,444 | 1,000,616 | - | 622,947 | 22 |
| 23 | Craig | 75,245 | 190,943 | 2,219,499 | 64,905 | 2,485,687 | 1,071,304 | 738,060 | 623 | 67,417 | 23 |
| 24 | Culpeper | 544,110 | 1,133,619 | 19,567,823 | 690,039 | 21,245,552 | 3,467,416 | 8,061,300 | - | 3,470,612 | 24 |
| 25 | Cumberland | 149,493 | 1,997,263 | 2,529,670 | 96,479 | 4,676,426 | 1,444,098 | 921,041 | - | 1,317,483 | 25 |
| 26 | Dickenson | 516,555 | 187,000 | 7,317,404 | 233,950 | 8,020,959 | 2,589,109 | 3,094,466 | - | 9,429 | 26 |
| 27 | Dinwiddie | 325,649 | 1,724,133 | 6,934,334 | 864,486 | 8,984,116 | 4,085,795 | 2,113,804 | - | 597,243 | 27 |
| 28 | Essex | 162,904 | 1,932,190 | 4,030,169 | 164,973 | 6,125,263 | 2,542,221 | 1,170,886 | - | 1,054,918 | 28 |
| 29 | Fairfax | 110,316,333 | 202,009,808 | 515,153,837 | 36,422,056 | 827,479,978 | 87,475,798 | 82,069,422 | 16,012,681 | 68,835,987 | 29 |
| 30 | Fauquier | 653,367 | 968,949 | 18,584,529 | 4,928,535 | 20,206,845 | 4,237,916 | 4,219,179 | 76,653 | 2,646 | 30 |
| 31 | Floyd | - | - | - | - | - | - | - | - | - | 31 |
| 32 | Fluvanna | 325,553 | 3,486,268 | 7,221,902 | 669,715 | 11,033,723 | 4,515,003 | 2,044,263 | 20,646 | 1,131,321 | 32 |
| 33 | Franklin | 356,702 | 8,901,163 | 17,543,373 | 441,688 | 26,801,238 | 10,713,556 | 5,960,475 | 217,400 | 4,724,122 | 33 |
| 34 | Frederick | 476,359 | 6,618,585 | 14,788,123 | 1,154,653 | 21,883,067 | 7,286,035 | 5,328,140 | - | 2,572,587 | 34 |
| 35 | Giles | - | - | - | - | - | - | - | - | - | 35 |
| 36 | Gloucester | 566,070 | 5,847,342 | 7,191,549 | 891 | 13,604,961 | 4,874,514 | 3,310,049 | - | 3,175,446 | 36 |
| 37 | Goochland | 368,663 | 4,077,039 | 4,934,645 | 607,591 | 9,380,347 | 2,983,386 | 2,214,632 | - | 1,174,081 | 37 |
| 38 | Grayson | - | - | - | - | - | - | - | - | - | 38 |
| 39 | Greene | 311,282 | 3,479,801 | 5,855,455 | 483,456 | 9,646,538 | 4,752,068 | 1,387,459 | 20,765 | 1,137,823 | 39 |
| 40 | Greensville | 68,465 | 1,214,529 | 3,120,239 | 68,437 | 4,403,233 | 2,547,665 | 1,028,064 | - | 420,715 | 40 |
| 41 | Halifax | 204,425 | 6,672,274 | 9,410,409 | 229,455 | 16,287,108 | 7,099,543 | 3,654,513 | - | 3,688,859 | 41 |
| 42 | Hanover | 788,259 | 14,784,805 | 20,788,155 | 3,892,844 | 36,361,219 | 9,630,786 | 5,325,496 | - | 3,774,755 | 42 |
| 43 | Henrico | 3,211,130 | 53,041,225 | 59,221,208 | 24,036,361 | 115,473,563 | 27,777,052 | 17,286,098 | - | 13,773,777 | 43 |
| 44 | Henry | 190,000 | 16,060,665 | 11,604,013 | 152,720 | 27,854,678 | 11,137,878 | 5,037,867 | 389,371 | 8,430,583 | 44 |
| 45 | Highland | 128,703 | 313,184 | 729,083 | - | 1,170,970 | 339,266 | 424,145 | 2,525 | 170,267 | 45 |
| 46 | Isle of Wight | 886,809 | 297,890 | 5,366,870 | 1,199,097 | 6,551,569 | 1,212,711 | 2,171,362 | - | - | 46 |

| COMPARATIVE REPORT | | DRAFT REPORT | | | | | | | | | |
|----------------------------------|----------------|--|--|---|--|-------------|-----------------------------------|----------------------|--------------------|---------------------------|-----|
| EXHIBIT C5 – COUNTIES | | HEALTH AND HUMAN SERVICES EXPENDITURES BY ACTIVITY | | | | | | | | | |
| FOR THE YEAR ENDED JUNE 30, 2024 | | | | | | | | | | | |
| | | Memo Only | | | | | Sources of Funds for Expenditures | | | | |
| No. | Locality | Health | Behavioral Health and Developmental Services | Income Support Benefits Social Services | Tax Relief for the Elderly/Handicapped | Total | Commonwealth Categorical Aid | Federal Pass-Through | Direct Federal Aid | Local Charges for Service | No. |
| 49 | King George | 333,550 | 166,173 | 6,949,645 | 1,011,388 | 7,449,368 | 2,459,738 | 1,380,807 | - | - | 49 |
| 50 | King William | 214,329 | 2,342,874 | 2,783,355 | 297,976 | 5,340,558 | 2,274,131 | 897,726 | - | 1,274,604 | 50 |
| 51 | Lancaster | 368,471 | 1,660,356 | 2,637,384 | 84,518 | 4,666,211 | 1,589,962 | 1,160,786 | - | 901,670 | 51 |
| 52 | Lee | - | - | - | - | - | - | - | - | - | 52 |
| 53 | Loudoun | 18,805,949 | 68,851,073 | 83,215,472 | 21,674,458 | 170,872,494 | 17,282,118 | 16,915,703 | - | 3,767,801 | 53 |
| 54 | Louisa | 792,728 | 3,928,823 | 11,247,176 | 1,204,505 | 15,968,727 | 6,198,073 | 2,713,266 | 22,703 | 1,244,020 | 54 |
| 55 | Lunenburg | 85,066 | 3,278,735 | 3,238,175 | 56,197 | 6,601,976 | 2,365,469 | 951,191 | - | 2,160,821 | 55 |
| 56 | Madison | - | - | - | - | - | - | - | - | - | 56 |
| 57 | Mathews | 167,133 | 1,295,221 | 2,991,382 | 177,297 | 4,453,736 | 1,349,307 | 1,291,593 | - | 694,963 | 57 |
| 58 | Mecklenburg | 224,000 | 7,432,114 | 7,213,824 | - | 14,869,938 | 6,034,326 | 3,048,991 | - | 4,105,795 | 58 |
| 59 | Middlesex | 247,043 | 1,371,599 | 3,131,813 | 164,212 | 4,750,455 | 1,694,347 | 1,062,289 | - | 744,858 | 59 |
| 60 | Montgomery | 619,275 | 252,661 | 12,315,984 | 1,173,730 | 13,187,920 | 5,319,257 | 3,498,858 | - | 65,625 | 60 |
| 61 | Nelson | - | - | - | - | - | - | - | - | - | 61 |
| 62 | New Kent | 309,435 | 145,000 | 3,035,062 | 148,048 | 3,489,497 | 802,136 | 1,080,263 | - | - | 62 |
| 63 | Northampton | 621,190 | 3,693,011 | 2,939,035 | 51,921 | 7,253,236 | 2,291,998 | 2,040,470 | - | 1,694,450 | 63 |
| 64 | Northumberland | - | - | - | - | - | - | - | - | - | 64 |
| 65 | Nottoway | - | - | - | - | - | - | - | - | - | 65 |
| 66 | Orange | 488,990 | - | 11,636,060 | 192,350 | 12,125,050 | 3,784,328 | 2,263,583 | - | 561,210 | 66 |
| 67 | Page | 177,864 | 1,556,030 | 6,218,716 | 345,034 | 7,952,610 | 3,216,441 | 1,852,288 | - | 612,186 | 67 |
| 68 | Patrick | 123,680 | 5,321,839 | 6,725,404 | 34,674 | 12,170,923 | 4,773,295 | 2,260,288 | 128,223 | 2,776,256 | 68 |
| 69 | Pittsylvania | 239,728 | 12,441,837 | 14,534,179 | 516,000 | 27,215,744 | 11,743,234 | 5,721,424 | 97,342 | 7,042,299 | 69 |
| 70 | Powhatan | 604,625 | 4,006,836 | 6,164,239 | 928,152 | 10,775,700 | 4,070,458 | 2,077,180 | - | 1,174,081 | 70 |
| 71 | Prince Edward | - | - | - | - | - | - | - | - | - | 71 |
| 72 | Prince George | 285,559 | 2,251,189 | 6,156,986 | 145,556 | 8,693,734 | 3,544,465 | 2,047,912 | - | 733,789 | 72 |
| 73 | Prince William | 4,635,000 | 66,119,000 | 137,641,000 | 50,112,000 | 208,395,000 | 50,013,000 | 24,710,000 | 204,000 | 1,064,000 | 73 |
| 74 | Pulaski | - | - | - | - | - | - | - | - | - | 74 |
| 75 | Rappahannock | 194,095 | 110,225 | 2,015,243 | - | 2,319,563 | 690,716 | 776,630 | - | - | 75 |
| 76 | Richmond | 165,829 | 1,286,284 | 1,566,265 | - | 3,018,378 | 1,104,618 | 815,475 | - | 698,527 | 76 |
| 77 | Roanoke | 709,399 | 10,357,218 | 29,278,379 | 2,181,630 | 40,344,996 | 16,544,513 | 7,957,391 | 35,341 | 3,825,255 | 77 |
| 78 | Rockbridge | 367,134 | 4,649,619 | 6,751,475 | 281,263 | 11,768,228 | 6,609,866 | 1,508,143 | 5,398 | 2,716,251 | 78 |
| 79 | Rockingham | 678,361 | 1,108,267 | 24,748,766 | 917,668 | 26,535,394 | 10,419,309 | 6,263,272 | 84,258 | 7,599 | 79 |
| 80 | Russell | - | - | - | - | - | - | - | - | - | 80 |
| 81 | Scott | - | - | - | - | - | - | - | - | - | 81 |
| 82 | Shenandoah | 407,092 | 3,653,198 | 9,971,783 | 620,289 | 14,032,073 | 5,866,317 | 2,735,434 | - | 1,417,051 | 82 |
| 83 | Smyth | 349,703 | 195,982 | 10,561,202 | 168,592 | 11,106,887 | 4,948,857 | 3,553,656 | - | - | 83 |
| 84 | Southampton | 216,981 | 77,492 | 4,277,338 | 252,358 | 4,571,811 | 1,636,833 | 1,442,715 | 31,174 | - | 84 |
| 85 | Spotsylvania | - | - | - | - | - | - | - | - | - | 85 |
| 86 | Stafford | 576,802 | - | 22,951,553 | 1,825,371 | 23,528,355 | 4,919,647 | 895,698 | - | - | 86 |
| 87 | Surry | - | - | - | - | - | - | - | - | - | 87 |
| 88 | Sussex | 148,317 | 1,535,917 | 4,362,375 | 97,539 | 6,046,609 | 3,146,622 | 1,411,029 | - | 532,044 | 88 |
| 89 | Tazewell | 465,481 | 18,785,914 | 13,911,258 | 463,829 | 33,162,653 | 10,043,958 | 6,817,638 | 203,826 | 13,479,805 | 89 |
| 90 | Warren | - | - | - | - | - | - | - | - | - | 90 |
| 91 | Washington | 501,865 | 27,208,148 | 14,035,908 | 388,400 | 41,745,921 | 13,251,358 | 7,410,225 | 362,557 | 14,627,970 | 91 |
| 92 | Westmoreland | - | - | - | - | - | - | - | - | - | 92 |
| 93 | Wise | - | - | - | - | - | - | - | - | - | 93 |
| 94 | Wythe | 298,420 | 164,349 | 9,441,309 | 142,808 | 9,904,078 | 3,888,582 | 3,340,461 | - | - | 94 |

| COMPARATIVE REPORT | | | | DRAFT REPORT | | | | | | | | | |
|----------------------------------|----------|--|---|--|---|------------------|---------------------------------|-----------------------------------|--------------------|------------------------------|-----|--|--|
| EXHIBIT C5 – COUNTIES | | HEALTH AND HUMAN SERVICES EXPENDITURES BY ACTIVITY | | | | | | | | | | | |
| FOR THE YEAR ENDED JUNE 30, 2024 | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | Memo Only | | Sources of Funds for Expenditures | | | | | |
| No. | Locality | Health | Behavioral Health and Developmental Services | Income Support Benefits Social Services | Tax Relief for the Elderly/Handicapped | Total | Commonwealth Categorical Aid | Federal Pass- Through | Direct Federal Aid | Local Charges for Service | No. | | |
| 95 | York | 2,451,245 | 5,740,296 | 11,990,220 | 3,756,026 | 20,181,761 | 5,042,807 | 3,790,470 | - | 1,735,761 | 95 | | |
| 95 | Total | \$ 201,103,588 | \$ 775,609,986 | \$ 1,622,351,569 | \$ 203,463,746 | \$ 2,599,065,143 | \$ 558,767,247 | \$ 364,141,970 | \$ 41,556,903 | \$ 256,244,068 | 95 | | |

| COMPARATIVE REPORT | | | | | | DRAFT REPORT | | | | | | | |
|----------------------------------|----------------|--|--|---|--|---------------------|------------------------------|----------------------|--------------------|-----------------------------------|-----|--|--|
| EXHIBIT C5 – TOWNS | | HEALTH AND HUMAN SERVICES EXPENDITURES BY ACTIVITY | | | | | | | | | | | |
| FOR THE YEAR ENDED JUNE 30, 2024 | | | | | | | | | | | | | |
| | | | | | | Memo Only | | | | Sources of Funds for Expenditures | | | |
| No. | Locality | Health | Behavioral Health and Developmental Services | Income Support Benefits Social Services | Tax Relief for the Elderly/Handicapped | Total | Commonwealth Categorical Aid | Federal Pass-Through | Direct Federal Aid | Local Charges for Service | No. | | |
| 1 | Abingdon | - | - | 5,621 | 5,621 | 5,621 | - | - | - | - | 1 | | |
| 2 | Ashland | - | - | - | - | - | - | - | - | - | 2 | | |
| 3 | Bedford | - | - | 32,457 | 32,457 | 32,457 | - | - | - | - | 3 | | |
| 4 | Berryville | - | - | - | - | - | - | - | - | - | 4 | | |
| 5 | Big Stone Gap | - | - | - | - | - | - | - | - | - | 5 | | |
| 6 | Blacksburg | - | - | - | - | - | - | - | - | - | 6 | | |
| 7 | Bluefield | - | - | 13,447 | 13,447 | 13,447 | - | - | - | - | 7 | | |
| 8 | Bridgewater | - | - | - | - | - | - | - | - | - | 8 | | |
| 9 | Broadway | - | - | - | - | - | - | - | - | - | 9 | | |
| 10 | Christiansburg | - | - | 72,416 | 63,413 | 72,416 | - | - | - | - | 10 | | |
| 11 | Clifton Forge | - | - | - | - | - | - | - | - | - | 11 | | |
| 12 | Colonial Beach | - | - | 22,320 | 17,400 | 22,320 | - | - | - | - | 12 | | |
| 13 | Culpeper | - | - | 22,099 | 22,099 | 22,099 | - | - | - | - | 13 | | |
| 14 | Dumfries | - | - | 159,428 | 159,428 | 159,428 | - | - | - | - | 14 | | |
| 15 | Farmville | - | - | - | - | - | - | - | - | - | 15 | | |
| 16 | Front Royal | - | - | - | - | - | - | - | - | - | 16 | | |
| 17 | Herndon | - | - | 263,693 | 263,693 | 263,693 | - | - | - | - | 17 | | |
| 18 | Leesburg | - | - | 256,500 | 256,500 | 256,500 | - | - | - | - | 18 | | |
| 19 | Luray | - | - | 19,245 | 19,245 | 19,245 | - | - | - | - | 19 | | |
| 20 | Marion | - | - | - | - | - | - | - | - | - | 20 | | |
| 21 | Orange | - | - | - | - | - | - | - | - | - | 21 | | |
| 22 | Pulaski | 3,000 | - | 17,647 | 17,647 | 20,647 | - | - | - | - | 22 | | |
| 23 | Purcellville | - | - | 115,923 | 115,923 | 115,923 | - | - | - | - | 23 | | |
| 24 | Richlands | - | - | - | - | - | - | - | - | - | 24 | | |
| 25 | Rocky Mount | - | - | 1,224 | 1,224 | 1,224 | - | - | - | - | 25 | | |
| 26 | Smithfield | - | - | 137,395 | 137,395 | 137,395 | - | - | - | - | 26 | | |
| 27 | South Boston | - | - | - | - | - | - | - | - | - | 27 | | |
| 28 | South Hill | - | - | - | - | - | - | - | - | - | 28 | | |
| 29 | Strasburg | - | - | 25,445 | 25,445 | 25,445 | - | - | - | - | 29 | | |
| 30 | Tazewell | - | - | 16,459 | 16,459 | 16,459 | - | - | - | - | 30 | | |
| 31 | Vienna | - | - | 285,175 | 285,175 | 285,175 | - | - | - | - | 31 | | |
| 32 | Vinton | - | - | - | - | - | - | - | - | - | 32 | | |
| 33 | Warrenton | - | - | 633,984 | 22,752 | 633,984 | - | - | - | - | 33 | | |
| 34 | West Point | - | - | - | - | - | - | - | - | - | 34 | | |
| 35 | Wise | - | - | 4,265 | 4,265 | 4,265 | - | - | - | - | 35 | | |
| 36 | Woodstock | - | - | 6,942 | 6,942 | 6,942 | - | - | - | - | 36 | | |
| 37 | Wytheville | - | - | 29,035 | 7,305 | 29,035 | - | - | - | - | 37 | | |
| 37 | Total | \$ 3,000 | \$ - | \$ 2,140,720 | \$ 1,493,835 | \$ 2,143,720 | \$ - | \$ - | \$ - | \$ - | 37 | | |

| COMPARATIVE REPORT | | DRAFT REPORT | | | | | | | | | | | |
|----------------------------------|------------------|------------------------------------|---------------------------------------|-------------------------------|------------------------------------|---|-------------------------------------|------------------|------------------------------|----------------------|--------------------|---------------------------|-----------------------------------|
| EXHIBIT C6 – CITIES | | EDUCATION EXPENDITURES BY ACTIVITY | | | | | | | | | | | |
| FOR THE YEAR ENDED JUNE 30, 2024 | | | | | | | | | | | | | |
| | | | | | | | | | | | | | Sources of Funds for Expenditures |
| No. | Locality | Instruction | Administration, Attendance and Health | Pupil Transportation Services | Operation and Maintenance Services | School Food Services and Other Non-Instructional Operations | Contributions to Community Colleges | Total Education | Commonwealth Categorical Aid | Federal Pass-Through | Direct Federal Aid | Local Charges for Service | No. |
| 1 | Alexandria | 274,679,229 | 36,256,833 | 16,428,110 | 29,735,366 | 14,432,400 | 15,570 | 371,547,508 | 71,488,228 | 36,421,416 | 154,994 | 3,059,409 | 1 |
| 2 | Bristol | 30,498,186 | 2,128,712 | 1,321,304 | 3,199,836 | 2,407,077 | 62,850 | 39,617,965 | 23,790,148 | 8,585,801 | 1,019,426 | 97,172 | 2 |
| 3 | Buena Vista | - | - | - | - | - | - | - | - | - | - | - | 3 |
| 4 | Charlottesville | 81,987,334 | 18,285,175 | 4,000,860 | 29,393,485 | 2,469,179 | 117,006 | 136,253,039 | 44,553,182 | 10,569,519 | 49,051 | 10,573,989 | 4 |
| 5 | Chesapeake | 562,029,125 | 24,832,180 | 39,529,763 | 65,850,918 | 17,933,573 | - | 710,175,559 | 336,833,575 | 75,538,211 | 8,001,320 | 26,447,286 | 5 |
| 6 | Colonial Heights | - | - | - | - | - | - | - | - | - | - | - | 6 |
| 7 | Covington | 2,564,246 | - | - | - | - | 2,983 | 2,567,229 | - | - | - | - | 7 |
| 8 | Danville | 83,473,434 | 12,557,797 | 5,889,991 | 17,211,760 | 6,142,210 | 10,530 | 125,285,722 | 78,014,477 | 14,519,567 | 939,245 | 950,786 | 8 |
| 9 | Emporia | - | - | - | - | - | - | - | - | - | - | - | 9 |
| 10 | Fairfax | 48,733,590 | 3,424,736 | 2,901,462 | 5,146,809 | 1,767,697 | - | 61,974,294 | 11,196,729 | - | - | 567,989 | 10 |
| 11 | Falls Church | 48,049,047 | 5,084,892 | 2,175,658 | 6,570,944 | 3,771,085 | 34,316 | 65,685,942 | 10,149,546 | 1,621,407 | - | 4,176,591 | 11 |
| 12 | Franklin | - | - | - | - | - | - | - | - | - | - | - | 12 |
| 13 | Fredericksburg | 48,941,272 | 4,116,768 | 4,021,204 | 4,970,908 | 6,839,932 | 34,291 | 68,924,375 | 26,272,447 | 10,557,162 | 1,544,647 | 149,119 | 13 |
| 14 | Galax | 16,110,269 | 1,364,213 | 1,646,304 | 2,205,703 | 1,639,084 | 19,024 | 22,984,597 | 13,687,826 | 4,348,520 | 786,688 | 699,306 | 14 |
| 15 | Hampton | 230,687,278 | 27,960,401 | 12,957,242 | 44,519,866 | 25,715,872 | - | 341,840,659 | 189,832,108 | 52,025,915 | 1,748,546 | 846,473 | 15 |
| 16 | Harrisonburg | 87,897,620 | 7,403,735 | 5,830,320 | 8,347,538 | 7,065,985 | 67,672 | 116,612,870 | 65,824,564 | 15,895,112 | 46,038 | 107,577 | 16 |
| 17 | Hopewell | - | - | - | - | - | - | - | - | - | - | - | 17 |
| 18 | Lexington | 7,102,920 | 684,935 | - | 1,083,825 | 332,546 | - | 9,204,226 | 4,863,684 | 513,208 | - | 331,396 | 18 |
| 19 | Lynchburg | 113,517,977 | 11,566,543 | 5,896,309 | 13,886,337 | 8,158,082 | - | 153,025,248 | 74,219,400 | 14,104,663 | 2,662,020 | 2,294,951 | 19 |
| 20 | Manassas | 107,682,562 | 8,861,018 | 7,646,730 | 14,491,754 | 5,105,027 | - | 143,787,091 | 74,686,127 | 8,779,360 | - | 543,841 | 20 |
| 21 | Manassas Park | - | - | - | - | - | - | - | - | - | - | - | 21 |
| 22 | Martinsville | - | - | - | - | - | - | - | - | - | - | - | 22 |
| 23 | Newport News | 345,254,664 | 42,125,281 | 25,525,271 | 65,780,323 | 25,958,776 | - | 504,644,315 | 256,238,923 | 102,208,362 | 5,600,892 | 7,436,880 | 23 |
| 24 | Norfolk | - | - | - | - | - | - | - | - | - | - | - | 24 |
| 25 | Norton | - | - | - | - | - | - | - | - | - | - | - | 25 |
| 26 | Petersburg | - | - | - | - | - | - | - | - | - | - | - | 26 |
| 27 | Poquoson | 22,410,627 | 2,060,722 | 1,117,167 | 3,412,244 | 2,059,022 | - | 31,059,782 | 16,480,638 | 1,227,167 | 418,642 | 2,072,169 | 27 |
| 28 | Portsmouth | - | - | - | - | - | - | - | - | - | - | - | 28 |
| 29 | Radford | 30,302,733 | 1,436,942 | 600,724 | 2,896,037 | 1,299,738 | 58,160 | 36,594,334 | 25,846,523 | 3,247,854 | 79,975 | 1,762,586 | 29 |
| 30 | Richmond | - | - | - | - | - | - | - | - | - | - | - | 30 |
| 31 | Roanoke | - | - | - | - | - | - | - | - | - | - | - | 31 |
| 32 | Salem | 47,815,623 | 3,981,241 | 2,191,056 | 4,397,556 | 3,655,429 | - | 62,040,905 | 33,336,085 | 4,931,956 | - | 1,906,119 | 32 |
| 33 | Staunton | 36,642,778 | 3,288,701 | 1,645,793 | 4,907,485 | 2,758,096 | 46,048 | 49,288,901 | 24,847,639 | 5,270,220 | - | 343,387 | 33 |
| 34 | Suffolk | 168,496,542 | 8,106,932 | 11,857,286 | 37,576,213 | 11,131,290 | 54,953 | 237,223,216 | 122,576,174 | 33,711,091 | - | 4,595,145 | 34 |
| 35 | Virginia Beach | 804,313,241 | 43,325,334 | 51,664,119 | 131,649,238 | 44,014,573 | - | 1,074,966,505 | 475,384,273 | 108,196,631 | 21,018,117 | 9,243,591 | 35 |
| 36 | Waynesboro | 38,778,432 | 3,542,265 | 2,451,211 | 5,011,344 | 3,463,875 | 35,346 | 53,282,473 | 26,967,926 | 6,448,337 | - | 709,069 | 36 |
| 37 | Williamsburg | 11,198,207 | 1,170,021 | 954,810 | 1,852,012 | 561,276 | - | 15,736,326 | 5,863,401 | 1,279,104 | 28,350 | 325,509 | 37 |
| 38 | Winchester | 75,097,693 | 4,174,370 | 3,370,639 | 2,662,702 | 4,087,084 | 59,028 | 89,451,516 | 34,989,058 | 12,966,344 | 3,893,918 | 654,542 | 38 |
| 38 | Total | \$ 3,324,264,629 | \$ 277,739,747 | \$ 211,623,333 | \$ 506,760,203 | \$ 202,768,908 | \$ 617,777 | \$ 4,523,774,597 | \$ 2,047,942,681 | \$ 532,966,927 | \$ 47,991,869 | \$ 79,894,882 | 38 |

| COMPARATIVE REPORT | | DRAFT REPORT | | | | | | | | | | | | |
|----------------------------------|----------------|------------------------------------|---------------------------------------|-------------------------------|------------------------------------|---|-------------------------------------|-------------------|------------------------------|----------------------|--------------------|---------------------------|-----|--|
| EXHIBIT C6 – COUNTIES | | EDUCATION EXPENDITURES BY ACTIVITY | | | | | | | | | | | | |
| FOR THE YEAR ENDED JUNE 30, 2024 | | | | | | | | | | | | | | |
| | | Sources of Funds for Expenditures | | | | | | | | | | | | |
| No. | Locality | Instruction | Administration, Attendance and Health | Pupil Transportation Services | Operation and Maintenance Services | School Food Services and Other Non-Instructional Operations | Contributions to Community Colleges | Total Education | Commonwealth Categorical Aid | Federal Pass-Through | Direct Federal Aid | Local Charges for Service | No. | |
| 49 | King George | 49,257,649 | 2,819,292 | 4,365,684 | 7,047,480 | 2,551,894 | 6,066 | 66,048,065 | 35,992,145 | 5,158,793 | 251,427 | 695,026 | 49 | |
| 50 | King William | 20,656,787 | 1,935,258 | 2,945,942 | 3,108,794 | 1,792,823 | 9,072 | 30,448,676 | 19,520,996 | 2,614,418 | 10,220 | 603,770 | 50 | |
| 51 | Lancaster | 12,539,275 | 1,194,477 | 1,645,075 | 4,191,261 | 1,137,400 | 7,761 | 20,715,249 | 4,872,167 | 1,927,823 | 68,057 | 10,919 | 51 | |
| 52 | Lee | - | - | - | - | - | - | - | - | - | - | - | 52 | |
| 53 | Loudoun | 1,296,907,117 | 83,807,440 | 78,935,922 | 278,587,606 | 44,714,677 | 998,434 | 1,783,951,196 | 509,814,611 | 41,945,023 | 3,264,169 | 24,123,098 | 53 | |
| 54 | Louisa | 68,105,181 | 3,920,390 | 8,372,679 | 7,719,986 | 3,826,034 | 35,625 | 91,979,895 | 36,044,417 | 9,824,196 | - | 318,343 | 54 | |
| 55 | Lunenburg | 19,041,639 | 1,382,232 | 2,084,249 | 2,228,658 | 1,886,042 | - | 26,622,820 | 17,545,932 | 3,946,673 | - | 567,662 | 55 | |
| 56 | Madison | - | - | - | - | - | - | - | - | - | - | - | 56 | |
| 57 | Mathews | 11,597,471 | 1,343,000 | 1,507,914 | 2,236,924 | 1,489,134 | 7,488 | 18,181,931 | 6,880,523 | 1,266,526 | - | 405,872 | 57 | |
| 58 | Mecklenburg | 48,052,042 | 2,511,313 | 5,415,513 | 6,286,342 | 2,834,399 | 58,748 | 65,158,357 | 33,402,620 | 10,853,875 | - | 363,046 | 58 | |
| 59 | Middlesex | 16,511,927 | 1,550,034 | 1,616,742 | 2,776,687 | 1,286,739 | 7,175 | 23,749,304 | 7,533,739 | 2,923,063 | - | 85,382 | 59 | |
| 60 | Montgomery | 109,243,368 | 5,884,678 | 6,518,399 | 18,410,525 | 9,168,025 | 305,301 | 149,530,296 | 75,459,851 | 13,323,523 | - | 5,601,450 | 60 | |
| 61 | Nelson | - | - | - | - | - | - | - | - | - | - | - | 61 | |
| 62 | New Kent | 32,488,563 | 4,049,642 | 4,635,592 | 3,792,543 | 5,102,306 | - | 50,068,646 | 24,430,765 | 4,078,459 | - | 1,903,606 | 62 | |
| 63 | Northampton | 17,391,573 | 2,187,674 | 1,211,368 | 3,353,574 | 1,636,775 | 27,593 | 25,808,557 | 13,274,435 | 3,702,770 | - | 148,617 | 63 | |
| 64 | Northumberland | - | - | - | - | - | - | - | - | - | - | - | 64 | |
| 65 | Nottoway | - | - | - | - | - | - | - | - | - | - | - | 65 | |
| 66 | Orange | 49,512,481 | 3,196,257 | 6,387,032 | 14,917,000 | 6,037,006 | 43,600 | 80,093,376 | 38,864,075 | 7,210,254 | 4,345,501 | 170,223 | 66 | |
| 67 | Page | 35,008,957 | 2,695,465 | 3,212,419 | 5,389,157 | 3,524,758 | 59,606 | 49,890,362 | 28,374,150 | 5,766,600 | 109,302 | 310,489 | 67 | |
| 68 | Patrick | 26,346,079 | 2,133,634 | 2,763,346 | 3,187,568 | 1,967,277 | 10,000 | 36,407,904 | 24,066,234 | 3,427,144 | - | 122,078 | 68 | |
| 69 | Pittsylvania | 89,293,381 | 4,582,076 | 8,079,618 | 22,561,186 | 8,290,959 | 11,340 | 132,818,560 | 82,294,075 | 25,424,632 | - | 650,941 | 69 | |
| 70 | Powhatan | 43,350,591 | 3,350,565 | 5,229,194 | 7,408,474 | 3,718,818 | - | 63,057,642 | 27,450,215 | 3,679,985 | 62,618 | 2,524,543 | 70 | |
| 71 | Prince Edward | - | - | - | - | - | - | - | - | - | - | - | 71 | |
| 72 | Prince George | 66,810,090 | 4,925,088 | 5,579,654 | 7,539,336 | 4,169,557 | - | 89,023,725 | 59,992,155 | 7,899,455 | 5,368,116 | 1,365,104 | 72 | |
| 73 | Prince William | 1,193,419,000 | 92,341,000 | 82,519,000 | 118,029,000 | 66,293,000 | - | 1,552,601,000 | 758,866,000 | 85,011,000 | 7,030,000 | 19,638,000 | 73 | |
| 74 | Pulaski | - | - | - | - | - | - | - | - | - | - | - | 74 | |
| 75 | Rappahannock | 10,408,985 | 1,720,127 | 1,001,839 | 1,682,146 | 1,171,198 | 7,372 | 15,991,667 | 3,819,878 | 893,378 | - | 528,028 | 75 | |
| 76 | Richmond | 15,762,000 | 1,166,465 | 1,572,417 | 2,889,790 | 1,036,263 | 30,226 | 22,457,161 | 13,699,856 | 2,761,617 | 21,504 | 55 | 76 | |
| 77 | Roanoke | 148,195,765 | 7,634,834 | 11,414,773 | 24,053,140 | 25,821,174 | - | 217,119,686 | 107,382,248 | 17,382,128 | 1,076,711 | 7,712,124 | 77 | |
| 78 | Rockbridge | 29,448,806 | 2,886,118 | 2,929,818 | 6,239,440 | 2,607,095 | 80,000 | 44,191,277 | 19,176,073 | 4,869,103 | 94,185 | 2,027,663 | 78 | |
| 79 | Rockingham | 139,734,764 | 10,759,613 | 10,255,673 | 18,937,851 | 7,021,285 | - | 186,709,186 | 97,846,897 | 16,071,169 | - | 3,495,754 | 79 | |
| 80 | Russell | - | - | - | - | - | - | - | - | - | - | - | 80 | |
| 81 | Scott | - | - | - | - | - | - | - | - | - | - | - | 81 | |
| 82 | Shenandoah | 64,632,627 | 4,904,638 | 6,476,522 | 11,488,707 | 6,574,858 | 43,950 | 94,121,302 | 49,934,569 | 10,972,232 | 180,816 | 761,699 | 82 | |
| 83 | Smyth | 44,219,034 | 2,007,755 | 3,343,090 | 12,363,213 | 3,889,292 | 173,557 | 65,995,941 | 41,438,444 | 11,634,273 | - | 2,960,803 | 83 | |
| 84 | Southampton | 27,582,389 | 2,055,850 | 3,889,606 | 5,256,673 | 2,329,937 | - | 41,114,455 | 24,723,262 | 3,991,376 | - | 306,448 | 84 | |
| 85 | Spotsylvania | - | - | - | - | - | - | - | - | - | - | - | 85 | |
| 86 | Stafford | 353,152,722 | 22,813,090 | 26,364,201 | 32,149,827 | 19,028,882 | - | 453,508,722 | 252,926,814 | 18,356,460 | 18,352,061 | 12,135,842 | 86 | |
| 87 | Surry | - | - | - | - | - | - | - | - | - | - | - | 87 | |
| 88 | Sussex | 16,274,298 | 2,517,417 | 2,618,708 | 2,895,030 | 1,276,142 | 943 | 25,582,538 | 12,272,398 | 3,655,833 | 91,581 | 141,363 | 88 | |
| 89 | Tazewell | 53,764,724 | 7,814,294 | 4,349,331 | 16,353,141 | 4,536,907 | 238,292 | 87,056,689 | 52,347,977 | 19,001,897 | - | 1,838,208 | 89 | |
| 90 | Warren | - | - | - | - | - | - | - | - | - | - | - | 90 | |
| 91 | Washington | 82,992,542 | 4,538,987 | 6,460,454 | 9,523,562 | 4,519,149 | 107,414 | 108,142,108 | 61,641,877 | 16,434,958 | - | 4,530,748 | 91 | |
| 92 | Westmoreland | - | - | - | - | - | - | - | - | - | - | - | 92 | |
| 93 | Wise | - | - | - | - | - | - | - | - | - | - | - | 93 | |
| 94 | Wythe | 43,521,035 | 1,720,105 | 3,433,094 | 6,237,721 | 2,864,400 | 46,639 | 57,822,994 | 33,905,657 | 6,661,733 | - | 2,761,987 | 94 | |
| 95 | York | 143,115,618 | 12,705,095 | 9,385,489 | 16,646,560 | 9,558,928 | - | 191,411,690 | 101,147,092 | 10,048,066 | 16,507,412 | 4,059,891 | 95 | |
| 95 | Total | \$ 11,135,021,274 | \$ 796,028,831 | \$ 797,485,541 | \$ 1,522,783,960 | \$ 654,512,836 | \$ 3,938,716 | \$ 14,909,771,158 | \$ 6,091,995,602 | \$ 982,601,857 | \$ 91,562,146 | \$ 261,431,728 | 95 | |

| COMPARATIVE REPORT | | DRAFT REPORT | | | | | | | | | | | |
|-----------------------------------|----------------|------------------------------------|---|-------------------------------------|--|---|--|-----------------|---------------------------------|--------------------------|-----------------------|---------------------------------|-----|
| EXHIBIT C6 – TOWNS | | EDUCATION EXPENDITURES BY ACTIVITY | | | | | | | | | | | |
| FOR THE YEAR ENDED JUNE 30, 2024 | | | | | | | | | | | | | |
| Sources of Funds for Expenditures | | | | | | | | | | | | | |
| No. | Locality | Instruction | Administration, Attendance and Health | Pupil Transportation Services | Operation and Maintenance Services | School Food Services and Other Non-Instructional Operations | Contributions to Community Colleges | Total Education | Commonwealth Categorical Aid | Federal Pass- Through | Direct Federal Aid | Local Charges for Service | No. |
| 1 | Abingdon | - | - | - | - | - | - | - | - | - | - | - | 1 |
| 2 | Ashland | - | - | - | - | - | - | - | - | - | - | - | 2 |
| 3 | Bedford | - | - | - | - | - | - | - | - | - | - | - | 3 |
| 4 | Berryville | - | - | - | - | - | - | - | - | - | - | - | 4 |
| 5 | Big Stone Gap | - | - | - | - | - | - | - | - | - | - | - | 5 |
| 6 | Blacksburg | - | - | - | - | - | - | - | - | - | - | - | 6 |
| 7 | Bluefield | - | - | - | - | - | - | - | - | - | - | - | 7 |
| 8 | Bridgewater | - | - | - | - | - | - | - | - | - | - | - | 8 |
| 9 | Broadway | - | - | - | - | - | - | - | - | - | - | - | 9 |
| 10 | Christiansburg | - | - | - | - | - | - | - | - | - | - | - | 10 |
| 11 | Clifton Forge | - | - | - | - | - | - | - | - | - | - | - | 11 |
| 12 | Colonial Beach | 8,149,178 | 1,264,810 | 502,848 | 841,110 | 835,186 | - | 11,593,132 | 6,653,056 | 2,464,213 | 2,233 | 37,462 | 12 |
| 13 | Culpeper | - | - | - | - | - | - | - | - | - | - | - | 13 |
| 14 | Dumfries | - | - | - | - | - | - | - | - | - | - | - | 14 |
| 15 | Farmville | - | - | - | - | - | - | - | - | - | - | - | 15 |
| 16 | Front Royal | - | - | - | - | - | - | - | - | - | - | - | 16 |
| 17 | Herndon | - | - | - | - | - | - | - | - | - | - | - | 17 |
| 18 | Leesburg | - | - | - | - | - | - | - | - | - | - | - | 18 |
| 19 | Luray | - | - | - | - | - | - | - | - | - | - | - | 19 |
| 20 | Marion | - | - | - | - | - | - | - | - | - | - | - | 20 |
| 21 | Orange | - | - | - | - | - | - | - | - | - | - | - | 21 |
| 22 | Pulaski | - | - | - | - | - | - | - | - | - | - | - | 22 |
| 23 | Purcellville | - | - | - | - | - | - | - | - | - | - | - | 23 |
| 24 | Richlands | - | - | - | - | - | - | - | - | - | - | - | 24 |
| 25 | Rocky Mount | - | - | - | - | - | - | - | - | - | - | - | 25 |
| 26 | Smithfield | - | - | - | - | - | - | - | - | - | - | - | 26 |
| 27 | South Boston | - | - | - | - | - | - | - | - | - | - | - | 27 |
| 28 | South Hill | - | - | - | - | - | - | - | - | - | - | - | 28 |
| 29 | Strasburg | - | - | - | - | - | - | - | - | - | - | - | 29 |
| 30 | Tazewell | - | - | - | - | - | - | - | - | - | - | - | 30 |
| 31 | Vienna | - | - | - | - | - | - | - | - | - | - | - | 31 |
| 32 | Vinton | - | - | - | - | - | - | - | - | - | - | - | 32 |
| 33 | Warrenton | - | - | - | - | - | - | - | - | - | - | - | 33 |
| 34 | West Point | - | - | - | - | - | - | - | - | - | - | - | 34 |
| 35 | Wise | - | - | - | - | - | - | - | - | - | - | - | 35 |
| 36 | Woodstock | - | - | - | - | - | - | - | - | - | - | - | 36 |
| 37 | Wytheville | - | - | - | - | - | - | - | - | - | - | - | 37 |
| 37 | Total | \$ 8,149,178 | \$ 1,264,810 | \$ 502,848 | \$ 841,110 | \$ 835,186 | \$ - | \$ 11,593,132 | \$ 6,653,056 | \$ 2,464,213 | \$ 2,233 | \$ 37,462 | 37 |

| COMPARATIVE REPORT | | | | | | DRAFT REPORT | | | | | |
|----------------------------------|------------------|---|---------------------|------------------|----------------|------------------------------|----------------------|--------------------|---------------------------|-----|--|
| EXHIBIT C7 – CITIES | | PARKS, RECREATION AND CULTURAL EXPENDITURES BY ACTIVITY | | | | | | | | | |
| FOR THE YEAR ENDED JUNE 30, 2024 | | | | | | | | | | | |
| | | Sources of Funds for Expenditures | | | | | | | | | |
| No. | Locality | Parks and Recreation | Cultural Enrichment | Public Libraries | Total | Commonwealth Categorical Aid | Federal Pass-Through | Direct Federal Aid | Local Charges for Service | No. | |
| 1 | Alexandria | 20,484,141 | 5,796,924 | 9,151,334 | 35,432,399 | 46,282 | 23,160 | 677,832 | 6,242,753 | 1 | |
| 2 | Bristol | 2,106,650 | - | 990,773 | 3,097,423 | 99,296 | 5,397 | 17,540 | 1,188,719 | 2 | |
| 3 | Buena Vista | - | - | - | - | - | - | - | - | 3 | |
| 4 | Charlottesville | 16,383,809 | 654,385 | 2,316,795 | 19,354,989 | 857,785 | 33,485 | 20,000 | 2,404,627 | 4 | |
| 5 | Chesapeake | 15,767,554 | - | 11,966,555 | 27,734,109 | 394,292 | 237,377 | - | 876,388 | 5 | |
| 6 | Colonial Heights | - | - | - | - | - | - | - | - | 6 | |
| 7 | Covington | 2,713,675 | 422,485 | 214,361 | 3,350,521 | 56,768 | - | 129,027 | 115,977 | 7 | |
| 8 | Danville | 5,792,039 | - | 1,313,763 | 7,105,802 | 234,969 | 118,095 | - | 1,370,896 | 8 | |
| 9 | Emporia | - | - | - | - | - | - | - | - | 9 | |
| 10 | Fairfax | 8,031,226 | 817,194 | 1,021,568 | 9,869,988 | - | 682,533 | - | 2,083,427 | 10 | |
| 11 | Falls Church | 3,691,474 | 109,867 | 2,580,576 | 6,381,917 | 228,263 | - | - | 2,675,669 | 11 | |
| 12 | Franklin | - | - | - | - | - | - | - | - | 12 | |
| 13 | Fredericksburg | 4,053,108 | 155,975 | 1,875,603 | 6,084,686 | 129,639 | 145,194 | - | 606,748 | 13 | |
| 14 | Galax | 1,743,242 | 198,821 | 420,949 | 2,363,012 | 144,983 | - | - | 374,526 | 14 | |
| 15 | Hampton | 23,324,039 | 4,041,028 | 4,015,796 | 31,380,863 | 255,222 | - | 259,147 | 4,578,376 | 15 | |
| 16 | Harrisonburg | 6,814,509 | - | 1,050,139 | 7,864,648 | 204,535 | - | - | 1,629,570 | 16 | |
| 17 | Hopewell | - | - | - | - | - | - | - | - | 17 | |
| 18 | Lexington | 1,094,966 | - | 147,760 | 1,242,726 | 83,689 | - | - | 24,416 | 18 | |
| 19 | Lynchburg | 11,357,938 | 510,057 | 2,002,285 | 13,870,280 | 273,225 | 23,198 | - | 634,421 | 19 | |
| 20 | Manassas | 2,668,569 | 3,034,077 | 1,358,646 | 7,061,292 | 45,484 | 34,206 | 341 | 242,998 | 20 | |
| 21 | Manassas Park | - | - | - | - | - | - | - | - | 21 | |
| 22 | Martinsville | - | - | - | - | - | - | - | - | 22 | |
| 23 | Newport News | 41,840,389 | 2,229,511 | 7,892,155 | 51,962,055 | 272,597 | - | - | 8,087,507 | 23 | |
| 24 | Norfolk | - | - | - | - | - | - | - | - | 24 | |
| 25 | Norton | - | - | - | - | - | - | - | - | 25 | |
| 26 | Petersburg | - | - | - | - | - | - | - | - | 26 | |
| 27 | Poquoson | 1,184,339 | - | 1,111,928 | 2,296,267 | 223,836 | 3,940 | - | 421,761 | 27 | |
| 28 | Portsmouth | - | - | - | - | - | - | - | - | 28 | |
| 29 | Radford | 1,566,271 | 46,649 | 1,109,917 | 2,722,837 | 179,101 | 25,057 | - | 90,153 | 29 | |
| 30 | Richmond | - | - | - | - | - | - | - | - | 30 | |
| 31 | Roanoke | - | - | - | - | - | - | - | - | 31 | |
| 32 | Salem | 6,883,366 | 846,761 | 1,598,163 | 9,328,290 | 271,235 | - | - | 741,210 | 32 | |
| 33 | Staunton | 3,444,531 | 15,500 | 1,422,108 | 4,882,139 | 230,377 | - | - | 872,780 | 33 | |
| 34 | Suffolk | 11,290,539 | 492,875 | 4,256,792 | 16,040,206 | 260,769 | - | 150,030 | 996,837 | 34 | |
| 35 | Virginia Beach | 62,124,264 | 18,401,949 | 21,073,616 | 101,599,829 | 345,831 | - | - | 21,513,930 | 35 | |
| 36 | Waynesboro | 2,798,130 | 14,032 | 1,060,854 | 3,873,016 | 224,900 | - | - | 96,655 | 36 | |
| 37 | Williamsburg | 1,993,416 | - | 1,064,530 | 3,057,946 | 62,104 | - | - | 509,776 | 37 | |
| 38 | Winchester | 5,681,382 | - | 676,002 | 6,357,384 | 116,009 | 3,079 | - | 632,978 | 38 | |
| 38 | Total | \$ 264,833,566 | \$ 37,788,090 | \$ 81,692,968 | \$ 384,314,624 | \$ 5,241,191 | \$ 1,334,721 | \$ 1,253,917 | \$ 59,013,098 | 38 | |

| COMPARATIVE REPORT | | | | | DRAFT REPORT | | | | | |
|----------------------------------|--------------|---|---------------------|------------------|--------------|------------------------------|-----------------------------------|--------------------|---------------------------|-----|
| EXHIBIT C7 – COUNTIES | | PARKS, RECREATION AND CULTURAL EXPENDITURES BY ACTIVITY | | | | | | | | |
| FOR THE YEAR ENDED JUNE 30, 2024 | | | | | | | | | | |
| | | | | | | | Sources of Funds for Expenditures | | | |
| No. | Locality | Parks and Recreation | Cultural Enrichment | Public Libraries | Total | Commonwealth Categorical Aid | Federal Pass-Through | Direct Federal Aid | Local Charges for Service | No. |
| 1 | Accomack | - | - | - | - | - | - | - | - | 1 |
| 2 | Albemarle | 4,944,966 | 1,124,423 | 6,421,356 | 12,490,745 | 630,269 | 25,000 | - | 459,684 | 2 |
| 3 | Alleghany | - | - | - | - | - | - | - | - | 3 |
| 4 | Amelia | 640,597 | - | 522,398 | 1,162,995 | 294,097 | - | - | 232,196 | 4 |
| 5 | Amherst | 840,102 | - | 1,112,826 | 1,952,928 | 231,364 | - | - | 85,362 | 5 |
| 6 | Appomattox | - | - | - | - | - | - | - | - | 6 |
| 7 | Arlington | 64,862,931 | 911,701 | 22,456,724 | 88,231,356 | 331,387 | 2,456,731 | - | 8,490,710 | 7 |
| 8 | Augusta | 990,918 | 9,500 | 1,787,500 | 2,787,918 | 266,018 | - | - | 720,330 | 8 |
| 9 | Bath | 376,302 | - | 288,144 | 664,446 | 70,123 | - | - | 9,081 | 9 |
| 10 | Bedford | 1,538,907 | 155,250 | 2,367,443 | 4,061,600 | 281,855 | - | - | 123,428 | 10 |
| 11 | Bland | 165,673 | 165,492 | 277,287 | 608,452 | 70,290 | 101,181 | - | 11,293 | 11 |
| 12 | Botetourt | 1,553,716 | 29,140 | 1,578,917 | 3,161,773 | 349,069 | - | - | 207,200 | 12 |
| 13 | Brunswick | - | - | - | - | - | - | - | - | 13 |
| 14 | Buchanan | - | - | - | - | - | - | - | - | 14 |
| 15 | Buckingham | - | - | - | - | - | - | - | - | 15 |
| 16 | Campbell | 712,427 | 2,500 | 1,582,565 | 2,297,492 | 237,948 | - | - | 133,587 | 16 |
| 17 | Caroline | 1,100,293 | - | 623,953 | 1,724,246 | 102,031 | 26,163 | - | 117,769 | 17 |
| 18 | Carroll | 889,063 | - | 459,552 | 1,348,615 | 193,841 | 59,513 | - | 246,398 | 18 |
| 19 | Charles City | - | - | - | - | - | - | - | - | 19 |
| 20 | Charlotte | - | - | - | - | - | - | - | - | 20 |
| 21 | Chesterfield | 21,721,474 | 1,211,190 | 15,657,119 | 38,589,783 | 324,263 | - | 159,980 | 1,395,366 | 21 |
| 22 | Clarke | 1,161,860 | 23,000 | 325,989 | 1,510,849 | 4,500 | - | - | 479,712 | 22 |
| 23 | Craig | - | 1,200 | 53,194 | 54,394 | 12,722 | - | - | 3,021 | 23 |
| 24 | Culpeper | 1,815,584 | - | 1,291,175 | 3,106,759 | 236,184 | - | - | 361,922 | 24 |
| 25 | Cumberland | 168,461 | - | 127,310 | 295,771 | - | - | - | 11,710 | 25 |
| 26 | Dickenson | 215,080 | - | 332,553 | 547,633 | - | - | - | 1,286 | 26 |
| 27 | Dinwiddie | 1,270,607 | - | 335,995 | 1,606,602 | - | - | - | 218,481 | 27 |
| 28 | Essex | 224,178 | 23,690 | 254,476 | 502,344 | - | - | - | 27,789 | 28 |
| 29 | Fairfax | 141,746,119 | 10,276,477 | 46,011,991 | 198,034,587 | 679,401 | 1 | - | 75,003,396 | 29 |
| 30 | Fauquier | 6,928,009 | - | 3,845,407 | 10,773,416 | 282,463 | - | - | 932,378 | 30 |
| 31 | Floyd | - | - | - | - | - | - | - | - | 31 |
| 32 | Fluvanna | 772,848 | 10,000 | 548,990 | 1,331,838 | 157,316 | - | - | 152,359 | 32 |
| 33 | Franklin | 2,028,552 | - | 1,056,648 | 3,085,200 | 239,192 | - | - | 302,132 | 33 |
| 34 | Frederick | 8,604,993 | - | 1,466,000 | 10,070,993 | 37,157 | - | - | 3,354,395 | 34 |
| 35 | Giles | - | - | - | - | - | - | - | - | 35 |
| 36 | Gloucester | 3,520,642 | 58,217 | 1,577,864 | 5,156,723 | 230,977 | 449,516 | - | 339,389 | 36 |
| 37 | Goochland | 1,099,699 | - | 1,293,215 | 2,392,914 | 72,028 | - | 831 | 296,823 | 37 |
| 38 | Grayson | - | - | - | - | - | - | - | - | 38 |
| 39 | Greene | 410,709 | - | 482,228 | 892,937 | 48,039 | - | - | 118,614 | 39 |
| 40 | Greensville | 266,655 | 10,000 | 281,720 | 558,375 | 309,818 | 6,703 | - | 5,075 | 40 |
| 41 | Halifax | 259,226 | 10,183 | 524,825 | 794,234 | 128,058 | 4,303 | - | 23,124 | 41 |

| COMPARATIVE REPORT | | | | | DRAFT REPORT | | | | | |
|----------------------------------|----------------|---|---------------------|------------------|--------------|------------------------------|-----------------------------------|--------------------|---------------------------|-----|
| EXHIBIT C7 – COUNTIES | | PARKS, RECREATION AND CULTURAL EXPENDITURES BY ACTIVITY | | | | | | | | |
| FOR THE YEAR ENDED JUNE 30, 2024 | | | | | | | | | | |
| | | | | | | | Sources of Funds for Expenditures | | | |
| No. | Locality | Parks and Recreation | Cultural Enrichment | Public Libraries | Total | Commonwealth Categorical Aid | Federal Pass-Through | Direct Federal Aid | Local Charges for Service | No. |
| 49 | King George | 1,646,934 | - | 869,277 | 2,516,211 | 207,031 | 59,421 | - | 590,961 | 49 |
| 50 | King William | 618,077 | 12,000 | 935,846 | 1,565,923 | 83,287 | 909 | - | 390,743 | 50 |
| 51 | Lancaster | 49,992 | 5,157 | 147,995 | 203,144 | - | - | - | - | 51 |
| 52 | Lee | - | - | - | - | - | - | - | - | 52 |
| 53 | Loudoun | 75,773,216 | 392,089 | 30,320,670 | 106,485,975 | 335,094 | 861,075 | 1,050 | 20,846,019 | 53 |
| 54 | Louisa | 1,885,533 | 119,500 | 484,255 | 2,489,288 | 79,953 | - | - | 1,013,379 | 54 |
| 55 | Lunenburg | - | - | - | - | - | - | - | - | 55 |
| 56 | Madison | - | - | - | - | - | - | - | - | 56 |
| 57 | Mathews | 96,716 | - | 499,377 | 596,093 | 202,727 | - | - | 2,414 | 57 |
| 58 | Mecklenburg | 117,000 | 179,078 | 913,391 | 1,209,469 | 200,875 | - | - | 29,901 | 58 |
| 59 | Middlesex | 223,310 | 42,000 | 145,000 | 410,310 | 4,500 | - | - | 14,166 | 59 |
| 60 | Montgomery | 1,487,241 | 123,258 | 3,649,906 | 5,260,405 | 870,620 | - | - | 725,691 | 60 |
| 61 | Nelson | - | - | - | - | - | - | - | - | 61 |
| 62 | New Kent | 714,062 | 10,000 | 217,957 | 942,019 | - | - | - | 420,364 | 62 |
| 63 | Northampton | 1,831,683 | - | 195,842 | 2,027,525 | - | - | - | 64,389 | 63 |
| 64 | Northumberland | - | - | - | - | - | - | - | - | 64 |
| 65 | Nottoway | - | - | - | - | - | - | - | - | 65 |
| 66 | Orange | 672,721 | 66,750 | 1,511,279 | 2,250,750 | 281,443 | - | - | 65,260 | 66 |
| 67 | Page | 104,265 | - | 453,710 | 557,975 | 85,078 | - | - | 50,934 | 67 |
| 68 | Patrick | 303,482 | - | 297,146 | 600,628 | 4,500 | - | - | 36,120 | 68 |
| 69 | Pittsylvania | 491,424 | - | 2,037,208 | 2,528,632 | 243,197 | 372,739 | - | 70,706 | 69 |
| 70 | Powhatan | 612,644 | - | 731,947 | 1,344,591 | 169,993 | 10,450 | - | 11,686 | 70 |
| 71 | Prince Edward | - | - | - | - | - | - | - | - | 71 |
| 72 | Prince George | 1,336,463 | 13,374 | 671,456 | 2,021,293 | - | - | 100,000 | 150,239 | 72 |
| 73 | Prince William | 50,680,000 | 1,266,000 | 22,515,000 | 74,461,000 | 365,000 | - | 6,000 | 15,708,000 | 73 |
| 74 | Pulaski | - | - | - | - | - | - | - | - | 74 |
| 75 | Rappahannock | 81,048 | - | 424,735 | 505,783 | 84,391 | - | - | 25,772 | 75 |
| 76 | Richmond | 43,500 | 4,000 | 109,000 | 156,500 | - | - | - | - | 76 |
| 77 | Roanoke | 14,094,391 | - | 5,683,144 | 19,777,535 | 246,453 | 4,443,040 | - | 4,889,852 | 77 |
| 78 | Rockbridge | 1,111,482 | - | 1,069,276 | 2,180,758 | 258,638 | - | - | 189,429 | 78 |
| 79 | Rockingham | 1,702,193 | - | 1,731,393 | 3,433,586 | 332,818 | - | 40,000 | 342,535 | 79 |
| 80 | Russell | - | - | - | - | - | - | - | - | 80 |
| 81 | Scott | - | - | - | - | - | - | - | - | 81 |
| 82 | Shenandoah | 2,406,883 | 79,987 | 1,313,425 | 3,800,295 | 300,010 | - | - | 2,058,473 | 82 |
| 83 | Smyth | 589,401 | - | 1,106,695 | 1,696,096 | 230,607 | 3,145 | - | - | 83 |
| 84 | Southampton | - | 43,500 | 696,511 | 740,011 | 115,832 | 10,194 | - | 6,405 | 84 |
| 85 | Spotsylvania | - | - | - | - | - | - | - | - | 85 |
| 86 | Stafford | 9,887,217 | 348,858 | 6,164,492 | 16,400,567 | 686,865 | - | 50,000 | 1,537,491 | 86 |
| 87 | Surry | - | - | - | - | - | - | - | - | 87 |
| 88 | Sussex | 58,500 | 17,500 | 242,332 | 318,332 | 65,203 | 5,971 | - | 3,751 | 88 |
| 89 | Tazewell | 588,698 | 90,689 | 1,140,135 | 1,819,522 | 251,329 | - | - | 8,367 | 89 |

| COMPARATIVE REPORT | | DRAFT REPORT | | | | | | | | |
|----------------------------------|--------------|---|---------------------|------------------|----------------|-----------------------------------|----------------------|--------------------|---------------------------|-----|
| EXHIBIT C7 – COUNTIES | | PARKS, RECREATION AND CULTURAL EXPENDITURES BY ACTIVITY | | | | | | | | |
| FOR THE YEAR ENDED JUNE 30, 2024 | | | | | | | | | | |
| | | | | | | Sources of Funds for Expenditures | | | | |
| No. | Locality | Parks and Recreation | Cultural Enrichment | Public Libraries | Total | Commonwealth Categorical Aid | Federal Pass-Through | Direct Federal Aid | Local Charges for Service | No. |
| 90 | Warren | - | - | - | - | - | - | - | - | 90 |
| 91 | Washington | 803,040 | 130,003 | 2,004,440 | 2,937,483 | 907,813 | - | - | 378,093 | 91 |
| 92 | Westmoreland | - | - | - | - | - | - | - | - | 92 |
| 93 | Wise | - | - | - | - | - | - | - | - | 93 |
| 94 | Wythe | 545,400 | - | 374,746 | 920,146 | 4,500 | - | - | 98,524 | 94 |
| 95 | York | 2,783,695 | 122,400 | 4,505,889 | 7,411,984 | 292,367 | - | 9,352 | 945,684 | 95 |
| 95 | Total | \$ 494,310,471 | \$ 17,178,181 | \$ 243,741,698 | \$ 755,230,350 | \$ 14,338,881 | \$ 9,388,207 | \$ 1,947,212 | \$ 151,417,017 | 95 |

| COMPARATIVE REPORT | | DRAFT REPORT | | | | | | | | |
|----------------------------------|----------------|---|---------------------|------------------|---------------|------------------------------|----------------------|--------------------|---------------------------|-----|
| EXHIBIT C7 – TOWNS | | PARKS, RECREATION AND CULTURAL EXPENDITURES BY ACTIVITY | | | | | | | | |
| FOR THE YEAR ENDED JUNE 30, 2024 | | | | | | | | | | |
| | | Sources of Funds for Expenditures | | | | | | | | |
| No. | Locality | Parks and Recreation | Cultural Enrichment | Public Libraries | Total | Commonwealth Categorical Aid | Federal Pass-Through | Direct Federal Aid | Local Charges for Service | No. |
| 1 | Abingdon | 4,593,419 | 143,482 | - | 4,736,901 | 14,500 | - | - | 546,364 | 1 |
| 2 | Ashland | 597,087 | - | - | 597,087 | 4,050 | 394,948 | - | 182,226 | 2 |
| 3 | Bedford | 23,793 | - | - | 23,793 | - | - | - | - | 3 |
| 4 | Berryville | - | - | - | - | - | - | - | - | 4 |
| 5 | Big Stone Gap | - | - | - | - | - | - | - | - | 5 |
| 6 | Blacksburg | - | - | - | - | - | - | - | - | 6 |
| 7 | Bluefield | 2,935,443 | - | - | 2,935,443 | - | 957 | - | 1,784,951 | 7 |
| 8 | Bridgewater | 1,225,138 | 413,320 | - | 1,638,458 | - | - | - | 402,846 | 8 |
| 9 | Broadway | - | - | - | - | - | - | - | - | 9 |
| 10 | Christiansburg | 6,789,047 | - | 19,082 | 6,808,129 | 2,695 | - | - | 909,081 | 10 |
| 11 | Clifton Forge | - | - | - | - | - | - | - | - | 11 |
| 12 | Colonial Beach | 40,216 | - | 5,000 | 45,216 | - | 22,300 | - | - | 12 |
| 13 | Culpeper | 1,132,245 | - | - | 1,132,245 | 10,703 | - | - | 160,800 | 13 |
| 14 | Dumfries | 44,220 | - | - | 44,220 | 20,042 | - | - | - | 14 |
| 15 | Farmville | 1,150,070 | - | 125,428 | 1,275,498 | 95,524 | - | - | - | 15 |
| 16 | Front Royal | - | - | - | - | - | - | - | 12,989 | 16 |
| 17 | Herndon | 6,451,594 | - | - | 6,451,594 | 123,307 | - | - | 4,007,545 | 17 |
| 18 | Leesburg | 8,807,980 | - | 794,493 | 9,602,473 | 4,500 | - | - | 5,588,630 | 18 |
| 19 | Luray | 1,077,709 | - | - | 1,077,709 | 7,595 | - | 274,708 | 33,673 | 19 |
| 20 | Marion | - | - | - | - | - | - | - | - | 20 |
| 21 | Orange | 40,439 | - | - | 40,439 | 4,500 | - | - | - | 21 |
| 22 | Pulaski | 669,689 | 32,224 | - | 701,913 | 9,336 | - | - | 20,430 | 22 |
| 23 | Purcellville | 959,803 | 18,341 | - | 978,144 | 4,500 | 19,375 | - | - | 23 |
| 24 | Richlands | - | - | - | - | - | - | - | - | 24 |
| 25 | Rocky Mount | 105,611 | 1,990,355 | - | 2,095,966 | 81 | - | - | 1,167,215 | 25 |
| 26 | Smithfield | 1,514,682 | 9,000 | 2,965 | 1,526,647 | 4,500 | - | - | - | 26 |
| 27 | South Boston | 539,163 | 80,533 | 199,006 | 818,702 | 40,829 | 1,422 | - | 24,050 | 27 |
| 28 | South Hill | - | - | - | - | - | - | - | - | 28 |
| 29 | Strasburg | 329,707 | 24,000 | 15,000 | 368,707 | 4,500 | - | 58,208 | 67,989 | 29 |
| 30 | Tazewell | 427,192 | - | - | 427,192 | 4,835 | - | 85,257 | 103,204 | 30 |
| 31 | Vienna | 5,355,073 | 42,672 | - | 5,397,745 | - | 388,344 | - | 1,380,994 | 31 |
| 32 | Vinton | - | - | - | - | - | - | - | - | 32 |
| 33 | Warrenton | 2,679,043 | 87,388 | - | 2,766,431 | - | 30,762 | - | 1,019,479 | 33 |
| 34 | West Point | - | - | - | - | - | - | - | - | 34 |
| 35 | Wise | 480,431 | 20,400 | 13,902 | 514,733 | 3,373 | 893,826 | - | 77,874 | 35 |
| 36 | Woodstock | 407,126 | - | - | 407,126 | 3,950 | - | - | 131,616 | 36 |
| 37 | Wytheville | 2,693,364 | 881,921 | - | 3,575,285 | 7,465 | - | - | 1,191,224 | 37 |
| 37 | Total | \$ 51,069,284 | \$ 3,743,636 | \$ 1,174,876 | \$ 55,987,796 | \$ 370,785 | \$ 1,751,934 | \$ 418,173 | \$ 18,813,180 | 37 |

| COMPARATIVE REPORT | | DRAFT REPORT | | | | | | | | |
|----------------------------------|------------------|--|--------------------------|-------------------------------|----------------|------------------------------|----------------------|--------------------|---------------------------|-----|
| EXHIBIT C8 – CITIES | | COMMUNITY DEVELOPMENT EXPENDITURES BY ACTIVITY | | | | | | | | |
| FOR THE YEAR ENDED JUNE 30, 2024 | | | | | | | | | | |
| | | Sources of Funds for Expenditures | | | | | | | | |
| No. | Locality | Planning and Community Development | Environmental Management | Cooperative Extension Program | Total | Commonwealth Categorical Aid | Federal Pass-Through | Direct Federal Aid | Local Charges for Service | No. |
| 1 | Alexandria | 32,092,591 | 377,675 | - | 32,470,266 | 704,825 | 1,596,355 | 344,420 | 1,584,434 | 1 |
| 2 | Bristol | 2,367,308 | 96,965 | - | 2,464,273 | 66,871 | 35,161 | - | - | 2 |
| 3 | Buena Vista | - | - | - | - | - | - | - | - | 3 |
| 4 | Charlottesville | 13,080,078 | 1,580,517 | 39,193 | 14,699,788 | 62,219 | 54,265 | 4,613,422 | 2,117,574 | 4 |
| 5 | Chesapeake | 17,325,833 | - | 425,631 | 17,751,464 | 551,070 | 303,742 | 1,381,748 | 1,195,087 | 5 |
| 6 | Colonial Heights | - | - | - | - | - | - | - | - | 6 |
| 7 | Covington | 2,336,675 | 3,000 | 6,497 | 2,346,172 | 189,801 | - | - | - | 7 |
| 8 | Danville | 14,085,908 | - | - | 14,085,908 | 4,524,283 | - | 1,540,581 | - | 8 |
| 9 | Emporia | - | - | - | - | - | - | - | - | 9 |
| 10 | Fairfax | 8,627,706 | - | - | 8,627,706 | - | - | - | 235,125 | 10 |
| 11 | Falls Church | 5,720,057 | 1,131,039 | - | 6,851,096 | 1,672,182 | 72,221 | - | 706,302 | 11 |
| 12 | Franklin | - | - | - | - | - | - | - | - | 12 |
| 13 | Fredericksburg | 4,021,320 | 2,000 | - | 4,023,320 | 91,699 | 230,331 | 271,345 | 228,918 | 13 |
| 14 | Galax | 546,833 | 112,918 | - | 659,751 | 127,691 | 198,768 | - | 499,831 | 14 |
| 15 | Hampton | 27,338,057 | 1,449,780 | 1,121,359 | 29,909,196 | 1,314,707 | 556,002 | 2,441,173 | 6,463,020 | 15 |
| 16 | Harrisonburg | 6,012,818 | - | - | 6,012,818 | 20,128 | 5,430 | 529,562 | - | 16 |
| 17 | Hopewell | - | - | - | - | - | - | - | - | 17 |
| 18 | Lexington | 800,838 | 33,076 | - | 833,914 | - | - | - | 13,976 | 18 |
| 19 | Lynchburg | 5,629,206 | 44,934 | 42,789 | 5,716,929 | 43,750 | - | 178,198 | 360,807 | 19 |
| 20 | Manassas | 2,973,490 | - | 92,791 | 3,066,281 | 36,174 | 125,059 | - | 10,073 | 20 |
| 21 | Manassas Park | - | - | - | - | - | - | - | - | 21 |
| 22 | Martinsville | - | - | - | - | - | - | - | - | 22 |
| 23 | Newport News | 42,242,779 | 218,583 | 188,554 | 42,649,916 | 1,841,125 | 271,431 | 2,775,192 | 202,088 | 23 |
| 24 | Norfolk | - | - | - | - | - | - | - | - | 24 |
| 25 | Norton | - | - | - | - | - | - | - | - | 25 |
| 26 | Petersburg | - | - | - | - | - | - | - | - | 26 |
| 27 | Poquoson | 790,741 | - | - | 790,741 | 34,385 | 2,430 | - | - | 27 |
| 28 | Portsmouth | - | - | - | - | - | - | - | - | 28 |
| 29 | Radford | 1,133,800 | - | - | 1,133,800 | 161,798 | - | - | 56,339 | 29 |
| 30 | Richmond | - | - | - | - | - | - | - | - | 30 |
| 31 | Roanoke | - | - | - | - | - | - | - | - | 31 |
| 32 | Salem | 2,029,138 | - | 29,467 | 2,058,605 | - | - | - | 21,097 | 32 |
| 33 | Staunton | 3,625,030 | 144,925 | - | 3,769,955 | 50,000 | 133,484 | 448,781 | 6,905 | 33 |
| 34 | Suffolk | 11,742,212 | 4,318,771 | 66,242 | 16,127,225 | 104,411 | - | - | 9,172,165 | 34 |
| 35 | Virginia Beach | 134,628,891 | 17,644 | 336,912 | 134,983,447 | 1,352,905 | - | 30,391,852 | 8,951,411 | 35 |
| 36 | Waynesboro | 1,859,098 | - | - | 1,859,098 | 112,500 | - | 253,360 | 97,510 | 36 |
| 37 | Williamsburg | 8,779,174 | - | - | 8,779,174 | 13,813 | 268,000 | - | 7,913 | 37 |
| 38 | Winchester | 4,341,027 | 11,398 | - | 4,352,425 | 213,081 | - | 585,802 | - | 38 |
| 38 | Total | \$ 354,130,608 | \$ 9,543,225 | \$ 2,349,435 | \$ 366,023,268 | \$ 13,289,418 | \$ 3,852,679 | \$ 45,755,436 | \$ 31,930,575 | 38 |

| COMPARATIVE REPORT | | DRAFT REPORT | | | | | | | | |
|----------------------------------|--------------|--|--------------------------|-------------------------------|-------------|------------------------------|----------------------|--------------------|---------------------------|-----|
| EXHIBIT C8 – COUNTIES | | COMMUNITY DEVELOPMENT EXPENDITURES BY ACTIVITY | | | | | | | | |
| FOR THE YEAR ENDED JUNE 30, 2024 | | | | | | | | | | |
| | | Sources of Funds for Expenditures | | | | | | | | |
| No. | Locality | Planning and Community Development | Environmental Management | Cooperative Extension Program | Total | Commonwealth Categorical Aid | Federal Pass-Through | Direct Federal Aid | Local Charges for Service | No. |
| 1 | Accomack | - | - | - | - | - | - | - | - | 1 |
| 2 | Albemarle | 36,903,482 | 171,982 | 421,172 | 37,496,636 | 650,638 | 844,034 | 4,517,406 | - | 2 |
| 3 | Alleghany | - | - | - | - | - | - | - | - | 3 |
| 4 | Amelia | 223,082 | 12,920 | 86,678 | 322,680 | 16,552 | - | - | - | 4 |
| 5 | Amherst | 1,428,072 | 10,000 | 104,918 | 1,542,990 | - | - | 3,519,745 | - | 5 |
| 6 | Appomattox | - | - | - | - | - | - | - | - | 6 |
| 7 | Arlington | 60,767,051 | - | - | 60,767,051 | 4,500 | 7,719 | 3,581,567 | 9,978,632 | 7 |
| 8 | Augusta | 2,352,250 | 109,030 | 161,177 | 2,622,457 | 52,338 | 3,568,854 | - | - | 8 |
| 9 | Bath | 1,910,099 | 190,038 | 64,447 | 2,164,584 | 169,825 | 30,524 | - | 815 | 9 |
| 10 | Bedford | 4,143,250 | 465,130 | 138,597 | 4,746,977 | - | - | - | 1,111 | 10 |
| 11 | Bland | 1,101,908 | 34,678 | 98,339 | 1,234,925 | 140,000 | - | 18,965 | - | 11 |
| 12 | Botetourt | 6,181,831 | 20,208 | 65,973 | 6,268,012 | 343,886 | 2,001,686 | - | - | 12 |
| 13 | Brunswick | - | - | - | - | - | - | - | - | 13 |
| 14 | Buchanan | - | - | - | - | - | - | - | - | 14 |
| 15 | Buckingham | - | - | - | - | - | - | - | - | 15 |
| 16 | Campbell | 2,001,533 | 199,870 | 75,156 | 2,276,559 | 83,714 | 19,059 | - | 327 | 16 |
| 17 | Caroline | 1,698,390 | - | 74,810 | 1,773,200 | 18,854 | - | - | - | 17 |
| 18 | Carroll | 1,691,453 | 8,500 | 72,398 | 1,772,351 | - | - | - | 221,685 | 18 |
| 19 | Charles City | - | - | - | - | - | - | - | - | 19 |
| 20 | Charlotte | - | - | - | - | - | - | - | - | 20 |
| 21 | Chesterfield | 45,807,095 | 3,638 | 439,495 | 46,250,228 | 11,604,747 | 260,000 | 9,132,892 | 942,887 | 21 |
| 22 | Clarke | 924,278 | 54,639 | 47,640 | 1,026,557 | 48,055 | 28,197 | - | 18,923 | 22 |
| 23 | Craig | 123,279 | 2,000 | 42,348 | 167,627 | 15,000 | - | - | - | 23 |
| 24 | Culpeper | 4,155,953 | 69,741 | 337,053 | 4,562,747 | - | 1,685,949 | - | 3,667 | 24 |
| 25 | Cumberland | 359,564 | - | 58,184 | 417,748 | - | - | - | 66,155 | 25 |
| 26 | Dickenson | 3,095,451 | - | 60,011 | 3,155,462 | - | 199,555 | - | - | 26 |
| 27 | Dinwiddie | 1,705,324 | 12,500 | 146,220 | 1,864,044 | - | 9,800 | - | 2,500 | 27 |
| 28 | Essex | 111,099 | 12,259 | 42,119 | 165,477 | 145,383 | - | - | 3,316 | 28 |
| 29 | Fairfax | 356,454,373 | 13,135,829 | - | 369,590,202 | 94,727,762 | 14,903,721 | 106,111,318 | 120,920,620 | 29 |
| 30 | Fauquier | 10,449,638 | 221,799 | 283,341 | 10,954,778 | 44,371 | 78,538 | 4,200,000 | 3,999 | 30 |
| 31 | Floyd | - | - | - | - | - | - | - | - | 31 |
| 32 | Fluvanna | 1,236,317 | 22,279 | 103,396 | 1,361,992 | - | - | - | 3,000 | 32 |
| 33 | Franklin | 2,490,666 | 4,279 | 126,858 | 2,621,803 | 55,550 | 74,998 | - | 5,070 | 33 |
| 34 | Frederick | 3,911,543 | 12,650 | 326,101 | 4,250,294 | - | 3,636,934 | - | 1,326,306 | 34 |
| 35 | Giles | - | - | - | - | - | - | - | - | 35 |
| 36 | Gloucester | 4,366,737 | 30,924 | 128,665 | 4,526,326 | 219,155 | 51,665 | - | 1,540,918 | 36 |
| 37 | Goochland | 3,084,048 | 268,745 | 80,049 | 3,432,842 | 4,220 | - | - | - | 37 |
| 38 | Grayson | - | - | - | - | - | - | - | - | 38 |
| 39 | Greene | 1,529,987 | 121,423 | 84,858 | 1,736,268 | - | - | - | - | 39 |
| 40 | Greensville | 2,211,590 | 18,455 | 85,036 | 2,315,081 | 60,708 | 59,488 | - | 6,416 | 40 |

| COMPARATIVE REPORT | | DRAFT REPORT | | | | | | | | |
|----------------------------------|----------------|--|--------------------------|-------------------------------|------------|------------------------------|----------------------|--------------------|---------------------------|-----|
| EXHIBIT C8 – COUNTIES | | COMMUNITY DEVELOPMENT EXPENDITURES BY ACTIVITY | | | | | | | | |
| FOR THE YEAR ENDED JUNE 30, 2024 | | | | | | | | | | |
| | | Sources of Funds for Expenditures | | | | | | | | |
| No. | Locality | Planning and Community Development | Environmental Management | Cooperative Extension Program | Total | Commonwealth Categorical Aid | Federal Pass-Through | Direct Federal Aid | Local Charges for Service | No. |
| 49 | King George | 2,975,684 | 69,536 | 121,107 | 3,166,327 | 114,946 | 26,000 | - | - | 49 |
| 50 | King William | 3,207,369 | 5,000 | 31,895 | 3,244,264 | - | - | - | - | 50 |
| 51 | Lancaster | 743,918 | 25,508 | 77,675 | 847,101 | - | - | - | 92,215 | 51 |
| 52 | Lee | - | - | - | - | - | - | - | - | 52 |
| 53 | Loudoun | 77,855,245 | 1,758,830 | 798,065 | 80,412,140 | 596,576 | 2,381,301 | 13,351,425 | 16,628 | 53 |
| 54 | Louisa | 3,321,995 | 52,705 | 158,364 | 3,533,064 | 701,049 | 45,593 | - | 167,661 | 54 |
| 55 | Lunenburg | 830,025 | - | 48,405 | 878,430 | 58,192 | - | - | - | 55 |
| 56 | Madison | - | - | - | - | - | - | - | - | 56 |
| 57 | Mathews | 1,997,414 | 22,013 | 42,130 | 2,061,557 | 1,326,872 | 25,039 | - | - | 57 |
| 58 | Mecklenburg | 61,469,740 | 14,807 | 107,934 | 61,592,481 | 142,734 | 540,806 | - | 250 | 58 |
| 59 | Middlesex | 839,485 | 21,469 | 31,188 | 892,142 | 327,667 | - | - | 91,511 | 59 |
| 60 | Montgomery | 5,204,581 | - | 92,338 | 5,296,919 | 384,500 | 854,154 | - | 40 | 60 |
| 61 | Nelson | - | - | - | - | - | - | - | - | 61 |
| 62 | New Kent | 1,430,311 | 458,084 | 34,323 | 1,922,718 | - | - | - | - | 62 |
| 63 | Northampton | 1,682,822 | 53,504 | 97,756 | 1,834,082 | 63,500 | - | 839,957 | - | 63 |
| 64 | Northumberland | - | - | - | - | - | - | - | - | 64 |
| 65 | Nottoway | - | - | - | - | - | - | - | - | 65 |
| 66 | Orange | 6,227,265 | 88,648 | 202,627 | 6,518,540 | 1,117,204 | 34,631 | - | 4,216,656 | 66 |
| 67 | Page | 6,490,301 | 114,855 | - | 6,605,156 | - | 2,242,882 | - | - | 67 |
| 68 | Patrick | 1,578,949 | 11,696 | 126,412 | 1,717,057 | - | 122,646 | - | 3,624 | 68 |
| 69 | Pittsylvania | 5,798,884 | 7,311 | 109,388 | 5,915,583 | 2,124,667 | 516,618 | - | - | 69 |
| 70 | Powhatan | 1,291,888 | - | 98,732 | 1,390,620 | - | - | - | 21,226 | 70 |
| 71 | Prince Edward | - | - | - | - | - | - | - | - | 71 |
| 72 | Prince George | 2,039,135 | 23,000 | 75,572 | 2,137,707 | 29,000 | 19,516 | - | 37,506 | 72 |
| 73 | Prince William | 71,302,000 | 7,454,000 | 1,274,000 | 80,030,000 | 947,000 | 118,000 | 40,822,000 | 13,097,000 | 73 |
| 74 | Pulaski | - | - | - | - | - | - | - | - | 74 |
| 75 | Rappahannock | 216,964 | 26,318 | 77,368 | 320,650 | - | 15,000 | - | - | 75 |
| 76 | Richmond | 1,674,357 | 16,419 | 34,664 | 1,725,440 | - | 1,520,644 | - | 14,366 | 76 |
| 77 | Roanoke | 9,168,855 | - | 115,247 | 9,284,102 | 913,468 | 319,808 | 97,063 | 4,503,254 | 77 |
| 78 | Rockbridge | 3,453,490 | 352,559 | 102,412 | 3,908,461 | 229,477 | 70,000 | - | 53,864 | 78 |
| 79 | Rockingham | 9,280,968 | 426,359 | 154,947 | 9,862,274 | - | - | 1,467,438 | 20,071 | 79 |
| 80 | Russell | - | - | - | - | - | - | - | - | 80 |
| 81 | Scott | - | - | - | - | - | - | - | - | 81 |
| 82 | Shenandoah | 9,592,094 | 84,469 | 195,149 | 9,871,712 | 1,966,765 | - | 7,218,951 | 1,040 | 82 |
| 83 | Smyth | 2,352,733 | 30,000 | 86,802 | 2,469,535 | 521,054 | - | 242,901 | 100,323 | 83 |
| 84 | Southampton | 1,499,694 | 235,246 | 53,224 | 1,788,164 | - | 307,183 | - | - | 84 |
| 85 | Spotsylvania | - | - | - | - | - | - | - | - | 85 |
| 86 | Stafford | 7,180,895 | - | 154,971 | 7,335,866 | 388,595 | 5,042,816 | 265,000 | 1,913,621 | 86 |
| 87 | Surry | - | - | - | - | - | - | - | - | 87 |
| 88 | Sussex | 651,521 | 581,681 | 40,000 | 1,273,202 | 45,460 | 254,552 | - | 4,100 | 88 |

| COMPARATIVE REPORT | | DRAFT REPORT | | | | | | | | |
|----------------------------------|--------------|--|--------------------------|-------------------------------|------------------|------------------------------|----------------------|--------------------|---------------------------|-----|
| EXHIBIT C8 – COUNTIES | | COMMUNITY DEVELOPMENT EXPENDITURES BY ACTIVITY | | | | | | | | |
| FOR THE YEAR ENDED JUNE 30, 2024 | | | | | | | | | | |
| | | Sources of Funds for Expenditures | | | | | | | | |
| No. | Locality | Planning and Community Development | Environmental Management | Cooperative Extension Program | Total | Commonwealth Categorical Aid | Federal Pass-Through | Direct Federal Aid | Local Charges for Service | No. |
| 89 | Tazewell | 1,847,916 | - | 130,909 | 1,978,825 | 234,231 | - | - | - | 89 |
| 90 | Warren | - | - | - | - | - | - | - | - | 90 |
| 91 | Washington | 2,880,732 | 17,770 | 165,280 | 3,063,782 | 517,060 | - | - | - | 91 |
| 92 | Westmoreland | - | - | - | - | - | - | - | - | 92 |
| 93 | Wise | - | - | - | - | - | - | - | - | 93 |
| 94 | Wythe | 1,533,803 | 8,000 | 55,796 | 1,597,599 | 67,800 | 2,500 | - | 1,838 | 94 |
| 95 | York | 8,551,131 | 2,189,708 | 88,137 | 10,828,976 | 104,734 | 11,250 | - | 539,805 | 95 |
| 95 | Total | \$ 984,935,691 | \$ 31,932,971 | \$ 9,519,699 | \$ 1,026,388,361 | \$ 128,673,541 | \$ 43,961,778 | \$ 203,007,371 | \$ 162,012,473 | 95 |

| COMPARATIVE REPORT | | DRAFT REPORT | | | | | | | | |
|----------------------------------|----------------|--|--------------------------|-------------------------------|---------------|------------------------------|----------------------|--------------------|---------------------------|-----|
| EXHIBIT C8 – TOWNS | | COMMUNITY DEVELOPMENT EXPENDITURES BY ACTIVITY | | | | | | | | |
| FOR THE YEAR ENDED JUNE 30, 2024 | | | | | | | | | | |
| | | | | | | | | | | |
| | | Sources of Funds for Expenditures | | | | | | | | |
| No. | Locality | Planning and Community Development | Environmental Management | Cooperative Extension Program | Total | Commonwealth Categorical Aid | Federal Pass-Through | Direct Federal Aid | Local Charges for Service | No. |
| 1 | Abingdon | 1,798,414 | - | - | 1,798,414 | 38,201 | - | - | 792 | 1 |
| 2 | Ashland | 2,085,144 | - | - | 2,085,144 | 43,662 | 291,400 | - | - | 2 |
| 3 | Bedford | 1,521,904 | - | - | 1,521,904 | 61,345 | 476,970 | - | - | 3 |
| 4 | Berryville | - | - | - | - | - | - | - | - | 4 |
| 5 | Big Stone Gap | - | - | - | - | - | - | - | - | 5 |
| 6 | Blacksburg | - | - | - | - | - | - | - | - | 6 |
| 7 | Bluefield | 659,464 | 15,633 | - | 675,097 | - | 208,117 | - | - | 7 |
| 8 | Bridgewater | 349,182 | - | - | 349,182 | - | 100,000 | - | 5,893 | 8 |
| 9 | Broadway | - | - | - | - | - | - | - | - | 9 |
| 10 | Christiansburg | 1,717,888 | - | - | 1,717,888 | - | 59,161 | 89,747 | - | 10 |
| 11 | Clifton Forge | - | - | - | - | - | - | - | - | 11 |
| 12 | Colonial Beach | 573,489 | 4,165 | - | 577,654 | 4,171 | - | - | - | 12 |
| 13 | Culpeper | 2,280,913 | - | - | 2,280,913 | 115,697 | 361,280 | - | 7,077 | 13 |
| 14 | Dumfries | 1,031,913 | - | - | 1,031,913 | - | 18,444 | - | - | 14 |
| 15 | Farmville | 643,969 | - | - | 643,969 | 2,033 | - | - | 157,454 | 15 |
| 16 | Front Royal | 1,335,722 | - | - | 1,335,722 | - | - | - | - | 16 |
| 17 | Herndon | 2,722,214 | - | - | 2,722,214 | - | - | - | - | 17 |
| 18 | Leesburg | 6,473,733 | - | - | 6,473,733 | 59,688 | - | - | - | 18 |
| 19 | Luray | 16,225 | - | - | 16,225 | - | - | - | - | 19 |
| 20 | Marion | - | - | - | - | - | - | - | - | 20 |
| 21 | Orange | 362,598 | - | - | 362,598 | - | - | - | - | 21 |
| 22 | Pulaski | 4,140,036 | - | - | 4,140,036 | 299,102 | 2,656,894 | - | - | 22 |
| 23 | Purcellville | 1,421,029 | 7,995 | - | 1,429,024 | - | - | - | - | 23 |
| 24 | Richlands | - | - | - | - | - | - | - | - | 24 |
| 25 | Rocky Mount | 1,400,186 | - | - | 1,400,186 | - | - | - | - | 25 |
| 26 | Smithfield | 1,704,120 | - | - | 1,704,120 | 92,024 | 874,228 | - | - | 26 |
| 27 | South Boston | 2,522,739 | - | - | 2,522,739 | 139,924 | 1,460,282 | - | 509,829 | 27 |
| 28 | South Hill | - | - | - | - | - | - | - | - | 28 |
| 29 | Strasburg | 521,743 | - | - | 521,743 | - | - | 59,640 | 45,176 | 29 |
| 30 | Tazewell | 784,734 | - | - | 784,734 | - | - | - | - | 30 |
| 31 | Vienna | 1,682,931 | - | - | 1,682,931 | - | 82,276 | - | - | 31 |
| 32 | Vinton | - | - | - | - | - | - | - | - | 32 |
| 33 | Warrenton | 584,524 | - | - | 584,524 | - | - | - | - | 33 |
| 34 | West Point | - | - | - | - | - | - | - | - | 34 |
| 35 | Wise | 131,916 | - | - | 131,916 | - | 50,000 | - | - | 35 |
| 36 | Woodstock | 504,091 | - | - | 504,091 | 44,324 | 44,080 | - | 40,520 | 36 |
| 37 | Wytheville | 2,057,533 | - | - | 2,057,533 | 28,210 | 104,000 | - | 765 | 37 |
| 37 | Total | \$ 41,028,354 | \$ 27,793 | \$ - | \$ 41,056,147 | \$ 928,381 | \$ 6,787,132 | \$ 149,387 | \$ 767,506 | 37 |

| COMPARATIVE REPORT | | DRAFT REPORT | | | | | | | | | | | | | | | |
|----------------------------------|------------------|---|----------------|----------------|-----------------|------------------|-----------------------------------|---------------------------------|---------------|------------------|----------------|-----------------------------|--------------------------|--------------------------|-------------------------------|--------------------|-----|
| EXHIBIT D – CITIES | | CAPITAL PROJECTS FOR GENERAL GOVERNMENT | | | | | | | | | | | | | | | |
| FOR THE YEAR ENDED JUNE 30, 2024 | | | | | | | | | | | | | | | | | |
| | | Sources of Funds | | | | | | | | | | | | | Application of Funds | | |
| No. | Locality | State Grants | Federal Grants | Debt Proceeds | Interest Income | Sale of Property | Transfers From General Government | Payments From Other Governments | Other Sources | Total Sources | Education | Streets, Roads, and Bridges | Other General Government | Transfers to Other Funds | Payments to Other Governments | Total Applications | No. |
| 1 | Alexandria | 21,630,037 | 965,253 | 272,877,897 | 11,597,641 | - | 65,039,632 | 425,130 | 2,833,698 | 375,369,288 | 119,781,357 | 17,444,434 | 221,870,466 | - | - | 359,096,257 | 1 |
| 2 | Bristol | 1,503,580 | 451,129 | - | 505,928 | - | 11,033,091 | - | - | 13,493,728 | 13,042,599 | - | 451,129 | - | - | 13,493,728 | 2 |
| 3 | Buena Vista | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 3 |
| 4 | Charlottesville | 4,703,997 | 1,166,548 | 5,060,057 | - | - | 23,803,686 | 14,645,254 | 339,111 | 49,718,653 | 30,169,053 | 8,818,661 | 14,309,639 | - | - | 53,297,353 | 4 |
| 5 | Chesapeake | 13,368,243 | 1,362,457 | 3,272,782 | 13,395,613 | 75,000 | 89,391,843 | - | 3,487,864 | 124,353,802 | 40,851,658 | 14,943,621 | 59,287,462 | 17,237,641 | - | 132,320,382 | 5 |
| 6 | Colonial Heights | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 6 |
| 7 | Covington | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 7 |
| 8 | Danville | 41,320,047 | 16,375 | 22,308,518 | - | 60,000 | 6,559,574 | - | 7,470,034 | 77,734,548 | 84,038,090 | 11,175,769 | 27,864,094 | - | - | 123,077,953 | 8 |
| 9 | Emporia | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 9 |
| 10 | Fairfax | 3,927,929 | 4,052,025 | 24,549,382 | - | - | - | - | - | 32,529,336 | 5,246,220 | - | - | 6,330,286 | - | 11,576,506 | 10 |
| 11 | Falls Church | 973,551 | 5,141,841 | 68,784 | 14,738 | - | 7,334,021 | 4,219,871 | 20,000 | 17,772,806 | 878,402 | 11,604,028 | 2,787,270 | 1,602,000 | - | 16,871,700 | 11 |
| 12 | Franklin | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 12 |
| 13 | Fredericksburg | 3,168,386 | 3,804,595 | 2,111,129 | 1,937,292 | - | 5,527,198 | - | 123,179 | 16,671,779 | 35,428,850 | - | 4,472,550 | - | - | 39,901,400 | 13 |
| 14 | Galax | - | 2,636,692 | - | - | - | 196,227 | - | - | 2,832,919 | - | 1,333,873 | 173,268 | 1,325,778 | - | 2,832,919 | 14 |
| 15 | Hampton | 1,051,077 | 18,486,774 | - | 9,833,408 | - | 45,773,166 | - | 601,079 | 75,745,504 | - | 2,182,738 | 15,649,216 | 49,361,507 | - | 67,193,461 | 15 |
| 16 | Harrisonburg | 705,737 | 5,480,583 | - | 219,839 | - | 15,394,985 | - | 108,043 | 21,909,187 | 16,393,968 | 73,717 | 17,131,975 | - | - | 33,599,660 | 16 |
| 17 | Hopewell | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 17 |
| 18 | Lexington | - | - | - | - | - | 19,721 | - | - | 19,721 | - | - | 19,721 | - | - | 19,721 | 18 |
| 19 | Lynchburg | 3,127,756 | 1,314,832 | 8,221,298 | 1,078,789 | - | 27,828,883 | - | 196,284 | 41,767,842 | 6,558,719 | 18,077,378 | 31,638,664 | 164,979 | - | 56,439,740 | 19 |
| 20 | Manassas | 46,392 | 5,845,501 | - | 4,884 | - | 11,086,960 | - | 2,840,710 | 19,824,447 | 4,728,203 | 328,210 | 15,519,334 | 11,707,344 | - | 32,283,091 | 20 |
| 21 | Manassas Park | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 21 |
| 22 | Martinsville | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 22 |
| 23 | Newport News | 11,372,082 | 5,254,751 | 127,808,513 | 6,165,442 | - | 65,024,849 | - | 180,348 | 215,805,985 | 26,419,706 | 5,863,573 | 72,554,391 | 32,810,283 | - | 137,647,953 | 23 |
| 24 | Norfolk | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 24 |
| 25 | Norton | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 25 |
| 26 | Petersburg | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 26 |
| 27 | Poquoson | - | - | 1,926,065 | 319,419 | - | 1,116,854 | - | 344,145 | 3,706,483 | 898,316 | - | 6,704,051 | - | - | 7,602,367 | 27 |
| 28 | Portsmouth | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 28 |
| 29 | Radford | - | 182,119 | - | - | - | 2,473,787 | - | - | 2,655,906 | 2,020,135 | 453,652 | - | 5,462 | 176,657 | 2,655,906 | 29 |
| 30 | Richmond | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 30 |
| 31 | Roanoke | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 31 |
| 32 | Salem | 3,113,560 | 1,416,028 | - | 129,936 | - | 9,256,901 | - | - | 13,916,425 | 1,622,358 | 3,418,779 | 16,767,981 | - | - | 21,809,118 | 32 |
| 33 | Staunton | 413,140 | 7,247,707 | 18,813,594 | 1,451,236 | - | 12,464,503 | 559,437 | - | 40,949,617 | 3,716,477 | - | 4,837,099 | 8,482,298 | - | 17,035,874 | 33 |
| 34 | Suffolk | 32,265,581 | 2,303,415 | 6,800,000 | - | - | 30,695,368 | - | 6,924,290 | 78,988,654 | 20,378,212 | 43,940,433 | 15,788,289 | 2,000,000 | - | 82,106,934 | 34 |
| 35 | Virginia Beach | 24,438,094 | 5,690,430 | 379,112,901 | 1,323,790 | 24,000 | 217,218,202 | - | 20,323,890 | 648,131,307 | 72,397,533 | 56,328,280 | 244,317,556 | - | - | 373,043,369 | 35 |
| 36 | Waynesboro | 1,662,252 | - | - | - | 19,561 | - | - | - | 1,681,813 | 5,131,882 | 329,801 | 2,716,870 | - | - | 8,178,553 | 36 |
| 37 | Williamsburg | 218,044 | 430,148 | 10,232,029 | 2,986,169 | - | 4,043,249 | - | (112,621) | 17,797,018 | 2,462,183 | 4,036,684 | 7,960,884 | - | - | 14,459,751 | 37 |
| 38 | Winchester | 1,384,068 | 641,827 | - | 167,832 | - | 759,458 | - | 3,736,746 | 6,689,931 | 2,331,690 | 9,604,981 | 4,116,707 | - | - | 16,053,378 | 38 |
| 38 | Total | \$ 170,393,553 | \$ 73,891,030 | \$ 883,162,949 | \$ 51,131,956 | \$ 178,561 | \$ 652,042,158 | \$ 19,849,692 | \$ 49,416,800 | \$ 1,900,066,699 | \$ 494,495,611 | \$ 209,958,612 | \$ 786,938,616 | \$ 131,027,578 | \$ 176,657 | \$ 1,622,597,074 | 38 |

| COMPARATIVE REPORT | | | | | | | | | | | | | | | | | |
|--|----------------|----------------|----------------|------------------|-----------------|------------------|-----------------------------------|---------------------------------|----------------|------------------|------------------|-----------------------------|--------------------------|--------------------------|-------------------------------|--------------------|-----|
| EXHIBIT D – COUNTIES CAPITAL PROJECTS FOR GENERAL GOVERNMENT | | | | | | | | | | | | | | | | | |
| FOR THE YEAR ENDED JUNE 30, 2024 | | | | | | | | | | | | | | | | | |
| DRAFT REPORT | | | | | | | | | | | | | | | | | |
| Sources of Funds | | | | | | | | | | | | | | | | | |
| Application of Funds | | | | | | | | | | | | | | | | | |
| No. | Locality | State Grants | Federal Grants | Debt Proceeds | Interest Income | Sale of Property | Transfers From General Government | Payments From Other Governments | Other Sources | Total Sources | Education | Streets, Roads, and Bridges | Other General Government | Transfers to Other Funds | Payments to Other Governments | Total Applications | No. |
| 49 | King George | 15,562 | 573,707 | 20,630,000 | 2,772,135 | - | - | - | 1,352,822 | 25,344,226 | 219,265 | - | 18,014,029 | 8,545,285 | - | 26,778,579 | 49 |
| 50 | King William | 1,002,300 | 1,812,184 | - | (171,563) | - | - | - | 148,585 | 2,791,506 | 2,637,767 | - | 2,888,902 | - | - | 5,526,669 | 50 |
| 51 | Lancaster | \$ - | \$ - | \$ - | \$ 3,568,808 | \$ - | \$ - | \$ - | \$ - | \$ 3,568,808 | \$ 8,102,223 | \$ - | \$ 2,515,023 | \$ - | \$ - | \$ 10,617,246 | 51 |
| 52 | Lee | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 52 |
| 53 | Loudoun | 9,095,827 | 11,429,065 | 245,168,836 | 344,307 | 16,171 | 496,160,097 | - | 10,969,600 | 773,183,903 | 239,561,342 | 42,898,355 | 268,724,934 | 7,927,906 | - | 559,112,537 | 53 |
| 54 | Louisa | 527,907 | 1,948,591 | 20,388,084 | 1,272,684 | - | 4,286,811 | - | - | 28,424,077 | 4,286,811 | - | 11,789,804 | - | - | 16,076,615 | 54 |
| 55 | Lunenburg | - | 900,805 | - | (13,260) | - | - | - | - | 887,545 | 248,467 | - | 2,921,372 | 225,502 | - | 3,395,341 | 55 |
| 56 | Madison | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 56 |
| 57 | Mathews | - | - | - | - | - | - | - | - | - | 387,075 | - | 242,583 | - | - | 629,658 | 57 |
| 58 | Mecklenburg | 446,094 | - | - | 34,913 | - | 8,855,840 | - | 38,367,873 | 47,704,720 | 10,924,721 | - | 42,929,141 | - | - | 53,853,862 | 58 |
| 59 | Middlesex | - | - | 2,665,073 | 2,028 | - | - | - | - | 2,667,101 | 150,345 | - | 1,436,601 | - | - | 1,586,946 | 59 |
| 60 | Montgomery | - | 4,361,975 | - | 5,445,963 | - | - | - | - | 9,807,938 | 19,022,779 | - | 4,788,415 | 284,069 | - | 24,095,263 | 60 |
| 61 | Nelson | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 61 |
| 62 | New Kent | 300,000 | 2,789,781 | - | 347,738 | 7,000 | - | - | 1,150,347 | 4,594,866 | 1,956,293 | - | 17,326,967 | - | - | 19,283,260 | 62 |
| 63 | Northampton | 286,243 | 3,172,838 | - | 2,512,369 | - | 2,124,394 | 246,121 | - | 8,341,965 | 1,671,219 | - | 2,506,730 | 2,938,182 | - | 7,116,131 | 63 |
| 64 | Northumberland | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 64 |
| 65 | Nottoway | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 65 |
| 66 | Orange | - | 43,660 | 6,420,054 | 284,019 | - | 1,536,830 | - | 3,314 | 8,287,877 | 1,433,196 | - | 555,122 | 353,083 | - | 2,341,401 | 66 |
| 67 | Page | 14,500 | 228,563 | - | 24,157 | - | 412,947 | - | 54,500 | 734,667 | 641,510 | - | 1,110,335 | 1,672,209 | - | 3,424,054 | 67 |
| 68 | Patrick | - | 1,042,347 | - | - | - | 2,175,949 | - | - | 3,218,296 | 3,068,755 | - | 149,541 | - | - | 3,218,296 | 68 |
| 69 | Pittsylvania | 4,336,395 | 50,148 | - | - | - | - | - | - | 4,386,543 | 2,237,265 | - | 2,630,038 | - | - | 4,867,303 | 69 |
| 70 | Powhatan | 45,466 | - | - | 116,386 | - | - | - | - | 161,852 | 1,431,290 | - | 2,022,741 | - | 7,000 | 3,461,031 | 70 |
| 71 | Prince Edward | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 71 |
| 72 | Prince George | - | - | - | 332,519 | - | 6,464,513 | - | 20,000 | 6,817,032 | 1,991,753 | - | 3,662,531 | 70,787 | - | 5,725,071 | 72 |
| 73 | Prince William | 57,958,000 | 48,757,000 | 184,995,000 | 13,463,000 | - | 173,363,000 | 49,678,000 | 14,391,000 | 542,605,000 | 129,870,000 | 133,382,000 | 63,857,000 | 46,636,000 | - | 373,745,000 | 73 |
| 74 | Pulaski | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 74 |
| 75 | Rappahannock | - | - | - | - | - | 526,591 | - | - | 526,591 | - | - | 526,591 | - | - | 526,591 | 75 |
| 76 | Richmond | - | - | - | - | - | - | - | - | - | - | - | 59,159 | - | - | 59,159 | 76 |
| 77 | Roanoke | 496,921 | - | - | 723,079 | 372,949 | 12,837,519 | - | 5,740,012 | 20,170,480 | 8,865,445 | - | 20,082,568 | 1,064,863 | - | 30,012,876 | 77 |
| 78 | Rockbridge | 2,409,570 | 320,311 | 15,820,506 | 390,572 | - | 1,429,934 | - | - | 20,370,893 | 15,686,248 | - | 1,950,990 | (750,900) | - | 16,886,338 | 78 |
| 79 | Rockingham | - | - | 7,962,427 | 1,385,292 | - | 24,281,250 | - | (420,404) | 33,208,565 | 11,396,460 | - | 14,866,434 | - | - | 26,262,894 | 79 |
| 80 | Russell | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 80 |
| 81 | Scott | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 81 |
| 82 | Shenandoah | - | 2,896,836 | - | 17,725 | - | - | - | 20,000 | 2,934,561 | - | - | 3,200,358 | 229,377 | - | 3,429,735 | 82 |
| 83 | Smyth | - | - | 13,351,210 | - | - | - | - | - | 13,351,210 | - | - | - | 13,351,210 | - | 13,351,210 | 83 |
| 84 | Southampton | - | - | - | 718,625 | - | - | 2,310,210 | - | - | 3,028,835 | - | - | 12,989,174 | - | 12,989,174 | 84 |
| 85 | Spotsylvania | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 85 |
| 86 | Stafford | - | - | 7,304,484 | 5,900,301 | - | 12,794,903 | - | - | 25,999,688 | 44,489,807 | - | 6,967,779 | - | - | 51,457,586 | 86 |
| 87 | Surry | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 87 |
| 88 | Sussex | - | - | - | 442,903 | - | - | - | - | 442,903 | - | - | 302,435 | 2,085,848 | - | 2,388,283 | 88 |
| 89 | Tazewell | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 89 |
| 90 | Warren | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 90 |
| 91 | Washington | 274,300 | - | 19,916,716 | 306,708 | - | 5,917,885 | - | 11,051 | 26,426,660 | 5,497,489 | - | 17,929,171 | - | 3,000,000 | 26,426,660 | 91 |
| 92 | Westmoreland | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 92 |
| 93 | Wise | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 93 |
| 94 | Wythe | 5,410,000 | 4,796,321 | 2,900,000 | - | - | 9,927,197 | - | - | 23,033,518 | 15,648,401 | - | 7,385,117 | - | - | 23,033,518 | 94 |
| 95 | York | 1,441,910 | 3,300,730 | 10,789,524 | 1,670,362 | - | 11,689,702 | 2,570,768 | 1,778,288 | 33,241,284 | 17,121,994 | - | 23,530,222 | - | - | 40,652,216 | 95 |
| 95 | Total | \$ 182,560,356 | \$ 185,607,243 | \$ 1,847,914,125 | \$ 128,946,967 | \$ 5,696,120 | \$ 1,373,357,585 | \$ 58,778,878 | \$ 223,376,748 | \$ 4,006,238,022 | \$ 1,339,314,225 | \$ 305,016,817 | \$ 1,503,769,529 | \$ 104,614,772 | \$ 3,853,601 | \$ 3,256,568,944 | 95 |

| COMPARATIVE REPORT | | DRAFT REPORT | | | | | | | | | | | | | | | |
|----------------------------------|----------------|---|----------------|---------------|-----------------|------------------|-----------------------------------|---------------------------------|---------------|---------------|----------------------|-----------------------------|--------------------------|--------------------------|-------------------------------|--------------------|-----|
| EXHIBIT D – TOWNS | | CAPITAL PROJECTS FOR GENERAL GOVERNMENT | | | | | | | | | | | | | | | |
| FOR THE YEAR ENDED JUNE 30, 2024 | | | | | | | | | | | | | | | | | |
| Sources of Funds | | | | | | | | | | | Application of Funds | | | | | | |
| No. | Locality | State Grants | Federal Grants | Debt Proceeds | Interest Income | Sale of Property | Transfers From General Government | Payments From Other Governments | Other Sources | Total Sources | Education | Streets, Roads, and Bridges | Other General Government | Transfers to Other Funds | Payments to Other Governments | Total Applications | No. |
| 1 | Abingdon | - | - | - | - | - | - | - | - | - | - | 930,902 | - | - | - | 930,902 | 1 |
| 2 | Ashland | 104,444 | - | - | 227,121 | 696,085 | - | - | 26,723 | 1,054,373 | - | 423,300 | 887,950 | - | - | 1,311,250 | 2 |
| 3 | Bedford | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 3 |
| 4 | Berryville | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 4 |
| 5 | Big Stone Gap | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 5 |
| 6 | Blacksburg | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 6 |
| 7 | Bluefield | - | - | - | - | - | 238,553 | - | 200,000 | 438,553 | - | 79,490 | 359,063 | - | - | 438,553 | 7 |
| 8 | Bridgewater | - | - | - | - | - | - | - | - | - | - | 10,963 | 1,104,703 | - | - | 1,115,666 | 8 |
| 9 | Broadway | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 9 |
| 10 | Christiansburg | 125,091 | 1,968,900 | - | - | - | 1,598,746 | - | 82,857 | 3,775,594 | - | 3,694,765 | 80,829 | - | - | 3,775,594 | 10 |
| 11 | Clifton Forge | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 11 |
| 12 | Colonial Beach | - | - | - | - | 2,736 | 664,983 | - | - | 667,719 | - | - | 533,372 | 295,825 | - | 829,197 | 12 |
| 13 | Culpeper | 312,224 | 1,317,210 | - | - | - | - | - | - | 1,629,434 | - | 1,317,210 | 3,167,084 | - | - | 4,484,294 | 13 |
| 14 | Dumfries | - | - | 6,625,000 | 148,968 | - | - | - | - | 6,773,968 | - | - | 631,619 | 1,676,237 | - | 2,307,856 | 14 |
| 15 | Farmville | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 15 |
| 16 | Front Royal | - | - | - | - | - | - | - | - | - | - | - | 1,686,725 | - | - | 1,686,725 | 16 |
| 17 | Herdon | 11,254,450 | - | - | - | - | - | - | 224,996 | 11,479,446 | - | 5,962,592 | 4,106,013 | - | - | 10,068,605 | 17 |
| 18 | Leesburg | 6,083,756 | 1,109,521 | 28,416,687 | 807,470 | - | 3,413,331 | 1,218,203 | 1,391,059 | 42,440,027 | - | 18,268,994 | 1,722,642 | - | - | 19,991,636 | 18 |
| 19 | Luray | - | 92,971 | - | - | - | - | - | - | 92,971 | - | - | 562,001 | - | - | 562,001 | 19 |
| 20 | Marion | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 20 |
| 21 | Orange | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 21 |
| 22 | Pulaski | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 22 |
| 23 | Purcellville | - | - | - | - | - | 482,490 | - | - | 482,490 | - | - | 482,490 | - | - | 482,490 | 23 |
| 24 | Richlands | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 24 |
| 25 | Rocky Mount | - | - | - | - | - | 1,146,648 | - | - | 1,146,648 | - | - | 39,704 | 1,106,944 | - | 1,146,648 | 25 |
| 26 | Smithfield | 6,422 | 539,321 | - | - | - | - | - | - | 545,743 | - | 104,970 | 942,648 | - | - | 1,047,618 | 26 |
| 27 | South Boston | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 27 |
| 28 | South Hill | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 28 |
| 29 | Strasburg | - | 46,014 | - | - | - | - | - | - | 46,014 | - | - | 46,014 | - | - | 46,014 | 29 |
| 30 | Tazewell | - | - | - | - | - | 604,792 | - | - | 604,792 | - | - | 604,792 | - | - | 604,792 | 30 |
| 31 | Vienna | - | - | 2,635,665 | 831,175 | - | - | - | 3,167,373 | 6,634,213 | - | - | 1,221,173 | 10,830,526 | - | 12,051,699 | 31 |
| 32 | Vinton | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 32 |
| 33 | Warrenton | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 33 |
| 34 | West Point | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 34 |
| 35 | Wise | - | - | - | - | - | 1,615,608 | - | - | 1,615,608 | - | 1,299,387 | 316,221 | - | - | 1,615,608 | 35 |
| 36 | Woodstock | 349,921 | 114,563 | - | - | - | 607,212 | - | - | 1,071,696 | - | - | 1,071,696 | - | - | 1,071,696 | 36 |
| 37 | Wytheville | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 37 |
| 37 | Total | \$ 18,236,308 | \$ 5,188,500 | \$ 37,677,352 | \$ 2,014,734 | \$ 698,821 | \$ 10,372,363 | \$ 1,218,203 | \$ 5,093,008 | \$ 80,499,289 | \$ - | \$ 31,161,671 | \$ 20,497,641 | \$ 13,909,532 | \$ - | \$ 65,568,844 | 37 |

| COMPARATIVE REPORT | | DRAFT REPORT | | | | | | | | | | | | | | | | |
|----------------------------------|------------------|-------------------------------------|----------------------------|---------------------------------|----------------|--------------------|-----------------------------|--------------------------|----------------|----------------------|-----------------------------|--------------------------|----------------|-------------------------------|---------------------------------|--------------|--------------------|-----|
| EXHIBIT E – CITIES | | DEBT SERVICE FOR GENERAL GOVERNMENT | | | | | | | | | | | | | | | | |
| FOR THE YEAR ENDED JUNE 30, 2024 | | | | | | | | | | | | | | | | | | |
| | | Sources of Funds | | | | Redemption of Debt | | | | Application of Funds | | | | | | | | |
| No. | Locality | Direct Sources | Transfers From Other Funds | Payments From Other Governments | Total Sources | Education | Streets, Roads, and Bridges | Other General Government | Total | Education | Streets, Roads, and Bridges | Other General Government | Total | Payments to Other Governments | Transfers to General Government | Other | Total Applications | No. |
| 1 | Alexandria | - | 114,387,068 | - | 114,387,068 | 12,589,834 | 1,816,886 | 60,554,142 | 74,960,862 | 3,837,050 | 847,306 | 34,741,850 | 39,426,206 | - | - | - | 114,387,068 | 1 |
| 2 | Bristol | 31,203,130 | (17,756,366) | - | 13,446,764 | 991,325 | - | 4,473,476 | 5,464,801 | 1,382,979 | - | 4,100,634 | 5,483,613 | - | - | 2,498,350 | 13,446,764 | 2 |
| 3 | Buena Vista | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 3 |
| 4 | Charlottesville | 834,691 | 13,559,019 | - | 14,393,710 | 1,906,475 | 2,588,646 | 5,381,601 | 9,876,722 | 784,474 | 1,065,173 | 2,214,415 | 4,064,062 | - | - | 27,920 | 13,968,704 | 4 |
| 5 | Chesapeake | 4,105,148 | 57,662,925 | - | 61,768,073 | 23,606,769 | 1,673,423 | 10,531,710 | 35,811,902 | 6,928,685 | 833,644 | 4,679,100 | 12,441,429 | - | - | 22,457 | 48,275,788 | 5 |
| 6 | Colonial Heights | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 6 |
| 7 | Covington | 26,094 | 2,222,444 | - | 2,248,538 | 1,000,000 | - | 561,449 | 1,561,449 | 518,889 | - | 168,200 | 687,089 | - | - | - | 2,248,538 | 7 |
| 8 | Danville | - | - | - | - | 3,373,605 | 60,001 | 5,853,348 | 9,286,954 | 5,524,861 | 15,273 | 2,276,797 | 7,816,931 | - | - | 31,250 | 17,135,135 | 8 |
| 9 | Emporia | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 9 |
| 10 | Fairfax | - | - | - | - | 2,717,600 | - | 5,759,515 | 8,477,115 | 947,897 | - | 1,473,703 | 2,421,600 | - | - | 484,986 | 11,383,701 | 10 |
| 11 | Falls Church | 458,067 | - | - | 458,067 | 6,922,218 | 387,662 | 2,138,346 | 9,448,226 | 3,963,072 | 781,994 | 827,098 | 5,572,164 | - | - | - | 15,020,390 | 11 |
| 12 | Franklin | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 12 |
| 13 | Fredericksburg | 4,213,951 | 11,931,644 | - | 16,145,595 | 4,484,600 | - | 4,273,313 | 8,757,913 | 3,765,852 | - | 2,414,426 | 6,180,278 | - | - | - | 14,938,191 | 13 |
| 14 | Galax | - | 1,471,812 | - | 1,471,812 | 486,497 | - | 452,325 | 938,822 | 441,978 | - | 91,012 | 532,990 | - | - | - | 1,471,812 | 14 |
| 15 | Hampton | 1,303,043 | 32,571,824 | - | 33,874,867 | 10,619,806 | - | 12,258,970 | 22,878,776 | 4,572,509 | - | 6,411,067 | 10,983,576 | - | - | - | 33,862,352 | 15 |
| 16 | Harrisonburg | - | 20,045,926 | 778,973 | 20,824,899 | 8,343,777 | 1,285,030 | 4,027,102 | 13,655,909 | 5,255,296 | 651,065 | 1,262,629 | 7,168,990 | - | - | - | 20,824,899 | 16 |
| 17 | Hopewell | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 17 |
| 18 | Lexington | - | 2,360,638 | - | 2,360,638 | 994,818 | - | 843,010 | 1,837,828 | 389,949 | - | 132,861 | 522,810 | - | - | - | 2,360,638 | 18 |
| 19 | Lynchburg | 63,676,959 | 19,262,525 | - | 82,939,484 | 55,541,397 | 8,268,381 | 12,385,200 | 76,194,978 | 1,999,415 | 1,793,556 | 2,380,682 | 6,173,653 | - | - | 570,853 | 82,939,484 | 19 |
| 20 | Manassas | - | 14,087,149 | - | 14,087,149 | 5,263,808 | 1,039,907 | 3,745,617 | 10,049,332 | 1,542,590 | 337,249 | 2,003,344 | 3,883,183 | - | - | 274,647 | 14,207,162 | 20 |
| 21 | Manassas Park | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 21 |
| 22 | Martinsville | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 22 |
| 23 | Newport News | - | 59,294,619 | - | 59,294,619 | 8,426,895 | 4,815,383 | 28,589,095 | 41,831,373 | 1,676,614 | 1,865,915 | 11,308,580 | 14,851,109 | - | - | 324,314 | 57,006,796 | 23 |
| 24 | Norfolk | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 24 |
| 25 | Norton | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 25 |
| 26 | Petersburg | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 26 |
| 27 | Poquoson | 82,164 | 4,083,415 | - | 4,165,579 | 34,365 | - | 2,658,883 | 2,693,248 | 8,425 | - | 1,281,993 | 1,290,418 | - | - | 84,964 | 4,068,630 | 27 |
| 28 | Portsmouth | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 28 |
| 29 | Radford | - | 2,734,803 | - | 2,734,803 | 1,027,366 | - | 528,918 | 1,556,284 | 746,947 | - | 407,301 | 1,154,248 | - | - | 33,950 | 2,744,482 | 29 |
| 30 | Richmond | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 30 |
| 31 | Roanoke | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 31 |
| 32 | Salem | 4,291,074 | 5,631,928 | 192,013 | 10,115,015 | 1,653,955 | 18,050 | 2,663,935 | 4,335,940 | 987,738 | 722 | 1,336,322 | 2,324,782 | - | - | - | 6,660,722 | 32 |
| 33 | Staunton | 161,690 | 6,023,490 | - | 6,185,180 | 1,830,291 | - | 1,717,028 | 3,547,319 | 1,760,337 | - | 485,433 | 2,245,770 | - | - | - | 5,793,089 | 33 |
| 34 | Suffolk | 381,122 | 33,006,181 | - | 33,387,303 | 7,925,496 | - | 17,938,740 | 25,864,236 | 3,582,195 | - | 5,979,075 | 9,561,270 | - | - | 684,572 | 36,110,738 | 34 |
| 35 | Virginia Beach | 65,780,147 | 137,710,860 | - | 203,491,007 | 51,770,190 | 30,306,042 | 81,037,123 | 163,113,355 | 13,426,758 | 6,861,954 | 18,428,270 | 38,717,032 | - | 1,478,174 | 3,272,018 | 206,580,579 | 35 |
| 36 | Waynesboro | - | - | - | - | 2,263,319 | - | 790,915 | 3,054,234 | 1,017,083 | - | 154,879 | 1,171,962 | - | - | - | 4,226,196 | 36 |
| 37 | Williamsburg | - | - | - | - | - | - | 1,003,800 | 1,003,800 | - | - | 1,438,914 | 1,438,914 | - | - | 189,043 | 2,631,757 | 37 |
| 38 | Winchester | - | - | - | - | 7,984,792 | 191,053 | 3,579,840 | 11,755,685 | 1,384,587 | 18 | 1,617,037 | 3,001,642 | - | - | 500 | 14,757,827 | 38 |
| 38 | Total | \$ 176,517,280 | \$ 520,291,904 | \$ 970,986 | \$ 697,780,170 | \$ 221,759,198 | \$ 52,450,464 | \$ 273,747,401 | \$ 547,957,063 | \$ 66,446,180 | \$ 15,053,869 | \$ 107,615,672 | \$ 189,115,721 | \$ - | \$ 1,478,174 | \$ 8,499,824 | \$ 747,050,782 | 38 |

| COMPARATIVE REPORT | | DRAFT REPORT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|----------------------------------|----------------|-------------------------------------|----------------------------|---------------------------------|------------------|--------------------|-----------------------------|--------------------------|------------------|---------------------|-----------------------------|--------------------------|----------------|-------------------------------|---------------------------------|---------------|--------------------|-----|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| EXHIBIT E – COUNTIES | | DEBT SERVICE FOR GENERAL GOVERNMENT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| FOR THE YEAR ENDED JUNE 30, 2024 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | Sources of Funds | | | | Redemption of Debt | | | | Debt Interest Costs | | | | | | | | | | | | | | | | | | | | | | | | | |
| No. | Locality | Direct Sources | Transfers From Other Funds | Payments From Other Governments | Total Sources | Education | Streets, Roads, and Bridges | Other General Government | Total | Education | Streets, Roads, and Bridges | Other General Government | Total | Payments to Other Governments | Transfers to General Government | Other | Total Applications | No. | | | | | | | | | | | | | | | | | |
| 49 | King George | - | - | - | - | 4,067,738 | - | 2,020,617 | 6,088,355 | 1,604,885 | - | 2,338,880 | 3,943,765 | - | - | 549,434 | 10,581,554 | 49 | | | | | | | | | | | | | | | | | |
| 50 | King William | 39,477 | - | - | 39,477 | 1,357,289 | - | 1,563,437 | 2,920,726 | 887,358 | - | 274,077 | 1,161,435 | - | - | - | 4,082,161 | 50 | | | | | | | | | | | | | | | | | |
| 51 | Lancaster | 8,171 | 5,875,679 | - | 5,883,850 | 555,000 | - | 951,292 | 1,506,292 | 4,256,142 | - | 121,416 | 4,377,558 | - | - | - | 5,883,850 | 51 | | | | | | | | | | | | | | | | | |
| 52 | Lee | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 52 | | | | | | | | | | | | | | | | | |
| 53 | Loudoun | 10,715,377 | 220,351,728 | - | 231,067,105 | 107,031,197 | 10,677,892 | 41,400,305 | 159,109,394 | 41,036,313 | 5,808,668 | 18,379,276 | 65,224,257 | - | - | 2,028,272 | 226,361,923 | 53 | | | | | | | | | | | | | | | | | |
| 54 | Louisa | - | - | - | - | 1,920,442 | - | 855,000 | 2,775,442 | 918,473 | - | 1,359,923 | 2,278,396 | - | - | 233,239 | 5,287,077 | 54 | | | | | | | | | | | | | | | | | |
| 55 | Lunenburg | 143,421 | 1,610,213 | - | 1,753,634 | 731,159 | - | 1,018,000 | 1,749,159 | 252,055 | - | 150,945 | 403,000 | - | - | 1,475 | 2,153,634 | 55 | | | | | | | | | | | | | | | | | |
| 56 | Madison | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 56 | | | | | | | | | | | | | | | | | |
| 57 | Mathews | - | - | - | - | - | - | 273,230 | 273,230 | - | - | 20,787 | 20,787 | - | - | - | 294,017 | 57 | | | | | | | | | | | | | | | | | |
| 58 | Mecklenburg | 1,297,716 | 8,387,327 | - | 9,685,043 | 5,106,279 | - | 5,106,279 | 10,291,322 | 4,578,764 | - | 4,578,764 | 14,870,086 | - | - | - | 9,685,043 | 58 | | | | | | | | | | | | | | | | | |
| 59 | Middlesex | 6,000 | - | - | 6,000 | 1,231,000 | - | 774,417 | 1,995,417 | 321,013 | - | 247,472 | 568,485 | - | - | - | 2,573,902 | 59 | | | | | | | | | | | | | | | | | |
| 60 | Montgomery | - | - | - | - | 12,603,670 | - | 3,070,319 | 15,673,989 | 8,417,648 | - | 749,032 | 9,166,680 | - | - | 15,275 | 24,855,944 | 60 | | | | | | | | | | | | | | | | | |
| 61 | Nelson | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 61 | | | | | | | | | | | | | | | | | |
| 62 | New Kent | - | - | - | - | 5,185,506 | - | 10,967,086 | 16,152,592 | 1,559,188 | - | 1,871,699 | 3,430,887 | - | - | - | 19,583,479 | 62 | | | | | | | | | | | | | | | | | |
| 63 | Northampton | 165,128 | 5,184,999 | - | 5,350,127 | 2,805,000 | - | 110,099 | 2,915,099 | 2,422,403 | - | 10,525 | 2,432,928 | - | - | 2,100 | 5,350,127 | 63 | | | | | | | | | | | | | | | | | |
| 64 | Northumberland | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 64 | | | | | | | | | | | | | | | | | |
| 65 | Nottoway | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 65 | | | | | | | | | | | | | | | | | |
| 66 | Orange | - | 9,367,335 | - | 9,367,335 | 3,963,001 | - | 4,650,204 | 8,613,205 | 1,078,158 | - | 2,254,891 | 3,333,049 | - | - | - | 11,946,254 | 66 | | | | | | | | | | | | | | | | | |
| 67 | Page | - | 4,505,392 | - | 4,505,392 | 2,583,921 | - | 2,628,103 | 5,212,024 | 1,285,353 | - | 697,402 | 1,982,755 | - | - | - | 7,194,779 | 67 | | | | | | | | | | | | | | | | | |
| 68 | Patrick | 119,572 | 2,691,336 | - | 2,810,908 | 1,164,038 | - | 399,468 | 1,563,506 | 836,646 | - | 410,756 | 1,247,402 | - | - | - | 2,810,908 | 68 | | | | | | | | | | | | | | | | | |
| 69 | Pittsylvania | 56,390 | 10,807,919 | - | 10,864,309 | 6,197,337 | - | 2,983,262 | 9,180,599 | 1,370,071 | - | 313,639 | 1,683,710 | - | - | - | 10,864,309 | 69 | | | | | | | | | | | | | | | | | |
| 70 | Powhatan | - | - | - | - | 4,549,106 | - | 1,850,129 | 6,399,235 | 1,753,930 | - | 921,940 | 2,675,870 | - | - | 10,664 | 9,085,769 | 70 | | | | | | | | | | | | | | | | | |
| 71 | Prince Edward | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 71 | | | | | | | | | | | | | | | | | |
| 72 | Prince George | - | - | - | - | 1,689,318 | - | 4,100,000 | 5,789,318 | 1,136,872 | - | 1,141,840 | 2,278,712 | - | - | - | 8,068,030 | 72 | | | | | | | | | | | | | | | | | |
| 73 | Prince William | - | 141,843,000 | - | 141,843,000 | 74,796,000 | 15,067,000 | 10,182,000 | 100,045,000 | 34,803,000 | 3,196,000 | 3,799,000 | 41,798,000 | - | - | - | 141,843,000 | 73 | | | | | | | | | | | | | | | | | |
| 74 | Pulaski | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 74 | | | | | | | | | | | | | | | | | |
| 75 | Rappahannock | - | 197,765 | - | 197,765 | 199,785 | - | - | 199,785 | 15,450 | - | - | 15,450 | - | - | - | 215,235 | 75 | | | | | | | | | | | | | | | | | |
| 76 | Richmond | 221,005 | - | - | 221,005 | 1,039,004 | - | 273,874 | 1,312,878 | 513,313 | - | 89,105 | 602,418 | - | - | - | 1,915,296 | 76 | | | | | | | | | | | | | | | | | |
| 77 | Roanoke | 5,575,245 | 19,004,239 | 124,738 | 24,704,222 | 15,290,299 | - | 5,919,871 | 21,210,170 | 3,811,970 | - | 3,396,097 | 7,208,067 | - | 340,819 | 125,675 | 28,884,731 | 77 | | | | | | | | | | | | | | | | | |
| 78 | Rockbridge | - | 4,900,045 | - | 4,900,045 | 2,676,475 | - | 748,586 | 3,425,061 | 873,864 | - | 601,120 | 1,474,984 | - | - | - | 4,900,045 | 78 | | | | | | | | | | | | | | | | | |
| 79 | Rockingham | - | 10,739,486 | - | 10,739,486 | 7,947,714 | - | 614,549 | 8,562,263 | 2,838,089 | - | 497,838 | 3,335,927 | - | - | 6,670 | 11,904,860 | 79 | | | | | | | | | | | | | | | | | |
| 80 | Russell | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 80 | | | | | | | | | | | | | | | | | |
| 81 | Scott | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 81 | | | | | | | | | | | | | | | | | |
| 82 | Shenandoah | 455,225 | 6,013,648 | - | 6,468,873 | 1,533,829 | - | 3,245,497 | 4,779,326 | 556,843 | - | 1,180,437 | 1,737,280 | - | - | - | 6,516,606 | 82 | | | | | | | | | | | | | | | | | |
| 83 | Smyth | 460,703 | 4,480,018 | - | 4,940,721 | 670,706 | - | 2,143,841 | 2,814,547 | 488,618 | - | 1,345,712 | 1,834,330 | - | - | 291,844 | 4,940,721 | 83 | | | | | | | | | | | | | | | | | |
| 84 | Southampton | - | - | - | - | 1,477,206 | - | 1,859,756 | 3,336,962 | 1,107,829 | - | 712,302 | 1,820,131 | - | - | - | 5,157,093 | 84 | | | | | | | | | | | | | | | | | |
| 85 | Spotsylvania | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 85 | | | | | | | | | | | | | | | | | |
| 86 | Stafford | - | - | - | - | 22,677,048 | - | 8,146,786 | 30,823,834 | 14,510,534 | - | 2,759,951 | 17,270,485 | - | - | 3,378,549 | 51,472,868 | 86 | | | | | | | | | | | | | | | | | |
| 87 | Surry | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 87 | | | | | | | | | | | | | | | | | |
| 88 | Sussex | - | - | - | - | 875,000 | - | 419,740 | 1,294,740 | 209,974 | - | 95,772 | 305,746 | - | - | 1,625 | 1,602,111 | 88 | | | | | | | | | | | | | | | | | |
| 89 | Tazewell | - | 2,072,121 | - | 2,072,121 | - | - | 1,927,272 | 1,927,272 | - | - | 442,944 | 442,944 | - | - | - | 2,370,216 | 89 | | | | | | | | | | | | | | | | | |
| 90 | Warren | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 90 | | | | | | | | | | | | | | | | | |
| 91 | Washington | 409,051 | 3,403,380 | - | 3,812,431 | 964,440 | - | 1,392,353 | 2,356,793 | 501,201 | - | 954,437 | 1,455,638 | - | - | - | 3,812,431 | 91 | | | | | | | | | | | | | | | | | |
| 92 | Westmoreland | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 92 | | | | | | | | | | | | | | | | | |
| 93 | Wise | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 93 | | | | | | | | | | | | | | | | | |
| 94 | Wythe | 670,339 | 4,219,549 | - | 4,889,888 | 1,817,795 | - | 1,831,365 | 3,649,160 | 754,109 | - | 430,987 | 1,185,096 | - | - | 55,632 | 4,889,888 | 94 | | | | | | | | | | | | | | | | | |
| 95 | York | 355,466 | 13,415,929 | - | 13,771,395 | 6,317,935 | - | 3,248,730 | 9,566,665 | 3,028,524 | - | 2,340,588 | 5,369,112 | - | - | 97,725 | 15,033,502 | 95 | | | | | | | | | | | | | | | | | |
| 95 | Total | \$ 33,905,582 | \$ 1,470,238,200 | \$ 131,912 | \$ 1,504,275,694 | \$ 707,809,964 | \$ 76,472,263 | \$ 489,363,312 | \$ 1,273,645,539 | \$ 296,198,282 | \$ 26,526,365 | \$ 208,345,944 | \$ 531,070,591 | \$ 146,098 | \$ 1,289,059 | \$ 14,267,726 | \$ 1,820,419,013 | 95 | | | | | | | | | | | | | | | | | |

| COMPARATIVE REPORT | | DRAFT REPORT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|----------------------------------|----------------|-------------------------------------|----------------------------|---------------------------------|---------------|--------------------|-----------------------------|--------------------------|---------------|---------------------|-----------------------------|--------------------------|--------------|-------------------------------|---------------------------------|---------------------------------|--------------------|-------|----|--------------------|--|--|--|--|--|--|--|--|--|--|--|--|
| EXHIBIT E – TOWNS | | DEBT SERVICE FOR GENERAL GOVERNMENT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| FOR THE YEAR ENDED JUNE 30, 2024 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | Application of Funds | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | Sources of Funds | | | | Redemption of Debt | | | | Debt Interest Costs | | | | Payments to Other Governments | | Transfers to General Government | | Other | | Total Applications | | | | | | | | | | | | |
| No. | Locality | Direct Sources | Transfers From Other Funds | Payments From Other Governments | Total Sources | Education | Streets, Roads, and Bridges | Other General Government | Total | Education | Streets, Roads, and Bridges | Other General Government | Total | Payments to Other Governments | Transfers to General Government | Other | Total Applications | No. | | | | | | | | | | | | | | |
| 1 | Abingdon | - | - | - | - | - | - | 1,307,485 | 1,307,485 | - | - | 448,283 | 448,283 | - | - | - | 1,755,768 | 1 | | | | | | | | | | | | | | |
| 2 | Ashland | - | - | - | - | - | - | 459,162 | 459,162 | - | - | 141,529 | 141,529 | - | - | - | 600,691 | 2 | | | | | | | | | | | | | | |
| 3 | Bedford | 635,071 | - | - | 635,071 | - | - | 1,014,624 | 1,014,624 | - | - | 75,580 | 75,580 | - | - | - | 1,090,204 | 3 | | | | | | | | | | | | | | |
| 4 | Berryville | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 4 | | | | | | | | | | | | | |
| 5 | Big Stone Gap | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 5 | | | | | | | | | | | | | |
| 6 | Blacksburg | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 6 | | | | | | | | | | | | | |
| 7 | Bluefield | - | - | - | - | - | 33,228 | 756,162 | 789,390 | - | 9,873 | 137,073 | 146,946 | - | - | - | 936,336 | 7 | | | | | | | | | | | | | | |
| 8 | Bridgewater | - | 350,250 | - | 350,250 | - | - | 263,089 | 263,089 | - | - | 87,161 | 87,161 | - | - | - | 350,250 | 8 | | | | | | | | | | | | | | |
| 9 | Broadway | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 9 | | | | | | | | | | | | | |
| 10 | Christiansburg | - | - | - | - | - | - | 1,755,622 | 1,755,622 | - | - | 257,263 | 257,263 | - | - | - | 2,012,885 | 10 | | | | | | | | | | | | | | |
| 11 | Clifton Forge | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 11 | | | | | | | | | | | | | |
| 12 | Colonial Beach | - | - | - | - | 215,000 | - | 129,742 | 344,742 | 272,215 | - | 23,017 | 295,232 | - | - | 750 | 640,724 | 12 | | | | | | | | | | | | | | |
| 13 | Culpeper | - | - | - | - | - | 233,730 | 1,332,395 | 1,566,125 | - | 34,292 | 152,448 | 186,740 | - | - | - | 1,752,865 | 13 | | | | | | | | | | | | | | |
| 14 | Dumfries | - | - | - | - | - | - | 384,256 | 384,256 | - | - | 403,119 | 403,119 | - | - | 129,225 | 916,600 | 14 | | | | | | | | | | | | | | |
| 15 | Farmville | - | - | - | - | - | - | 1,328,875 | 1,328,875 | - | - | 154,472 | 154,472 | - | - | - | 1,483,347 | 15 | | | | | | | | | | | | | | |
| 16 | Front Royal | - | 589,335 | - | 589,335 | - | - | 302,150 | 302,150 | - | - | 242,564 | 242,564 | - | - | - | 544,714 | 16 | | | | | | | | | | | | | | |
| 17 | Herndon | - | - | - | - | - | - | 1,402,357 | 1,402,357 | - | - | 240,440 | 240,440 | 164,629 | - | - | 1,807,426 | 17 | | | | | | | | | | | | | | |
| 18 | Leesburg | 10,673,535 | 9,666,054 | - | 20,339,589 | - | - | 18,396,140 | 18,396,140 | - | - | 1,943,449 | 1,943,449 | - | - | - | 20,339,589 | 18 | | | | | | | | | | | | | | |
| 19 | Luray | - | - | - | - | - | - | 105,454 | 105,454 | - | - | 22,259 | 22,259 | - | - | - | 127,713 | 19 | | | | | | | | | | | | | | |
| 20 | Marion | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 20 | | | | | | | | | | | | | |
| 21 | Orange | - | - | - | - | - | - | 150,400 | 150,400 | - | - | 4,721 | 4,721 | - | - | - | 155,121 | 21 | | | | | | | | | | | | | | |
| 22 | Pulaski | - | 97,505 | - | 97,505 | - | - | 83,315 | 83,315 | - | - | 14,190 | 14,190 | - | - | - | 97,505 | 22 | | | | | | | | | | | | | | |
| 23 | Purcellville | - | 1,966,048 | - | 1,966,048 | - | - | 1,704,038 | 1,704,038 | - | - | 262,010 | 262,010 | - | - | - | 1,966,048 | 23 | | | | | | | | | | | | | | |
| 24 | Richlands | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 24 | | | | | | | | | | | | | |
| 25 | Rocky Mount | 5,150,000 | (4,507,871) | - | 642,129 | - | - | 300,466 | 300,466 | - | - | 203,698 | 203,698 | - | - | 137,965 | 642,129 | 25 | | | | | | | | | | | | | | |
| 26 | Smithfield | - | - | - | - | - | - | 434,880 | 434,880 | - | - | 50,709 | 50,709 | - | - | - | 485,589 | 26 | | | | | | | | | | | | | | |
| 27 | South Boston | 547,858 | - | 106,349 | 654,207 | - | - | 769,836 | 769,836 | - | - | 111,580 | 111,580 | - | - | - | 881,416 | 27 | | | | | | | | | | | | | | |
| 28 | South Hill | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 28 | | | | | | | | | | | | | |
| 29 | Strasburg | - | 257,163 | - | 257,163 | - | - | 156,340 | 156,340 | - | - | 100,823 | 100,823 | - | - | - | 257,163 | 29 | | | | | | | | | | | | | | |
| 30 | Tazewell | - | 26,777 | - | 26,777 | - | - | 22,720 | 22,720 | - | - | 4,057 | 4,057 | - | - | - | 26,777 | 30 | | | | | | | | | | | | | | |
| 31 | Vienna | 286,800 | 1,759,007 | - | 2,045,807 | - | - | 3,941,338 | 3,941,338 | - | - | 1,940,091 | 1,940,091 | - | - | - | 5,881,429 | 31 | | | | | | | | | | | | | | |
| 32 | Vinton | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 32 | | | | | | | | | | | | | |
| 33 | Warrenton | - | - | - | - | - | - | 529,989 | 529,989 | - | - | 324,238 | 324,238 | - | - | - | 854,227 | 33 | | | | | | | | | | | | | | |
| 34 | West Point | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 34 | | | | | | | | | | | | | |
| 35 | Wise | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 35 | | | | | | | | | | | | | |
| 36 | Woodstock | - | 281,726 | - | 281,726 | - | - | 240,157 | 240,157 | - | - | 41,569 | 41,569 | - | - | - | 281,726 | 36 | | | | | | | | | | | | | | |
| 37 | Wytheville | 774,677 | 974,130 | - | 1,748,807 | - | - | 777,533 | 777,533 | - | - | 196,597 | 196,597 | - | - | - | 974,130 | 37 | | | | | | | | | | | | | | |
| 37 | Total | \$ 18,067,941 | \$ 11,460,124 | \$ 106,349 | \$ 29,634,414 | \$ 215,000 | \$ 266,958 | \$ 38,048,525 | \$ 38,530,483 | \$ 272,215 | \$ 44,165 | \$ 7,582,940 | \$ 7,899,320 | \$ 164,629 | \$ - | \$ 267,940 | \$ 46,862,372 | 37 | | | | | | | | | | | | | | |

| COMPARATIVE REPORT | | DRAFT REPORT | | | | | | | | | | | | | | | | | |
|----------------------------------|------------------|---|------------|--------------------------------|---|------------------|--|---|-----------------------|-----------------------------|-----------------------|--------------------------------|--------------------------------------|----------------|------------------------|----------------|------------------|--------------------------------|-----|
| EXHIBIT F – CITIES | | SUMMARY OF ENTERPRISE ACTIVITIES | | | | | | | | | | | | | | | | | |
| FOR THE YEAR ENDED JUNE 30, 2024 | | | | | | | | | | | | | | | | | | | |
| | | Payments to Other Local Governments for Enterprise Activities | | | Payments To Enterprise Type Authorities | | | Revenues From Direct Charges and Contributions | | | | | Local Government Enterprise Expenses | | | | | | |
| | | | | | | | | Contributions/Payments in Support of Operating Expenditures | | | | | | | | | | | |
| No. | Locality | General Operating and Interest | Capital | General Operating and Interest | Capital | User Charges | Net Transfers (To) From General Government Funds | From Other Local Governments | From the Commonwealth | From the Federal Government | Miscellaneous Revenue | Funds Available for Operations | General Operating Expenses | Depreciation | Debt Interest Expenses | Other Expenses | Total Expenses | Funds Available After Expenses | No. |
| 1 | Alexandria | - | - | 18,468,244 | - | 26,713,228 | 30,248,594 | - | 7,017,429 | - | 148,164 | 64,127,415 | 47,307,779 | 5,557,051 | 10,874,296 | - | 63,739,126 | 388,289 | 1 |
| 2 | Bristol | - | - | - | - | 28,275 | 50,353 | - | 193,102 | 505,487 | 20,222 | 797,439 | 380,909 | 45,529 | - | 7,070 | 433,508 | 363,931 | 2 |
| 3 | Buena Vista | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 3 |
| 4 | Charlottesville | - | - | 1,973,232 | - | 61,782,084 | (4,007,218) | 1,541,848 | 4,099,486 | 4,127,776 | 628,849 | 68,172,825 | 60,381,278 | 5,774,357 | 973,602 | 2,397,877 | 69,527,114 | (1,354,289) | 4 |
| 5 | Chesapeake | 3,100,300 | - | 401,635 | - | 119,873,703 | - | 730,874 | 1,510,509 | 1,263,360 | 12,303,065 | 135,681,511 | 74,422,231 | 30,455,790 | 14,441,740 | 1,653,100 | 120,972,861 | 14,708,650 | 5 |
| 6 | Colonial Heights | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 6 |
| 7 | Covington | - | - | - | - | 3,327,343 | - | - | - | - | 47,848 | 3,375,191 | 2,709,688 | 961,564 | 108,164 | - | 3,779,416 | (404,225) | 7 |
| 8 | Danville | - | - | - | - | 168,245,262 | (14,588,000) | - | 45,145 | 3,211,846 | 7,673,940 | 164,588,193 | 151,662,177 | 14,449,120 | 2,246,391 | 1,089 | 168,358,777 | (3,770,584) | 8 |
| 9 | Emporia | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 9 |
| 10 | Fairfax | - | - | - | - | 11,130,822 | - | 977,521 | - | - | 2,180 | 12,110,523 | 11,749,933 | 2,925,993 | 1,284,264 | - | 15,960,190 | (3,849,667) | 10 |
| 11 | Falls Church | - | 256,160 | 1,317,783 | - | 4,967,173 | - | - | - | - | 686,558 | 5,653,731 | 2,286,429 | 1,336,486 | 147,638 | - | 3,770,553 | 1,883,178 | 11 |
| 12 | Franklin | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 12 |
| 13 | Fredericksburg | - | - | - | - | 13,896,253 | - | - | 1,613,453 | 2,167,380 | 2,680,612 | 20,357,698 | 13,594,674 | 3,452,680 | 808,726 | - | 17,856,080 | 2,501,618 | 13 |
| 14 | Galax | - | - | 76,560 | - | 3,473,683 | (128,215) | - | - | 202,124 | 78,349 | 3,625,941 | 2,641,609 | 647,708 | 533 | - | 3,289,850 | 336,091 | 14 |
| 15 | Hampton | - | - | 5,209,193 | - | 35,663,959 | - | - | - | 3,161,887 | 532,658 | 39,358,504 | 39,597,937 | 5,844,932 | 1,637,553 | - | 47,080,422 | (7,721,918) | 15 |
| 16 | Harrisonburg | - | - | 103,733 | - | 99,077,379 | (2,989,359) | - | 1,911,509 | 2,329,388 | 4,332,512 | 104,661,429 | 86,630,906 | 8,962,894 | 1,588,353 | - | 97,182,153 | 7,479,276 | 16 |
| 17 | Hopewell | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 17 |
| 18 | Lexington | - | - | - | - | 7,007,820 | (196,368) | - | - | - | 386,922 | 7,198,374 | 4,868,728 | 478,108 | 210,911 | - | 5,557,747 | 1,640,627 | 18 |
| 19 | Lynchburg | - | - | - | - | 52,678,474 | 1,974,463 | 81,690 | 1,865,245 | 5,618,234 | 3,476,517 | 65,694,623 | 41,372,382 | 18,152,772 | 1,865,318 | 10,909 | 61,401,381 | 4,293,242 | 19 |
| 20 | Manassas | - | - | - | - | 85,253,270 | (2,011,808) | - | 25,270 | 36,840 | 35,943,216 | 119,246,788 | 71,508,467 | 8,427,556 | 1,491,594 | 2,444,647 | 83,872,264 | 35,374,524 | 20 |
| 21 | Manassas Park | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 21 |
| 22 | Martinsville | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 22 |
| 23 | Newport News | - | - | 7,931,723 | 370,029 | 126,982,262 | (9,487,630) | - | 1,225,781 | - | 9,472,344 | 128,192,757 | 85,530,685 | 25,454,594 | 4,038,141 | 200,604 | 115,224,024 | 12,968,733 | 23 |
| 24 | Norfolk | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 24 |
| 25 | Norton | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 25 |
| 26 | Petersburg | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 26 |
| 27 | Poquoson | - | - | - | - | 1,691,088 | (300,000) | - | - | - | 965,878 | 2,356,966 | 849,939 | 559,216 | 7,260 | - | 1,416,415 | 940,551 | 27 |
| 28 | Portsmouth | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 28 |
| 29 | Radford | - | - | 28,490 | - | 27,187,187 | (3,974,796) | 395,637 | 1,149,825 | 1,617,176 | 70,631 | 26,445,660 | 29,913,345 | 1,202,021 | 9,789 | - | 31,125,155 | (4,679,495) | 29 |
| 30 | Richmond | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 30 |
| 31 | Roanoke | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 31 |
| 32 | Salem | - | - | 273,898 | - | 65,962,628 | 2,759,405 | - | - | - | 672,616 | 69,394,649 | 57,289,668 | 4,596,563 | 325,541 | 414,007 | 62,625,779 | 6,768,870 | 32 |
| 33 | Staunton | - | - | 65,533 | - | 9,284,914 | - | - | 544 | - | 1,191,084 | 10,476,542 | 5,791,632 | 2,666,657 | 632,097 | - | 9,090,386 | 1,386,156 | 33 |
| 34 | Suffolk | - | - | 47,412 | - | 61,692,693 | (131,064) | - | 387,702 | 1,102,670 | 3,785,494 | 66,837,495 | 32,920,703 | 16,579,681 | 10,679,592 | - | 60,179,976 | 6,657,519 | 34 |
| 35 | Virginia Beach | 8,669,484 | - | 459,539 | - | 143,346,014 | (428,000) | - | - | - | 8,555,537 | 151,473,551 | 120,369,322 | 28,203,247 | 5,659,675 | - | 154,232,244 | (2,758,693) | 35 |
| 36 | Waynesboro | - | - | 62,097 | - | 12,836,652 | (683,649) | - | - | 289,528 | 813,896 | 13,256,427 | 5,476,808 | 3,356,176 | 831,133 | - | 9,664,117 | 3,592,310 | 36 |
| 37 | Williamsburg | - | - | - | - | 7,930,040 | - | - | - | - | 807,004 | 8,737,044 | 7,894,591 | 849,241 | 43,094 | - | 8,786,926 | (49,882) | 37 |
| 38 | Winchester | - | - | 45,684 | - | 43,738,010 | (1,370,000) | - | - | 103,081 | 238,486 | 42,709,577 | 23,481,508 | 7,264,686 | 4,543,348 | 20,591 | 35,310,133 | 7,399,444 | 38 |
| 38 | Total | \$ 11,769,784 | \$ 256,160 | \$ 36,464,756 | \$ 370,029 | \$ 1,193,770,216 | \$ (5,263,292) | \$ 3,727,570 | \$ 21,045,000 | \$ 25,736,777 | \$ 95,514,582 | \$ 1,334,530,853 | \$ 980,633,328 | \$ 198,204,622 | \$ 64,448,753 | \$ 7,149,894 | \$ 1,250,436,597 | \$ 84,094,256 | 38 |

| COMPARATIVE REPORT | | DRAFT REPORT | | | | | | | | | | | | | | | | | | |
|----------------------------------|----------------|---|---------|---|---------------|--|--|------------------------------|-----------------------|-----------------------------|--------------------------------------|--------------------------------|----------------------------|----------------|------------------------|--------------------------------|------------------|----------------|----------------|----|
| EXHIBIT F – COUNTIES | | SUMMARY OF ENTERPRISE ACTIVITIES | | | | | | | | | | | | | | | | | | |
| FOR THE YEAR ENDED JUNE 30, 2024 | | | | | | | | | | | | | | | | | | | | |
| No. | Locality | Payments to Other Local Governments for Enterprise Activities | | Payments To Enterprise Type Authorities | | Revenues From Direct Charges and Contributions | | | | | Local Government Enterprise Expenses | | | | | Funds Available After Expenses | No. | | | |
| | | General Operating and Interest | Capital | General Operating and Interest | Capital | User Charges | Net Transfers (To) From General Government Funds | From Other Local Governments | From the Commonwealth | From the Federal Government | Miscellaneous Revenue | Funds Available for Operations | General Operating Expenses | Depreciation | Debt Interest Expenses | | | Other Expenses | Total Expenses | |
| 49 | King George | - | - | - | - | 8,270,194 | - | - | - | - | 1,075,017 | 9,345,211 | 6,153,529 | 1,590,405 | 637,915 | - | 8,381,849 | 963,362 | 49 | |
| 50 | King William | - | - | 30,000 | - | 1,724,576 | (772,010) | - | - | - | 491,840 | 1,444,406 | 524,866 | 112,220 | 472,505 | - | 1,109,591 | 334,815 | 50 | |
| 51 | Lancaster | - | - | - | - | 26,434 | 5,760 | - | - | - | 72 | 32,266 | 26,531 | 52,848 | 2,096 | 3,165 | 84,640 | (52,374) | 51 | |
| 52 | Lee | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 52 | |
| 53 | Loudoun | - | - | 1,589,831 | - | 21,722,515 | 48,413,171 | - | - | 9,652,149 | 659,536 | 80,447,371 | 101,681,784 | 3,577,334 | 10,598,118 | - | 115,857,236 | (35,409,865) | 53 | |
| 54 | Louisa | - | - | - | - | 3,388,405 | - | - | - | - | 61,643 | 3,450,048 | 3,549,851 | 886,377 | - | - | 4,436,228 | (986,180) | 54 | |
| 55 | Lunenburg | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 55 | |
| 56 | Madison | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 56 | |
| 57 | Mathews | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 57 | |
| 58 | Mecklenburg | - | - | 180,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 58 | |
| 59 | Middlesex | - | - | - | - | 830,168 | 16,034 | - | - | 16,034 | 272,897 | 1,135,133 | 1,367,426 | 68,589 | 252,422 | 50,000 | 1,738,437 | (603,304) | 59 | |
| 60 | Montgomery | - | - | 80,720 | - | 5,279,360 | - | - | - | 565,500 | 2,803,863 | 1,031,481 | 9,680,204 | 4,726,224 | 912,354 | 140,059 | 5,778,637 | 3,901,567 | 60 | |
| 61 | Nelson | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 61 | |
| 62 | New Kent | - | - | - | - | 6,103,334 | - | - | - | 27,123 | 315,592 | 2,391,588 | 8,837,637 | 4,707,372 | 1,575,116 | 444,396 | 367,751 | 7,094,635 | 1,743,002 | 62 |
| 63 | Northampton | - | - | - | - | 206,215 | - | - | - | - | - | 206,215 | 88,551 | 3,965 | - | - | 92,516 | 113,699 | 63 | |
| 64 | Northumberland | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 64 | |
| 65 | Nottoway | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 65 | |
| 66 | Orange | - | - | - | - | 391,431 | - | - | - | 304,175 | - | 471 | 696,077 | 758,799 | 407,276 | - | 1,166,075 | (469,998) | 66 | |
| 67 | Page | - | - | 49,820 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 67 | |
| 68 | Patrick | - | - | - | - | 171,607 | - | - | - | - | - | 171,607 | 111,393 | 126,338 | - | - | 237,731 | (66,124) | 68 | |
| 69 | Pittsylvania | - | - | - | - | 3,923,359 | - | - | - | - | 80,973 | 4,004,332 | 3,325,192 | 692,341 | - | - | 4,017,533 | (13,201) | 69 | |
| 70 | Powhatan | - | - | - | - | 565,621 | 1,863,417 | - | - | - | 198,265 | 2,627,303 | 1,229,536 | 618,876 | 504,353 | - | 2,352,765 | 274,538 | 70 | |
| 71 | Prince Edward | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 71 | |
| 72 | Prince George | - | - | 450,663 | - | 7,244,843 | 69,000 | - | - | 57,936 | 2,513,944 | 586,552 | 10,472,275 | 4,592,219 | 1,243,666 | 209,336 | 6,045,221 | 4,427,054 | 72 | |
| 73 | Prince William | - | - | 2,362,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 73 | |
| 74 | Pulaski | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 74 | |
| 75 | Rappahannock | - | - | - | - | 279,121 | - | - | - | - | 12,950 | 292,071 | 240,106 | 11,817 | - | - | 251,923 | 40,148 | 75 | |
| 76 | Richmond | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 76 | |
| 77 | Roanoke | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 77 | |
| 78 | Rockbridge | - | - | - | - | 4,187,907 | - | 218,521 | - | - | 112,506 | 4,518,934 | 3,322,483 | 1,065,307 | 104,033 | 35,618 | 4,527,441 | (8,507) | 78 | |
| 79 | Rockingham | - | - | 2,075,029 | 1,811,158 | 9,660,674 | - | - | - | 457 | 6,198,341 | 15,859,472 | 4,658,125 | 1,508,483 | 336,502 | - | 6,503,110 | 9,356,362 | 79 | |
| 80 | Russell | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 80 | |
| 81 | Scott | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 81 | |
| 82 | Shenandoah | - | - | - | - | 2,150,857 | 102,892 | - | - | - | 671,632 | 2,925,381 | 2,750,368 | 388,531 | 7,687 | - | 3,146,586 | (221,205) | 82 | |
| 83 | Smyth | - | - | 25,901 | - | 2,456,675 | 233,360 | - | - | - | 2,690,035 | 2,022,648 | 1,458,566 | 181,714 | - | - | 3,662,928 | (972,893) | 83 | |
| 84 | Southampton | - | - | - | - | 1,331,220 | 666,315 | - | - | 1,269,416 | 323,437 | 3,590,388 | 2,000,664 | 1,249,863 | 877,966 | 6,680 | 4,135,173 | (544,785) | 84 | |
| 85 | Spotsylvania | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 85 | |
| 86 | Stafford | - | - | - | 2,554,136 | 55,600,917 | - | - | - | - | 9,357,776 | 64,958,693 | 43,275,643 | 16,613,267 | 2,755,717 | 111,436 | 62,756,063 | 2,202,630 | 86 | |
| 87 | Surry | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 87 | |
| 88 | Sussex | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 88 | |
| 89 | Tazewell | - | - | - | - | 8,640,031 | 1,141,288 | - | - | 41,004 | 42,581 | 273,445 | 10,138,349 | 7,058,780 | 3,022,551 | 326,663 | 10,407,994 | (269,645) | 89 | |
| 90 | Warren | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 90 | |
| 91 | Washington | - | - | - | - | 1,871,912 | - | - | - | 344,068 | - | 42,688 | 2,258,668 | 2,245,368 | 192,656 | 21,098 | 2,459,122 | (200,454) | 91 | |
| 92 | Westmoreland | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 92 | |
| 93 | Wise | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 93 | |
| 94 | Wythe | - | - | 58,375 | - | 4,176,327 | - | - | - | - | 667,859 | 4,844,186 | 2,641,197 | 1,666,012 | 492,220 | - | 4,799,429 | 44,757 | 94 | |
| 95 | York | - | - | 377,377 | - | 12,119,141 | - | - | - | - | 3,366,268 | 15,485,409 | 9,510,872 | 4,653,164 | 368,200 | - | 14,532,236 | 953,173 | 95 | |
| 95 | Total | \$ 100,462 | \$ - | \$ 166,501,338 | \$ 12,745,297 | \$ 988,139,996 | \$ 145,745,843 | \$ 249,562 | \$ 60,261,804 | \$ 9,176,791 | \$ 169,762,046 | \$ 1,373,336,042 | \$ 832,352,783 | \$ 263,152,155 | \$ 72,629,665 | \$ 6,833,606 | \$ 1,174,968,209 | \$ 198,367,833 | 95 | |

| COMPARATIVE REPORT | | DRAFT REPORT | | | | | | | | | | | | |
|----------------------------------|------------------|--|---------------------|-----------------------------|-----------------|------------------------|------------------|-----------------------------|--------------------------|-----------------------|-------------------|---------------------|-------------------|-----|
| EXHIBIT G – CITIES | | SUMMARY OF OUTSTANDING DEBT | | | | | | | | | | | | |
| FOR THE YEAR ENDED JUNE 30, 2024 | | | | | | | | | | | | | | |
| | | Gross Debt | | | | Gross Debt by Function | | | | | | Balance of Net Debt | | |
| No. | Locality | Bond and Bond Issue Anticipation Loans | Literary Fund Loans | Other Long-Term Obligations | Temporary Loans | Total | Education | Streets, Roads, and Bridges | Other General Government | Enterprise Activities | Total | Funds Restricted | Amount | No. |
| 1 | Alexandria | 1,259,774,159 | - | 580,034,442 | - | 1,839,808,601 | 397,926,294 | 32,852,013 | 1,409,030,294 | - | 1,839,808,601 | - | 1,839,808,601 | 1 |
| 2 | Bristol | 184,636,576 | - | 129,756,700 | - | 314,393,276 | 48,971,402 | - | 265,096,533 | 325,341 | 314,393,276 | - | 314,393,276 | 2 |
| 3 | Buena Vista | - | - | - | - | - | - | - | - | - | - | - | - | 3 |
| 4 | Charlottesville | 162,792,963 | - | 166,616,534 | - | 329,409,497 | 78,291,764 | 28,002,710 | 163,861,326 | 59,253,697 | 329,409,497 | 18,655,621 | 310,753,876 | 4 |
| 5 | Chesapeake | 619,650,664 | - | 943,385,897 | - | 1,563,036,561 | 750,586,632 | 32,893,117 | 360,422,957 | 419,133,855 | 1,563,036,561 | 57,582,722 | 1,505,453,839 | 5 |
| 6 | Colonial Heights | - | - | - | - | - | - | - | - | - | - | - | - | 6 |
| 7 | Covington | 30,769,418 | 7,985,000 | 12,132,087 | - | 50,886,505 | 16,570,000 | - | 18,120,143 | 16,196,362 | 50,886,505 | - | 50,886,505 | 7 |
| 8 | Danville | 290,198,444 | - | 100,873,629 | - | 391,072,073 | 181,021,775 | - | 133,031,342 | 77,018,956 | 391,072,073 | - | 391,072,073 | 8 |
| 9 | Emporia | - | - | - | - | - | - | - | - | - | - | - | - | 9 |
| 10 | Fairfax | 141,896,003 | - | 128,712,735 | - | 270,608,738 | 50,218,110 | - | 181,912,390 | 38,478,238 | 270,608,738 | - | 270,608,738 | 10 |
| 11 | Falls Church | 169,803,919 | - | 48,603,138 | - | 218,407,057 | 162,902,361 | 16,669,348 | 32,475,411 | 6,359,937 | 218,407,057 | - | 218,407,057 | 11 |
| 12 | Franklin | - | - | - | - | - | - | - | - | - | - | - | - | 12 |
| 13 | Fredericksburg | 157,493,212 | - | 114,000,450 | - | 271,493,662 | 123,267,389 | - | 121,568,960 | 26,657,313 | 271,493,662 | - | 271,493,662 | 13 |
| 14 | Galax | 31,093,233 | - | 13,505,975 | - | 44,599,208 | 30,967,886 | - | 5,247,938 | 8,383,384 | 44,599,208 | - | 44,599,208 | 14 |
| 15 | Hampton | 378,673,272 | - | 452,015,932 | - | 830,689,204 | 175,955,040 | - | 591,278,361 | 63,455,803 | 830,689,204 | 6,226,099 | 824,463,105 | 15 |
| 16 | Harrisonburg | 245,483,924 | - | 127,937,777 | - | 373,421,701 | 235,193,445 | 21,597,534 | 64,537,864 | 52,092,858 | 373,421,701 | - | 373,421,701 | 16 |
| 17 | Hopewell | - | - | - | - | - | - | - | - | - | - | - | - | 17 |
| 18 | Lexington | 29,671,067 | - | 6,972,028 | - | 36,643,095 | 15,519,724 | - | 11,603,156 | 9,520,215 | 36,643,095 | - | 36,643,095 | 18 |
| 19 | Lynchburg | 386,339,330 | - | 233,713,232 | - | 620,052,562 | 159,012,661 | 53,074,306 | 207,730,071 | 200,235,524 | 620,052,562 | - | 620,052,562 | 19 |
| 20 | Manassas | 159,756,810 | - | 144,426,351 | - | 304,183,161 | 128,985,293 | 11,896,360 | 100,488,288 | 62,813,220 | 304,183,161 | - | 304,183,161 | 20 |
| 21 | Manassas Park | - | - | - | - | - | - | - | - | - | - | - | - | 21 |
| 22 | Martinsville | - | - | - | - | - | - | - | - | - | - | - | - | 22 |
| 23 | Newport News | 586,861,836 | 1,416,065 | 903,934,221 | - | 1,492,212,122 | 434,508,904 | 53,875,577 | 781,561,493 | 222,266,148 | 1,492,212,122 | 15,954,034 | 1,476,258,088 | 23 |
| 24 | Norfolk | - | - | - | - | - | - | - | - | - | - | - | - | 24 |
| 25 | Norton | - | - | - | - | - | - | - | - | - | - | - | - | 25 |
| 26 | Petersburg | - | - | - | - | - | - | - | - | - | - | - | - | 26 |
| 27 | Poquoson | 40,356,056 | - | 21,538,288 | - | 61,894,344 | 49,146,095 | - | 9,890,009 | 2,858,240 | 61,894,344 | - | 61,894,344 | 27 |
| 28 | Portsmouth | - | - | - | - | - | - | - | - | - | - | - | - | 28 |
| 29 | Radford | 29,801,456 | - | 26,580,910 | - | 56,382,366 | 33,642,902 | - | 19,307,154 | 3,432,310 | 56,382,366 | - | 56,382,366 | 29 |
| 30 | Richmond | - | - | - | - | - | - | - | - | - | - | - | - | 30 |
| 31 | Roanoke | - | - | - | - | - | - | - | - | - | - | - | - | 31 |
| 32 | Salem | 92,454,420 | - | 93,984,183 | - | 186,438,603 | 67,844,970 | 40,250 | 80,545,657 | 38,007,726 | 186,438,603 | - | 186,438,603 | 32 |
| 33 | Staunton | 94,262,728 | - | 59,598,893 | - | 153,861,621 | 75,397,471 | - | 59,239,075 | 19,225,075 | 153,861,621 | 25,532,954 | 128,328,667 | 33 |
| 34 | Suffolk | 676,450,985 | - | 210,608,539 | - | 887,059,524 | 223,471,544 | - | 291,871,170 | 371,716,810 | 887,059,524 | - | 887,059,524 | 34 |
| 35 | Virginia Beach | 1,625,821,503 | - | 1,512,162,578 | - | 3,137,984,081 | 1,061,790,170 | 232,354,900 | 1,617,168,063 | 226,670,948 | 3,137,984,081 | - | 3,137,984,081 | 35 |
| 36 | Waynesboro | 51,775,890 | - | 52,346,420 | - | 104,122,310 | 61,194,793 | - | 20,165,023 | 22,762,494 | 104,122,310 | - | 104,122,310 | 36 |
| 37 | Williamsburg | 49,782,491 | - | 18,606,282 | - | 68,388,773 | - | - | 64,953,084 | 3,435,689 | 68,388,773 | - | 68,388,773 | 37 |
| 38 | Winchester | 220,759,858 | - | 94,976,936 | - | 315,736,794 | 81,464,120 | - | 69,947,240 | 164,325,434 | 315,736,794 | - | 315,736,794 | 38 |
| 38 | Total | \$ 7,716,360,217 | \$ 9,401,065 | \$ 6,197,024,157 | \$ - | \$ 13,922,785,439 | \$ 4,643,850,745 | \$ 483,256,115 | \$ 6,681,053,002 | \$ 2,114,625,577 | \$ 13,922,785,439 | \$ 123,951,430 | \$ 13,798,834,009 | 38 |

| COMPARATIVE REPORT | | DRAFT REPORT | | | | | | | | | | | | |
|----------------------------------|----------------|--|---------------------|-----------------------------|-----------------|-------------------|------------------------|-----------------------------|--------------------------|-----------------------|-------------------|------------------|---------------------|-----|
| EXHIBIT G – COUNTIES | | SUMMARY OF OUTSTANDING DEBT | | | | | | | | | | | | |
| FOR THE YEAR ENDED JUNE 30, 2024 | | | | | | | | | | | | | | |
| | | Gross Debt | | | | | Gross Debt by Function | | | | | | Balance of Net Debt | |
| No. | Locality | Bond and Bond Issue Anticipation Loans | Literary Fund Loans | Other Long-Term Obligations | Temporary Loans | Total | Education | Streets, Roads, and Bridges | Other General Government | Enterprise Activities | Total | Funds Restricted | Amount | No. |
| 49 | King George | 131,339,908 | - | 61,757,392 | - | 193,097,300 | 81,543,340 | - | 88,832,025 | 22,721,935 | 193,097,300 | - | 193,097,300 | 49 |
| 50 | King William | 35,133,350 | - | 23,253,578 | - | 58,386,928 | 37,424,951 | - | 11,143,101 | 9,818,876 | 58,386,928 | - | 58,386,928 | 50 |
| 51 | Lancaster | 84,287,531 | - | 12,092,768 | - | 96,380,299 | 86,115,740 | - | 10,114,105 | 150,454 | 96,380,299 | - | 96,380,299 | 51 |
| 52 | Lee | - | - | - | - | - | - | - | - | - | - | - | - | 52 |
| 53 | Loudoun | 2,183,991,328 | - | 1,857,880,681 | - | 4,041,872,009 | 2,578,264,448 | 171,087,531 | 999,720,699 | 292,799,331 | 4,041,872,009 | 38,457,945 | 4,003,414,064 | 53 |
| 54 | Louisa | 76,315,758 | - | 63,842,865 | - | 140,158,623 | 71,569,901 | - | 68,588,722 | - | 140,158,623 | - | 140,158,623 | 54 |
| 55 | Lunenburg | 6,929,169 | - | 14,800,647 | - | 21,729,816 | 16,668,569 | - | 5,061,247 | - | 21,729,816 | - | 21,729,816 | 55 |
| 56 | Madison | - | - | - | - | - | - | - | - | - | - | - | - | 56 |
| 57 | Mathews | 850,394 | - | 12,438,237 | - | 13,288,631 | 11,063,441 | - | 2,225,190 | - | 13,288,631 | - | 13,288,631 | 57 |
| 58 | Mecklenburg | 159,493,641 | - | 44,858,805 | - | 204,352,446 | 194,841,088 | - | 9,511,358 | - | 204,352,446 | - | 204,352,446 | 58 |
| 59 | Middlesex | 35,425,082 | - | 17,920,202 | - | 53,345,284 | 20,924,303 | - | 10,080,821 | 22,340,160 | 53,345,284 | - | 53,345,284 | 59 |
| 60 | Montgomery | 212,152,062 | - | 129,796,325 | - | 341,948,387 | 223,958,875 | - | 106,525,833 | 11,463,679 | 341,948,387 | - | 341,948,387 | 60 |
| 61 | Nelson | - | - | - | - | - | - | - | - | - | - | - | - | 61 |
| 62 | New Kent | 152,702,002 | - | 34,041,670 | - | 186,743,672 | 66,531,972 | - | 99,829,907 | 20,381,793 | 186,743,672 | - | 186,743,672 | 62 |
| 63 | Northampton | 74,746,894 | - | 18,494,761 | - | 93,241,655 | 81,450,080 | - | 11,787,898 | 3,677 | 93,241,655 | - | 93,241,655 | 63 |
| 64 | Northumberland | - | - | - | - | - | - | - | - | - | - | - | - | 64 |
| 65 | Nottoway | - | - | - | - | - | - | - | - | - | - | - | - | 65 |
| 66 | Orange | 84,393,417 | - | 62,765,553 | - | 147,158,970 | 65,359,010 | - | 81,783,596 | 16,364 | 147,158,970 | - | 147,158,970 | 66 |
| 67 | Page | 48,363,403 | - | 53,179,312 | - | 101,542,715 | 56,443,000 | - | 41,383,034 | 3,716,681 | 101,542,715 | - | 101,542,715 | 67 |
| 68 | Patrick | 28,919,980 | 375,000 | 27,354,112 | - | 56,649,092 | 42,718,598 | - | 10,807,822 | 3,122,672 | 56,649,092 | - | 56,649,092 | 68 |
| 69 | Pittsylvania | 37,357,381 | - | 114,151,539 | - | 151,508,920 | 103,684,546 | - | 47,572,709 | 251,665 | 151,508,920 | - | 151,508,920 | 69 |
| 70 | Powhatan | 92,433,436 | - | 59,014,373 | - | 151,447,809 | 97,444,703 | - | 40,904,738 | 13,098,368 | 151,447,809 | - | 151,447,809 | 70 |
| 71 | Prince Edward | - | - | - | - | - | - | - | - | - | - | - | - | 71 |
| 72 | Prince George | 67,854,240 | - | 70,750,531 | - | 138,604,771 | 87,555,423 | - | 47,358,907 | 3,690,441 | 138,604,771 | - | 138,604,771 | 72 |
| 73 | Prince William | 1,162,953,000 | - | 1,381,750,000 | - | 2,544,703,000 | 1,792,455,000 | 103,317,000 | 648,931,000 | - | 2,544,703,000 | - | 2,544,703,000 | 73 |
| 74 | Pulaski | - | - | - | - | - | - | - | - | - | - | - | - | 74 |
| 75 | Rappahannock | 185,000 | - | 15,388,217 | - | 15,573,217 | 9,738,672 | - | 5,834,545 | - | 15,573,217 | - | 15,573,217 | 75 |
| 76 | Richmond | 12,951,059 | - | 13,152,960 | - | 26,104,019 | 21,912,749 | - | 4,191,270 | - | 26,104,019 | - | 26,104,019 | 76 |
| 77 | Roanoke | 164,310,992 | - | 197,746,035 | - | 362,057,027 | 201,201,153 | - | 160,855,874 | - | 362,057,027 | 326,052 | 361,730,975 | 77 |
| 78 | Rockbridge | 69,292,888 | - | 50,733,455 | - | 120,026,343 | 71,026,162 | - | 39,196,340 | 9,803,841 | 120,026,343 | 865,421 | 119,160,922 | 78 |
| 79 | Rockingham | 90,265,608 | 7,962,427 | 180,326,069 | - | 278,554,104 | 195,898,541 | - | 72,677,312 | 9,978,251 | 278,554,104 | - | 278,554,104 | 79 |
| 80 | Russell | - | - | - | - | - | - | - | - | - | - | - | - | 80 |
| 81 | Scott | - | - | - | - | - | - | - | - | - | - | - | - | 81 |
| 82 | Shenandoah | 32,709,464 | - | 85,885,765 | - | 118,595,229 | 64,906,614 | - | 53,276,934 | 411,681 | 118,595,229 | - | 118,595,229 | 82 |
| 83 | Smyth | 61,794,639 | - | 44,835,440 | - | 106,630,079 | 41,190,067 | - | 57,531,272 | 7,908,740 | 106,630,079 | - | 106,630,079 | 83 |
| 84 | Southampton | 73,126,116 | 2,250,000 | 19,758,335 | - | 95,134,451 | 16,957,964 | - | 53,885,412 | 24,291,075 | 95,134,451 | - | 95,134,451 | 84 |
| 85 | Spotsylvania | - | - | - | - | - | - | - | - | - | - | - | - | 85 |
| 86 | Stafford | 432,448,612 | - | 579,792,617 | - | 1,012,241,229 | 673,097,408 | - | 243,031,030 | 96,112,791 | 1,012,241,229 | - | 1,012,241,229 | 86 |
| 87 | Surry | - | - | - | - | - | - | - | - | - | - | - | - | 87 |
| 88 | Sussex | 4,434,099 | - | 16,365,050 | - | 20,799,149 | 15,772,313 | - | 5,026,836 | - | 20,799,149 | - | 20,799,149 | 88 |
| 89 | Tazewell | 50,084,436 | - | 80,403,180 | - | 130,487,616 | 56,897,261 | - | 43,057,993 | 30,532,362 | 130,487,616 | - | 130,487,616 | 89 |
| 90 | Warren | - | - | - | - | - | - | - | - | - | - | - | - | 90 |
| 91 | Washington | 43,885,483 | 28,502 | 87,762,700 | - | 131,676,685 | 73,523,687 | - | 57,110,502 | 1,042,496 | 131,676,685 | - | 131,676,685 | 91 |
| 92 | Westmoreland | - | - | - | - | - | - | - | - | - | - | - | - | 92 |
| 93 | Wise | - | - | - | - | - | - | - | - | - | - | - | - | 93 |
| 94 | Wythe | 71,534,078 | 7,514,211 | 39,308,648 | - | 118,356,937 | 62,438,373 | - | 29,335,045 | 26,583,519 | 118,356,937 | - | 118,356,937 | 94 |
| 95 | York | 190,424,807 | - | 162,373,154 | - | 352,797,961 | 190,642,639 | 14,085,258 | 115,295,214 | 32,774,850 | 352,797,961 | - | 352,797,961 | 95 |
| 95 | Total | \$ 16,698,858,161 | \$ 20,717,140 | \$ 19,173,404,266 | \$ - | \$ 35,892,979,567 | \$ 19,684,505,407 | \$ 1,288,176,553 | \$ 12,208,901,115 | \$ 2,711,396,492 | \$ 35,892,979,567 | \$ 230,861,993 | \$ 35,662,117,574 | 95 |

| COMPARATIVE REPORT | | DRAFT REPORT | | | | | | | | | | | | |
|----------------------------------|----------------|--|---------------------|-----------------------------|-----------------|------------------------|---------------|-----------------------------|--------------------------|-----------------------|------------|---------------------|----------------|-----|
| EXHIBIT G – TOWNS | | SUMMARY OF OUTSTANDING DEBT | | | | | | | | | | | | |
| FOR THE YEAR ENDED JUNE 30, 2024 | | | | | | | | | | | | | | |
| | | Gross Debt | | | | Gross Debt by Function | | | | | | Balance of Net Debt | | |
| No. | Locality | Bond and Bond Issue Anticipation Loans | Literary Fund Loans | Other Long-Term Obligations | Temporary Loans | Total | Education | Streets, Roads, and Bridges | Other General Government | Enterprise Activities | Total | Funds Restricted | Amount | No. |
| 1 | Abingdon | 16,234,382 | - | 4,157,275 | - | 20,391,657 | - | - | 17,425,398 | 2,966,259 | - | - | 20,391,657 | 1 |
| 2 | Ashland | 6,740,000 | - | 1,702,663 | - | 8,442,663 | - | - | 8,442,663 | - | - | - | 8,442,663 | 2 |
| 3 | Bedford | 3,845,599 | - | 14,253,924 | - | 18,099,523 | - | - | 12,340,804 | 5,758,719 | - | - | 18,099,523 | 3 |
| 4 | Berryville | - | - | - | - | - | - | - | - | - | - | - | - | 4 |
| 5 | Big Stone Gap | - | - | - | - | - | - | - | - | - | - | - | - | 5 |
| 6 | Blacksburg | - | - | - | - | - | - | - | - | - | - | - | - | 6 |
| 7 | Bluefield | 7,272,908 | - | 3,292,475 | - | 10,565,383 | - | 658,805 | 6,317,194 | 3,589,384 | - | - | 10,565,383 | 7 |
| 8 | Bridgewater | 4,640,150 | - | 1,128,846 | - | 5,768,996 | - | - | 4,524,034 | 1,244,962 | - | - | 5,768,996 | 8 |
| 9 | Broadway | - | - | - | - | - | - | - | - | - | - | - | - | 9 |
| 10 | Christiansburg | 16,728,716 | - | 20,231,230 | - | 36,959,946 | - | 1,325,334 | 31,979,290 | 3,655,322 | - | - | 36,959,946 | 10 |
| 11 | Clifton Forge | - | - | - | - | - | - | - | - | - | - | - | - | 11 |
| 12 | Colonial Beach | 17,104,689 | - | 6,305,108 | - | 23,409,797 | 13,456,661 | - | 1,603,699 | 8,349,437 | - | - | 23,409,797 | 12 |
| 13 | Culpeper | 25,918,631 | - | 9,200,782 | - | 35,119,413 | - | - | 13,116,011 | 22,003,402 | - | - | 35,119,413 | 13 |
| 14 | Dumfries | 14,310,206 | - | 756,861 | - | 15,067,067 | - | - | 15,067,067 | - | - | - | 15,067,067 | 14 |
| 15 | Farmville | 4,942,772 | - | 8,267,223 | - | 13,209,995 | - | - | 6,992,548 | 6,217,447 | 934,538 | - | 12,275,457 | 15 |
| 16 | Front Royal | 31,915,195 | - | 18,993,237 | - | 50,908,432 | - | - | 18,187,204 | 32,721,228 | - | - | 50,908,432 | 16 |
| 17 | Herndon | 17,038,606 | - | 8,781,938 | - | 25,820,544 | - | - | 17,432,714 | 8,387,830 | - | - | 25,820,544 | 17 |
| 18 | Leesburg | 134,283,682 | - | 29,037,519 | - | 163,321,201 | - | - | 102,658,228 | 60,662,973 | - | - | 163,321,201 | 18 |
| 19 | Luray | 2,437,338 | - | 7,738,275 | - | 10,175,613 | - | - | 2,350,787 | 7,824,826 | - | - | 10,175,613 | 19 |
| 20 | Marion | - | - | - | - | - | - | - | - | - | - | - | - | 20 |
| 21 | Orange | 8,818,501 | - | 2,472,211 | - | 11,290,712 | - | - | 2,122,053 | 9,168,659 | - | - | 11,290,712 | 21 |
| 22 | Pulaski | 6,431,238 | - | 1,088,780 | - | 7,520,018 | - | - | 1,452,722 | 6,067,296 | - | - | 7,520,018 | 22 |
| 23 | Purcellville | 49,032,656 | - | 8,092,304 | - | 57,124,960 | - | - | 15,809,668 | 41,315,292 | - | - | 57,124,960 | 23 |
| 24 | Richlands | - | - | - | - | - | - | - | - | - | - | - | - | 24 |
| 25 | Rocky Mount | 9,626,980 | - | 4,992,615 | - | 14,619,595 | - | - | 10,018,637 | 4,600,958 | - | - | 14,619,595 | 25 |
| 26 | Smithfield | 3,416,000 | - | 2,235,018 | - | 5,651,018 | - | - | 3,849,369 | 1,801,649 | - | - | 5,651,018 | 26 |
| 27 | South Boston | 2,660,531 | - | 7,881,187 | - | 10,541,718 | - | - | 10,541,718 | - | - | - | 10,541,718 | 27 |
| 28 | South Hill | - | - | - | - | - | - | - | - | - | - | - | - | 28 |
| 29 | Strasburg | 25,106,007 | - | 1,346,633 | - | 26,452,640 | - | - | 3,779,759 | 22,672,881 | - | - | 26,452,640 | 29 |
| 30 | Tazewell | 3,564,031 | - | 3,573,866 | - | 7,137,897 | - | 18,139 | 2,965,120 | 4,154,638 | - | - | 7,137,897 | 30 |
| 31 | Vienna | 69,840,987 | - | 20,341,242 | - | 90,182,229 | - | - | 77,589,631 | 12,592,598 | - | - | 90,182,229 | 31 |
| 32 | Vinton | - | - | - | - | - | - | - | - | - | - | - | - | 32 |
| 33 | Warrenton | 23,270,103 | - | 2,887,806 | - | 26,157,909 | - | - | 10,448,546 | 15,709,363 | - | - | 26,157,909 | 33 |
| 34 | West Point | - | - | - | - | - | - | - | - | - | - | - | - | 34 |
| 35 | Wise | 1,254,990 | - | 1,619,317 | - | 2,874,307 | - | - | 1,225,695 | 1,648,612 | - | - | 2,874,307 | 35 |
| 36 | Woodstock | 14,136,886 | - | 3,942,622 | - | 18,079,508 | - | - | 3,874,440 | 14,205,068 | - | - | 18,079,508 | 36 |
| 37 | Wytheville | 17,454,500 | - | 10,136,268 | - | 27,590,768 | - | - | 16,124,536 | 11,466,232 | - | - | 27,590,768 | 37 |
| 37 | Total | \$ 538,026,284 | \$ - | \$ 204,457,225 | \$ - | \$ 742,483,509 | \$ 13,456,661 | \$ 2,002,278 | \$ 418,239,535 | \$ 308,785,035 | \$ 934,538 | \$ - | \$ 741,548,971 | 37 |