

February 15, 2026

**Auditor of Public Accounts
Comparative Report of Local Government Revenues and Expenditures
For the Fiscal Year Ended June 30, 2025**

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 **2025 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 13, 2026. This publication does not include data for 52 localities that have not submitted transmittal data as of the date of this report. These delayed localities are listed in Table 1 below. As a result of localities’ reporting delays, this publication represents only a draft version of the 2025 Comparative Report. **Download the 2025 Draft Comparative Report data file at this [link](#).**

During the report preparation process, we perform analytical procedures to compare the transmittal data to information in each locality’s audited financial report to ensure reliability and material accuracy of the data in the Comparative Report. Localities’ untimely submission of the required financial reporting information continues to delay our internal review process and the final publication of the Comparative Report. In addition to the 52 localities that have not submitted transmittal data in time for this report, 40 additional localities did not timely submit required fiscal year 2025 financial reporting information by the December 15 statutory deadline. ***Because of localities’ reporting delays, this draft publication represents preliminary amounts that are subject to change as we continue to complete our internal review process.***

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 2025 financial reporting information, navigate to the [APA website > Local Government > Other Reports > Financial Reports](#) section, and select the fiscal year 2025 annual financial report *Summary* for the applicable locality (filter reports data by Locality name and 2025 Year).

Locality Delayed Reporting Submissions as of February 15, 2026

Table 1

City of Charlottesville	County of Alleghany	County of Highland	Town of Berryville [†]
City of Colonial Heights	County of Amelia	County of Isle of Wight	Town of Big Stone Gap
City of Danville	County of Amherst	County of King and Queen	Town of Blacksburg
City of Emporia	County of Appomattox	County of King William	Town of Broadway

City of Franklin	County of Augusta	County of Lee	Town of Christiansburg
City of Hopewell	County of Bland	County of Madison	Town of Clifton Forge
City of Manassas Park	County of Brunswick	County of Nelson‡	Town of Richlands
City of Martinsville	County of Buchanan	County of Northumberland	Town of South Hill‡
City of Norton	County of Buckingham	County of Prince Edward†	Town of Vinton
City of Portsmouth	County of Caroline	County of Pulaski	Town of West Point
City of Radford	County of Carroll	County of Richmond	Town of Wytheville
City of Richmond	County of Essex	County of Russell	
City of Roanoke	County of Floyd	County of Sussex	
	County of Giles	County of Tazewell	
	County of Halifax	County of Warren	

† Locality has submitted the fiscal year 2025 audited financial report but has not yet submitted transmittal data.

‡ Locality has submitted transmittal data but has not yet submitted the fiscal year 2025 audited financial report.

After completing our review process over the transmittal data, our Office will publish a final version of the 2025 Comparative Report. We anticipate publishing the final report in early April 2026. The final report will include data for missing localities not included in this draft publication as long as the localities submit fiscal year 2025 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 2025 Comparative Report will be published electronically at apa.virginia.gov > **Local Government** > **APA Reports** > **Comparative Reports**.

[Note: Click here to view a PDF copy of this Transmittal letter with hyperlinks.](#)

DRAFT REPORT

Comparative Report of Local Government Revenues and Expenditures Year Ended June 30, 2025

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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	Alexandria	\$ 908,281,777	\$ 161,472,430	\$ 86,182,081	\$ 33,236,462	\$ 1,189,172,750	\$ 313,160	\$ (5,387,146)	\$ 1,184,098,764	\$ 921,707,890	\$ 83,195,619	\$ 116,616,222	\$ 34,433,498	1											
2	Bristol	73,300,735	71,168,540	12,714,699	124,231	157,308,205	619,539	-	157,927,744	122,238,625	1,023,325	-	277	2											
3	Buena Vista	12,050,544	22,205,068	3,341,112	3,144,223	40,740,947	624,522	-	41,365,469	38,887,556	-	-	179,778	3											
4	# Charlottesville	-	-	-	-	-	-	-	-	-	-	-	-	4											
5	Chesapeake	838,456,226	537,256,176	58,049,332	9,675,057	1,443,436,791	2,376,095	8,225,409	1,454,038,295	1,238,030,115	68,941,960	39,892,695	-	5											
6	# Colonial Heights	-	-	-	-	-	-	-	-	-	-	-	-	6											
7	Covington	22,004,098	7,022,780	813,688	137,407	29,977,973	895,517	446,010	31,319,500	30,337,431	-	2,307,309	174,195	7											
8	# Danville	-	-	-	-	-	-	-	-	-	-	-	-	8											
9	# Emporia	-	-	-	-	-	-	-	-	-	-	-	-	9											
10	Fairfax	174,750,158	25,375,853	11,879,538	21,983	212,027,532	345,533	11,155,344	223,528,409	195,378,309	332,080	-	-	10											
11	Falls Church	119,629,845	17,764,388	1,544,227	4,568,017	143,506,477	1,184,856	3,324,654	148,015,987	126,322,059	16,029,587	13,807,806	-	11											
12	# Franklin	-	-	-	-	-	-	-	-	-	-	-	-	12											
13	Fredericksburg	120,735,594	48,440,896	11,341,753	2,026,840	182,545,083	400,509	-	182,945,592	165,158,654	6,903,160	11,822,965	-	13											
14	Galax	31,368,065	25,805,784	5,441,664	453,159	63,068,672	1,127	160,584	63,230,383	60,185,151	831,799	1,290,278	616,962	14											
15	Hampton	449,047,306	314,011,342	60,313,214	5,974,770	829,346,632	4,756,644	49,902,646	884,005,922	776,090,059	49,829,217	33,382,806	-	15											
16	Harrisonburg	158,367,288	93,189,439	16,589,946	3,910,623	272,057,296	300,128	3,460,204	275,817,628	245,646,448	12,479,954	20,019,388	1,520,230	16											
17	# Hopewell	-	-	-	-	-	-	-	-	-	-	-	-	17											
18	Lexington	21,753,276	10,965,116	1,121,252	1,692	33,841,336	256,587	-	34,097,923	30,809,137	-	2,924,060	-	18											
19	Lynchburg	223,260,031	146,298,982	38,949,943	13,836,386	422,345,342	1,123,477	-	423,468,819	381,978,932	8,155,397	19,295,515	1,863,272	19											
20	Manassas	181,200,969	105,421,098	18,010,257	369,946	305,002,270	2,958,099	11,160,915	319,121,284	264,943,848	35,113,264	14,130,020	15,468	20											
21	# Manassas Park	-	-	-	-	-	-	-	-	-	-	-	-	21											
22	# Martinsville	-	-	-	-	-	-	-	-	-	-	-	-	22											
23	Newport News	629,991,634	394,010,161	84,211,044	7,643,223	1,115,856,062	13,959,204	57,417,622	1,187,232,888	1,022,937,499	70,175,455	58,198,685	21,148	23											
24	Norfolk	758,354,095	463,757,349	108,594,246	22,834,648	1,353,540,338	7,214,227	11,314,439	1,372,069,004	1,184,813,817	14,648,097	105,591,781	-	24											
25	# Norton	-	-	-	-	-	-	-	-	-	-	-	-	25											
26	Petersburg	94,022,691	98,332,218	28,433,161	-	220,788,070	-	-	220,788,070	180,958,357	-	-	-	26											
27	Poquoson	39,633,216	24,110,007	956,453	6,717,406	71,417,082	-	300,000	71,717,082	58,475,148	4	14,790	-	27											
28	# Portsmouth	-	-	-	-	-	-	-	-	-	-	-	-	28											
29	# Radford	-	-	-	-	-	-	-	-	-	-	-	-	29											
30	# Richmond	-	-	-	-	-	-	-	-	-	-	-	-	30											
31	# Roanoke	-	-	-	-	-	-	-	-	-	-	-	-	31											
32	Salem	105,763,450	55,740,126	4,215,145	39,798	165,758,519	2,105,857	3,310,575	171,174,951	148,478,308	10,251,546	5,609,171	2,561,785	32											
33	Staunton	77,201,490	54,553,292	6,565,294	2,510,585	140,830,661	1,510,540	8,112,896	150,454,097	123,948,051	8,012,551	6,130,294	-	33											
34	Suffolk	364,616,675	191,993,243	26,717,674	12,582,422	595,910,014	4,328,274	8,654,016	608,892,304	497,193,722	25,686,971	32,941,937	8,138,143	34											
35	Virginia Beach	1,620,636,601	746,479,253	116,556,272	117,314,906	2,600,987,032	6,154,843	2,942,859	2,610,084,734	2,144,929,407	120,858,594	162,049,424	72,000	35											
36	Waynesboro	70,121,538	54,142,887	8,008,950	5,483,980	137,757,355	683,615	-	138,440,970	128,473,723	-	-	-	36											
37	Williamsburg	57,477,758	13,241,362	1,978,386	127,520	72,825,026	174,131	-	72,999,157	65,673,667	2,406,981	-	-	37											
38	Winchester	116,911,241	63,696,401	12,703,785	3,714,774	197,026,201	783,998	1,370,000	199,180,199	177,257,469	1,242,373	-	-	38											
38	Total	\$ 7,268,936,301	\$ 3,746,454,191	\$ 725,233,116	\$ 256,450,058	\$ 11,997,073,666	\$ 53,070,482	\$ 175,871,027	\$ 12,226,015,175	\$ 10,330,853,382	\$ 536,117,934	\$ 646,025,146	\$ 49,596,756	38											
	(#) Locality has not timely submitted required fiscal year 2025 financial reporting information for inclusion in the 2025 draft report.																								

COMPARATIVE REPORT														
EXHIBIT A – COUNTIES GENERAL GOVERNMENT														
FOR THE YEAR ENDED JUNE 30, 2025														
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Revenue														
Expenditures, Transfers and Contributions														
Transfers To														
No.	Locality	(Exhibit B) Local Revenue	(Exhibit B-1) From the Commonwealth	(Exhibit B-1)		Total Revenue	Non-Revenue Receipts	Transfers from Other Funds	Total Amount Available	(Exhibit C) Maintenance and Operation Expenditures	General Government Capital Projects	General Government Debt Service	Enterprise Operations	No.
				Federal Pass-Through	Direct Federal Aid									
1	Accomack	70,754,790	64,052,996	15,253,110	219,612	150,280,508	13,702	-	150,294,210	146,111,661	2,256,265	2,511,633	162,187	1
2	Albemarle	435,527,011	137,696,918	26,090,883	5,868,753	605,183,565	2,420,492	-	607,604,057	545,460,258	-	28,222,645	-	2
3	# Alleghany	-	-	-	-	-	-	-	-	-	-	-	-	3
4	# Amelia	-	-	-	-	-	-	-	-	-	-	-	-	4
5	# Amherst	-	-	-	-	-	-	-	-	-	-	-	-	5
6	# Appomattox	-	-	-	-	-	-	-	-	-	-	-	-	6
7	Arlington	1,552,437,140	259,275,593	47,825,739	61,575,028	1,921,113,500	13,442,385	(219,590,832)	1,714,965,053	1,691,531,342	4,719,988	158,829,991	400,929	7
8	# Augusta	-	-	-	-	-	-	-	-	-	-	-	-	8
9	Bath	20,921,830	6,214,208	1,730,430	2,194,784	31,061,252	23,609	-	31,084,861	28,328,948	-	-	-	9
10	Bedford	130,179,632	111,209,637	16,395,072	3,710,924	261,495,265	1,209,590	-	262,704,855	237,516,978	-	-	-	10
11	# Bland	-	-	-	-	-	-	-	-	-	-	-	-	11
12	Botetourt	84,920,489	53,290,816	5,355,720	464,239	144,031,264	13,365,315	147,165	157,543,744	131,583,777	4,082,269	3,392,931	-	12
13	# Brunswick	-	-	-	-	-	-	-	-	-	-	-	-	13
14	# Buchanan	-	-	-	-	-	-	-	-	-	-	-	-	14
15	# Buckingham	-	-	-	-	-	-	-	-	-	-	-	-	15
16	Campbell	92,238,039	102,162,949	16,718,191	366,100	211,485,279	166,800	4,149,927	215,802,006	194,929,368	3,620,000	7,662,771	-	16
17	# Caroline	-	-	-	-	-	-	-	-	-	-	-	-	17
18	# Carroll	-	-	-	-	-	-	-	-	-	-	-	-	18
19	Charles City	23,550,999	9,142,788	2,034,325	334,079	35,062,191	263,688	-	35,325,879	32,287,179	-	-	61,200	19
20	Charlotte	21,935,725	26,257,547	8,025,638	105,433	56,324,343	-	-	56,324,343	53,743,367	-	-	-	20
21	Chesterfield	1,067,341,397	699,789,392	81,882,707	12,703,766	1,861,717,262	6,052,214	(1,735,389)	1,866,034,087	1,698,042,172	125,954,668	110,945,154	165,000	21
22	Clarke	34,034,941	18,113,401	2,172,249	103,757	54,424,348	266,910	-	54,691,258	53,178,252	-	2,362,816	-	22
23	Craig	7,622,266	8,920,829	1,842,817	490,702	18,876,614	-	-	18,876,614	17,201,084	-	-	-	23
24	Culpeper	116,205,193	94,931,486	24,389,437	-	235,526,116	-	-	235,526,116	206,128,589	-	-	-	24
25	Cumberland	20,832,230	20,657,342	4,889,549	21,452	46,400,573	351,483	-	46,752,056	43,766,209	84,144	-	279,488	25
26	Dickenson	27,262,188	34,336,107	7,025,702	447,773	69,071,770	-	852,220	69,923,990	61,176,822	855,689	1,189,644	-	26
27	Dinwiddie	62,402,772	60,883,584	8,507,623	143,924	131,937,903	39,546	2,356,547	134,333,996	120,285,081	5,434,435	7,681,950	-	27
28	# Essex	-	-	-	-	-	-	-	-	-	-	-	-	28
29	Fairfax	5,857,941,525	1,631,604,389	261,232,878	208,148,760	7,958,927,552	104,683,027	40,252,414	8,103,862,993	7,195,621,675	223,112,692	529,620,323	85,640,610	29
30	Fauquier	260,826,391	102,254,034	13,106,597	1,327,873	377,514,895	3,203,860	296,209	381,014,964	343,304,939	19,057,424	-	532,707	30
31	# Floyd	-	-	-	-	-	-	-	-	-	-	-	-	31
32	Fluvanna	59,903,860	43,647,818	5,145,960	28,774	108,726,412	-	-	108,726,412	105,510,574	141,616	-	1,060,168	32
33	Franklin	107,944,828	77,515,886	16,616,711	323,483	202,400,908	630,535	-	203,031,443	188,801,481	-	-	15,000	33
34	Frederick	256,288,085	153,939,166	20,991,011	27,040	431,245,302	-	8,022,056	439,267,358	399,318,333	44,190,051	20,426,918	-	34
35	# Giles	-	-	-	-	-	-	-	-	-	-	-	-	35
36	Gloucester	83,087,918	55,244,925	8,874,471	286,236	147,493,550	-	-	147,493,550	138,659,854	2,360,525	8,909,338	330,249	36
37	Goochland	98,180,995	22,143,607	5,420,578	11,440	125,756,620	375,626	-	126,132,246	119,379,854	14,787,249	-	-	37
38	Grayson	23,835,143	27,979,569	5,739,635	2,167,162	59,721,509	240,665	-	59,962,174	56,792,775	2,878,912	1,768,230	449,695	38
39	Greene	47,525,036	39,502,053	5,356,063	969,238	93,352,390	111,824	-	93,464,214	84,241,226	-	-	-	39
40	Greensville	25,822,424	23,565,048	6,663,837	-	56,051,309	-	-	56,051,309	52,852,611	-	-	-	40
41	# Halifax	-	-	-	-	-	-	-	-	-	-	-	-	41
42	Hanover	377,985,272	172,532,577	20,944,226	8,302,048	579,764,123	7,645,716	48,836,265	636,246,104	509,133,847	-	25,615,710	112,292	42

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		(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.
89	# Tazewell	-	-	-	-	-	-	-	-	-	-	-	-	89
90	# Warren	-	-	-	-	-	-	-	-	-	-	-	-	90
91	Washington	92,639,976	100,244,656	18,004,522	635,824	211,524,978	-	-	211,524,978	202,264,001	-	-	-	91
92	Westmoreland	36,150,538	24,908,513	5,002,971	265,435	66,327,457	19,409	-	66,346,866	60,854,441	-	-	-	92
93	Wise	49,141,876	97,177,866	19,313,723	127,356	165,760,821	257,227	141,232	166,159,280	155,908,149	4,593,506	6,203,754	43,373	93
94	Wythe	46,765,527	51,039,713	12,882,725	201,389	110,889,354	1,536,760	83,281	112,509,395	99,289,040	6,266,087	4,848,639	956,814	94
95	York	200,240,632	132,823,975	12,824,037	15,029,960	360,918,604	1,475,499	-	362,394,103	340,280,703	14,494,098	13,433,481	-	95
95	Total	\$ 20,509,434,733	\$ 9,123,237,538	\$ 1,321,887,724	\$ 508,964,228	\$ 31,463,524,223	\$ 333,660,633	\$ 4,181,563	\$ 31,801,366,419	\$ 28,029,584,478	\$ 1,344,727,439	\$ 1,526,912,057	\$ 279,234,161	95
	(#) Locality has not timely submitted required fiscal year 2025 financial reporting information for inclusion in the 2025 draft report.													

COMPARATIVE REPORT																				
EXHIBIT B – CITIES		LOCAL REVENUE																		
FOR THE YEAR ENDED JUNE 30, 2025																				
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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	538,085,070	8,363,865	74,776,076	-	842,751	-	7,274,169	2,008,967	631,350,898	163,441,611	22,379,178	6,294,194	34,663,973	8,396,366	25,195,883	33,592,249	16,559,674	908,281,777	1
2	Bristol	17,653,772	203,588	4,201,962	10,223	805,491	-	311,478	127,080	23,313,594	27,331,182	218,908	234,390	14,400,675	2,838,903	44,740	2,883,643	4,918,343	73,300,735	2
3	Buena Vista	4,229,491	263,190	1,913,319	-	423,425	-	75,459	51,853	6,956,737	1,940,427	85,907	31,467	1,726,713	104,568	461,542	566,110	743,183	12,050,544	3
4	Charlottesville	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4
5	Chesapeake	390,279,613	13,886,587	96,423,432	149,451	4,120,548	-	3,394,743	2,781,528	511,035,902	182,147,581	4,404,749	4,082,544	81,812,581	30,539,713	1,566,077	32,105,790	22,867,079	838,456,226	5
6	Colonial Heights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6
7	Covington	3,044,152	2,236,097	1,558,259	9,509	4,373,200	-	84,082	72,507	11,377,806	4,838,612	34,757	7,303	4,293,521	778,666	47,126	825,792	626,307	22,004,098	7
8	Danville	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8
9	Emporia	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9
10	Fairfax	88,827,296	1,314,777	14,037,054	-	-	-	693,601	195,995	105,068,723	46,564,655	2,087,859	1,397,766	6,876,570	4,941,111	3,272,384	8,213,495	4,541,090	174,750,158	10
11	Falls Church	68,949,016	432,931	7,467,156	-	-	-	240,005	58,502	77,147,610	22,104,594	1,715,355	1,339,681	11,700,391	4,221,481	847,831	5,069,312	552,902	119,629,845	11
12	Franklin	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12
13	Fredericksburg	45,742,977	817,889	13,559,297	-	141,539	-	449,613	279,510	60,990,825	49,568,439	760,662	647,688	4,188,108	2,378,450	170,222	2,548,672	2,031,200	120,735,594	13
14	Galax	5,588,988	282,923	1,584,293	-	763,450	-	175,161	82,147	8,476,962	8,619,769	72,524	96,262	12,554,957	1,146,650	36,488	1,183,138	364,453	31,368,065	14
15	Hampton	190,486,826	5,201,023	40,833,515	46,822	3,278,493	-	1,909,513	693,477	242,449,669	98,011,553	1,989,653	4,151,764	64,554,352	12,658,694	1,523,672	14,182,366	23,707,949	449,047,306	15
16	Harrisonburg	59,344,570	787,166	15,612,848	12,834	2,971,345	-	544,307	166,449	79,439,519	55,407,560	829,155	2,887,559	8,534,298	6,724,972	119,147	6,844,119	4,425,078	158,367,288	16
17	Hopewell	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17
18	Lexington	6,357,227	217,778	1,325,314	-	-	-	46,273	54,401	8,000,993	5,665,801	227,995	57,921	2,178,716	1,965,390	39,636	2,005,026	3,616,824	21,753,276	18
19	Lynchburg	67,753,129	2,889,722	22,884,616	-	5,008,364	-	964,385	412,427	99,912,643	66,083,747	1,372,142	337,646	45,386,221	6,676,941	680,763	7,357,704	2,809,928	223,260,031	19
20	Manassas	92,012,696	1,674,838	15,598,419	12,252	6,087,930	-	553,674	346,171	116,285,980	33,095,516	1,826,888	1,935,821	11,386,758	11,049,616	443,891	11,493,507	5,176,499	181,200,969	20
21	Manassas Park	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	21
22	Martinsville	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22
23	Newport News	267,866,234	8,734,965	64,472,525	154,466	23,977,938	-	2,615,200	1,560,975	369,382,303	121,729,250	3,374,694	832,571	74,255,064	21,872,196	8,339,576	30,211,772	30,205,980	629,991,634	23
24	Norfolk	336,774,396	11,935,176	70,315,640	11,099	6,572,748	-	669,789	593,963	426,872,811	200,727,396	3,366,267	1,409,839	80,779,405	20,400,244	8,419,001	28,819,245	16,379,132	758,354,095	24
25	Norton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25
26	Petersburg	32,217,137	4,262,564	8,746,358	12,480	1,892,069	-	894,374	1,011,659	49,036,641	18,482,222	1,022,122	1,382,527	9,568,799	3,333,560	364,865	3,698,425	10,831,955	94,022,691	26
27	Poquoson	23,193,633	370,178	4,640,611	-	-	-	151,706	60,346	28,416,474	3,857,411	283,781	32,931	5,049,124	1,392,326	229,585	1,621,911	371,584	39,633,216	27
28	Portsmouth	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	28
29	Radford	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	29
30	Richmond	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30
31	Roanoke	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31
32	Salem	36,267,843	1,157,065	12,227,309	7,688	3,633,957	-	469,910	117,685	53,881,457	30,545,317	545,820	109,894	10,866,776	7,989,705	377,999	8,367,704	1,446,482	105,763,450	32
33	Staunton	29,107,786	1,122,859	7,528,619	310	421,590	-	312,136	280,532	38,773,832	20,186,104	229,680	180,221	13,173,963	1,941,228	97,837	2,039,065	2,618,625	77,201,490	33
34	Suffolk	168,265,068	5,643,028	42,072,180	62,571	1,592,974	-	1,666,129	910,276	220,212,226	67,145,007	4,743,925	6,471,107	39,227,235	20,133,839	494,201	20,628,040	6,189,135	364,616,675	34
35	Virginia Beach	764,746,822	13,195,093	156,303,806	-	-	-	5,642,158	3,652,192	943,540,071	395,894,568	9,805,101	1,757,797	180,437,930	52,543,944	8,713,358	61,257,302	27,943,832	1,620,636,601	35
36	Waynesboro	21,167,225	960,412	7,271,416	7,003	1,238,612	-	578,621	228,167	31,451,456	22,718,539	483,418	178,851	10,680,767	3,050,653	229,906	3,280,559	1,327,948	70,121,538	36
37	Williamsburg	19,574,180	506,557	1,901,227	-	1,719,170	-	131,262	93,622	23,926,018	27,203,017	273,215	343,190	2,710,610	314,014	798,731	1,112,745	1,908,963	57,477,758	37
38	Winchester	37,768,368	855,043	14,862,381	800	1,789,332	-	452,670	255,961	55,984,555	42,396,318	1,339,867	473,633	10,138,322	1,315,074	588,327	1,903,401	4,675,145	116,911,241	38
38	Total	\$ 3,315,303,515	\$ 87,315,314	\$ 702,117,632	\$ 497,508	\$ 71,654,926	\$ -	\$ 30,300,418	\$ 16,096,392	\$ 4,223,285,705	\$ 1,715,706,196	\$ 63,473,622	\$ 36,674,567	\$ 741,145,829	\$ 228,708,304	\$ 63,102,788	\$ 291,811,092	\$ 196,839,290	\$ 7,268,936,301	38

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EXHIBIT B – COUNTIES		LOCAL REVENUE																		
FOR THE YEAR ENDED JUNE 30, 2025																				
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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	Accomack	25,199,209	2,321,858	11,654,861	-	2,667,849	-	609,985	432,735	42,886,497	11,335,156	689,302	141,749	8,740,702	3,386,033	603,068	3,989,101	2,972,283	70,754,790	1
2	Albemarle	252,018,271	6,158,341	46,133,951	117,055	723,434	-	1,651,809	933,860	307,736,721	87,373,847	3,905,265	820,078	19,040,971	7,962,169	2,073,245	10,035,414	6,614,715	435,527,011	2
3	Alleghany	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3
4	Amelia	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4
5	Amherst	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5
6	Appomattox	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6
7	Arlington	928,169,340	19,097,826	111,136,785	-	336,960	-	2,959,980	527,829	1,062,228,720	326,011,172	8,052,354	8,901,303	93,810,482	43,767,642	4,187,712	47,955,354	5,477,755	1,552,437,140	7
8	Augusta	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8
9	Bath	5,771,098	6,611,307	405,889	6,327	41,011	-	26,336	13,992	12,875,960	6,109,661	25,714	3,138	750,934	395,006	1,154	396,160	760,263	20,921,830	9
10	Bedford	52,662,992	1,446,222	25,888,303	100,807	3,293,699	-	850,630	503,968	84,746,621	18,950,863	744,149	94,604	15,597,988	5,959,325	753,090	6,712,415	3,332,992	130,179,632	10
11	Bland	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11
12	Botetourt	38,460,187	4,469,181	11,681,553	25,727	6,170,992	-	264,432	158,889	61,230,961	11,763,171	746,227	89,144	4,991,915	4,679,613	748,291	5,427,904	671,167	84,920,489	12
13	Brunswick	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13
14	Buchanan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14
15	Buckingham	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15
16	Campbell	27,407,754	2,268,159	13,011,417	675,410	7,307,469	-	482,224	229,063	51,381,496	19,342,370	500,911	116,261	13,011,938	3,668,455	291,043	3,959,498	3,925,565	92,238,039	16
17	Caroline	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17
18	Carroll	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18
19	Charles City	7,029,189	1,358,613	3,754,783	4,829	124,628	16,043	130,183	93,965	12,512,233	1,953,657	1,606,537	40,146	5,974,143	57,265	65,370	122,635	1,341,648	23,550,999	19
20	Charlotte	6,600,998	648,805	3,670,191	28,376	788,968	47,545	135,145	50,131	11,970,159	2,457,525	132,555	183,591	2,611,729	813,624	301,391	1,115,015	3,465,151	21,935,725	20
21	Chesterfield	556,695,975	17,342,649	133,448,778	109,263	6,337,261	-	5,197,733	2,332,921	721,464,580	178,993,106	13,676,024	1,655,320	77,472,502	58,026,768	1,340,019	59,366,787	14,713,078	1,067,341,397	21
22	Clarke	16,130,332	433,576	8,984,846	1,711	453,511	-	332,193	271,888	26,608,057	3,502,026	241,803	203,389	2,184,308	307,063	91,975	399,038	896,320	34,034,941	22
23	Craig	3,779,480	184,236	1,404,056	18,011	69,265	12,435	49,311	29,236	5,546,030	675,200	37,020	13,901	423,903	379,491	35,134	414,625	511,587	7,622,266	23
24	Culpeper	40,783,409	1,726,325	35,888,197	16,754	2,036,237	-	783,612	500,419	81,734,953	12,173,219	3,426,190	179,340	8,182,179	4,662,529	629,801	5,292,330	5,216,982	116,205,193	24
25	Cumberland	7,547,825	980,915	3,228,166	31,459	187,113	-	163,256	161,924	12,300,658	1,572,700	1,595,843	66,586	2,296,568	522,213	2,983	525,196	2,476,679	20,832,230	25
26	Dickenson	8,107,772	746,747	1,871,927	50,986	1,773,016	154,059	66,515	146,730	12,917,752	9,950,014	9,039	42,311	1,306,820	1,879,927	1,580	1,881,507	1,154,745	27,262,188	26
27	Dinwiddie	23,242,737	1,982,847	17,875,631	-	-	-	578,861	293,632	43,973,708	8,944,225	608,427	628,303	4,405,668	1,684,413	349,454	2,033,867	1,808,574	62,402,772	27
28	Essex	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	28
29	Fairfax	3,621,709,450	73,330,895	533,290,202	246,523	361,521	-	22,892,021	2,580,543	4,254,411,155	635,305,338	80,734,517	11,126,485	578,156,720	144,288,170	80,183,919	224,472,089	73,735,221	5,857,941,525	29
30	Fauquier	149,539,587	8,006,849	36,180,613	95,988	5,956,579	-	1,109,803	725,392	201,614,811	28,928,110	2,181,784	1,344,425	10,772,262	7,260,510	645,740	7,906,250	8,078,749	260,826,391	30
31	Floyd	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31
32	Fluvanna	31,144,163	3,788,786	10,949,648	17,389	43,159	-	508,545	483,127	46,934,817	5,318,509	504,728	31,416	3,729,335	1,485,829	97,269	1,583,098	1,801,957	59,903,860	32
33	Franklin	47,948,041	1,049,671	20,032,290	211,757	1,193,020	967,889	717,963	322,188	72,442,819	14,789,976	797,034	147,122	15,643,558	2,756,971	228,176	2,985,147	1,139,172	107,944,828	33
34	Frederick	86,049,855	2,399,714	59,496,820	197,111	9,677,558	-	1,818,230	969,685	160,608,976	53,421,066	2,485,674	335,356	23,319,049	9,562,489	151,008	9,713,497	6,404,467	256,288,085	34
35	Giles	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	35
36	Gloucester	35,073,761	1,051,641	15,304,240	61,545	276,919	-	556,967	307,744	52,632,817	22,148,548	432,271	81,629	3,316,504	1,869,427	165,995	2,035,422	2,440,727	83,087,918	36
37	Goochland	45,595,365	1,080,160	19,709,998	5,980	653,452	-	468,500	178,303	67,691,758	13,555,509	5,906,466	134,438	4,567,977	5,366,155	65,912	5,432,067	892,780	98,180,995	37
38	Grayson	10,323,953	339,615	3,354,382	25,103	350,964	181,150	132,026	144,486	14,851,679	1,945,656	77,868	6,286	3,506,179	979,314	45,470	1,024,784	2,422,691	23,835,143	38
39	Greene	21,526,291	505,897	6,645,001	-	440,956	-	309,368	8,631,208	29,584,456	853,429	156,943	230,128	5,229,258	579,847	127,349	707,196	2,289,361	47,525,036	39
40	Greensville	4,326,503	5,816,158	3,558,209	39,694	1,318,363	-	222,659	69,821	15,351,407	2,724,930	98,671	1,158,085	2,690,437	1,713,536	903,464	2,617,000	1,181,894	25,822,424	40
41	Halifax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	41
42	Hanover	185,337,219	7,285,246	67,032,175	33,885	2,639,315	2,279,103	1,468,340	651,367	266,726,650	61,609,759	3,461,944	828,419	24,587,053	14,525,957	802,265	15,328,222	5,443,225	377,985,272	42
43	Henrico	516,142,049	13,407,433	154,744,895	11,150	1,149,530	-	4,515,806	812,817	690,783,680	236,476,282	19,170,587	1,612,368	45,679,985	44,101,590	1,635,438	45,737,028	27,408,824	1,066,868,754	43
44	Henry	16,742,634	1,235,039	7,513,749	114,477	8,185,461	-	412,900	221,080	34,425,340	24,397,150	164,320	200,302	10,089,206	4,652,694	658,507	5,311,201	12,223,996	86,811,515	44
45	Highland	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	45
46	Isle of Wight	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	46
47	James City	140,675,605	5,137,954	29,379,556	-	6,818,191	-	978,058	331,967	183,321,331	49,357,244	2,139,041	196,181	13,472,148	1,309,315	1,064,940	2,374,255	5,103,353	255,963,553	47
48	King & Queen	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	48
49	King George	27,679,465	1,273,354	12,251,812	31,729	187,897	-	431,533	330,306	42,186,096	12,677,802	7,918,488	268,940	1,510,904	2,297,388	106,657	2,404,045	2,045,204	69,011,479	49
50	King William	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50
51	Lancaster	20,666,609	631,128	2,688,124	51,546	6,678	132,851	270,286	119,962	24,567,184	3,330,978	320,860	58,022	572,790	692,665	72,646	765,311	767,345	30,382,490	51
52	Lee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	52
53	Loudoun	1,351,712,430	36,620,631	962,357,956	16,401	2,090,405	-	14,434,089	4,302,623	2,371,534,535	307,235,295	39,394,130	1,870,695	75,019,700	92,844,178	5,413,408	98,257,586	82,749,079	2,976,061,020	53
54	Louisa	58,562,447	17,587,761	14,679,233	66,238	444,634	617,058	633,787	400,419	92,991,577	15,427,150	2,867,531	110,925	8,129,012	3,822,878	842,569	4,665,447	43,352,807	167,544,449	54
55	Lunenburg	3,801,651	290,967	3,035,734	19,989	318,796	106,170	126,784	71,959	7,772,050	1,254,670	119,669	22,216	4,270,823	554,513	34,947	589,460	2,122,768	16,151,656	55
56	Madison	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	56
57	Mathews	12,209,499	134,977	3,586,225	29,725	207,959	-	142,079	111,099	16,421,563	2,514,543	101,220	71,208	1,488,700	336,683	47,752	384,435	1,057,460	22,039,129	57
58	Mecklenburg	29,380,418	1,634,728	39,357,512	65,850	433,007	624,563	446,22												

No.	Locality	General Property Taxes										Other Local Taxes (Exhibit B-2)	Permits, Privilege Fees, and Regulatory Licenses	Fines and Forfeitures	Charges for Services	Revenue from Use of Money and Property				No.	
		Real Property	Public Service Corporations	Personal Property - General	Personal Property - Mobile Home	Machinery and Tools	Merchants' Capital	Penalties	Interest	Total Amount	Interest					Rental and Sale of Property	Total Amount	Miscellaneous	Total Local Revenue		
65	Nottoway	5,684,561	545,844	3,502,565	9,790	268,645	-	139,878	86,362	10,237,645	2,776,241	175,222	27,898	4,462,853	925,521	899,426	1,824,947	2,371,865	21,876,671	65	
66	Orange	35,552,540	1,558,173	15,066,703	34,670	1,143,986	258,463	579,203	321,700	54,515,438	10,362,426	1,201,814	109,700	10,312,504	1,910,006	244,812	2,154,818	1,142,079	79,798,779	66	
67	Page	17,693,586	685,561	9,552,617	99,835	404,022	-	401,749	378,467	29,215,837	8,674,097	392,602	46,170	5,266,965	817,961	217,862	1,035,823	2,184,244	46,815,738	67	
68	Patrick	11,876,899	510,890	3,971,481	109,742	855,109	-	213,049	93,378	17,630,548	6,003,767	106,560	22,931	3,967,933	648,884	39,553	688,437	1,892,282	30,312,458	68	
69	Pittsylvania	34,770,557	4,014,514	13,668,855	345,791	2,693,318	391,626	707,456	601,228	57,193,345	15,054,626	538,400	84,019	16,131,921	4,502,542	188,415	4,690,957	4,297,348	97,990,616	69	
70	Powhatan	43,674,656	860,776	14,564,110	4,943	779,108	-	460,256	267,538	60,611,387	10,533,833	793,796	88,268	4,672,055	288,369	148,697	437,066	1,349,932	78,486,337	70	
71	Prince Edward	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	71
72	Prince George	31,106,556	2,363,053	12,769,372	171,220	1,537,174	-	587,649	270,637	48,805,661	11,510,022	591,214	457,233	4,534,368	3,522,464	163,285	3,685,749	2,140,193	71,724,440	72	
73	Prince William	1,031,106,000	25,822,000	343,692,000	129,000	3,355,000	-	9,616,000	2,773,000	1,416,493,000	249,964,000	28,490,000	3,954,000	92,053,000	102,252,000	5,996,000	108,248,000	31,260,000	1,930,462,000	73	
74	Pulaski	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	74
75	Rappahannock	12,094,689	327,899	2,428,867	322	-	-	116,932	115,536	15,084,245	2,432,611	188,354	115,978	823,994	719,015	5,652	724,667	3,176,953	22,546,802	75	
76	Richmond	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	76
77	Roanoke	130,150,548	5,812,954	31,858,852	75,037	2,921,577	-	1,242,172	333,512	172,394,652	44,531,803	1,174,041	456,368	31,477,195	3,107,265	357,713	3,464,978	4,552,627	258,051,664	77	
78	Rockbridge	21,056,570	1,846,151	9,350,096	39,099	529,972	-	484,219	193,361	33,499,468	13,832,439	374,359	171,061	8,390,107	1,955,191	38,990	1,994,181	3,171,082	61,432,697	78	
79	Rockingham	79,985,861	2,965,567	25,368,755	-	20,545,073	1,741,813	693,960	347,819	131,648,848	22,645,439	2,148,392	249,295	18,926,178	6,759,559	1,197,726	7,957,285	10,191,100	193,766,537	79	
80	Russell	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	80
81	Scott	12,168,796	892,606	2,689,819	79,579	711,011	263,856	235,085	179,136	17,219,888	3,605,640	61,977	69,013	2,150,110	1,120,005	393,344	1,513,349	4,191,013	28,810,990	81	
82	Shenandoah	39,428,946	2,244,412	22,260,634	32,477	2,704,090	572,083	685,794	498,974	68,427,410	9,124,811	689,928	37,960	6,637,850	4,641,285	349,634	4,990,919	3,347,571	93,256,449	82	
83	Smyth	12,551,118	2,015,565	5,974,309	39,954	1,968,942	439,496	238,437	433,188	23,661,009	4,870,698	91,179	1,048,751	30,757,886	2,140,014	222,753	2,362,767	2,112,571	64,904,861	83	
84	Southampton	16,055,149	1,908,638	7,729,708	60,522	3,562,966	448,898	602,318	360,503	30,728,702	3,101,661	255,844	917,195	2,685,806	542,073	31,560	573,633	2,391,025	40,653,866	84	
85	Spotsylvania	173,497,661	6,425,170	55,299,371	125,744	814,939	-	2,410,087	1,522,907	240,095,879	84,676,216	6,797,924	435,864	19,132,902	11,060,162	2,850,431	13,910,593	8,263,524	373,312,902	85	
86	Stafford	233,681,945	5,512,764	68,485,826	162,635	-	1,088,456	2,151,662	1,149,244	312,232,532	67,229,919	5,106,615	883,139	21,782,495	10,621,974	822,239	11,444,213	12,467,303	431,146,216	86	
87	Surry	9,050,435	16,085,199	3,881,653	-	-	-	86,912	96,640	29,200,839	2,647,320	517,139	54,618	955,138	579,341	52,869	632,210	667,356	34,674,620	87	
88	Sussex	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	88
89	Tazewell	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	89
90	Warren	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	90
91	Washington	29,289,390	1,253,367	9,550,231	-	5,976,918	-	466,594	461,983	46,998,483	14,303,300	299,778	906,653	19,482,602	3,111,436	413,262	3,524,698	7,124,462	92,639,976	91	
92	Westmoreland	19,892,029	482,914	7,421,811	37,127	367,081	96,325	413,484	240,344	28,951,115	3,865,397	584,214	172,962	756,888	690,906	219,475	910,381	909,581	36,150,538	92	
93	Wise	13,507,551	9,206,049	5,173,506	221,127	353,856	905,846	271,088	117,018	29,756,041	5,348,556	36,669	76,578	7,879,316	2,529,427	349,153	2,878,580	3,166,136	49,141,876	93	
94	Wythe	14,749,670	1,572,869	7,683,439	82,638	2,266,810	445,049	166,849	302,071	27,269,395	9,341,939	331,356	530,404	4,357,642	2,646,237	408,657	3,054,894	1,879,897	46,765,527	94	
95	York	96,320,776	4,262,454	24,783,790	-	-	-	651,775	313,523	126,332,318	44,295,481	1,260,525	707,603	18,375,101	3,086,922	1,355,260	4,442,182	4,827,422	200,240,632	95	
95	Total	\$ 10,720,534,145	\$ 357,550,449	\$ 3,193,228,933	\$ 4,675,738	\$ 132,616,413	\$ 11,791,506	\$ 92,638,704	\$ 33,017,305	\$ 14,546,053,193	\$ 2,925,304,681	\$ 262,813,393	\$ 46,137,625	\$ 1,473,111,704	\$ 667,280,181	\$ 122,860,518	\$ 790,140,699	\$ 465,873,438	\$ 20,509,434,733	95	

COMPARATIVE REPORT											
EXHIBIT B1 – CITIES		INTER-GOVERNMENTAL REVENUE									
FOR THE YEAR ENDED JUNE 30, 2025											
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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	-	19,524,382	11,277,837	130,670,211	161,472,430	-	1,013,808	118,404,735	119,418,543	1
2	Bristol	-	2,570,857	2,107,524	66,490,159	71,168,540	-	-	12,838,930	12,838,930	2
3	Buena Vista	-	877,328	1,022,427	20,305,313	22,205,068	-	-	6,485,335	6,485,335	3
4	Charlottesville	-	-	-	-	-	-	-	-	-	4
5	Chesapeake	-	39,767,374	23,093,438	474,395,364	537,256,176	8,745	261,826	67,453,818	67,724,389	5
6	Colonial Heights	-	-	-	-	-	-	-	-	-	6
7	Covington	-	759,480	226,644	6,036,656	7,022,780	-	-	951,095	951,095	7
8	Danville	-	-	-	-	-	-	-	-	-	8
9	Emporia	-	-	-	-	-	-	-	-	-	9
10	Fairfax	-	5,329,898	1,293,865	18,752,090	25,375,853	-	-	11,901,521	11,901,521	10
11	Falls Church	-	2,997,044	543,360	14,223,984	17,764,388	-	4,553,516	1,558,728	6,112,244	11
12	Franklin	-	-	-	-	-	-	-	-	-	12
13	Fredericksburg	-	3,124,856	2,674,930	42,641,110	48,440,896	-	-	13,368,593	13,368,593	13
14	Galax	-	434,562	158,728	25,212,494	25,805,784	-	-	5,894,823	5,894,823	14
15	Hampton	-	23,125,077	12,358,621	278,527,644	314,011,342	-	10,419	66,277,565	66,287,984	15
16	Harrisonburg	-	3,021,619	514,362	89,653,458	93,189,439	-	3,315,859	17,184,710	20,500,569	16
17	Hopewell	-	-	-	-	-	-	-	-	-	17
18	Lexington	-	793,885	524,909	9,646,322	10,965,116	-	-	1,122,944	1,122,944	18
19	Lynchburg	-	8,623,557	4,174,953	133,500,472	146,298,982	-	8,834,633	43,951,696	52,786,329	19
20	Manassas	-	9,960,233	476,174	94,984,691	105,421,098	-	185,714	18,194,489	18,380,203	20
21	Manassas Park	-	-	-	-	-	-	-	-	-	21
22	Martinsville	-	-	-	-	-	-	-	-	-	22
23	Newport News	-	32,250,665	14,156,657	347,602,839	394,010,161	-	239,482	91,614,785	91,854,267	23
24	Norfolk	1,059,221	55,479,301	9,449,874	397,768,953	463,757,349	-	-	131,428,894	131,428,894	24
25	Norton	-	-	-	-	-	-	-	-	-	25
26	Petersburg	-	5,107,070	3,120,885	90,104,263	98,332,218	-	-	28,433,161	28,433,161	26
27	Poquoson	-	2,348,721	396,878	21,364,408	24,110,007	-	6,334,498	1,339,361	7,673,859	27
28	Portsmouth	-	-	-	-	-	-	-	-	-	28
29	Radford	-	-	-	-	-	-	-	-	-	29
30	Richmond	-	-	-	-	-	-	-	-	-	30
31	Roanoke	-	-	-	-	-	-	-	-	-	31
32	Salem	-	4,453,420	1,921,241	49,365,465	55,740,126	-	10,450	4,244,493	4,254,943	32
33	Staunton	-	4,054,855	2,118,057	48,380,380	54,553,292	-	65,653	9,010,226	9,075,879	33
34	Suffolk	-	17,027,831	4,256,903	170,708,509	191,993,243	-	-	39,300,096	39,300,096	34
35	Virginia Beach	-	77,620,029	30,943,502	637,915,722	746,479,253	-	45,404,114	188,467,064	233,871,178	35
36	Waynesboro	-	3,849,662	1,752,748	48,540,477	54,142,887	-	317,494	13,175,436	13,492,930	36
37	Williamsburg	-	1,243,696	229,466	11,768,200	13,241,362	-	-	2,105,906	2,105,906	37
38	Winchester	-	5,777,569	2,605,395	55,313,437	63,696,401	-	338,773	16,079,786	16,418,559	38
38	Total	\$ 1,059,221	\$ 330,122,971	\$ 131,399,378	\$ 3,283,872,621	\$ 3,746,454,191	\$ 8,745	\$ 70,886,239	\$ 910,788,190	\$ 981,683,174	38

COMPARATIVE REPORT											
EXHIBIT B1 – COUNTIES		INTER-GOVERNMENTAL REVENUE									
FOR THE YEAR ENDED JUNE 30, 2025											
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		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	-	4,081,512	5,035,304	54,936,180	64,052,996	36,177	183,435	15,253,110	15,472,722	1
2	Albemarle	199,161	19,085,249	3,045,690	115,366,818	137,696,918	51,165	-	31,908,471	31,959,636	2
3	Alleghany	-	-	-	-	-	-	-	-	-	3
4	Amelia	-	-	-	-	-	-	-	-	-	4
5	Amherst	-	-	-	-	-	-	-	-	-	5
6	Appomattox	-	-	-	-	-	-	-	-	-	6
7	Arlington	-	46,166,217	18,255,293	194,854,083	259,275,593	-	8,256,044	101,144,723	109,400,767	7
8	Augusta	-	-	-	-	-	-	-	-	-	8
9	Bath	-	123,635	1,383,379	4,707,194	6,214,208	583,341	-	3,341,873	3,925,214	9
10	Bedford	-	8,048,552	5,798,970	97,362,115	111,209,637	94,461	208,266	19,803,269	20,105,996	10
11	Bland	-	-	-	-	-	-	-	-	-	11
12	Botetourt	-	4,373,665	6,159,235	42,757,916	53,290,816	314,694	-	5,505,265	5,819,959	12
13	Brunswick	-	-	-	-	-	-	-	-	-	13
14	Buchanan	-	-	-	-	-	-	-	-	-	14
15	Buckingham	-	-	-	-	-	-	-	-	-	15
16	Campbell	-	5,079,144	4,914,315	92,169,490	102,162,949	-	-	17,084,291	17,084,291	16
17	Caroline	-	-	-	-	-	-	-	-	-	17
18	Carroll	-	-	-	-	-	-	-	-	-	18
19	Charles City	-	815,551	1,410,246	6,916,991	9,142,788	-	-	2,368,404	2,368,404	19
20	Charlotte	-	923,214	2,648,335	22,685,998	26,257,547	11,933	93,500	8,025,638	8,131,071	20
21	Chesterfield	-	55,262,049	11,910,181	632,617,162	699,789,392	-	271,201	94,315,272	94,586,473	21
22	Clarke	-	2,874,539	1,851,174	13,387,688	18,113,401	11,052	-	2,264,954	2,276,006	22
23	Craig	-	444,873	1,460,533	7,015,423	8,920,829	406,732	-	1,926,787	2,333,519	23
24	Culpeper	-	4,917,460	5,770,962	84,243,064	94,931,486	-	-	24,389,437	24,389,437	24
25	Cumberland	59,325	1,176,519	1,731,161	17,690,337	20,657,342	-	-	4,911,001	4,911,001	25
26	Dickenson	-	2,231,535	2,568,645	29,535,927	34,336,107	59,203	-	7,414,272	7,473,475	26
27	Dinwiddie	-	4,533,642	3,185,231	53,164,711	60,883,584	2,124	-	8,649,423	8,651,547	27
28	Essex	-	-	-	-	-	-	-	-	-	28
29	Fairfax	-	259,670,597	31,947,027	1,339,986,765	1,631,604,389	8,226	76,879,259	392,494,153	469,381,638	29
30	Fauquier	3,548	15,694,907	7,105,919	79,449,660	102,254,034	-	-	14,434,470	14,434,470	30
31	Floyd	-	-	-	-	-	-	-	-	-	31
32	Fluvanna	-	3,650,492	2,800,897	37,196,429	43,647,818	-	-	5,174,734	5,174,734	32
33	Franklin	-	4,589,051	6,559,690	66,367,145	77,515,886	24,437	-	16,915,757	16,940,194	33
34	Frederick	-	14,095,290	5,953,534	133,890,342	153,939,166	20,194	-	20,997,857	21,018,051	34
35	Giles	-	-	-	-	-	-	-	-	-	35
36	Gloucester	-	3,956,927	5,141,900	46,146,098	55,244,925	916	-	9,159,791	9,160,707	36
37	Goochland	-	3,635,233	2,377,692	16,130,682	22,143,607	-	-	5,432,018	5,432,018	37
38	Grayson	-	1,639,637	2,460,156	23,879,776	27,979,569	119,497	2,047,665	5,739,635	7,906,797	38

No.	Locality	From the Commonwealth					From the Federal Government				No.
		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	
39	Greene	-	2,620,777	2,146,202	34,735,074	39,502,053	57,244	888,844	5,379,213	6,325,301	39
40	Greensville	308,597	1,262,697	12,455,367	9,538,387	23,565,048	-	-	6,663,837	6,663,837	40
41	Halifax	-	-	-	-	-	-	-	-	-	41
42	Hanover	-	18,942,346	7,553,184	146,037,047	172,532,577	5,325	-	29,240,949	29,246,274	42
43	Henrico	-	63,801,611	25,515,045	558,793,518	648,110,174	-	2,386,578	94,088,395	96,474,973	43
44	Henry	-	3,954,504	13,852,870	114,579,732	132,387,106	4,571	-	24,076,225	24,080,796	44
45	Highland	-	-	-	-	-	-	-	-	-	45
46	Isle of Wight	-	-	-	-	-	-	-	-	-	46
47	James City	-	11,107,304	3,066,668	91,116,605	105,290,577	10,066	17,644	21,305,568	21,333,278	47
48	King & Queen	-	-	-	-	-	-	-	-	-	48
49	King George	-	2,499,209	2,513,772	43,087,270	48,100,251	-	-	7,767,206	7,767,206	49
50	King William	-	-	-	-	-	-	-	-	-	50
51	Lancaster	-	1,180,249	2,754,656	6,419,025	10,353,930	-	-	3,831,380	3,831,380	51
52	Lee	-	-	-	-	-	-	-	-	-	52
53	Loudoun	-	69,775,928	24,474,694	578,326,267	672,576,889	4,291	-	85,622,481	85,626,772	53
54	Louisa	-	1,984,212	3,319,578	50,333,718	55,637,508	-	304,597	11,947,252	12,251,849	54
55	Lunenburg	-	1,233,117	2,050,337	22,931,802	26,215,256	-	-	5,780,353	5,780,353	55
56	Madison	-	-	-	-	-	-	-	-	-	56
57	Mathews	-	1,378,481	1,590,382	9,421,647	12,390,510	-	-	1,925,584	1,925,584	57
58	Mecklenburg	-	2,026,064	3,823,430	48,188,645	54,038,139	206,014	-	15,741,356	15,947,370	58
59	Middlesex	-	1,032,052	1,917,203	9,790,902	12,740,157	-	-	5,242,677	5,242,677	59
60	Montgomery	-	6,402,960	8,204,882	105,784,848	120,392,690	1,802	4,714,430	14,400,127	19,116,359	60
61	Nelson	-	2,159,776	2,232,199	13,898,919	18,290,894	87,181	-	5,045,341	5,132,522	61
62	New Kent	-	19,833,796	2,386,060	28,388,020	50,607,876	-	53	4,774,218	4,774,271	62
63	Northampton	-	1,784,137	2,532,934	17,127,116	21,444,187	25,093	-	6,973,555	6,998,648	63
64	Northumberland	-	-	-	-	-	-	-	-	-	64
65	Nottoway	-	1,363,148	2,023,790	24,817,686	28,204,624	-	-	11,511,941	11,511,941	65
66	Orange	-	3,847,880	3,171,847	50,344,267	57,363,994	3,697	-	13,267,004	13,270,701	66
67	Page	-	2,101,529	4,532,243	33,754,158	40,387,930	232,252	-	7,799,739	8,031,991	67
68	Patrick	-	1,138,796	4,257,940	31,037,827	36,434,563	27,196	1,235,412	6,102,545	7,365,153	68
69	Pittsylvania	-	5,969,292	7,659,470	101,797,545	115,426,307	-	-	18,701,212	18,701,212	69
70	Powhatan	-	3,790,576	2,823,252	35,632,035	42,245,863	-	2,461,655	5,424,765	7,886,420	70
71	Prince Edward	-	-	-	-	-	-	-	-	-	71
72	Prince George	-	4,920,023	2,115,980	76,200,850	83,236,853	36,649	407,902	16,387,089	16,831,640	72
73	Prince William	-	83,126,000	9,144,000	948,738,000	1,041,008,000	68,000	28,805,000	155,445,000	184,318,000	73
74	Pulaski	-	-	-	-	-	-	-	-	-	74
75	Rappahannock	-	1,226,922	1,602,105	5,520,207	8,349,234	109,885	30,000	2,131,310	2,271,195	75
76	Richmond	-	-	-	-	-	-	-	-	-	76
77	Roanoke	-	15,770,557	7,155,715	146,755,051	169,681,323	-	4,475,048	32,213,675	36,688,723	77
78	Rockbridge	-	3,258,343	3,080,524	30,614,099	36,952,966	229,004	-	5,834,451	6,063,455	78
79	Rockingham	-	7,119,676	13,193,447	110,070,025	130,383,148	610,518	-	19,881,861	20,492,379	79
80	Russell	-	-	-	-	-	-	-	-	-	80
81	Scott	-	2,443,832	3,568,270	65,182,456	71,194,558	-	1,703,688	11,795,610	13,499,298	81

No.	Locality	From the Commonwealth					From the Federal Government				No.
		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	
82	Shenandoah	-	4,652,999	4,008,081	65,234,888	73,895,968	258,408	-	15,235,097	15,493,505	82
83	Smyth	-	3,177,192	3,980,960	75,841,481	82,999,633	262,291	-	15,509,325	15,771,616	83
84	Southampton	-	2,829,855	5,494,999	28,012,303	36,337,157	-	-	7,473,605	7,473,605	84
85	Spotsylvania	-	19,424,215	8,475,016	245,606,747	273,505,978	22,864	238,754	37,420,493	37,682,111	85
86	Stafford	-	13,505,201	9,408,481	312,998,597	335,912,279	7,828	-	52,462,315	52,470,143	86
87	Surry	450	759,249	1,450,655	5,871,274	8,081,628	-	-	3,883,345	3,883,345	87
88	Sussex	-	-	-	-	-	-	-	-	-	88
89	Tazewell	-	-	-	-	-	-	-	-	-	89
90	Warren	-	-	-	-	-	-	-	-	-	90
91	Washington	-	4,935,674	5,247,982	90,061,000	100,244,656	112,109	-	18,528,237	18,640,346	91
92	Westmoreland	43	1,697,297	2,469,258	20,741,915	24,908,513	3,153	221,867	5,043,386	5,268,406	92
93	Wise	21,724	2,319,958	5,211,520	89,624,664	97,177,866	116,448	-	19,324,631	19,441,079	93
94	Wythe	-	2,445,485	3,653,469	44,940,759	51,039,713	201,389	-	12,882,725	13,084,114	94
95	York	-	9,837,262	5,663,290	117,323,423	132,823,975	13,697	-	27,840,300	27,853,997	95
95	Total	\$ 592,848	\$ 881,709,671	\$ 383,257,226	\$ 7,857,677,793	\$ 9,123,237,538	\$ 4,461,127	\$ 135,830,842	\$ 1,690,559,983	\$ 1,830,851,952	95

COMPARATIVE REPORT											
EXHIBIT B1 – TOWNS		INTER-GOVERNMENTAL REVENUE									
FOR THE YEAR ENDED JUNE 30, 2025											
DRAFT REPORT											
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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	-	405,105	-	3,295,097	3,700,202	-	3,808,866	64,775	3,873,641	1
2	Ashland	-	481,337	-	3,089,358	3,570,695	-	-	1,747,209	1,747,209	2
3	Bedford	-	432,010	-	2,790,158	3,222,168	-	3,046,989	441,338	3,488,327	3
4	Berryville	-	-	-	-	-	-	-	-	-	4
5	Big Stone Gap	-	-	-	-	-	-	-	-	-	5
6	Blacksburg	-	-	-	-	-	-	-	-	-	6
7	Bluefield	-	144,666	-	1,921,318	2,065,984	-	-	313,635	313,635	7
8	Bridgewater	-	161,511	-	1,466,664	1,628,175	-	-	773,243	773,243	8
9	Broadway	-	-	-	-	-	-	-	-	-	9
10	Christiansburg	-	-	-	-	-	-	-	-	-	10
11	Clifton Forge	-	-	-	-	-	-	-	-	-	11
12	Colonial Beach	-	374,666	-	7,879,752	8,254,418	-	-	2,144,701	2,144,701	12
13	Culpeper	-	327,008	-	3,432,663	3,759,671	-	-	46,084	46,084	13
14	Dumfries	-	282,378	-	595,503	877,881	-	-	28,837	28,837	14
15	Farmville	-	429,290	-	2,933,516	3,362,806	-	219,030	57,823	276,853	15
16	Front Royal	-	522,157	-	3,478,959	4,001,116	-	-	104,966	104,966	16
17	Herndon	-	1,909,074	-	3,281,751	5,190,825	-	6,450,902	65,884	6,516,786	17
18	Leesburg	-	3,045,349	-	7,040,237	10,085,586	-	-	42,961	42,961	18
19	Luray	-	133,601	-	1,765,048	1,898,649	-	-	633,969	633,969	19
20	Marion	-	487,560	-	1,798,082	2,285,642	-	447,102	122,203	569,305	20
21	Orange	-	262,816	-	1,715,171	1,977,987	-	-	25,948	25,948	21
22	Pulaski	-	449,868	-	3,377,832	3,827,700	-	-	1,403,124	1,403,124	22
23	Purcellville	-	314,632	-	1,944,080	2,258,712	-	-	270,501	270,501	23
24	Richlands	-	-	-	-	-	-	-	-	-	24
25	Rocky Mount	-	202,693	-	2,447,438	2,650,131	-	-	1,069,536	1,069,536	25
26	Smithfield	-	404,549	-	1,996,141	2,400,690	-	-	2,290,153	2,290,153	26
27	South Boston	-	726,087	-	4,183,589	4,909,676	-	-	2,312,521	2,312,521	27
28	South Hill	-	293,568	-	2,287,869	2,581,437	-	-	154,656	154,656	28
29	Strasburg	-	203,510	-	1,636,371	1,839,881	-	-	724,199	724,199	29
30	Tazewell	-	79,395	-	1,648,646	1,728,041	-	-	109,133	109,133	30
31	Vienna	-	693,014	-	3,283,123	3,976,137	-	-	5,367,458	5,367,458	31
32	Vinton	-	-	-	-	-	-	-	-	-	32
33	Warrenton	-	1,215,789	-	2,360,356	3,576,145	-	4,000,335	115,424	4,115,759	33
34	West Point	-	-	-	-	-	-	-	-	-	34
35	Wise	-	241,429	-	811,615	1,053,044	-	-	245,001	245,001	35
36	Woodstock	-	175,498	-	1,308,442	1,483,940	-	-	611,118	611,118	36
37	Wytheville	-	-	-	-	-	-	-	-	-	37
37	Total	\$ -	\$ 14,398,560	\$ -	\$ 73,768,779	\$ 88,167,339	\$ -	\$ 17,973,224	\$ 21,286,400	\$ 39,259,624	37

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EXHIBIT B2 – CITIES		LOCAL REVENUE														
FOR THE YEAR ENDED JUNE 30, 2025																
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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	49,613,185	13,375,013	42,413,660	-	230	2,540,330	5,184,332	1,809,974	343,016	14,693,763	32,803,799	-	664,309	163,441,611	1
2	Bristol	6,472,247	307,645	2,199,298	-	239,793	381,808	230,927	416,627	263,166	3,962,663	11,915,148	-	941,860	27,331,182	2
3	Buena Vista	637,687	342,651	226,015	-	132,115	38,040	48,248	-	-	54,623	461,048	-	-	1,940,427	3
4	Charlottesville	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4
5	Chesapeake	60,312,147	11,260,399	36,860,975	-	7,719,868	1,806,221	3,780,797	3,171,922	1,055,548	7,659,972	45,212,337	-	3,307,395	182,147,581	5
6	Colonial Heights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6
7	Covington	1,786,313	554,440	630,740	-	185,518	255,066	10,107	85,605	-	44,070	1,262,598	-	24,155	4,838,612	7
8	Danville	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8
9	Emporia	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9
10	Fairfax	13,247,192	1,773,388	11,964,992	-	749,185	4,566,723	712,875	459,891	-	766,655	9,347,757	-	2,975,997	46,564,655	10
11	Falls Church	7,240,401	1,461,330	5,605,293	40,108	345,222	249,286	412,470	135,207	11,698	768,429	5,768,322	-	66,828	22,104,594	11
12	Franklin	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12
13	Fredericksburg	16,683,966	1,969,130	8,347,552	-	-	1,099,280	706,428	372,000	712,120	2,825,533	16,611,591	-	240,839	49,568,439	13
14	Galax	3,360,874	177,162	1,325,527	-	129,916	250,228	-	-	-	252,168	3,075,358	-	48,536	8,619,769	14
15	Hampton	23,418,797	5,301,918	17,808,582	-	4,528,229	808,477	1,043,585	2,741,297	1,388,624	6,652,562	30,639,796	-	3,679,686	98,011,553	15
16	Harrisonburg	18,748,593	2,019,111	8,721,716	-	12,847	1,041,633	446,311	397,899	144,888	4,073,397	19,531,465	-	269,700	55,407,560	16
17	Hopewell	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17
18	Lexington	1,399,055	313,135	808,267	2,631	-	209,002	71,886	41,250	-	795,662	1,999,277	-	25,636	5,665,801	18
19	Lynchburg	22,476,692	4,550,156	11,504,680	-	45,942	1,098,765	911,752	618,947	969,682	3,451,468	20,455,663	-	-	66,083,747	19
20	Manassas	14,790,477	727,392	7,154,293	-	1,013,655	679,454	1,122,572	395,993	-	575,101	6,430,583	-	205,996	33,095,516	20
21	Manassas Park	-	-	-	-	-	-	-	-	-	-	-	-	-	-	21
22	Martinsville	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22
23	Newport News	35,707,820	6,818,360	22,936,730	538,901	4,252,102	1,421,214	2,043,579	2,983,976	1,050,677	5,441,655	37,854,668	-	679,568	121,729,250	23
24	Norfolk	48,191,551	21,834,355	40,577,701	483,169	4,823,633	2,730,336	3,106,317	4,731,449	6,748,742	17,522,889	49,623,020	-	354,234	200,727,396	24
25	Norton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25
26	Petersburg	6,313,919	587,336	4,686,931	-	639,596	237,794	105,288	549,526	24,683	929,117	4,408,032	-	-	18,482,222	26
27	Poquoson	1,247,872	349,053	708,427	-	-	21,422	239,736	51,926	-	-	1,123,697	-	115,278	3,857,411	27
28	Portsmouth	-	-	-	-	-	-	-	-	-	-	-	-	-	-	28
29	Radford	-	-	-	-	-	-	-	-	-	-	-	-	-	-	29
30	Richmond	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30
31	Roanoke	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31
32	Salem	9,779,960	1,233,253	8,041,846	156,391	608,713	504,233	387,784	438,580	360,279	1,930,051	6,763,479	-	340,748	30,545,317	32
33	Staunton	6,128,465	1,236,882	3,189,920	-	-	730,192	359,155	307,726	-	1,326,951	6,860,918	-	45,895	20,186,104	33
34	Suffolk	21,232,263	5,338,259	13,385,196	-	2,903,878	793,612	2,159,572	1,397,435	347,067	2,429,980	17,157,745	-	-	67,145,007	34
35	Virginia Beach	95,412,089	42,933,656	67,346,186	-	10,410,277	4,530,666	8,268,280	6,104,985	10,856,416	52,166,674	97,865,339	-	-	395,894,568	35
36	Waynesboro	7,574,886	1,100,901	3,605,078	-	447,857	481,684	409,148	395,098	-	999,835	7,663,660	-	40,392	22,718,539	36
37	Williamsburg	8,621,151	296,226	2,937,735	94,026	-	560,882	287,461	137,463	-	4,865,267	9,331,883	-	70,923	27,203,017	37
38	Winchester	13,482,006	1,936,295	9,798,143	557,713	-	1,104,110	440,452	465,374	134,093	1,550,462	12,927,670	-	-	42,396,318	38
38	Total	\$ 493,879,608	\$ 127,797,446	\$ 332,785,483	\$ 1,872,939	\$ 39,188,576	\$ 28,140,458	\$ 32,489,062	\$ 28,210,150	\$ 24,410,699	\$ 135,738,947	\$ 457,094,853	\$ -	\$ 14,097,975	\$ 1,715,706,196	38

COMPARATIVE REPORT																
EXHIBIT B2 – COUNTIES		LOCAL REVENUE														
FOR THE YEAR ENDED JUNE 30, 2025																
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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	Accomack	5,760,364	1,208,863	66,345	34,081	632,419	47,424	536,201	843,800	-	1,192,463	992,402	-	20,794	11,335,156	1
2	Albemarle	26,790,362	4,756,068	18,697,622	123,066	4,391,297	1,601,291	2,495,259	701,006	231,959	8,136,093	18,269,950	-	1,179,874	87,373,847	2
3	Alleghany	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3
4	Amelia	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4
5	Amherst	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5
6	Appomattox	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6
7	Arlington	54,795,088	17,232,698	92,394,582	-	175,378	6,064,100	4,450,723	1,960,089	-	25,517,705	50,560,320	-	72,860,489	326,011,172	7
8	Augusta	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8
9	Bath	1,349,510	19,003	2,889	-	57,379	54,131	62,330	-	-	3,416,722	1,146,645	-	1,052	6,109,661	9
10	Bedford	10,401,735	981,040	-	348,172	-	651,023	1,571,592	-	-	2,098,550	2,898,751	-	-	18,950,863	10
11	Bland	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11
12	Botetourt	4,601,520	571,109	1,325,773	29,848	706,467	334,335	439,766	-	-	622,882	2,927,034	-	204,437	11,763,171	12
13	Brunswick	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13
14	Buchanan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14
15	Buckingham	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15
16	Campbell	8,584,290	1,140,420	3,166,695	-	1,764,488	382,171	904,146	-	-	359,573	3,039,050	-	1,537	19,342,370	16
17	Caroline	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17
18	Carroll	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18
19	Charles City	1,492,076	165,895	-	-	59	-	83,710	-	-	26,424	159,144	-	26,349	1,953,657	19
20	Charlotte	1,786,841	228,464	-	-	332,885	-	73,535	-	-	-	-	-	35,800	2,457,525	20
21	Chesterfield	103,799,949	8,974,182	29,208,075	-	8,591,808	3,500,810	6,642,218	-	-	7,681,205	-	-	10,594,859	178,993,106	21
22	Clarke	1,683,412	372,969	22,143	-	411,637	-	244,685	228,000	-	164,658	374,522	-	-	3,502,026	22
23	Craig	319,732	114,588	-	4,055	-	-	35,513	11,280	-	57,098	119,961	-	12,973	675,200	23
24	Culpeper	9,459,717	876,302	-	-	4,363	-	1,319,565	-	-	513,272	-	-	-	12,173,219	24
25	Cumberland	812,800	182,768	159,256	-	241,638	27,177	149,061	-	-	-	-	-	-	1,572,700	25
26	Dickenson	1,079,728	296,115	-	54,771	-	-	30,638	-	-	20,980	-	8,436,516	31,266	9,950,014	26
27	Dinwiddie	3,673,999	604,533	1,528,495	-	644,649	342,193	242,194	-	50,600	239,102	1,398,881	-	219,579	8,944,225	27
28	Essex	-	-	-	-	-	-	-	-	-	-	-	-	-	-	28
29	Fairfax	249,561,857	45,314,733	220,777,067	680,407	27,325,623	28,520,593	27,585,494	5,043,615	-	26,366,888	-	-	4,129,061	635,305,338	29
30	Fauquier	16,191,039	1,824,389	3,397,228	-	2,319	304,444	2,142,515	462,435	-	208,394	4,395,347	-	-	28,928,110	30
31	Floyd	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31
32	Fluvanna	2,907,915	579,374	-	-	1,055,178	94,853	499,244	147,381	-	34,564	-	-	-	5,318,509	32
33	Franklin	8,137,429	1,042,985	3,834	213,744	2,166,913	426,957	822,900	-	-	403,992	1,571,222	-	-	14,789,976	33
34	Frederick	22,916,890	3,891,253	11,265,112	-	2,795,786	756,302	2,354,070	-	-	1,434,942	7,974,230	-	32,481	53,421,066	34
35	Giles	-	-	-	-	-	-	-	-	-	-	-	-	-	-	35
36	Gloucester	13,661,421	755,005	2,598,938	-	-	399,208	603,165	-	-	433,366	3,563,181	-	134,264	22,148,548	36
37	Goochland	6,075,065	623,758	1,875,168	-	134	412,094	1,209,603	-	-	153,840	-	-	3,205,847	13,555,509	37
38	Grayson	877,102	349,673	-	-	359,907	13,548	168,203	-	-	142,065	-	-	35,158	1,945,656	38
39	Greene	3,617,603	473,741	1,035,013	-	500,406	116,952	383,414	260,358	-	901,905	1,341,816	-	-	8,631,208	39
40	Greensville	1,245,636	305,470	435,294	16,417	191,359	-	46,357	-	-	110,864	373,110	-	423	2,724,930	40
41	Halifax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	41
42	Hanover	47,293,378	2,060,641	1,380,304	496,698	-	1,250,809	2,455,811	-	-	1,803,381	-	-	4,868,737	61,609,759	42
43	Henrico	96,437,981	3,198,701	50,649,015	-	7,775,641	6,238,425	5,972,039	-	-	18,110,959	41,786,683	-	6,306,838	236,476,282	43

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.
44	Henry	12,548,303	2,828,285	2,056,060	-	1,043,701	340,970	370,671	-	-	410,210	4,798,950	-	-	24,397,150	44
45	Highland	-	-	-	-	-	-	-	-	-	-	-	-	-	-	45
46	Isle of Wight	-	-	-	-	-	-	-	-	-	-	-	-	-	-	46
47	James City	22,472,483	-	9,194,727	-	172,080	828,300	1,501,312	383,980	-	4,831,845	9,483,346	-	489,171	49,357,244	47
48	King & Queen	-	-	-	-	-	-	-	-	-	-	-	-	-	-	48
49	King George	4,787,183	261,109	1,678,963	-	68,942	226,543	463,550	1,661,658	-	353,306	1,976,109	-	1,200,439	12,677,802	49
50	King William	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50
51	Lancaster	2,642,185	-	-	-	211,254	51,067	273,153	33,200	-	76,670	-	-	43,449	3,330,978	51
52	Lee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	52
53	Loudoun	131,603,881	15,259,237	65,252,042	-	(92,008)	1,820,344	14,571,991	-	-	8,151,777	-	-	70,668,031	307,235,295	53
54	Louisa	7,300,136	723,079	613,274	4,600	1,540,081	-	1,128,270	-	-	2,010,831	2,106,879	-	-	15,427,150	54
55	Lunenburg	686,411	181,962	-	-	223,473	-	139,310	-	-	-	-	-	23,514	1,254,670	55
56	Madison	-	-	-	-	-	-	-	-	-	-	-	-	-	-	56
57	Mathews	952,177	163,230	247,772	-	301,342	144,408	135,567	-	-	156,900	374,882	-	38,265	2,514,543	57
58	Mecklenburg	8,667,559	534,897	225	-	680,768	-	436,808	-	-	350,579	-	-	630,744	11,301,580	58
59	Middlesex	1,719,163	224,884	487,212	-	293,828	148,444	253,877	166,720	-	381,531	560,305	-	46,839	4,282,803	59
60	Montgomery	13,536,639	856,884	-	-	837,583	41,760	1,113,269	381,696	-	227,334	394,887	-	-	17,390,052	60
61	Nelson	2,280,307	516,418	54,822	74,932	738,377	89,283	372,574	-	-	2,617,495	1,472,477	-	-	8,216,685	61
62	New Kent	3,866,628	398,008	2,122,294	6,163	717,373	129,113	869,932	-	-	53,227	2,612,193	-	13,467,574	24,242,505	62
63	Northampton	4,161,554	341,337	44,038	-	404,764	51,840	355,093	229,759	-	865,909	526,885	-	-	6,981,179	63
64	Northumberland	-	-	-	-	-	-	-	-	-	-	-	-	-	-	64
65	Nottoway	1,860,756	147,903	418,484	-	213,009	-	91,597	-	-	16,312	-	-	28,180	2,776,241	65
66	Orange	5,505,209	803,617	-	520	1,146,756	121,379	928,645	400,824	-	116,763	1,338,713	-	-	10,362,426	66
67	Page	2,812,917	50,987	254,456	-	506,399	-	317,954	24,000	-	4,340,296	367,088	-	-	8,674,097	67
68	Patrick	3,684,387	414,198	-	54,140	468,393	11,214	119,081	36,996	-	796,766	415,266	-	3,326	6,003,767	68
69	Pittsylvania	8,378,834	1,362,866	13,103	11,121	2,799,477	79,524	466,147	-	-	51,709	1,675,222	-	216,623	15,054,626	69
70	Powhatan	5,807,717	743,987	118,680	529,355	12,258	-	471,602	-	-	72,823	-	-	2,777,411	10,533,833	70
71	Prince Edward	-	-	-	-	-	-	-	-	-	-	-	-	-	-	71
72	Prince George	4,577,891	977,755	2,137,892	-	7,381	228,751	439,144	-	-	1,230,701	1,894,902	-	15,605	11,510,022	72
73	Prince William	99,421,000	14,722,000	41,413,000	-	13,489,000	2,516,000	10,570,000	-	-	8,356,000	46,438,000	-	13,039,000	249,964,000	73
74	Pulaski	-	-	-	-	-	-	-	-	-	-	-	-	-	-	74
75	Rappahannock	1,092,991	182,681	-	31,092	212,275	94,119	202,584	-	-	563,839	-	-	53,030	2,432,611	75
76	Richmond	-	-	-	-	-	-	-	-	-	-	-	-	-	-	76
77	Roanoke	16,113,057	3,966,343	9,130,924	445,052	2,490,725	1,181,047	1,468,692	851,250	94,159	2,301,977	6,488,577	-	-	44,531,803	77
78	Rockbridge	4,532,175	627,335	1,379,325	-	58,160	231,707	287,405	189,215	306,864	3,095,270	3,124,983	-	-	13,832,439	78
79	Rockingham	12,770,056	1,824,343	313,641	-	5,056	233,838	1,767,319	381,463	-	2,562,724	2,786,999	-	-	22,645,439	79
80	Russell	-	-	-	-	-	-	-	-	-	-	-	-	-	-	80
81	Scott	2,131,441	403,985	-	86,480	456,338	21,229	134,122	-	-	17,278	351,734	3,033	-	3,605,640	81
82	Shenandoah	5,691,106	836,138	-	-	956,990	-	558,926	94,771	-	986,880	-	-	-	9,124,811	82
83	Smyth	3,166,759	577,579	-	-	453,121	-	148,481	162,343	-	89,579	147,878	-	124,958	4,870,698	83
84	Southampton	1,128,630	517,509	284,360	-	557,643	68,528	239,315	-	-	7,837	227,897	-	69,942	3,101,661	84
85	Spotsylvania	30,837,182	3,003,128	7,596,230	589,397	3,351,746	1,145,589	2,714,849	1,719,337	-	4,070,515	21,675,453	-	7,972,790	84,676,216	85
86	Stafford	24,127,344	5,801,822	-	241,652	25,586	679,645	8,187,916	1,504,206	-	3,651,248	15,850,430	-	7,160,070	67,229,919	86
87	Surry	1,850,986	-	240,609	-	195,335	-	182,801	-	-	-	155,522	-	22,067	2,647,320	87
88	Sussex	-	-	-	-	-	-	-	-	-	-	-	-	-	-	88
89	Tazewell	-	-	-	-	-	-	-	-	-	-	-	-	-	-	89
90	Warren	-	-	-	-	-	-	-	-	-	-	-	-	-	-	90
91	Washington	10,614,471	1,175,412	-	135,886	1,221,051	80,421	600,843	-	-	475,216	-	-	-	14,303,300	91
92	Westmoreland	1,690,837	389,301	-	58,032	865,347	-	336,689	144,596	-	116,407	255,008	-	9,180	3,865,397	92

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.
93	Wise	3,585,936	463,237	-	26,797	-	39,758	190,063	-	-	73,555	225,075	627,536	116,599	5,348,556	93
94	Wythe	5,639,118	778,648	-	-	498,476	55,476	200,711	346,170	48,452	329,715	1,445,173	-	-	9,341,939	94
95	York	20,354,874	234,139	9,716,549	2,875	68,984	465,130	1,309,117	1,261,987	-	6,273,442	4,589,119	-	19,265	44,295,481	95
95	Total	\$ 1,199,914,722	\$ 160,438,983	\$ 594,757,530	\$ 4,299,353	\$ 97,328,797	\$ 62,664,267	\$ 117,443,331	\$ 19,632,135	\$ 732,034	\$ 160,236,353	\$ 276,652,201	\$ 9,067,085	\$ 222,137,890	\$ 2,925,304,681	95

COMPARATIVE REPORT																
EXHIBIT B2 – TOWNS		LOCAL REVENUE														
FOR THE YEAR ENDED JUNE 30, 2025																
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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	828,243	84,173	1,230,373	62,716	144,348	849,973	-	159,347	-	1,496,407	4,619,362	-	-	9,474,942	1
2	Ashland	1,025,204	433,162	653,162	-	3,931	439,685	-	248,936	-	1,180,704	3,942,150	-	501,883	8,428,817	2
3	Bedford	542,870	-	357,696	-	-	418,024	-	182,160	-	62,769	1,953,752	-	-	3,517,271	3
4	Berryville	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4
5	Big Stone Gap	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5
6	Blacksburg	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6
7	Bluefield	497,925	113,694	872,132	-	28,218	234,141	-	162,155	-	-	2,141,358	-	24,410	4,074,033	7
8	Bridgewater	400,676	787,257	300,380	-	103,436	283,107	-	17,112	-	11,669	1,130,179	-	44,205	3,078,021	8
9	Broadway	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9
10	Christiansburg	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10
11	Clifton Forge	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11
12	Colonial Beach	481,428	118,437	332,353	-	133,600	74,295	-	74,782	-	240,001	989,918	-	-	2,444,814	12
13	Culpeper	3,059,465	73,636	1,401,857	-	-	531,880	-	159,333	52,783	752,825	6,224,312	-	-	12,256,091	13
14	Dumfries	661,504	190,359	746,593	-	-	59,762	-	100,262	-	282,687	1,090,870	-	3,575,379	6,707,416	14
15	Farmville	508,230	380,466	1,730,427	18,518	82,088	294,157	-	161,146	-	920,597	3,924,629	-	29,845	8,050,103	15
16	Front Royal	1,543,660	240,513	1,062,358	65,442	390,394	449,802	-	-	-	277,370	2,671,868	-	-	6,701,407	16
17	Herndon	2,806,121	814,233	5,937,342	-	457,518	699,947	-	146,557	-	2,106,052	4,515,554	-	716,099	18,199,423	17
18	Leesburg	6,273,594	1,467,247	5,366,510	173,495	115,909	1,664,650	-	525,179	-	1,253,124	8,244,540	-	316,800	25,401,048	18
19	Luray	315,920	88,032	539,724	36,409	58,001	340,215	-	151,852	-	581,526	1,308,401	-	35,408	3,455,488	19
20	Marion	330,970	110,411	671,242	-	79,699	253,272	-	254,769	-	139,319	1,886,567	-	31,401	3,757,650	20
21	Orange	446,925	237,388	1,767	-	99,110	177,981	-	56,050	-	140,707	1,928,651	-	-	3,088,579	21
22	Pulaski	914,247	216,635	580,079	-	154,280	208,948	-	180,000	-	40,471	1,156,717	-	48,231	3,499,608	22
23	Purcellville	1,326,214	235,807	1,044,449	6,282	206,994	407,183	-	151,872	-	17,189	3,281,095	-	-	6,677,085	23
24	Richlands	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24
25	Rocky Mount	339,838	326,079	1,037,029	-	-	342,694	-	58,200	-	281,745	2,906,169	-	-	5,291,754	25
26	Smithfield	732,787	211,284	575,460	-	266,268	158,108	-	148,036	-	293,451	2,568,295	-	39,289	4,992,978	26
27	South Boston	718,174	363,411	866,667	7,755	141,673	412,707	-	95,254	-	375,117	2,874,301	-	115,069	5,970,128	27
28	South Hill	1,121,014	221,469	1,705,726	1,420	49,744	333,399	-	145,320	-	1,078,775	2,916,581	-	19,239	7,592,687	28
29	Strasburg	632,750	207,122	241,201	10,662	171,709	169,524	-	60,469	-	178,813	1,129,391	-	-	2,801,641	29
30	Tazewell	454,769	16,775	326,439	-	57,630	177,612	-	198,000	-	54,744	1,165,732	-	-	2,451,701	30
31	Vienna	2,236,840	699,145	3,135,299	358,710	440,420	985,479	-	174,486	-	1,823	3,821,370	-	912,015	12,765,587	31
32	Vinton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	32
33	Warrenton	1,126,910	455,034	2,461,073	40,040	214,248	914,685	-	270,151	-	301,079	5,662,681	-	46,111	11,492,012	33
34	West Point	-	-	-	-	-	-	-	-	-	-	-	-	-	-	34
35	Wise	191,321	95,735	505,811	1,630	-	215,015	-	68,609	-	116,737	1,645,600	9,381	-	2,849,839	35
36	Woodstock	497,890	224,726	590,345	-	156,470	286,839	-	133,586	-	526,547	2,330,756	-	23,324	4,770,483	36
37	Wytheville	-	-	-	-	-	-	-	-	-	-	-	-	-	-	37
37	Total	\$ 30,015,489	\$ 8,412,230	\$ 34,273,494	\$ 783,079	\$ 3,555,688	\$ 11,383,084	\$ -	\$ 4,083,623	\$ 52,783	\$ 12,712,248	\$ 78,030,799	\$ 9,381	\$ 6,478,708	\$ 189,790,606	37

COMPARATIVE REPORT												
EXHIBIT C – CITIES		SUMMARY OF MAINTENANCE AND OPERATIONS EXPENDITURES (by Function)										
FOR THE YEAR ENDED JUNE 30, 2025												
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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	48,293,550	30,446,211	187,841,559	90,067,981	121,463,726	384,756,087	36,886,198	21,831,261	121,317	921,707,890	1
2	Bristol	5,267,245	3,852,361	21,477,132	16,174,351	26,739,601	42,578,691	3,352,965	2,796,279	-	122,238,625	2
3	Buena Vista	1,796,162	1,815,943	5,205,536	3,136,358	6,542,817	17,059,641	2,145,055	1,186,044	-	38,887,556	3
4	Charlottesville	-	-	-	-	-	-	-	-	-	-	4
5	Chesapeake	39,877,211	34,051,671	201,514,983	103,336,359	77,814,975	732,413,087	28,956,744	20,065,085	-	1,238,030,115	5
6	Colonial Heights	-	-	-	-	-	-	-	-	-	-	6
7	Covington	2,097,911	348,741	4,887,864	8,785,753	6,711,703	3,057,285	2,744,440	1,703,734	-	30,337,431	7
8	Danville	-	-	-	-	-	-	-	-	-	-	8
9	Emporia	-	-	-	-	-	-	-	-	-	-	9
10	Fairfax	17,902,770	1,738,811	40,353,703	31,569,918	10,324,249	74,060,327	9,949,083	9,479,448	-	195,378,309	10
11	Falls Church	9,023,971	1,517,251	18,218,573	10,618,703	4,578,878	69,109,058	6,998,758	6,256,867	-	126,322,059	11
12	Franklin	-	-	-	-	-	-	-	-	-	-	12
13	Fredericksburg	11,803,780	6,718,655	41,332,130	14,767,613	13,101,952	67,372,824	6,535,269	3,526,431	-	165,158,654	13
14	Galax	2,273,970	988,622	4,837,295	6,217,265	18,447,582	23,175,841	3,039,933	1,204,643	-	60,185,151	14
15	Hampton	43,720,888	10,989,028	120,192,300	80,925,373	99,693,109	372,004,490	24,606,516	23,958,355	-	776,090,059	15
16	Harrisonburg	7,676,700	3,757,834	48,347,317	21,811,123	20,045,635	128,129,371	9,155,930	6,722,538	-	245,646,448	16
17	Hopewell	-	-	-	-	-	-	-	-	-	-	17
18	Lexington	3,806,101	430,882	4,976,179	4,945,813	4,534,334	9,756,514	1,342,109	1,017,205	-	30,809,137	18
19	Lynchburg	15,876,415	9,025,532	88,555,446	33,837,047	68,221,012	145,645,612	13,568,919	7,248,949	-	381,978,932	19
20	Manassas	9,283,621	2,247,684	50,947,373	22,112,706	17,248,064	150,550,802	8,556,110	3,997,488	-	264,943,848	20
21	Manassas Park	-	-	-	-	-	-	-	-	-	-	21
22	Martinsville	-	-	-	-	-	-	-	-	-	-	22
23	Newport News	30,430,883	18,981,028	210,947,888	94,943,769	111,058,716	482,845,500	55,924,569	17,805,146	-	1,022,937,499	23
24	Norfolk	50,726,866	21,225,470	208,857,936	132,222,380	108,007,096	526,793,697	68,248,844	68,731,528	-	1,184,813,817	24
25	Norton	-	-	-	-	-	-	-	-	-	-	25
26	Petersburg	13,623,252	5,387,800	37,734,088	14,470,309	21,132,157	81,611,971	4,814,288	2,184,492	-	180,958,357	26
27	Poquoson	3,578,805	661,581	12,759,290	4,993,565	1,806,462	31,700,197	2,270,251	704,997	-	58,475,148	27
28	Portsmouth	-	-	-	-	-	-	-	-	-	-	28
29	Radford	-	-	-	-	-	-	-	-	-	-	29
30	Richmond	-	-	-	-	-	-	-	-	-	-	30
31	Roanoke	-	-	-	-	-	-	-	-	-	-	31
32	Salem	6,904,445	3,541,763	30,195,811	17,243,223	11,720,306	65,210,481	10,905,477	2,756,802	-	148,478,308	32
33	Staunton	5,161,005	3,554,890	25,089,359	15,212,963	17,924,833	49,512,062	4,695,904	2,797,035	-	123,948,051	33
34	Suffolk	17,186,787	13,498,859	106,928,506	49,841,432	32,551,418	246,295,246	15,811,954	15,079,520	-	497,193,722	34
35	Virginia Beach	124,908,340	29,327,110	329,491,227	165,857,242	178,750,839	1,075,238,746	110,161,122	131,194,781	-	2,144,929,407	35
36	Waynesboro	4,292,167	2,770,235	20,795,325	20,434,149	15,034,609	57,470,216	4,224,935	3,452,087	-	128,473,723	36
37	Williamsburg	6,947,144	685,642	18,765,158	5,337,540	4,666,431	16,751,391	3,449,148	9,071,213	-	65,673,667	37
38	Winchester	7,000,020	6,217,556	37,710,226	14,565,026	14,020,665	88,060,982	5,088,963	4,594,031	-	177,257,469	38
38	Total	\$ 489,460,009	\$ 213,781,160	\$ 1,877,962,204	\$ 983,427,961	\$ 1,012,141,169	\$ 4,941,160,119	\$ 443,433,484	\$ 369,365,959	\$ 121,317	\$ 10,330,853,382	38

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.
89	Tazewell	-	-	-	-	-	-	-	-	-	-	89
90	Warren	-	-	-	-	-	-	-	-	-	-	90
91	Washington	5,943,275	3,772,072	21,246,925	6,648,799	39,018,480	120,906,047	2,901,019	1,827,384	-	202,264,001	91
92	Westmoreland	4,172,546	2,247,768	11,615,668	3,385,155	5,466,771	32,424,804	790,728	751,001	-	60,854,441	92
93	Wise	5,639,492	6,205,989	20,138,444	7,511,461	23,711,179	87,078,707	1,623,990	3,998,887	-	155,908,149	93
94	Wythe	1,477,148	2,790,011	16,196,875	4,864,278	10,262,360	61,345,467	1,218,572	1,134,329	-	99,289,040	94
95	York	11,748,359	5,406,599	59,268,973	17,712,801	17,230,689	211,215,703	8,065,880	9,631,699	-	340,280,703	95
95	Total	\$ 1,129,537,632	\$ 476,800,755	\$ 4,505,350,528	\$ 1,184,122,729	\$ 2,780,501,612	\$ 16,002,946,347	\$ 806,282,573	\$ 1,141,442,888	\$ 2,599,414	\$ 28,029,584,478	95

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EXHIBIT C – TOWNS		SUMMARY OF MAINTENANCE AND OPERATIONS EXPENDITURES (by Function)										
FOR THE YEAR ENDED JUNE 30, 2025												
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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	2,778,976	-	5,257,119	5,988,775	8,050	-	5,019,896	1,806,346	-	20,859,162	1
2	Ashland	2,975,055	-	4,610,123	4,640,189	-	-	396,067	1,562,801	-	14,184,235	2
3	Bedford	1,212,196	-	3,892,904	5,678,657	38,597	-	27,540	4,255,100	-	15,104,994	3
4	Berryville	-	-	-	-	-	-	-	-	-	-	4
5	Big Stone Gap	-	-	-	-	-	-	-	-	-	-	5
6	Blacksburg	-	-	-	-	-	-	-	-	-	-	6
7	Bluefield	1,156,119	-	3,639,467	2,286,378	19,135	-	3,051,881	443,468	-	10,596,448	7
8	Bridgewater	1,178,708	-	1,244,998	2,935,787	-	-	1,322,092	394,100	-	7,075,685	8
9	Broadway	-	-	-	-	-	-	-	-	-	-	9
10	Christiansburg	-	-	-	-	-	-	-	-	-	-	10
11	Clifton Forge	-	-	-	-	-	-	-	-	-	-	11
12	Colonial Beach	1,457,762	-	2,174,661	2,308,515	25,946	11,802,660	109,081	501,396	120,456	18,500,477	12
13	Culpeper	1,550,073	-	10,014,114	6,617,963	25,435	-	2,509,509	2,469,509	-	23,186,603	13
14	Dumfries	3,504,596	-	2,723,874	2,259,700	251,459	-	-	982,179	-	9,721,808	14
15	Farmville	3,119,409	-	5,925,439	5,152,440	-	-	716,054	706,154	-	15,619,496	15
16	Front Royal	4,666,343	-	6,248,605	5,587,539	-	-	-	1,008,110	-	17,510,597	16
17	Herndon	14,563,450	-	14,474,815	14,679,863	221,515	-	7,024,924	3,169,681	-	54,134,248	17
18	Leesburg	14,950,067	-	17,785,375	22,485,501	513,050	-	10,729,122	6,557,450	-	73,020,565	18
19	Luray	844,531	-	1,965,254	3,177,416	19,254	-	1,366,545	81,694	-	7,454,694	19
20	Marion	1,911,115	-	3,327,882	4,474,595	1,616	-	931,554	906,149	-	11,552,911	20
21	Orange	873,236	-	2,246,506	2,528,841	-	-	26,777	287,746	-	5,963,106	21
22	Pulaski	1,673,322	-	4,924,508	3,623,306	32,493	-	260,505	2,406,501	-	12,920,635	22
23	Purcellville	4,315,692	-	2,973,188	6,847,644	127,932	-	614,175	757,974	-	15,636,605	23
24	Richlands	-	-	-	-	-	-	-	-	-	-	24
25	Rocky Mount	869,115	-	5,994,735	2,440,089	2,482	-	2,368,235	1,045,491	-	12,720,147	25
26	Smithfield	1,858,327	-	3,857,394	2,513,818	192,890	-	1,635,484	738,458	-	10,796,371	26
27	South Boston	1,581,786	-	4,923,168	5,794,386	-	-	979,355	1,763,684	-	15,042,379	27
28	South Hill	2,809,736	-	3,878,411	5,894,028	-	-	1,693,209	1,604,462	-	15,879,846	28
29	Strasburg	895,183	-	2,503,300	2,994,852	35,223	-	639,475	494,195	-	7,562,228	29
30	Tazewell	922,185	-	3,923,981	2,255,337	19,314	-	398,622	232,175	-	7,751,614	30
31	Vienna	7,257,286	-	9,017,443	22,738,799	340,626	-	5,842,166	1,994,124	-	47,190,444	31
32	Vinton	-	-	-	-	-	-	-	-	-	-	32
33	Warrenton	3,964,947	-	4,328,460	9,311,894	455,455	-	3,410,460	735,810	-	22,207,026	33
34	West Point	-	-	-	-	-	-	-	-	-	-	34
35	Wise	591,269	-	1,786,542	1,866,903	10,881	-	537,364	154,995	-	4,947,954	35
36	Woodstock	1,277,983	-	2,811,778	2,423,936	8,048	-	725,834	426,187	-	7,673,766	36
37	Wytheville	-	-	-	-	-	-	-	-	-	-	37
37	Total	\$ 84,758,467	\$ -	\$ 136,454,044	\$ 159,507,151	\$ 2,349,401	\$ 11,802,660	\$ 52,335,926	\$ 37,485,939	\$ 120,456	\$ 484,814,044	37

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EXHIBIT C1 – CITIES		GENERAL GOVERNMENT ADMINISTRATION EXPEDITURES BY ACTIVITY															
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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	1,392,023	44,711,375	3,428,472	2,501,403	-	-	-	-	-	2,190,152	48,293,550	1,716,807	414,450	20,786	4,412	1
2	Bristol	63,750	4,967,851	357,286	530,433	-	-	-	-	-	235,644	5,267,245	389,043	-	-	-	2
3	Buena Vista	75,332	1,504,161	231,781	335,684	-	-	-	-	-	216,669	1,796,162	290,983	19,865	42,292	5,020	3
4	Charlottesville	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4
5	Chesapeake	1,238,303	36,693,132	5,250,448	5,241,949	-	-	-	-	-	1,945,776	39,877,211	2,128,271	322,657	(8,745)	1,665,519	5
6	Colonial Heights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6
7	Covington	73,078	1,855,802	284,001	404,432	-	-	-	-	-	169,031	2,097,911	232,247	-	-	1,813	7
8	Danville	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8
9	Emporia	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9
10	Fairfax	525,543	16,700,455	1,295,185	1,208,117	-	-	-	-	-	676,772	17,902,770	559,918	-	-	21,977	10
11	Falls Church	1,397,863	7,134,376	1,105,585	796,324	-	-	-	-	-	491,732	9,023,971	365,891	-	-	236,054	11
12	Franklin	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12
13	Fredericksburg	447,687	10,778,939	1,295,893	1,148,948	-	-	-	-	-	577,154	11,803,780	430,102	359,485	-	153,997	13
14	Galax	83,117	2,031,966	174,602	-	-	-	-	-	-	158,887	2,273,970	158,728	-	-	715	14
15	Hampton	994,986	41,779,342	2,430,301	3,056,320	-	-	-	-	-	946,560	43,720,888	996,818	-	110,928	3,643,715	15
16	Harrisonburg	356,562	6,717,664	1,469,722	1,153,504	-	-	-	-	-	602,474	7,676,700	516,112	-	-	-	16
17	Hopewell	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17
18	Lexington	269,734	3,306,898	331,229	193,094	-	-	-	-	-	229,469	3,806,101	279,788	50,092	-	109,706	18
19	Lynchburg	302,177	14,855,043	937,661	217,314	-	-	-	-	-	719,195	15,876,415	573,444	-	-	1,434,792	19
20	Manassas	480,178	8,092,630	1,837,232	1,049,331	-	-	-	-	-	710,813	9,283,621	476,174	-	-	156,305	20
21	Manassas Park	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	21
22	Martinsville	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22
23	Newport News	1,996,174	27,054,790	7,136,691	4,093,595	-	-	-	-	-	1,379,919	30,430,883	1,162,108	-	-	335,513	23
24	Norfolk	2,116,017	47,239,265	3,338,268	3,103,622	-	-	-	-	-	1,371,584	50,726,866	2,043,692	-	1,724,763	137,601	24
25	Norton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25
26	Petersburg	405,694	12,667,205	443,877	476,512	-	-	-	-	-	550,353	13,623,252	640,021	-	-	140,488	26
27	Poquoson	97,974	3,216,774	411,092	403,251	-	-	-	-	-	264,057	3,578,805	396,878	-	-	85,255	27
28	Portsmouth	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	28
29	Radford	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	29
30	Richmond	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30
31	Roanoke	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31
32	Salem	286,047	6,177,812	664,258	1,299,976	-	-	-	-	-	440,586	6,904,445	446,479	-	-	-	32
33	Staunton	263,437	4,631,270	487,380	433,431	-	-	-	-	-	266,298	5,161,005	426,019	-	-	62,180	33
34	Suffolk	794,684	15,143,758	1,525,398	2,225,931	-	-	-	-	-	1,248,345	17,186,787	690,767	-	-	-	34
35	Virginia Beach	1,572,755	118,460,343	7,278,488	8,694,191	-	-	-	-	-	4,875,242	124,908,340	2,266,044	-	172,540	541,671	35
36	Waynesboro	180,149	3,809,078	436,530	457,904	-	-	-	-	-	302,940	4,292,167	378,444	-	-	-	36
37	Williamsburg	242,021	6,366,928	303,776	-	-	-	-	-	-	338,195	6,947,144	229,466	-	-	-	37
38	Winchester	359,329	6,270,544	837,179	688,708	-	-	-	-	-	370,147	7,000,020	439,097	-	-	-	38
38	Total	\$ 16,014,614	\$ 452,167,401	\$ 43,292,335	\$ 39,713,974	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,277,994	\$ 489,460,009	\$ 18,233,341	\$ 1,166,549	\$ 2,062,564	\$ 8,736,733	38

COMPARATIVE REPORT																	
EXHIBIT C1 – COUNTIES		GENERAL GOVERNMENT ADMINISTRATION EXPEDITURES BY ACTIVITY															
FOR THE YEAR ENDED JUNE 30, 2025																	
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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	Accomack	108,201	5,496,547	349,438	889,573	-	-	-	-	-	336,467	5,941,215	536,203	6,046	-	388,127	1
2	Albemarle	832,261	21,398,657	-	-	-	-	-	-	-	1,579,705	23,810,623	1,288,854	-	-	153,377	2
3	Alleghany	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3
4	Amelia	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4
5	Amherst	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5
6	Appomattox	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6
7	Arlington	2,708,583	61,124,365	7,749,164	9,557,015	-	-	-	-	-	2,586,530	66,419,478	1,502,089	679,038	-	9,754,336	7
8	Augusta	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8
9	Bath	223,464	1,050,446	273,350	309,360	-	-	-	-	-	232,177	1,506,087	304,446	24,835	-	29,535	9
10	Bedford	133,655	7,131,408	783,617	1,155,091	-	-	-	-	-	651,296	7,916,359	847,631	-	-	-	10
11	Bland	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11
12	Botetourt	282,612	5,247,493	464,827	585,919	-	-	-	-	-	503,075	6,033,180	451,836	-	-	1,059	12
13	Brunswick	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13
14	Buchanan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14
15	Buckingham	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15
16	Campbell	79,763	5,938,951	442,478	766,666	-	-	-	-	-	536,187	6,554,901	580,259	-	-	503,512	16
17	Caroline	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17
18	Carroll	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18
19	Charles City	55,581	4,227,524	375,447	250,808	-	85,691	-	-	-	374,582	4,657,687	339,474	-	-	-	19
20	Charlotte	139,379	2,756,152	486,625	386,798	-	-	-	-	-	213,584	3,109,115	374,975	-	-	-	20
21	Chesterfield	780,179	63,939,850	4,780,973	7,449,777	-	-	-	-	-	3,927,493	68,647,522	1,636,754	-	163,441	5,374,013	21
22	Clarke	58,572	4,918,574	301,658	537,141	-	-	-	-	-	270,223	5,247,369	372,774	11,979	-	27,318	22
23	Craig	54,983	1,094,161	208,278	280,819	-	-	-	-	-	147,238	1,296,382	288,459	-	-	-	23
24	Culpeper	326,642	6,020,704	764,078	712,540	-	-	-	-	-	556,124	6,903,470	504,820	-	-	-	24
25	Cumberland	56,610	1,971,102	303,784	417,210	-	-	-	-	-	187,637	2,215,349	369,261	-	-	-	25
26	Dickenson	101,497	2,793,787	518,151	457,067	-	-	-	-	-	278,841	3,174,125	434,265	-	-	3,179	26
27	Dinwiddie	144,577	5,213,869	647,810	757,321	-	-	-	-	-	297,502	5,655,948	416,129	-	-	-	27
28	Essex	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	28
29	Fairfax	10,585,267	246,872,960	-	-	-	-	-	-	-	11,524,391	268,982,618	3,601,396	2,951,062	-	3,634,717	29
30	Fauquier	639,714	16,651,402	2,357,618	2,194,207	-	-	-	1,869	-	1,233,386	18,524,502	777,875	-	-	-	30
31	Floyd	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31
32	Fluvanna	162,917	4,173,844	522,315	625,293	-	-	-	-	-	367,630	4,704,391	475,125	-	-	9,380	32
33	Franklin	632,665	5,195,214	924,287	719,450	-	-	-	-	-	515,756	6,343,635	588,143	-	-	-	33
34	Frederick	606,848	14,236,221	2,072,949	1,923,172	-	-	-	-	-	570,571	15,413,640	710,829	-	-	-	34
35	Giles	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	35
36	Gloucester	243,157	9,443,372	835,583	972,377	-	-	-	-	-	421,315	10,107,844	512,791	-	-	93,805	36
37	Goochland	233,448	8,099,568	785,806	812,010	55,414	-	25,291	-	23,447	428,244	8,761,260	854,974	137,139	-	-	37
38	Grayson	51,591	2,170,659	318,809	435,777	-	-	-	-	-	290,033	2,512,283	359,603	8,975	-	89,237	38
39	Greene	130,172	2,457,484	289,331	511,638	-	-	-	-	-	285,115	2,872,771	361,083	-	-	44,733	39
40	Greensville	189,538	3,181,567	391,758	404,843	-	-	-	-	-	275,497	3,646,602	389,713	-	-	107,258	40
41	Halifax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	41
42	Hanover	1,268,357	23,829,006	2,467,983	1,891,918	9,158,779	-	-	-	-	1,336,110	26,433,473	5,779,169	-	4,910,077	131	42
43	Henrico	1,148,372	75,677,876	-	-	-	-	-	-	-	3,150,736	79,976,984	1,175,929	-	-	877,767	43
44	Henry	203,124	2,609,726	695,979	724,167	-	-	-	-	-	444,189	3,257,039	652,544	-	88,033	23,058	44

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.
45	Highland	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	45
46	Isle of Wight	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	46
47	James City	220,886	13,550,208	1,443,862	2,519,519	-	-	-	-	-	1,068,263	14,839,357	750,237	-	3,349,538	69,374	47
48	King & Queen	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	48
49	King George	149,668	5,615,092	698,046	514,214	-	-	-	-	-	390,994	6,155,754	424,706	174,704	100,000	-	49
50	King William	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50
51	Lancaster	74,076	1,736,713	392,358	407,223	-	-	-	-	-	296,814	2,107,603	427,615	-	-	-	51
52	Lee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	52
53	Loudoun	7,691,809	120,668,122	13,289,525	9,899,736	-	-	-	-	-	4,900,791	133,260,722	1,523,657	841,548	1,353,332	1,623,464	53
54	Louisa	200,569	4,700,473	532,422	605,701	-	-	-	-	-	403,864	5,304,906	509,936	-	-	-	54
55	Lunenburg	52,828	1,270,404	278,489	284,345	-	-	-	-	-	255,179	1,578,411	344,987	-	-	-	55
56	Madison	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	56
57	Mathews	183,019	2,401,708	324,086	354,069	-	-	-	-	-	240,439	2,825,166	1,943,871	10,550	7,429	-	57
58	Mecklenburg	294,818	4,286,934	919,818	859,266	-	-	-	-	-	337,012	4,918,764	450,844	-	-	8,533	58
59	Middlesex	121,043	2,415,912	308,858	382,094	-	-	-	-	-	292,887	2,829,842	350,801	-	-	-	59
60	Montgomery	366,810	10,615,387	1,491,537	1,165,763	-	-	-	-	-	836,748	11,818,945	769,192	-	-	28	60
61	Nelson	181,026	2,319,124	353,088	390,864	-	-	-	-	-	404,222	2,904,372	367,896	12,830	-	-	61
62	New Kent	253,526	5,999,335	1,005,163	496,638	-	-	-	-	-	369,254	6,622,115	380,729	-	-	380	62
63	Northampton	95,171	2,781,595	464,511	491,471	-	-	-	-	-	265,977	3,142,743	346,723	-	-	-	63
64	Northumberland	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	64
65	Nottoway	201,310	1,724,040	262,791	595,446	-	-	-	-	-	291,837	2,217,187	340,267	-	1,074,464	100	65
66	Orange	118,593	4,821,556	1,006,862	659,716	-	-	-	-	-	-	4,940,149	430,019	-	-	-	66
67	Page	96,047	3,290,501	751,880	718,951	-	-	-	-	-	285,843	3,672,391	481,327	-	-	3,858	67
68	Patrick	52,622	1,473,453	349,702	386,125	-	-	-	-	-	293,782	1,819,857	356,398	-	-	8,999	68
69	Pittsylvania	215,165	6,016,227	842,878	1,118,919	-	-	-	-	-	610,785	6,842,177	648,040	-	-	89,747	69
70	Powhatan	185,795	5,926,044	831,271	755,575	-	-	-	-	-	463,572	6,575,411	446,898	-	-	-	70
71	Prince Edward	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	71
72	Prince George	259,680	6,756,923	638,853	731,161	-	-	-	-	-	444,007	7,460,610	411,065	-	-	257,087	72
73	Prince William	6,109,000	71,023,000	-	-	-	-	-	-	-	5,608,000	82,740,000	1,188,000	-	956,000	584,000	73
74	Pulaski	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	74
75	Rappahannock	191,181	2,092,542	320,076	401,106	-	-	-	-	-	269,901	2,553,624	316,533	-	-	-	75
76	Richmond	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	76
77	Roanoke	335,276	18,443,137	1,243,082	1,405,121	-	-	-	-	-	927,864	19,706,277	820,500	-	-	935,526	77
78	Rockbridge	133,065	3,412,311	599,555	551,432	-	-	-	-	-	326,694	3,872,070	439,248	-	-	-	78
79	Rockingham	225,854	7,281,612	1,268,730	1,186,274	-	1,321	-	-	-	564,009	8,071,475	1,197,144	-	-	790,007	79
80	Russell	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	80
81	Scott	766,215	2,320,466	373,738	413,860	-	-	-	-	-	280,752	3,367,433	417,752	-	-	-	81
82	Shenandoah	190,113	3,699,217	1,203,166	896,387	-	-	-	-	-	458,171	4,347,501	512,148	-	-	87,212	82
83	Smyth	1,267,254	7,692,518	627,094	529,980	-	-	-	-	-	271,129	9,230,901	613,202	-	-	70,401	83
84	Southampton	632,812	1,387,474	582,630	523,899	-	-	-	-	-	360,391	2,380,677	411,615	60,474	-	475,664	84
85	Spotsylvania	422,675	20,500,387	4,647,940	3,120,824	-	17,353	6,194	-	-	1,048,169	21,971,231	885,469	-	-	172,902	85
86	Stafford	1,483,420	31,696,112	4,094,369	2,911,322	-	-	-	-	-	1,244,455	34,423,987	2,294,022	5,136,332	-	41,636	86
87	Surry	186,906	4,993,433	317,288	365,900	-	-	-	-	-	248,963	5,429,302	341,391	129,395	1,127,044	158	87
88	Sussex	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	88
89	Tazewell	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	89
90	Warren	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	90
91	Washington	206,629	5,275,921	827,806	1,206,068	-	-	-	-	-	460,725	5,943,275	1,241,737	237,767	442,837	901,718	91
92	Westmoreland	121,554	3,810,560	452,952	434,006	-	-	-	-	-	240,432	4,172,546	483,340	133,500	-	-	92

Back to Table of Contents		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.
93	Wise	381,575	4,826,178	960,115	917,738	-	-	-	-	-	431,739	5,639,492	634,168	-	-	13,076	93
94	Wythe	281,291	866,034	377,719	452,479	-	-	-	-	-	329,823	1,477,148	530,274	53,480	-	-	94
95	York	467,509	10,456,714	1,654,430	1,337,163	-	-	-	-	275	824,136	11,748,359	685,198	202,060	-	148,214	95
95	Total	\$ 46,598,519	\$ 1,023,069,856	\$ 75,848,786	\$ 75,718,312	\$ 9,214,193	\$ 104,365	\$ 31,485	\$ 1,869	\$ 23,722	\$ 59,869,257	\$ 1,129,537,632	\$ 51,204,352	\$ 10,811,714	\$ 13,572,195	\$ 27,396,626	95

COMPARATIVE REPORT																	
EXHIBIT C1 – TOWNS		GENERAL GOVERNMENT ADMINISTRATION EXPEDITURES BY ACTIVITY															
FOR THE YEAR ENDED JUNE 30, 2025																	
DRAFT REPORT																	
Back to Table of Contents		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	Abingdon	66,717	2,712,259	-	-	-	-	-	-	-	-	2,778,976	-	-	-	-	1
2	Ashland	246,306	2,728,749	-	496,720	-	-	-	-	-	-	2,975,055	-	223,046	-	-	2
3	Bedford	64,444	1,147,752	-	112,315	-	-	-	-	-	-	1,212,196	-	-	-	1,864	3
4	Berryville	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4
5	Big Stone Gap	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5
6	Blacksburg	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6
7	Bluefield	76,986	1,079,133	-	385,820	-	-	-	-	-	-	1,156,119	-	-	-	-	7
8	Bridgewater	48,479	1,130,229	-	301,719	-	-	-	-	-	-	1,178,708	-	183,634	-	-	8
9	Broadway	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9
10	Christiansburg	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10
11	Clifton Forge	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11
12	Colonial Beach	103,024	1,354,738	-	316,781	-	-	-	-	-	-	1,457,762	1,627	-	-	-	12
13	Culpeper	165,035	1,385,038	-	405,320	-	-	-	-	-	-	1,550,073	-	-	-	1,556	13
14	Dumfries	210,168	3,294,428	-	552,099	-	-	-	-	-	-	3,504,596	-	-	-	-	14
15	Farmville	480,314	2,639,095	-	-	-	-	-	-	-	-	3,119,409	-	-	-	120,834	15
16	Front Royal	338,448	4,327,895	-	-	-	-	-	-	-	-	4,666,343	80,456	-	-	-	16
17	Herndon	793,120	13,770,330	-	-	-	-	-	-	-	-	14,563,450	-	-	-	-	17
18	Leesburg	321,791	14,628,276	-	-	-	-	-	-	-	-	14,950,067	-	-	-	-	18
19	Luray	195,629	647,079	-	410,480	-	-	-	-	-	1,823	844,531	-	-	6,548	-	19
20	Marion	143,020	1,768,095	-	452,461	-	-	-	-	-	-	1,911,115	-	-	-	44,047	20
21	Orange	62,392	810,844	-	-	-	-	-	-	-	-	873,236	-	-	-	22,503	21
22	Pulaski	156,967	1,516,355	-	-	-	-	-	-	-	-	1,673,322	-	-	-	73,581	22
23	Purcellville	69,700	4,245,992	-	-	-	-	-	-	-	-	4,315,692	21,995	-	-	-	23
24	Richlands	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24
25	Rocky Mount	51,037	818,078	-	-	-	-	-	-	-	-	869,115	60,626	-	576,896	9,610	25
26	Smithfield	215,706	1,642,621	-	931,835	-	-	-	-	-	-	1,858,327	-	511,036	-	-	26
27	South Boston	669,156	912,630	-	-	-	-	-	-	-	-	1,581,786	-	257,633	-	-	27
28	South Hill	64,671	2,745,065	-	-	-	-	-	-	-	-	2,809,736	-	-	-	-	28
29	Strasburg	37,050	858,133	-	-	-	-	-	-	-	-	895,183	-	-	6,450	-	29
30	Tazewell	30,545	891,640	-	-	-	-	-	-	-	-	922,185	1,500	-	-	-	30
31	Vienna	618,958	6,638,328	-	-	-	-	-	-	-	-	7,257,286	-	663,366	-	138,406	31
32	Vinton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	32
33	Warrenton	303,508	3,661,439	-	-	-	-	-	-	-	-	3,964,947	-	-	-	-	33
34	West Point	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	34
35	Wise	50,098	541,171	-	216,885	78,406	-	-	-	14,406	-	591,269	-	-	-	-	35
36	Woodstock	83,956	1,194,027	-	-	-	-	-	-	-	-	1,277,983	-	100,431	-	-	36
37	Wytheville	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	37
37	Total	\$ 5,667,225	\$ 79,089,419	\$ -	\$ 4,582,435	\$ 78,406	\$ -	\$ -	\$ -	\$ 14,406	\$ 1,823	\$ 84,758,467	\$ 166,204	\$ 1,939,146	\$ 589,894	\$ 412,401	37

COMPARATIVE REPORT											
EXHIBIT C2 – CITIES		JUDICIAL ADMINISTRATION EXPENDITURES BY ACTIVITY									
FOR THE YEAR ENDED JUNE 30, 2025											
DRAFT REPORT											
Back to Table of Contents		Courts									
		Reported Elements (Memo Only)					Sources of Funds for Expenditures				
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	26,281,426	2,403,654	9,896,509	4,164,785	30,446,211	5,924,134	261,705	59,379	170,016	1
2	Bristol	2,720,128	667,413	1,548,078	1,132,233	3,852,361	1,740,732	64,663	-	38,725	2
3	Buena Vista	1,429,665	294,086	1,112,554	386,278	1,815,943	784,341	43,296	6,276	24,115	3
4	Charlottesville	-	-	-	-	-	-	-	-	-	4
5	Chesapeake	27,324,738	3,714,285	22,021,881	6,726,933	34,051,671	11,249,122	203,650	41,700	1,311,077	5
6	Colonial Heights	-	-	-	-	-	-	-	-	-	6
7	Covington	274,686	63,045	136,219	74,055	348,741	-	-	-	316	7
8	Danville	-	-	-	-	-	-	-	-	-	8
9	Emporia	-	-	-	-	-	-	-	-	-	9
10	Fairfax	1,482,309	72,256	-	256,502	1,738,811	-	-	-	1,668	10
11	Falls Church	1,248,462	279,363	926,293	268,789	1,517,251	177,469	8,389	-	20,840	11
12	Franklin	-	-	-	-	-	-	-	-	-	12
13	Fredericksburg	4,816,982	887,663	3,195,565	1,901,673	6,718,655	2,272,535	24,764	-	148,605	13
14	Galax	988,622	-	-	-	988,622	-	-	-	-	14
15	Hampton	5,130,487	2,139,379	2,145,304	5,858,541	10,989,028	2,774,314	311,962	-	203,612	15
16	Harrisonburg	2,818,978	591,449	1,140,984	938,856	3,757,834	-	-	-	-	16
17	Hopewell	-	-	-	-	-	-	-	-	-	17
18	Lexington	430,882	-	-	-	430,882	4,500	-	-	-	18
19	Lynchburg	5,859,891	1,483,646	3,195,202	3,165,641	9,025,532	4,787,912	268,730	132,478	315,736	19
20	Manassas	1,731,567	572,981	1,158,586	516,117	2,247,684	-	-	-	-	20
21	Manassas Park	-	-	-	-	-	-	-	-	-	21
22	Martinsville	-	-	-	-	-	-	-	-	-	22
23	Newport News	9,797,699	2,658,275	4,457,343	9,183,329	18,981,028	4,691,571	258,084	-	1,371,910	23
24	Norfolk	11,676,322	3,062,102	5,835,852	9,549,148	21,225,470	9,156,172	674,927	613,704	1,005,007	24
25	Norton	-	-	-	-	-	-	-	-	-	25
26	Petersburg	3,806,446	957,337	2,230,052	1,581,354	5,387,800	2,480,864	-	-	321,117	26
27	Poquoson	661,581	-	-	-	661,581	-	-	-	-	27
28	Portsmouth	-	-	-	-	-	-	-	-	-	28
29	Radford	-	-	-	-	-	-	-	-	-	29
30	Richmond	-	-	-	-	-	-	-	-	-	30
31	Roanoke	-	-	-	-	-	-	-	-	-	31
32	Salem	2,541,494	853,526	1,507,061	1,000,269	3,541,763	1,479,138	101,229	-	102,670	32
33	Staunton	2,326,996	740,106	1,279,032	1,227,894	3,554,890	1,767,084	68,921	-	86,454	33
34	Suffolk	8,474,607	2,166,533	4,469,182	5,024,252	13,498,859	3,995,378	50,022	-	241,188	34
35	Virginia Beach	14,277,286	5,676,919	6,269,279	15,049,824	29,327,110	9,750,204	82,335	546,293	1,799,711	35
36	Waynesboro	1,742,626	444,530	998,425	1,027,609	2,770,235	1,426,536	-	-	47,213	36
37	Williamsburg	685,642	-	-	-	685,642	-	-	-	-	37
38	Winchester	4,002,743	1,211,353	2,095,118	2,214,813	6,217,556	2,295,847	97,187	-	186,457	38
38	Total	\$ 142,532,265	\$ 30,939,901	\$ 75,618,519	\$ 71,248,895	\$ 213,781,160	\$ 66,757,853	\$ 2,519,864	\$ 1,399,830	\$ 7,396,437	38

COMPARATIVE REPORT											
EXHIBIT C2 – COUNTIES		JUDICIAL ADMINISTRATION EXPENDITURES BY ACTIVITY									
FOR THE YEAR ENDED JUNE 30, 2025											
DRAFT REPORT											
Back to Table of Contents		Courts					Sources of Funds for Expenditures				
No.	Locality	Amount	Reported Elements (Memo Only)		Commonwealth's Attorney	Total	Commonwealth Categorical Aid	Federal Pass-Through	Direct Federal Aid	Local Charges for Service	No.
			Clerk of the Circuit Court	Sheriff							
1	Accomack	1,600,699	712,750	657,990	611,156	2,211,855	1,229,666	64,135	-	168,814	1
2	Albemarle	5,289,324	1,423,639	4,016,582	2,697,901	7,987,225	1,853,402	-	-	155,562	2
3	Alleghany	-	-	-	-	-	-	-	-	-	3
4	Amelia	-	-	-	-	-	-	-	-	-	4
5	Amherst	-	-	-	-	-	-	-	-	-	5
6	Appomattox	-	-	-	-	-	-	-	-	-	6
7	Arlington	18,018,631	7,748,936	9,208,961	7,866,287	25,884,918	5,554,534	-	-	827,679	7
8	Augusta	-	-	-	-	-	-	-	-	-	8
9	Bath	626,839	419,723	180,892	154,829	781,668	465,576	-	-	53,208	9
10	Bedford	3,451,879	1,408,032	1,820,855	1,342,178	4,794,057	1,908,017	-	-	138,945	10
11	Bland	-	-	-	-	-	-	-	-	-	11
12	Botetourt	3,659,197	885,161	2,596,752	963,296	4,622,493	1,602,890	-	-	152,184	12
13	Brunswick	-	-	-	-	-	-	-	-	-	13
14	Buchanan	-	-	-	-	-	-	-	-	-	14
15	Buckingham	-	-	-	-	-	-	-	-	-	15
16	Campbell	2,228,656	847,525	993,249	1,128,637	3,357,293	1,795,073	-	-	6,279	16
17	Caroline	-	-	-	-	-	-	-	-	-	17
18	Carroll	-	-	-	-	-	-	-	-	-	18
19	Charles City	736,227	327,043	211,356	347,181	1,083,408	570,213	-	-	22,354	19
20	Charlotte	1,144,852	438,888	688,426	355,119	1,499,971	819,161	-	-	70,148	20
21	Chesterfield	26,779,253	4,154,858	16,674,918	8,083,200	34,862,453	8,718,578	423,032	86,107	851,066	21
22	Clarke	696,131	325,633	221,114	499,244	1,195,375	578,283	72,191	-	81,121	22
23	Craig	697,553	398,205	296,604	291,858	989,411	675,314	-	-	11,158	23
24	Culpeper	3,241,410	1,002,152	1,772,205	2,606,762	5,848,172	1,522,290	161,321	-	229,548	24
25	Cumberland	888,002	441,996	315,150	270,693	1,158,695	693,062	43,715	-	51,628	25
26	Dickenson	1,826,517	580,135	725,959	1,057,310	2,883,827	1,055,156	-	-	33,303	26
27	Dinwiddie	1,581,976	606,525	737,666	727,207	2,309,183	1,054,609	-	-	186,688	27
28	Essex	-	-	-	-	-	-	-	-	-	28
29	Fairfax	78,931,385	18,600,859	42,069,486	12,257,680	91,189,065	21,547,845	98,148	-	2,182,650	29
30	Fauquier	7,459,933	1,940,597	3,561,872	2,669,689	10,129,622	2,475,449	-	-	113,125	30
31	Floyd	-	-	-	-	-	-	-	-	-	31
32	Fluvanna	3,780,663	977,222	2,552,036	671,517	4,452,180	1,974,596	23,006	-	44,129	32
33	Franklin	2,836,685	1,084,909	743,813	1,220,458	4,057,143	2,183,842	-	-	135,432	33
34	Frederick	2,975,967	1,054,960	1,169,970	2,483,727	5,459,694	1,683,449	180,341	-	848,040	34
35	Giles	-	-	-	-	-	-	-	-	-	35
36	Gloucester	2,069,243	753,193	774,889	1,170,472	3,239,715	1,292,583	-	-	167,676	36
37	Goochland	2,417,040	1,113,902	1,127,889	856,293	3,273,333	888,580	50,463	-	120,629	37
38	Grayson	1,687,538	548,899	928,364	534,350	2,221,888	1,206,216	-	-	12,341	38

Back to Table of Contents		Courts				Sources of Funds for Expenditures						
No.	Locality	Amount	Reported Elements (Memo Only)		Commonwealth's Attorney	Total	Sources of Funds for Expenditures				No.	
			Clerk of the Circuit Court	Sheriff			Commonwealth Categorical Aid	Federal Pass-Through	Direct Federal Aid	Local Charges for Service		
39	Greene	1,784,497	455,677	1,133,031	565,822	2,350,319	855,713	42,866	-	78,649	39	
40	Greensville	1,528,162	501,143	602,188	681,720	2,209,882	1,177,057	-	-	253,078	40	
41	Halifax	-	-	-	-	-	-	-	-	-	41	
42	Hanover	7,337,282	2,065,107	4,637,617	3,256,200	10,593,482	2,863,571	102,714	-	110,982	42	
43	Henrico	14,310,573	3,754,698	4,868,619	10,308,625	24,619,198	8,357,516	412,831	-	18,588	43	
44	Henry	2,663,134	1,184,415	1,252,260	1,463,276	4,126,410	2,443,567	102,944	3,059	117,586	44	
45	Highland	-	-	-	-	-	-	-	-	-	45	
46	Isle of Wight	-	-	-	-	-	-	-	-	-	46	
47	James City	7,182,032	1,355,044	2,890,628	1,974,985	9,157,017	3,907,672	145,268	-	459,771	47	
48	King & Queen	-	-	-	-	-	-	-	-	-	48	
49	King George	2,249,940	706,384	1,273,873	798,633	3,048,573	1,067,987	-	-	42,856	49	
50	King William	-	-	-	-	-	-	-	-	-	50	
51	Lancaster	867,448	486,323	225,584	457,650	1,325,098	663,443	29,443	-	33,551	51	
52	Lee	-	-	-	-	-	-	-	-	-	52	
53	Loudoun	26,153,563	7,799,393	14,322,196	10,296,571	36,450,134	5,123,456	-	28,662	1,255,498	53	
54	Louisa	1,852,326	719,180	993,454	1,198,682	3,051,008	1,226,954	-	-	117,033	54	
55	Lunenburg	1,182,102	503,464	466,471	374,611	1,556,713	914,250	-	-	37,192	55	
56	Madison	-	-	-	-	-	-	-	-	-	56	
57	Mathews	841,117	341,876	368,479	340,006	1,181,123	633,007	-	-	30,299	57	
58	Mecklenburg	2,246,728	1,050,792	717	1,254,915	3,501,643	1,898,296	-	-	32,154	58	
59	Middlesex	856,458	435,886	301,040	402,950	1,259,408	786,152	42,866	-	29,211	59	
60	Montgomery	3,142,580	1,083,898	1,705,979	1,806,561	4,949,141	2,495,244	5,309	-	927	60	
61	Nelson	1,310,899	465,515	548,920	702,812	2,013,711	1,129,492	-	-	16,833	61	
62	New Kent	1,841,755	481,559	1,123,118	621,445	2,463,200	1,147,900	-	-	250,211	62	
63	Northampton	1,554,510	494,807	911,124	556,359	2,110,869	993,270	36,339	-	503,104	63	
64	Northumberland	-	-	-	-	-	-	-	-	-	64	
65	Nottoway	639,173	352,984	237,777	495,724	1,134,897	634,682	-	-	71,121	65	
66	Orange	1,015,269	783,058	6,326	954,276	1,969,545	902,404	-	-	156,062	66	
67	Page	1,285,188	556,154	391,865	722,327	2,007,515	1,040,275	42,243	151,062	10,737	67	
68	Patrick	1,415,437	592,579	797,292	720,558	2,135,995	1,119,165	-	-	27,679	68	
69	Pittsylvania	1,495,362	1,030,352	177,856	1,054,414	2,549,776	1,486,004	-	-	101,060	69	
70	Powhatan	2,104,524	701,976	1,224,883	663,505	2,768,029	972,963	-	-	132,579	70	
71	Prince Edward	-	-	-	-	-	-	-	-	-	71	
72	Prince George	2,526,091	632,190	1,474,868	1,169,942	3,696,033	1,884,042	9,453	-	291,548	72	
73	Prince William	28,223,000	8,328,000	17,086,000	13,260,000	41,483,000	8,994,000	284,000	-	1,818,000	73	
74	Pulaski	-	-	-	-	-	-	-	-	-	74	
75	Rappahannock	1,597,091	373,543	1,064,946	378,145	1,975,236	786,677	-	-	81,766	75	
76	Richmond	-	-	-	-	-	-	-	-	-	76	
77	Roanoke	5,612,311	1,461,948	3,583,384	2,149,663	7,761,974	2,047,828	89,238	-	27,989	77	
78	Rockbridge	1,625,406	677,215	474,419	944,054	2,569,460	1,332,469	44,959	-	238,931	78	
79	Rockingham	3,539,533	1,685,511	1,181,537	3,008,562	6,548,095	4,405,900	-	10,473	702,901	79	
80	Russell	-	-	-	-	-	-	-	-	-	80	
81	Scott	1,207,530	897,863	304,518	1,222,616	2,430,146	1,402,786	82,404	-	38,760	81	

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No.	Locality	Amount	Reported Elements (Memo Only)		Commonwealth's Attorney	Total	Commonwealth Categorical Aid	Federal Pass-Through	Direct Federal Aid	Local Charges for Service	No.
			Clerk of the Circuit Court	Sheriff							
82	Shenandoah	2,313,615	856,854	1,153,305	940,066	3,253,681	1,447,610	79,952	-	138,864	82
83	Smyth	1,634,670	789,897	471,815	1,051,603	2,686,273	1,458,078	-	-	323,038	83
84	Southampton	2,135,641	883,577	772,396	965,292	3,100,933	1,441,841	66,184	-	19,869	84
85	Spotsylvania	8,376,840	2,617,544	4,808,329	3,796,695	12,173,535	3,464,781	169,330	-	177,992	85
86	Stafford	7,999,642	2,227,052	4,835,680	5,368,970	13,368,612	8,258,304	-	-	375,206	86
87	Surry	954,336	352,770	392,687	351,672	1,306,008	636,922	-	-	6,189	87
88	Sussex	-	-	-	-	-	-	-	-	-	88
89	Tazewell	-	-	-	-	-	-	-	-	-	89
90	Warren	-	-	-	-	-	-	-	-	-	90
91	Washington	2,331,578	978,576	1,112,006	1,440,494	3,772,072	1,883,344	-	-	4,126	91
92	Westmoreland	1,674,376	493,294	981,866	573,392	2,247,768	894,663	-	-	23,426	92
93	Wise	4,514,540	1,200,303	3,637,433	1,691,449	6,205,989	2,299,897	64,135	-	65,092	93
94	Wythe	1,864,851	705,277	846,736	925,160	2,790,011	1,620,774	-	-	214,058	94
95	York	3,386,560	1,441,327	1,739,474	2,020,039	5,406,599	1,869,260	113,516	-	82,668	95
95	Total	\$ 343,003,270	\$ 102,300,747	\$ 180,429,694	\$ 133,797,485	\$ 476,800,755	\$ 153,317,600	\$ 3,082,346	\$ 279,363	\$ 15,180,891	95

COMPARATIVE REPORT																
EXHIBIT C3 – CITIES		PUBLIC SAFETY EXPENDITURES BY ACTIVITY														
FOR THE YEAR ENDED JUNE 30, 2025																
DRAFT REPORT																
Back to Table of Contents		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	71,060,421	-	68,463,240	26,900,977	25,832,279	-	-	8,964,205	12,452,716	187,841,559	7,152,323	854,162	8,109,064	2,322,281	1
2	Bristol	7,335,054	-	4,661,229	8,887,991	8,507,483	380,508	-	241,300	351,558	21,477,132	6,195,210	301,650	12,806	1,176,437	2
3	Buena Vista	2,754,362	-	844,478	1,323,258	-	1,323,258	-	185,087	98,351	5,205,536	1,232,668	222,348	2,186,100	60,987	3
4	Charlottesville	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4
5	Chesapeake	74,776,926	-	71,442,070	44,636,026	39,150,010	4,896,959	589,057	8,800,634	1,859,327	201,514,983	25,161,658	1,292,664	290,492	12,939,918	5
6	Colonial Heights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6
7	Covington	2,365,931	296,017	964,299	421,954	421,954	-	-	237,758	897,922	4,887,864	588,354	62,846	64,880	494,522	7
8	Danville	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8
9	Emporia	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9
10	Fairfax	16,256,361	-	16,466,569	2,135,350	-	2,135,350	-	2,534,713	2,960,710	40,353,703	1,225,000	5,849,682	21,983	1,267,283	10
11	Falls Church	10,706,543	-	2,888,708	2,325,349	-	2,109,306	191,043	1,617,353	680,620	18,218,573	604,577	109,479	14,501	1,274,291	11
12	Franklin	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12
13	Fredericksburg	13,922,385	-	15,319,904	8,996,504	-	8,996,504	-	1,175,954	1,917,383	41,332,130	5,273,293	367,882	93,912	1,580,273	13
14	Galax	2,705,303	-	944,057	120,373	-	-	120,373	426,354	641,208	4,837,295	566,286	26,257	5,238	77,751	14
15	Hampton	44,702,249	-	50,114,317	17,363,485	12,483,655	-	2,154,521	374,859	7,637,390	120,192,300	21,158,983	2,852,192	479,118	6,539,609	15
16	Harrisonburg	16,239,808	-	15,581,281	9,257,302	4,416,130	4,797,145	-	1,112,247	6,156,679	48,347,317	4,309,677	212,887	112,767	728,875	16
17	Hopewell	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17
18	Lexington	3,098,933	-	1,676,783	91,593	-	91,593	-	-	108,870	4,976,179	492,994	39,819	-	498,514	18
19	Lynchburg	33,532,208	-	27,776,080	22,933,120	-	22,723,760	-	1,457,615	2,856,423	88,555,446	15,428,800	297,488	626,950	9,530,911	19
20	Manassas	23,728,091	-	15,518,736	6,837,027	-	6,431,312	-	1,824,040	3,039,479	50,947,373	2,388,567	197,107	172,955	1,842,482	20
21	Manassas Park	-	-	-	-	-	-	-	-	-	-	-	-	-	-	21
22	Martinsville	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22
23	Newport News	95,679,696	-	73,127,038	36,183,899	27,521,015	7,088,476	579,083	4,487,391	1,469,864	210,947,888	10,408,348	651,512	1,410,023	7,996,073	23
24	Norfolk	90,040,250	-	63,505,857	46,904,439	40,281,497	-	216,555	2,563,057	5,844,333	208,857,936	25,911,409	602,612	818,219	14,122,699	24
25	Norton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25
26	Petersburg	12,274,979	-	8,518,815	10,542,045	-	10,542,045	-	1,159,033	5,239,216	37,734,088	12,698,920	4,812,696	-	1,723,141	26
27	Poquoson	4,604,832	-	6,964,421	686,293	-	317,726	-	358,153	145,591	12,759,290	794,127	27,710	-	426,441	27
28	Portsmouth	-	-	-	-	-	-	-	-	-	-	-	-	-	-	28
29	Radford	-	-	-	-	-	-	-	-	-	-	-	-	-	-	29
30	Richmond	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30
31	Roanoke	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31
32	Salem	13,094,936	-	11,396,056	3,793,559	-	3,481,438	1,378	660,198	1,251,062	30,195,811	1,807,729	42,777	18,319	2,733,477	32
33	Staunton	11,566,939	-	4,429,908	8,455,047	-	6,659,272	-	460,479	176,986	25,089,359	4,988,776	91,994	20,942	1,163,942	33
34	Suffolk	43,522,243	-	53,837,661	4,349,538	-	4,349,538	-	3,745,387	1,473,677	106,928,506	1,625,303	-	3,999,530	3,411,244	34
35	Virginia Beach	133,978,613	-	119,247,733	61,075,514	59,845,852	-	1,229,662	2,885,781	12,303,586	329,491,227	26,200,168	635,700	13,239,384	5,615,839	35
36	Waynesboro	8,634,120	-	4,827,576	5,180,332	-	4,346,901	-	718,628	1,434,669	20,795,325	2,486,524	109,723	-	624,026	36
37	Williamsburg	8,231,661	-	6,908,039	3,048,408	-	3,048,408	-	529,758	47,292	18,765,158	1,952,360	82,986	109,543	1,034,261	37
38	Winchester	11,112,890	-	9,629,731	11,174,302	-	11,169,261	5,041	789,784	5,003,519	37,710,226	4,104,147	791,852	18,804	3,001,762	38
38	Total	\$ 755,925,734	\$ 296,017	\$ 655,054,586	\$ 343,623,685	\$ 218,459,875	\$ 104,888,760	\$ 5,086,713	\$ 47,309,768	\$ 76,048,431	\$ 1,877,962,204	\$ 184,756,201	\$ 20,536,025	\$ 31,825,530	\$ 82,187,039	38

COMPARATIVE REPORT																
EXHIBIT C3 – COUNTIES		PUBLIC SAFETY EXPENDITURES BY ACTIVITY														
FOR THE YEAR ENDED JUNE 30, 2025																
DRAFT REPORT																
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		(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	Probation Office	Inspections	Other Protection	Total	Commonwealth Categorical Aid	Federal Pass-Through	Direct Federal Aid	Local Charges for Service	No.
1	Accomack	4,961,700	4,961,700	10,720,108	4,082,047	3,898,204	-	183,843	751,003	1,150,413	21,665,271	4,012,019	31,884	-	322,352	1
2	Albemarle	27,973,083	-	31,602,392	13,941,974	-	13,941,974	-	1,551,048	3,914,039	78,982,536	9,213,548	2,761,643	-	4,644,381	2
3	Alleghany	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3
4	Amelia	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4
5	Amherst	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5
6	Appomattox	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6
7	Arlington	105,019,698	-	117,718,649	55,796,625	38,658,092	10,720,953	4,336,386	1,380,154	10,998,606	290,913,732	23,259,574	725,972	596,795	10,656,241	7
8	Augusta	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8
9	Bath	1,353,537	1,353,537	454,245	208,667	-	208,667	-	262,132	2,259,306	4,537,887	1,012,110	83,244	1,214,175	20,603	9
10	Bedford	14,731,917	14,731,917	14,771,135	6,262,572	-	5,898,816	-	865,237	1,759,584	38,390,445	8,118,583	101,010	3,157,646	3,377,303	10
11	Bland	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11
12	Botetourt	10,004,471	10,004,471	11,675,909	6,211,577	5,952,112	259,465	-	511,070	-	28,403,027	4,829,547	115,509	144,548	449,973	12
13	Brunswick	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13
14	Buchanan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14
15	Buckingham	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15
16	Campbell	7,283,821	7,283,821	9,589,321	8,009,831	-	7,622,950	2,250	386,677	808,039	26,077,689	7,375,909	271,592	11,601	3,917,080	16
17	Caroline	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17
18	Carroll	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18
19	Charles City	2,296,741	2,296,741	2,633,792	535,318	-	535,318	-	197,222	469,851	6,132,924	938,489	234,044	201,905	743,988	19
20	Charlotte	2,753,704	2,753,704	1,969,413	2,063,857	2,063,857	-	-	96,404	28,367	6,911,745	1,999,219	260,357	-	266,235	20
21	Chesterfield	114,390,472	-	119,251,546	69,835,501	40,983,496	20,460,605	172,942	8,216,035	11,176,387	322,869,941	35,292,267	1,083,622	2,943,660	15,276,141	21
22	Clarke	3,896,716	3,896,716	3,197,423	872,971	-	872,971	-	289,501	253,625	8,510,236	1,449,513	50,681	92,705	776,509	22
23	Craig	889,813	889,813	992,277	48,976	-	48,976	-	104,577	8,678	2,044,321	603,826	14,918	-	273,345	23
24	Culpeper	12,694,879	12,694,879	2,089,733	8,387,790	7,755,537	300,150	332,103	819,519	12,804,301	36,796,222	5,559,847	7,549,168	-	987,432	24
25	Cumberland	2,007,889	2,007,889	1,991,722	1,484,400	-	1,484,400	-	177,607	2,267,123	7,928,741	1,502,312	82,062	-	1,012,689	25
26	Dickenson	2,903,838	2,903,838	560,527	2,491,040	-	2,491,040	-	95,099	1,274,508	7,325,012	3,264,523	71,005	388,570	120,462	26
27	Dinwiddie	7,095,057	7,095,057	7,707,253	5,735,001	-	5,525,431	-	386,321	2,330,404	23,254,036	5,339,712	496,496	4,264	1,506,966	27
28	Essex	-	-	-	-	-	-	-	-	-	-	-	-	-	-	28
29	Fairfax	330,783,060	-	412,131,610	108,851,656	75,431,002	-	7,356,437	28,940,617	173,732,337	1,054,439,280	53,376,419	8,264,524	20,888,934	27,486,780	29
30	Fauquier	17,800,797	17,800,797	35,080,207	8,955,124	4,133,263	4,615,544	15,072	1,513,456	3,799,331	67,148,915	7,044,822	991,515	1,233,464	3,304,634	30
31	Floyd	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31
32	Fluvanna	3,119,155	3,119,155	8,924,000	3,546,785	-	2,201,843	-	369,646	2,942,315	18,901,901	2,666,880	74,641	-	1,809,633	32
33	Franklin	8,758,514	8,758,514	7,859,492	10,805,492	-	10,805,492	-	548,532	2,504,745	30,476,775	8,218,137	385,512	147,737	5,225,672	33
34	Frederick	21,983,873	21,983,873	28,452,432	14,049,015	-	14,049,015	-	1,808,704	2,022,023	68,316,047	9,825,844	503,149	6,846	4,939,180	34
35	Giles	-	-	-	-	-	-	-	-	-	-	-	-	-	-	35
36	Gloucester	5,491,175	5,491,175	7,026,378	7,718,347	2,727,009	4,411,171	580,167	672,131	2,273,956	23,181,987	4,762,244	167,755	20,427	74,015	36
37	Goochland	7,934,937	7,731,753	18,154,123	891,988	-	891,988	-	1,288,739	3,876,086	32,145,873	1,811,042	145,990	-	1,827,391	37
38	Grayson	2,242,635	2,242,635	2,198,074	2,866,040	-	2,866,040	-	203,734	405,124	7,915,607	3,423,207	542,920	-	48,315	38
39	Greene	6,420,505	6,420,505	4,900,735	4,497,297	-	4,242,774	-	407,970	1,031,487	17,257,994	2,993,415	298,011	-	1,743,305	39
40	Greensville	3,856,907	3,856,907	487,260	3,628,672	-	3,466,790	161,882	256,856	1,234,454	9,464,149	3,020,778	1,944	-	29,327	40
41	Halifax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	41
42	Hanover	40,274,661	40,274,661	53,665,134	16,683,933	-	15,218,155	475,310	2,340,304	2,092,317	115,056,349	11,004,411	206,883	602,701	6,735,407	42
43	Henrico	108,070,650	-	122,266,223	59,842,938	49,399,570	2,255,218	843,767	5,687,138	4,118,020	299,984,969	22,215,572	1,399,087	88,396	2,328,564	43
44	Henry	8,540,984	8,540,984	4,105,661	11,804,623	11,451,822	-	352,801	446,189	4,506,190	29,403,647	12,059,151	105,216	38,004	109,806	44
45	Highland	-	-	-	-	-	-	-	-	-	-	-	-	-	-	45
46	Isle of Wight	-	-	-	-	-	-	-	-	-	-	-	-	-	-	46
47	James City	22,811,188	-	19,702,678	5,880,492	-	5,880,492	-	1,722,094	669,948	50,786,400	5,258,253	207,933	125,118	2,992,584	47

Back to Table of Contents		Law Enforcement and Traffic Control			Correction and Detention						Sources of Funds for Expenditures					
No.	Locality	Amount	(Memo Only)		Amount	Reported Elements (Memo Only)				Total	Commonwealth Categorical Aid	Federal Pass-Through	Direct Federal Aid	Local Charges for Service	No.	
			Sheriff	Fire and Rescue Services		Sheriff	City/County Operated Institutions	Probation Office	Inspections							Other Protection
48	King & Queen	-	-	-	-	-	-	-	-	-	-	-	-	-	48	
49	King George	5,232,765	5,232,765	8,618,841	3,305,492	-	1,417,569	-	308,515	7,327,256	24,792,869	2,522,950	518,316	-	284,674	49
50	King William	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50
51	Lancaster	6,822,598	6,822,598	3,211,032	1,641,436	1,554,645	45,696	41,095	239,903	258,795	12,173,764	2,174,305	88,007	662,863	512,072	51
52	Lee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	52
53	Loudoun	116,140,667	115,337,626	175,290,223	55,193,175	38,473,793	7,394,527	2,898,454	15,165,031	22,462,434	384,251,530	20,751,914	299,700	1,412,316	8,264,970	53
54	Louisa	8,322,623	8,322,623	13,205,653	7,637,098	-	5,215,295	-	1,016,047	1,473,066	31,654,487	4,633,670	377,270	15,126	4,156,180	54
55	Lunenburg	1,846,262	1,846,262	850,240	1,814,729	-	1,814,729	-	116,396	542,973	5,170,600	1,746,911	331,785	275,000	702,294	55
56	Madison	-	-	-	-	-	-	-	-	-	-	-	-	-	-	56
57	Mathews	2,583,501	2,583,501	877,074	739,289	-	739,289	-	256,728	206,805	4,663,397	846,201	66,507	32,000	22,188	57
58	Mecklenburg	7,197,010	7,197,010	1,736,905	7,644,019	-	7,644,019	-	522,015	5,128,819	22,228,768	6,945,910	48,500	-	1,004,416	58
59	Middlesex	3,165,749	3,165,749	529,420	1,375,496	-	1,375,496	-	202,723	2,011,156	7,284,544	1,157,543	1,265,313	617,036	19,355	59
60	Montgomery	9,547,042	9,547,042	6,723,971	13,653,449	3,281,378	10,372,071	-	539,016	3,805,722	34,269,200	9,853,907	104,528	-	4,697,383	60
61	Nelson	3,110,119	3,110,119	2,791,978	1,591,932	-	1,591,932	-	379,813	410,225	8,284,067	1,115,021	253,949	-	10,955	61
62	New Kent	6,602,868	6,602,868	9,474,690	1,573,321	-	191,174	191,073	504,486	2,065,999	20,221,364	1,386,691	302,860	-	116,354	62
63	Northampton	9,567,673	9,567,673	3,415,321	5,507,877	5,447,983	-	59,894	915,233	954,989	20,361,093	4,625,038	145,168	-	681,761	63
64	Northumberland	-	-	-	-	-	-	-	-	-	-	-	-	-	-	64
65	Nottoway	4,088,838	4,088,838	1,030,663	4,887,970	-	4,887,970	-	118,158	189,535	10,315,164	3,183,218	121,999	-	1,850,947	65
66	Orange	6,499,603	6,499,603	10,690,060	7,187,656	-	7,181,737	-	372,337	2,484,039	27,233,695	4,256,950	311,130	-	3,676,788	66
67	Page	6,077,829	6,077,829	4,931,646	4,795,534	4,322,021	179,988	-	53,564	526,262	16,384,835	3,662,906	47,680	459,529	955,924	67
68	Patrick	4,174,349	4,174,349	2,359,199	2,611,701	2,598,983	-	-	226,024	539,836	9,911,109	3,474,236	342,630	-	632,447	68
69	Pittsylvania	10,819,953	10,819,953	8,174,796	6,092,887	6,092,887	-	-	360,115	3,319,518	28,767,269	6,830,607	120,099	13,060	1,818,493	69
70	Powhatan	8,370,185	8,370,185	3,058,432	1,063,879	-	1,063,879	-	495,341	3,445,097	16,432,934	2,022,785	332,455	-	1,109,335	70
71	Prince Edward	-	-	-	-	-	-	-	-	-	-	-	-	-	-	71
72	Prince George	11,014,127	-	6,802,205	7,812,761	-	3,737,436	1,003,760	875,198	1,988,193	28,492,484	5,737,369	1,340,348	5,173	1,857,444	72
73	Prince William	153,819,000	-	183,507,000	71,166,000	-	60,254,000	714,000	25,851,000	23,203,000	457,546,000	25,810,000	2,800,000	2,280,000	10,060,000	73
74	Pulaski	-	-	-	-	-	-	-	-	-	-	-	-	-	-	74
75	Rappahannock	2,223,015	2,223,015	1,940,167	651,985	-	651,985	-	258,251	970,028	6,043,446	1,227,396	165,458	-	94,597	75
76	Richmond	-	-	-	-	-	-	-	-	-	-	-	-	-	-	76
77	Roanoke	21,756,748	-	30,478,298	18,674,614	12,798,528	4,822,078	1,054,008	1,215,971	6,160,688	78,286,319	11,513,269	771,792	189,960	8,804,448	77
78	Rockbridge	4,816,776	4,816,776	7,998,920	4,853,937	-	4,483,608	3,376	297,727	807,398	18,774,758	3,999,886	134,863	-	347,215	78
79	Rockingham	8,005,508	8,005,508	21,179,084	13,472,635	9,740,413	2,237,567	1,494,655	954,500	5,476,516	49,088,243	11,994,863	216,915	27,822	4,592,834	79
80	Russell	-	-	-	-	-	-	-	-	-	-	-	-	-	-	80
81	Scott	4,961,248	4,961,248	1,166,462	5,054,930	-	5,054,930	-	151,769	327,439	11,661,848	5,293,762	349,260	5,786	742,169	81
82	Shenandoah	8,161,927	8,161,927	11,269,328	8,316,438	-	7,557,205	759,233	699,690	3,504,024	31,951,407	6,071,332	145,956	11,204	2,551,874	82
83	Smyth	5,792,723	5,792,723	3,267,165	5,363,923	-	5,345,177	-	507,084	2,703,344	17,634,239	6,254,020	113,204	1,382	689,235	83
84	Southampton	3,311,405	3,311,405	4,381,175	4,218,746	4,101,328	-	117,418	290,938	361,397	12,563,661	4,033,072	113,779	-	718,086	84
85	Spotsylvania	39,647,305	39,647,305	47,600,995	20,776,310	-	20,776,310	-	3,903,407	2,407,046	114,335,063	14,124,484	274,058	126,800	6,967,148	85
86	Stafford	45,301,964	45,301,964	42,591,894	21,899,291	-	21,535,464	363,827	5,759,141	10,182,932	125,735,222	9,325,974	1,924,866	71,848	1,217,754	86
87	Surry	2,030,697	2,030,697	1,335,512	565,552	-	565,552	-	199,723	1,015,122	5,146,606	893,400	56,150	-	424,063	87
88	Sussex	-	-	-	-	-	-	-	-	-	-	-	-	-	-	88
89	Tazewell	-	-	-	-	-	-	-	-	-	-	-	-	-	-	89
90	Warren	-	-	-	-	-	-	-	-	-	-	-	-	-	-	90
91	Washington	8,997,138	8,997,138	3,629,397	6,295,523	-	6,295,523	-	552,689	1,772,178	21,246,925	7,168,458	237,425	2,795	509,771	91
92	Westmoreland	5,133,974	5,133,974	4,489,908	412,289	-	153,484	-	322,993	1,256,504	11,615,668	1,719,612	118,708	40,415	58,847	92
93	Wise	9,923,734	9,923,734	1,094,729	8,430,990	-	7,266,249	-	225,695	463,296	20,138,444	12,315,383	343,712	10,908	1,081,861	93
94	Wythe	3,386,945	3,386,945	3,740,048	4,359,407	-	4,358,914	493	164,485	4,549,990	16,196,875	2,202,000	3,369,098	-	256,997	94
95	York	18,803,618	18,803,618	21,820,934	6,833,752	-	3,368,028	-	1,452,282	10,358,387	59,268,973	7,782,926	663,235	138,714	3,489,849	95
95	Total	\$ 1,485,603,863	\$ 588,959,612	\$ 1,717,142,817	\$ 783,466,572	\$ 330,865,923	\$ 350,855,119	\$ 23,514,246	\$ 127,769,704	\$ 391,367,572	\$ 4,505,350,528	\$ 480,109,142	\$ 45,445,010	\$ 38,307,233	\$ 177,987,041	95

COMPARATIVE REPORT																
EXHIBIT C3 – TOWNS		PUBLIC SAFETY EXPENDITURES BY ACTIVITY														
FOR THE YEAR ENDED JUNE 30, 2025																
DRAFT REPORT																
Back to Table of Contents		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	Probation Office	Inspections	Other Protection	Total	Commonwealth Categorical Aid	Federal Pass-Through	Direct Federal Aid	Local Charges for Service	No.
1	Abingdon	3,229,223	-	1,902,986	-	-	-	-	124,910	-	5,257,119	843,204	10,253	-	1,260	1
2	Ashland	3,999,612	-	49,585	560,926	-	560,926	-	-	-	4,610,123	613,337	72,598	-	114,239	2
3	Bedford	3,646,683	-	246,221	-	-	-	-	-	-	3,892,904	364,435	51,309	-	3,683	3
4	Berryville	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4
5	Big Stone Gap	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5
6	Blacksburg	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6
7	Bluefield	3,161,384	-	250,485	-	-	-	-	227,598	-	3,639,467	449,861	44,158	-	30,886	7
8	Bridgewater	1,180,022	-	64,976	-	-	-	-	-	-	1,244,998	33,804	236,055	-	-	8
9	Broadway	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9
10	Christiansburg	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10
11	Clifton Forge	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11
12	Colonial Beach	1,512,483	-	153,128	-	-	-	-	-	509,050	2,174,661	171,221	7,999	77,738	350,998	12
13	Culpeper	9,739,736	-	-	-	-	-	-	-	274,378	10,014,114	509,546	22,038	-	17,925	13
14	Dumfries	2,143,541	-	37,718	-	-	-	-	-	542,615	2,723,874	212,634	10,029	-	-	14
15	Farmville	3,364,261	-	856,758	-	-	-	-	-	1,704,420	5,925,439	537,761	57,823	-	-	15
16	Front Royal	6,248,605	-	-	-	-	-	-	-	-	6,248,605	447,513	23,118	-	-	16
17	Herndon	13,673,981	-	-	-	-	-	-	800,834	-	14,474,815	296,409	12,638	53,246	-	17
18	Leesburg	17,428,097	-	357,278	-	-	-	-	-	-	17,785,375	1,492,447	24,470	18,491	181,926	18
19	Luray	1,897,782	-	24,759	-	-	-	-	-	42,713	1,965,254	179,483	20,559	-	-	19
20	Marion	2,467,143	-	860,739	-	-	-	-	-	-	3,327,882	42,045	22,203	-	217,515	20
21	Orange	2,181,496	-	65,010	-	-	-	-	-	-	2,246,506	185,178	5,971	-	-	21
22	Pulaski	3,219,533	-	1,171,785	-	-	-	-	90,215	442,975	4,924,508	408,364	25,643	40,567	7,076	22
23	Purcellville	2,837,428	-	135,760	-	-	-	-	-	-	2,973,188	187,827	30,922	-	-	23
24	Richlands	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24
25	Rocky Mount	2,671,643	-	3,323,092	-	-	-	-	-	-	5,994,735	431,114	492,640	-	33,378	25
26	Smithfield	3,285,712	-	571,682	-	-	-	-	-	-	3,857,394	274,335	1,127,514	-	-	26
27	South Boston	3,442,423	-	1,329,133	-	-	-	-	-	151,612	4,923,168	563,326	92,362	-	-	27
28	South Hill	3,512,623	-	-	-	-	-	-	365,788	-	3,878,411	198,910	132,665	-	-	28
29	Strasburg	2,366,820	-	136,480	-	-	-	-	-	-	2,503,300	195,630	25,957	126,429	-	29
30	Tazewell	1,990,390	-	1,933,591	-	-	-	-	-	-	3,923,981	168,903	109,133	-	1,351,459	30
31	Vienna	7,648,110	-	97,023	-	-	-	-	-	1,272,310	9,017,443	602,407	178,381	-	32,705	31
32	Vinton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	32
33	Warrenton	3,335,044	-	21,557	-	-	-	-	884,814	87,045	4,328,460	335,638	-	-	-	33
34	West Point	-	-	-	-	-	-	-	-	-	-	-	-	-	-	34
35	Wise	1,440,334	-	346,208	-	-	-	-	-	-	1,786,542	42,026	10,945	-	-	35
36	Woodstock	2,779,778	-	32,000	-	-	-	-	-	-	2,811,778	180,279	2,799	251,597	-	36
37	Wytheville	-	-	-	-	-	-	-	-	-	-	-	-	-	-	37
37	Total	\$ 114,403,887	\$ -	\$ 13,967,954	\$ 560,926	\$ -	\$ 560,926	\$ -	\$ 2,494,159	\$ 5,027,118	\$ 136,454,044	\$ 9,967,637	\$ 2,850,182	\$ 568,068	\$ 2,343,050	37

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EXHIBIT C4 – CITIES		PUBLIC WORKS EXPENDITURES BY ACTIVITY								
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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	\$ 57,327,081	\$ 19,352,636	\$ 13,388,264	\$ 90,067,981	\$ 10,899,998	\$ 2,681,304	\$ -	\$ 15,182,982	1
2	Bristol	8,399,393	7,286,417	488,541	16,174,351	22,792,723	2,028,837	-	2,931,739	2
3	Buena Vista	1,624,557	804,424	707,377	3,136,358	1,763,983	-	98,638	674,887	3
4	Charlottesville	-	-	-	-	-	-	-	-	4
5	Chesapeake	57,429,830	41,767,024	4,139,505	103,336,359	48,569,212	-	-	25,975,323	5
6	Colonial Heights	-	-	-	-	-	-	-	-	6
7	Covington	3,199,952	3,125,294	2,460,507	8,785,753	1,570,929	14,482	-	1,520,086	7
8	Danville	-	-	-	-	-	-	-	-	8
9	Emporia	-	-	-	-	-	-	-	-	9
10	Fairfax	23,381,771	3,700,746	4,487,401	31,569,918	5,596,102	2,160,964	-	3,110,876	10
11	Falls Church	7,596,367	1,485,766	1,536,570	10,618,703	1,552,892	-	-	1,967,897	11
12	Franklin	-	-	-	-	-	-	-	-	12
13	Fredericksburg	6,617,044	2,227,584	5,922,985	14,767,613	4,255,762	291,246	-	1,355,605	13
14	Galax	2,377,336	2,457,555	1,382,374	6,217,265	2,663,530	1,952	-	1,436,440	14
15	Hampton	35,006,366	29,350,636	16,568,371	80,925,373	22,706,974	-	-	32,497,999	15
16	Harrisonburg	16,039,758	4,993,785	777,580	21,811,123	7,439,076	1,410,664	78,216	6,026,631	16
17	Hopewell	-	-	-	-	-	-	-	-	17
18	Lexington	3,284,012	984,922	676,879	4,945,813	1,267,259	-	-	242,497	18
19	Lynchburg	18,348,105	9,096,596	6,392,346	33,837,047	16,551,758	-	-	8,582,697	19
20	Manassas	13,993,279	7,224,904	894,523	22,112,706	6,615,865	4,312,720	9,119	7,144,415	20
21	Manassas Park	-	-	-	-	-	-	-	-	21
22	Martinsville	-	-	-	-	-	-	-	-	22
23	Newport News	47,247,123	36,221,709	11,474,937	94,943,769	23,753,493	8,097	-	36,858,668	23
24	Norfolk	60,086,315	39,942,919	32,193,146	132,222,380	39,002,246	3,117,691	3,427,617	51,279,639	24
25	Norton	-	-	-	-	-	-	-	-	25
26	Petersburg	9,123,205	2,595,346	2,751,758	14,470,309	8,034,291	-	-	4,390,334	26
27	Poquoson	3,182,977	1,233,586	577,002	4,993,565	1,982,640	-	-	1,921,240	27
28	Portsmouth	-	-	-	-	-	-	-	-	28
29	Radford	-	-	-	-	-	-	-	-	29
30	Richmond	-	-	-	-	-	-	-	-	30
31	Roanoke	-	-	-	-	-	-	-	-	31
32	Salem	10,015,095	5,750,165	1,477,963	17,243,223	5,747,810	-	-	3,723,759	32
33	Staunton	8,654,095	3,668,466	2,890,402	15,212,963	7,035,408	-	1,580,845	5,070,859	33
34	Suffolk	33,487,310	10,484,916	5,869,206	49,841,432	33,250,654	-	-	21,104,676	34
35	Virginia Beach	109,686,989	43,819,745	12,350,508	165,857,242	68,487,306	20,000	2,014,775	92,714,796	35
36	Waynesboro	17,200,287	3,107,871	125,991	20,434,149	7,995,058	15,338	4,947,177	4,978,822	36
37	Williamsburg	1,862,884	963,545	2,511,111	5,337,540	2,594,540	-	-	609,738	37
38	Winchester	7,550,110	4,200,247	2,814,669	14,565,026	5,023,294	146,133	918,168	5,538,783	38
38	Total	\$ 562,721,241	\$ 285,846,804	\$ 134,859,916	\$ 983,427,961	\$ 357,152,803	\$ 16,209,428	\$ 13,074,555	\$ 336,841,388	38

COMPARATIVE REPORT										
EXHIBIT C4 – COUNTIES		PUBLIC WORKS EXPENDITURES BY ACTIVITY								
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						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	\$ 94,014	\$ 8,707,831	\$ 1,774,416	\$ 10,576,261	\$ 21,390	\$ -	\$ -	\$ 3,866,396	1
2	Albemarle	8,945,407	2,603,053	144,446	11,692,906	-	-	-	48,137	2
3	Alleghany	-	-	-	-	-	-	-	-	3
4	Amelia	-	-	-	-	-	-	-	-	4
5	Amherst	-	-	-	-	-	-	-	-	5
6	Appomattox	-	-	-	-	-	-	-	-	6
7	Arlington	104,060,940	20,318,121	16,990,222	141,369,283	12,969,345	6,039,610	20,896,378	27,030,211	7
8	Augusta	-	-	-	-	-	-	-	-	8
9	Bath	-	1,491,259	1,571,117	3,062,376	11,033	-	-	129,348	9
10	Bedford	-	11,685,126	2,255,351	13,940,477	56,500	-	-	2,727,942	10
11	Bland	-	-	-	-	-	-	-	-	11
12	Botetourt	-	931,068	2,472,364	3,403,432	-	-	-	330,777	12
13	Brunswick	-	-	-	-	-	-	-	-	13
14	Buchanan	-	-	-	-	-	-	-	-	14
15	Buckingham	-	-	-	-	-	-	-	-	15
16	Campbell	30,216	4,679,686	2,210,675	6,920,577	29,628	-	-	2,052,292	16
17	Caroline	-	-	-	-	-	-	-	-	17
18	Carroll	-	-	-	-	-	-	-	-	18
19	Charles City	-	442,993	1,553,938	1,996,931	-	-	-	4,496,238	19
20	Charlotte	-	920,909	1,009,279	1,930,188	18,385	-	-	11,588	20
21	Chesterfield	18,652,774	16,023,951	20,026,981	54,703,706	4,819,517	2,983,052	247,730	8,470,840	21
22	Clarke	-	68,457	996,952	1,065,409	14,185	-	-	-	22
23	Craig	-	494,223	209,201	703,424	12,871	-	-	17,532	23
24	Culpeper	-	5,328,030	1,679,326	7,007,356	-	-	-	2,499,197	24
25	Cumberland	-	1,070,786	1,296,096	2,366,882	-	-	-	3,033	25
26	Dickenson	1,283,542	2,204,401	726,031	4,213,974	14,709	-	-	290,597	26
27	Dinwiddie	47,309	2,030,503	4,578,651	6,656,463	18,161	-	-	828,713	27
28	Essex	-	-	-	-	-	-	-	-	28
29	Fairfax	21,008,609	204,742,342	69,538,865	295,289,816	9,789,111	-	-	200,392,159	29
30	Fauquier	-	10,477,678	11,048,184	21,525,862	40,425	-	-	2,867,999	30
31	Floyd	-	-	-	-	-	-	-	-	31
32	Fluvanna	-	451,463	5,410,174	5,861,637	-	-	-	134,229	32
33	Franklin	884	5,920,683	2,749,516	8,671,083	26,119	-	-	1,732,926	33
34	Frederick	51,271	11,594,345	4,617,021	16,262,637	29,546	-	-	11,446,534	34
35	Giles	-	-	-	-	-	-	-	-	35
36	Gloucester	358,617	22,207	3,464,198	3,845,022	19,542	-	-	624,496	36
37	Goochland	-	1,444,045	4,125,633	5,569,678	87,065	-	-	102,653	37
38	Grayson	-	3,579,769	630,544	4,210,313	12,267	-	-	3,218,167	38

No.	Locality	Maintenance of Highways, Streets, Bridges, and Sidewalks	Sanitation and Waste Removal	Maintenance of General Buildings and Grounds	Total	Sources of Funds for Expenditures				No.
						Commonwealth Categorical Aid	Federal Pass- Through	Direct Federal Aid	Local Charges for Service	
39	Greene	-	3,014,458	1,387,860	4,402,318	11,033	-	-	2,199,964	39
40	Greensville	28,854	3,535,629	1,324,003	4,888,486	2,477,240	1,546,462	-	1,750,674	40
41	Halifax	-	-	-	-	-	-	-	-	41
42	Hanover	14,220,404	6,823,622	5,455,459	26,499,485	2,253,175	3,812,035	-	6,142,736	42
43	Henrico	68,610,844	32,309,629	16,799,791	117,720,264	65,355,531	-	-	22,865,634	43
44	Henry	20,643	2,632,939	3,084,737	5,738,319	35,571	-	-	87,967	44
45	Highland	-	-	-	-	-	-	-	-	45
46	Isle of Wight	-	-	-	-	-	-	-	-	46
47	James City	2,956,569	3,497,730	12,225,824	18,680,123	48,000	-	840,522	3,250,229	47
48	King & Queen	-	-	-	-	-	-	-	-	48
49	King George	303,953	964,466	3,141,067	4,409,486	-	717,847	-	-	49
50	King William	-	-	-	-	-	-	-	-	50
51	Lancaster	\$ -	\$ 1,563,540	\$ 492,555	\$ 2,056,095	\$ -	\$ -	\$ -	\$ 11,262	51
52	Lee	-	-	-	-	-	-	-	-	52
53	Loudoun	31,641,428	13,883,936	27,915,768	73,441,132	300,287	-	-	12,440,275	53
54	Louisa	-	1,903,559	4,099,553	6,003,112	21,606	-	-	810,507	54
55	Lunenburg	-	394,891	278,394	673,285	-	-	-	1,142,335	55
56	Madison	-	-	-	-	-	-	-	-	56
57	Mathews	1,785,063	972,458	1,947,468	4,704,989	-	-	-	983,463	57
58	Mecklenburg	-	2,988,793	1,446,523	4,435,316	22,230	-	-	156,820	58
59	Middlesex	-	1,144,559	4,035,989	5,180,548	442,573	-	-	-	59
60	Montgomery	-	4,089,895	5,578,560	9,668,455	29,980	-	-	2,218,323	60
61	Nelson	251,604	1,247,367	965,324	2,464,295	11,490	-	-	224,194	61
62	New Kent	-	1,676,091	1,351,629	3,027,720	11,097	-	-	86,640	62
63	Northampton	-	3,250,989	1,285,105	4,536,094	-	-	-	844,998	63
64	Northumberland	-	-	-	-	-	-	-	-	64
65	Nottoway	-	1,246,390	481,411	1,727,801	5,160	-	-	412,503	65
66	Orange	-	3,711,320	2,332,575	6,043,895	10,755	-	-	908,135	66
67	Page	-	3,417,427	473,156	3,890,583	21,932	-	-	3,962,856	67
68	Patrick	-	917,731	1,140,777	2,058,508	15,049	-	-	531,307	68
69	Pittsylvania	-	5,072,918	1,136,544	6,209,462	-	-	-	6,624,652	69
70	Powhatan	105,000	704,949	2,468,057	3,278,006	14,247	-	-	135,970	70
71	Prince Edward	-	-	-	-	-	-	-	-	71
72	Prince George	-	610,019	2,656,007	3,266,026	648,979	-	-	17,335	72
73	Prince William	6,658,000	35,180,000	40,398,000	82,236,000	1,125,000	-	-	34,289,000	73
74	Pulaski	-	-	-	-	-	-	-	-	74
75	Rappahannock	-	593,199	346,364	939,563	668	24,160	-	70,397	75
76	Richmond	-	-	-	-	-	-	-	-	76
77	Roanoke	-	11,112,856	13,799,939	24,912,795	170,937	-	-	4,654,763	77
78	Rockbridge	15,235	5,605,031	1,249,046	6,869,312	39,366	-	600	3,105,208	78
79	Rockingham	848,142	8,528,133	3,667,473	13,043,748	68,723	-	-	8,564,339	79
80	Russell	-	-	-	-	-	-	-	-	80
81	Scott	642	2,316,046	710,267	3,026,955	29,077	-	-	86,143	81

No.	Locality	Maintenance of Highways, Streets, Bridges, and Sidewalks	Sanitation and Waste Removal	Maintenance of General Buildings and Grounds	Total	Sources of Funds for Expenditures				No.
						Commonwealth Categorical Aid	Federal Pass- Through	Direct Federal Aid	Local Charges for Service	
82	Shenandoah	-	4,316,523	1,990,284	6,306,807	34,745	-	-	1,521,249	82
83	Smyth	-	2,662,403	875,088	3,537,491	102,148	-	-	1,328,878	83
84	Southampton	61,013	1,888,112	1,261,584	3,210,709	6,284	-	-	1,174,303	84
85	Spotsylvania	3,794,129	10,642,844	8,833,156	23,270,129	38,764	-	-	8,204,867	85
86	Stafford	11,217,022	814	5,843,583	17,061,419	1,775,437	3,495,242	110,897	2,290,419	86
87	Surry	-	693,343	1,042,468	1,735,811	11,033	-	-	11,495	87
88	Sussex	-	-	-	-	-	-	-	-	88
89	Tazewell	-	-	-	-	-	-	-	-	89
90	Warren	-	-	-	-	-	-	-	-	90
91	Washington	-	4,150,479	2,498,320	6,648,799	44,750	-	-	1,657,311	91
92	Westmoreland	13,007	1,958,424	1,413,724	3,385,155	25,831	49,375	-	600,722	92
93	Wise	252,582	4,323,749	2,935,130	7,511,461	23,008	-	-	469,992	93
94	Wythe	435,152	3,088,976	1,340,150	4,864,278	4,500	-	-	1,074,112	94
95	York	-	7,702,312	10,010,489	17,712,801	26,237	-	-	9,082,504	95
95	Total	\$ 297,752,869	\$ 523,571,478	\$ 362,798,382	\$ 1,184,122,729	\$ 103,252,242	\$ 18,667,783	\$ 22,096,127	\$ 419,316,485	95

COMPARATIVE REPORT										
EXHIBIT C4 – TOWNS PUBLIC WORKS EXPENDITURES BY ACTIVITY										
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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	\$ 5,552,617	\$ 436,158	\$ -	\$ 5,988,775	\$ 2,390,293	\$ 54,522	\$ -	\$ 1,241,426	1
2	Ashland	3,387,704	495,200	757,285	4,640,189	2,441,019	1,185,797	-	27,032	2
3	Bedford	3,184,477	936,253	1,557,927	5,678,657	2,297,067	251,800	-	1,155,491	3
4	Berryville	-	-	-	-	-	-	-	-	4
5	Big Stone Gap	-	-	-	-	-	-	-	-	5
6	Blacksburg	-	-	-	-	-	-	-	-	6
7	Bluefield	1,527,727	436,429	322,222	2,286,378	1,471,457	105,452	-	391,659	7
8	Bridgewater	1,400,263	811,681	723,843	2,935,787	1,432,860	195,383	-	895,729	8
9	Broadway	-	-	-	-	-	-	-	-	9
10	Christiansburg	-	-	-	-	-	-	-	-	10
11	Clifton Forge	-	-	-	-	-	-	-	-	11
12	Colonial Beach	1,370,411	188,170	749,934	2,308,515	1,063,182	92,705	-	314,767	12
13	Culpeper	4,742,824	926,282	948,857	6,617,963	2,792,868	-	-	298,246	13
14	Dumfries	255,765	560,950	1,442,985	2,259,700	364,272	18,808	-	-	14
15	Farmville	3,048,751	857,011	1,246,678	5,152,440	2,290,448	-	-	454,336	15
16	Front Royal	3,327,767	1,384,666	875,106	5,587,539	2,950,990	81,848	-	1,672,439	16
17	Herndon	4,938,040	4,456,199	5,285,624	14,679,863	2,795,616	-	-	1,894,802	17
18	Leesburg	13,759,721	5,508,325	3,217,455	22,485,501	5,481,217	-	-	-	18
19	Luray	2,115,858	432,112	629,446	3,177,416	1,581,065	-	606,862	386,216	19
20	Marion	4,068,776	405,819	-	4,474,595	1,756,037	-	-	434,508	20
21	Orange	1,956,383	244,189	328,269	2,528,841	1,525,493	19,977	-	162,191	21
22	Pulaski	2,460,199	754,285	408,822	3,623,306	2,754,664	533,304	-	856,989	22
23	Purcellville	5,162,111	638,961	1,046,572	6,847,644	1,729,758	239,579	-	-	23
24	Richlands	-	-	-	-	-	-	-	-	24
25	Rocky Mount	1,762,826	150,623	526,640	2,440,089	1,955,698	-	-	359,707	25
26	Smithfield	1,577,414	640,782	295,622	2,513,818	1,717,306	112,143	-	322,530	26
27	South Boston	5,165,618	213,739	415,029	5,794,386	3,416,841	45,830	-	7,954	27
28	South Hill	3,199,211	1,062,277	1,632,540	5,894,028	2,088,959	21,991	-	551,075	28
29	Strasburg	2,410,261	584,591	-	2,994,852	1,436,241	-	213,543	554,407	29
30	Tazewell	1,577,886	523,034	154,417	2,255,337	1,473,980	-	-	452,319	30
31	Vienna	12,196,799	5,907,718	4,634,282	22,738,799	2,680,716	4,192,876	-	-	31
32	Vinton	-	-	-	-	-	-	-	-	32
33	Warrenton	5,824,058	1,218,322	2,269,514	9,311,894	2,024,718	110,924	-	741,894	33
34	West Point	-	-	-	-	-	-	-	-	34
35	Wise	1,353,600	392,685	120,618	1,866,903	765,815	129,045	-	278,049	35
36	Woodstock	1,562,333	486,912	374,691	2,423,936	1,103,388	-	-	454,657	36
37	Wytheville	-	-	-	-	-	-	-	-	37
37	Total	\$ 98,889,400	\$ 30,653,373	\$ 29,964,378	\$ 159,507,151	\$ 55,781,968	\$ 7,391,984	\$ 820,405	\$ 13,908,423	37

COMPARATIVE REPORT												
EXHIBIT C5 – CITIES		HEALTH AND HUMAN SERVICES EXPENDITURES BY ACTIVITY										
FOR THE YEAR ENDED JUNE 30, 2025												
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					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	\$ 10,903,077	\$ 47,706,647	\$ 62,854,002	\$ 155,049	\$ 121,463,726	\$ 21,202,444	\$ 18,939,430	\$ 4,922,545	\$ 5,878,257	1	
2	Bristol	338,665	16,780,337	9,620,599	176,400	26,739,601	10,406,858	4,725,223	63,040	8,735,939	2	
3	Buena Vista	28,974	1,601,373	4,912,470	77,349	6,542,817	4,741,673	847,813	1,548	757,692	3	
4	Charlottesville	-	-	-	-	-	-	-	-	-	4	
5	Chesapeake	7,817,903	36,119,434	33,877,638	1,448,083	77,814,975	29,483,539	14,032,948	-	8,369,936	5	
6	Colonial Heights	-	-	-	-	-	-	-	-	-	6	
7	Covington	85,276	4,324,971	2,301,456	47,961	6,711,703	3,554,601	686,360	72,527	2,169,197	7	
8	Danville	-	-	-	-	-	-	-	-	-	8	
9	Emporia	-	-	-	-	-	-	-	-	-	9	
10	Fairfax	2,121,110	2,759,248	5,443,891	1,624,008	10,324,249	-	-	-	-	10	
11	Falls Church	324,071	1,468,836	2,785,971	871,399	4,578,878	111,457	30,604	-	208,208	11	
12	Franklin	-	-	-	-	-	-	-	-	-	12	
13	Fredericksburg	338,792	373,619	12,389,541	128,669	13,101,952	4,469,007	4,176,506	-	-	13	
14	Galax	200,223	14,198,022	4,049,337	95,716	18,447,582	5,916,769	2,073,022	403,921	9,485,050	14	
15	Hampton	7,406,101	38,201,442	54,085,566	9,487,255	99,693,109	29,516,496	21,068,391	471,120	16,113,357	15	
16	Harrisonburg	235,309	1,264,332	18,545,994	346,180	20,045,635	7,736,373	4,473,712	-	-	16	
17	Hopewell	-	-	-	-	-	-	-	-	-	17	
18	Lexington	59,206	1,750,157	2,724,971	83,234	4,534,334	2,610,410	484,156	1,692	926,850	18	
19	Lynchburg	552,458	24,320,851	43,347,703	615,132	68,221,012	27,204,423	16,156,463	1,064,883	22,013,447	19	
20	Manassas	654,231	5,470,852	11,122,981	2,049,370	17,248,064	4,479,792	3,323,789	2,158	57,617	20	
21	Manassas Park	-	-	-	-	-	-	-	-	-	21	
22	Martinsville	-	-	-	-	-	-	-	-	-	22	
23	Newport News	4,554,252	33,657,095	72,847,369	9,297,270	111,058,716	34,410,040	24,874,491	600,385	13,696,219	23	
24	Norfolk	11,240,301	29,313,894	67,452,901	8,783,114	108,007,096	32,547,898	26,277,782	7,328,588	6,162,677	24	
25	Norton	-	-	-	-	-	-	-	-	-	25	
26	Petersburg	74,167	5,285,709	15,772,281	245,742	21,132,157	9,751,007	6,118,232	-	1,576,156	26	
27	Poquoson	397,566	189,717	1,219,179	198,008	1,806,462	489,063	-	-	-	27	
28	Portsmouth	-	-	-	-	-	-	-	-	-	28	
29	Radford	-	-	-	-	-	-	-	-	-	29	
30	Richmond	-	-	-	-	-	-	-	-	-	30	
31	Roanoke	-	-	-	-	-	-	-	-	-	31	
32	Salem	407,514	4,020,162	7,292,630	545,613	11,720,306	5,504,618	422,247	11,029	1,358,814	32	
33	Staunton	259,020	10,438,746	7,227,067	421,194	17,924,833	8,038,714	2,180,768	73,599	5,477,088	33	
34	Suffolk	2,193,955	565,396	29,792,067	13,098,052	32,551,418	4,930,258	6,437,938	-	-	34	
35	Virginia Beach	4,365,681	93,755,076	80,630,082	16,204,262	178,750,839	52,302,425	37,002,955	-	25,553,105	35	
36	Waynesboro	381,351	7,895,346	6,757,912	91,050	15,034,609	6,669,716	1,834,984	57,155	4,253,353	36	
37	Williamsburg	236,881	284,500	4,145,050	-	4,666,431	740,442	909,588	-	-	37	
38	Winchester	370,586	288,095	13,361,984	339,796	14,020,665	4,441,185	4,359,452	-	-	38	
38	Total	\$ 55,546,670	\$ 382,033,857	\$ 574,560,642	\$ 66,429,906	\$ 1,012,141,169	\$ 311,259,208	\$ 201,436,854	\$ 15,074,190	\$ 132,792,962	38	

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				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.
77	Roanoke	981,618	9,997,849	31,623,976	2,578,924	42,603,443	17,283,629	8,275,099	27,428	3,379,190	77
78	Rockbridge	564,351	5,418,830	6,848,443	332,477	12,831,624	6,561,919	1,712,903	5,240	2,563,928	78
79	Rockingham	695,171	1,226,908	28,169,800	1,033,490	30,091,879	11,239,005	6,997,281	145,879	82,513	79
80	Russell	-	-	-	-	-	-	-	-	-	80
81	Scott	256,580	4,651,730	6,255,912	207,338	11,164,222	5,410,185	3,264,059	-	977,644	81
82	Shenandoah	459,730	250,500	10,563,724	695,135	11,273,954	4,010,521	2,414,433	-	-	82
83	Smyth	385,650	38,049,607	13,960,249	203,575	52,395,506	20,121,765	4,871,770	1,082,476	25,419,203	83
84	Southampton	325,000	81,428	4,438,340	330,241	4,844,768	1,654,931	1,547,401	-	-	84
85	Spotsylvania	744,914	682,605	31,253,595	1,215,745	32,681,114	8,631,853	8,445,339	-	35,587	85
86	Stafford	881,414	-	25,865,473	1,811,591	26,746,887	5,158,052	922,823	-	-	86
87	Surry	209,664	1,392,366	3,074,204	231,074	4,676,234	1,628,133	1,345,563	-	437,622	87
88	Sussex	-	-	-	-	-	-	-	-	-	88
89	Tazewell	-	-	-	-	-	-	-	-	-	89
90	Warren	-	-	-	-	-	-	-	-	-	90
91	Washington	2,463,480	21,097,472	15,457,528	458,851	39,018,480	13,745,037	6,135,466	78,083	10,820,673	91
92	Westmoreland	242,497	97,289	5,126,985	223,493	5,466,771	1,980,450	1,526,355	-	-	92
93	Wise	182,985	7,693,246	15,834,948	338,735	23,711,179	11,580,515	7,055,181	-	1,616,874	93
94	Wythe	373,353	-	9,889,007	206,132	10,262,360	4,138,861	3,380,252	-	-	94
95	York	2,502,231	1,121,454	13,607,004	5,089,245	17,230,689	2,080,093	3,585,933	-	4,395	95
95	Total	\$ 213,052,059	\$ 827,868,164	\$ 1,739,581,389	\$ 222,097,974	\$ 2,780,501,612	\$ 599,206,966	\$ 371,322,915	\$ 46,118,334	\$ 254,170,382	95

COMPARATIVE REPORT												
EXHIBIT C5 – TOWNS		HEALTH AND HUMAN SERVICES EXPENDITURES BY ACTIVITY										
FOR THE YEAR ENDED JUNE 30, 2025												
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					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	\$ -	\$ -	\$ 8,050	\$ 8,050	\$ 8,050	\$ -	\$ -	\$ -	\$ -	1	
2	Ashland	-	-	-	-	-	-	-	-	-	2	
3	Bedford	-	-	38,597	38,597	38,597	-	-	-	-	3	
4	Berryville	-	-	-	-	-	-	-	-	-	4	
5	Big Stone Gap	-	-	-	-	-	-	-	-	-	5	
6	Blacksburg	-	-	-	-	-	-	-	-	-	6	
7	Bluefield	-	-	19,135	19,135	19,135	-	-	-	-	7	
8	Bridgewater	-	-	-	-	-	-	-	-	-	8	
9	Broadway	-	-	-	-	-	-	-	-	-	9	
10	Christiansburg	-	-	-	-	-	-	-	-	-	10	
11	Clifton Forge	-	-	-	-	-	-	-	-	-	11	
12	Colonial Beach	-	-	25,946	20,902	25,946	-	-	-	-	12	
13	Culpeper	-	-	25,435	25,435	25,435	-	-	-	-	13	
14	Dumfries	-	-	251,459	251,459	251,459	-	-	-	-	14	
15	Farmville	-	-	-	-	-	-	-	-	-	15	
16	Front Royal	-	-	-	-	-	-	-	-	-	16	
17	Herndon	-	-	221,515	221,515	221,515	-	-	-	-	17	
18	Leesburg	-	-	513,050	513,050	513,050	-	-	-	-	18	
19	Luray	-	-	19,254	19,254	19,254	-	-	-	-	19	
20	Marion	-	-	1,616	1,616	1,616	-	-	-	-	20	
21	Orange	-	-	-	-	-	-	-	-	-	21	
22	Pulaski	15,000	-	17,493	17,493	32,493	-	-	-	-	22	
23	Purcellville	-	-	127,932	127,932	127,932	-	-	-	-	23	
24	Richlands	-	-	-	-	-	-	-	-	-	24	
25	Rocky Mount	-	-	2,482	2,482	2,482	-	-	-	-	25	
26	Smithfield	-	-	192,890	192,890	192,890	-	-	-	-	26	
27	South Boston	-	-	-	-	-	-	-	-	-	27	
28	South Hill	-	-	-	-	-	-	-	-	-	28	
29	Strasburg	-	-	35,223	35,223	35,223	-	-	-	-	29	
30	Tazewell	-	-	19,314	19,314	19,314	-	-	-	-	30	
31	Vienna	-	-	340,626	340,626	340,626	-	-	-	-	31	
32	Vinton	-	-	-	-	-	-	-	-	-	32	
33	Warrenton	-	-	455,455	34,339	455,455	-	-	-	-	33	
34	West Point	-	-	-	-	-	-	-	-	-	34	
35	Wise	-	-	10,881	10,881	10,881	-	-	-	-	35	
36	Woodstock	-	-	8,048	8,048	8,048	-	-	-	-	36	
37	Wytheville	-	-	-	-	-	-	-	-	-	37	
37	Total	\$ 15,000	\$ -	\$ 2,334,401	\$ 1,908,241	\$ 2,349,401	\$ -	\$ -	\$ -	\$ -	37	

COMPARATIVE REPORT													
EXHIBIT C6 – CITIES		EDUCATION EXPENDITURES BY ACTIVITY											
FOR THE YEAR ENDED JUNE 30, 2025													
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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	\$ 285,997,988	\$ 34,776,339	\$ 15,340,744	\$ 31,692,297	\$ 16,933,270	\$ 15,449	\$ 384,756,087	\$ 76,825,986	\$ 28,603,050	\$ 159,193	\$ 3,692,215	1
2	Bristol	32,954,106	2,076,806	1,955,330	3,564,705	1,964,733	63,011	42,578,691	26,900,608	5,509,841	47,574	70,027	2
3	Buena Vista	11,276,693	1,529,719	654,799	2,331,031	1,230,647	36,752	17,059,641	12,401,200	2,125,009	64,223	74,364	3
4	Charlottesville	-	-	-	-	-	-	-	-	-	-	-	4
5	Chesapeake	575,372,691	27,653,187	32,883,264	75,176,153	21,327,792	-	732,413,087	379,885,221	42,086,667	7,877,411	28,751,655	5
6	Colonial Heights	-	-	-	-	-	-	-	-	-	-	-	6
7	Covington*	3,054,285	-	-	-	-	3,000	3,057,285	11	-	-	-	7
8	Danville	-	-	-	-	-	-	-	-	-	-	-	8
9	Emporia	-	-	-	-	-	-	-	-	-	-	-	9
10	Fairfax	54,782,881	3,973,496	3,426,080	10,006,597	1,871,273	-	74,060,327	12,664,935	-	-	546,588	10
11	Falls Church	50,170,741	5,901,432	3,347,522	5,816,455	3,838,711	34,197	69,109,058	11,169,227	1,395,755	-	4,031,719	11
12	Franklin	-	-	-	-	-	-	-	-	-	-	-	12
13	Fredericksburg	46,234,240	4,597,018	2,933,585	7,150,557	6,423,133	34,291	67,372,824	28,460,051	5,963,422	1,728,808	127,442	13
14	Galax	16,690,327	1,518,218	917,452	2,428,372	1,602,026	19,446	23,175,841	15,789,365	3,340,433	-	646,566	14
15	Hampton	252,122,963	29,109,785	14,096,415	40,875,367	35,799,960	-	372,004,490	211,001,075	35,795,444	1,901,738	754,940	15
16	Harrisonburg	97,218,671	7,192,145	6,440,954	9,361,386	7,847,449	68,766	128,129,371	69,888,709	10,482,781	38,817	52,728	16
17	Hopewell	-	-	-	-	-	-	-	-	-	-	-	17
18	Lexington	7,616,824	696,835	-	1,070,068	372,787	-	9,756,514	5,406,444	451,975	-	347,869	18
19	Lynchburg	106,171,057	10,935,705	6,739,110	13,775,163	8,024,577	-	145,645,612	72,666,724	22,185,123	3,048,635	2,442,777	19
20	Manassas	113,210,655	10,643,705	7,828,268	13,415,121	5,453,053	-	150,550,802	81,429,941	9,057,956	-	493,179	20
21	Manassas Park	-	-	-	-	-	-	-	-	-	-	-	21
22	Martinsville	-	-	-	-	-	-	-	-	-	-	-	22
23	Newport News	339,801,120	35,243,774	26,917,011	54,790,541	26,093,054	-	482,845,500	286,980,217	56,929,979	3,717,824	5,905,192	23
24	Norfolk	369,050,188	25,279,029	20,854,028	51,895,360	59,715,092	-	526,793,697	280,986,067	77,586,820	2,927,036	1,095,941	24
25	Norton	-	-	-	-	-	-	-	-	-	-	-	25
26	Petersburg	56,140,219	7,364,682	3,607,472	11,356,053	3,138,822	4,723	81,611,971	59,273,514	16,687,199	-	33,809	26
27	Poquoson	23,077,291	2,421,122	1,184,477	2,996,831	2,020,476	-	31,700,197	17,856,772	927,793	382,908	2,177,542	27
28	Portsmouth	-	-	-	-	-	-	-	-	-	-	-	28
29	Radford	-	-	-	-	-	-	-	-	-	-	-	29
30	Richmond	-	-	-	-	-	-	-	-	-	-	-	30
31	Roanoke	-	-	-	-	-	-	-	-	-	-	-	31
32	Salem	49,391,098	4,310,308	2,817,065	4,813,761	3,878,249	-	65,210,481	35,723,353	3,648,892	-	2,083,482	32
33	Staunton	37,469,553	3,172,366	1,736,777	4,445,017	2,650,183	38,166	49,512,062	27,983,066	4,223,611	-	440,101	33
34	Suffolk	175,169,784	8,560,880	11,780,791	40,789,084	9,932,259	62,448	246,295,246	130,201,563	20,229,714	-	4,188,416	34
35	Virginia Beach	814,239,633	45,642,184	52,268,355	118,697,182	44,391,392	-	1,075,238,746	507,262,331	78,802,138	15,869,632	9,634,340	35
36	Waynesboro	41,974,100	4,045,561	1,530,854	6,393,939	3,496,036	29,726	57,470,216	31,076,045	6,048,905	-	633,735	36
37	Williamsburg	11,969,572	1,266,417	1,050,591	1,832,733	632,078	-	16,751,391	6,398,789	985,812	17,977	321,254	37
38	Winchester	71,208,136	5,943,665	3,868,713	2,847,223	4,134,217	59,028	88,060,982	41,316,384	7,308,448	1,719,994	816,679	38
38	Total	\$ 3,642,364,816	\$ 283,854,378	\$ 224,179,657	\$ 517,520,996	\$ 272,771,269	\$ 469,003	\$ 4,941,160,119	\$ 2,429,547,598	\$ 440,376,767	\$ 39,501,770	\$ 69,362,560	38

COMPARATIVE REPORT													
EXHIBIT C6 – COUNTIES		EDUCATION EXPENDITURES BY ACTIVITY											
FOR THE YEAR ENDED JUNE 30, 2025													
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											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	Accomack	\$ 61,193,673	\$ 5,070,383	\$ 5,276,720	\$ 11,804,266	\$ 6,504,948	\$ 10,257	\$ 89,860,247	\$ 50,799,234	\$ 12,379,757	\$ -	\$ 376,608	1
2	Albemarle	218,309,214	29,763,179	16,838,038	19,403,771	10,986,704	-	295,300,906	73,656,234	11,245,111	-	6,051,152	2
3	Alleghany*	-	-	-	-	-	-	-	-	-	-	-	3
4	Amelia	-	-	-	-	-	-	-	-	-	-	-	4
5	Amherst	-	-	-	-	-	-	-	-	-	-	-	5
6	Appomattox	-	-	-	-	-	-	-	-	-	-	-	6
7	Arlington	538,485,448	69,640,844	19,367,339	52,508,009	70,774,804	579,059	751,355,503	139,183,757	19,651,859	418,817	17,411,264	7
8	Augusta	-	-	-	-	-	-	-	-	-	-	-	8
9	Bath	8,292,576	787,702	643,087	1,306,942	1,155,671	6,000	12,191,978	3,146,826	937,263	396,284	23,935	9
10	Bedford	95,895,854	5,597,358	8,855,130	17,847,381	9,017,136	1,925	137,214,784	82,170,075	10,064,272	36,226	5,317,337	10
11	Bland	-	-	-	-	-	-	-	-	-	-	-	11
12	Botetourt	55,619,739	3,195,124	4,820,010	8,293,115	2,501,700	52,500	74,482,188	38,195,576	3,405,432	-	3,190,733	12
13	Brunswick	-	-	-	-	-	-	-	-	-	-	-	13
14	Buchanan	-	-	-	-	-	-	-	-	-	-	-	14
15	Buckingham	-	-	-	-	-	-	-	-	-	-	-	15
16	Campbell	90,711,636	7,777,616	7,284,729	10,124,328	4,992,168	-	120,890,477	75,345,153	10,250,985	-	513,837	16
17	Caroline	-	-	-	-	-	-	-	-	-	-	-	17
18	Carroll	-	-	-	-	-	-	-	-	-	-	-	18
19	Charles City	8,575,713	1,315,136	1,437,084	1,730,805	680,111	1,150	13,739,999	4,344,342	1,115,321	132,174	30,604	19
20	Charlotte	20,725,156	1,916,083	2,282,164	3,977,369	1,830,831	5,441	30,737,044	19,435,634	4,962,465	-	441,365	20
21	Chesterfield	735,545,583	39,542,053	61,366,782	97,584,960	47,751,077	-	981,790,455	555,732,096	63,424,215	2,151,366	15,712,226	21
22	Clarke	23,628,226	1,274,275	1,447,608	3,669,563	1,195,277	17,566	31,232,515	12,047,384	1,303,716	-	749,689	22
23	Craig	6,597,952	699,544	601,623	1,002,367	504,798	17,000	9,423,284	5,830,439	1,113,644	83,535	67,807	23
24	Culpeper	95,118,303	5,202,883	6,102,362	10,416,817	4,951,380	79,558	121,871,303	78,204,445	9,093,409	-	529,778	24
25	Cumberland	17,024,635	1,520,163	2,382,783	2,017,063	1,530,326	20,466	24,495,436	15,379,649	3,749,500	21,452	65,011	25
26	Dickenson	21,099,081	3,012,381	2,813,211	4,420,397	2,081,162	74,794	33,501,026	22,537,152	3,738,661	-	836,216	26
27	Dinwiddie	47,767,557	3,598,611	3,956,097	9,696,093	3,602,684	15,959	68,637,001	44,860,999	5,795,310	137,536	1,051,322	27
28	Essex	-	-	-	-	-	-	-	-	-	-	-	28
29	Fairfax	3,082,429,309	160,033,749	186,572,537	358,238,491	147,975,827	-	3,935,249,913	1,038,917,076	158,667,314	15,547,554	76,134,821	29
30	Fauquier	131,629,106	16,561,138	14,181,921	16,809,581	7,440,558	79,771	186,702,075	71,101,509	7,126,848	94,409	3,568,163	30
31	Floyd	-	-	-	-	-	-	-	-	-	-	-	31
32	Fluvanna	43,525,114	2,258,675	4,719,784	4,659,700	2,228,190	7,029	57,398,492	29,787,207	3,129,541	-	374,003	32
33	Franklin	74,605,317	4,319,266	9,281,662	9,822,008	4,799,961	-	102,828,214	49,578,301	10,115,875	-	1,997,955	33
34	Frederick	197,230,388	10,156,076	14,840,332	27,806,090	9,985,491	68,750	260,087,127	123,226,909	14,725,054	-	2,417,212	34

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.
35	Giles	-	-	-	-	-	-	-	-	-	-	-	35
36	Gloucester	58,214,492	3,224,672	5,975,102	9,505,077	4,382,107	15,303	81,316,753	41,992,705	5,139,895	226,293	491,155	36
37	Goochland	33,707,031	3,248,413	3,559,018	10,877,046	1,529,190	-	52,920,698	11,575,124	2,909,750	-	1,067,753	37
38	Grayson	21,154,469	1,670,411	2,591,354	4,596,625	1,520,439	18,836	31,552,134	18,842,398	3,124,385	-	34,712	38
39	Greene	32,716,370	2,572,822	3,082,321	4,753,703	1,614,588	5,202	44,745,006	28,115,997	3,610,801	-	64,143	39
40	Greensville	16,527,140	984,685	1,019,540	1,971,800	977,865	237,868	21,718,898	12,479,036	3,333,362	-	173,666	40
41	Halifax	-	-	-	-	-	-	-	-	-	-	-	41
42	Hanover	207,289,770	14,084,638	13,974,222	23,656,014	8,832,144	-	267,836,788	119,753,409	11,710,849	1,539,468	7,581,064	42
43	Henrico	594,191,414	82,362,086	45,514,333	91,903,535	28,076,332	-	842,047,700	452,826,488	66,498,874	2,514,395	3,771,685	43
44	Henry	92,285,183	4,822,629	8,348,802	21,632,304	7,024,380	62,414	134,175,712	84,721,757	17,498,358	-	912,940	44
45	Highland	-	-	-	-	-	-	-	-	-	-	-	45
46	Isle of Wight	-	-	-	-	-	-	-	-	-	-	-	46
47	James City	137,186,042	10,292,626	10,066,775	15,495,821	6,056,577	152,700	179,250,541	72,778,494	9,446,054	172,261	2,120,579	47
48	King & Queen	-	-	-	-	-	-	-	-	-	-	-	48
49	King George	51,573,342	2,857,322	4,425,313	6,427,523	3,339,553	41,248	68,664,301	38,627,121	4,631,131	189,169	596,978	49
50	King William	-	-	-	-	-	-	-	-	-	-	-	50
51	Lancaster	\$ 14,441,323	\$ 1,351,092	\$ 1,269,428	\$ 2,776,622	\$ 918,135	\$ 7,994	\$ 20,764,594	\$ 5,181,906	\$ 1,953,515	\$ 76,801	\$ 3,432	51
52	Lee	-	-	-	-	-	-	-	-	-	-	-	52
53	Loudoun	1,417,564,450	103,280,248	86,615,462	294,805,706	46,450,016	1,011,871	1,949,727,753	552,777,472	42,080,594	226,562	25,181,031	53
54	Louisa	69,143,172	3,874,995	6,896,587	7,460,960	4,293,259	37,942	91,706,915	40,150,109	8,561,446	-	314,175	54
55	Lunenburg	20,817,573	1,386,811	2,618,449	4,002,762	1,767,662	-	30,593,257	19,651,539	4,103,542	91,742	651,000	55
56	Madison	-	-	-	-	-	-	-	-	-	-	-	56
57	Mathews	11,913,234	1,280,446	1,577,884	1,872,304	1,420,856	7,713	18,072,437	6,560,674	642,282	-	450,651	57
58	Mecklenburg	53,569,219	2,831,488	5,373,527	6,837,650	2,951,688	58,632	71,622,204	34,626,564	11,342,868	-	906,564	58
59	Middlesex	16,367,786	1,727,838	1,809,148	1,843,915	1,297,403	7,390	23,053,480	7,912,225	2,334,951	-	115,853	59
60	Montgomery	116,506,277	7,265,144	7,213,185	22,259,444	9,822,003	392,296	163,458,349	81,877,630	9,238,418	-	5,821,247	60
61	Nelson	23,577,974	1,360,488	2,995,740	5,267,639	1,464,110	2,117	34,668,068	11,134,627	3,818,239	-	147,608	61
62	New Kent	36,718,961	4,504,469	4,844,038	3,988,845	5,246,967	5,356	55,308,636	26,859,166	3,353,712	-	1,963,867	62
63	Northampton	20,606,849	2,728,734	1,340,348	3,175,533	1,653,161	52,508	29,557,133	12,784,473	4,861,086	-	161,478	63
64	Northumberland	-	-	-	-	-	-	-	-	-	-	-	64
65	Nottoway	23,539,910	3,467,031	2,588,200	4,847,290	1,936,789	6,384	36,385,604	20,312,061	5,306,208	3,720,086	80,151	65
66	Orange	54,772,431	3,661,502	6,383,139	7,575,262	5,387,942	43,600	77,823,876	42,135,701	8,012,380	1,880,508	149,567	66
67	Page	35,586,650	3,077,045	2,851,321	5,252,999	3,611,022	8,422	50,387,459	30,357,632	3,789,553	254,164	277,448	67
68	Patrick	25,733,624	2,163,345	3,130,232	5,344,290	1,278,432	10,000	37,659,923	25,925,358	3,436,608	-	112,406	68
69	Pittsylvania	87,295,419	5,061,444	8,574,975	17,700,154	7,782,293	11,340	126,425,625	82,840,850	12,058,082	-	602,093	69
70	Powhatan	44,678,494	3,930,822	6,528,725	7,942,886	3,739,072	-	66,819,999	30,413,269	3,158,541	78,219	2,082,231	70
71	Prince Edward	-	-	-	-	-	-	-	-	-	-	-	71
72	Prince George	72,010,512	4,421,549	6,435,090	8,062,929	4,688,799	-	95,618,879	65,193,102	7,407,440	5,461,594	1,273,696	72
73	Prince William	1,344,429,000	106,992,000	105,208,000	134,205,000	73,281,000	-	1,764,115,000	865,912,000	75,726,000	6,156,000	16,270,000	73
74	Pulaski	-	-	-	-	-	-	-	-	-	-	-	74
75	Rappahannock	10,823,160	2,198,326	1,109,042	1,924,926	1,201,923	6,838	17,264,215	3,829,350	1,047,988	-	533,542	75

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.
76	Richmond	-	-	-	-	-	-	-	-	-	-	-	76
77	Roanoke	159,067,749	8,028,865	12,036,973	24,008,997	32,111,112	-	235,253,696	120,273,602	13,389,309	537,087	7,547,275	77
78	Rockbridge	29,998,848	2,652,165	2,584,914	5,270,310	2,681,203	80,000	43,267,440	20,021,230	3,489,064	154,493	1,877,214	78
79	Rockingham	144,133,730	8,847,723	10,397,802	19,179,845	7,164,610	-	189,723,710	93,954,264	12,483,491	-	3,813,855	79
80	Russell	-	-	-	-	-	-	-	-	-	-	-	80
81	Scott	57,232,691	2,694,432	3,520,489	7,220,742	3,380,186	28,790	74,077,330	56,013,977	5,534,953	2,559,148	160,944	81
82	Shenandoah	64,819,723	4,401,132	7,833,774	11,526,828	6,748,878	43,638	95,373,973	52,113,118	7,133,489	312,505	788,361	82
83	Smyth	52,639,735	2,189,694	3,207,804	11,916,052	3,932,447	171,438	74,057,170	50,950,028	9,340,493	-	2,834,362	83
84	Southampton	28,505,880	2,155,353	3,363,148	6,296,090	1,740,182	-	42,060,653	25,831,262	5,212,992	-	293,467	84
85	Spotsylvania	288,794,291	15,825,647	28,073,685	34,054,162	19,143,181	89,171	385,980,137	226,539,057	26,829,607	1,575,359	1,963,639	85
86	Stafford	396,744,519	17,766,615	36,512,483	34,172,574	22,448,252	-	507,644,443	295,029,103	18,075,395	18,288,630	13,128,468	86
87	Surry	12,437,897	1,276,909	1,101,489	2,626,531	841,034	1,303	18,285,163	3,745,182	1,130,248	91,229	47,062	87
88	Sussex	-	-	-	-	-	-	-	-	-	-	-	88
89	Tazewell	-	-	-	-	-	-	-	-	-	-	-	89
90	Warren	-	-	-	-	-	-	-	-	-	-	-	90
91	Washington	88,659,832	6,305,540	6,510,973	9,145,312	10,176,976	107,414	120,906,047	70,970,295	11,393,864	-	5,212,954	91
92	Westmoreland	21,496,408	1,698,783	2,654,479	4,669,533	1,893,503	12,098	32,424,804	17,421,375	3,175,033	-	73,893	92
93	Wise	65,496,447	2,875,540	4,759,883	10,058,689	3,836,232	51,916	87,078,707	64,900,187	11,321,857	-	3,375,516	93
94	Wythe	46,209,512	1,809,443	3,626,983	6,616,057	3,037,495	45,977	61,345,467	39,342,449	6,079,895	-	2,713,412	94
95	York	155,224,563	12,860,919	11,720,814	18,976,139	12,433,268	-	211,215,703	110,199,640	8,259,293	14,854,797	4,187,702	95
95	Total	\$ 11,930,412,676	\$ 857,316,120	\$ 876,895,996	\$ 1,616,843,541	\$ 717,605,070	\$ 3,872,944	\$ 16,002,946,347	\$ 6,628,933,003	\$ 838,981,447	\$ 79,979,863	\$ 258,791,877	95

COMPARATIVE REPORT													
EXHIBIT C6 – TOWNS		EDUCATION EXPENDITURES BY ACTIVITY											
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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	7,650,900	1,498,818	538,120	1,393,410	721,412	-	11,802,660	6,640,063	1,965,452	807	40,269	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	\$ 7,650,900	\$ 1,498,818	\$ 538,120	\$ 1,393,410	\$ 721,412	\$ -	\$ 11,802,660	\$ 6,640,063	\$ 1,965,452	\$ 807	\$ 40,269	37

COMPARATIVE REPORT										
EXHIBIT C7 – CITIES										
PARKS, RECREATION AND CULTURAL EXPENDITURES BY ACTIVITY										
FOR THE YEAR ENDED JUNE 30, 2025										
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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	\$ 30,628,220	\$ 6,182,416	\$ 75,562	\$ 36,886,198	\$ 52,070	\$ 98,858	\$ 450,484	\$ 6,189,913	1
2	Bristol	2,276,823	-	1,076,142	3,352,965	105,857	42,162	811	1,447,808	2
3	Buena Vista	1,802,416	-	342,639	2,145,055	93,121	5,931	745,146	129,610	3
4	Charlottesville	-	-	-	-	-	-	-	-	4
5	Chesapeake	16,523,292	-	12,433,452	28,956,744	457,246	-	-	1,175,182	5
6	Colonial Heights	-	-	-	-	-	-	-	-	6
7	Covington	2,205,621	314,874	223,945	2,744,440	64,292	-	-	107,587	7
8	Danville	-	-	-	-	-	-	-	-	8
9	Emporia	-	-	-	-	-	-	-	-	9
10	Fairfax	7,932,025	953,447	1,063,611	9,949,083	-	3,818,892	-	1,674,405	10
11	Falls Church	4,138,502	92,814	2,767,442	6,998,758	239,042	-	-	2,779,294	11
12	Franklin	-	-	-	-	-	-	-	-	12
13	Fredericksburg	4,218,841	315,975	2,000,453	6,535,269	145,693	99,261	-	700,499	13
14	Galax	1,988,680	589,121	462,132	3,039,933	200,055	-	44,000	445,000	14
15	Hampton	16,039,540	4,675,433	3,891,543	24,606,516	273,853	-	1,428,032	4,801,120	15
16	Harrisonburg	7,989,790	-	1,166,140	9,155,930	228,790	152	-	1,726,064	16
17	Hopewell	-	-	-	-	-	-	-	-	17
18	Lexington	1,178,791	-	163,318	1,342,109	109,836	46,210	-	35,946	18
19	Lynchburg	10,955,878	533,996	2,079,045	13,568,919	296,711	42,139	-	652,636	19
20	Manassas	4,477,788	2,679,997	1,398,325	8,556,110	21,379	922,096	-	243,107	20
21	Manassas Park	-	-	-	-	-	-	-	-	21
22	Martinsville	-	-	-	-	-	-	-	-	22
23	Newport News	45,561,983	2,580,018	7,782,568	55,924,569	291,786	-	764,342	7,889,373	23
24	Norfolk	34,543,083	19,871,529	13,834,232	68,248,844	711,577	6,300	219,067	6,692,934	24
25	Norton	-	-	-	-	-	-	-	-	25
26	Petersburg	2,662,017	827,084	1,325,187	4,814,288	346,531	-	-	1,383,711	26
27	Poquoson	1,062,784	-	1,207,467	2,270,251	240,138	950	-	438,646	27
28	Portsmouth	-	-	-	-	-	-	-	-	28
29	Radford	-	-	-	-	-	-	-	-	29
30	Richmond	-	-	-	-	-	-	-	-	30
31	Roanoke	-	-	-	-	-	-	-	-	31
32	Salem	8,391,132	794,414	1,719,931	10,905,477	348,342	-	-	827,399	32
33	Staunton	3,153,401	45,500	1,497,003	4,695,904	259,370	-	-	860,149	33
34	Suffolk	10,101,406	459,793	5,250,755	15,811,954	271,135	-	41,782	1,141,428	34
35	Virginia Beach	65,953,357	21,764,727	22,443,038	110,161,122	497,583	-	-	29,732,983	35
36	Waynesboro	3,084,602	15,977	1,124,356	4,224,935	245,902	-	-	96,978	36
37	Williamsburg	2,269,542	-	1,179,606	3,449,148	68,036	-	-	738,101	37
38	Winchester	4,386,918	-	702,045	5,088,963	122,002	-	-	594,641	38
38	Total	\$ 293,526,432	\$ 62,697,115	\$ 87,209,937	\$ 443,433,484	\$ 5,690,347	\$ 5,082,951	\$ 3,693,664	\$ 72,504,514	38

COMPARATIVE REPORT										
EXHIBIT C7 – COUNTIES	PARKS, RECREATION AND CULTURAL EXPENDITURES BY ACTIVITY									
FOR THE YEAR ENDED JUNE 30, 2025										
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	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	\$ 253,209	\$ 42,312	\$ 809,765	\$ 1,105,286	\$ -	\$ -	\$ -	\$ 8,845	1
2	Albemarle	4,219,713	1,241,945	6,475,975	11,937,633	689,752	-	-	454,851	2
3	Alleghany	-	-	-	-	-	-	-	-	3
4	Amelia	-	-	-	-	-	-	-	-	4
5	Amherst	-	-	-	-	-	-	-	-	5
6	Appomattox	-	-	-	-	-	-	-	-	6
7	Arlington	68,855,395	894,428	22,915,069	92,664,892	426,896	-	-	8,562,993	7
8	Augusta	-	-	-	-	-	-	-	-	8
9	Bath	255,781	-	283,154	538,935	76,955	4,901	-	11,852	9
10	Bedford	1,680,248	1,070,732	2,555,688	5,306,668	1,216,402	-	-	142,746	10
11	Bland	-	-	-	-	-	-	-	-	11
12	Botetourt	1,956,385	16,574	1,542,137	3,515,096	554,626	-	-	251,516	12
13	Brunswick	-	-	-	-	-	-	-	-	13
14	Buchanan	-	-	-	-	-	-	-	-	14
15	Buckingham	-	-	-	-	-	-	-	-	15
16	Campbell	795,094	48,634	1,624,792	2,468,520	255,437	-	-	143,603	16
17	Caroline	-	-	-	-	-	-	-	-	17
18	Carroll	-	-	-	-	-	-	-	-	18
19	Charles City	792,858	60,820	152,189	1,005,867	-	-	-	49,649	19
20	Charlotte	24,792	97,735	385,323	507,850	96,541	-	-	-	20
21	Chesterfield	23,764,939	1,520,700	17,308,160	42,593,799	351,066	-	1,907,499	1,660,895	21
22	Clarke	1,255,539	21,000	587,570	1,864,109	109,187	-	-	528,176	22
23	Craig	-	1,200	52,981	54,181	13,532	-	-	524	23
24	Culpeper	1,666,365	-	1,140,742	2,807,107	253,745	-	-	422,221	24
25	Cumberland	147,374	-	178,463	325,837	-	-	-	4,399	25
26	Dickenson	246,797	-	600,449	847,246	131,592	-	-	23,063	26
27	Dinwiddie	1,322,050	-	353,235	1,675,285	-	-	-	236,674	27
28	Essex	-	-	-	-	-	-	-	-	28
29	Fairfax	134,023,798	11,644,488	48,029,569	193,697,855	990,175	1,200	-	75,021,485	29
30	Fauquier	7,132,200	-	3,932,672	11,064,872	275,358	-	-	890,885	30
31	Floyd	-	-	-	-	-	-	-	-	31
32	Fluvanna	923,072	10,000	588,932	1,522,004	181,558	-	-	152,767	32
33	Franklin	2,018,925	-	1,154,790	3,173,715	256,686	-	-	240,327	33
34	Frederick	9,026,830	-	2,465,402	11,492,232	456,768	-	-	3,518,881	34
35	Giles	-	-	-	-	-	-	-	-	35
36	Gloucester	1,677,569	81,413	1,495,884	3,254,866	247,894	-	-	358,573	36
37	Goochland	1,500,759	-	707,282	2,208,041	81,642	-	11,440	306,480	37
38	Grayson	451,267	-	526,294	977,561	174,132	-	-	103,407	38

No.	Locality	Parks and Recreation	Cultural Enrichment	Public Libraries	Total	Commonwealth Categorical Aid	Federal Pass-Through	Direct Federal Aid	Local Charges for Service	No.
39	Greene	400,218	-	513,672	913,890	53,646	-	-	130,229	39
40	Greensville	284,626	10,000	283,505	578,131	72,450	5,918	-	5,058	40
41	Halifax	-	-	-	-	-	-	-	-	41
42	Hanover	8,850,807	-	4,357,272	13,208,079	640,447	75,731	1,244,477	462,659	42
43	Henrico	31,977,534	-	24,843,174	56,820,708	335,393	11,222	-	737,964	43
44	Henry	2,760,022	85,575	798,217	3,643,814	47,882	-	-	662,280	44
45	Highland	-	-	-	-	-	-	-	-	45
46	Isle of Wight	-	-	-	-	-	-	-	-	46
47	James City	11,268,528	-	6,680,494	17,949,022	401,864	-	299,113	4,579,611	47
48	King & Queen	-	-	-	-	-	-	-	-	48
49	King George	2,156,023	-	889,540	3,045,563	236,624	35,007	3,088	586,396	49
50	King William	-	-	-	-	-	-	-	-	50
51	Lancaster	\$ 50,000	\$ 6,503	\$ 147,995	\$ 204,498	\$ -	\$ -	\$ -	\$ -	51
52	Lee	-	-	-	-	-	-	-	-	52
53	Loudoun	95,896,520	466,470	30,537,419	126,900,409	373,804	1,027,606	-	24,294,586	53
54	Louisa	1,788,083	77,000	505,577	2,370,660	58,708	-	-	964,914	54
55	Lunenburg	-	-	-	-	-	-	-	-	55
56	Madison	-	-	-	-	-	-	-	-	56
57	Mathews	102,757	-	513,011	615,768	180,556	-	-	2,099	57
58	Mecklenburg	62,800	170,978	995,325	1,229,103	240,961	89,478	-	22,473	58
59	Middlesex	161,474	45,000	145,000	351,474	4,500	-	-	14,100	59
60	Montgomery	1,635,468	146,500	3,725,743	5,507,711	855,322	-	-	717,319	60
61	Nelson	373,194	9,000	382,515	764,709	-	-	-	50,438	61
62	New Kent	636,094	17,250	228,855	882,199	4,500	-	-	304,619	62
63	Northampton	304,690	-	269,100	573,790	79,745	-	114,909	68,136	63
64	Northumberland	-	-	-	-	-	-	-	-	64
65	Nottoway	506,744	-	284,066	790,810	128,242	7,500	-	-	65
66	Orange	517,684	73,730	1,645,358	2,236,772	251,892	-	-	65,003	66
67	Page	125,855	-	478,896	604,751	90,609	-	-	51,632	67
68	Patrick	266,037	-	305,568	571,605	4,500	-	-	31,835	68
69	Pittsylvania	658,705	-	2,500,345	3,159,050	420,777	-	-	73,142	69
70	Powhatan	1,975,237	-	801,482	2,776,719	206,225	15,000	-	22,781	70
71	Prince Edward	-	-	-	-	-	-	-	-	71
72	Prince George	1,391,207	13,569	705,867	2,110,643	-	-	-	27,090	72
73	Prince William	57,202,000	1,256,000	23,986,000	82,444,000	367,000	-	-	14,761,000	73
74	Pulaski	-	-	-	-	-	-	-	-	74
75	Rappahannock	126,740	-	446,664	573,404	114,709	-	-	43,692	75
76	Richmond	-	-	-	-	-	-	-	-	76
77	Roanoke	15,947,669	-	5,954,911	21,902,580	264,709	8,161,062	-	4,864,853	77
78	Rockbridge	1,283,424	-	1,195,748	2,479,172	323,211	20,586	-	201,524	78
79	Rockingham	2,108,077	-	1,862,874	3,970,951	360,994	-	-	368,966	79
80	Russell	-	-	-	-	-	-	-	-	80
81	Scott	440,650	-	366,562	807,212	80,334	-	-	144,450	81
82	Shenandoah	2,451,034	108,360	1,392,409	3,951,803	418,780	-	-	1,514,650	82

No.	Locality	Parks and Recreation	Cultural Enrichment	Public Libraries	Total	Commonwealth Categorical Aid	Federal Pass-Through	Direct Federal Aid	Local Charges for Service	No.
83	Smyth	254,775	-	1,227,344	1,482,119	247,338	-	-	-	83
84	Southampton	-	25,696	436,969	462,665	128,297	6,984	-	4,417	84
85	Spotsylvania	5,842,232	141,459	4,835,067	10,818,758	397,355	-	-	727,433	85
86	Stafford	11,596,618	248,858	5,791,619	17,637,095	248,450	-	-	1,741,770	86
87	Surry	500,271	-	233,019	733,290	65,868	3,716	-	28,549	87
88	Sussex	-	-	-	-	-	-	-	-	88
89	Tazewell	-	-	-	-	-	-	-	-	89
90	Warren	-	-	-	-	-	-	-	-	90
91	Washington	794,803	135,552	1,970,664	2,901,019	255,361	-	-	376,049	91
92	Westmoreland	139,621	40,000	611,107	790,728	617,152	-	-	-	92
93	Wise	45,000	84,118	1,494,872	1,623,990	328,374	-	-	23,386	93
94	Wythe	768,712	-	449,860	1,218,572	-	-	-	99,063	94
95	York	2,966,602	164,000	4,935,278	8,065,880	312,384	-	22,752	914,956	95
95	Total	\$ 530,609,494	\$ 20,077,599	\$ 255,595,480	\$ 806,282,573	\$ 16,058,907	\$ 9,465,911	\$ 3,603,278	\$ 152,783,934	95

COMPARATIVE REPORT										
EXHIBIT C7 – TOWNS PARKS, RECREATION AND CULTURAL EXPENDITURES BY ACTIVITY										
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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	\$ 4,977,410	\$ 42,486	\$ -	\$ 5,019,896	\$ 4,500	\$ -	\$ -	\$ 623,408	1
2	Ashland	396,067	-	-	396,067	4,050	234,348	-	172,373	2
3	Bedford	27,540	-	-	27,540	-	-	-	-	3
4	Berryville	-	-	-	-	-	-	-	-	4
5	Big Stone Gap	-	-	-	-	-	-	-	-	5
6	Blacksburg	-	-	-	-	-	-	-	-	6
7	Bluefield	3,051,881	-	-	3,051,881	-	-	-	1,658,357	7
8	Bridgewater	946,566	375,526	-	1,322,092	-	142,622	-	334,293	8
9	Broadway	-	-	-	-	-	-	-	-	9
10	Christiansburg	-	-	-	-	-	-	-	-	10
11	Clifton Forge	-	-	-	-	-	-	-	-	11
12	Colonial Beach	102,081	2,000	5,000	109,081	-	-	-	-	12
13	Culpeper	2,509,509	-	-	2,509,509	4,500	20,000	-	139,517	13
14	Dumfries	-	-	-	-	18,597	-	-	-	14
15	Farmville	585,494	-	130,560	716,054	105,307	-	-	-	15
16	Front Royal	-	-	-	-	-	-	-	21,029	16
17	Herndon	7,024,924	-	-	7,024,924	18,615	-	-	4,513,352	17
18	Leesburg	9,992,243	-	736,879	10,729,122	4,500	-	-	5,973,368	18
19	Luray	1,366,545	-	-	1,366,545	4,500	-	-	36,624	19
20	Marion	931,554	-	-	931,554	-	-	-	81,080	20
21	Orange	26,777	-	-	26,777	4,500	-	-	-	21
22	Pulaski	227,235	33,270	-	260,505	4,500	-	-	21,824	22
23	Purcellville	597,629	16,546	-	614,175	4,500	-	-	-	23
24	Richlands	-	-	-	-	-	-	-	-	24
25	Rocky Mount	159,154	2,209,081	-	2,368,235	-	-	-	1,668,518	25
26	Smithfield	1,621,945	9,000	4,539	1,635,484	4,500	417,845	-	-	26
27	South Boston	689,303	122,572	167,480	979,355	-	-	-	18,976	27
28	South Hill	1,653,810	-	39,399	1,693,209	-	-	-	-	28
29	Strasburg	600,475	15,000	24,000	639,475	-	-	351,820	69,896	29
30	Tazewell	398,622	-	-	398,622	4,263	-	-	89,215	30
31	Vienna	5,801,276	40,890	-	5,842,166	-	203,852	-	1,421,152	31
32	Vinton	-	-	-	-	-	-	-	-	32
33	Warrenton	3,323,072	87,388	-	3,410,460	-	4,500	-	1,111,345	33
34	West Point	-	-	-	-	-	-	-	-	34
35	Wise	507,464	20,400	9,500	537,364	3,774	105,011	-	81,149	35
36	Woodstock	725,834	-	-	725,834	-	-	85,618	133,147	36
37	Wytheville	-	-	-	-	-	-	-	-	37
37	Total	\$ 48,244,410	\$ 2,974,159	\$ 1,117,357	\$ 52,335,926	\$ 190,606	\$ 1,128,178	\$ 437,438	\$ 18,168,623	37

COMPARATIVE REPORT										
EXHIBIT C8 – CITIES		COMMUNITY DEVELOPMENT EXPENDITURES BY ACTIVITY								
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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	\$ 21,353,520	\$ 477,741	\$ -	\$ 21,831,261	\$ 18,174,286	\$ 34,329,122	\$ 18,501,203	\$ 1,223,897	1
2	Bristol	2,702,890	93,389	-	2,796,279	66,652	42,323	-	-	2
3	Buena Vista	1,184,044	2,000	-	1,186,044	19,771	76,850	-	38	3
4	Charlottesville	-	-	-	-	-	-	-	-	4
5	Chesapeake	19,613,301	-	451,784	20,065,085	554,533	110,746	1,203,628	1,623,971	5
6	Colonial Heights	-	-	-	-	-	-	-	-	6
7	Covington	1,693,039	3,000	7,695	1,703,734	252,866	50,000	-	-	7
8	Danville	-	-	-	-	-	-	-	-	8
9	Emporia	-	-	-	-	-	-	-	-	9
10	Fairfax	9,479,448	-	-	9,479,448	-	50,000	-	253,773	10
11	Falls Church	5,495,120	761,747	-	6,256,867	546,789	-	-	1,182,088	11
12	Franklin	-	-	-	-	-	-	-	-	12
13	Fredericksburg	3,524,431	2,000	-	3,526,431	9,597	59,187	204,120	121,687	13
14	Galax	1,105,296	99,347	-	1,204,643	76,489	-	-	463,435	14
15	Hampton	19,047,055	4,771,213	140,087	23,958,355	2,457,752	285,225	1,573,415	-	15
16	Harrisonburg	6,722,538	-	-	6,722,538	49,083	9,750	364,964	-	16
17	Hopewell	-	-	-	-	-	-	-	-	17
18	Lexington	945,215	71,990	-	1,017,205	-	49,000	-	17,334	18
19	Lynchburg	7,056,828	147,761	44,360	7,248,949	165,653	-	128,807	413,225	19
20	Manassas	3,901,814	-	95,674	3,997,488	49,147	196,589	-	1,449,653	20
21	Manassas Park	-	-	-	-	-	-	-	-	21
22	Martinsville	-	-	-	-	-	-	-	-	22
23	Newport News	17,504,891	128,014	172,241	17,805,146	61,933	1,488,881	911,167	202,116	23
24	Norfolk	68,731,528	-	-	68,731,528	16,859,766	328,114	5,775,654	282,907	24
25	Norton	-	-	-	-	-	-	-	-	25
26	Petersburg	2,147,480	-	37,012	2,184,492	-	815,034	-	43	26
27	Poquoson	704,997	-	-	704,997	1,668	-	-	-	27
28	Portsmouth	-	-	-	-	-	-	-	-	28
29	Radford	-	-	-	-	-	-	-	-	29
30	Richmond	-	-	-	-	-	-	-	-	30
31	Roanoke	-	-	-	-	-	-	-	-	31
32	Salem	2,731,535	-	25,267	2,756,802	229,237	-	-	37,175	32
33	Staunton	2,667,561	129,474	-	2,797,035	-	-	769,546	13,190	33
34	Suffolk	10,101,406	4,894,772	83,342	15,079,520	354	-	8,541,110	9,140,283	34
35	Virginia Beach	129,857,386	1,072,549	264,846	131,194,781	2,093,163	13,144	40,068,168	14,845,485	35
36	Waynesboro	3,452,087	-	-	3,452,087	15,000	-	162,154	46,640	36
37	Williamsburg	9,071,213	-	-	9,071,213	14,033	-	-	7,256	37
38	Winchester	4,582,589	11,442	-	4,594,031	176,876	713	719,035	-	38
38	Total	\$ 355,377,212	\$ 12,666,439	\$ 1,322,308	\$ 369,365,959	\$ 41,874,648	\$ 37,904,678	\$ 78,922,971	\$ 31,324,196	38

COMPARATIVE REPORT										
EXHIBIT C8 – COUNTIES		COMMUNITY DEVELOPMENT EXPENDITURES BY ACTIVITY								
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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	\$ 5,912,303	\$ 113,330	\$ 65,488	\$ 6,091,121	\$ 223,253	\$ 125,988	\$ -	\$ 3,609,560	1
2	Albemarle	40,781,489	170,064	463,762	41,415,315	4,639,150	1,585,140	5,637,467	-	2
3	Alleghany	-	-	-	-	-	-	-	-	3
4	Amelia	-	-	-	-	-	-	-	-	4
5	Amherst	-	-	-	-	-	-	-	-	5
6	Appomattox	-	-	-	-	-	-	-	-	6
7	Arlington	61,891,680	-	-	61,891,680	104,500	-	4,170,007	13,012,648	7
8	Augusta	-	-	-	-	-	-	-	-	8
9	Bath	2,901,151	205,362	68,127	3,174,640	192,759	106,418	-	790	9
10	Bedford	3,770,036	505,358	101,325	4,376,719	-	-	-	2,823	10
11	Bland	-	-	-	-	-	-	-	-	11
12	Botetourt	3,613,802	22,140	51,527	3,687,469	200,000	646,762	-	-	12
13	Brunswick	-	-	-	-	-	-	-	-	13
14	Buchanan	-	-	-	-	-	-	-	-	14
15	Buckingham	-	-	-	-	-	-	-	-	15
16	Campbell	1,707,443	198,106	73,382	1,978,931	295,014	10,731	-	702	16
17	Caroline	-	-	-	-	-	-	-	-	17
18	Carroll	-	-	-	-	-	-	-	-	18
19	Charles City	1,328,595	19,708	11,137	1,359,440	1,629,400	-	-	631,310	19
20	Charlotte	262,087	174,021	47,443	483,551	-	-	-	-	20
21	Chesterfield	46,412,925	3,834	270,037	46,686,796	7,105,570	-	3,956,960	1,909,722	21
22	Clarke	1,111,161	47,956	45,478	1,204,595	95,939	-	-	21,495	22
23	Craig	152,254	2,999	57,483	212,736	-	-	-	-	23
24	Culpeper	2,225,852	87,487	306,283	2,619,622	-	-	-	3,941	24
25	Cumberland	548,182	-	61,475	609,657	14,912	-	-	86,953	25
26	Dickenson	697,444	-	62,293	759,737	121,005	44,847	-	-	26
27	Dinwiddie	1,572,646	12,500	143,925	1,729,071	-	15,000	-	4,844	27
28	Essex	-	-	-	-	-	-	-	-	28
29	Fairfax	462,397,841	15,801,469	-	478,199,310	146,780,839	2,556,033	80,708,897	120,834,668	29
30	Fauquier	7,824,073	277,891	292,358	8,394,322	38,831	1,049,998	-	26,996	30
31	Floyd	-	-	-	-	-	-	-	-	31
32	Fluvanna	772,172	22,947	107,062	902,181	-	-	-	1,750	32
33	Franklin	2,787,056	4,230	133,843	2,925,129	27,775	9,331	-	4,399	33
34	Frederick	5,591,707	13,283	351,608	5,956,598	37,191	865,713	-	149,202	34
35	Giles	-	-	-	-	-	-	-	-	35
36	Gloucester	5,057,665	34,244	136,279	5,228,188	135,845	816,977	38,600	1,506,784	36
37	Goochland	3,274,033	405,961	72,456	3,752,450	88,424	-	-	-	37

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.
81	Scott	1,093,623	46,000	90,147	1,229,770	102,853	-	-	-	81
82	Shenandoah	10,879,627	260,423	175,904	11,315,954	4,634,715	3,643,947	1,493,611	35,640	82
83	Smyth	8,470,602	30,000	132,527	8,633,129	75,862	100,000	-	92,769	83
84	Southampton	1,599,145	319,671	58,767	1,977,583	-	465,791	-	-	84
85	Spotsylvania	11,934,158	-	222,350	12,156,508	-	-	-	883,334	85
86	Stafford	6,077,274	-	172,863	6,250,137	317,736	4,436,282	-	2,987,242	86
87	Surry	1,189,105	-	66,019	1,255,124	-	-	-	-	87
88	Sussex	-	-	-	-	-	-	-	-	88
89	Tazewell	-	-	-	-	-	-	-	-	89
90	Warren	-	-	-	-	-	-	-	-	90
91	Washington	1,605,281	17,770	204,333	1,827,384	-	-	-	-	91
92	Westmoreland	662,262	27,190	61,549	751,001	68,750	-	-	-	92
93	Wise	3,881,838	-	117,049	3,998,887	2,754,652	528,838	-	1,233,519	93
94	Wythe	1,064,755	8,000	61,574	1,134,329	755,370	-	-	-	94
95	York	7,309,969	2,249,938	71,792	9,631,699	30,975	-	-	464,813	95
95	Total	\$ 1,096,086,307	\$ 35,389,435	\$ 9,967,146	\$ 1,141,442,888	\$ 208,852,807	\$ 24,110,598	\$ 164,715,866	\$ 167,484,468	95

COMPARATIVE REPORT										
EXHIBIT C8 – TOWNS		COMMUNITY DEVELOPMENT EXPENDITURES BY ACTIVITY								
FOR THE YEAR ENDED JUNE 30, 2025										
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						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	\$ 1,806,346	\$ -	\$ -	\$ 1,806,346	\$ 57,100	\$ -	\$ -	\$ 792	1
2	Ashland	1,562,801	-	-	1,562,801	30,952	31,420	-	-	2
3	Bedford	4,255,100	-	-	4,255,100	128,656	138,229	-	-	3
4	Berryville	-	-	-	-	-	-	-	-	4
5	Big Stone Gap	-	-	-	-	-	-	-	-	5
6	Blacksburg	-	-	-	-	-	-	-	-	6
7	Bluefield	443,468	-	-	443,468	-	164,025	-	-	7
8	Bridgewater	394,100	-	-	394,100	-	15,549	-	4,500	8
9	Broadway	-	-	-	-	-	-	-	-	9
10	Christiansburg	-	-	-	-	-	-	-	-	10
11	Clifton Forge	-	-	-	-	-	-	-	-	11
12	Colonial Beach	468,267	33,129	-	501,396	3,659	-	-	-	12
13	Culpeper	2,469,509	-	-	2,469,509	125,749	4,046	-	5,218	13
14	Dumfries	982,179	-	-	982,179	-	-	-	-	14
15	Farmville	706,154	-	-	706,154	-	-	-	-	15
16	Front Royal	1,008,110	-	-	1,008,110	-	-	-	-	16
17	Herndon	2,998,570	171,111	-	3,169,681	171,111	-	-	-	17
18	Leesburg	6,557,450	-	-	6,557,450	62,073	-	-	-	18
19	Luray	81,694	-	-	81,694	-	-	-	-	19
20	Marion	906,149	-	-	906,149	-	-	100,000	29,751	20
21	Orange	287,746	-	-	287,746	-	-	-	-	21
22	Pulaski	2,406,501	-	-	2,406,501	210,304	803,610	-	-	22
23	Purcellville	739,556	18,418	-	757,974	-	-	-	-	23
24	Richlands	-	-	-	-	-	-	-	-	24
25	Rocky Mount	1,045,491	-	-	1,045,491	-	-	-	-	25
26	Smithfield	738,458	-	-	738,458	-	121,615	-	-	26
27	South Boston	1,763,684	-	-	1,763,684	203,422	1,916,696	-	255,845	27
28	South Hill	1,604,462	-	-	1,604,462	-	-	-	1,600	28
29	Strasburg	494,195	-	-	494,195	4,500	-	-	37,519	29
30	Tazewell	232,175	-	-	232,175	-	-	-	-	30
31	Vienna	1,994,124	-	-	1,994,124	-	128,983	-	-	31
32	Vinton	-	-	-	-	-	-	-	-	32
33	Warrenton	735,810	-	-	735,810	-	-	-	-	33
34	West Point	-	-	-	-	-	-	-	-	34
35	Wise	154,995	-	-	154,995	-	-	-	-	35
36	Woodstock	426,187	-	-	426,187	24,775	-	170,673	45,525	36
37	Wytheville	-	-	-	-	-	-	-	-	37
37	Total	\$ 37,263,281	\$ 222,658	\$ -	\$ 37,485,939	\$ 1,022,301	\$ 3,324,173	\$ 270,673	\$ 380,750	37

COMPARATIVE REPORT																	
EXHIBIT D – CITIES		CAPITAL PROJECTS FOR GENERAL GOVERNMENT															
FOR THE YEAR ENDED JUNE 30, 2025																	
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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	\$ 8,513,773	\$ 1,915,036	\$ 127,893,183	\$ 9,408,729	\$ -	\$ 83,195,619	\$ 1,379,680	\$ (103,567)	\$ 232,202,453	\$ 83,597,132	\$ 10,358,403	\$ 183,756,945	\$ (5,387,146)	\$ -	\$ 272,325,334	1
2	Bristol	490,818	224,614	1,187,615	159,459	-	1,023,325	-	-	3,085,831	1,629,074	-	760,099	-	-	2,389,173	2
3	Buena Vista	-	469,398	-	18,467	-	-	-	-	487,865	-	-	53,676	-	-	53,676	3
4	Charlottesville	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4
5	Chesapeake	25,490,443	3,167,409	132,226	11,284,016	92,600	68,941,960	-	2,211,322	111,319,976	86,318,239	41,632,969	63,476,585	3,272,794	-	194,700,587	5
6	Colonial Heights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6
7	Covington	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7
8	Danville	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8
9	Emporia	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9
10	Fairfax	1,183,829	1,199,391	-	-	-	332,080	-	-	2,715,300	-	-	11,073,101	11,155,344	-	22,228,445	10
11	Falls Church	2,574,245	3,874,612	18,893	15,892	-	16,029,587	3,818,967	515,000	26,847,196	3,208,537	11,415,723	6,863,121	3,177,000	-	24,664,381	11
12	Franklin	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12
13	Fredericksburg	4,706,973	1,581,065	4,155,438	2,067,571	-	6,903,160	-	572,224	19,986,431	26,662,376	-	8,363,668	-	-	35,026,604	13
14	Galax	9,096	2,242,440	-	-	-	831,799	-	200,000	3,283,335	-	555,809	1,362,798	-	-	1,918,677	14
15	Hampton	2,662,592	17,854,036	-	1,966,623	-	49,829,217	-	2,291,282	74,603,750	-	1,681,688	22,995,370	49,902,646	-	74,579,704	15
16	Harrisonburg	894,352	7,232,460	-	-	-	12,479,954	60,000	194,594	20,861,360	2,592,581	144,085	18,159,366	-	-	20,896,032	16
17	Hopewell	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17
18	Lexington	-	-	21,120,000	-	-	-	-	-	21,120,000	-	-	1,498,293	-	-	1,498,293	18
19	Lynchburg	3,723,914	620,559	9,884,889	277,356	-	8,155,397	-	247,230	22,909,345	5,403,822	18,374,680	24,170,280	-	-	47,948,782	19
20	Manassas	-	8,887,348	52,879,644	1,269,700	-	35,113,264	-	3,221,962	101,371,918	18,179,112	4,575,223	34,455,235	10,622,026	-	67,831,596	20
21	Manassas Park	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	21
22	Martinsville	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22
23	Newport News	36,221,941	5,390,035	3,250,000	4,163,720	-	70,175,455	-	165,387	119,366,538	47,550,400	2,371,501	68,169,395	48,913,927	-	167,005,223	23
24	Norfolk	30,450,300	645,936	-	2,600,593	10,054,918	14,648,097	-	11,656,581	70,056,425	46,838,311	133,570	66,054,795	-	-	113,026,676	24
25	Norton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25
26	Petersburg	5,490,262	5,479,054	60,710,029	3,353,918	-	-	-	1,066,519	76,099,782	363,387	-	21,926,856	-	-	22,290,243	26
27	Poquoson	-	-	2,894,926	223,517	-	4	-	193,796	3,312,243	-	-	10,810,453	-	-	10,810,453	27
28	Portsmouth	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	28
29	Radford	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	29
30	Richmond	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30
31	Roanoke	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31
32	Salem	3,088,907	4,324,050	365,547	6,950	-	10,251,546	-	-	18,037,000	1,916,866	4,745,037	7,202,520	391,738	-	14,256,161	32
33	Staunton	1,900,544	2,947,128	-	1,869,298	-	8,012,551	3,392,852	73,500	18,195,873	6,435,316	-	17,225,976	8,112,896	-	31,774,188	33
34	Suffolk	32,479,844	-	6,661,859	-	-	25,686,971	-	14,489,310	79,317,984	28,674,323	64,160,822	20,888,529	-	-	113,723,674	34
35	Virginia Beach	6,681,313	23,757,603	6,154,843	6,680,849	7,860,928	120,858,594	-	46,451,521	218,445,651	35,441,909	50,218,669	263,592,945	-	-	349,253,523	35
36	Waynesboro	1,900,327	-	41,872	-	2,400	-	-	-	1,944,599	-	441,534	359,232	-	-	800,766	36
37	Williamsburg	320,169	111,284	38,101	3,348,107	-	2,406,981	281	370,338	6,595,261	1,260,149	2,446,210	11,915,541	-	-	15,621,900	37
38	Winchester	146,132	291,937	67,971,019	568,092	-	1,242,373	-	4,877,039	75,096,592	707,124	1,986,546	6,869,386	-	-	9,563,056	38
38	Total	\$ 168,929,774	\$ 92,215,395	\$ 365,360,084	\$ 49,282,857	\$ 18,010,846	\$ 536,117,934	\$ 8,651,780	\$ 88,694,038	\$ 1,327,262,708	\$ 396,778,658	\$ 215,242,469	\$ 872,004,165	\$ 130,161,225	\$ -	\$ 1,614,186,517	38

No.	Locality	Sources of Funds									Application of Funds						No.
		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	
53	Loudoun	6,167,298	3,255,619	282,695,405	272,869	788,455	460,855,517	-	20,617,779	774,652,942	173,923,132	30,167,468	298,161,470	9,104,050	-	511,356,120	53
54	Louisa	782,844	3,660,570	62,940,809	3,183,883	-	-	-	57,586,355	128,154,461	19,870,142	-	29,564,778	-	-	49,434,920	54
55	Lunenburg	-	-	-	4,587	-	-	-	-	4,587	1,393,072	-	89,474	-	-	1,482,546	55
56	Madison	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	56
57	Mathews	154,346	-	5,000,000	-	-	-	-	-	5,154,346	143,834	-	715,821	-	-	859,655	57
58	Mecklenburg	8,222,929	-	-	654,074	349,300	23,846,305	-	33,098,599	66,171,207	18,013,088	9,641,394	35,607,757	3,012,657	-	66,274,896	58
59	Middlesex	2,135,472	-	4,769,932	130,482	-	434,193	-	984	7,471,063	359,176	-	7,449,783	-	-	7,808,959	59
60	Montgomery	-	5,218,320	-	3,383,163	-	-	-	-	8,601,483	56,221,618	-	24,762,343	-	-	80,983,961	60
61	Nelson	-	-	23,749,705	122,633	-	-	-	-	23,872,338	4,093,876	-	2,460,195	-	-	6,554,071	61
62	New Kent	-	-	-	251,936	286,711	-	59,849	1,905,513	2,504,009	41,500	-	18,576,699	-	-	18,618,199	62
63	Northampton	16,797,324	6,265,543	-	2,437,147	-	2,115,545	178,470	60,106	27,854,135	28,289,468	-	1,563,086	3,040,659	-	32,893,213	63
64	Northumberland	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	64
65	Nottoway	-	-	-	-	-	-	-	-	-	3,598,008	-	777,399	-	214,909	4,590,316	65
66	Orange	6,881	43,314	795,000	152,189	-	2,672,880	-	90,633	3,760,897	1,920,753	-	1,164,462	343,199	-	3,428,414	66
67	Page	143,000	-	-	98	-	348,987	-	55,000	547,085	-	-	547,085	600,854	-	1,147,939	67
68	Patrick	298,769	-	-	-	-	695,068	-	-	993,837	298,769	-	695,068	-	-	993,837	68
69	Pittsylvania	2,968,904	1,175,166	1,370,113	-	-	14,186,703	-	-	19,700,886	11,330,250	-	7,744,542	-	-	19,074,792	69
70	Powhatan	-	-	11,305,000	307,131	46,288	-	-	353,842	12,012,261	3,012,686	-	4,536,832	-	136,702	7,686,220	70
71	Prince Edward	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	71
72	Prince George	-	-	-	289,834	-	400,000	-	-	689,834	1,462,989	-	3,698,532	686,177	-	5,847,698	72
73	Prince William	12,539,000	23,887,000	148,830,000	20,895,000	-	192,348,000	75,642,000	13,340,000	487,481,000	138,769,000	83,757,000	81,773,000	64,672,000	-	368,971,000	73
74	Pulaski	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	74
75	Rappahannock	3,875	-	-	-	-	827,222	-	100,487	931,584	-	-	426,904	-	-	426,904	75
76	Richmond	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	76
77	Roanoke	788,516	56,787	81,575,765	642,387	987,590	10,382,080	-	3,572,912	98,006,037	4,319,612	-	69,940,510	2,235,206	-	76,495,328	77
78	Rockbridge	-	2,821,268	-	118,975	-	1,275,366	-	145,379	4,360,988	4,899,187	-	265,138	1,708,121	-	6,872,446	78
79	Rockingham	-	-	5,990,436	1,796,621	-	-	-	-	7,787,057	10,576,758	-	17,976,869	-	-	28,553,627	79
80	Russell	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	80
81	Scott	-	208,942	693,090	25,987	94,575	5,970,962	-	-	6,993,556	5,970,962	-	660,899	-	-	6,631,861	81
82	Shenandoah	-	-	-	-	-	879,441	-	51,800	931,241	-	-	879,441	-	-	879,441	82
83	Smyth	-	-	755,755	28,336	-	-	-	-	784,091	-	-	340,763	443,328	-	784,091	83
84	Southampton	136,900	154,000	-	411,200	-	2,029,548	180,566	73,066	2,985,280	-	-	3,792,130	2,745,811	-	6,537,941	84
85	Spotsylvania	-	10,069,952	72,898,702	6,858,837	-	20,823,607	-	1,109,379	111,760,477	37,899,487	-	29,461,616	20,144,073	-	87,505,176	85
86	Stafford	449,216	-	50,342,608	2,607,314	-	-	-	877,276	54,276,414	128,927,593	-	10,082,989	-	-	139,010,582	86
87	Surry	-	-	-	247,864	-	2,381,344	-	-	2,629,208	758,359	-	1,443,810	-	-	2,202,169	87
88	Sussex	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	88
89	Tazewell	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	89
90	Warren	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	90
91	Washington	60,059	-	-	646,032	-	-	-	58,217	764,308	2,183,463	-	13,736,762	-	200,000	16,120,225	91
92	Westmoreland	-	-	-	8,371	-	-	-	-	8,371	883,930	151,125	1,970,529	-	-	3,005,584	92
93	Wise	162,542	780,851	4,000,000	-	-	4,593,506	-	-	9,536,899	4,593,506	-	802,161	141,232	-	5,536,899	93
94	Wythe	-	1,641,027	-	-	-	6,266,087	-	-	7,907,114	3,820,663	-	4,086,451	-	-	7,907,114	94
95	York	702,134	477,477	15,752,554	1,254,798	2,125	14,494,098	645,967	2,331,282	35,660,435	13,708,771	-	17,397,301	-	-	31,106,072	95
95	Total	\$ 165,476,059	\$ 190,670,133	\$ 1,611,242,821	\$ 122,445,719	\$ 2,586,416	\$ 1,344,727,439	\$ 79,754,862	\$ 293,901,972	\$ 3,810,805,421	\$ 1,437,289,351	\$ 251,165,149	\$ 1,613,155,453	\$ 39,612,674	\$ 1,054,007	\$ 3,342,276,634	95

COMPARATIVE REPORT																	
EXHIBIT D – TOWNS CAPITAL PROJECTS FOR GENERAL GOVERNMENT																	
FOR THE YEAR ENDED JUNE 30, 2025																	
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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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 369,636	\$ -	\$ -	\$ 369,636	1
2	Ashland	-	-	-	208,041	-	-	-	466,388	674,429	-	541,394	1,410,886	-	-	1,952,280	2
3	Bedford	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3
4	Berryville	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4
5	Big Stone Gap	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5
6	Blacksburg	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6
7	Bluefield	-	-	2,500,000	-	-	42,715	-	200,000	2,742,715	-	42,715	1,718,433	781,567	-	2,542,715	7
8	Bridgewater	-	-	44,006	-	-	-	-	-	44,006	-	29,370	403,981	-	-	433,351	8
9	Broadway	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9
10	Christiansburg	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10
11	Clifton Forge	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11
12	Colonial Beach	-	-	-	-	14,839	486,192	-	-	501,031	-	-	-	-	-	-	12
13	Culpeper	-	-	-	-	-	-	-	-	-	-	-	2,068,144	-	-	2,068,144	13
14	Dumfries	-	-	-	227,683	-	-	-	-	227,683	-	-	528,403	(293,402)	-	235,001	14
15	Farmville	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15
16	Front Royal	-	-	-	-	-	-	-	-	-	-	409,017	573,939	-	-	982,956	16
17	Herndon	1,038,666	-	-	-	-	-	-	198,954	1,237,620	-	-	887,559	-	-	887,559	17
18	Leesburg	2,842,923	4,387,987	-	1,774,103	257,149	4,235,994	2,443,625	1,514,073	17,455,854	-	21,341,018	1,580,951	-	-	22,921,969	18
19	Luray	-	-	-	-	-	41,801	-	-	41,801	-	-	41,801	-	-	41,801	19
20	Marion	-	-	-	-	-	794,262	-	-	794,262	-	-	794,262	-	-	794,262	20
21	Orange	-	-	-	-	-	-	-	-	-	-	118,733	37,452	-	-	156,185	21
22	Pulaski	-	-	-	-	-	40,000	-	-	40,000	-	-	40,000	-	-	40,000	22
23	Purcellville	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23
24	Richlands	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24
25	Rocky Mount	-	-	5,200,000	-	-	(4,501,400)	-	-	698,600	-	-	698,600	-	-	698,600	25
26	Smithfield	6,415	1,211,406	-	-	-	-	-	-	1,217,821	-	15,034	1,769,346	-	-	1,784,380	26
27	South Boston	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	27
28	South Hill	-	141,630	-	-	-	-	-	-	141,630	-	-	217,149	-	-	217,149	28
29	Strasburg	-	286,901	-	-	-	280,360	-	-	567,261	-	280,360	286,901	-	-	567,261	29
30	Tazewell	-	-	-	-	-	291,480	-	-	291,480	-	-	291,480	-	-	291,480	30
31	Vienna	-	-	1,445,575	575,467	-	-	-	4,134,873	6,155,915	-	-	2,058,478	7,806,827	-	9,865,305	31
32	Vinton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	32
33	Warrenton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	33
34	West Point	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	34
35	Wise	-	-	-	-	-	1,767,119	-	-	1,767,119	-	1,498,483	268,636	-	-	1,767,119	35
36	Woodstock	-	-	-	-	-	464,137	-	-	464,137	-	-	401,677	-	-	401,677	36
37	Wytheville	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	37
37	Total	\$ 3,888,004	\$ 6,027,924	\$ 9,189,581	\$ 2,785,294	\$ 271,988	\$ 3,942,660	\$ 2,443,625	\$ 6,514,288	\$ 35,063,364	\$ -	\$ 24,276,124	\$ 16,447,714	\$ 8,294,992	\$ -	\$ 49,018,830	37

COMPARATIVE REPORT																		
EXHIBIT E – CITIES		DEBT SERVICE FOR GENERAL GOVERNMENT																
FOR THE YEAR ENDED JUNE 30, 2025																		
DRAFT REPORT																		
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Application of Funds																		
No.	Locality	Sources of Funds			Redemption of Debt				Debt Interest Costs				Payments to Other Governments	Transfers to General Government	Other	Total Applications	No.	
		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
1	Alexandria	\$ -	\$ 116,616,222	\$ -	\$ 116,616,222	\$ 14,535,753	\$ 1,816,886	\$ 62,049,747	\$ 78,402,386	\$ 3,817,877	\$ 855,667	\$ 36,038,174	\$ 40,711,718	\$ -	\$ -	\$ -	\$ 119,114,104	1
2	Bristol	162,305	-	-	162,305	1,251,922	-	4,586,601	5,838,523	1,364,160	-	5,026,449	6,390,609	-	-	1,885,357	14,114,489	2
3	Buena Vista	-	-	-	-	108,345	-	687,769	796,114	29,208	-	159,238	188,446	-	-	-	984,560	3
4	Charlottesville	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4
5	Chesapeake	3,613,238	39,892,695	-	43,505,933	25,122,299	1,694,707	11,026,067	37,843,073	6,185,363	769,191	4,266,621	11,221,175	-	4,952,615	2,750,762	56,767,625	5
6	Colonial Heights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6
7	Covington	3,038,694	2,307,309	-	5,346,003	1,030,000	-	3,576,612	4,606,612	492,354	-	234,031	726,385	-	-	13,006	5,346,003	7
8	Danville	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8
9	Emporia	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9
10	Fairfax	-	-	-	-	2,792,480	-	5,941,340	8,733,820	881,088	-	2,564,356	3,445,444	-	-	-	12,179,264	10
11	Falls Church	1,168,087	13,807,806	-	14,975,893	7,055,186	315,708	1,968,665	9,339,559	3,725,658	780,025	758,163	5,263,846	-	147,654	23,383	14,774,442	11
12	Franklin	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12
13	Fredericksburg	3,082,664	11,822,965	-	14,905,629	4,717,836	-	4,245,456	8,963,292	3,554,383	-	2,297,017	5,851,400	-	-	-	14,814,692	13
14	Galax	26,311	1,290,278	-	1,316,589	497,176	-	305,659	802,835	423,666	-	90,088	513,754	-	-	-	1,316,589	14
15	Hampton	1,966,693	33,382,806	-	35,349,499	12,781,206	-	12,312,726	25,093,932	4,119,037	-	6,161,070	10,280,107	-	-	-	35,374,039	15
16	Harrisonburg	-	20,019,388	766,641	20,786,029	8,717,617	1,352,980	4,185,532	14,256,129	4,840,980	585,146	1,103,774	6,529,900	-	-	-	20,786,029	16
17	Hopewell	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17
18	Lexington	-	2,924,060	-	2,924,060	1,004,704	-	921,557	1,926,261	368,795	-	115,700	484,495	-	-	513,304	2,924,060	18
19	Lynchburg	-	19,295,515	-	19,295,515	4,665,868	2,494,924	4,447,957	11,608,749	3,138,352	2,116,941	2,431,473	7,686,766	-	-	-	19,295,515	19
20	Manassas	-	14,448,755	-	14,448,755	5,378,107	1,161,379	3,707,226	10,246,712	1,350,143	333,668	2,070,427	3,754,238	-	-	-	14,000,950	20
21	Manassas Park	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	21
22	Martinsville	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22
23	Newport News	-	59,194,990	-	59,194,990	8,048,464	4,596,328	31,752,854	44,397,646	1,901,874	1,849,755	12,032,923	15,784,552	-	-	99,499	60,281,697	23
24	Norfolk	-	105,591,781	-	105,591,781	876,483	-	84,201,623	85,078,106	39,956	1,622,592	28,452,968	30,115,516	-	-	-	115,193,622	24
25	Norton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25
26	Petersburg	1,608,153	-	-	1,608,153	-	-	3,263,247	3,263,247	-	-	4,332,361	4,332,361	-	-	-	7,595,608	26
27	Poquoson	113,541	14,790	-	128,331	46,945	-	2,760,473	2,807,418	7,607	-	1,207,693	1,215,300	-	-	117,041	4,139,759	27
28	Portsmouth	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	28
29	Radford	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	29
30	Richmond	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30
31	Roanoke	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31
32	Salem	-	6,000,909	-	6,000,909	1,849,749	300	3,426,275	5,276,324	952,566	498	1,453,100	2,406,164	-	-	-	7,682,488	32
33	Staunton	169,530	6,130,294	-	6,299,824	1,832,012	-	2,665,536	4,497,548	1,671,674	-	1,215,881	2,887,555	-	-	-	7,385,103	33
34	Suffolk	300,581	32,941,937	-	33,242,518	7,636,716	-	16,180,410	23,817,126	4,017,228	-	6,778,814	10,796,042	-	-	442,620	35,055,788	34
35	Virginia Beach	1,523,929	162,049,424	-	163,573,353	32,213,884	16,131,598	64,137,494	112,482,976	11,949,684	6,554,905	28,947,486	47,452,075	-	2,442,859	946,495	163,324,405	35
36	Waynesboro	7,803,425	-	-	7,803,425	9,385,327	-	917,842	10,303,169	1,008,415	-	121,337	1,129,752	-	-	225,713	11,658,634	36
37	Williamsburg	-	-	-	-	-	-	1,052,740	1,052,740	-	-	1,736,067	1,736,067	-	-	-	2,788,807	37
38	Winchester	-	-	-	-	7,464,569	270,567	4,870,255	12,605,391	1,275,372	10	2,584,685	3,860,067	-	-	500	16,465,958	38
38	Total	\$ 24,577,151	\$ 647,731,924	\$ 766,641	\$ 673,075,716	\$ 159,012,648	\$ 29,835,377	\$ 335,191,663	\$ 524,039,688	\$ 57,115,440	\$ 15,468,398	\$ 152,179,896	\$ 224,763,734	\$ -	\$ 7,543,128	\$ 7,017,680	\$ 763,364,230	38

No.	Locality	Sources of Funds			Redemption of Debt				Debt Interest Costs				Payments to Other Governments	Transfers to General Government	Other	Total Applications	No.	
		Direct Sources	Transfers From Other Funds	Payments From Government	Total Sources	Education	Streets, Roads, and Bridges	Other General Government	Total	Education	Streets, Roads, and Bridges	Other General Government						Total
53	Loudoun	76,064,765	237,813,269	-	313,878,034	149,767,858	11,888,240	65,090,827	226,746,925	43,264,962	6,298,123	20,040,473	69,603,558	-	-	3,156,315	299,506,798	53
54	Louisa	-	-	-	-	1,920,442	-	900,000	2,820,442	870,908	-	2,539,908	3,410,816	-	-	822,413	7,053,671	54
55	Lunenburg	142,999	982,699	-	1,125,698	750,478	-	20,000	770,478	225,895	-	127,850	353,745	-	-	1,475	1,125,698	55
56	Madison	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	56
57	Mathews	-	-	-	-	-	-	283,635	283,635	-	-	88,128	88,128	-	-	125,131	496,894	57
58	Mecklenburg	-	9,888,497	-	9,888,497	5,333,079	-	-	5,333,079	4,555,418	-	-	4,555,418	-	-	-	9,888,497	58
59	Middlesex	-	-	-	-	1,217,300	-	949,794	2,167,094	263,052	-	415,903	678,955	-	-	-	2,846,049	59
60	Montgomery	-	-	-	-	12,360,619	-	2,698,019	15,058,638	7,920,067	-	653,037	8,573,104	-	-	14,990	23,646,732	60
61	Nelson	1,515,536	-	-	1,515,536	2,405,124	-	905,000	3,310,124	556,975	-	304,400	861,375	-	-	-	4,171,499	61
62	New Kent	-	-	-	-	5,653,330	-	13,461,678	19,115,008	1,403,156	-	3,441,330	4,844,486	-	-	1,031,435	24,990,929	62
63	Northampton	165,205	5,184,852	-	5,350,057	810,000	-	2,203,388	3,013,388	2,185,698	-	148,871	2,334,569	-	-	2,100	5,350,057	63
64	Northumberland	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	64
65	Nottoway	6,920,000	-	-	6,920,000	210,683	-	32,023	242,706	27,121	-	132,811	159,932	-	-	-	402,638	65
66	Orange	-	9,430,221	-	9,430,221	3,906,623	-	5,056,735	8,963,358	1,035,451	-	2,070,555	3,106,006	-	-	-	12,069,364	66
67	Page	-	7,206,561	-	7,206,561	2,688,735	-	2,704,452	5,393,187	1,168,869	-	644,505	1,813,374	-	-	-	7,206,561	67
68	Patrick	78,281	-	-	78,281	1,388,788	-	497,814	1,886,602	739,365	-	472,388	1,211,753	-	-	-	3,098,355	68
69	Pittsylvania	49,451	10,132,299	-	10,181,750	7,115,358	-	2,567,990	9,683,348	1,077,661	-	383,919	1,461,580	-	-	-	11,144,928	69
70	Powhatan	8,745,054	-	-	8,745,054	8,216,399	-	7,163,910	15,380,309	1,808,667	-	1,076,476	2,885,143	-	-	153,726	18,419,178	70
71	Prince Edward	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	71
72	Prince George	-	-	-	-	1,701,666	-	3,797,000	5,498,666	1,056,593	-	1,035,509	2,092,102	-	-	-	7,590,768	72
73	Prince William	-	159,665,000	-	159,665,000	77,704,000	14,126,000	22,075,000	113,905,000	37,265,000	2,420,000	6,075,000	45,760,000	-	-	-	159,665,000	73
74	Pulaski	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	74
75	Rappahannock	-	189,255	-	189,255	201,310	-	-	201,310	6,806	-	-	6,806	-	-	-	208,116	75
76	Richmond	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	76
77	Roanoke	15,823,931	17,616,613	124,663	33,565,207	13,138,625	-	21,621,441	34,760,066	2,791,269	-	3,213,032	6,004,301	-	124,750	303,800	41,192,917	77
78	Rockbridge	-	5,660,672	-	5,660,672	2,501,089	-	1,101,452	3,602,541	1,574,231	-	483,900	2,058,131	-	-	-	5,660,672	78
79	Rockingham	-	10,713,448	-	10,713,448	8,131,248	-	646,803	8,778,051	3,269,106	-	370,228	3,639,334	-	-	6,875	12,424,260	79
80	Russell	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	80
81	Scott	-	-	-	-	28,929	-	681,929	710,858	3,636	-	79,268	82,904	-	-	-	793,762	81
82	Shenandoah	433,556	6,884,710	-	7,318,266	1,454,473	-	3,421,702	4,876,175	558,431	-	1,697,433	2,255,864	-	-	-	7,132,039	82
83	Smyth	772,488	4,722,765	-	5,495,253	667,156	-	2,411,097	3,078,253	487,907	-	1,929,093	2,417,000	-	-	-	5,495,253	83
84	Southampton	3,548,037	2,745,811	-	6,293,848	1,218,410	-	2,070,527	3,288,937	1,225,773	-	830,851	2,056,624	-	-	-	5,345,561	84
85	Spotsylvania	-	717,100	-	717,100	25,898,399	3,978,683	9,386,706	39,263,788	8,320,209	2,872,055	2,216,731	13,408,995	-	-	717,100	53,389,883	85
86	Stafford	38,071,854	-	-	38,071,854	30,420,826	-	40,154,751	70,575,577	14,104,999	-	2,144,876	16,249,875	-	-	908,958	87,734,410	86
87	Surry	-	-	-	-	185,000	-	1,646,227	1,831,227	49,309	-	566,488	615,797	-	-	-	2,447,024	87
88	Sussex	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	88
89	Tazewell	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	89
90	Warren	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	90
91	Washington	407,847	-	-	407,847	883,505	-	1,340,547	2,224,052	484,128	-	1,768,173	2,252,301	-	-	-	4,476,353	91
92	Westmoreland	-	-	-	-	960,994	-	893,823	1,854,817	1,077,085	-	331,497	1,408,582	-	-	-	3,263,399	92
93	Wise	670,119	6,203,754	-	6,873,873	3,274,994	-	970,086	4,245,080	2,320,588	-	160,409	2,480,997	-	-	147,796	6,873,873	93
94	Wythe	-	4,848,639	-	4,848,639	1,637,068	-	1,914,282	3,551,350	704,840	-	592,449	1,297,289	-	-	-	4,848,639	94
95	York	2,006,156	13,433,481	-	15,439,637	8,083,435	-	3,512,713	11,596,148	2,996,781	-	4,227,655	7,224,436	-	-	334,751	19,155,335	95
95	Total	\$ 227,990,190	\$ 1,570,501,128	\$ 133,958	\$ 1,798,625,276	\$ 800,693,632	\$ 86,187,516	\$ 613,200,630	\$ 1,500,081,778	\$ 301,732,673	\$ 44,562,866	\$ 224,921,084	\$ 571,216,623	\$ -	\$ 4,940,952	\$ 15,925,517	\$ 2,092,164,870	95

COMPARATIVE REPORT																		
EXHIBIT E – TOWNS		DEBT SERVICE FOR GENERAL GOVERNMENT																
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	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.
1	Abingdon	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,080,193	\$ 1,080,193	\$ -	\$ -	\$ 405,515	\$ 405,515	\$ -	\$ -	\$ -	\$ 1,485,708	1
2	Ashland	-	-	-	-	-	-	452,233	452,233	-	-	133,564	133,564	-	-	-	585,797	2
3	Bedford	635,902	-	-	635,902	-	-	1,160,619	1,160,619	-	-	51,118	51,118	-	-	-	1,211,737	3
4	Berryville	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4
5	Big Stone Gap	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5
6	Blacksburg	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6
7	Bluefield	-	-	-	-	-	28,835	799,185	828,020	-	7,635	219,004	226,639	-	-	-	1,054,659	7
8	Bridgewater	-	-	-	-	-	-	244,152	244,152	-	-	85,564	85,564	-	-	-	329,716	8
9	Broadway	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9
10	Christiansburg	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10
11	Clifton Forge	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11
12	Colonial Beach	-	-	-	-	225,000	-	117,310	342,310	261,105	-	20,480	281,585	-	-	750	624,645	12
13	Culpeper	-	-	-	-	-	231,840	1,347,130	1,578,970	-	31,020	105,950	136,970	-	-	-	1,715,940	13
14	Dumfries	-	-	-	-	-	-	388,320	388,320	-	-	621,418	621,418	-	-	-	1,009,738	14
15	Farmville	-	-	-	-	-	-	1,332,040	1,332,040	-	-	193,274	193,274	-	-	-	1,525,314	15
16	Front Royal	-	642,677	-	642,677	-	-	384,644	384,644	-	-	258,033	258,033	-	-	-	642,677	16
17	Herndon	-	-	-	-	-	-	1,371,720	1,371,720	-	-	217,542	217,542	161,676	-	-	1,750,938	17
18	Leesburg	8,282,051	-	-	8,282,051	-	-	13,980,699	13,980,699	-	-	2,780,591	2,780,591	-	-	164,118	16,925,408	18
19	Luray	-	152,531	-	152,531	-	-	133,858	133,858	-	-	18,673	18,673	-	-	-	152,531	19
20	Marion	9,316,450	-	-	9,316,450	-	-	9,525,547	9,525,547	-	-	93,563	93,563	-	-	-	9,619,110	20
21	Orange	-	-	-	-	-	-	207,091	207,091	-	-	1,590	1,590	-	-	-	208,681	21
22	Pulaski	-	65,479	-	65,479	-	-	94,930	94,930	-	-	12,231	12,231	-	-	-	107,161	22
23	Purcellville	-	1,919,162	-	1,919,162	-	-	1,688,812	1,688,812	-	-	230,350	230,350	-	-	-	1,919,162	23
24	Richlands	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24
25	Rocky Mount	-	914,122	-	914,122	-	-	281,195	281,195	-	-	530,819	530,819	-	-	102,108	914,122	25
26	Smithfield	-	-	-	-	-	-	466,005	466,005	-	-	44,590	44,590	-	-	-	510,595	26
27	South Boston	-	-	106,182	106,182	-	-	779,722	779,722	-	-	100,797	100,797	-	-	-	880,519	27
28	South Hill	-	-	-	-	-	-	153,520	153,520	-	-	25,284	25,284	-	-	-	178,804	28
29	Strasburg	-	239,160	-	239,160	-	-	144,192	144,192	-	-	94,968	94,968	-	-	-	239,160	29
30	Tazewell	244,323	-	-	244,323	-	-	68,180	68,180	-	-	14,304	14,304	-	161,839	-	244,323	30
31	Vienna	224,242	2,588,548	-	2,812,790	-	-	5,227,648	5,227,648	-	-	1,970,031	1,970,031	-	-	-	7,197,679	31
32	Vinton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	32
33	Warrenton	-	-	-	-	-	-	611,716	611,716	-	-	299,687	299,687	-	-	-	911,403	33
34	West Point	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	34
35	Wise	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	35
36	Woodstock	-	246,142	-	246,142	-	-	205,928	205,928	-	-	40,214	40,214	-	-	-	246,142	36
37	Wytheville	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	37
37	Total	\$ 18,702,968	\$ 6,767,821	\$ 106,182	\$ 25,576,971	\$ 225,000	\$ 260,675	\$ 42,246,589	\$ 42,732,264	\$ 261,105	\$ 38,655	\$ 8,569,154	\$ 8,868,914	\$ 161,676	\$ 161,839	\$ 266,976	\$ 52,191,669	37

COMPARATIVE REPORT		SUMMARY OF ENTERPRISE ACTIVITIES																					
EXHIBIT F – CITIES		FOR THE YEAR ENDED JUNE 30, 2025																					
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		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	\$ -	\$ -	\$ 33,745,519	\$ -	\$ 29,225,767	\$ 34,433,498	\$ -	\$ 9,098,367	\$ -	\$ 90,563	\$ 72,848,195	\$ 54,277,790	\$ 5,301,457	\$ 13,170,819	\$ -	\$ 72,750,066	\$ 98,129	1				
2	Bristol	-	-	-	-	31,033	277	-	201,046	612,403	32,661	877,420	398,732	65,136	-	7,070	470,938	406,482	2				
3	Buena Vista	-	-	-	-	2,517,909	179,778	-	-	-	-	2,697,687	1,464,401	395,312	162,310	30,282	2,052,305	645,382	3				
4	Charlottesville	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4				
5	Chesapeake	3,248,023	-	429,279	-	126,329,231	-	429,279	260,935	31,246	11,803,768	138,854,459	69,353,263	31,044,425	14,317,767	3,429,685	118,145,140	20,709,319	5				
6	Colonial Heights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6				
7	Covington	-	-	-	-	3,981,018	(271,815)	-	-	220,000	40,007	3,969,210	2,719,795	1,105,224	102,516	-	3,927,535	41,675	7				
8	Danville	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8				
9	Emporia	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9				
10	Fairfax	-	-	-	-	12,034,553	-	1,807,000	-	-	-	13,841,553	12,179,478	2,919,351	1,237,690	-	16,336,519	(2,494,966)	10				
11	Falls Church	-	256,160	2,317,824	-	7,665,383	-	-	-	-	756,152	8,421,535	2,388,706	1,469,967	124,792	-	3,983,465	4,438,070	11				
12	Franklin	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12				
13	Fredericksburg	-	-	-	-	14,324,651	-	-	1,266,528	3,739,298	2,948,511	22,278,988	14,151,616	3,399,448	1,946,631	-	19,497,695	2,781,293	13				
14	Galax	-	-	56,560	-	3,459,885	456,378	-	-	-	31,666	3,947,929	2,981,392	669,039	1,204	-	3,651,635	296,294	14				
15	Hampton	-	-	5,208,312	-	42,076,606	-	-	-	3,390,550	494,869	45,962,025	42,929,587	6,262,480	1,475,465	-	50,667,532	(4,705,507)	15				
16	Harrisonburg	-	-	103,733	-	99,306,008	(1,939,974)	-	1,992,085	2,664,058	4,247,956	106,270,133	83,777,112	9,417,214	1,162,674	-	94,357,000	11,913,133	16				
17	Hopewell	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17				
18	Lexington	-	-	-	-	7,999,963	-	-	-	-	558,835	8,558,798	5,794,749	564,307	356,649	-	6,715,705	1,843,093	18				
19	Lynchburg	-	-	-	-	54,855,077	1,863,272	84,958	1,740,892	4,137,743	3,311,383	65,993,325	44,876,040	19,138,882	3,330,248	5,105	67,350,275	(1,356,950)	19				
20	Manassas	-	-	-	-	88,381,434	(842,156)	-	-	42,253	6,918,818	94,500,349	73,532,006	9,173,082	1,340,664	2,645,596	86,691,348	7,809,001	20				
21	Manassas Park	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	21				
22	Martinsville	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22				
23	Newport News	-	-	8,695,712	369,572	125,522,919	(9,478,852)	5,373	1,582,785	5,908,352	8,194,280	131,734,857	90,268,084	24,318,717	5,478,444	205,283	120,270,528	11,464,329	23				
24	Norfolk	-	-	23,414,163	-	189,236,221	(11,314,439)	-	-	-	13,095,278	191,017,060	76,433,023	32,052,262	15,949,303	-	124,434,588	66,582,472	24				
25	Norton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25				
26	Petersburg	-	-	-	-	18,507,516	-	-	1,406,909	-	-	19,914,425	20,867,981	2,554,684	347,034	-	23,769,699	(3,855,274)	26				
27	Poquoson	-	-	-	-	1,780,737	(300,000)	-	-	-	531,462	2,012,199	1,033,970	530,638	-	-	1,564,608	447,591	27				
28	Portsmouth	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	28				
29	Radford	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	29				
30	Richmond	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30				
31	Roanoke	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31				
32	Salem	-	-	299,718	-	71,737,019	(748,790)	-	-	-	559,418	71,547,647	59,847,336	4,706,658	295,492	103,602	64,953,088	6,594,559	32				
33	Staunton	-	-	65,533	-	9,942,904	-	-	-	-	1,158,491	11,101,395	6,384,033	2,632,308	541,911	-	9,558,252	1,543,143	33				
34	Suffolk	-	-	-	-	65,910,563	(515,873)	-	615,531	1,461,269	3,012,056	70,483,546	33,132,393	16,531,891	10,356,720	-	60,021,004	10,462,542	34				
35	Virginia Beach	9,103,688	-	-	-	151,548,488	(428,000)	-	16,655	-	11,431,922	162,569,065	118,052,041	27,931,098	5,525,426	-	151,508,565	11,060,500	35				
36	Waynesboro	-	-	62,067	-	13,173,040	-	-	-	2,632,774	826,492	16,632,306	6,475,225	3,378,850	738,555	47,526	10,640,156	5,992,150	36				
37	Williamsburg	-	-	-	-	8,685,712	-	-	-	-	489,828	9,175,540	9,349,613	954,644	21,635	2,951	10,328,843	(1,153,303)	37				
38	Winchester	-	-	44,410	-	43,821,830	(1,370,000)	-	-	85,372	204,645	42,741,847	24,984,085	7,430,548	4,241,565	40,252	36,696,450	6,043,397	38				
38	Total	\$ 12,351,711	\$ 256,160	\$ 74,442,830	\$ 369,572	\$ 1,192,055,467	\$ 9,723,304	\$ 2,326,610	\$ 18,181,733	\$ 24,925,318	\$ 70,739,061	\$ 1,317,951,493	\$ 857,652,451	\$ 213,947,622	\$ 82,225,514	\$ 6,517,352	\$ 1,160,342,939	\$ 157,608,554	38				

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	Contributions/Payments in Support of Operating Expenditures				Miscellaneous Revenue	Funds Available for Operations	General Operating Expenses	Depreciation	Debt Interest Expenses	Other Expenses	Total Expenses				
							Net Transfers (To) From General Government Funds	From Other Local Governments	From the Commonwealth	From the Federal Government											
53	Loudoun	-	-	1,335,957	-	15,141,095	179,730,713	-	-	17,568,678	2,451,782	-	214,892,268	133,918,329	3,845,747	10,033,626	-	147,797,702	67,094,566	53	
54	Louisa	-	-	-	-	4,034,273	-	-	-	-	-	95,974	4,130,247	3,989,832	936,133	-	-	4,925,965	(795,718)	54	
55	Lunenburg	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	55
56	Madison	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	56
57	Mathews	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	57
58	Mecklenburg	-	-	182,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	58
59	Middlesex	-	-	-	-	1,060,082	-	91,827	-	-	-	276,094	1,428,003	706,629	636,447	248,491	58,666	1,650,233	(222,230)	59	
60	Montgomery	-	-	81,200	-	5,672,255	-	-	150,476	762,741	1,013,811	7,599,283	4,946,688	1,135,732	180,658	-	6,263,078	1,336,205	60		
61	Nelson	-	-	50,000	-	256,413	-	-	-	-	69,136	325,549	317,118	261,927	-	-	579,045	(253,496)	61		
62	New Kent	-	-	-	-	6,669,653	-	-	15,475	41,248	2,326,030	9,052,406	4,985,153	1,541,046	431,386	142,501	7,100,086	1,952,320	62		
63	Northampton	-	-	-	-	230,889	-	-	-	-	-	230,889	154,467	154,467	3,965	-	37,675	196,107	34,782	63	
64	Northumberland	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	64
65	Nottoway	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	65
66	Orange	-	-	-	-	308,052	-	-	19,634	-	-	428	328,114	467,258	419,543	-	-	886,801	(558,687)	66	
67	Page	-	-	50,934	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	67
68	Patrick	-	-	-	-	188,756	-	-	-	-	-	188,756	122,535	126,339	-	-	248,874	(60,118)	68		
69	Pittsylvania	-	-	-	-	4,798,621	-	-	-	-	-	75,486	4,874,107	4,100,393	694,406	-	4,794,799	79,308	69		
70	Powhatan	-	-	-	-	618,868	2,601,887	-	-	-	-	90,796	3,311,551	1,714,464	625,711	488,687	-	2,828,862	482,689	70	
71	Prince Edward	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	71
72	Prince George	-	-	501,757	-	7,704,788	135,000	-	-	237,664	611,163	8,688,615	7,075,273	1,265,397	219,031	-	8,559,701	128,914	72		
73	Prince William	-	-	2,456,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	73
74	Pulaski	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	74
75	Rappahannock	-	-	-	-	299,953	-	-	-	24,160	32,763	356,876	273,849	13,716	44,556	55,428	387,549	(30,673)	75		
76	Richmond	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	76
77	Roanoke	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	77
78	Rockbridge	-	-	-	-	4,640,548	-	210,499	-	-	177,637	5,028,684	3,731,353	1,100,157	97,831	35,618	4,964,959	63,725	78		
79	Rockingham	-	-	2,033,539	1,791,000	9,620,906	-	-	-	-	5,996,687	15,617,593	5,391,442	1,635,483	291,459	31,548	7,349,932	8,267,661	79		
80	Russell	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	80
81	Scott	-	-	-	-	5,674,767	-	-	-	-	195,060	5,869,827	4,783,279	2,115,284	167,726	-	7,066,289	(1,196,462)	81		
82	Shenandoah	-	-	-	-	2,459,374	-	-	-	-	694,877	3,154,251	3,036,471	402,938	6,321	-	3,445,730	(291,479)	82		
83	Smyth	-	-	32,153	-	2,780,520	339,811	-	135,947	-	25,591	3,281,869	2,261,499	1,432,530	177,615	-	3,871,644	(589,775)	83		
84	Southampton	-	-	-	-	1,886,030	3,088,632	-	-	952,581	343,069	6,270,312	2,449,665	1,284,878	818,693	6,681	4,559,917	1,710,395	84		
85	Spotsylvania	-	-	-	-	50,149,961	(11,081)	-	-	-	10,697,486	60,836,366	30,331,990	13,555,593	8,945,224	-	52,832,807	8,003,559	85		
86	Stafford	-	-	-	3,056,823	59,597,123	-	-	-	-	12,480,736	72,077,859	52,275,010	17,126,581	2,497,818	705,254	72,604,663	(526,804)	86		
87	Surry	-	-	-	-	298,401	-	-	-	-	-	298,401	90,202	98,308	-	-	188,510	109,891	87		
88	Sussex	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	88
89	Tazewell	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	89
90	Warren	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	90
91	Washington	-	-	-	-	1,553,492	-	-	23,617	-	31,301	1,608,410	1,850,641	868,447	47,435	-	2,766,523	(1,158,113)	91		
92	Westmoreland	-	-	-	-	1,904,058	-	-	-	-	1,818,911	3,722,969	3,464,554	980,488	286,418	4,547	4,736,007	(1,013,038)	92		
93	Wise	-	-	164,000	-	6,636,516	43,373	-	5,874	4,379,139	213,724	11,278,626	6,120,628	2,626,710	116,904	-	8,864,242	2,414,384	93		
94	Wythe	-	-	60,156	-	4,199,712	873,533	-	-	-	405,242	5,478,487	2,738,791	1,720,207	592,659	-	5,051,657	426,830	94		
95	York	-	-	347,191	-	12,434,848	-	-	-	739,089	2,584,320	15,758,257	9,663,606	4,670,791	332,135	8,595	14,675,127	1,083,130	95		
95	Total	\$	\$	\$ 196,731,220	\$ 11,384,476	\$ 1,085,891,109	\$ 276,017,153	\$ 302,326	\$ 77,319,425	\$ 12,920,784	\$ 170,962,723	\$ 1,623,413,520	\$ 945,897,847	\$ 289,639,425	\$ 84,800,820	\$ 4,092,768	\$ 1,324,430,860	\$ 298,982,660	95		

COMPARATIVE REPORT		SUMMARY OF ENTERPRISE ACTIVITIES																	
EXHIBIT F – TOWNS		FOR THE YEAR ENDED JUNE 30, 2025																	
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		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	Abingdon	\$ -	\$ -	\$ -	\$ -	\$ 4,472,389	\$ -	\$ -	\$ -	\$ -	\$ 1,500,417	\$ 5,972,806	\$ 3,330,661	\$ 500,297	\$ 9,196	\$ -	\$ 3,840,154	\$ 2,132,652	1
2	Ashland	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2
3	Bedford	-	-	-	-	24,157,502	-	-	-	-	397,466	24,554,968	22,265,703	1,886,528	143,554	-	24,295,785	259,183	3
4	Berryville	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4
5	Big Stone Gap	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5
6	Blacksburg	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6
7	Bluefield	-	-	-	-	1,422,407	-	-	148,769	333,748	14,564	1,919,488	1,793,996	379,641	92,299	-	2,265,936	(346,448)	7
8	Bridgewater	-	-	396,847	610,316	3,686,306	(1,259,062)	-	-	-	-	2,427,244	1,275,295	318,797	23,324	-	1,617,416	809,828	8
9	Broadway	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9
10	Christiansburg	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10
11	Clifton Forge	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11
12	Colonial Beach	-	-	-	-	4,366,549	-	-	-	-	172,550	4,539,099	4,127,209	1,171,779	139,347	-	5,438,335	(899,236)	12
13	Culpeper	-	-	-	-	26,589,240	-	-	-	3,589	6,428,809	33,021,638	24,350,309	3,335,507	459,204	805,477	28,950,497	4,071,141	13
14	Dumfries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14
15	Farmville	-	-	-	-	4,533,037	-	211,400	276,535	2,029,638	368,822	7,419,432	4,212,798	1,387,153	222,464	-	5,822,415	1,597,017	15
16	Front Royal	-	-	-	-	33,207,100	(2,907,800)	-	122,407	693,166	1,564,413	32,679,286	24,367,935	4,516,788	106,418	-	28,991,141	3,688,145	16
17	Herndon	-	-	-	-	10,067,758	-	-	-	250,000	837,283	11,155,041	9,748,130	1,249,033	320,707	-	11,317,870	(162,829)	17
18	Leesburg	-	-	-	-	30,147,236	(2,155,381)	-	-	-	10,827,639	38,819,494	19,952,845	8,330,032	2,047,893	-	30,330,770	8,488,724	18
19	Luray	-	-	50,934	-	3,405,816	525,925	-	-	-	-	3,931,741	2,654,541	1,038,580	221,098	-	3,914,219	17,522	19
20	Marion	-	-	-	-	6,034,462	(3,048,450)	-	-	-	20,294	3,006,306	1,595,723	1,014,655	186,857	-	2,797,235	209,071	20
21	Orange	-	-	-	-	3,644,812	(551,116)	-	-	-	122,150	3,215,846	4,427,970	921,070	28,355	-	5,377,395	(2,161,549)	21
22	Pulaski	-	-	16,500	-	6,888,092	-	-	-	-	171,348	7,059,440	6,272,495	850,515	138,605	-	7,261,615	(202,175)	22
23	Purcellville	-	-	-	-	6,909,890	-	-	-	3,770,031	827,376	11,507,297	5,842,546	1,570,435	1,253,565	-	8,666,546	2,840,751	23
24	Richlands	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24
25	Rocky Mount	-	-	-	-	3,709,648	278,193	-	-	98,560	10,128	4,096,529	2,913,656	849,018	180,406	-	3,943,080	153,449	25
26	Smithfield	-	-	-	-	3,537,170	-	-	-	9,846	266,347	3,813,363	3,216,830	858,036	65,254	-	4,140,120	(326,757)	26
27	South Boston	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	27
28	South Hill	-	-	-	-	3,761,392	-	-	140,447	48,681	324,683	4,275,203	3,074,091	1,150,618	118,819	-	4,343,528	(68,325)	28
29	Strasburg	-	-	-	-	4,892,501	(13,932)	-	-	-	476,105	5,354,674	3,773,550	1,527,896	283,930	-	5,585,376	(230,702)	29
30	Tazewell	-	-	-	-	3,916,065	-	-	-	-	15,007	3,931,072	2,796,355	409,449	69,451	-	3,275,255	655,817	30
31	Vienna	-	-	-	-	12,780,541	-	-	-	-	821,951	13,602,492	7,726,888	1,004,346	387,135	-	9,118,369	4,484,123	31
32	Vinton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	32
33	Warrenton	-	-	-	-	8,914,266	-	-	-	102,127	651,215	9,667,608	6,536,806	1,519,728	363,934	-	8,420,468	1,247,140	33
34	West Point	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	34
35	Wise	-	-	3,000	-	3,438,843	-	-	-	-	65,504	3,504,347	3,125,144	358,892	28,528	35,618	3,548,182	(43,835)	35
36	Woodstock	-	-	-	-	4,555,204	-	-	-	-	276,382	4,831,586	2,691,502	1,397,916	194,879	172,943	4,457,240	374,346	36
37	Wytheville	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	37
37	Total	\$ -	\$ -	\$ 467,281	\$ 610,316	\$ 219,038,226	\$ (9,131,623)	\$ 211,400	\$ 688,158	\$ 7,339,386	\$ 26,160,453	\$ 244,306,000	\$ 172,072,978	\$ 37,546,709	\$ 7,085,222	\$ 1,014,038	\$ 217,718,947	\$ 26,587,053	37

COMPARATIVE REPORT														
EXHIBIT G – CITIES		SUMMARY OF OUTSTANDING DEBT												
FOR THE YEAR ENDED JUNE 30, 2025														
DRAFT REPORT														
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	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	\$ 1,307,980,500	\$ -	\$ 572,831,779	\$ -	\$ 1,880,812,279	\$ 379,892,305	\$ 23,872,243	\$ 1,477,047,731	\$ -	\$ 1,880,812,279	\$ -	\$ 1,880,812,279	1
2	Bristol	180,021,076	-	137,377,341	-	317,398,417	48,897,738	-	268,208,751	291,928	317,398,417	-	317,398,417	2
3	Buena Vista	5,572,565	-	16,682,589	-	22,255,154	10,595,276	-	5,988,266	5,671,612	22,255,154	-	22,255,154	3
4	Charlottesville	-	-	-	-	-	-	-	-	-	-	-	-	4
5	Chesapeake	674,299,353	-	946,434,125	-	1,620,733,478	818,416,549	38,354,255	365,826,629	398,136,045	1,620,733,478	54,259,201	1,566,474,277	5
6	Colonial Heights	-	-	-	-	-	-	-	-	-	-	-	-	6
7	Covington	29,820,704	7,485,000	13,627,541	-	50,933,245	15,831,407	-	19,458,180	15,643,658	50,933,245	-	50,933,245	7
8	Danville	-	-	-	-	-	-	-	-	-	-	-	-	8
9	Emporia	-	-	-	-	-	-	-	-	-	-	-	-	9
10	Fairfax	134,038,037	-	130,044,694	-	264,082,731	49,637,096	-	176,570,865	37,874,770	264,082,731	-	264,082,731	10
11	Falls Church	161,345,388	-	49,013,676	-	210,359,064	161,901,500	16,407,815	26,789,485	5,260,264	210,359,064	-	210,359,064	11
12	Franklin	-	-	-	-	-	-	-	-	-	-	-	-	12
13	Fredericksburg	180,626,373	-	110,880,982	-	291,507,355	116,218,354	-	120,744,778	54,544,223	291,507,355	-	291,507,355	13
14	Galax	29,761,474	-	14,221,525	-	43,982,999	31,141,265	-	5,007,563	7,834,171	43,982,999	-	43,982,999	14
15	Hampton	349,783,695	375,616	469,001,946	-	819,161,257	174,320,204	-	586,933,225	57,907,828	819,161,257	6,609,247	812,552,010	15
16	Harrisonburg	226,790,017	-	117,936,155	-	344,726,172	221,555,310	19,766,132	55,592,782	47,811,948	344,726,172	-	344,726,172	16
17	Hopewell	-	-	-	-	-	-	-	-	-	-	-	-	17
18	Lexington	49,580,169	-	6,426,666	-	56,006,835	14,922,346	-	26,839,599	14,244,890	56,006,835	-	56,006,835	18
19	Lynchburg	383,966,853	-	226,480,565	-	610,447,418	148,036,930	54,425,352	206,521,180	201,463,956	610,447,418	-	610,447,418	19
20	Manassas	196,349,196	-	158,070,792	-	354,419,988	174,910,073	13,328,081	105,366,903	60,814,931	354,419,988	-	354,419,988	20
21	Manassas Park	-	-	-	-	-	-	-	-	-	-	-	-	21
22	Martinsville	-	-	-	-	-	-	-	-	-	-	-	-	22
23	Newport News	529,202,107	1,062,047	887,899,631	-	1,418,163,785	409,529,680	48,744,437	752,919,263	206,970,405	1,418,163,785	14,867,327	1,403,296,458	23
24	Norfolk	1,426,250,727	-	827,877,019	-	2,254,127,746	502,102,594	40,260,252	1,157,289,502	554,475,398	2,254,127,746	-	2,254,127,746	24
25	Norton	-	-	-	-	-	-	-	-	-	-	-	-	25
26	Petersburg	137,184,895	-	49,971,079	-	187,155,974	37,079,821	-	140,229,137	9,847,016	187,155,974	-	187,155,974	26
27	Poquoson	39,734,582	-	23,773,993	-	63,508,575	50,080,003	-	11,142,392	2,286,180	63,508,575	-	63,508,575	27
28	Portsmouth	-	-	-	-	-	-	-	-	-	-	-	-	28
29	Radford	-	-	-	-	-	-	-	-	-	-	-	-	29
30	Richmond	-	-	-	-	-	-	-	-	-	-	-	-	30
31	Roanoke	-	-	-	-	-	-	-	-	-	-	-	-	31
32	Salem	87,195,152	-	90,799,672	-	177,994,824	64,781,071	39,950	76,466,875	36,706,928	177,994,824	-	177,994,824	32
33	Staunton	88,210,053	-	60,395,832	-	148,605,885	72,980,765	-	57,728,440	17,896,680	148,605,885	13,057,491	135,548,394	33
34	Suffolk	648,711,007	-	235,623,447	-	884,334,454	226,121,185	-	297,262,177	360,951,092	884,334,454	-	884,334,454	34
35	Virginia Beach	1,567,605,847	-	1,572,049,762	-	3,139,655,609	1,069,832,837	204,155,745	1,648,259,866	217,407,161	3,139,655,609	-	3,139,655,609	35
36	Waynesboro	47,358,134	-	59,908,424	-	107,266,558	62,792,151	-	23,439,331	21,035,076	107,266,558	-	107,266,558	36
37	Williamsburg	48,128,391	-	20,282,264	-	68,410,655	-	-	65,265,660	3,144,995	68,410,655	-	68,410,655	37
38	Winchester	269,323,113	-	94,103,485	-	363,426,598	77,880,096	-	119,517,740	166,028,762	363,426,598	-	363,426,598	38
38	Total	\$ 8,798,839,408	\$ 8,922,663	\$ 6,891,714,984	\$ -	\$ 15,699,477,055	\$ 4,939,456,556	\$ 459,354,262	\$ 7,796,416,320	\$ 2,504,249,917	\$ 15,699,477,055	\$ 88,793,266	\$ 15,610,683,789	38

No.	Locality	Gross Debt					Gross Debt by Function						Balance of Net Debt	
		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.
52	Lee	-	-	-	-	-	-	-	-	-	-	-	-	52
53	Loudoun	2,281,942,731	-	1,940,419,989	-	4,222,362,720	2,642,910,132	197,047,760	1,106,200,934	276,203,894	4,222,362,720	51,010,317	4,171,352,403	53
54	Louisa	135,980,122	-	76,291,800	-	212,271,922	131,086,900	-	80,854,475	330,547	212,271,922	-	212,271,922	54
55	Lunenburg	6,086,229	-	15,262,841	-	21,349,070	16,045,297	-	5,303,773	-	21,349,070	-	21,349,070	55
56	Madison	-	-	-	-	-	-	-	-	-	-	-	-	56
57	Mathews	5,572,109	-	12,135,348	-	17,707,457	10,405,834	-	7,301,623	-	17,707,457	-	17,707,457	57
58	Mecklenburg	153,130,670	-	41,720,795	-	194,851,465	184,642,182	-	10,209,283	-	194,851,465	-	194,851,465	58
59	Middlesex	36,980,238	-	19,770,959	-	56,751,197	20,533,293	-	14,366,904	21,851,000	56,751,197	-	56,751,197	59
60	Montgomery	197,227,745	-	124,619,687	-	321,847,432	218,084,401	-	91,772,380	11,990,651	321,847,432	-	321,847,432	60
61	Nelson	33,206,204	-	21,050,003	-	54,256,207	40,572,725	-	13,683,482	-	54,256,207	-	54,256,207	61
62	New Kent	157,275,642	-	37,022,255	-	194,297,897	63,026,405	-	112,078,932	19,192,560	194,297,897	-	194,297,897	62
63	Northampton	71,407,196	-	24,618,931	-	96,026,127	82,040,974	-	13,981,428	3,725	96,026,127	-	96,026,127	63
64	Northumberland	-	-	-	-	-	-	-	-	-	-	-	-	64
65	Nottoway	448,989	-	33,637,696	-	34,086,685	17,392,575	-	16,694,110	-	34,086,685	-	34,086,685	65
66	Orange	76,101,075	-	61,873,559	-	137,974,634	59,688,961	-	78,270,681	14,992	137,974,634	-	137,974,634	66
67	Page	43,683,758	-	55,109,680	-	98,793,438	55,477,358	-	39,565,892	3,750,188	98,793,438	-	98,793,438	67
68	Patrick	27,364,869	300,000	29,511,560	-	57,176,429	42,340,985	-	11,894,425	2,941,019	57,176,429	-	57,176,429	68
69	Pittsylvania	30,535,145	-	118,053,846	-	148,588,991	103,877,803	-	44,460,355	250,833	148,588,991	-	148,588,991	69
70	Powhatan	96,172,496	-	57,972,174	-	154,144,670	104,947,342	-	37,394,987	11,802,341	154,144,670	-	154,144,670	70
71	Prince Edward	-	-	-	-	-	-	-	-	-	-	-	-	71
72	Prince George	64,549,975	-	67,273,478	-	131,823,453	81,430,618	-	46,895,277	3,497,558	131,823,453	-	131,823,453	72
73	Prince William	1,217,571,000	-	1,463,197,000	-	2,680,768,000	1,924,110,000	74,039,000	682,619,000	-	2,680,768,000	-	2,680,768,000	73
74	Pulaski	-	-	-	-	-	-	-	-	-	-	-	-	74
75	Rappahannock	1,455,784	-	11,535,456	-	12,991,240	8,672,788	-	2,844,828	1,473,624	12,991,240	-	12,991,240	75
76	Richmond	-	-	-	-	-	-	-	-	-	-	-	-	76
77	Roanoke	231,453,234	-	214,421,739	-	445,874,973	275,444,790	-	170,430,183	-	445,874,973	329,929	445,545,044	77
78	Rockbridge	64,536,412	-	54,029,717	-	118,566,129	69,816,395	-	39,766,462	8,983,272	118,566,129	844,319	117,721,810	78
79	Rockingham	80,372,555	13,952,863	200,156,081	-	294,481,499	199,668,951	-	85,607,399	9,205,149	294,481,499	-	294,481,499	79
80	Russell	-	-	-	-	-	-	-	-	-	-	-	-	80
81	Scott	20,640,289	-	54,581,436	-	75,221,725	34,954,169	-	22,544,532	17,723,024	75,221,725	-	75,221,725	81
82	Shenandoah	37,068,784	-	87,400,591	-	124,469,375	58,606,838	-	65,362,068	500,469	124,469,375	-	124,469,375	82
83	Smyth	58,025,740	-	41,754,388	-	99,780,128	37,377,241	-	55,106,752	7,296,135	99,780,128	-	99,780,128	83
84	Southampton	71,881,999	1,875,000	17,651,857	-	91,408,856	14,201,199	-	52,204,349	25,003,308	91,408,856	-	91,408,856	84
85	Spotsylvania	570,781,989	-	462,740,800	-	1,033,522,789	512,907,940	50,542,305	215,756,435	254,316,109	1,033,522,789	-	1,033,522,789	85
86	Stafford	449,764,682	-	561,669,665	-	1,011,434,347	672,607,700	-	246,345,530	92,481,117	1,011,434,347	-	1,011,434,347	86
87	Surry	18,581,137	-	16,087,022	-	34,668,159	12,845,170	-	21,822,989	-	34,668,159	-	34,668,159	87
88	Sussex	-	-	-	-	-	-	-	-	-	-	-	-	88
89	Tazewell	-	-	-	-	-	-	-	-	-	-	-	-	89
90	Warren	-	-	-	-	-	-	-	-	-	-	-	-	90
91	Washington	41,942,930	-	83,068,657	-	125,011,587	66,690,034	-	56,929,774	1,391,779	125,011,587	-	125,011,587	91
92	Westmoreland	69,209,213	-	18,096,980	-	87,306,193	61,419,794	-	13,461,092	12,425,307	87,306,193	-	87,306,193	92
93	Wise	62,321,315	-	96,647,321	-	158,968,636	95,063,694	-	42,146,149	21,758,793	158,968,636	-	158,968,636	93
94	Wythe	69,684,743	7,013,263	39,038,636	-	115,736,642	60,740,979	-	28,655,670	26,339,993	115,736,642	-	115,736,642	94
95	York	196,882,031	-	185,730,623	-	382,612,654	213,123,921	14,085,258	123,346,501	32,056,974	382,612,654	-	382,612,654	95
95	Total	\$ 16,940,343,343	\$ 25,242,126	\$ 20,133,943,315	\$ -	\$ 37,099,528,784	\$ 20,254,558,273	\$ 1,352,260,703	\$ 12,781,455,456	\$ 2,711,254,352	\$ 37,099,528,784	\$ 256,906,881	\$ 36,842,621,903	95

COMPARATIVE REPORT														
EXHIBIT G – TOWNS		SUMMARY OF OUTSTANDING DEBT												
FOR THE YEAR ENDED JUNE 30, 2025														
DRAFT REPORT														
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	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	\$ 16,063,650	\$ -	\$ 4,467,999	\$ -	\$ 20,531,649	\$ -	\$ -	\$ 16,985,921	\$ 3,545,728	\$ 20,531,649	\$ -	\$ 20,531,649	1
2	Ashland	6,318,000	-	1,984,923	-	8,302,923	-	-	8,302,923	-	8,302,923	-	8,302,923	2
3	Bedford	1,950,599	-	15,527,469	-	17,478,068	-	-	12,459,039	5,019,029	17,478,068	-	17,478,068	3
4	Berryville	-	-	-	-	-	-	-	-	-	-	-	-	4
5	Big Stone Gap	-	-	-	-	-	-	-	-	-	-	-	-	5
6	Blacksburg	-	-	-	-	-	-	-	-	-	-	-	-	6
7	Bluefield	9,062,636	-	3,690,620	-	12,753,256	-	629,970	8,495,989	3,627,297	12,753,256	-	12,753,256	7
8	Bridgewater	4,353,128	-	1,360,273	-	5,713,401	-	-	4,537,723	1,175,678	5,713,401	-	5,713,401	8
9	Broadway	-	-	-	-	-	-	-	-	-	-	-	-	9
10	Christiansburg	-	-	-	-	-	-	-	-	-	-	-	-	10
11	Clifton Forge	-	-	-	-	-	-	-	-	-	-	-	-	11
12	Colonial Beach	16,144,804	-	6,935,797	-	23,080,601	13,793,676	-	1,596,364	7,690,561	23,080,601	-	23,080,601	12
13	Culpeper	22,999,506	-	12,231,100	-	35,230,606	-	-	14,062,501	21,168,105	35,230,606	-	35,230,606	13
14	Dumfries	13,919,697	-	847,716	-	14,767,413	-	-	14,767,413	-	14,767,413	-	14,767,413	14
15	Farmville	3,671,077	-	9,182,702	-	12,853,779	-	-	6,745,182	6,108,597	12,853,779	-	12,853,779	15
16	Front Royal	28,960,879	-	19,832,525	-	48,793,404	-	-	18,659,037	30,134,367	48,793,404	-	48,793,404	16
17	Herndon	15,643,271	-	8,636,967	-	24,280,238	-	-	16,202,073	8,078,165	24,280,238	-	24,280,238	17
18	Leesburg	124,791,467	-	26,417,139	-	151,208,606	-	-	94,987,939	56,220,667	151,208,606	-	151,208,606	18
19	Luray	2,198,498	-	7,895,286	-	10,093,784	-	-	2,485,374	7,608,410	10,093,784	-	10,093,784	19
20	Marion	7,386,296	-	6,948,404	-	14,334,700	-	-	6,415,429	7,919,271	14,334,700	-	14,334,700	20
21	Orange	7,748,197	-	3,576,919	-	11,325,116	-	-	2,899,062	8,426,054	11,325,116	-	11,325,116	21
22	Pulaski	6,520,131	-	2,956,065	-	9,476,196	-	-	2,959,095	6,517,101	9,476,196	-	9,476,196	22
23	Purcellville	46,345,235	-	7,927,912	-	54,273,147	-	-	14,725,907	39,547,240	54,273,147	-	54,273,147	23
24	Richlands	-	-	-	-	-	-	-	-	-	-	-	-	24
25	Rocky Mount	15,227,528	-	5,005,822	-	20,233,350	-	-	14,875,625	5,357,725	20,233,350	-	20,233,350	25
26	Smithfield	2,852,000	-	2,369,734	-	5,221,734	-	-	3,870,441	1,351,293	5,221,734	-	5,221,734	26
27	South Boston	1,877,064	-	7,875,551	-	9,752,615	-	-	9,752,615	-	9,752,615	-	9,752,615	27
28	South Hill	7,187,744	-	5,382,084	-	12,569,828	-	-	5,941,187	6,628,641	12,569,828	-	12,569,828	28
29	Strasburg	23,930,423	-	2,191,932	-	26,122,355	-	-	4,166,571	21,955,784	26,122,355	-	26,122,355	29
30	Tazewell	3,333,921	-	3,332,525	-	6,666,446	-	17,972	2,763,971	3,884,503	6,666,446	-	6,666,446	30
31	Vienna	65,357,673	-	22,771,953	-	88,129,626	-	-	74,496,318	13,633,308	88,129,626	-	88,129,626	31
32	Vinton	-	-	-	-	-	-	-	-	-	-	-	-	32
33	Warrenton	21,729,748	-	3,108,847	-	24,838,595	-	-	9,950,547	14,888,048	24,838,595	-	24,838,595	33
34	West Point	-	-	-	-	-	-	-	-	-	-	-	-	34
35	Wise	1,158,479	-	2,381,642	-	3,540,121	-	-	1,724,608	1,815,513	3,540,121	-	3,540,121	35
36	Woodstock	13,001,171	-	4,131,126	-	17,132,297	-	-	3,901,165	13,231,132	17,132,297	-	17,132,297	36
37	Wytheville	-	-	-	-	-	-	-	-	-	-	-	-	37
37	Total	\$ 489,732,822	\$ -	\$ 198,971,032	\$ -	\$ 688,703,854	\$ 13,793,676	\$ 647,942	\$ 378,730,019	\$ 295,532,217	\$ 688,703,854	\$ -	\$ 688,703,854	37