

COMPARATIVE REPORT OF LOCAL GOVERNMENT REVENUES AND EXPENDITURES

YEAR ENDED JUNE 30, 2023





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May 31, 2024

TO THE GENERAL ASSEMBLY OF THE COMMONWEALTH OF VIRGINIA

This report represents the **Comparative Report of Local Government Revenues and Expenditures** for the fiscal year ended June 30, 2023 (fiscal year 2023), in accordance with § 15.2-2510 of the Code of Virginia. We believe this report will provide the General Assembly and governing bodies and officers of Virginia's cities, counties, and towns with a valuable analytical tool to review local government fiscal activities. This report provides a uniform presentation of fiscal information based on data submitted by the localities; however, we caution users not to base conclusions solely on this report's data. The report does not include other factors such as the efficiency of various governmental functions or differences in the quantity or quality of services, which vary among localities.

Reporting Delays and Incomplete Information

In accordance with § 15.2-2510 of the Code of Virginia, cities, counties, and certain towns with a population exceeding a 3,500-population threshold or having a separate school system, are required to file annually by December 15 with the Auditor of Public Accounts (Office) a detailed statement of revenues and expenditures (transmittal data) to assist our preparation of the Comparative Report, accompanied by the locality's audited annual financial report. Our Office continues to encounter delays with receiving the required financial reporting from localities by the statutory deadline. For the fiscal year 2023 reporting, 75 localities did not timely submit their transmittal data and audited financial reports to our Office by the statutory deadline. The localities' financial reporting delays continue to impact the completion of our Office's report preparation and review process and our ability to more timely issue the final annual Comparative Report. We include information at footnote three to this report, which lists the localities and the number of days they were late submitting the current year transmittal data and audited financial reports, along with prior years historical data on the locality's reporting delays.

As of the date of this report, the **Cities of Colonial Heights, Emporia, Hopewell, Norton, and Petersburg;** the **Counties of Accomack, Amherst, Buckingham, Dickenson, Greensville, Lee, Pulaski, Warren, and Westmoreland;** and the **Towns of Big Stone Gap, Clifton Forge, Richlands, and Vinton** have not yet submitted their fiscal year 2023 audited annual financial reports nor the required transmittal data to our Office. In addition, the **City of Portsmouth** and the **County of Scott** have not yet submitted the required transmittal data but have submitted their fiscal year 2023 audited annual financial reports. Accordingly, this final publication of the 2023 Comparative Report does not include the data for these 20 localities. Our Office will include the data for these localities in an amended version of this report after all delayed localities have submitted their required financial reporting.

Not preparing timely financial information may be an indicator of a locality's need to strengthen its budgetary, accounting, and financial reporting processes. The Code of Virginia § 15.2-2511 requires the external auditor to present the results of the audit to the local governing body at a public session no later than December 31. This has likely not occurred for a locality that has not completed its audited annual financial report. These presentations provide an opportunity for local officials to remain informed about any internal control shortcomings that need corrective action or other significant financial matters. The later these presentations occur, the longer any potential internal control shortcomings or other financial matters may continue to exist without being timely addressed.

Other Matters

We express our appreciation to the many local officials who diligently prepared this data following the requirements of the *Uniform Financial Reporting Manual*. We are also grateful for the services of the localities' external auditors, who review the data or assist in its preparation.

We appreciate any comments and suggestions concerning this report. We believe that the ultimate objective of this report is to provide timely and useful data. We have included additional demographic and local tax data in the report to assist users in performing further analyses. The Comparative Report data and additional Notes to the report are available electronically on the Auditor of Public Accounts website, apa.virginia.gov > Local Government > APA Reports > Comparative Reports.

Comparative Report of Local Government Revenues and Expenditures

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COMPARATIVE REPORT
EXHIBIT A: SUMMARY OF GENERAL GOVERNMENT REVENUES AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2023

			Revenue																Expenditures, Transfers, and Contributions					
			Exhibit B			Exhibit B-1			Exhibit B-1										Exhibit C			Transfers To		
No.	Population (Note 1-B)	Locality City of:	Local Revenue	Per Capita	Percent of Revenue	From the Commonwealth	Per Capita	Percent of Revenue	Federal Pass- Through	Per Capita	Percent of Revenue	Direct Federal Aid	Per Capita	Percent of Revenue	Total Revenue	Non-Revenue Receipts	Transfers from Other Funds	Total Sources Available	Maintenance and Operation Expenditures	Per Capita	Percent of Average	General Government Capital Projects	General Government Debt Service	Enterprise Operations
1	158,128	Alexandria	844,559,659	\$ 5,340.99	78.60	154,695,994	978.30	14.40	60,301,575	381.35	5.61	15,008,681	94.91	1.40	1,074,565,909	337,168	-	1,074,903,077	852,341,839	5,390.20	109.83	81,444,191	87,026,351	26,968,031
2	16,803	Bristol	54,448,736	3,240.42	43.95	42,979,805	2,557.86	34.69	16,741,542	996.34	13.51	9,726,499	578.85	7.85	123,896,582	777,098	-	124,673,680	114,790,849	6,831.57	139.20	5,941,335	11,854,840	-
3	6,647	Buena Vista	11,691,658	1,758.94	32.32	18,682,972	2,810.74	51.65	5,753,831	865.63	15.91	44,422	6.68	0.12	36,172,883	5,500,569	-	41,673,452	34,324,487	5,163.91	105.22	-	-	-
4	51,278	Charlottesville	215,943,519	4,211.23	69.17	65,820,055	1,283.59	21.08	22,638,839	441.49	7.25	7,794,981	152.01	2.50	312,197,394	206,861	6,833,119	319,237,374	268,040,793	5,227.21	106.51	20,619,018	17,567,099	3,049,904
5	251,959	Chesapeake	758,653,439	3,011.02	56.06	459,482,867	1,823.64	33.95	126,297,285	501.26	9.33	8,833,760	35.06	0.65	1,353,267,351	8,713,882	380,623	1,362,361,856	1,131,797,876	4,491.99	91.53	131,657,661	49,441,138	-
6	-	# Colonial Heights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	5,650	Covington	20,187,810	3,573.06	66.19	5,214,232	922.87	17.10	1,106,366	195.82	3.63	3,991,094	706.39	13.09	30,499,502	72,542	-	30,572,044	26,338,524	4,661.69	94.98	-	2,175,826	-
8	42,348	Danville	110,110,071	2,600.12	41.74	116,295,139	2,746.18	44.09	23,604,650	557.40	8.95	13,770,967	325.19	5.22	263,780,827	456,050	15,428,000	279,664,877	241,955,644	5,713.51	116.41	12,250,577	-	-
9	-	# Emporia	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	24,003	Fairfax	157,017,633	6,541.58	87.09	22,678,830	944.83	12.58	584,490	24.35	0.32	16,695	0.70	0.01	180,297,648	80,028	5,431,233	185,808,909	173,427,510	7,225.24	147.22	-	-	-
11	14,566	Falls Church	107,956,721	7,411.56	84.18	16,353,264	1,122.70	12.75	2,210,145	151.73	1.72	1,729,196	118.71	1.35	128,249,326	820,712	2,070,007	131,140,045	109,025,617	7,484.94	152.51	2,594,331	-	-
12	7,987	Franklin	24,629,182	3,083.66	44.88	19,598,352	2,453.78	35.71	5,740,576	718.74	10.46	4,906,696	614.34	8.94	54,874,806	2,205,618	1,994,993	59,075,417	48,765,152	6,105.57	124.40	4,105,582	1,284,187	993,431
13	27,667	Fredericksburg	124,146,138	4,487.16	65.99	45,031,775	1,627.63	23.94	16,933,401	612.04	9.00	2,021,584	73.07	1.07	188,132,894	1,281,329	-	189,414,223	167,174,631	6,042.38	123.12	8,450,138	9,751,212	-
14	6,778	Galax	22,901,936	3,378.86	44.01	18,651,360	2,751.75	35.84	7,175,548	1,058.65	13.79	3,314,045	488.94	6.37	52,042,889	146,772	388,389	52,578,050	42,319,298	6,243.63	127.22	2,723,665	1,412,936	1,300,000
15	136,387	Hampton	398,733,139	2,923.54	51.98	270,849,902	1,985.89	35.31	93,328,271	684.29	12.17	4,145,503	30.40	0.54	767,056,815	615,233	45,686,054	813,358,102	696,543,792	5,107.11	104.06	50,533,660	32,805,043	-
16	55,700	Harrisonburg	141,179,348	2,534.64	56.23	85,589,530	1,536.62	34.09	22,059,589	396.04	8.79	2,251,477	40.42	0.90	251,079,944	104,258	3,424,022	254,608,224	209,329,758	3,758.16	76.57	-	21,243,265	-
17	-	# Hopewell	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	7,264	Lexington	20,537,105	2,827.24	56.64	9,628,557	1,325.52	26.56	1,272,803	175.22	3.51	4,817,954	663.26	13.29	36,256,419	-	923,516	37,179,935	28,058,227	3,862.64	78.70	690,464	1,389,336	-
19	80,127	Lynchburg	217,073,887	2,709.12	51.47	124,369,448	1,552.15	29.49	27,399,220	341.95	6.50	52,887,420	660.04	12.54	421,729,975	-	12,631	421,742,606	340,877,147	4,254.21	86.68	39,887,765	18,062,831	8,337,801
20	42,626	Manassas	158,420,714	3,716.53	60.09	86,498,452	2,029.24	32.81	12,069,005	283.14	4.58	6,659,869	156.24	2.53	263,648,040	2,170,302	10,848,462	276,666,804	234,809,200	5,508.59	112.24	11,498,268	13,206,930	1,325,000
21	17,277	Manassas Park	52,542,434	3,041.18	48.03	42,058,189	2,434.35	38.45	14,253,531	825.00	13.03	538,872	31.19	0.49	109,393,026	1,635,984	11,185,544	122,214,554	97,921,632	5,667.75	115.48	8,958,639	8,064,645	-
22	13,234	Martinsville	29,484,336	2,227.92	36.79	34,291,885	2,591.20	42.79	16,174,729	1,222.21	20.18	189,653	14.33	0.24	80,140,603	-	-	80,140,603	76,731,557	5,798.06	118.14	-	-	-
23	183,504	Newport News	560,195,013	3,052.77	52.83	342,446,182	1,866.15	32.30	117,871,504	642.34	11.12	39,836,135	217.09	3.76	1,060,348,834	10,925,491	17,861,674	1,089,135,999	900,912,642	4,909.50	100.03	85,231,844	65,281,558	-
24	237,770	Norfolk	696,633,004	2,929.86	52.16	386,249,864	1,624.47	28.92	160,516,406	675.09	12.02	92,058,191	387.17	6.89	1,335,457,465	10,704,513	10,805,878	1,356,967,856	1,016,768,669	4,276.27	87.13	-	97,639,626	-
25	-	# Norton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	-	# Petersburg	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	12,624	Poquoson	34,952,107	2,768.70	56.26	21,331,925	1,689.79	34.34	1,945,003	154.07	3.13	3,896,554	308.66	6.27	62,125,589	48,385	250,000	62,423,974	52,505,897	4,159.21	84.75	228,000	3,795,000	-
28	-	Portsmouth	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	16,835	Radford	30,159,169	1,791.46	36.50	41,683,976	2,476.03	50.45	6,344,667	376.87	7.68	4,438,490	263.65	5.37	82,626,302	-	-	82,626,302	78,573,941	4,667.30	95.10	2,753,264	2,569,646	-
30	226,967	Richmond	894,390,336	3,940.62	59.39	377,348,055	1,662.57	25.06	136,980,115	603.52	9.10	97,237,640	428.42	6.46	1,505,956,146	6,133,652	2,814,602	1,514,904,400	1,370,834,918	6,039.80	123.06	-	-	-
31	99,634	Roanoke	280,458,617	2,814.89	46.44	221,242,528	2,220.55	36.63	86,449,186	867.67	14.31	15,807,469	158.66	2.62	603,957,800	713,029	1,961,500	606,632,329	556,009,801	5,580.52	113.71	4,744,198	25,737,135	4,551,679
32	24,924	Salem	92,075,316	3,694.24	54.31	44,166,237	1,772.04	26.05	6,600,848	264.84	3.89	26,697,368	1,071.15	15.75	169,539,769	317,654	3,314,445	173,171,868	120,760,446	4,845.15	98.72	17,178,377	5,668,288	-
33	25,773	Staunton	66,477,683	2,579.35	55.10	42,930,377	1,665.71	35.58	9,731,350	377.58	8.07	1,514,790	58.77	1.26	120,654,200	81,081	2,236,899	122,972,180	106,118,598	4,117.43	83.89	6,155,531	5,200,995	1,028,529
34	99,179	Suffolk	322,594,471	3,252.65	58.57	181,595,523	1,830.99	32.97	45,153,967	455.28	8.20	1,406,554	14.18	0.26	550,750,515	13,200,266	1,060,814	565,011,595	469,832,722	4,737.22	96.52	4,444,114	29,300,398	527,637
35	455,385	Virginia Beach	1,395,203,471	3,063.79	60.44	687,681,144	1,510.11	29.79	151,671,635	333.06	6.57	74,014,403	162.53	3.21	2,308,570,653	-	8,449,719	2,317,020,372	1,962,644,100	4,309.86	87.81	178,235,884	155,908,232	68,500
36	22,537	Waynesboro	62,394,724	2,768.55	51.30	43,824,511	1,944.56	36.04	13,583,437	602.72	11.17	1,813,523	80.47	1.49	121,616,195	75,776	1,379,998	123,071,969	106,974,849	4,746.63	96.71	-	-	96,660
37	16,224	Williamsburg	51,160,761	3,153.40	71.13	12,111,744	746.53	16.84	8,332,621	513.60	11.59	316,047	19.48	0.44	71,921,173	190,830	690,000	72,802,003	53,614,885	3,304.67	67.33	10,489,563	-	5,136
38	28,417	Winchester	102,096,842																					

NOTES:

Locality has not submitted its required transmittal financial data as of the date of this report; therefore, the data is not included in this report issuance. The Code of Virginia § 15.2-2510 requires this reporting to be submitted by December 15 each year along with the locality's audited financial report. Our Office will include the locality's data in an amended version of this report after all delayed localities submit their transmittal data and audited financial report. See footnote three in the Notes to the Comparative Report for further information.

COMPARATIVE REPORT
EXHIBIT A: SUMMARY OF GENERAL GOVERNMENT REVENUES AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2023

			Revenue															Expenditures, Transfers, and Contributions						
			Exhibit B			Exhibit B-1			Exhibit B-1									Exhibit C			Transfers To			
No.	Population (Note 1-B)	Locality County of:	Local Revenue	Per Capita	Percent of Revenue	From the Commonwealth	Per Capita	Percent of Revenue	Federal Pass- Through	Per Capita	Percent of Revenue	Direct Federal Aid	Per Capita	Percent of Revenue	Total Revenue	Non-Revenue Receipts	Transfers from Other Funds	Total Sources Available	Maintenance and Operation Expenditures	Per Capita	Percent of Average	General Government Capital Projects	General Government Debt Service	Enterprise Operations
1	-	# Accomack	\$ -	-	-	\$ -	-	-	\$ -	-	-	\$ -	-	-	\$ -	-	-	-	\$ -	-	-	\$ -	-	-
2	115,495	Albemarle	369,206,939	3,196.74	70.08	115,955,762	1,003.99	22.01	37,299,209	322.95	7.08	4,352,075	37.68	0.83	526,813,985	-	-	526,813,985	467,312,044	4,046.17	91.14	29,064,724	22,923,622	-
3	14,898	Alleghany	29,205,904	1,960.39	36.05	40,281,474	2,703.82	49.73	10,729,017	720.16	13.24	788,558	52.93	0.97	81,004,953	77,240	-	81,082,193	75,434,691	5,063.41	114.06	2,680,077	1,637,244	-
4	13,263	Amelia	23,832,656	1,796.93	48.83	20,164,260	1,520.34	41.31	4,013,399	302.60	8.22	798,220	60.18	1.64	48,808,535	-	40,190	48,848,725	46,425,491	3,500.38	78.85	-	-	-
5	-	# Amherst	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	16,534	Appomattox	23,491,197	1,420.78	40.82	27,195,215	1,644.81	47.25	6,809,871	411.87	11.83	58,025	3.51	0.10	57,554,308	28,079	-	57,582,387	52,189,916	3,156.52	71.10	722,602	-	-
7	241,283	Arlington	1,444,942,889	5,988.58	80.31	239,109,402	990.99	13.29	52,223,752	216.44	2.90	63,023,671	261.20	3.50	1,799,299,714	1,798,508	47,584,283	1,848,682,505	1,569,072,392	6,503.04	146.49	3,328,280	132,408,222	-
8	77,758	Augusta	127,321,624	1,637.41	48.37	102,909,201	1,323.45	39.10	28,325,656	364.28	10.76	4,654,760	59.86	1.77	263,211,241	68,720,654	63,681	331,995,576	242,633,147	3,120.36	70.29	19,684,657	4,128,319	-
9	4,228	Bath	16,892,793	3,995.46	66.83	4,693,787	1,110.17	18.57	2,247,860	531.66	8.89	1,442,079	341.08	5.71	25,276,519	-	-	25,276,519	25,901,919	6,126.28	138.00	-	-	-
10	79,943	Bedford	114,155,049	1,427.96	47.62	99,123,796	1,239.93	41.35	23,589,117	295.07	9.84	2,848,929	35.64	1.19	239,716,891	2,040,673	-	241,757,564	214,820,226	2,687.17	60.53	-	-	-
11	6,295	Bland	13,392,010	2,127.40	45.08	12,204,102	1,938.70	41.08	3,149,040	500.24	10.60	963,661	153.08	3.24	29,708,813	-	-	29,708,813	26,238,543	4,168.16	93.89	-	-	-
12	33,510	Botetourt	73,885,346	2,204.87	56.53	47,638,906	1,421.63	36.45	47,638,906	1,421.63	36.45	2,116,542	63.16	1.62	130,711,379	-	-	130,711,379	111,684,570	3,332.87	75.08	5,692,197	6,803,920	-
13	15,465	Brunswick	29,118,078	1,882.84	49.85	22,056,435	1,426.22	37.76	7,165,488	463.34	12.27	73,112	4.73	0.13	58,413,113	-	-	58,413,113	55,445,623	3,585.23	80.76	365,126	585,930	-
14	19,434	Buchanan	53,700,037	2,763.20	44.97	45,831,260	2,358.30	38.38	16,253,379	836.34	13.61	3,618,961	186.22	3.03	119,403,637	-	-	119,403,637	100,417,833	5,167.12	116.40	725,853	736,487	1,605,064
15	-	# Buckingham	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	55,955	Campbell	99,823,990	1,784.00	46.97	89,110,076	1,592.53	41.93	23,195,106	414.53	10.91	410,842	7.34	0.19	212,540,014	261,731	292,216	213,093,961	181,932,320	3,251.40	73.24	3,422,807	6,290,823	-
17	32,334	Caroline	65,696,948	2,031.82	53.38	44,240,304	1,368.23	35.94	11,929,769	368.95	9.69	1,213,728	37.54	0.99	123,080,749	-	-	123,080,749	108,426,936	3,353.34	75.54	-	-	203,865
18	28,809	Carroll	48,350,000	1,678.29	42.16	47,855,405	1,661.13	41.73	17,952,556	623.16	15.65	521,997	18.12	0.46	114,679,958	139,599	-	114,819,557	99,759,459	3,462.79	78.00	489,640	-	1,273,000
19	6,587	Charles City	19,159,503	2,908.68	63.25	9,661,081	1,056.79	22.98	3,391,891	514.94	11.20	779,507	118.34	2.57	30,291,982	22,543	-	27,334,525	27,334,019	4,149.69	93.48	224,746	-	61,200
20	11,433	Charlotte	21,521,104	1,882.37	39.35	24,612,951	2,152.80	45.00	8,485,963	742.23	15.52	74,614	6.53	0.14	54,694,632	-	-	54,694,632	49,628,621	4,340.82	97.78	-	-	-
21	381,858	Chesterfield	927,625,061	2,429.24	56.40	593,557,156	1,554.39	36.09	113,264,019	296.61	6.89	10,412,733	27.27	0.63	1,644,858,969	16,967,453	148,457	1,661,974,879	1,437,674,425	3,764.95	84.81	42,336,545	95,788,046	168,632
22	15,341	Clarke	32,149,725	2,095.67	55.77	18,518,549	1,207.13	32.13	4,209,538	274.40	7.30	2,765,347	180.26	4.80	57,643,159	26,332	-	57,669,491	52,751,040	3,438.57	77.46	130,448	2,393,771	207,000
23	4,906	Craig	6,699,723	1,365.62	34.65	9,266,507	1,888.81	47.93	2,968,932	605.16	15.36	398,225	81.17	2.06	19,333,387	145,905	-	19,479,292	15,815,285	3,223.66	72.62	-	747,217	-
24	54,089	Culpeper	107,093,466	1,979.95	50.10	81,790,138	1,512.14	38.26	24,890,497	460.18	11.64	-	-	-	213,774,101	671,000	-	214,445,101	192,445,265	3,557.94	80.15	13,561,188	-	1,490,617
25	9,877	Cumberland	18,587,258	1,881.87	43.55	17,965,697	1,818.94	42.09	6,102,588	617.86	14.30	24,274	2.46	0.06	42,679,817	110,018	30,000	42,679,817	37,320,589	3,778.53	85.12	1,138,799	-	142,343
26	-	# Dickenson	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	28,552	Dinwiddie	53,459,625	1,872.36	44.71	51,628,781	1,808.24	43.18	14,375,054	503.47	12.02	114,729	4.02	0.10	119,578,189	9,767	1,081,536	120,669,492	108,694,727	3,806.90	85.75	6,661,930	7,490,217	-
28	10,578	Essex	24,281,106	2,295.43	52.74	15,862,055	1,499.53	34.45	5,878,899	555.77	12.77	20,000	1.89	0.04	46,042,060	-	-	46,042,060	40,458,301	3,82,				

COMPARATIVE REPORT
EXHIBIT A: SUMMARY OF GENERAL GOVERNMENT REVENUES AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2023

			Revenue																Expenditures, Transfers, and Contributions					
			Exhibit B			Exhibit B-1			Exhibit B-1										Exhibit C			Transfers To		
No.	Population (Note 1-B)	Locality County of:	Local Revenue	Per Capita	Percent of Revenue	From the Commonwealth	Per Capita	Percent of Revenue	Federal Pass- Through	Per Capita	Percent of Revenue	Direct Federal Aid	Per Capita	Percent of Revenue	Total Revenue	Non-Revenue Receipts	Transfers from Other Funds	Total Sources Available	Maintenance and Operation Expenditures	Per Capita	Percent of Average	General Government Capital Projects	General Government Debt Service	Enterprise Operations
75	7,394	Rappahannock	21,771,499	2,944.48	59.99	10,116,781	1,368.24	27.88	4,303,595	582.04	11.86	100,033	13.53	0.28	36,291,908	-	-	36,291,908	33,424,702	4,520.52	101.83	445,583	206,275	-
76	9,165	Richmond	16,493,613	1,799.63	41.90	16,782,028	1,831.10	42.63	6,018,070	656.64	15.29	73,301	8.00	0.19	39,367,012	175,605	-	39,542,617	37,473,167	4,088.73	92.10	-	-	-
77	96,605	Roanoke	223,212,650	2,310.57	56.27	140,652,083	1,455.95	35.46	24,099,332	249.46	6.07	8,735,937	90.43	2.20	396,700,002	197,931	1,337,353	398,235,286	353,238,334	3,656.52	82.37	19,054,763	18,563,676	-
78	22,498	Rockbridge	58,589,651	2,604.22	59.20	31,626,158	1,405.73	31.95	8,298,190	368.84	8.38	460,866	20.48	0.47	98,974,865	-	74,972	99,049,837	88,767,485	3,945.57	88.88	61,013	4,872,961	-
79	84,149	Rockingham	174,877,973	2,078.19	52.23	119,934,652	1,425.27	35.82	27,742,496	329.68	8.29	12,267,175	145.78	3.66	334,822,296	1,471,359	-	336,293,655	285,878,872	3,397.29	76.53	8,750,000	12,362,664	-
80	25,338	Russell	34,773,800	1,372.40	34.44	50,290,340	1,984.78	49.81	14,671,078	579.01	14.53	1,221,753	48.22	1.21	100,956,971	256,393	-	101,213,364	93,922,892	3,706.80	83.50	191,016	3,026,762	-
81	-	# Scott	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82	44,541	Shenandoah	86,211,912	1,935.56	52.57	62,876,251	1,411.65	38.34	14,433,157	324.04	8.80	479,757	10.77	0.29	164,001,077	676,323	5,229	164,682,629	152,473,627	3,423.22	77.11	1,786,875	7,354,410	-
83	29,025	Smyth	49,040,095	1,689.58	37.49	60,833,884	2,095.91	46.50	15,318,569	527.77	11.71	5,626,820	193.86	4.30	130,819,368	45,764	10,500,000	141,365,132	125,043,384	4,308.13	97.05	-	4,102,726	175,247
84	17,913	Southampton	37,343,352	2,084.71	46.71	33,977,529	1,896.81	42.50	7,432,476	414.92	9.30	1,196,419	66.79	1.50	79,949,776	-	-	79,949,776	70,516,761	3,936.62	88.68	-	-	-
85	145,013	Spotsylvania	334,186,490	2,304.53	54.26	234,263,890	1,615.47	38.03	43,087,820	297.13	7.00	4,391,700	30.28	0.71	615,929,900	1,169,114	14,652,010	631,751,024	542,557,378	3,741.44	84.28	25,180,897	-	-
86	163,239	Stafford	386,218,840	2,365.97	53.33	273,477,597	1,675.32	37.76	38,232,758	234.21	5.28	26,254,476	160.83	3.63	724,183,671	-	1,450,197	725,633,868	645,073,615	3,951.71	89.02	15,384,289	-	275,000
87	6,492	Surry	31,620,774	4,870.73	75.17	7,445,979	1,146.95	17.70	2,926,118	450.73	6.96	74,911	11.54	0.18	42,067,782	-	-	42,067,782	37,212,675	5,732.08	129.12	3,099,093	-	82,100
88	10,388	Sussex	22,154,425	2,132.69	47.20	17,662,801	1,700.31	37.63	7,033,123	677.04	14.98	87,638	8.44	0.19	46,937,987	1,737,804	551,640	49,227,431	46,286,069	4,455.72	100.37	2,000,000	-	-
89	39,470	Tazewell	60,614,108	1,535.70	37.95	74,143,993	1,878.49	46.42	21,938,555	555.83	13.74	3,026,180	76.67	1.89	159,722,836	-	-	159,722,836	147,149,484	3,728.13	83.98	-	2,401,226	1,168,588
90	-	# Warren	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91	53,723	Washington	84,145,109	1,566.28	42.65	80,658,312	1,501.37	40.88	23,667,680	440.55	12.00	8,824,676	164.26	4.47	197,295,777	259,137	-	197,554,914	171,189,803	3,186.53	71.78	2,653,288	3,242,118	-
92	-	# Westmoreland	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
93	35,515	Wise	49,689,109	1,399.10	30.92	76,548,601	2,155.39	47.63	28,673,674	807.37	17.84	5,808,922	163.56	3.61	160,720,306	-	2,849,861	163,570,167	148,766,767	4,188.84	94.36	-	4,563,575	756,806
94	27,941	Wythe	56,911,917	2,036.86	45.54	50,785,931	1,817.61	40.64	14,773,454	528.74	11.82	2,495,232	89.30	2.00	124,966,534	-	-	124,966,534	99,938,262	3,576.76	80.57	19,716,123	5,189,549	-
95	71,491	York	179,969,719	2,517.38	55.47	113,224,822	1,583.76	34.90	18,121,829	253.48	5.59	13,131,830	183.69	4.05	324,448,200	573,808	183,854	325,205,862	291,424,864	4,076.39	91.83	20,493,365	13,668,159	5,171
95	5,858,302	Total	\$ 18,714,573,179	\$ 3,194.54	62.84	\$ 8,493,335,719	\$ 1,449.79	28.52	\$ 1,728,672,349	\$ 295.08	5.80	\$ 843,298,810	\$ 143.95	2.83	\$ 29,779,880,057	\$ 455,829,602	\$ 151,252,452	\$ 30,386,962,111	\$ 26,006,668,061	\$ 4,439.28	100.00	\$ 1,374,228,139	\$ 1,381,724,392	\$ 153,686,550

			Revenue												Expenditures, Transfers, and Contributions									
			Exhibit B			Exhibit B-1			Exhibit B-1										Exhibit C			Transfers To		
No.	Population (Note 1-B)	Locality Town of:	Local Revenue	Per Capita	Percent of Revenue	From the Commonwealth	Per Capita	Percent of Revenue	Federal Pass- Through	Per Capita	Percent of Revenue	Direct Federal Aid	Per Capita	Percent of Revenue	Total Revenue	Non-Revenue Receipts	Transfers from Other Funds	Total Sources Available	Maintenance and Operation Expenditures	Per Capita	Percent of Average	General Government Capital Projects	General Government Debt Service	Enterprise Operations
1	8,376	Abingdon	\$ 14,249,018	1,701.17	79.87	\$ 2,931,110	349.94	16.43	\$ 10,336	1.23	0.06	\$ 650,893	77.71	3.65	\$ 17,841,357	\$ -	\$ -	\$ 17,841,357	\$ 14,002,625	1,671.76	114.27	\$ -	\$ -	\$ -
2	7,565	Ashland	10,313,288	1,363.29	65.75	2,816,093	372.25	17.95	2,555,134	337.76	16.29	-	-	-	15,684,515	-	-	15,684,515	11,393,794	1,506.12	102.94	-	-	-
3	6,657	Bedford	7,145,508	1,073.38	52.33	2,638,373	396.33	19.32	620,242	93.17	4.54	3,251,677	488.46	23.81	13,655,800	192,153	-	13,847,953	12,163,400	1,827.16	124.89	-	-	-
4	4,574	Berryville	4,057,319	887.04	73.73	1,029,242	225.02	18.70	1,011	0.22	0.02	415,256	90.79	7.55	5,502,828	-	-	5,502,828	3,463,132	757.13	51.75	-	-	-
5	-	# Big Stone Gap	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	44,826	Blacksburg	36,522,916	814.77	83.12	6,456,453	144.03	14.69	96	0.00	0.00	957,938	21.37	2.18	43,937,403	14,998	-	43,952,401	34,371,701	766.78	52.41	176,592	3,572,937	-
7	5,096	Bluefield	7,408,652	1,453.82	51.42	2,032,265	398.80	14.10	183,959	36.10	1.28	4,784,354	938.84	33.20	14,409,230	207,157	-	14,616,387	9,569,880	1,877.92	128.36	451,838	-	26,225
8	6,596	Bridgewater	4,886,331	740.80	58.24	1,777,827	269.53	21.19	1,726,426	261.74	20.58	-	-	-	8,390,584	33,318	941,883	9,365,785	7,010,004	1,062.77	72.64	-	382,179	-
9	4,170	Broadway	1,975,907	473.84	59.78	720,571	172.80	21.80	608,825	146.00	18.42	-	-	-	3,305,303	-	830,706	4,136,009	2,853,166	684.21	46.77	-	78,689	84,630
10	23,348	Christiansburg	35,910,547	1,538.06	84.19	6,431,952	275.48	15.08	68,967	2.95	0.16	242,899	10.40	0.57	42,654,365	83,540	-	42,737,905	32,293,240	1,383.13	94.54	8,931,506	1,940,430	-
11	-	# Clifton Forge	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	3,908	Colonial Beach	8,778,974	2,246.41	45.74	7,340,351	1,878.29	38.24	3,074,430	786.70	16.02	-	-	-	19,193,755	-	801,313	19,995,068	17,675,873	4,523.00	309.15	71,841	-	100,000
13	20,062	Culpeper	17,322,606	863.45	64.42	3,492,437	174.08	12.99	6,039,097	301.02	22.46	36,489	1.82	0.14	26,890,629	210,921	-	27,101,550	17,111,061	852.91	58.30	995,636	-	-
14	5,679	Dumfries	6,768,732	1,191.89	86.75	894,688	157.54	11.47	139,415	24.55	1.79	-	-	-	7,802,835	-	-	7,802,835	9,143,751	1,610.10	110.05	-	-	-
15	7,473	Farmville	12,176,847	1,629.45	74.49	2,932,472	392.41	17.94	68,815	9.21	0.42	1,169,899	156.55	7.16	16,348,033	173,000	250,000	16,771,033	14,043,130	1,879.18	128.44	-	-	-
16	15,011	Front Royal	11,139,479	742.09	75.35	3,627,261	241.64	24.54	16,863	1.12	0.11	-	-	-	14,783,603	135,763	5,420,412	15,922,507	10,606.72	1,060.72	72.50	-	369,674	-
17	24,655	Herndon	41,653,501	1,689.45	81.28	4,457,112	180.78	8.70	17,993	0.73	0.04	5,120,259	207.68	9.99	51,248,865	86,887	-	51,335,752	46,710,979	1,894.58	129.50	-	-	-
18	48,250	Leesburg	58,807,853	1,218.82	82.77	9,110,387	188.82	12.82	166,613	3.45	0.23	2,965,041	61.45	4.17	71,049,894	169,724	3,659,253	74,878,871	58,676,989	1,216.10	83.12	1,900,967	10,142,174	-
19	4,831	Luray	5,534,202	1,145.56	58.03	2,654,061	549.38	27.83	168,589	34.90	1.77	1,179,942	244.24	12.37	9,536,794	-	25,780	9,562,574	9,068,560	1,877.16	128.30	-	169,639	1,777,318
20	5,751	Marion	5,732,827	996.84	45.25	2,261,746	393.28	17.85	16,054	2.79	0.13	4,658,820	810.09	36.77	12,669,447	66,729	463,650	13,199,826	9,959,919	1,731.86	118.37	581,899	-	-
21	4,880	Orange	4,403,625	902.38	73.66	1,574,820	322.71	26.34	-	-	-	-	-	-	5,978,445	-	-	5,978,445	4,801,005	983.81	67.24	-	-	650,000
22	8,985	Pulaski	7,840,600	872.63	54.54	3,321,091	369.63	23.10	750,362	83.51	5.22	2,464,716	274.31	17.14	14,376,769	-	131,213	14,507,982	11,664,731	1,298.24	88.74	-	331,945	215,946
23	8,929	Purcellville	12,864,767	1,440.78	81.18	1,329,756	148.93	8.39	106,417	11.92	0.67	1,546,539	173.20	9.76	15,847,479	510,867	-	16,358,346	11,933,304	1,336.47	91.35	1,564,184	-	-
24	-	# Richlands	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	4,903	Rocky Mount	7,009,611	1,429.66	66.93	2,332,376	475.70	22.27	24,993	5.10	0.24	1,105,516	225.48	10.56	10,472,496	-	678,753	11,151,249	9,746,611	1,987.89	135.87	134,941	-	202,870
26	8,533	Smithfield	9,145,241	1,071.75	71.55	2,248,776	263.54	17.59	1,387,509	162.61	10.86	-	-	-	12,781,526	381,733	-	13,163,259	10,380,847	1,216.55	83.15	-	-	-
27	7,966	South Boston	8,750,971	1,098.54	55.74	4,148,281	520.75	26.42	2,800,648	351.58	17.84	-	-	-	15,699,900	-	-	15,699,900	13,146,855	1,650.37	112.80	-	-	-
28	4,690	South Hill	10,650,832	2,270.97	81.64	2,374,005	506.18	18.20	20,701	4.41	0.16	-	-	-	13,045,538	-	145,810	13,191,348	10,651,456	2,271.10	155.23	1,162,390	172,981	-
29	7,083	Strasburg	5,738,519	810.18	76.36	1,649,151	232.83	21.94	127,597	18.01	1.70	-	-	-	7,515,267	-	765,556	8,280,823	6,365,231	898.66	61.42	1,424,558	260,340	-
30	4,486	Tazewell	6,459,025	1,439.82	61.71	1,594,598	355.46	15.24	82,461	18.38	0.79	2,330,298	519.46	22.26	10,466,382	-	-	10,466,382	6,718,638	1,497.69	102.37	701,659	32,845	-
31	16,473	Vienna	28,803,669	1,748.54	76.41	3,868,821	234.86	10.26	5,023,063	304.93	13.33	-	-	-	37,695,553	-	5,640,463	43,336,016	41,681,422	2,530.29	172.95	-	1,884,600	-
32	-	# Vinton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	10,057	Warrenton	16,082,341	1,599.12	78.51	3,358,100	333.91	16.39	4,500	0.45	0.02	1,040,575	103.47	5.08	20,485,516	-	-	20,485,516	17,144,778	1,704.76	116.52	-	-	-
34	3,414	West Point	9,883,861	2,895.10	48.88	8,748,036	2,562.40	43.27	1,586,877	464.81	7.85	-	-	-	20,218,774	-	227,861	20,446,635	18,718,386	5,482.83	374.75	9,495	382,453	-
35	2,971	Wise	4,670,212	1,571.93	62.21	1,096,004	368.90	14.60	1,741,087	586.03	23.19	-	-	-	7,507,303	-	-	7,507,303	4,256,886	1,432.81	97.93	2,131,414	-	-
36	5,807	Woodstock	6,787,733	1,168.89	83.54	1,320,438	227.39	16.25	17,028	2.93	0.21	-	-	-	8,125,199	97,254	-	8,222,453	6,739,558	1,160.59	79.33	226,826	231,727	-
37	8,265	Wytheville	16,549,857	2,002.40	80.03	4,011,796	485.40	19.40	109,611	13.26	0.53	8,882	1.07	0.04	20,680,146	233,286	-	20,913,432	18,931,116	2,290.52	156.56	-	927,848	-
37	354,270	Total	\$ 446,025,371	\$ 1,259.00	72.43	\$ 106,580,450	\$ 300.85	17.31	\$ 29,265,719	\$ 82.61	4.75	\$ 33,929,993	\$ 95.77	5.51	\$ 615,801,533	\$ 2,597,330	\$ 19,982,653	\$ 638,381,516	\$ 518,314,535	\$ 1,463.05	100.00	\$ 20,465,746	\$ 20,880,461	\$ 3,056,989
170	8,628,774	Grand Total	\$ 27,219,607,529	\$ 3,154.52	61.44	\$ 12,696,984,539	\$ 1,471.47	28.66	\$ 2,993,077,941	\$ 346.87	6.76	\$ 1,390,118,134	\$ 161.10	3.14	\$ 44,299,788,143	\$ 528,681,511	\$ 327,917,227	\$ 45,156,386,881	\$ 38,383,430,034	\$ 4,448.31		\$ 2,089,504,016	\$ 2,068,991,370	\$ 204,995,847

**COMPARATIVE REPORT
EXHIBIT B: LOCAL REVENUE
FOR THE YEAR ENDED JUNE 30, 2023**

		General Property Taxes												Permits, Privilege Fees, and Regulatory Licenses												Revenue from Use of Money and Property							
Locality		Public Service		Personal Property - General	Personal Property - Mobile Home	Machinery and Tools	Merchants' Capital	Penalties	Interest	Total General Property Taxes		Percent of Revenue	Other Local Taxes (Exhibit B-2)		Percent of Revenue	Privilege Fees, and Regulatory Licenses		Percent of Revenue	Fines and Forfeitures		Percent of Revenue	Charges for Services		Percent of Revenue	Rental and Sale of Property		Percent of Revenue	Miscellaneous		Percent of Revenue	Total Local Revenue		
No.	City of:	Real Property	Corporations																						Interest	Property	Total	Per Capita					
1	Alexandria	\$ 509,281,306	\$ 7,616,748	\$ 65,843,332	\$ -	\$ 707,769	-	\$ 2,892,471	\$ 872,163	\$ 587,213,789	\$ 3,713.53	69.53	\$ 152,344,579	\$ 963.43	18.04	\$ 13,449,162	\$ 85.05	1.59	\$ 3,129,147	\$ 19.79	0.37	\$ 54,681,116	\$ 345.80	6.47	\$ 5,291,802	\$ 16,764,154	\$ 22,055,956	\$ 139.48	2.61	\$ 11,685,910	\$ 73.90	1.38	\$ 844,559,639
2	Bristol	15,194,609	189,849	3,380,974	11,367	799,904	-	286,868	144,587	20,008,158	1,190.75	36.75	19,316,339	1,149.58	35.48	198,733	11.80	0.36	206,445	12.29	0.38	10,580,589	629.68	19.43	1,321,574	31,005	1,352,579	80.50	2.48	2,785,893	165.80	5.12	54,448,736
3	Buena Vista	4,357,645	268,015	1,849,444	-	345,565	-	79,748	34,917	6,935,334	1,043.38	59.32	2,044,205	307.54	17.48	33,889	5.20	0.29	38,102	5.73	0.33	1,681,750	253.01	14.38	42,305	338,884	381,189	57.35	3.26	577,189	86.83	4.94	11,691,658
4	Charlotteville	92,433,621	1,630,557	12,173,495	5,801	2,186,260	-	596,572	289,253	109,315,559	2,131.82	50.62	57,616,663	1,123.61	26.68	1,138,948	22.11	0.53	358,419	6.99	0.17	27,307,435	532.54	12.65	2,864,984	254,894	3,110,878	60,667	1.44	17,095,617	333.39	7.92	215,943,519
5	Chesapeake	344,848,359	12,255,667	91,644,681	150,632	3,223,619	-	2,730,792	1,978,996	456,832,746	1,813.12	60.22	175,322,557	695.84	23.11	5,081,522	20.17	0.67	7,912,949	31.41	1.04	72,778,290	288.85	9.59	16,770,642	1,805,650	18,576,292	73.73	2.45	22,149,083	87.91	2.92	758,653,439
6	Colonial Heights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Covington	2,677,427	1,856,335	1,717,722	7,562	4,293,090	-	92,939	101,790	10,746,865	1,902.10	53.23	4,553,219	805.88	22.55	11,222	1.99	0.06	1,690	0.30	0.01	4,127,664	730.56	20.45	235,780	16,200	251,980	44.60	1.25	495,170	87.64	2.45	20,187,810
8	Danville	20,020,012	585,193	10,957,797	22,750	1,646,597	-	577,959	309,776	34,201,084	807.62	31.06	47,539,166	1,122.58	43.17	506,392	11.96	0.46	219,762	5.19	0.20	14,659,620	346.17	13.31	6,968,783	148,761	7,117,544	168.07	6.46	5,866,503	138.53	5.33	110,110,071
9	Emporia	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Fairfax	78,560,285	1,485,851	11,991,242	-	-	-	611,187	193,205	92,841,770	3,867.92	59.13	44,177,318	1,840.49	28.14	1,886,289	78.59	1.20	1,216,934	50.70	0.78	6,722,011	280.05	4.28	3,423,169	3,036,788	6,459,957	269.13	4.11	3,713,354	154.70	2.36	157,017,633
11	Falls Church	62,566,109	377,000	6,804,345	-	-	-	277,238	57,048	70,881,746	4,811.32	64.92	19,719,452	1,353.80	18.27	4,148,597	284.81	3.84	556,098	38.18	0.52	9,050,766	621.36	8.38	2,839,922	955,925	3,795,847	260.60	3.52	604,215	41.48	0.56	107,956,721
12	Franklin	6,511,441	330,540	-	-	28,812	-	116,420	64,651	8,804,094	1,107.30	35.75	7,459,894	934.00	30.29	137,112	11.87	0.56	41,376	5.18	0.17	5,119,512	640.98	20.79	1,112,182	390,481	502,663	62.94	2.04	2,564,531	321.09	10.41	24,629,162
13	Friedericksburg	39,799,348	879,005	11,319,213	-	103,982	-	367,590	218,574	52,687,712	1,904.35	42.44	45,881,958	1,658.36	36.96	882,608	31.90	0.71	487,441	17.62	0.39	18,656,165	674.31	15.03	2,571,459	327,901	2,899,360	104.79	2.34	124,146,138			
14	Galax	4,681,435	255,792	1,703,507	-	729,455	-	84,174	33,511	7,487,874	1,104.73	32.70	8,097,598	1,194.69	35.36	29,886	4.41	0.13	129,109	19.05	0.56	6,121,170	903.09	26.73	323,244	44,089	367,333	54.19	1.60	668,966	98.70	2.92	22,901,936
15	Hampton	168,984,971	4,904,134	37,343,661	45,327	2,903,014	-	1,835,195	711,250	216,727,552	1,589.06	34.35	92,134,074	675.53	23.11	2,167,413	15.89	0.54	887,716	6.51	0.22	61,580,414	451.51	15.44	7,702,495	2,390,327	10,092,822	74,000	2.53	15,143,148	111.03	3.80	398,733,139
16	Harrisonburg	45,789,814	603,020	15,031,240	11,912	2,966,117	-	419,852	198,732	65,020,687	1,167.34	46.06	53,706,877	964.22	38.04	636,085	11.42	0.45	330,112	5.93	0.23	11,888,506	213.44	8.42	5,296,403	108,648	5,405,051	97.04	3.83	4,192,030	75.26	2.97	141,179,348
17	Hopewell	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Lexington	6,196,155	228,178	1,211,653	-	-	-	48,799	26,876	7,711,661	1,061.63	37.55	5,622,263	773.99	27.38	216,011	29.74	1.05	63,131	8.69	0.31	1,978,798	272.41	9.64	1,595,464	43,475	1,638,939	225.62	7.98	3,306,302	455.16	16.10	20,537,105
19	Lynchburg	67,759,193	2,776,319	19,930,388	-	5,089,317	-	926,364	390,273	96,871,804	1,208.98	44.63	65,668,706	819.56	30.25	1,425,710	17.99	0.66	301,250	3.76	0.14	43,001,902	536.67	19.81	4,664,919	639,666	5,304,585	66.20	2.44	4,499,930	56.16	2.07	21,073,887
20	Manassas	83,564,511	1,827,965	14,866,043	9,905	5,593,481	-	440,641	271,738	106,574,284	2,500.22	67.27	27,904,351	654.63	17.61	1,117,509	26.22	0.71	1,725,526	40.48	1.09	9,307,198	218.35	5.87	7,707,859	279,738	7,981,643	187.25	5.04	3,810,203	89.39	2.41	158,420,714
21	Manassas Park	30,412,146	506,757	6,405,342	-	31,968	-	302,998	131,210	6,420,379	2,187.33	71.92	367,357,734	371.61	12.22	367,389	21.26	0.70	1,357,734	78.59	2.58	4,119,328	238.43	7.84	737,164	63,747	743,511	43.03	1.42	1,743,676	100.92	3.32	52,542,434
22	Martinsville	6,673,307	240,051	2,439,505	-	148,407	-	144,022	217,035	9,862,327	745.23	33.45	9,178,807	693.58	31.13	65,904	4.98	0.22	92,088	6.96	0.31	7,533,376	569.24	25.55	592,829	628,521	1,221,350	92.29	4.14	1,530,484	115.65	5.19	29,484,336
23	Newport News	243,401,065	7,161,124	61,957,265	144,167	26,152,849	-	1,558,275	1,540,227	341,914,972	1,863.26	61.03	116,101,725	632.69	20.73	4,338,340	23.64	0.77	1,135,010	6.19	0.20	52,137,738	284.12	9.31	15,571,536	8,461,478	24,033,014	130.97	4.29	20,534,214	111.90	3.67	560,195,013
24	Norfolk	297,709,650	11,311,623	68,783,400	10,323	5,799,402	-	720,982	639,362	384,974,742	1,619.11	55.26	185,008,448	778.10	26.56	5,017,579	21.10	0.72	1,097,691	4.18	0.16	76,325,828	321.01	10.96	12,086,015	8,189,142	20,275,157	85.27	2.91	23,933,559	100.66	3.44	696,633,004
25	Norton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	Petersburg	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	Poquoson	19,774,318	269,567	4,523,567	-	-	-	143,504	51,823	24,762,779	1,961.56	70.85	3,445,179	272.91	9.86	305,178	24.17	0.87	47,593	3.77	0.14	4,675,918	370.40	13.38	981,437	224,479	1,205,916	95.53	3.45	509,544	40.36	1.46	34,952,107
28	Portsmouth	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	Radford	7,612,701	209,906	1,807,298	2,437	267,695	338,239	64,343	64,344	10,366,963	615.80	34.37	4,984,339	296.07	16.53	87,237	5.18	0.29	159,582	9.48	0.53	11,388,832	676.50	37.76	259,254	203,165	462,419	27.47	1.53	2,709,797	160.96	8.98	30,159,169
30	Richmond	408,595,895	11,855,988	59,470,770	-	16,240,341	-	6,126,188	398,062	502,687,244	2,214.80	56.20	197,741,617	871.24	22.11	3,108,465	13.70	0.35	7,978,989	35.15	0.89	102,237,695	450.45	11.43	2,162,351	3,822,481	5,984,832	26.37	0.67	74,651,494	328.91	8.35	30,159,336
31	Roanoke	105,210,991	2,915,639	27,900,379	14,874	3,200,530	-	1,780,199	1,265,371	142,287,983	1,428.11	50.73	60,614,061	909.47	32.31	1,413,767	14.19	0.50	637,786	6.40	0.23	37,727,703	378.66	13.45	6,693,865	236,930	6,930,795	69.56	2.47	846,522	8.50	0.30	280,458,617
32	Salem	30,160,567	746,985	11,259,784	9,013	3,135,605	-	385,214	127,558	45,824,726	1,838.58	49.77	28,519,353	1,144.26	30.97	404,803	16.24	0.44	140,085	5.62	0.15	9,697,426	389.08	10.53	5,215,798	424,962	5,640,760	226.32	6.13	1,847,981	74.14	2.01	92,075,316
33	Staunton	24,127,739	932,516	7,289,683	311	3,218,500	-	300,984	238,281	33,278,054	1,291.20	50.06	19,179,362	744.16	28.85	274,672	10.64	0.41	184,149	7.15	0.28	10,881,321	422.20	16.37	546,860	89,863	636,723	24.71	0.96	2,043,402	79.28	3.07	66,477,683
34	Suffolk	147,999,083	4,901,989	29,831,137	54,494	1,799,567	-	1,315,902	793,713	186,695,885	1,882.41	57.87	58,791,262	592.78	18.22	3,198,075	32.25	0.99	847,987	8.55	0.26	48,033,487	484.31	14.89	11,359,717	231,936	11,591,653	116.88	3.59	13,436,			

COMPARATIVE REPORT
EXHIBIT B: LOCAL REVENUE
FOR THE YEAR ENDED JUNE 30, 2023

		General Property Taxes												Permits, Privilege Fees, and Regulatory Licenses												Fines and Forfeitures												Charges for Services												Revenue from Use of Money and Property											
No.	Locality County of:	Real Property	Public Service Corporations	Personal Property - General	Personal Property - Mobile Home	Machinery and Tools	Merchants' Capital	Penalties	Interest	Total General Property Taxes	Per Capita	Percent of Revenue	Other Local Taxes (Exhibit B-2)	Per Capita	Percent of Revenue	Licenses	Per Capita	Percent of Revenue	Fines and Forfeitures	Per Capita	Percent of Revenue	Charges for Services	Per Capita	Percent of Revenue	Interest	Rental and Sale of Property	Total	Per Capita	Percent of Revenue	Miscellaneous	Per Capita	Percent of Revenue	Total Local Revenue																												
1	Accomack	\$ 211,090,380	\$ 4,977,916	\$ 37,298,087	\$ 92,390	\$ 663,739	\$ -	\$ 1,720,199	\$ 1,098,576	\$ 256,942,007	2,224.70	69.59	\$ 78,773,924	682.05	21.34	\$ 3,354,586	29.05	0.91	\$ 418,241	3.62	0.11	\$ 17,514,426	151.65	4.74	\$ 4,898,839	\$ 1,554,451	\$ 6,453,290	55.88	1.75	\$ 5,750,465	49.79	1.56	\$ 369,206,939																												
2	Albemarle	7,761,923	1,183,135	3,146,945	23,113	6,340,778	-	142,221	103,665	18,701,780	1,255.32	64.03	3,801,523	255.17	13.02	54,243	3.64	0.19	30,915	2.08	0.11	5,508,605	369.75	18.86	434,393	165,307	599,700	40.25	2.05	509,138	34.17	1.74	29,205,904																												
3	Alleghany	6,496,867	245,190	3,854,597	18,111	198,034	-	163,673	56,728	11,033,200	831.88	46.29	2,847,564	214.70	11.95	232,691	17.54	0.98	139,836	10.54	0.59	6,462,445	487.25	27.12	273,226	18,823	292,049	22.02	1.23	2,824,871	212.99	11.85	23,832,656																												
4	Amelia	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																													
5	Amherst	9,155,082	939,514	5,475,194	51,963	155,543	130,761	213,318	145,791	16,267,166	983.86	69.25	3,079,520	186.25	13.11	133,083	8.05	0.57	93,719	5.67	0.40	2,335,953	141.28	9.94	291,254	70,026	361,280	21.85	1.54	1,220,476	73.82	5.20	23,491,197																												
6	Appomattox	892,010,156	11,754,528	107,820,180	-	312,000	-	3,133,614	210,020	1,015,240,498	4,207.68	70.26	299,157,148	1,239.86	20.70	10,975,242	45.49	0.76	5,161,998	21.39	0.36	88,447,846	366.57	6.12	13,040,159	10,449,764	23,489,923	97.35	1.63	2,470,234	10.24	0.17	1,444,942,889																												
7	Arlington	49,454,091	2,469,858	21,048,364	221,929	4,528,754	-	724,446	847,739	79,295,181	1,019.77	62.28	25,297,894	325.34	19.87	863,409	11.10	0.68	285,634	3.67	0.22	15,322,848	197.06	12.03	4,142,381	339,449	4,481,830	57.64	3.52	1,774,828	22.83	1.39	127,321,624																												
8	Augusta	5,018,323	6,509,916	354,534	5,954	25,654	-	25,154	25,288	11,964,823	2,829.90	70.83	3,315,708	784.23	19.63	220,864	52.24	1.31	6,216	1.47	0.04	636,536	150.55	3.77	169,391	1,259	170,650	40.36	1.01	577,996	136.71	3.42	16,892,793																												
9	Bath	49,586,052	1,433,150	19,185,640	115,979	3,464,156	-	580,282	402,998	74,768,257	935.27	65.50	17,680,088	221.16	15.49	587,713	7.35	0.51	32,200	0.40	0.03	14,609,204	182.75	12.80	1,225,828	705,087	1,930,915	24.15	1.69	4,546,672	56.87	3.98	114,155,049																												
10	Bedford	2,837,718	598,086	1,534,060	18,301	274,118	213,533	32,708	29,797	5,538,321	879.80	41.36	1,457,320	231.50	10.88	17,995	2.85	0.13	363,555	57.75	2.71	4,602,297	731.10	34.37	124,135	3,648	127,783	20.30	0.95	1,284,799	204.10	9.59	13,392,010																												
11	Bland	31,491,227	3,606,913	11,947,664	42,375	4,822,831	-	286,638	198,827	52,396,475	1,563.61	70.92	10,715,182	319.76	14.50	460,506	13.74	0.62	78,336	2.34	0.11	4,637,431	138.39	6.28	3,579,186	780,483	4,359,669	130.10	5.90	1,237,747	36.94	1.68	73,885,346																												
12	Botetourt	8,588,838	5,870,098	5,621,772	46,399	314,497	-	171,099	127,635	20,740,338	1,341.11	71.23	2,010,442	130.00	6.90	73,038	4.72	0.25	1,609,240	104.06	5.53	3,289,452	212.70	11.30	230,469	40,725	271,194	17.54	0.93	1,124,374	72.70	3.86	29,118,078																												
13	Brunswick	8,389,546	622,311	3,841,921	53,263	4,053,995	58,772	195,581	428,675	17,644,064	907.90	32.86	28,256,651	1,453.98	52.62	100,628	5.18	0.19	21,879	1.13	0.04	5,497,148	282.86	10.24	616,714	16,443	633,157	32.58	1.18	1,546,510	79.58	2.88	53,700,037																												
14	Buchanan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																													
15	Buckingham	33,734,857	2,280,424	17,609,293	896,767	6,527,811	-	517,895	253,954	61,821,001	1,104.83	61.93	18,664,424	333.56	18.70	384,449	6.87	0.39	97,695	1.75	0.10	12,038,603	215.15	12.06	2,415,041	253,401	2,668,442	47.69	2.67	4,149,376	74.16	4.16	99,823,990																												
16	Campbell	26,045,296	3,071,293	14,482,156	53,944	544,741	-	686,510	570,986	45,454,926	1,405.79	69.19	9,279,759	287.00	14.13	1,003,153	31.02	1.53	289,840	8.96	0.44	4,314,699	133.44	6.57	1,497,656	88,313	1,585,969	49.05	2.41	3,768,602	116.55	5.74	65,696,948																												
17	Caroline	14,952,773	831,130	6,780,339	83,148	1,492,375	222,343	316,002	439,278	25,117,388	871.86	51.95	5,302,584	184.06	10.97	162,904	5.65	0.34	1,073,504	37.26	2.22	15,136,952	525.42	31.31	751,066	58,345	809,411	28.10	1.67	747,257	25.94	1.55	48,350,000																												
18	Carroll	6,794,840	1,107,958	2,687,128	7,006	161,776	65,279	149,530	74,869	11,048,386	1,677.30	57.67	1,908,353	289.72	9.96	285,357	43.32	1.49	19,233	2.92	0.10	5,083,394	771.73	26.53	204,708	48,193	252,901	38.39	1.32	561,879	85.30	2.93	19,159,503																												
19	Charles City	6,394,287	721,473	4,093,999	28,266	709,803	49,315	136,756	66,524	12,200,423	1,067.12	56.69	2,367,833	207.11	11.00	327,229	12.00	0.64	145,638	12.74	0.68	2,950,444	258.06	13.71	707,425	212,256	919,681	80.44	4.27	2,799,856	244.89	13.01	21,521,104																												
20	Charlotte	476,584,974	16,063,127	127,455,862	186,059	3,348,088	-	5,090,351	1,861,111	630,589,572	1,651.37	67.98	168,234,128	440.57	18.14	360,195	25.14	1.04	2,464,907	6.46	0.27	74,549,354	195.23	8.04	20,804,164	921,921	21,726,085	56.90	2.34	20,459,820	53.58	2.21	927,625,061																												
21	Chesterfield	15,400,514	475,374	7,948,625	1,603	200,351	-	333,903	213,884	24,574,254	1,601.87	76.44	3,283,617	214.04	10.21	390,501	25.45	1.21	197,171	12.85	0.61	2,520,559	164.30	7.84	299,133	102,529	401,662	26.18	1.25	781,961	50.97	2.43	32,149,725																												
22	Clarke	3,330,724	137,684	1,347,685	21,891	54,778	13,137	47,295	22,51																																																				

COMPARATIVE REPORT
EXHIBIT B: LOCAL REVENUE
FOR THE YEAR ENDED JUNE 30, 2023

		General Property Taxes												Permits, Privilege Fees, and Regulatory Licenses												Revenue from Use of Money and Property											
No.	Locality Town of:	Real Property	Public Service Corporations	Personal Property - General	Personal Property - Mobile Home	Machinery and Tools	Merchants' Capital	Penalties	Interest	Total General Property Taxes	Per Capita	Percent of Revenue	Other Local Taxes (Exhibit B-2)	Per Capita	Percent of Revenue	Fines and Forfeitures	Per Capita	Percent of Revenue	Charges for Services	Per Capita	Percent of Revenue	Interest	Rental and Sale of Property	Total	Per Capita	Percent of Revenue	Miscellaneous	Per Capita	Percent of Revenue	Total Local Revenue							
1	Abingdon	\$ 2,360,306	\$ 72,673	\$ 673,084	\$ 3,074	\$ 35,423	-	\$ 39,548	\$ 60,179	\$ 3,244,287	387.33	22.77	\$ 8,591,816	1,025.77	60.30	\$ 96,789	11.56	0.68	\$ 28,990	3.46	0.20	\$ 1,085,106	129.55	7.62	\$ 405,347	\$ 28,815	\$ 434,162	51.83	3.05	\$ 767,868	91.67	5.39	\$ 14,249,018				
2	Ashland	1,006,017	47,051	629,144	1,039	23,619	-	53,273	27,440	1,787,583	236.30	17.33	7,609,660	1,005.90	73.79	67,140	8.88	0.65	117,207	15.49	1.14	145,231	19.20	1.41	255,443	24,135	279,578	36.96	2.71	306,889	40.57	2.98	10,313,288				
3	Bedford	1,831,169	23,751	174,956	-	-	-	24,287	20,102	2,074,265	311.59	29.03	3,003,258	451.14	42.03	30,737	4.62	0.43	36,332	5.46	0.51	1,023,855	153.80	14.33	125,973	50,481	176,454	26.51	2.47	800,607	120.27	11.20	7,145,508				
4	Berryville	1,311,259	12,800	411,441	-	193,077	-	17,557	4,464	1,950,598	426.45	48.08	1,594,731	348.65	39.31	42,736	9.34	1.05	13,582	2.97	0.33	66,502	14.54	1.64	203,201	113,635	316,836	69.27	7.81	72,334	15.81	1.78	4,057,319				
5	Big Stone Gap	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
6	Blacksburg	10,968,564	121,348	-	-	-	-	36,828	17,181	11,143,921	248.60	30.51	17,124,785	382.03	46.89	408,519	9.11	1.12	150,176	3.35	0.41	6,135,531	136.87	16.80	808,987	669,290	1,478,277	32.98	4.05	81,707	1.82	0.22	36,522,916				
7	Bluefield	713,838	43,754	253,042	2,245	20,477	-	5,432	308	1,039,096	203.90	14.03	3,909,395	767.15	52.77	39,377	7.73	0.53	47,608	9.34	0.64	2,075,637	407.31	28.02	119,811	49,036	168,847	33.13	2.28	128,692	25.25	1.74	7,408,652				
8	Bridgewater	-	-	374,618	-	-	-	3,239	740	378,597	57.40	7.75	2,870,792	435.23	58.75	19,894	3.02	0.41	19,628	2.98	0.40	1,194,094	181.03	24.44	173,004	179,350	352,354	53.42	7.21	50,972	7.73	1.04	4,886,331				
9	Broadway	281,666	4,125	177,084	-	23,164	-	2,369	4,746	493,154	118.26	24.96	1,081,305	259.31	54.72	23,398	5.61	1.18	17,168	4.12	0.87	321,910	77.20	16.29	7,405	19,000	26,405	6.33	1.34	12,567	3.01	0.64	1,975,907				
10	Christiansburg	3,955,898	88,478	1,087,803	7,273	321,721	-	47,083	33,037	5,541,293	237.33	15.43	20,755,413	888.96	57.80	563,431	24.13	1.57	43,437	1.86	0.12	6,638,876	284.34	18.49	1,215,435	559,373	1,774,808	76.02	4.94	593,289	25.41	1.65	35,910,547				
11	Clifton Forge	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
12	Colonial Beach	5,092,565	70,633	706,862	-	-	-	51,370	24,191	5,945,621	1,521.40	67.73	1,885,663	482.51	21.48	77,997	19.96	0.89	26,032	6.66	0.30	344,084	88.05	3.92	165,292	20,182	185,474	47.46	2.11	314,103	80.37	3.58	8,778,974				
13	Culpeper	1,717,170	32,094	1,992,759	-	215,226	-	60,263	36,675	4,054,187	202.08	23.40	11,026,029	549.60	63.65	156,589	7.81	0.90	148,474	7.40	0.86	326,324	16.27	1.88	304,389	366,051	670,440	33.42	3.87	940,563	46.88	5.43	17,322,606				
14	Dumfries	1,480,494	14,967	-	-	-	-	2,641	12,990	1,511,092	266.08	22.32	3,698,558	651.27	54.64	412,262	72.59	6.09	47,123	8.30	0.70	92,300	740,201	832,501	146.59	12.30	267,196	47.05	3.95	-	-	-	6,768,732				
15	Farmville	765,462	53,915	274,110	-	-	-	7,743	3,570	1,104,800	147.84	9.07	7,664,933	1,025.68	62.95	44,672	5.98	0.37	194,322	26.00	1.60	829,875	111.05	6.82	410,438	309,223	719,661	96.30	5.91	1,618,584	216.59	13.29	12,176,847				
16	Front Royal	1,704,914	18,321	554,272	-	-	-	30,090	35,496	2,343,093	156.09	21.03	6,150,694	409.75	55.22	53,570	3.57	0.48	160,141	10.67	1.44	1,134,072	75.55	10.18	376,226	16	376,242	25.06	3.38	921,667	61.40	8.27	11,139,479				
17	Herndon	13,619,732	341,462	-	-	-	-	17,770	17,770	13,996,734	567.70	33.60	17,468,036	708.50	41.94	572,280	23.21	1.37	342,056	13.87	0.82	5,463,207	221.59	13.12	1,529,759	1,061,819	2,591,578	105.11	6.22	1,219,610	49.47	2.93	41,653,501				
18	Leesburg	18,355,198	269,784	3,754,565	-	26,709	-	191,747	43,974	22,641,977	469.26	38.50	25,443,853	527.33	43.27	1,197,015	24.81	2.04	300,384	6.23	0.51	5,414,027	112.21	9.21	1,796,739	1,763,473	3,560,212	73.79	6.05	250,385	5.19	0.43	58,807,853				
19	Luray	1,352,443	68,493	202,935	933	50,396	-	14,572	10,335	1,700,107	351.92	30.72	3,328,292	688.94	60.14	29,188	6.04	0.53	25,731	5.33	0.46	345,769	71.57	6.25	2,432	27,735	30,167	6.24	0.55	74,948	15.51	1.35	5,534,202				
20	Marion	564,376	27,682	130,965	-	116,783	-	6,877	9,313	855,996	148.84	14.93	3,629,148	631.05	63.30	1,282	0.22	0.02	12,131	2.11	0.21	1,088,603	189.29	18.99	98,263	15,641	113,904	19.81	1.99	31,763	5.52	0.55	5,732,827				
21	Orange	650,209	24,015	235,012	-	-	-	-	-	909,236	186.32	20.65	2,799,179	573.60	63.57	5,015	1.03	0.11	91,707	18.79	2.08	186,322	38.18	4.23	229,937	16,321	246,258	50.46	5.59	165,908	34.00	3.77	4,403,625				
22	Pulaski	1,938,760	59,472	398,724	-	769,846	-	57,026	103,713	3,327,541	370.34	42.44	3,158,724	351.56	40.29	39,189	4.36	0.50	9,248	1.03	0.12	944,814	105.15	12.05	76,103	17,563	93,666	10.42	1.19	267,418	29.76	3.41	7,840,600				
23	Purcellville	4,295,835	49,709	854,813	-	-	-	30,591	28,786	5,259,734	589.06	40.88	6,761,020	757.20	52.55	175,020	19.60	1.36	65,907	7.38	0.51	-	-	-	415,838	57,113	472,951	52.97	3.68	130,135	14.57	1.01	12,864,767				
24	Richlands	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
25	Rocky Mount	621,120	22,103	319,008	-	165,020	-	8,381	2,651	1,138,283	232.16	16.24	4,281,096	873.16	61.07	54,873	11.19	0.78	42,755	8.72	0.61	1,115,232	227.46	15.91	285,283	450	285,733	58.28	4.08	91,639	18.69	1.31	7,009,611				
26	Smithfield	2,335,375	33,375	842,508	-	212,375	-	41,743	18,007	3,483,383	408.22	38.09	4,655,874	545.63	50.91	93,479	10.95	1.02	37,860	4.44	0.41	228,549	26.78	2.50	72,746	390,430	463,176	54.28	5.06	182,920	21.44	2.00	9,145,241				
27	South Boston	1,399,635	95,705	1,006,016	1,033	2,394	-	24,713	18,725	2,548,221	319.89	29.12	5,361,827	673.09	61.27	7,518	0.94	0.09	77,973	9.79	0.89	289,788	36.38	3.31	54,119	55,298	109,417	13.74	1.25	356,227	44.72	4.07	8,750,971				
28	South Hill	1,679,554	65,644	817,644	-	45,290	-	27,224	36,427	2,671,783	569.68	25.09	6,175,862	1,316.81	57.98	261,910	55.84	2.46	47,563	10.14	0.45	795,647	169.65	7.47	450,917	57,018	507,935	108.30	4.77	190,132	40.54	1.79	10,650,832				
29	Strasburg	1,122,444	49,208	823,643	138	245,494	-	64,484	5,849	2,311,260	326.31	40.28	2,518,056	355.51	43.88	21,637	3.05	0.38	21,064	2.97	0.37	511,129	72.16	8.91	310,486	-	310,486	43.84	5.41	44,887	6.34	0.78	5,738,519				
30	Tazewell	792,474	49,526	198,113	-	-	-	29,096	-	1,069,209	238.34	16.55	2,294,054	511.38	35.52	23,524	5.24	0.36	30,092	6.71	0.47	2,324,630	518.20	35.99	143,951	-	143,951	32.09	2.23	573,565	127.86	8.88	6,459,025				
31	Vienna	12,693,483	110,896	-	-	-	-	38,848	6,855	12,850,082	780.07	44.61	11,303,202	686.17	39.24	281,330	17.08	0.98	220,743	13.40																	

COMPARATIVE REPORT
EXHIBIT B1: INTER-GOVERNMENTAL REVENUE
FOR THE YEAR ENDED JUNE 30, 2023

		From the Commonwealth					From the Federal Government					Memo Only	
No.	Locality City of:	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	Total State Expenditures Made on Behalf of the Local Government	Total Federal Expenditures Made on Behalf of the Local Government	
1	Alexandria	\$ -	\$ 40,180,426	\$ 9,428,334	\$ 105,087,234	\$ 154,695,994	\$ -	\$ 795,220	\$ 74,515,036	\$ 75,310,256	\$ 6,622,552	\$ 1,385,980	
2	Bristol	-	2,935,297	1,702,743	38,341,765	42,979,805	-	-	26,468,041	26,468,041	1,877,863	1,198,317	
3	Buena Vista	-	895,254	806,074	16,981,644	18,682,972	-	-	5,798,253	5,798,253	129,313	277,626	
4	Charlottesville	-	9,086,602	1,961,273	54,772,180	65,820,055	-	184,445	30,249,375	30,433,820	1,877,743	1,082,390	
5	Chesapeake	-	44,063,168	20,034,975	395,384,724	459,482,867	7,961	1,950,929	133,172,155	135,131,045	16,521,240	3,594,448	
6	Colonial Heights	-	-	-	-	-	-	-	-	-	-	-	
7	Covington	-	799,182	231,527	4,183,523	5,214,232	-	136,094	4,961,366	5,097,460	331,672	293,576	
8	Danville	-	10,938,859	2,937,207	102,419,073	116,295,139	3,714	10,938,118	26,433,785	37,375,617	1,613,519	3,452,763	
9	Emporia	-	-	-	-	-	-	-	-	-	-	-	
10	Fairfax	-	5,403,525	1,144,085	16,131,220	22,678,830	-	-	601,185	601,185	66,426	56,567	
11	Falls Church	-	2,914,499	459,461	12,979,304	16,353,264	-	1,696,134	2,243,207	3,939,341	87,418	47,202	
12	Franklin	-	1,444,871	230,251	17,923,230	19,598,352	-	4,906,696	5,740,576	10,647,272	514,014	725,793	
13	Fredericksburg	-	3,192,062	2,269,400	39,570,313	45,031,775	-	-	18,954,981	18,954,981	1,511,297	759,036	
14	Galax	-	436,195	142,842	18,072,323	18,651,360	-	-	10,489,593	10,489,593	185,413	508,204	
15	Hampton	-	23,622,670	8,727,528	238,499,704	270,849,902	-	10,381	97,463,393	97,473,774	17,892,287	4,493,883	
16	Harrisonburg	-	3,112,840	396,101	82,080,589	85,589,530	-	142,728	24,168,338	24,311,066	973,108	720,884	
17	Hopewell	-	-	-	-	-	-	-	-	-	-	-	
18	Lexington	-	807,777	457,168	8,363,612	9,628,557	-	-	6,090,757	6,090,757	173,294	108,365	
19	Lynchburg	-	8,783,831	3,509,505	112,076,112	124,369,448	-	16,113,820	64,172,820	80,286,640	2,732,719	3,557,366	
20	Manassas	-	7,929,561	382,784	78,186,107	86,498,452	-	6,204,897	12,523,977	18,728,874	2,926,501	286,563	
21	Manassas Park	-	1,994,075	263,916	39,800,198	42,058,189	-	-	14,792,403	14,792,403	148,558	52,493	
22	Martinsville	-	1,387,358	3,562,174	29,342,353	34,291,885	-	-	16,364,382	16,364,382	551,412	1,007,527	
23	Newport News	-	33,027,317	12,394,877	297,023,988	342,446,182	-	736,762	156,970,877	157,707,639	19,445,345	7,557,828	
24	Norfolk	526,783	53,776,750	8,244,701	323,701,630	386,249,864	-	-	252,574,597	252,574,597	10,357,774	6,837,779	
25	Norton	-	-	-	-	-	-	-	-	-	-	-	
26	Petersburg	-	-	-	-	-	-	-	-	-	-	-	
27	Poquoson	-	2,371,043	343,855	18,617,027	21,331,925	-	3,417,064	2,424,493	5,841,557	341,994	55,621	
28	Portsmouth	-	-	-	-	-	-	-	-	-	-	-	
29	Radford	-	1,235,124	1,193,495	39,255,357	41,683,976	-	-	10,783,157	10,783,157	469,865	473,689	
30	Richmond	6,712,743	32,599,918	24,469,071	313,566,323	377,348,055	-	7,822,242	226,395,513	234,217,755	9,251,920	6,605,105	
31	Roanoke	151,441	14,777,387	10,731,026	195,582,674	221,242,528	-	-	102,256,655	102,256,655	5,785,472	4,407,050	
32	Salem	-	4,541,107	1,627,648	37,997,482	44,166,237	-	26,657,181	6,641,035	33,298,216	331,565	-	
33	Staunton	-	4,007,491	1,718,560	37,204,326	42,930,377	-	44,859	11,201,281	11,246,140	743,731	839,612	
34	Suffolk	-	16,949,118	3,582,140	161,064,265	181,595,523	-	(8,773)	46,569,294	46,560,521	5,370,048	2,347,273	
35	Virginia Beach	-	92,690,149	21,817,009	573,173,986	687,681,144	86,133	22,633,076	202,966,829	225,686,038	4,976,687	3,664,478	
36	Waynesboro	-	3,818,027	1,425,689	38,580,795	43,824,511	-	63,455	15,333,505	15,396,960	666,041	860,600	
37	Williamsburg	-	1,343,749	209,295	10,558,700	12,111,744	-	-	8,648,668	8,648,668	218,845	174,649	
38	Winchester	-	5,695,952	2,154,848	47,834,896	55,685,696	-	5,234,569	20,281,972	25,516,541	750,297	472,469	
38	Total	\$ 7,390,967	\$ 436,761,184	\$ 148,559,562	\$ 3,504,356,657	\$ 4,097,068,370	\$ 97,808	\$ 109,679,897	\$ 1,638,251,499	\$ 1,748,029,204	\$ 115,445,933	\$ 57,905,136	

COMPARATIVE REPORT
EXHIBIT B1: INTER-GOVERNMENTAL REVENUE
FOR THE YEAR ENDED JUNE 30, 2023

		From the Commonwealth					From the Federal Government				Memo Only	
											Total State Expenditures Made on Behalf of the Local Government	Total Federal Expenditures Made on Behalf of the Local Government
No.	Locality County of:	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		
1	Accomack	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Albemarle	122,003	19,674,480	2,716,487	93,442,792	115,955,762	46,593	-	41,604,691	41,651,284	16,592,203	1,228,256
3	Alleghany	-	2,070,569	3,872,414	34,338,491	40,281,474	447,204	-	11,070,371	11,517,575	9,944,097	664,599
4	Amelia	-	1,309,596	1,651,015	17,203,649	20,164,260	-	-	4,811,619	4,811,619	3,302,306	308,477
5	Amherst	-	-	-	-	-	-	-	-	-	-	-
6	Appomattox	-	1,627,696	1,768,903	23,798,616	27,195,215	5,786	-	6,862,110	6,867,896	2,749,067	606,417
7	Arlington	-	45,169,247	16,232,256	177,707,899	239,109,402	-	29,223,360	86,024,063	115,247,423	9,077,798	1,305,554
8	Augusta	-	6,489,397	5,354,892	91,064,912	102,909,201	598,406	-	32,382,010	32,980,416	23,208,302	1,560,851
9	Bath	-	128,182	1,151,863	3,413,742	4,693,787	511,905	-	3,178,034	3,689,939	2,974,857	92,149
10	Bedford	-	7,796,599	4,799,516	86,527,681	99,123,796	85,870	126,594	26,225,582	26,438,046	10,636,696	1,397,363
11	Bland	-	1,097,573	1,219,641	9,886,888	12,204,102	240,813	-	3,871,888	4,112,701	6,845,938	145,074
12	Botetourt	-	4,362,605	5,361,452	37,914,849	47,638,906	285,609	-	8,901,518	9,187,127	11,111,130	248,994
13	Brunswick	-	1,750,683	2,112,739	18,193,013	22,056,435	-	45,112	7,193,488	7,238,600	6,316,931	1,048,609
14	Buchanan	-	2,422,775	2,880,370	40,528,115	45,831,260	-	1,671,269	18,201,071	19,872,340	17,184,975	2,449,591
15	Buckingham	-	-	-	-	-	-	-	-	-	-	-
16	Campbell	-	5,064,159	4,225,236	79,820,681	89,110,076	-	173,877	23,432,071	23,605,948	12,632,076	1,767,806
17	Caroline	-	2,954,895	2,606,891	38,678,518	44,240,304	1,881	1,211,847	11,929,769	13,143,497	10,929,141	637,254
18	Carroll	-	1,959,886	2,934,905	42,960,614	47,855,405	35,346	-	18,439,207	18,474,553	13,355,595	1,371,036
19	Charles City	-	833,209	1,177,877	4,949,995	6,961,081	1,214	-	4,170,184	4,171,398	1,954,576	161,523
20	Charlotte	-	921,147	2,309,797	21,382,007	24,612,951	10,864	63,750	8,485,963	8,560,577	3,795,182	629,026
21	Chesterfield	-	55,811,466	9,814,835	527,930,855	593,557,156	-	180,217	123,496,535	123,676,752	34,523,460	3,239,122
22	Clarke	-	2,888,249	1,618,612	14,011,688	18,518,549	7,372	-	6,967,513	6,974,885	3,492,524	131,123
23	Craig	-	435,590	1,271,651	7,559,266	9,266,507	369,520	9,600	2,988,037	3,367,157	2,149,311	144,490
24	Culpeper	-	4,998,127	5,024,008	71,768,003	81,790,138	-	-	24,890,497	24,890,497	8,778,791	595,756
25	Cumberland	68,839	1,211,412	1,491,113	15,194,333	17,965,697	-	-	6,126,862	6,126,862	2,783,952	418,781
26	Dickenson	-	-	-	-	-	-	-	-	-	-	-
27	Dinwiddie	-	4,566,778	2,752,721	44,309,282	51,628,781	1,722	-	14,488,061	14,489,783	9,369,446	700,806
28	Essex	-	1,470,937	1,521,101	12,870,017	15,862,055	-	-	5,898,899	5,898,899	5,874,775	433,222
29	Fairfax	-	266,545,319	27,864,892	1,109,256,951	1,403,667,162	45,135	238,410,576	382,183,417	620,639,128	93,312,959	4,352,459
30	Fauquier	-	15,811,110	3,724,348	78,074,558	97,610,016	3,230	-	26,677,557	26,680,787	13,564,208	389,612
31	Floyd	-	1,423,161	1,703,243	17,699,018	20,825,422	12,632	301,343	7,183,320	7,497,295	5,445,297	374,455
32	Fluvanna	-	3,679,771	2,417,119	32,552,592	38,649,482	-	-	7,138,477	7,138,477	2,790,366	332,336
33	Franklin	-	4,674,631	5,540,690	64,548,283	74,763,604	22,246	-	30,802,119	30,824,365	10,356,558	1,444,618
34	Frederick	-	13,216,977	5,219,300	116,117,591	134,553,868	18,555	-	30,773,534	30,792,089	11,406,263	590,342
35	Giles	-	1,570,441	2,198,179	36,496,826	40,265,446	211,653	-	8,844,234	9,055,887	4,408,646	632,991
36	Gloucester	-	3,956,687	4,367,341	41,807,555	50,131,583	834	-	14,985,709	14,986,543	4,626,830	749,596
37	Goochland	-	3,594,653	2,061,219	14,424,943	20,080,815	-	-	6,530,002	6,530,002	4,876,760	185,892
38	Grayson	-	1,385,388	2,123,963	21,720,811	25,230,162	108,563	567,226	9,609,546	10,285,335	8,648,176	813,687
39	Greene	-	2,629,866	1,817,185	29,055,213	33,502,264	51,956	550,501	7,414,402	8,016,859	2,827,204	383,150
40	Greensville	-	-	-	-	-	-	-	-	-	-	-
41	Halifax	-	2,480,614	3,409,479	60,110,925	66,001,018	52,491	-	16,215,820	16,268,311	9,191,286	1,820,304
42	Hanover	-	19,134,746	6,544,827	125,430,090	151,109,663	4,848	-	36,263,794	36,268,642	13,459,088	773,431
43	Henrico	-	63,212,721	21,892,883	443,345,238	528,450,842	-	3,118,858	104,987,414	108,106,272	17,472,879	4,976,368
44	Henry	-	3,802,221	11,939,431	103,629,855	119,371,507	4,161	-	36,501,602	36,505,763	8,244,110	2,279,171
45	Highland	-	272,032	1,067,595	3,690,486	5,030,113	174,608	-	1,827,555	2,002,163	2,970,496	41,563
46	Isle of Wight	-	6,516,500	2,733,136	52,484,383	61,734,019	-	-	9,798,544	9,798,544	9,721,181	625,268
47	James City	-	11,164,853	2,688,859	75,479,421	89,333,133	9,164	-	22,762,963	22,772,127	12,127,728	864,104
48	King & Queen	-	1,032,340	1,253,177	9,120,941	11,406,458	-	1,273,876	3,248,054	4,521,930	2,748,652	276,049

											Total State Expenditures Made on Behalf of the Local Government	Total Federal Expenditures Made on Behalf of the Local Government
No.	Locality County of:	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		
49	King George	-	2,511,648	2,130,414	38,531,131	43,173,193	-	-	8,778,518	8,778,518	7,365,409	326,447
50	King William	-	1,531,048	1,690,781	19,621,594	22,843,423	-	474,731	4,240,161	4,714,892	2,671,427	199,392
51	Lancaster	-	1,225,936	2,375,131	6,313,524	9,914,591	-	-	5,797,547	5,797,547	2,644,345	382,903
52	Lee	-	-	-	-	-	-	-	-	-	-	-
53	Loudoun	-	68,777,833	20,732,594	500,581,935	590,092,362	-	-	98,622,421	98,622,421	22,053,168	681,127
54	Louisa	-	1,993,996	2,760,308	40,328,355	45,082,659	-	280,508	15,683,680	15,964,188	9,524,978	752,271
55	Lunenburg	-	1,228,513	1,791,198	18,610,217	21,629,928	-	-	6,866,693	6,866,693	4,867,438	609,576
56	Madison	-	1,459,426	1,609,541	15,888,741	18,957,708	104,289	-	6,873,277	6,977,566	3,523,068	196,424
57	Mathews	-	1,362,507	1,376,155	11,721,882	14,460,544	-	-	4,709,581	4,709,581	2,143,089	197,779
58	Mecklenburg	-	2,036,502	3,255,132	42,427,348	47,718,982	187,543	-	17,118,255	17,305,798	8,460,647	1,382,373
59	Middlesex	-	1,078,146	1,538,532	9,680,471	12,297,149	-	1,608,576	4,819,059	6,427,635	2,268,625	322,342
60	Montgomery	-	6,146,557	7,012,374	83,718,257	96,877,188	360	11,913,945	18,552,930	30,467,235	13,745,786	1,865,291
61	Nelson	-	2,284,046	1,927,196	15,328,652	19,539,894	79,364	-	6,728,022	6,807,386	6,734,565	487,931
62	New Kent	-	14,896,913	2,164,228	26,802,532	43,863,673	-	74,902	4,619,952	4,694,854	5,008,762	176,329
63	Northampton	-	1,821,337	2,071,937	17,584,865	21,478,139	27,968	1,918,555	5,504,867	7,451,390	3,233,907	1,009,197
64	Northumberland	-	1,392,413	1,775,897	8,325,851	11,494,161	-	471,740	6,897,589	7,369,329	2,705,443	363,010
65	Nottoway	-	1,434,374	1,737,924	21,241,191	24,413,489	-	-	9,453,820	9,453,820	2,935,208	765,250
66	Orange	-	4,041,802	2,683,770	45,175,140	51,900,712	3,365	-	16,853,104	16,856,469	4,675,374	606,481
67	Page	-	2,106,507	3,805,542	31,075,401	36,987,450	212,816	-	9,754,068	9,966,884	3,935,475	669,511
68	Patrick	-	1,109,959	3,471,957	28,671,864	33,253,780	24,758	1,019,063	7,189,892	8,233,713	6,776,877	805,370
69	Pittsylvania	-	5,973,744	6,718,905	89,298,878	101,991,527	-	-	29,420,094	29,420,094	15,226,632	2,116,478
70	Powhatan	-	3,803,171	2,402,605	28,882,663	35,088,439	-	268,560	6,696,958	6,965,518	2,613,176	165,153
71	Prince Edward	118,163	1,641,909	2,369,522	22,531,282	26,660,876	-	3,322,088	5,974,148	9,296,236	4,345,250	809,389
72	Prince George	-	5,308,540	1,721,148	60,524,655	67,554,343	40,532	103,262	19,813,705	19,957,499	6,725,202	473,030
73	Prince William	-	83,120,000	7,620,000	799,771,000	890,511,000	84,000	118,645,000	149,421,000	268,150,000	30,595,127	2,630,831
74	Pulaski	-	-	-	-	-	-	-	-	-	-	-
75	Rappahannock	-	1,209,455	1,283,208	7,624,118	10,116,781	100,033	-	4,303,595	4,403,628	2,857,763	45,643
76	Richmond	-	1,096,078	1,498,348	14,187,602	16,782,028	28,118	-	6,063,253	6,091,371	2,670,242	302,142
77	Roanoke	-	15,746,538	6,152,124	118,753,421	140,652,083	-	6,144,858	26,690,411	32,835,269	20,647,251	1,498,585
78	Rockbridge	-	3,274,705	2,714,373	25,637,080	31,626,158	208,328	-	8,550,728	8,759,056	10,591,904	735,561
79	Rockingham	-	7,179,379	10,439,960	102,315,313	119,934,652	555,635	9,963	39,444,073	40,009,671	14,947,640	1,055,994
80	Russell	-	2,908,374	2,924,355	44,457,611	50,290,340	-	983,618	14,909,213	15,892,831	6,642,321	1,934,122
81	Scott	-	-	-	-	-	-	-	-	-	-	-
82	Shenandoah	-	4,734,763	3,346,259	54,795,229	62,876,251	235,240	-	14,677,674	14,912,914	10,180,768	940,350
83	Smyth	-	2,333,298	3,396,924	55,103,662	60,833,884	238,294	-	20,707,095	20,945,389	9,444,879	1,914,158
84	Southampton	-	2,833,326	4,786,378	26,357,825	33,977,529	-	-	8,628,895	8,628,895	5,510,729	594,564
85	Spotsylvania	-	19,427,783	7,117,235	207,718,872	234,263,890	20,445	1,794,728	45,664,347	47,479,520	21,678,171	1,798,563
86	Stafford	-	15,304,807	8,645,132	249,527,658	273,477,597	7,127	-	64,480,107	64,487,234	17,645,300	1,066,914
87	Surry	-	774,557	1,203,040	5,468,382	7,445,979	410	-	3,000,619	3,001,029	15,139,960	187,231
88	Sussex	35,296	1,498,470	2,410,426	13,718,609	17,662,801	-	-	7,120,761	7,120,761	5,388,087	445,561
89	Tazewell	-	4,013,396	4,332,632	65,797,965	74,143,993	-	2,407,426	22,557,309	24,964,735	8,320,069	2,602,264
90	Warren	-	-	-	-	-	-	-	-	-	-	-
91	Washington	-	4,641,270	4,491,944	71,525,098	80,658,312	84,536	49,918	32,357,902	32,492,356	20,669,010	1,761,365
92	Westmoreland	-	-	-	-	-	-	-	-	-	-	-
93	Wise	23,839	2,385,510	4,577,159	69,562,093	76,548,601	104,337	-	34,378,259	34,482,596	10,942,575	2,670,676
94	Wythe	-	2,232,642	3,076,204	45,477,085	50,785,931	182,960	-	17,085,726	17,268,686	14,095,947	1,124,633
95	York	-	9,839,062	4,969,272	98,416,488	113,224,822	12,469	50,000	31,191,190	31,253,659	2,833,845	478,166
95	Total	\$ 368,140	\$ 922,839,528	\$ 360,544,925	\$ 7,209,583,126	\$ 8,493,335,719	\$ 5,913,108	\$ 428,469,447	\$ 2,137,588,604	\$ 2,571,971,159	\$ 842,767,255	\$ 82,341,654

COMPARATIVE REPORT
EXHIBIT B1: INTER-GOVERNMENTAL REVENUE
FOR THE YEAR ENDED JUNE 30, 2023

		From the Commonwealth					From the Federal Government					Memo Only	
												Total State Expenditures Made on Behalf of the Local Government	Total Federal Expenditures Made on Behalf of the Local Government
No.	Locality Town of:	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			
1	Abingdon	\$ -	\$ 313,914	\$ -	\$ 2,617,196	\$ 2,931,110	\$ -	\$ 650,893	\$ 10,336	\$ 661,229	\$ -	\$ -	
2	Ashland	-	492,551	-	2,323,542	2,816,093	-	-	2,555,134	2,555,134	-	-	
3	Bedford	-	399,055	-	2,239,318	2,638,373	-	3,251,677	620,242	3,871,919	-	-	
4	Berryville	-	281,806	-	747,436	1,029,242	-	415,256	1,011	416,267	-	-	
5	Big Stone Gap	-	-	-	-	-	-	-	-	-	-	-	
6	Blacksburg	-	2,027,612	-	4,428,841	6,456,453	-	-	958,034	958,034	6,592	-	
7	Bluefield	-	145,938	-	1,886,327	2,032,265	-	4,784,354	183,959	4,968,313	-	-	
8	Bridgewater	-	172,021	-	1,605,806	1,777,827	-	-	1,726,426	1,726,426	-	-	
9	Broadway	-	69,614	-	650,957	720,571	-	-	608,825	608,825	-	-	
10	Christiansburg	-	1,150,504	-	5,281,448	6,431,952	-	231,965	79,901	311,866	4,400	-	
11	Clifton Forge	-	-	-	-	-	-	-	-	-	-	-	
12	Colonial Beach	-	397,719	-	6,942,632	7,340,351	-	-	3,074,430	3,074,430	601	-	
13	Culpeper	-	334,123	-	3,158,314	3,492,437	-	-	6,075,586	6,075,586	-	-	
14	Dumfries	-	253,143	-	641,545	894,688	-	-	139,415	139,415	-	-	
15	Farmville	-	401,067	-	2,531,405	2,932,472	-	1,169,899	68,815	1,238,714	1,319	-	
16	Front Royal	-	541,393	-	3,085,868	3,627,261	-	-	16,863	16,863	-	-	
17	Herndon	-	1,924,239	-	2,532,873	4,457,112	-	4,993,104	145,148	5,138,252	-	-	
18	Leesburg	-	3,164,511	-	5,945,876	9,110,387	-	2,963,837	167,817	3,131,654	-	-	
19	Luray	-	137,401	-	2,516,660	2,654,061	-	-	1,348,531	1,348,531	-	-	
20	Marion	-	165,036	-	2,096,710	2,261,746	-	4,571,830	103,044	4,674,874	-	-	
21	Orange	-	239,059	-	1,335,761	1,574,820	-	-	-	-	-	-	
22	Pulaski	-	467,154	-	2,853,937	3,321,091	-	-	3,215,078	3,215,078	-	-	
23	Purcellville	-	313,497	-	1,016,259	1,329,756	-	1,546,539	106,417	1,652,956	-	-	
24	Richlands	-	-	-	-	-	-	-	-	-	-	-	
25	Rocky Mount	-	216,108	-	2,116,268	2,332,376	-	-	1,130,509	1,130,509	-	-	
26	Smithfield	-	412,448	-	1,836,328	2,248,776	-	-	1,387,509	1,387,509	-	-	
27	South Boston	-	756,161	-	3,392,120	4,148,281	-	-	2,800,648	2,800,648	827	-	
28	South Hill	-	299,657	-	2,074,348	2,374,005	-	-	20,701	20,701	748	-	
29	Strasburg	-	207,781	-	1,441,370	1,649,151	-	-	127,597	127,597	-	-	
30	Tazewell	-	97,825	-	1,496,773	1,594,598	-	12,640	2,400,119	2,412,759	8,009	-	
31	Vienna	-	740,928	-	3,127,893	3,868,821	-	-	5,023,063	5,023,063	-	-	
32	Vinton	-	-	-	-	-	-	-	-	-	-	-	
33	Warrenton	-	1,239,150	-	2,118,950	3,358,100	-	1,038,392	6,683	1,045,075	1,587	-	
34	West Point	-	433,036	-	8,315,000	8,748,036	-	-	1,586,877	1,586,877	628	-	
35	Wise	-	257,794	-	838,210	1,096,004	-	-	1,741,087	1,741,087	-	-	
36	Woodstock	-	180,779	-	1,139,659	1,320,438	-	-	17,028	17,028	-	-	
37	Wytheville	-	450,689	-	3,561,107	4,011,796	8,882	-	109,611	118,493	-	-	
37	Total	\$ -	\$ 18,683,713	\$ -	\$ 87,896,737	\$ 106,580,450	\$ 8,882	\$ 25,630,386	\$ 37,556,444	\$ 63,195,712	\$ 24,710	\$ -	
170	Grand Total	\$ 7,759,107	\$ 1,378,284,425	\$ 509,104,487	\$ 10,801,836,520	\$ 12,696,984,539	\$ 6,019,798	\$ 563,779,730	\$ 3,813,396,547	\$ 4,383,196,075	\$ 958,237,898	\$ 140,246,790	

NOTES:
(1) For detailed explanation of information in this exhibit, refer to the Notes to the Comparative Report, located in the separate "2023 Footnotes.docx" electronic Word file. See Table of Contents tab for a direct hyperlink to the Footnotes file.

COMPARATIVE REPORT
EXHIBIT B2: OTHER LOCAL TAXES
FOR THE YEAR ENDED JUNE 30, 2023

		Hotel and																
No.	Locality City of:	Local Sales and Use Taxes	Consumer Utility Taxes	Business License Taxes	Franchise License Taxes	Motor Vehicle License Taxes	Bank Stock Taxes	Recordation and Will Taxes	Tobacco Taxes	Admission Taxes	Motel Room Taxes	Restaurant Food Taxes	Coal, Oil, and Gas Taxes	Other Local Taxes	Total Revenues	Per Capita	Percent of Average	
1	Alexandria	\$ 47,903,530	\$ 12,639,483	\$ 40,006,700	\$ -	\$ 104,325	\$ 3,191,348	\$ 2,999,219	\$ 2,095,823	\$ 332,241	\$ 11,960,434	\$ 30,143,987	\$ -	\$ 967,489	\$ 152,344,579	963.43	116.83	
2	Bristol	6,054,087	254,975	1,748,226	-	229,111	314,223	248,520	392,583	112,690	2,128,672	7,833,252	-	-	19,316,339	1,149.58	139.40	
3	Buena Vista	667,795	492,832	200,699	-	137,057	43,094	46,798	-	-	31,661	424,269	-	-	2,044,205	307.54	37.29	
4	Charlottesville	14,377,795	4,584,020	10,041,762	-	195,788	1,170,883	461	445,156	-	8,118,587	18,632,606	-	49,605	57,616,663	1,123.61	136.25	
5	Chesapeake	57,409,044	11,035,442	37,067,619	-	7,166,545	1,769,071	3,967,066	4,051,317	959,052	7,721,379	41,106,129	-	3,069,893	175,322,557	695.84	84.38	
6	Colonial Heights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
7	Covington	1,737,951	373,870	631,681	-	190,081	255,944	31,112	99,116	-	43,996	1,169,357	-	20,111	4,553,219	805.88	97.72	
8	Danville	21,909,615	936,030	6,971,553	-	1,563,285	1,044,678	335,759	-	-	2,727,184	11,279,539	-	771,523	47,539,166	1,122.58	136.13	
9	Emporia	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
10	Fairfax	13,425,699	1,755,559	11,583,732	-	707,593	3,722,727	747,385	491,713	-	586,040	8,124,128	-	3,032,742	44,177,318	1,840.49	223.18	
11	Falls Church	6,370,552	1,295,425	5,301,185	43,537	310,779	266,506	452,338	165,122	3,883	447,600	4,994,413	-	68,112	19,719,452	1,353.80	164.16	
12	Franklin	2,394,886	529,582	1,322,231	-	214,611	53,706	102,139	379,132	-	199,864	2,235,378	-	28,365	7,459,894	934.00	113.26	
13	Fredericksburg	15,827,467	1,616,977	8,320,984	-	-	1,030,273	672,380	434,337	716,241	1,746,141	15,283,045	-	234,113	45,881,958	1,658.36	201.09	
14	Galax	3,141,722	179,828	1,277,544	-	135,911	215,079	-	-	-	229,103	2,868,619	-	49,792	8,097,598	1,194.69	144.87	
15	Hampton	21,639,599	4,948,276	15,865,573	-	4,524,665	652,256	1,106,050	3,582,327	1,236,121	6,166,080	29,420,162	-	2,992,965	92,134,074	675.53	81.92	
16	Harrisonburg	18,304,951	2,000,493	8,682,280	-	75,987	1,062,445	756,529	441,121	145,801	3,980,465	18,044,533	-	212,272	53,706,877	964.22	116.92	
17	Hopewell	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
18	Lexington	1,391,331	304,524	819,177	-	-	163,785	70,455	63,648	-	801,766	1,983,662	-	23,915	5,622,263	773.99	93.85	
19	Lynchburg	21,956,964	4,452,989	11,231,815	-	1,791,784	950,835	939,214	698,822	860,163	3,277,055	19,509,065	-	-	65,668,706	819.56	99.38	
20	Manassas	12,637,152	635,693	5,172,199	-	976,437	552,557	858,207	483,624	-	573,097	5,869,128	-	146,257	27,904,351	654.63	79.38	
21	Manassas Park	2,931,680	790,728	1,133,535	19,659	468,744	113,356	200,108	211,402	-	-	547,867	-	3,296	6,420,375	371.61	45.06	
22	Martinsville	2,495,785	575,551	2,231,478	20,000	329,400	500,114	111,944	129,995	-	29,690	2,754,823	-	27	9,178,807	693.58	84.10	
23	Newport News	34,195,284	6,587,150	21,503,046	497,086	4,555,068	1,383,253	2,147,148	4,035,487	848,325	5,650,032	34,032,909	-	666,937	116,101,725	632.69	76.72	
24	Norfolk	44,954,999	21,940,432	34,436,208	330,129	952,140	3,296,453	2,921,855	6,372,495	5,118,543	16,154,063	48,331,649	-	199,482	185,008,448	778.10	94.35	
25	Norton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
26	Petersburg	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
27	Poquoson	1,112,819	316,152	599,477	-	-	17,849	194,458	77,846	-	-	1,038,194	-	88,384	3,445,179	272.91	33.09	
28	Portsmouth	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
29	Radford	1,590,842	587,397	643,549	42,284	15,026	210,558	124,913	100,735	-	282,913	1,386,122	-	-	4,984,339	296.07	35.90	
30	Richmond	50,865,941	20,119,990	38,846,374	-	7,109,036	10,744,703	-	2,483,993	3,437,719	9,123,199	52,216,109	-	2,794,553	197,741,617	871.24	105.65	
31	Roanoke	27,991,128	9,165,773	16,222,473	270,601	3,402,539	1,770,580	1,557,526	1,624,895	1,033,039	5,438,879	20,810,566	-	1,326,062	90,614,061	909.47	110.28	
32	Salem	9,493,549	1,222,533	6,848,042	155,002	612,440	461,940	362,530	557,760	331,488	1,813,117	6,434,438	-	226,696	28,519,535	1,144.26	138.75	
33	Staunton	5,962,604	1,188,262	3,038,126	-	-	713,313	359,331	339,660	-	1,292,458	6,253,785	-	31,823	19,179,362	744.16	90.24	
34	Suffolk	18,035,988	5,034,466	11,819,247	-	2,837,184	768,872	1,851,695	1,849,863	227,453	2,067,131	14,299,363	-	-	58,791,262	592.78	71.88	
35	Virginia Beach	89,501,992	23,836,579	59,030,932	-	10,753,542	4,183,698	7,870,701	8,479,917	9,236,340	51,768,589	92,035,336	-	1,583,355	358,280,981	786.77	95.40	
36	Waynesboro	7,130,221	1,055,263	2,967,927	-	459,519	441,078	305,081	423,143	-	902,743	6,967,778	-	3,443	20,656,196	916.55	111.14	
37	Williamsburg	8,070,109	287,500	2,638,176	93,554	-	348,447	386,468	166,866	-	4,830,077	8,832,389	-	102,846	25,756,432	1,587.55	192.51	
38	Winchester	12,761,030	1,894,282	8,981,693	564,157	1,095	1,028,718	444,575	658,820	113,210	1,134,168	11,201,705	-	-	38,783,453	1,364.80	165.50	
38	Total	\$ 584,244,111	\$ 142,638,056	\$ 377,185,243	\$ 2,036,009	\$ 49,819,692	\$ 42,442,342	\$ 32,171,965	\$ 41,336,718	\$ 24,712,309	\$ 151,226,183	\$ 526,064,305	\$ -	\$ 18,694,058	\$ 1,992,570,991	\$ 824.67	100.00	

COMPARATIVE REPORT
EXHIBIT B2: OTHER LOCAL TAXES
FOR THE YEAR ENDED JUNE 30, 2023

		Hotel and																
No.	Locality County of:	Local Sales and Use Taxes	Consumer Utility Taxes	Business License Taxes	Franchise License Taxes	Motor Vehicle License Taxes	Bank Stock Taxes	Recordation and Will Taxes	Tobacco Taxes	Admission Taxes	Motel Room Taxes	Restaurant Food Taxes	Coal, Oil, and Gas Taxes	Other Local Taxes	Total Revenues	Per Capita	Percent of Average	
1	Accomack	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	
2	Albemarle	24,013,841	4,731,429	16,669,588	103,337	4,141,427	1,511,502	2,239,268	1,069,633	138,920	6,135,683	16,892,773	-	1,126,523	78,773,924	682.05	143.61	
3	Alleghany	1,196,132	450,181	494,809	-	411,705	-	113,807	-	-	249,910	881,950	-	3,029	3,801,523	255.17	53.73	
4	Amelia	1,458,270	263,832	402,539	-	408,336	84,395	186,007	-	-	-	-	-	44,185	2,847,564	214.70	45.20	
5	Amherst	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	Appomattox	1,894,629	411,697	-	11,720	559,727	-	137,563	-	-	21,915	-	-	42,269	3,079,520	186.25	39.22	
7	Arlington	53,332,446	17,295,429	78,191,768	-	5,296,898	6,549,671	4,812,767	2,173,048	-	22,697,994	46,534,737	-	62,272,390	299,157,148	1,239.86	261.05	
8	Augusta	9,896,423	1,857,916	5,499,363	275,022	-	261,521	1,035,537	371,566	-	1,472,462	4,543,182	-	84,902	25,297,894	325.34	68.50	
9	Bath	934,323	19,125	1,860	-	57,942	60,041	55,995	-	-	1,566,756	616,809	-	2,857	3,315,708	784.23	165.12	
10	Bedford	9,898,835	979,502	-	324,342	-	435,601	1,445,489	-	-	2,018,635	2,577,684	-	-	17,680,088	221.16	46.56	
11	Bland	503,849	164,995	-	-	115,175	36,287	25,797	181,967	-	42,171	363,087	-	23,992	1,457,320	231.50	48.74	
12	Botetourt	4,784,503	599,089	1,185,411	34,417	696,964	264,366	425,232	-	-	696,072	1,855,911	-	173,217	10,715,182	319.76	67.32	
13	Brunswick	1,165,888	252,141	-	35,605	378,247	-	121,948	-	-	14,098	-	-	42,515	2,010,442	130.00	27.37	
14	Buchanan	2,107,477	532,677	-	12,711	-	163,544	64,075	-	-	46,483	-	24,334,470	995,214	28,256,651	1,453.98	306.13	
15	Buckingham	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
16	Campbell	8,224,058	1,184,727	2,664,510	-	2,838,300	395,731	763,516	-	-	250,829	2,341,536	-	1,217	18,664,424	333.56	70.23	
17	Caroline	3,667,210	983,319	1,472,905	-	109,701	112,320	602,532	367,320	-	262,933	1,701,519	-	-	9,279,759	287.00	60.43	
18	Carroll	2,897,830	760,172	-	-	93,959	16,320	224,222	-	-	534,990	676,601	-	98,490	5,302,584	184.06	38.75	
19	Charles City	1,618,608	163,619	-	5,408	70	-	70,611	-	-	21,380	-	-	28,657	1,908,353	289.72	61.00	
20	Charlotte	1,736,843	224,861	-	-	316,345	-	58,509	-	-	-	-	-	31,275	2,367,833	207.11	43.61	
21	Chesterfield	94,233,793	8,629,878	30,575,045	-	8,908,956	3,000,477	6,082,788	-	-	7,070,316	-	-	9,732,875	168,234,128	440.57	92.76	
22	Clarke	1,595,514	367,471	24,430	-	364,850	-	260,139	267,900	-	126,828	276,485	-	-	3,283,617	214.04	45.07	
23	Craig	296,302	117,845	-	371	-	-	26,963	24,958	-	63,999	103,783	-	12,889	647,110	131.90	27.77	
24	Culpeper	8,974,561	844,578	-	-	50,917	-	1,060,896	-	-	221,719	-	-	-	11,152,671	206.19	43.41	
25	Cumberland	798,760	182,287	115,018	-	250,577	18,033	124,241	-	-	-	-	-	-	1,488,916	150.75	31.74	
26	Dickenson	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
27	Dinwiddie	3,050,271	567,720	1,334,173	-	601,466	240,027	239,081	-	63,188	218,943	1,223,339	-	271,112	7,809,320	273.51	57.59	
28	Essex	2,618,755	233,361	8,550	-	401,091	-	38,941	37,065	-	-	-	-	-	3,337,763	315.54	66.44	
29	Fairfax	240,066,648	44,463,959	203,636,193	825,831	26,891,155	30,927,958	24,357,246	4,516,087	-	22,259,139	-	-	4,067,503	602,011,719	528.19	111.21	
30	Fauquier	13,946,263	1,898,443	2,982,192	-	20,485	245,399	1,702,272	773,097	-	176,476	4,251,063	-	-	25,995,690	353.51	74.43	
31	Floyd	1,544,926	386,213	-	45,315	441,871	-	5,771	-	-	133,762	199,996	-	43,752	2,801,606	184.80	38.91	
32	Fluvanna	2,858,762	572,175	-	-	1,012,783	95,313	542,801	175,737	-	-	-	-	-	5,257,571	188.83	39.76	
33	Franklin	7,525,118	1,023,671	5,708	205,547	2,099,499	318,384	717,975	-	-	412,640	1,498,447	-	-	13,806,989	254.95	53.68	
34	Frederick	22,695,541	3,967,926	10,312,805	-	2,644,929	682,944	2,368,923	-	-	1,423,167	7,284,136	-	31,662	51,412,033	541.92	114.10	
35	Giles	2,077,350	244,440	-	1,177	215,432	-	102,596	-	-	183,910	-	-	50,804	2,875,709	172.64	36.35	
36	Gloucester	13,064,433	904,689	2,421,143	-	-	352,968	570,511	-	-	403,001	3,355,355	-	-	21,072,100	543.11	114.35	
37	Goochland	6,208,820	619,269	1,279,198	-	1,228	874,352	917,540	-	-	120,926	-	-	2,766,743	12,788,076	488.41	102.83	
38	Grayson	852,556	349,320	-	-	406,513	10,031	168,638	-	-	85,809	-	-	36,574	1,909,441	124.42	26.20	
39	Greene	3,346,809	457,029	941,415	-	477,043	103,231	311,854	338,143	-	634,211	1,147,666	-	-	7,757,401	366.52	77.17	
40	Greensville	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
41	Halifax	9,533,961	939,499	507,269	22,532	1,125,255	-	393,887	-	-	434,193	631,525	-	922,543	14,510,664	436.32	91.87	
42	Hanover	43,519,223	2,086,338	1,688,134	447,062	-	1,217,196	2,463,223	-	-	1,448,970	-	-	4,291,421	57,161,567	508.51	107.07	
43	Henrico	92,752,491	3,320,358	51,162,465	-	7,527,292	4,754,596	5,338,758	-	-	16,430,064	38,113,933	-	2,372,935	221,772,892	659.89	138.94	
44	Henry	12,354,399	2,845,117	2,083,500	-	228,075	383,267	540,700	-	-	165,497	4,506,905	-	-	23,107,460	473.17	99.63	
45	Highland	204,645	66,098	-	-	59,048	13,829	11,208	-	-	24,824	-	-	-	379,652	169.94	35.78	
46	Isle of Wight	4,182,782	1,192,880	1,205,887	-	1,015,337	16,290	586,902	-	-	93,247	758,693	-	157,120	9,209,138	230.52	48.53	
47	James City	21,199,519	-	8,602,096	887,994	168,861	-	1,402,986	560,442	-	4,637,716	8,839,539	-	605,791	46,904,944	590.09	124.24	
48	King & Queen	400,504	187,961	26,240	-	208,340	5,247	70,402	-	-	-	-	-	-	898,694	134.88	28.40	

Hotel and																	
Locality	Local Sales and	Consumer	Business License	Franchise	Motor Vehicle	Bank Stock	Recordation and	Tobacco	Admission	Motel Room	Restaurant	Coal, Oil, and	Other Local				
No. County of:	Use Taxes	Utility Taxes	Taxes	License Taxes	License Taxes	Taxes	Will Taxes	Taxes	Taxes	Taxes	Food Taxes	Gas Taxes	Taxes	Total Revenues	Per Capita	Percent of	Average
49	King George	4,341,842	263,305	1,569,280	-	603,012	191,530	409,488	1,799,777	-	406,877	1,671,189	-	1,216,026	12,472,326	451.16	94.99
50	King William	555,250	349,295	521,640	-	457,722	223,224	331,777	-	-	564,276	-	-	3,003,184	165.86	34.92	
51	Lancaster	2,477,188	-	-	-	204,317	28,375	270,839	50,043	-	70,068	-	-	40,802	3,141,632	292.05	61.49
52	Lee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	Loudoun	111,870,614	13,748,721	54,871,925	-	7,479,950	2,204,986	12,147,705	-	-	7,082,011	-	-	28,186,584	237,592,496	551.25	116.06
54	Louisa	6,512,542	696,134	524,558	4,705	1,475,090	-	1,009,304	-	-	489,219	1,933,138	-	-	12,644,690	318.31	67.02
55	Lunenburg	644,866	181,425	-	-	218,920	-	96,672	-	-	-	-	-	24,232	1,166,115	97.52	20.53
56	Madison	1,711,465	414,901	-	9,189	484,730	162,194	172,792	199,765	-	396,947	653,495	-	-	4,205,478	300.03	63.17
57	Mathews	917,934	157,051	159,447	-	295,402	80,069	118,090	-	-	147,444	363,156	-	35,298	2,273,891	269.23	56.69
58	Mecklenburg	7,345,547	528,456	2,350	-	664,791	-	396,276	-	-	275,175	-	-	311,093	9,523,688	315.57	66.44
59	Middlesex	1,643,164	239,582	412,679	-	281,399	58,277	215,581	194,188	-	422,236	513,405	-	44,004	4,024,515	373.37	78.61
60	Montgomery	13,057,494	834,353	-	-	823,544	48,960	1,368,289	65,604	-	143,343	271,415	-	-	16,613,002	162.78	34.27
61	Nelson	2,088,077	495,454	53,140	71,793	747,074	110,913	340,660	-	-	1,675,984	1,341,263	-	-	6,924,358	467.45	98.42
62	New Kent	3,555,305	360,946	1,411,795	6,591	670,549	144,682	830,569	-	-	49,841	2,278,134	-	2,376,014	11,684,426	470.99	99.17
63	Northampton	4,332,100	329,972	34,998	-	358,248	40,320	384,954	363,051	-	1,011,360	425,037	-	-	7,280,040	604.70	127.32
64	Northumberland	1,340,822	336,909	-	-	399,939	365,910	251,413	-	-	-	-	-	51,136	2,746,129	233.16	49.09
65	Nottoway	1,639,264	147,400	202,403	-	194,036	-	98,355	-	-	3,683	-	-	26,608	2,311,749	148.11	31.18
66	Orange	5,611,213	763,268	-	11,860	1,120,255	120,983	757,662	168,371	-	96,819	1,158,678	-	-	9,809,109	264.33	55.65
67	Page	2,628,625	51,421	249,784	-	510,277	-	283,130	36,069	-	1,976,505	370,578	-	-	6,106,389	261.25	55.01
68	Patrick	3,445,895	399,792	-	53,433	34,272	7,454	151,391	31,059	-	736,375	403,950	-	2,552	5,266,173	308.32	64.92
69	Pittsylvania	4,375,423	1,354,996	150	16,751	2,472,711	80,803	588,639	-	-	26,686	1,511,618	-	193,986	10,621,763	178.92	37.67
70	Powhatan	5,190,290	766,279	126,040	446,750	75,168	-	441,088	-	-	63,147	-	-	2,316,863	9,425,625	300.51	63.27
71	Prince Edward	3,880,738	324,534	-	54,091	540,667	-	244,386	-	-	75,600	24,358	-	-	5,144,374	234.30	49.33
72	Prince George	4,618,806	896,824	2,262,242	-	94,593	165,846	492,444	-	-	1,197,501	1,795,260	-	492,873	12,016,389	277.55	58.44
73	Prince William	93,246,000	15,408,000	34,636,000	86,000	12,947,000	2,784,000	8,673,000	-	-	8,863,000	43,124,000	-	11,164,000	230,931,000	470.98	99.16
74	Pulaski	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75	Rappahannock	1,019,149	178,860	-	26,652	213,355	102,592	180,050	-	-	111,441	445,762	-	47,704	2,325,565	314.52	66.22
76	Richmond	1,603,600	126,881	-	-	-	-	135,656	-	-	-	-	-	20,291	1,886,428	205.83	43.34
77	Roanoke	15,157,823	3,743,043	8,660,791	533,756	2,474,534	743,586	1,364,023	1,275,375	79,276	1,855,470	5,961,799	-	-	41,849,476	433.20	91.21
78	Rockbridge	4,027,554	631,338	1,269,349	-	63,685	240,512	245,586	310,686	250,950	3,159,409	2,696,966	-	-	12,896,035	573.21	120.69
79	Rockingham	11,222,615	1,792,441	314,789	-	66,228	155,566	1,468,083	-	-	2,118,722	2,477,572	-	-	19,616,016	233.11	49.08
80	Russell	2,365,212	524,331	-	-	-	32,840	42,033	96,625	-	-	174,684	996,262	150,083	4,382,070	172.94	36.41
81	Scott	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82	Shenandoah	5,268,928	823,007	-	-	904,610	-	508,996	-	-	269,268	-	-	-	7,774,809	174.55	36.75
83	Smyth	2,969,408	567,026	-	-	496,202	-	148,000	-	-	91,811	125,267	-	364,460	4,762,174	164.07	34.54
84	Southampton	1,069,855	540,630	250,267	-	552,974	50,646	195,499	-	-	5,900	215,242	-	68,476	2,949,489	164.66	34.67
85	Spotsylvania	29,464,781	2,773,425	6,477,619	644,094	3,347,494	1,190,732	2,642,278	1,732,080	-	3,046,614	15,171,263	-	6,986,289	73,476,669	506.69	106.68
86	Stafford	23,486,231	5,922,446	-	270,459	60,641	642,121	6,046,820	1,662,592	-	3,063,747	14,382,490	-	6,234,598	61,772,145	378.42	79.67
87	Surry	1,191,713	-	137,419	-	126,647	-	79,492	-	-	-	146,929	-	19,549	1,701,749	262.13	55.19
88	Sussex	1,183,642	93,213	64,466	-	224,176	-	-	-	-	105,726	-	-	37,012	1,708,235	164.44	34.62
89	Tazewell	6,344,370	817,181	-	8,968	468,063	122,482	257,510	374,063	-	267,060	-	3,822,524	24,706	12,506,927	316.87	66.72
90	Warren	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91	Washington	10,204,389	1,168,643	-	134,472	1,100,133	64,151	548,202	-	-	326,561	-	-	-	13,546,551	252.16	53.09
92	Westmoreland	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
93	Wise	3,590,734	455,808	-	11,928	-	41,679	179,135	-	-	86,249	184,707	2,246,942	120,137	6,917,319	194.77	41.01
94	Wythe	5,417,508	783,385	-	-	462,991	56,046	272,582	485,673	900	262,447	1,312,043	-	-	9,053,575	324.02	68.22
95	York	19,736,643	227,598	8,964,208	3,592	1,673,672	441,022	1,364,751	1,697,929	-	6,465,677	4,251,104	-	25,813	44,852,009	627.38	132.09
95	Total	\$ 1,171,588,490	\$ 167,561,510	\$ 548,671,553	\$ 5,633,475	\$ 115,934,870	\$ 63,853,342	\$ 108,543,317	\$ 21,399,913	\$ 533,234	\$ 139,247,591	\$ 257,125,432	\$ 31,400,198	\$ 150,915,645	\$ 2,782,408,570	\$ 474.95	100.00

COMPARATIVE REPORT
EXHIBIT B2: OTHER LOCAL TAXES
FOR THE YEAR ENDED JUNE 30, 2023

		Hotel and																	
No.	Locality Town of:	Local Sales and Use Taxes	Consumer Utility Taxes	Business License Taxes	Franchise License Taxes	Motor Vehicle License Taxes	Bank Stock Taxes	Recordation and Will Taxes	Tobacco Taxes	Admission Taxes	Motel Room Taxes	Restaurant Food Taxes	Coal, Oil, and Gas Taxes	Other Local Taxes	Total Revenues	Per Capita	Percent of Average		
1	Abingdon	\$ 688,073	\$ 83,887	\$ 1,049,253	\$ 51,913	\$ 182,448	\$ 737,509	\$ -	\$ 261,900	\$ -	\$ 1,358,219	\$ 4,178,614	\$ -	\$ -	\$ 8,591,816	1,025.77	160.49		
2	Ashland	767,585	193,318	646,625	-	128,214	413,001	-	207,346	-	1,177,237	3,679,186	-	397,148	7,609,660	1,005.90	157.39		
3	Bedford	351,164	-	21,060	-	-	622,080	-	202,860	-	57,720	1,748,374	-	-	3,003,258	451.14	70.59		
4	Berryville	352,947	112,658	307,820	-	113,814	226,517	-	18,175	-	12,793	450,007	-	-	1,594,731	348.65	54.55		
5	Big Stone Gap	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
6	Blacksburg	1,916,223	909,721	3,414,019	508,219	233,275	733,601	-	142,241	-	2,080,384	7,187,102	-	-	17,124,785	382.03	59.77		
7	Bluefield	452,611	114,934	730,539	11,923	36,871	222,097	-	251,606	-	-	2,062,245	-	26,569	3,909,395	767.15	120.03		
8	Bridgewater	332,276	752,476	249,221	-	99,222	211,087	-	45,549	-	6,956	1,135,099	-	38,906	2,870,792	435.23	68.10		
9	Broadway	323,765	79,361	99,230	-	76,485	92,264	-	63,000	-	63,571	283,629	-	-	1,081,305	259.31	40.57		
10	Christiansburg	2,680,197	633,805	3,304,145	130,646	659,841	1,497,245	-	352,203	-	1,965,018	9,532,313	-	-	20,755,413	888.96	139.09		
11	Clifton Forge	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
12	Colonial Beach	436,461	112,527	147,340	-	40,549	79,999	-	86,840	-	194,072	787,875	-	-	1,885,663	482.51	75.50		
13	Culpeper	2,205,862	64,315	1,400,394	-	-	631,658	-	194,250	36,471	764,651	5,728,428	-	-	11,026,029	549.60	85.99		
14	Dumfries	576,195	188,419	601,310	-	48	42,291	-	149,506	-	74,439	960,937	-	1,105,413	3,698,558	651.27	101.90		
15	Farmville	460,872	378,589	1,672,175	10,812	95,318	254,629	-	179,850	-	799,939	3,784,371	-	28,378	7,664,933	1,025.68	160.48		
16	Front Royal	1,379,166	225,061	965,682	56,885	383,230	419,187	-	-	-	286,881	2,434,602	-	-	6,150,694	409.75	64.11		
17	Herndon	2,391,096	808,218	6,460,183	-	466,540	606,024	-	167,255	-	1,920,100	4,347,841	-	300,779	17,468,036	708.50	110.85		
18	Leesburg	7,382,899	1,416,967	4,752,232	198,653	892,637	1,660,510	-	623,539	-	878,773	7,378,289	-	259,354	25,443,853	527.33	82.51		
19	Luray	290,231	65,531	436,789	34,116	65,222	951,725	-	151,308	-	389,111	922,248	-	22,011	3,328,292	688.94	107.79		
20	Marion	274,167	112,171	588,720	4,352	99,099	222,634	-	360,858	-	146,175	1,792,733	-	28,239	3,629,148	631.05	98.74		
21	Orange	388,158	256,876	5,756	-	122,365	146,162	-	68,400	-	145,412	1,666,050	-	-	2,799,179	573.60	89.75		
22	Pulaski	752,850	216,573	553,903	1,583	4,182	198,119	-	287,963	-	48,803	1,046,063	-	48,685	3,158,724	351.56	55.01		
23	Purcellville	1,667,288	225,592	968,501	8,238	180,082	416,873	-	191,751	-	1,452	3,101,223	-	20	6,761,020	757.20	118.47		
24	Richlands	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
25	Rocky Mount	311,381	313,109	841,624	-	-	357,857	-	65,475	-	250,976	2,140,674	-	-	4,281,096	873.16	136.62		
26	Smithfield	527,949	188,550	598,368	-	256,705	134,572	-	183,183	-	300,327	2,424,844	-	41,376	4,655,874	545.63	85.37		
27	South Boston	629,541	395,415	687,410	10,666	133,424	391,814	-	105,585	-	324,740	2,559,401	-	123,831	5,361,827	673.09	105.31		
28	South Hill	674,811	183,722	1,449,016	-	38,988	291,652	-	201,585	-	716,897	2,605,410	-	13,781	6,175,862	1,316.81	206.03		
29	Strasburg	573,770	94,037	225,037	8,885	189,930	140,475	-	89,063	-	193,089	1,003,770	-	-	2,518,056	355.51	55.62		
30	Tazewell	366,350	16,590	343,085	-	69,779	162,132	-	210,000	-	41,800	1,084,318	-	-	2,294,054	511.38	80.01		
31	Vienna	1,894,078	670,241	2,846,088	359,973	403,562	998,164	-	206,835	-	3,141	3,410,385	-	510,735	11,303,202	686.17	107.36		
32	Vinton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
33	Warrenton	1,018,823	578,030	2,511,960	23,483	224,882	1,248,012	-	314,990	-	270,943	5,346,726	-	44,032	11,581,881	1,151.62	180.19		
34	West Point	490,467	122,260	207,902	-	4,103	101,061	-	-	-	-	397,232	-	49,255	1,372,280	401.96	62.89		
35	Wise	166,465	102,130	481,596	3,479	-	175,044	-	75,660	-	176,249	1,629,629	34,215	-	2,844,467	957.41	149.80		
36	Woodstock	379,507	225,242	563,927	-	133,567	251,979	-	181,574	-	450,242	2,229,507	-	15,384	4,430,929	763.03	119.39		
37	Wytheville	824,491	242,969	1,941,633	-	134,836	432,946	-	336,521	-	2,096,368	3,949,719	-	89,132	10,048,615	1,215.80	190.23		
37	Total	\$ 33,927,719	\$ 10,083,294	\$ 41,072,543	\$ 1,423,826	\$ 5,469,218	\$ 15,070,920	\$ -	\$ 5,976,871	\$ 36,471	\$ 17,196,478	\$ 92,988,844	\$ 34,215	\$ 3,143,028	\$ 226,423,427	\$ 639.13	100.00		
170	Grand Total	\$ 1,789,760,320	\$ 320,282,860	\$ 966,929,339	\$ 9,093,310	\$ 171,223,780	\$ 121,366,604	\$ 140,715,282	\$ 68,713,502	\$ 25,282,014	\$ 307,670,252	\$ 876,178,581	\$ 31,434,413	\$ 172,752,731	\$ 5,001,402,988	\$ 579.62			

NOTES:

(1) For detailed explanation of information in this exhibit, refer to the Notes to the Comparative Report, located in the separate "2023 Footnotes.docx" electronic Word file. See Table of Contents tab for a direct hyperlink to the Footnotes file.

COMPARATIVE REPORT
EXHIBIT C: SUMMARY OF MAINTENANCE AND OPERATIONS EXPENDITURES (BY FUNCTION)
FOR THE YEAR ENDED JUNE 30, 2023

General																																			
Locality		Government Administration		Judicial Administration		Public Safety		Percent of Average		Public Works		Percent of Average		Health and Human Services		Percent of Average		Education		Percent of Average		Parks, Recreation, and Cultural		Percent of Average		Community Development		Percent of Average		Non-Departmental		Percent of Average		Total Expenditures	
No.	City of:	(Exhibit C-1)	Per Capita	(Exhibit C-2)	Per Capita	(Exhibit C-3)	Per Capita	(Exhibit C-4)	Per Capita	(Exhibit C-5)	Per Capita	(Exhibit C-6)	Per Capita	(Exhibit C-7)	Per Capita	(Exhibit C-8)	Per Capita	(Exhibit C-9)	Per Capita	(Exhibit C-10)	Per Capita	(Exhibit C-11)	Per Capita	(Exhibit C-12)	Per Capita	(Exhibit C-13)	Per Capita	(Exhibit C-14)	Per Capita	(Exhibit C-15)	Per Capita	(Exhibit C-16)	Per Capita	(Exhibit C-17)	Per Capita
1	Alexandria	\$ 53,289,132	337.00	140.35	\$ 24,757,866	156.57	169.92	\$ 169,348,756	1,070.96	121.13	\$ 52,920,356	334.67	78.42	\$ 117,152,502	740.87	140.24	\$ 356,891,322	2,256.98	97.73	\$ 43,896,193	277.60	132.39	\$ 34,085,712	215.56	99.17	\$ -	-	-	-	-	\$ 852,341,839				
2	Bristol	6,117,116	364.05	151.61	2,560,633	152.39	165.38	15,837,456	942.54	106.61	28,674,282	1,706.50	399.87	18,806,081	1,119.21	211.86	35,858,495	2,134.05	92.41	3,365,990	200.32	95.54	3,570,796	212.51	97.76	-	-	-	-	-	-	114,790,849			
3	Buena Vista	1,346,441	202.56	84.36	1,211,550	182.27	197.81	4,504,194	677.63	76.64	3,038,129	457.07	107.10	5,627,293	846.59	160.26	15,471,926	2,327.66	100.79	2,562,388	385.50	183.85	562,566	84.63	38.94	-	-	-	-	-	-	34,324,487			
4	Charlottesville	20,609,059	401.91	167.38	4,498,357	87.72	95.20	44,135,313	860.71	97.35	12,229,769	238.50	55.89	56,797,963	1,107.65	209.67	102,626,666	2,001.38	86.66	16,305,284	317.98	151.65	10,838,382	211.37	97.24	-	-	-	-	-	-	268,040,793			
5	Chesapeake	33,319,709	132.24	55.07	31,988,927	126.96	137.79	186,820,712	741.47	83.86	95,554,961	379.25	88.87	70,228,555	278.73	52.76	667,199,652	2,648.05	114.66	25,932,228	102.92	49.09	20,753,132	82.37	37.89	-	-	-	-	-	-	1,131,797,876			
6	Colonial Heights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
7	Covington	2,340,256	414.20	172.50	312,757	55.36	60.07	5,197,992	920.00	104.06	7,080,948	1,253.27	293.67	5,374,029	951.16	180.05	3,013,277	533.32	23.09	2,771,756	490.58	233.96	247,509	43.81	20.15	-	-	-	-	-	-	26,338,524			
8	Danville	9,908,330	233.97	97.44	5,376,755	126.97	137.79	45,888,164	1,083.60	122.56	23,629,958	557.99	130.75	29,002,933	684.87	129.64	108,609,186	2,564.68	111.05	6,976,618	164.74	78.57	12,563,700	296.68	136.48	-	-	-	-	-	-	241,955,644			
9	Emporia	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
10	Fairfax	16,210,453	675.35	281.26	1,270,193	52.92	57.43	34,672,618	1,444.51	163.38	32,866,704	1,369.27	320.85	8,759,146	364.92	69.08	56,249,331	2,343.43	101.47	9,050,183	377.04	179.82	14,348,882	597.80	275.01	-	-	-	-	-	-	173,427,510			
11	Falls Church	7,169,900	492.24	205.00	1,381,947	94.87	102.96	13,602,255	933.84	105.62	8,557,182	587.48	137.66	3,805,979	261.29	49.46	62,427,241	4,285.82	185.58	5,898,958	404.98	193.14	6,182,155	424.42	195.25	-	-	-	-	-	-	109,025,617			
12	Franklin	2,075,588	259.87	108.23	604,187	75.65	82.10	10,167,766	1,273.04	143.99	7,117,041	891.08	208.80	5,130,370	642.34	121.59	21,381,385	2,677.02	115.92	1,100,617	137.80	65.72	1,188,198	148.77	68.44	-	-	-	-	-	-	48,765,152			
13	Fredericksburg	9,835,119	355.48	148.04	6,130,745	221.59	240.48	34,759,854	1,256.37	142.10	21,111,225	763.05	178.80	17,404,587	629.07	119.08	68,936,471	2,491.65	107.89	5,373,337	194.21	92.62	3,623,293	130.96	60.25	-	-	-	-	-	-	167,174,631			
14	Galax	1,889,817	278.82	116.12	702,214	103.60	112.44	3,677,449	542.56	61.37	4,452,794	656.95	153.94	8,473,418	1,250.14	236.64	20,465,258	3,019.37	130.74	2,140,353	315.78	150.60	517,995	76.42	35.16	-	-	-	-	-	-	42,319,298			
15	Hampton	40,533,742	297.20	123.77	9,614,925	70.50	76.51	107,817,513	790.53	89.41	67,090,263	491.91	115.27	87,044,942	638.22	120.81	338,337,608	2,480.72	107.42	24,460,453	179.35	85.53	21,644,346	158.70	73.01	-	-	-	-	-	-	696,543,792			
16	Harrisonburg	6,199,910	111.31	46.36	3,101,229	55.68	60.42	38,227,150	686.30	77.63	18,600,291	333.94	78.25	21,588,020	387.58	73.37	109,353,907	1,963.27	85.01	7,258,702	130.32	62.15	5,000,549	89.78	41.30	-	-	-	-	-	-	209,329,758			
17	Hopewell	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
18	Lexington	1,789,676	246.38	102.61	319,450	43.98	47.73	6,096,982	839.34	94.93	6,119,308	842.42	197.40	3,121,307	429.70	81.34	8,772,203	1,207.63	52.29	998,889	137.51	65.58	840,412	115.70	53.22	-	-	-	-	-	-	28,058,227			
19	Lynchburg	14,717,629	183.68	76.49	7,614,010	95.02	103.13	72,986,832	910.89	103.03	31,574,994	394.06	92.34	57,021,862	711.64	134.71	138,386,949	1,727.10	74.79	11,837,747	147.74	70.46	6,737,124	84.08	38.68	-	-	-	-	-	-	340,877,147			
20	Manassas	7,403,105	173.68	72.33	2,044,581	47.97	52.06	41,837,914	981.51	111.01	19,681,531	461.73	108.19	14,901,569	349.59	66.18	138,495,761	3,249.09	140.69	6,744,592	158.23	75.46	3,700,147	86.80	39.93	-	-	-	-	-	-	234,809,200			
21	Manassas Park	6,738,038	390.00	162.42	236,211	13.67	14.84	12,782,026	739.83	83.68	9,955,850	576.25	135.03	6,733,013	389.71	73.77	55,528,203	3,214.00	139.17	4,865,065	281.59	134.30	1,083,226	62.70	28.84	-	-	-	-	-	-	97,921,632			
22	Martinsville	4,119,553	311.29	129.64	2,809,028	212.26	230.36	13,385,537	1,011.45	114.40	7,716,531	583.08	136.63	9,236,181	697.91	132.11	32,782,240	2,477.12	107.26	1,044,047	78.89	37.62	5,638,440	426.06	196.00	-	-	-	-	-	-	76,731,557			
23	Newport News	29,754,388	162.15	67.53	16,482,290	89.82	97.48	180,221,450	982.11	111.08	33,465,718	182.37	42.73	92,893,408	506.22	95.83	469,056,527	2,556.11	110.68	45,892,371	250.09	119.27	33,146,490	180.63	83.10	-	-	-	-	-	-	900,912,642			
24	Norfolk	49,702,350	209.04	87.06	18,723,401	78.75	85.46	202,567,401	851.95	96.36	100,233,839	421.56	98.78	96,022,072	403.84	76.45	428,264,827	1,801.17	77.99	64,997,769	273.36	130.37	56,257,010	236.60	108.85	-	-	-	-	-	-	1,016,768,669			
25	Norton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
26	Petersburg	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
27	Poquoson	3,767,320	298.43	124.28	423,230	33.53	36.38	9,822,812	778.11	88.01	3,541,292	280.52	65.73	2,035,780	161.26	30.53	29,994,717	2,376.01	102.88	2,074,939	164.36	78.39	845,807	67.00	30.82	-	-	-	-	-	-	52,505,897			
28	Portsmouth	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
29	Radford	3,364,056	199.83	83.22	1,706,751	101.38	110.02	12,872,323	764.62	86.48	4,512,041	268.02	62.80	14,836,119	881.27	166.82	37,842,389	2,247.84	97.33	2,634,146	156.47	74.62	806,116	47.88	22.03	-	-	-	-	-	-	78,573,941			
30	Richmond	56,710,995	249.86	104.06	20,889,006	92.04	99.88	294,917,678	1,299.39	146.97	156,451,057	689.31	161.52	184,105,479	811.16	153.55	482,603,480	2,126.32	92.07	60,068,871	264.66	126.22	115,088,352	507.07	233.27	-	-	-	-	-	-	1,370,834,918			
31	Roanoke	29,544,179	296.53	123.49	7,621,616	76.50	83.02	88,069,153	883.93	99.98	38,062,937	382.03	89.52	74,316,625	745.90	141.19	286,273,079	2,873.25	124.41	16,331,049	163.91	78.17	15,791,163	158.49	72.91	-	-	-	-	-	-	556,009,801			
32	Salem	5,965,296																																	

COMPARATIVE REPORT
EXHIBIT C: SUMMARY OF MAINTENANCE AND OPERATIONS EXPENDITURES (BY FUNCTION)
FOR THE YEAR ENDED JUNE 30, 2023

No.	Locality County of:	General Government Administration (Exhibit C-1)		Percent of Average	Judicial Administration (Exhibit C-2)		Percent of Average	Public Safety (Exhibit C-3)		Percent of Average	Public Works (Exhibit C-4)		Percent of Average	Health and Human Services (Exhibit C-5)		Percent of Average	Education (Exhibit C-6)		Percent of Average	Parks, Recreation, and Cultural (Exhibit C-7)		Percent of Average	Community Development (Exhibit C-8)		Percent of Average	Non- Departmental	Per Capita	Percent of Average		Total Expenditures
		Per Capita			Per Capita			Per Capita			Per Capita			Per Capita			Per Capita			Per Capita			Per Capita					Per Capita		
1	Accomack	\$	-	-	\$	-	-	\$	-	-	\$	-	-	\$	-	-	\$	-	-	\$	-	-	\$	-	-	-	-	-	\$	-
2	Albemarle	18,412,662	159.42	98.75	7,079,987	61.30	83.17	65,262,334	565.07	83.50	9,176,124	79.45	40.80	62,169,538	538.29	116.59	256,141,899	2,217.77	86.43	12,033,918	104.19	89.38	37,035,582	320.67	170.48	-	-	-	467,312,044	
3	Alleghany	1,851,334	124.27	76.97	1,979,583	132.88	180.28	8,931,298	599.50	88.58	5,134,338	344.63	177.00	11,571,403	776.71	168.23	42,752,637	2,869.69	111.84	1,053,746	70.73	60.67	2,160,352	145.01	77.09	-	-	-	75,434,691	
4	Amelia	3,145,456	237.16	146.90	818,171	61.69	83.70	8,091,359	610.07	90.15	2,436,650	183.72	94.35	6,013,627	453.41	98.20	24,787,273	1,868.90	72.84	817,111	61.61	52.85	315,844	23.81	12.66	-	-	-	46,425,491	
5	Amherst																													
6	Appomattox	2,342,790	141.70	87.77	1,397,263	84.51	114.66	6,371,690	385.37	56.94	2,580,888	156.10	80.17	6,409,448	387.65	83.96	32,156,535	1,944.87	75.80	480,167	29.04	24.91	451,135	27.29	14.51	-	-	-	52,189,916	
7	Arlington	58,564,724	242.72	150.34	23,155,107	95.97	130.20	273,285,597	1,132.64	167.36	139,429,752	577.87	296.78	243,253,416	1,008.17	218.36	709,955,008	2,942.42	114.67	85,954,605	356.24	305.59	35,474,183	147.02	78.16	-	-	-	1,569,072,392	
8	Augusta	15,734,554	202.35	125.34	3,638,592	46.79	63.49	38,042,242	489.24	72.29	5,117,475	65.81	33.80	26,730,000	343.76	74.45	147,356,190	1,895.06	73.86	2,818,211	36.24	31.09	3,195,883	41.10	21.85	-	-	-	242,633,147	
9	Bath	1,380,486	326.51	202.24	715,982	169.34	229.76	3,374,274	798.08	117.93	1,506,563	356.33	183.00	2,075,779	490.96	106.34	12,470,333	2,949.46	114.95	797,378	188.59	161.78	3,581,124	847.00	450.29	-	-	-	25,901,919	
10	Bedford	6,176,485	77.26	47.86	4,041,614	50.56	68.59	27,558,523	344.73	50.94	11,796,788	147.56	75.79	21,532,412	269.35	58.34	134,899,475	1,687.45	65.76	3,987,005	49.87	42.78	4,827,924	60.39	32.11	-	-	-	214,820,226	
11	Bland	1,298,193	206.23	127.74	920,510	146.23	198.40	2,206,410	350.50	51.79	2,388,761	379.47	194.89	5,655,198	898.36	194.57	12,058,080	1,915.50	74.65	639,292	101.56	87.12	1,072,099	170.31	90.54	-	-	-	26,238,543	
12	Botetourt	4,693,332	140.06	86.75	3,254,911	97.13	131.79	20,331,894	606.74	89.65	3,140,981	93.73	48.14	5,504,487	164.26	35.58	66,308,909	1,978.78	77.12	2,758,414	82.32	70.61	5,691,642	169.85	90.30	-	-	-	111,684,570	
13	Brunswick	2,633,701	170.30	105.48	2,218,903	143.48	194.67	11,964,978	773.68	114.32	3,545,729	229.27	117.75	6,092,992	393.99	85.33	26,201,388	1,694.24	66.03	699,428	45.23	38.80	2,088,504	135.05	71.80	-	-	-	55,445,623	
14	Buchanan	2,514,763	129.40	80.15	2,964,629	152.55	206.97	12,488,386	642.61	94.95	11,524,794	593.02	304.56	22,680,989	1,167.08	252.77	41,619,269	2,141.57	83.46	1,900,732	97.80	83.90	4,724,271	243.09	129.24	-	-	-	100,417,833	
15	Buckingham																													
16	Campbell	7,094,571	126.79	78.53	2,994,857	53.52	72.62	23,617,034	422.07	62.37	6,655,361	118.94	61.09	20,928,798	374.03	81.01	115,908,881	2,071.47	80.73	2,308,646	41.26	35.39	2,424,172	43.32	23.03	-	-	-	181,932,320	
17	Caroline	6,132,147	189.65	117.47	2,772,206	85.74	116.32	19,650,489	607.73	89.80	5,901,408	182.51	93.74	9,300,862	287.65	62.30	61,392,059	1,898.68	74.00	1,795,582	55.53	47.64	1,482,183	45.84	24.37	-	-	-	108,426,936	
18	Carroll	2,928,812	101.66	62.97	1,900,799	65.98	89.52	12,183,531	422.91	62.49	2,121,762	73.65	37.82	22,611,376	784.87	169.99	55,244,329	1,917.61	74.73	1,230,238	42.70	36.63	1,538,612	53.41	28.39	-	-	-	99,759,459	
19	Charles City	4,016,518	609.76	377.69	1,013,738	153.90	208.81	4,403,576	668.53	98.78	2,047,978	310.91	159.68	2,347,871	356.44	77.20	12,015,124	1,824.07	71.09	954,595	144.92	124.31	534,619	81.16	43.15	-	-	-	27,334,019	
20	Charlotte	3,072,113	268.71	166.44	1,310,774	114.65	155.55	4,744,493	414.98	61.32	1,809,019	158.23	81.26	8,269,517	723.30	156.66	29,683,423	2,596.29	101.18	455,137	39.81	34.15	284,145	24.85	13.21	-	-	-	49,628,621	
21	Chesterfield	52,615,589	137.79	85.35	29,806,792	78.06	105.91	272,251,789	712.97	105.35	40,334,948	105.63	54.25	119,362,215	312.58	67.70	859,715,837	2,251.40	87.74	30,415,528	79.65	68.33	33,171,727	86.87	46.18	-	-	-	1,437,674,425	
22	Clarke	5,579,688	363.71	225.28	1,327,868	86.56	117.44	7,965,887	519.25	76.73	1,187,213	77.39	39.74	4,073,374	265.52	57.51	29,696,601	1,935.77	75.44	1,574,957	102.66	88.07	1,345,452	87.70	46.63	-	-	-	52,751,040	
23	Craig	1,121,880	228.68	141.64	875,452	178.45	242.11	1,873,612	381.90	56.43	599,394	122.18	62.75	2,066,834	421.29	91.25	9,043,185	1,843.29	71.84	49,327	10.05	8.62	185,601	37.83	20.11	-	-	-	15,815,285	
24	Culpeper	6,447,677	119.20	73.84	5,263,046	97.30	132.02	27,621,467	510.67	75.46	4,452,667	82.32	42.28	29,230,550	540.42	117.05	113,898,959	2,105.77	82.07	2,743,406	50.72	43.51	2,787,493	51.54	27.47					

COMPARATIVE REPORT
EXHIBIT C: SUMMARY OF MAINTENANCE AND OPERATIONS EXPENDITURES (BY FUNCTION)
FOR THE YEAR ENDED JUNE 30, 2023

No.	Locality Town of:	General Government Administration (Exhibit C-1)		Percent of Average	Judicial Administration (Exhibit C-2)		Percent of Average	Public Safety (Exhibit C-3)		Percent of Average	Public Works (Exhibit C-4)		Percent of Average	Health and Human Services (Exhibit C-5)		Percent of Average	Education (Exhibit C-6)		Percent of Average	Parks, Recreation, and Cultural (Exhibit C-7)		Percent of Average	Community Development (Exhibit C-8)		Percent of Average	Non- Departmental	Per Capita	Percent of Average	Total Expenditures
		Per Capita	Per Capita		Per Capita	Per Capita		Per Capita	Per Capita		Per Capita	Per Capita		Per Capita	Per Capita		Per Capita	Per Capita		Per Capita	Per Capita		Per Capita	Per Capita					
1	Abingdon	\$ 2,411,218	287.87	116.45	\$ -	-	-	\$ 3,419,865	408.29	95.77	\$ 3,882,317	463.50	102.51	\$ 3,709	0.44	7.50	\$ -	-	-	\$ 2,974,117	355.08	217.72	\$ 1,311,399	156.57	145.41	\$ -	-	-	\$ 14,002,625
2	Ashland	2,646,935	349.89	141.54	-	-	-	3,286,613	434.45	101.91	3,716,885	491.33	108.66	-	-	-	-	-	-	448,181	59.24	36.33	1,295,180	171.21	159.01	-	-	-	11,393,794
3	Bedford	1,429,911	214.80	86.89	-	-	-	4,456,366	669.43	157.03	4,853,229	729.04	161.24	28,042	4.21	71.38	-	-	-	26,791	4.02	2.47	1,369,061	205.66	191.00	-	-	-	12,163,400
4	Berryville	1,422,910	311.09	125.84	-	-	-	925,414	202.32	47.46	946,275	206.88	45.75	4,921	1.08	18.23	-	-	-	8,136	1.78	1.09	155,476	33.99	31.57	-	-	-	3,463,132
5	Big Stone Gap	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Blacksburg	4,716,355	105.21	42.56	-	-	-	10,958,143	244.46	57.34	9,988,997	222.84	49.28	28,330	0.63	10.71	-	-	-	4,198,327	93.66	57.43	4,481,549	99.98	92.85	-	-	-	34,371,701
7	Bluefield	965,770	189.52	76.66	-	-	-	3,096,564	607.65	142.54	2,069,204	406.04	89.80	15,692	3.08	52.18	-	-	-	2,625,353	515.18	315.89	797,297	156.46	145.31	-	-	-	9,569,880
8	Bridgewater	1,008,141	152.84	61.83	-	-	-	1,040,803	157.79	37.01	3,051,578	462.64	102.32	-	-	-	-	-	-	1,188,982	180.26	110.53	720,500	109.23	101.45	-	-	-	7,010,004
9	Broadway	846,518	203.00	82.12	-	-	-	893,522	214.27	50.26	806,675	193.45	42.78	1,450	0.35	5.89	-	-	-	283,795	68.06	41.73	21,206	5.09	4.72	-	-	-	2,853,166
10	Christiansburg	4,252,596	182.14	73.68	-	-	-	12,222,044	523.47	122.79	7,948,852	340.45	75.30	5,049	0.22	3.66	-	-	-	6,131,824	262.63	161.03	1,732,875	74.22	68.93	-	-	-	32,293,240
11	Clifton Forge	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Colonial Beach	1,225,949	313.70	126.90	-	-	-	2,233,309	571.47	134.05	3,043,385	778.76	172.23	23,100	5.91	100.16	10,769,194	2,755.68	83.93	69,206	17.71	10.86	191,288	48.95	45.46	120,442	30.82	215.22	17,675,873
13	Culpeper	670,552	33.42	13.52	-	-	-	8,838,069	440.54	103.34	4,792,914	238.91	52.84	18,203	0.91	15.37	-	-	-	735,475	36.66	22.48	2,055,848	102.47	95.17	-	-	-	17,111,061
14	Dumfries	4,408,322	776.25	314.01	-	-	-	1,872,230	329.68	77.33	2,038,520	358.96	79.39	181,571	31.97	541.77	-	-	-	200,876	35.37	21.69	442,232	77.87	72.32	-	-	-	9,143,751
15	Farmville	1,830,022	244.88	99.06	-	-	-	6,106,474	817.14	191.68	4,733,613	633.43	140.09	-	-	-	-	-	-	743,268	99.46	60.99	629,753	84.27	78.27	-	-	-	14,043,130
16	Front Royal	3,847,450	256.31	103.68	-	-	-	5,669,819	377.71	88.60	5,564,332	370.68	81.98	-	-	-	-	-	-	-	-	-	690,432	46.00	42.72	150,474	10.02	70.00	15,922,507
17	Herndon	10,079,509	408.82	165.38	-	-	-	12,296,579	498.75	116.99	15,240,499	618.15	136.71	191,145	7.75	131.37	-	-	-	6,125,337	248.44	152.34	2,777,910	112.67	104.64	-	-	-	46,710,979
18	Leesburg	13,314,856	275.96	111.63	-	-	-	14,216,914	294.65	69.12	16,332,074	338.49	74.86	405,163	8.40	142.29	-	-	-	9,115,920	188.93	115.85	5,292,062	109.68	101.87	-	-	-	58,676,989
19	Luray	719,188	148.87	60.22	-	-	-	1,991,465	412.23	96.70	5,221,515	1,080.84	239.04	14,116	2.92	49.51	-	-	-	1,068,675	221.21	135.64	53,601	11.10	10.30	-	-	-	9,068,560
20	Marion	1,685,510	293.08	118.56	-	-	-	3,036,218	527.95	123.84	3,840,782	667.85	147.70	-	-	-	-	-	-	264,828	46.05	28.24	1,132,581	196.94	182.90	-	-	-	9,959,919
21	Orange	621,696	127.40	51.53	-	-	-	1,744,704	357.52	83.86	2,197,000	450.20	99.57	-	-	-	-	-	-	35,057	7.18	4.40	202,548	41.51	38.55	-	-	-	4,801,005
22	Pulaski	1,635,731	182.05	73.64	-	-	-	4,146,290	461.47	108.25	3,401,535	378.58	83.73	23,266	2.59	43.88	-	-	-	905,704	100.80	61.81	1,552,205	172.76	160.45	-	-	-	11,664,731
23	Purcellville	4,510,517	505.15	204.34	-	-	-	3,124,548	349.93	82.08	2,341,995	262.29	58.01	55,049	6.17	104.47	-	-	-	537,218	60.17	36.89	1,363,977	152.76	141.87	-	-	-	11,933,304
24	Richlands	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	Rocky Mount	1,419,888	289.60	117.15	-	-	-	2,805,796	572.26	134.24	2,058,349	419.81	92.85	1,860	0.38	6.43	-	-	-	1,528,306	311.71	191.13	1,932,412	394.13	366.05	-	-	-	9,746,611
26	Smithfield	1,432,735	167.91	67.92	-	-	-	3,229,431	378.46	88.78	3,456,987	405.13	89.60	91,485	10.72	181.67	-	-	-	1,545,898	181.17	111.08	624,311	73.16	67.95	-	-	-	10,380,847
27	South Boston	1,154,238	144.90	58.61	-	-	-	4,654,226	584.26	137.05	5,107,796	641.20	141.81	-	-	-	-	-	-	1,466,031	184.04	112.84	764,564	95.98	89.14	-	-	-	13,146,855
28	South Hill	1,772,511	377.93	152.88	-	-	-	3,858,207	822.65	192.97	4,181,539	891.59	197.19	-	-	-	-	-	-	536,249	114.34	70.11	302,950	64.59	59.99	-	-	-	10,365,456
29	Strasburg	891,993	125.93	50.94	-	-	-	2,328,904	328.80	77.13	2,499,830	352.93	78.06	23,366	3.30	55.90	-	-	-	281,194	39.70	24.34	339,944	47.99	44.57	-	-	-	6,365,231
30	Tazewell	840,315	187.32	75.77	-	-	-	3,575,880	797.12	186.98	1,323,971	295.13	65.27	17,241	3.84	65.12	-	-	-	356,792	79.53	48.77	604,439	134.74	125.14	-	-	-	6,718,638
31	Vienna	6,782,142	411.71	166.54	-	-	-	8,357,652	507.35	119.01	19,419,107	1,178.84	260.72	268,882	16.32	276.59	-	-	-	5,181,683	314.56	192.87	1,671,956	101.50	94.27	-	-	-	41,681,422
32	Vinton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	Warrenton	2,233,335	222.07	89.83	-	-	-	5,178,322	514.90	120.78	6,052,626	601.83	133.10	282,054	28.05	475.23	-	-	-	2,781,809	276.60	169.60	616,632	61.31	56.95	-	-	-	17,144,778
34	West Point	1,517,974	444.63	179.86	-	-	-	1,665,410	487.82	114.43	1,687,730	494.36	109.33	14,995	4.39	74.43	13,272,379	3,887.63	118.40	128,856	37.74	23.14	431,042	126.26	117.26	-	-	-	18,718,386
35	Wise	547,586	184.31	74.56	-	-	-	1,356,617	456.62	107.11	1,798,639	605.40	133.89	5,003	1.68	28.53	-	-	-	434,609	146.28	89.70	114,432	38.52	35.77	-	-	-	4,256,886
36	Woodstock	1,154,426	198.80	80.42	-	-	-	2,578,104	443.96	104.14	2,172,828	374.17	82.75	6,895	1.19	20.12	-	-	-	360,334	62.05	38.05	466,971	80.42	74.69	-	-	-	6,739,558
37	Wytheville	3,581,747	433.36	175.30	-	-	-	5,863,565	709.45	166.42	4,412,620	533.89	118.08	26,435	3.20	54.20	-	-	-	3,040,588	367.89	225.57	2,006,161	242.73	225.44	-	-	-	18,931,116
37	Total	\$ 87,578,546	\$ 247.21	100.00	\$ -	\$ - *	-	\$ 151,028,067	\$ 426.31	100.00	\$ 160,184,198	\$ 452.15	100.00	\$ 1,737,022	\$ 5.90 *	100.00	\$ 24,041,573	\$ 3,283.47 *	100.00	\$ 55,329,419	\$ 163.09 *	100.00	\$ 38,144,794	\$ 107.67	100.00	\$ 270,916	\$ 14.32 *	100.00	\$ 518,314,535
170	Grand Total	\$ 1,613,550,582	\$ 187.00		\$ 654,422,028	\$ 79.09 *		\$ 6,251,921,638	\$ 724.54		\$ 2,332,015,258	\$ 270.26		\$ 3,982,972,424	\$ 461.59		\$20,635,822,251	\$ 2,491.70 *		\$ 1,244,895,571	\$ 144.27		\$ 1,665,306,245	\$ 192.99		\$ 2,524,037	\$ 52.50 *		\$ 38,383,430,034

NOTES:
(1) For detailed explanation of information in this exhibit, refer to the Notes to the Comparative Report, located in the separate "2023 Footnotes.docx" electronic Word file. See Table of Contents tab for a direct hyperlink to the Footnotes file.

COMPARATIVE REPORT
EXHIBIT C1: GENERAL GOVERNMENT ADMINISTRATION EXPEDITURES BY ACTIVITY
FOR THE YEAR ENDED JUNE 30, 2023

								General and Financial Administration Reported Elements (Memo Only)																					
																Sources of Funds for Expenditures													
Locality				General and								Central		Risk															
No.	City of:	Legislative	Per Capita	Percent of	Financial	Per Capita	Percent of	Commissioner	Treasurer	Data	Automotive	Purchasing/	Print Shop	Management/		Board of Elections	Per Capita	Percent of	Total	Commonwealth	Percent of	Federal	Percent of	Direct	Percent of	Local			
				Average	Administration		Average	of Revenue		Processing	Motor Pool	Central Stores		Self Insurance						Categorical Aid	Expenditures	Pass-Through	Expenditures	Federal Aid	Expenditures	Charges for			
1	Alexandria	\$ 1,396,124	8.83	106.52	\$ 50,480,393	319.24	143.93	\$ 3,874,630	\$ 2,296,234	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,412,615	8.93	89.04	\$ 53,289,132	\$ 1,482,417	2.78	\$ 429,052	0.81	\$ 424,793	0.80	\$ 853,576			
2	Bristol	59,519	3.54	42.73	5,837,614	347.41	156.64	282,029	417,041	-	-	-	-	-	-	219,983	13.09	130.49	6,117,116	303,982	4.97	-	-	-	-	-			
3	Buena Vista	47,751	7.18	86.67	1,146,519	172.49	77.77	228,193	329,592	-	-	-	-	-	-	152,171	22.89	228.18	1,346,441	232,604	17.28	106,952	7.94	-	-	2,132			
4	Charlottesville	690,563	13.47	162.47	19,231,274	375.04	169.09	1,510,680	1,441,575	-	-	-	-	-	-	687,222	13.40	133.58	20,609,059	529,033	2.57	-	223,296	1.08	2,612,133				
5	Chesapeake	1,126,625	4.47	53.95	30,517,606	121.12	54.61	4,576,012	4,569,650	-	-	-	-	-	-	1,675,478	6.65	66.28	33,319,709	1,589,737	4.77	38,060,332	114.23	-	-	1,598,848			
6	Colonial Heights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
7	Covington	66,487	11.77	141.97	2,128,473	376.72	169.85	279,112	334,763	-	-	-	-	-	-	145,296	25.72	256.32	2,340,256	231,527	9.89	-	-	682,030	29.14	708			
8	Danville	230,750	5.45	65.74	9,306,392	219.76	99.08	781,500	352,136	-	-	-	-	-	-	371,188	8.77	87.36	9,908,330	409,558	4.13	-	-	-	-	197,532			
9	Emporia	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
10	Fairfax	533,099	22.21	267.94	15,128,083	630.26	284.16	1,165,621	1,077,167	-	-	-	-	-	-	549,271	22.88	228.08	16,210,453	486,559	3.00	-	-	-	-	9,998			
11	Falls Church	1,016,773	69.80	842.14	5,723,444	392.93	177.16	899,328	693,262	-	-	-	-	-	-	429,683	29.50	294.02	7,169,900	299,403	4.18	-	-	-	-	230,181			
12	Franklin	161,991	20.28	244.69	1,743,463	218.29	98.42	315,581	360,741	-	-	-	-	-	-	170,134	21.30	212.31	2,075,588	230,251	11.09	-	-	-	-	1,100,931			
13	Fredericksburg	385,665	13.94	168.17	9,055,053	327.29	147.56	1,090,014	945,224	-	-	-	-	-	-	394,401	14.26	142.08	9,835,119	369,814	3.76	46,998	0.48	-	-	141,614			
14	Galax	90,008	13.28	160.21	1,670,474	246.46	111.12	198,462	-	-	-	-	-	-	-	129,335	19.08	190.19	1,889,817	123,719	6.55	-	-	876,431	46.38	675			
15	Hampton	916,147	6.72	81.04	38,848,383	284.84	128.42	2,055,472	2,628,221	-	-	-	-	3,154	769,212	5.64	56.21	40,533,742	801,155	1.98	-	-	32,621	0.08	1,744,577				
16	Harrisonburg	316,335	5.68	68.52	5,554,255	99.72	44.96	1,151,894	1,031,184	-	-	-	-	-	-	329,320	5.91	58.93	6,199,910	445,064	7.18	-	-	64,287	1.04	-			
17	Hopewell	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
18	Lexington	54,598	7.52	90.68	1,497,481	206.15	92.95	273,563	137,625	-	-	-	-	-	-	237,597	32.71	326.01	1,789,676	231,780	12.95	77,235	4.32	4,802,345	268.34	94,946			
19	Lynchburg	-	-	-	14,198,215	177.20	79.89	867,698	194,556	-	-	-	-	-	-	519,414	6.48	64.61	14,717,629	419,940	2.85	-	-	2,995,576	20.35	894,913			
20	Manassas	337,829	7.93	95.61	6,577,135	154.30	69.57	1,601,535	941,290	-	-	-	-	-	-	488,141	11.45	114.14	7,403,105	382,784	5.17	-	-	-	-	168,174			
21	Manassas Park	937,160	54.24	654.41	5,549,701	321.22	144.83	443,937	669,186	-	-	-	-	-	-	251,177	14.54	144.90	6,738,038	264,183	3.92	766,829	11.38	-	-	-			
22	Martinsville	65,047	4.92	59.30	3,850,009	290.92	131.16	494,156	361,263	-	-	-	-	-	-	204,497	15.45	154.02	4,119,553	315,576	7.66	-	-	-	-	103,524			
23	Newport News	707,326	3.85	46.50	28,060,660	152.92	68.94	3,894,070	4,330,420	-	-	-	-	-	-	986,402	5.38	53.58	29,754,388	1,006,861	3.38	-	-	429,839	1.44	182,259			
24	Norfolk	2,111,825	8.88	107.15	46,312,287	194.78	87.82	2,878,311	2,869,128	-	-	-	-	-	-	1,278,238	5.38	53.58	49,702,350	1,604,237	3.23	2,044	0.00	65,593,235	131.97	135,186			
25	Norton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
26	Petersburg	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
27	Poquoson	81,635	6.47	78.02	3,453,298	273.55	123.33	395,964	358,866	-	-	-	-	-	-	232,387	18.41	183.48	3,767,320	362,185	9.61	-	-	-	-	66,163			
28	Portsmouth	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
29	Radford	60,749	3.61	43.53	3,071,904	182.47	82.27	264,466	591,638	-	-	-	-	-	-	231,403	13.75	137.00	3,364,056	281,519	8.37	-	-	-	-	85,644			
30	Richmond	4,853,580	21.38	257.99	45,925,908	202.35	91.23	4,001,933	337,924	-	-	-	-	983	5,931,507	26.13	260.48	56,710,995	1,642,264	2.90	-	-	-	-	-	293,123			
31	Roanoke	777,890	7.81	94.19	28,035,797	281.39	126.87	1,692,917	2,081,498	-	-	-	-	-	-	730,492	7.33	73.08	29,544,179	1,301,168	4.40	-	-	13,259,160	44.88	1,067,348			
32	Salem	261,157	10.48	126.41	5,354,604	214.84	96.86	548,346	842,557	-	-	-	-	-	-	349,535	14.02	139.78	5,965,296	338,756	5.68	-	-	-	-	-			
33	Staunton	282,609	10.97	132.29	3,901,621	151.38	68.25	364,799	362,369	-	-	-	-	-	-	230,039	8.93	88.96	4,414,269	349,658	7.92	-	-	-	-	47,283			
34	Suffolk	515,519	5.20	62.71	12,514,522	126.18	56.89	1,321,601	1,912,509	-	-	-	-	-	-	941,306	9.49	94.60	13,971,347	621,279	4.45	-	-	-	-	-			
35	Virginia Beach	1,267,302	2.78	33.57	117,932,678	258.97	116.76	6,830,486	7,299,458	-	-	-	-	-	-	3,349,831	7.36	73.32	122,549,811	1,830,441	1.49	-	-	168,573	0.14	65,924			
36	Waynesboro	169,607	7.53	90.79	3,249,566	144.19	65.01	353,342	351,978	-	-	-	-	-	-	281,346	12.48	124.43	3,700,519	315,833	8.53	-	-	-	-	-			
37	Williamsburg	211,218	13.02	157.06	4,333,270	267.09	120.42	401,893	84,250	-	-	-	-	-	-	255,060	15.72	156.69	4,799,548	209,295	4.36	-	-	-	-	-			
38	Winchester	294,807	10.37	125.16	5,715,673	201.14	90.68	689,573	634,007	-	-	-	-	-	-	308,088	10.84	108.06	6,318,568	362,969	5.74	-	-	-	-	-			
38	Total	\$ 20,027,695	\$ 8.29	100.00	\$ 535,905,755	\$ 221.80	100.00	\$ 45,727,118	\$ 40,837,312	\$ -	\$ -	\$ -	\$ -	\$ 4,137	\$ 24,241,769	\$ 10.03	100.00	\$ 580,175,219	\$ 19,375,551	3.34	\$ 39,489,442	6.81	\$ 89,552,186	15.44	\$ 11,697,392				

COMPARATIVE REPORT
EXHIBIT C1: GENERAL GOVERNMENT ADMINISTRATION EXPEDITURES BY ACTIVITY
FOR THE YEAR ENDED JUNE 30, 2023

								General and Financial Administration Reported Elements (Memo Only)											Sources of Funds for Expenditures						
No.	Locality County of:	Legislative	Per Capita	Percent of Average	General and Financial Administration	Per Capita	Percent of Average	Commissioner of Revenue	Treasurer	Data Processing	Automotive Motor Pool	Central Purchasing/ Central Stores	Print Shop	Risk Management/ Self Insurance	Board of Elections	Per Capita	Percent of Average	Total	Commonwealth Categorical Aid	Percent of Expenditures	Federal Pass-Through	Percent of Expenditures	Direct Federal Aid	Percent of Expenditures	Local Charges for Service
1	Accomack	\$ -	-	-	\$ -	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	\$ -	\$ -	-	\$ -	-	-	-	\$ -
2	Albemarle	714,699	6.19	81.97	16,378,693	141.81	97.88	-	-	-	-	-	-	-	1,319,270	11.42	126.76	18,412,662	1,221,843	6.64	208,803	1.13	-	-	154,465
3	Alleghany	86,525	5.81	76.93	1,563,049	104.92	72.41	461,208	457,147	-	-	-	-	-	201,760	13.54	150.28	1,851,334	360,301	19.46	-	-	-	-	70,013
4	Amelia	838,346	63.21	837.28	2,136,151	161.06	111.16	314,857	353,293	-	-	-	-	-	170,959	12.89	143.04	3,145,456	308,400	9.80	-	-	-	-	-
5	Amherst	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Appomattox	497,199	30.07	398.33	1,663,283	100.60	69.43	408,662	361,776	-	-	-	-	-	182,308	11.03	122.36	2,342,790	283,418	12.10	-	-	-	-	-
7	Arlington	2,248,337	9.32	123.43	54,151,075	224.43	154.90	7,499,691	8,870,067	-	-	-	-	-	2,165,312	8.97	99.59	58,564,724	1,254,997	2.14	5,599,623	9.56	23,000,259	39.27	9,156,567
8	Augusta	163,764	2.11	27.90	15,149,383	194.83	134.47	1,749,003	632,429	-	-	-	-	-	421,407	5.42	60.14	15,734,554	547,651	3.48	2,011,940	12.79	-	-	121,230
9	Bath	201,193	47.59	630.33	1,000,310	236.59	163.30	264,754	320,006	-	-	-	-	-	178,983	42.33	469.76	1,380,486	239,691	17.36	-	-	-	-	23,870
10	Bedford	151,055	1.89	25.03	5,583,396	69.84	48.21	655,737	878,804	-	-	-	-	-	442,034	5.53	61.36	6,176,485	699,304	11.32	-	-	-	-	-
11	Bland	74,765	11.88	157.32	1,086,899	172.66	119.17	244,545	228,225	-	-	-	-	-	136,529	21.69	240.67	1,298,193	240,297	18.51	-	-	-	-	-
12	Botetourt	222,073	6.63	87.78	4,024,758	120.11	82.90	428,175	513,706	-	-	-	-	-	446,501	13.32	147.86	4,693,332	353,166	7.52	-	-	-	-	701
13	Brunswick	529,124	34.21	453.21	1,804,425	116.68	80.53	288,653	322,937	-	-	-	-	-	300,152	19.41	215.37	2,633,701	330,132	12.53	294,237	11.17	-	-	-
14	Buchanan	272,462	14.02	185.71	1,853,122	95.35	65.81	391,240	546,453	-	-	-	-	-	389,179	20.03	222.22	2,514,763	371,578	14.78	-	-	-	-	2,725
15	Buckingham	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Campbell	91,541	1.64	21.67	6,623,265	118.37	81.70	421,942	720,290	-	-	-	-	-	379,765	6.79	75.31	7,094,571	469,573	6.62	-	-	-	-	609,957
17	Caroline	254,173	7.86	104.13	5,418,056	167.57	115.65	996,181	829,494	-	-	-	-	-	459,918	14.22	157.84	6,132,147	500,794	8.17	-	-	-	-	10,030
18	Carroll	309,206	10.73	142.17	2,306,998	80.08	55.27	439,681	428,614	-	-	-	-	-	312,608	10.85	120.41	2,928,812	398,828	13.62	481,716	16.45	-	-	-
19	Charles City	53,008	8.05	106.60	3,580,447	543.56	375.17	292,061	206,358	-	86,762	-	-	-	383,063	58.15	645.33	4,016,518	312,957	7.79	-	-	-	-	-
20	Charlotte	151,419	13.24	175.43	2,731,707	238.93	164.91	263,250	344,776	-	-	-	-	-	188,987	16.53	183.43	3,072,113	307,115	10.00	-	-	-	-	-
21	Chesterfield	619,865	1.62	21.50	48,453,114	126.89	87.58	4,030,784	6,154,970	-	-	-	-	-	3,542,610	9.28	102.95	52,615,589	1,295,896	2.46	100,000	0.19	547,160	1.04	4,922,949
22	Clarke	65,558	4.27	56.61	5,330,205	347.45	239.81	318,499	437,419	-	-	-	-	-	183,925	11.99	133.04	5,579,688	361,532	6.48	1,803	0.03	2,700,000	48.39	5,000
23	Craig	31,628	6.45	85.39	967,186	197.14	136.07	194,059	245,997	-	-	-	-	-	123,066	25.08	278.36	1,121,880	249,910	22.28	-	-	-	-	-
24	Culpeper	327,479	6.05	80.20	5,730,899	105.95	73.13	669,150	697,182	-	-	-	-	-	389,299	7.20	79.87	6,447,677	411,207	6.38	-	-	-	-	-
25	Cumberland	62,971	6.38	84.45	2,240,478	226.84	156.56	278,972	364,307	-	-	-	-	-	141,935	14.37	159.47	2,445,384	324,981	13.29	-	-	-	-	-
26	Dickenson	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	Dinwiddie	123,068	4.31	57.09	4,848,547	169.81	117.21	552,914	657,466	-	-	-	-	-	281,751	9.87	109.50	5,253,366	338,502	6.44	-	-	-	-	-
28	Essex	376,352	35.58	471.28	1,250,133	118.18	81.57	340,558	269,435	-	-	-	-	-	203,596	19.25	213.58	1,830,081	285,654	15.61	3,417	0.19	-	-	-
29	Fairfax	8,463,544	7.43	98.36	177,954,691	156.13	107.76	-	-	-	-	-	-	-	9,490,646	8.33	92.40	195,908,881	3,146,357	1.61	2,643,823	1.35	50,000	0.03	3,085,277
30	Fauquier	499,233	6.79	89.93	14,644,386	199.15	137.45	2,147,860	1,814,154	-	-	-	-	-	708,025	9.63	106.84	15,851,644	583,010	3.68	-	-	400	0.00	-
31	Floyd	130,844	8.63	114.33	1,416,010	93.40	64.47	314,487	278,666	-	-	-	-	-	271,995	17.94	199.10	1,818,849	220,869	12.14	-	-	-	-	-
32	Fluvanna	126,102	4.53	59.99	3,048,034	109.47	75.56	456,222	551,627	-	-	-	-	-	309,103	11.10	123.19	3,483,239	382,564	10.98	-	-	-	-	-
33	Franklin	554,313	10.24	135.58	5,570,258	102.86	70.99	727,939	650,556	-	-	-	-	-	425,994	7.87	87.29	6,550,565	491,610	7.50	-	-	-	-	-
34	Frederick	380,783	4.01	53.17	14,614,910	154.05	106.33	1,944,132	1,771,191	-	-	-	-	-	182,700	1.93	21.37	15,178,393	610,525	4.02	-	-	-	-	-
35	Giles	134,644	8.08	107.07	1,775,015	106.56	73.55	375,050	574,117	-	-	-	-	-	270,956	16.27	180.51	2,180,615	358,846	16.46	266,290	12.21	-	-	2,375
36	Gloucester	173,859	4.48	59.36	7,144,374	184.14	127.09	685,556	842,125	-	-	-	-	-	335,549	8.65	95.97	7,653,782	439,283	5.74	-	-	-	-	74,869
37	Goochland	199,209	7.61	100.78	4,873,085	186.12	128.46	591,328	694,019	11,432	-	138	-	939	361,929	13.82	153.39	5,434,223	773,042	14.23	149,218	2.75	-	-	-
38	Grayson	81,285	5.30	70.16	1,840,088	119.90	82.75	280,825	335,667	-	-	-	-	-	214,483	13.98	155.09	2,135,856	291,987	13.67	-	-	-	-	25,609
39	Greene	362,776	17.14	227.04	1,672,742	79.03	54.55	210,443	471,342	-	-	-	-	-	232,692	10.99	122.00	2,268,210	303,923	13.40	-	-	-	-	53,090
40	Greensville	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	Halifax	179,043	5.38	71.31	2,674,647	80.42	55.51	436,538	545,474	-	-	-	-	-	282,625	8.50	94.30	3,136,315	388,543	12.39	152,172	4.85	-	-	6,427
42	Hanover	906,597	8.07	106.83	18,348,167	163.23	112.66	2,027,492	1,443,598	5,695,427	-	1	-	-	899,426	8.00	88.79	20,154,190	776,624	3.85	-	-	6,265,602	31.09	-
43	Henrico	1,231,133	3.66	48.52	52,991,053	157.68	108.83	-	-	-	-	-	-	-	2,806,666	8.35	92.67	57,028,852	1,188,901	2.08	-	-	-	-	894,020
44	Henry	220,526	4.52	59.82	1,819,876	37.27	25.72	544,988	593,991	-	-	-	-	-	348,550	7.14	79.20	2,388,952	480,314	20.11	-	-	804,350	33.67	25,645
45	Highland	38,401	17.19	227.69	774,879	346.86	239.40	172,437	180,511	-	-	-	-	-	137,021	61.33	680.62	950,301	242,344	25.50	-	-	-	-	12
46	Isle of Wight	345,709	8.65	114.63	8,358,945	209.24	144.42	796,754	944,820	-	-	-	-	-	368,937	9.23	102.48	9,073,591	378,953	4.18	81,926	0.90	-	-	305,846
47	James City	214,547	2.70	35.75	9,229,988	116.12	80.15	1,429,268	2,262,121	-	-	-	-	-	803,350	10.11	112.15	10,247,885	655,838	6.40	(22,400)	(0.22)	140,978	1.38	66,493
48	King & Queen	74,772	11.22	148.65	1,888,557	283.44	195.63	243,403	270,218	-	-	-	-	-	152,773	22.93	254.44	2,116,102	307,796	14.55	-	-	-	-	-

General and Financial								Central					Risk												
Locality No.	County of:	Legislative	Per Capita	Percent of Average	Administration	Per Capita	Percent of Average	Commissioner of Revenue	Treasurer	Data Processing	Automotive Motor Pool	Purchasing/ Central Stores	Print Shop	Management/ Self Insurance	Board of Elections	Per Capita	Percent of Average	Total	Commonwealth Categorical Aid	Percent of Expenditures	Federal Pass-Through	Percent of Expenditures	Direct Federal Aid	Percent of Expenditures	Local Charges for Service
49	King George	138,829	5.02	66.52	5,200,389	188.11	129.84	583,022	431,102	-	-	-	-	-	313,573	11.34	125.87	5,652,791	316,511	5.60	174,362	3.08	-	-	-
50	King William	82,062	4.53	60.03	2,658,626	146.83	101.34	327,858	193,826	-	-	-	-	-	195,019	10.77	119.52	2,935,707	282,455	9.62	-	-	-	-	-
51	Lancaster	48,207	4.48	59.36	1,507,439	140.14	96.72	312,810	363,168	-	-	-	-	-	259,804	24.15	268.01	1,815,450	302,624	16.67	585,847	32.27	-	-	-
52	Lee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	Loudoun	5,615,625	13.03	172.58	83,759,204	194.33	134.13	11,732,431	16,250,753	-	-	-	-	-	3,586,497	8.32	92.34	92,961,326	1,407,247	1.51	2,514,226	2.70	2,584,998	2.78	1,263,344
54	Louisa	168,874	4.25	56.31	4,157,069	104.65	72.23	460,607	543,618	-	-	-	-	-	306,760	7.72	85.69	4,632,703	396,132	8.55	-	-	-	-	4,380
55	Lunenburg	48,544	4.06	53.77	1,144,877	95.74	66.08	249,975	260,770	-	-	-	-	-	207,398	17.34	192.46	1,400,819	303,279	21.65	-	-	-	-	1,699
56	Madison	59,169	4.22	55.91	2,375,877	169.50	116.99	282,430	337,370	-	-	-	-	-	185,025	13.20	146.48	2,620,071	290,565	11.09	-	-	-	-	12,839
57	Mathews	138,927	16.45	217.88	2,021,817	239.38	165.22	440,964	349,314	-	-	-	-	-	178,195	21.10	234.12	2,338,939	294,773	12.60	99,468	4.25	1,088,581	46.54	-
58	Mecklenburg	259,941	8.61	114.09	3,761,373	124.64	86.02	831,493	752,299	-	-	-	-	-	320,140	10.61	117.72	4,341,454	387,555	8.93	-	-	-	-	-
59	Middlesex	109,959	10.20	135.13	2,334,298	216.56	149.47	276,958	281,798	-	-	-	-	-	232,085	21.53	238.93	2,676,342	274,002	10.24	-	-	-	-	-
60	Montgomery	582,514	5.71	75.60	10,170,847	99.65	68.78	1,625,049	1,010,230	-	-	-	-	-	1,166,272	11.43	126.81	11,919,633	681,535	5.72	-	-	-	-	56
61	Nelson	142,915	9.65	127.80	2,148,917	145.07	100.13	289,151	385,111	-	-	-	-	-	263,782	17.81	197.61	2,555,614	420,185	16.44	-	-	-	-	-
62	New Kent	233,545	9.41	124.70	6,040,000	243.47	168.04	869,225	548,738	-	-	-	-	-	301,167	12.14	134.72	6,574,712	332,114	5.05	-	-	-	-	852
63	Northampton	51,476	4.28	56.64	2,189,181	181.84	125.51	318,311	108,827	-	-	-	-	-	223,117	18.53	205.66	2,463,774	283,674	11.51	-	-	-	-	-
64	Northumberland	318,946	27.08	358.70	1,816,844	154.26	106.47	397,203	425,040	-	-	-	-	-	232,085	19.70	218.66	2,367,875	329,092	13.90	-	-	-	-	-
65	Nottoway	198,729	12.73	168.66	1,158,049	74.20	51.21	213,257	247,512	-	-	-	-	-	289,300	18.54	205.68	1,646,078	259,275	15.75	-	-	-	-	-
66	Orange	114,798	3.09	40.98	3,747,212	100.98	69.70	532,611	534,654	-	-	-	-	-	53,607	1.44	16.03	3,915,617	359,271	9.18	774,300	19.77	-	-	-
67	Page	91,347	3.91	51.77	2,957,813	126.54	87.34	617,523	646,406	-	-	-	-	-	205,833	8.81	97.72	3,254,993	430,038	13.21	75,945	2.33	-	-	-
68	Patrick	106,051	6.21	82.25	1,403,311	82.16	56.71	309,453	392,207	-	-	-	-	-	232,403	13.61	150.99	1,741,765	358,577	20.59	-	-	-	-	14,018
69	Pittsylvania	226,348	3.81	50.50	5,738,484	96.66	66.72	707,541	913,397	-	-	-	-	-	452,409	7.62	84.57	6,417,241	497,884	7.76	-	-	-	-	51,153
70	Powhatan	117,231	3.74	49.51	5,093,835	162.41	112.09	594,467	646,486	-	-	-	-	-	344,213	10.97	121.78	5,555,279	374,791	6.75	-	-	-	-	-
71	Prince Edward	206,646	9.41	124.67	2,510,796	114.36	78.93	365,446	462,141	-	-	-	-	-	262,302	11.95	132.57	2,979,744	315,279	10.58	-	-	-	-	-
72	Prince George	254,031	5.87	77.72	5,577,745	128.83	88.92	537,161	664,043	-	-	-	-	-	413,900	9.56	106.09	6,245,676	425,951	6.82	-	-	75,004	1.20	223,902
73	Prince William	5,314,000	10.84	143.56	53,698,000	109.52	75.59	-	-	-	-	-	-	-	3,922,000	8.00	88.76	62,934,000	940,000	1.49	-	-	1,085,000	1.72	596,000
74	Pulaski	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75	Rappahannock	168,901	22.84	302.58	4,215,610	570.14	393.51	277,009	338,931	-	-	-	-	-	227,234	30.73	341.03	4,611,745	240,841	5.22	1,000,000	21.68	-	-	2,529
76	Richmond	773,513	84.40	1,117.95	1,505,686	164.29	113.39	216,789	278,828	-	-	-	-	-	175,282	19.13	212.23	2,454,481	275,606	11.23	-	-	24,500	1.00	2,745
77	Roanoke	433,903	4.49	59.50	13,788,673	142.73	98.51	1,078,890	1,247,965	-	-	-	-	-	849,743	8.80	97.61	15,072,319	734,399	4.87	-	-	-	-	883,902
78	Rockbridge	132,815	5.90	78.20	2,212,469	98.34	67.88	399,495	419,221	-	-	-	-	-	278,116	12.36	137.18	2,623,400	342,592	13.06	282,308	10.76	-	-	-
79	Rockingham	208,296	2.48	32.79	5,689,159	67.61	46.66	1,293,833	913,383	-	423	-	-	-	375,545	4.46	49.52	6,273,000	541,715	8.64	-	-	-	-	824,815
80	Russell	202,643	8.00	105.94	1,781,029	70.29	48.52	449,573	505,590	-	-	-	-	-	238,857	9.43	104.61	2,222,529	398,174	17.92	48,462	2.18	-	-	2,585
81	Scott	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82	Shenandoah	280,744	6.30	83.49	2,355,142	52.88	36.50	670,723	796,509	-	-	-	-	-	383,064	8.60	95.44	3,018,950	472,835	15.66	-	-	-	-	82,191
83	Smyth	1,132,568	39.02	516.87	4,148,173	142.92	98.64	389,182	440,479	-	-	-	-	-	239,933	8.27	91.73	5,520,674	410,815	7.44	-	-	-	-	72,476
84	Southampton	294,055	16.42	217.44	1,764,255	98.49	67.98	519,047	476,823	-	-	-	-	-	292,928	16.35	181.47	2,351,238	360,586	15.34	-	-	-	-	292,581
85	Spotsylvania	429,642	2.96	39.25	16,018,316	110.46	76.24	3,099,703	2,649,866	-	5,382	2,552	-	-	971,200	6.70	74.32	17,419,158	670,119	3.85	-	-	-	-	131,716
86	Stafford	1,126,132	6.90	91.38	25,727,347	157.61	108.78	3,380,855	2,460,452	-	-	-	-	-	775,664	4.75	52.73	27,629,143	2,157,998	7.81	3,709,602	13.43	204,180	0.74	26,768
87	Surry	118,954	18.32	242.71	3,317,363	510.99	352.69	251,605	288,992	-	-	-	-	-	232,525	35.82	397.46	3,668,842	248,857	6.78	50,000	1.36	-	-	89
88	Sussex	137,858	13.27	175.79	2,874,301	276.69	190.98	312,552	438,868	-	-	-	-	-	225,013	21.66	240.37	3,237,172	260,951	8.06	353,088	10.91	-	-	-
89	Tazewell	163,602	4.14	54.90	3,634,887	92.09	63.56	614,354	812,476	-	-	-	-	-	360,347	9.13	101.31	4,158,836	465,214	11.19	-	-	-	-	16,827
90	Warren	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91	Washington	170,192	3.17	41.96	4,481,288	83.41	57.57	739,047	999,661	-	-	-	-	-	363,130	6.76	75.01	5,014,610	980,247	19.55	-	-	122,760	2.45	743,303
92	Westmoreland	-	-	-	-	-	-																		

COMPARATIVE REPORT
EXHIBIT C1: GENERAL GOVERNMENT ADMINISTRATION EXPEDITURES BY ACTIVITY
FOR THE YEAR ENDED JUNE 30, 2023

								General and Financial Administration Reported Elements (Memo Only)											Sources of Funds for Expenditures						
Locality No.	Town of:	Legislative	Per Capita	Percent of Average	General and Financial Administration		Percent of Average	Commissioner of Revenue	Treasurer	Data Processing	Automotive Motor Pool	Central Purchasing/ Central Stores	Print Shop	Risk Management/ Self Insurance	Board of Elections	Per Capita	Percent of Average	Total	Commonwealth Categorical Aid	Percent of Expenditures	Federal Pass-Through	Percent of Expenditures	Direct Federal Aid	Percent of Expenditures	Local Charges for Service
1	Abingdon	\$ 42,807	5.11	24.43	\$ 2,359,916	281.75	124.53	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,495	1.01	132.72	\$ 2,411,218	\$ -	-	\$ -	-	\$ -	-	\$ -
2	Ashland	251,695	33.27	159.02	2,395,240	316.62	139.94	-	368,889	-	-	-	-	-	-	-	-	2,646,935	-	-	1,021,730	38.60	-	-	\$ -
3	Bedford	61,684	9.27	44.29	1,368,227	205.53	90.84	-	159,580	-	-	-	-	-	-	-	-	1,429,911	-	-	-	-	-	-	3,346
4	Berryville	78,679	17.20	82.22	1,340,282	293.02	129.51	-	90,270	-	-	-	-	59,926	3,949	0.86	112.98	1,422,910	-	-	-	-	-	-	-
5	Big Stone Gap	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Blacksburg	308,086	6.87	32.85	4,408,269	98.34	43.47	-	-	-	-	-	-	-	-	-	-	4,716,355	-	-	-	-	-	-	-
7	Bluefield	74,149	14.55	69.55	891,621	174.96	77.33	-	272,442	-	-	-	-	-	-	-	-	965,770	-	-	-	-	-	-	-
8	Bridgewater	48,876	7.41	35.42	959,265	145.43	64.28	-	257,777	-	-	-	-	-	-	-	-	1,008,141	-	-	-	-	-	-	-
9	Broadway	24,480	5.87	28.06	822,038	197.13	87.13	-	164,408	-	-	-	-	-	-	-	-	846,518	-	-	330,000	38.98	-	-	-
10	Christiansburg	59,343	2.54	12.15	4,193,253	179.60	79.38	-	1,432,832	-	-	-	-	-	-	-	-	4,252,596	-	-	-	-	-	-	-
11	Clifton Forge	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Colonial Beach	104,228	26.67	127.48	1,121,721	287.03	126.87	-	238,969	-	-	-	-	-	-	-	-	1,225,949	-	-	-	-	-	-	-
13	Culpeper	189,536	9.45	45.16	481,016	23.98	10.60	-	416,799	-	-	-	-	-	-	-	-	670,552	15,974	2.38	497,515	74.19	36,489	5.44	2,991
14	Dumfries	216,476	38.12	182.19	4,191,846	738.13	326.25	-	-	-	-	-	-	-	-	-	-	4,408,322	103,810	2.35	-	-	-	-	-
15	Farmville	422,365	56.52	270.14	1,407,657	188.37	83.26	-	-	-	-	-	-	-	-	-	-	1,830,022	-	-	-	-	-	-	95,457
16	Front Royal	185,142	12.33	58.95	3,662,308	243.97	107.84	-	-	-	-	-	-	-	-	-	-	3,847,450	204,806	5.32	-	-	-	-	-
17	Herndon	696,453	28.25	135.02	9,383,056	380.57	168.21	-	-	-	-	-	-	-	-	-	-	10,079,509	-	-	-	-	-	-	-
18	Leesburg	307,606	6.38	30.47	13,007,250	269.58	119.15	-	-	-	-	-	-	-	-	-	-	13,314,856	-	-	-	-	-	-	-
19	Luray	180,244	37.31	178.33	537,800	111.32	49.20	-	358,361	-	-	-	-	-	1,144	0.24	30.99	719,188	47	0.01	1,739	0.24	16,892	2.35	-
20	Marion	152,167	26.46	126.47	1,533,343	266.62	117.84	-	402,131	-	-	-	-	-	-	-	-	1,685,510	-	-	-	-	-	-	28,746
21	Orange	43,763	8.97	42.86	577,933	118.43	52.34	-	-	-	-	-	-	-	-	-	-	621,696	-	-	-	-	-	-	20,280
22	Pulaski	145,235	16.16	77.26	1,490,496	165.89	73.32	-	-	-	-	-	-	-	-	-	-	1,635,731	-	-	-	-	306,666	18.75	42,526
23	Purcellville	65,356	7.32	34.98	4,445,161	497.83	220.04	-	-	-	-	-	-	-	-	-	-	4,510,517	7,395	0.16	-	-	-	-	-
24	Richlands	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	Rocky Mount	90,937	18.55	88.65	1,328,951	271.05	119.80	-	-	-	-	-	-	-	-	-	-	1,419,888	48,825	3.44	-	-	-	-	72,046
26	Smithfield	223,112	26.15	124.97	1,209,623	141.76	62.66	-	727,506	-	-	-	-	-	-	-	-	1,432,735	-	-	1,210	0.08	-	-	-
27	South Boston	377,576	47.40	226.55	776,662	97.50	43.09	-	-	-	-	-	-	-	-	-	-	1,154,238	-	-	17,367	1.50	-	-	-
28	South Hill	67,055	14.30	68.34	1,705,456	363.64	160.72	-	-	-	-	-	-	-	-	-	-	1,772,511	-	-	-	-	-	-	-
29	Strasburg	36,642	5.17	24.73	855,351	120.76	53.38	-	-	-	-	-	-	-	-	-	-	891,993	-	-	9,073	1.02	-	-	850
30	Tazewell	29,340	6.54	31.26	810,975	180.78	79.90	-	-	-	-	-	-	-	-	-	-	840,315	-	-	-	-	243,521	28.98	-
31	Vienna	739,136	44.87	214.46	6,043,006	366.84	162.14	-	-	-	-	-	-	-	-	-	-	6,782,142	-	-	382,112	5.63	-	-	146,718
32	Vinton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	Warrenton	342,072	34.01	162.57	1,891,263	188.05	83.12	-	-	-	-	-	-	-	-	-	-	2,233,335	-	-	-	-	-	-	-
34	West Point	195,438	57.25	273.62	1,322,536	387.39	171.22	-	306,966	-	-	-	-	-	-	-	-	1,517,974	-	-	634,986	41.83	-	-	-
35	Wise	45,206	15.22	72.73	502,380	169.09	74.74	-	188,490	76,209	-	-	-	10,742	-	-	-	547,586	-	-	-	-	-	-	-
36	Woodstock	77,182	13.29	63.53	1,077,244	185.51	81.99	-	-	-	-	-	-	-	-	-	-	1,154,426	-	-	-	-	-	-	-
37	Wytheville	1,529,980	185.12	884.79	2,051,767	248.25	109.72	-	284,228	-	-	-	-	-	-	-	-	3,581,747	-	-	40,903	1.14	-	-	22,118
37	Total	\$ 7,412,046	\$ 20.92	100.00	\$ 80,152,912	\$ 226.25	100.00	\$ -	\$ 5,669,648	\$ 76,209	\$ -	\$ -	\$ -	\$ 70,668	\$ 13,588	\$ 0.76 *	100.00	\$ 87,578,546	\$ 380,857	0.43	\$ 2,936,635	3.35	\$ 603,568	0.69	\$ 435,078
170	Grand Total	\$ 71,666,357	\$ 8.31		\$ 1,464,836,597	\$ 169.76		\$ 120,238,552	\$ 128,015,213	\$ 5,783,068	\$ 92,567	\$ 2,691	\$ -	\$ 75,744	\$ 77,047,628	\$ 8.93	\$	1,613,550,582	\$ 63,625,294	3.94	\$ 64,280,259	3.98	\$ 129,328,308	8.02	\$ 37,114,102

NOTES:
(1) For detailed explanation of information in this exhibit, refer to the Notes to the Comparative Report, located in the separate "2023 Footnotes.docx" electronic Word file. See Table of Contents tab for a direct hyperlink to the Footnotes file.

COMPARATIVE REPORT
EXHIBIT C2: JUDICIAL ADMINISTRATION EXPENDITURES BY ACTIVITY
FOR THE YEAR ENDED JUNE 30, 2023

					Courts Reported Elements (Memo Only)						Sources of Funds for Expenditures						
No.	Locality City of:	Courts	Per Capita	Percent of Average	Clerk of the Circuit Court	Sheriff	Commonwealth's Attorney	Per Capita	Percent of Average	Total	Commonwealth Categorical Aid	Percent of Expenditures	Federal Pass-Through	Percent of Expenditures	Direct Federal Aid	Percent of Expenditures	Local Charges for Service
1	Alexandria	\$ 20,795,561	131.51	213.18	\$ 3,087,293	\$ 9,616,643	\$ 3,962,305	25.06	82.28	\$ 24,757,866	\$ 4,652,544	18.79	\$ 240,721	0.97	\$ 354,258	1.43	\$ 238,612
2	Bristol	1,555,081	92.55	150.02	573,168	494,468	1,005,552	59.84	196.50	2,560,633	1,041,038	40.66	75,220	2.94	-	-	41,732
3	Buena Vista	942,475	141.79	229.85	260,923	614,601	269,075	40.48	132.92	1,211,550	573,470	47.33	49,492	4.09	-	-	26,823
4	Charlottesville	3,186,511	62.14	100.73	936,435	1,762,588	1,311,846	25.58	84.00	4,498,357	1,736,446	38.60	149,815	3.33	47,366	1.05	334,295
5	Chesapeake	25,768,687	102.27	165.79	3,317,471	21,011,634	6,220,240	24.69	81.06	31,988,927	9,848,275	30.79	402,226	1.26	57,413	0.18	719,679
6	Colonial Heights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Covington	242,721	42.96	69.64	60,464	108,781	70,036	12.40	40.70	312,757	-	-	-	-	-	-	-
8	Danville	3,389,961	80.05	129.76	1,212,188	1,656,664	1,986,794	46.92	154.05	5,376,755	2,615,344	48.64	1,642,030	30.54	-	-	116,402
9	Emporia	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Fairfax	997,890	41.57	67.39	45,833	-	272,303	11.34	37.25	1,270,193	-	-	-	-	-	-	2,174
11	Falls Church	1,142,903	78.46	127.19	217,538	880,936	239,044	16.41	53.89	1,381,947	160,058	11.58	808	0.06	-	-	22,228
12	Franklin	604,187	75.65	122.63	-	-	-	-	-	604,187	-	-	-	-	-	-	4,096
13	Fredericksburg	4,562,602	164.91	267.33	798,977	3,109,232	1,568,143	56.68	186.11	6,130,745	1,899,586	30.98	17,670	0.29	-	-	134,280
14	Galax	702,214	103.60	167.94	-	-	-	-	-	702,214	-	-	-	-	-	-	3,298
15	Hampton	4,506,027	33.04	53.56	1,127,822	2,538,060	5,108,898	37.46	123.00	9,614,925	3,459,225	35.98	351,084	3.65	-	-	330,848
16	Harrisonburg	2,411,591	43.30	70.18	425,868	1,047,021	689,638	12.38	40.65	3,101,229	-	-	-	-	-	-	-
17	Hopewell	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Lexington	319,450	43.98	71.29	-	-	-	-	-	319,450	2,500	0.78	-	-	-	-	-
19	Lynchburg	5,043,096	62.94	102.03	1,215,512	2,742,195	2,570,914	32.09	105.35	7,614,010	4,172,457	54.80	299,420	3.93	1,536,704	20.18	264,501
20	Manassas	1,575,101	36.95	59.90	521,206	1,053,895	469,480	11.01	36.16	2,044,581	-	-	-	-	-	-	-
21	Manassas Park	236,211	13.67	22.16	-	-	-	-	-	236,211	-	-	-	-	-	-	301
22	Martinsville	1,861,264	140.64	227.99	510,664	1,256,576	947,764	71.62	235.15	2,809,028	1,337,020	47.60	73,558	2.62	-	-	46,428
23	Newport News	9,010,374	49.10	79.60	2,569,176	3,656,441	7,471,916	40.72	133.70	16,482,290	4,234,146	25.69	340,017	2.06	-	-	874,739
24	Norfolk	10,627,385	44.70	72.45	3,020,645	4,868,247	8,096,016	34.05	111.80	18,723,401	8,316,233	44.42	953,832	5.09	92,509	0.49	945,285
25	Norton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	Petersburg	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	Poquoson	423,230	33.53	54.35	-	-	-	-	-	423,230	-	-	-	-	-	-	-
28	Portsmouth	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	Radford	1,131,845	67.23	108.98	382,391	655,377	574,906	34.15	112.13	1,706,751	911,976	53.43	-	-	-	-	33,465
30	Richmond	13,313,810	58.66	95.09	5,087,323	5,441,550	7,575,196	33.38	109.59	20,889,006	6,421,137	30.74	-	-	-	-	-
31	Roanoke	5,486,255	55.06	89.26	1,975,656	1,004,401	2,135,361	21.43	70.37	7,621,616	3,590,390	47.11	170,288	2.23	-	-	936,209
32	Salem	2,072,045	83.13	134.76	666,346	1,232,852	870,837	34.94	114.73	2,942,882	1,290,551	43.85	105,578	3.59	625	0.02	112,273
33	Staunton	1,868,254	72.49	117.51	639,300	887,471	985,605	38.24	125.57	2,853,859	1,402,802	49.15	62,033	2.17	-	-	80,565
34	Suffolk	6,928,451	69.86	113.24	1,855,163	3,867,722	4,664,420	47.03	154.43	11,592,871	3,191,467	27.53	57,830	0.50	161,807	1.40	254,891
35	Virginia Beach	13,174,367	28.93	46.90	4,876,477	6,196,892	12,007,749	26.37	86.58	25,182,116	9,734,263	38.66	299,589	1.19	196,543	0.78	1,045,290
36	Waynesboro	1,297,734	57.58	93.34	409,436	646,115	666,715	29.58	97.14	1,964,449	1,217,112	61.96	-	-	-	-	46,504
37	Williamsburg	572,862	35.31	57.24	-	-	-	-	-	572,862	-	-	-	-	-	-	-
38	Winchester	3,302,907	116.23	188.41	713,441	1,917,986	1,844,127	64.90	213.09	5,147,034	1,886,131	36.65	109,029	2.12	-	-	149,805
38	Total	\$ 149,053,052	\$ 61.69	100.00	\$ 36,506,716	\$ 78,268,348	\$ 73,584,880	\$ 30.45	0.00	\$ 222,637,932	\$ 73,694,171	33.10	\$ 5,400,240	2.43	\$ 2,447,225	1.10	\$ 6,764,723

COMPARATIVE REPORT
EXHIBIT C2: JUDICIAL ADMINISTRATION EXPENDITURES BY ACTIVITY
FOR THE YEAR ENDED JUNE 30, 2023

					Courts Reported Elements (Memo Only)						Sources of Funds for Expenditures						
No.	Locality County of:	Courts	Per Capita	Percent of Average	Clerk of the Circuit Court	Sheriff	Commonwealth's Attorney	Per Capita	Percent of Average	Total	Commonwealth Categorical Aid	Percent of Expenditures	Federal Pass-Through	Percent of Expenditures	Direct Federal Aid	Percent of Expenditures	Local Charges for Service
1	Accomack	\$ -	-	-	\$ -	\$ -	\$ -	-	-	\$ -	\$ -	-	\$ -	-	\$ -	-	\$ -
2	Albemarle	4,908,049	42.50	80.12	1,292,119	3,615,930	2,171,938	18.81	91.00	7,079,987	1,588,228	22.43	-	-	-	-	168,833
3	Alleghany	1,076,049	72.23	136.18	562,832	397,102	903,534	60.65	293.48	1,979,583	969,584	48.98	-	-	-	-	91,707
4	Amelia	477,265	35.98	67.85	361,993	-	340,906	25.70	124.38	818,171	543,704	66.45	(11,315)	(1.38)	-	-	42,186
5	Amherst	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Appomattox	884,723	53.51	100.89	384,855	296,940	512,540	31.00	150.00	1,397,263	713,969	51.10	-	-	-	-	52,308
7	Arlington	16,275,164	67.45	127.17	6,616,299	8,687,874	6,879,943	28.51	137.98	23,155,107	5,402,935	23.33	-	-	-	-	543,100
8	Augusta	1,909,822	24.56	46.31	1,269,144	199,934	1,728,770	22.23	107.58	3,638,592	1,630,094	44.80	258,820	7.11	-	-	283,662
9	Bath	568,297	134.41	253.42	378,841	149,560	147,685	34.93	169.03	715,982	419,715	58.62	-	-	-	-	41,499
10	Bedford	2,918,177	36.50	68.82	1,280,771	1,488,585	1,123,437	14.05	68.00	4,041,614	1,599,717	39.58	-	-	-	-	174,843
11	Bland	670,749	106.55	200.89	323,732	253,997	249,761	39.68	191.99	920,510	528,759	57.44	52,591	5.71	-	-	1,462
12	Botetourt	2,383,210	71.12	134.09	828,696	1,361,075	871,701	26.01	125.88	3,254,911	1,386,318	42.59	-	-	-	-	163,018
13	Brunswick	1,377,166	89.05	167.90	428,734	719,444	841,737	54.43	263.38	2,218,903	848,723	38.25	78,919	3.56	-	-	463,350
14	Buchanan	2,016,764	103.78	195.66	591,882	878,182	947,865	48.77	236.01	2,964,629	1,187,844	40.07	-	-	-	-	28,313
15	Buckingham	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Campbell	1,986,537	35.50	66.94	711,858	878,705	1,008,320	18.02	87.20	2,994,857	1,493,501	49.87	-	-	-	-	5,825
17	Caroline	2,089,368	64.62	121.83	673,004	1,032,773	682,838	21.12	102.19	2,772,206	1,013,037	36.54	-	-	-	-	297,625
18	Carroll	1,184,796	41.13	77.54	607,823	467,331	716,003	24.85	120.27	1,900,799	1,308,823	68.86	65,629	3.45	-	-	295,938
19	Charles City	636,649	96.65	182.23	321,208	109,549	377,089	57.25	277.02	1,013,738	487,924	48.13	-	-	-	-	14,064
20	Charlotte	958,779	83.86	158.11	433,489	496,928	351,995	30.79	148.98	1,310,774	706,736	53.92	-	-	-	-	60,985
21	Chesterfield	22,893,053	59.95	113.03	5,624,115	13,451,089	6,913,739	18.11	87.61	29,806,792	7,178,077	24.08	483,569	1.62	235,914	0.79	859,728
22	Clarke	825,879	53.83	101.50	278,283	199,187	501,989	32.72	158.34	1,327,868	454,521	34.23	55,702	4.19	2,876	0.22	60,610
23	Craig	638,484	130.14	245.37	370,522	262,029	236,968	48.30	233.73	875,452	609,926	69.67	-	-	-	-	10,329
24	Culpeper	3,144,613	58.14	109.61	987,550	1,748,036	2,118,433	39.17	189.52	5,263,046	1,757,209	33.39	23,489	0.45	-	-	190,970
25	Cumberland	719,792	72.88	137.40	335,466	307,028	239,663	24.26	117.42	959,455	597,499	62.27	47,622	4.96	-	-	51,435
26	Dickenson	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	Dinwiddie	1,605,324	56.22	106.01	671,169	590,616	547,644	19.18	92.81	2,152,968	919,211	42.70	-	-	-	-	149,961
28	Essex	618,056	58.43	110.16	384,754	186,755	377,492	35.69	172.69	995,548	637,922	64.08	35,624	3.58	-	-	8,853
29	Fairfax	63,336,221	55.57	104.77	15,748,120	33,594,328	11,526,445	10.11	48.94	74,862,666	18,880,972	25.22	99,117	0.13	-	-	1,861,397
30	Fauquier	6,307,898	85.78	161.73	1,569,086	3,026,331	1,995,730	27.14	131.33	8,303,628	2,187,263	26.34	3,125	0.04	1,937	0.02	76,009
31	Floyd	837,425	55.24	104.15	416,846	402,372	308,791	20.37	98.56	1,146,216	661,205	57.69	-	-	-	-	158,886
32	Fluvanna	3,125,614	112.26	211.65	847,765	2,080,157	582,771	20.93	101.28	3,708,385	1,332,559	35.93	-	-	-	-	45,100
33	Franklin	2,229,321	41.17	77.61	872,181	795,184	911,146	16.82	81.42	3,140,467	1,787,885	56.93	-	-	-	-	141,115
34	Frederick	2,870,601	30.26	57.05	996,827	946,396	1,956,221	20.62	99.78	4,826,822	1,507,639	31.23	-	-	5,707	0.12	779,054
35	Giles	1,082,821	65.01	122.56	473,364	553,127	577,931	34.70	167.89	1,660,752	951,977	57.32	99,473	5.99	-	-	46,036
36	Gloucester	1,737,007	44.77	84.41	655,178	729,988	1,071,670	27.62	133.66	2,808,677	1,132,639	40.33	114,319	4.07	16,222	0.58	146,535
37	Goochland	1,583,180	60.47	114.00	846,709	642,883	669,711	25.58	123.77	2,252,891	749,738	33.28	67,801	3.01	-	-	87,881
38	Grayson	1,466,946	95.59	180.22	504,387	762,527	419,563	27.34	132.29	1,886,509	1,021,781	54.16	-	-	-	-	17,298
39	Greene	1,325,369	62.62	118.07	402,842	789,653	382,985	18.10	87.56	1,708,354	657,717	38.50	-	-	-	-	38,624
40	Greensville	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	Halifax	1,345,325	40.45	76.27	675,324	366,924	900,502	27.08	131.03	2,245,827	1,255,548	55.91	83,188	3.70	-	-	123,503
42	Hanover	5,606,113	49.87	94.03	1,737,820	3,418,828	2,822,227	25.11	121.49	8,428,340	2,292,116	27.20	146,525	1.74	-	-	141,366
43	Henrico	12,185,250	36.26	68.36	3,158,252	4,436,115	8,238,263	24.51	118.62	20,423,513	7,094,071	34.73	547,586	2.68	-	-	20,345
44	Henry	2,551,075	52.24	98.49	1,124,412	1,227,348	1,130,721	23.15	112.04	3,681,796	2,521,741	68.49	162,768	4.42	804,350	21.85	99,766
45	Highland	397,966	178.14	335.87	248,763	115,456	125,268	56.07	271.34	523,234	373,126	71.31	-	-	-	-	1,644
46	Isle of Wight	2,669,221	66.81	125.97	741,268	1,432,630	909,202	22.76	110.13	3,578,423	1,174,474	32.82	87,807	2.45	85,411	2.39	48,764
47	James City	6,613,154	83.20	156.86	1,298,020	2,465,621	1,723,097	21.68	104.90	8,336,251	3,257,028	39.07	192,987	2.32	-	-	255,911
48	King & Queen	730,087	109.57	206.59	323,842	309,070	237,790	35.69	172.69	967,877	472,909	48.86	-	-	-	-	84,031

No.	Locality County of:	Courts	Per Capita	Percent of Average	Clerk of the Circuit Court	Sheriff	Commonwealth's Attorney	Per Capita	Percent of Average	Total	Commonwealth Categorical Aid	Percent of Expenditures	Federal Pass-Through	Percent of Expenditures	Direct Federal Aid	Percent of Expenditures	Local Charges for Service
49	King George	2,102,579	76.06	143.40	677,846	1,209,141	738,043	26.70	129.19	2,840,622	1,025,958	36.12	-	-	-	-	37,792
50	King William	1,348,690	74.48	140.43	482,439	702,741	455,455	25.15	121.72	1,804,145	937,760	51.98	-	-	-	-	5,570
51	Lancaster	734,208	68.25	128.69	409,198	192,363	409,993	38.11	184.43	1,144,201	611,109	53.41	12,048	1.05	-	-	34,701
52	Lee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	Loudoun	19,622,068	45.53	85.84	7,078,968	9,443,226	7,670,164	17.80	86.11	27,292,232	4,319,544	15.83	-	-	132,117	0.48	1,037,603
54	Louisa	1,644,955	41.41	78.07	593,051	941,068	1,009,556	25.41	122.98	2,654,511	1,017,099	38.32	-	-	-	-	137,546
55	Lunenburg	970,278	81.14	152.98	476,193	308,871	348,611	29.15	141.07	1,318,889	823,061	62.41	-	-	-	-	27,218
56	Madison	2,070,954	147.75	278.56	490,326	1,465,569	246,001	32.96	159.49	2,532,955	751,065	29.65	-	-	-	-	57,261
57	Mathews	734,132	86.92	163.88	324,582	311,448	296,897	35.15	170.10	1,031,029	553,829	53.72	-	-	-	-	37,053
58	Mecklenburg	1,810,674	60.00	113.12	766,024	504	873,386	28.94	140.04	2,684,060	1,535,602	57.21	93,079	3.47	-	-	43,968
59	Middlesex	754,944	70.04	132.05	388,490	252,263	248,271	23.03	111.46	1,003,215	554,590	55.28	47,706	4.76	-	-	22,496
60	Montgomery	2,826,510	27.69	52.21	931,823	1,615,870	1,620,864	15.88	76.85	4,447,374	2,378,421	53.48	7,287	0.16	-	-	4,584
61	Nelson	1,012,700	68.37	128.90	422,794	378,394	643,384	43.43	210.18	1,656,084	1,020,595	61.63	-	-	-	-	14,725
62	New Kent	1,543,013	62.20	117.27	439,667	844,166	527,358	21.26	102.87	2,070,371	1,083,313	52.32	-	-	-	-	264,309
63	Northampton	1,286,811	106.89	201.52	466,010	715,549	432,571	35.93	173.87	1,719,382	810,601	47.14	41,635	2.42	-	-	505,316
64	Northumberland	1,081,649	91.84	173.15	460,935	569,113	373,233	31.69	153.34	1,454,882	806,113	55.41	31,256	2.15	-	-	12,427
65	Nottoway	618,345	39.62	74.69	386,259	203,051	451,972	28.96	140.13	1,070,317	659,951	61.66	-	-	-	-	30,873
66	Orange	2,048,788	55.21	104.09	595,516	928,148	650,378	17.53	84.81	2,699,166	692,393	25.65	31,200	1.16	-	-	133,007
67	Page	1,126,642	48.20	90.88	596,379	268,214	675,387	28.89	139.82	1,802,029	928,891	51.55	46,540	2.58	-	-	7,752
68	Patrick	1,547,166	90.58	170.79	480,153	688,976	555,947	32.55	157.51	2,103,113	889,823	42.31	-	-	-	-	22,974
69	Pittsylvania	1,546,366	26.05	49.11	912,730	294,493	954,068	16.07	77.77	2,500,434	1,442,396	57.69	1,908	0.08	-	-	17,838
70	Powhatan	1,781,972	56.81	107.12	635,247	987,228	610,567	19.47	94.20	2,392,539	812,918	33.98	-	-	-	-	138,935
71	Prince Edward	1,249,669	56.92	107.31	609,537	512,853	651,626	29.68	143.62	1,901,295	964,627	50.74	17,713	0.93	-	-	123,634
72	Prince George	2,041,647	47.16	88.91	416,853	1,252,811	869,664	20.09	97.20	2,911,311	1,434,570	49.28	-	-	-	-	27,445
73	Prince William	22,678,000	46.25	87.20	6,572,000	14,340,000	8,963,000	18.28	88.46	31,641,000	6,868,000	21.71	305,000	0.96	-	-	1,217,000
74	Pulaski	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75	Rappahannock	1,150,830	155.64	293.45	317,618	721,396	309,771	41.89	202.73	1,460,601	615,322	42.13	-	-	-	-	63,837
76	Richmond	865,054	94.39	177.96	364,862	449,623	327,028	35.68	172.67	1,192,082	638,872	53.59	-	-	-	-	44,028
77	Roanoke	4,443,541	46.00	86.72	1,271,438	2,739,782	1,813,531	18.77	90.84	6,257,072	1,678,315	26.82	145,725	2.33	-	-	132,019
78	Rockbridge	1,306,591	58.08	109.50	599,941	508,826	839,261	37.30	180.51	2,145,852	1,175,654	54.79	51,393	2.39	-	-	249,364
79	Rockingham	2,361,781	28.07	52.92	1,205,574	1,086,048	2,170,521	25.79	124.82	4,532,302	3,019,678	66.63	-	-	234,490	5.17	641,257
80	Russell	2,171,809	85.71	161.60	617,892	1,389,119	992,744	39.18	189.59	3,164,553	1,362,506	43.06	43,975	1.39	-	-	24,096
81	Scott	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82	Shenandoah	1,951,692	43.82	82.61	784,747	895,251	527,052	11.83	57.26	2,478,744	964,955	38.93	74,659	3.01	-	-	95,557
83	Smyth	1,546,237	53.27	100.44	727,427	494,013	919,280	31.67	153.26	2,465,517	1,280,359	51.93	-	-	-	-	241,945
84	Southampton	1,517,285	84.70	159.70	739,562	359,343	730,115	40.76	197.23	2,247,400	1,259,533	56.04	75,655	3.37	-	-	41,479
85	Spotsylvania	8,055,163	55.55	104.73	2,050,995	5,196,401	3,141,211	21.66	104.82	11,196,374	3,174,250	28.35	189,507	1.69	16,859	0.15	217,515
86	Stafford	7,023,993	43.03	81.13	1,945,649	4,134,844	3,949,535	24.19	117.08	10,973,528	7,611,696	69.36	-	-	-	-	329,051
87	Surry	941,817	145.07	273.52	383,103	399,901	324,344	49.96	241.76	1,266,161	648,185	51.19	1,449	0.11	-	-	8,805
88	Sussex	877,260	84.45	159.22	442,910	183,144	609,113	58.64	283.74	1,486,373	650,480	43.76	-	-	-	-	117,495
89	Tazewell	1,783,529	45.19	85.20	1,263,072	351,352	1,530,639	38.78	187.66	3,314,168	1,740,374	52.51	-	-	-	-	106,154
90	Warren	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91	Washington	2,075,147	38.63	72.83	942,307	974,655	1,251,475	23.29	112.72	3,326,622	1,627,259	48.92	-	-	-	-	4,350
92	Westmoreland	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
93	Wise	3,336,701	93.95	177.14	1,188,774	1,990,384	1,367,299	38.50	186.30	4,704,000	2,030,213	43.16	-	-	276,551	5.88	38,256
94	Wythe	1,520,909	54.43	102.63	618,184	740,453	787,569	28.19	136.40	2,308,478	1,370,650	59.37	-	-	-	-	207,874
95	York	2,840,159	39.73	74.90	1,192,247	1,495,233	1,699,571	23.77	115.04	4,539,730	1,660,764	36.58	120,493	2.65	-	-	143,759
95	Total	\$ 310,719,617	\$ 53.04	100.00	\$ 100,629,467	\$ 158,409,415	\$ 121,064,479	\$ 20.67	100.00	\$ 431,784,096	\$ 148,727,658	34.44	\$ 4,033,574	0.93	\$ 1,812,434	0.42	\$ 14,902,737

COMPARATIVE REPORT
EXHIBIT C2: JUDICIAL ADMINISTRATION EXPENDITURES BY ACTIVITY
FOR THE YEAR ENDED JUNE 30, 2023

					Courts Reported Elements (Memo Only)						Sources of Funds for Expenditures															
No.	Locality Town of:	Courts	Per Capita	Percent of Average	Clerk of the Circuit Court	Sheriff	Commonwealth's Attorney	Per Capita	Percent of Average	Total	Commonwealth Categorical Aid	Percent of Expenditures	Federal Pass-Through	Percent of Expenditures	Direct Federal Aid	Percent of Expenditures	Local Charges for Service									
1	Abingdon	\$	-	-	-	\$	-	\$	-	-	\$	-	-	\$	-	-	\$	-								
2	Ashland		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-								
3	Bedford		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-								
4	Berryville		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-								
5	Big Stone Gap		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-								
6	Blacksburg		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-								
7	Bluefield		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-								
8	Bridgewater		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-								
9	Broadway		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-								
10	Christiansburg		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-								
11	Clifton Forge		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-								
12	Colonial Beach		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-								
13	Culpeper		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-								
14	Dumfries		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-								
15	Farmville		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-								
16	Front Royal		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-								
17	Herndon		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-								
18	Leesburg		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-								
19	Luray		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-								
20	Marion		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-								
21	Orange		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-								
22	Pulaski		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-								
23	Purcellville		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-								
24	Richlands		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-								
25	Rocky Mount		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-								
26	Smithfield		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-								
27	South Boston		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-								
28	South Hill		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-								
29	Strasburg		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-								
30	Tazewell		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-								
31	Vienna		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-								
32	Vinton		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-								
33	Warrenton		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-								
34	West Point		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-								
35	Wise		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-								
36	Woodstock		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-								
37	Wytheville		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,611								
37	Total	\$	-	\$	-	\$	-	\$	-	-	\$	-	-	\$	-	-	\$	2,611								
170	Grand Total	\$	459,772,669	\$	53.28	\$	137,136,183	\$	236,677,763	\$	194,649,359	\$	22.56	\$	654,422,028	\$	222,421,829	33.99	\$	9,433,814	1.44	\$	4,259,659	0.65	\$	21,670,071

NOTES:

(1) For detailed explanation of information in this exhibit, refer to the Notes to the Comparative Report, located in the separate "2023 Footnotes.docx" electronic Word file. See Table of Contents tab for a direct hyperlink to the Footnotes file.

COMPARATIVE REPORT
EXHIBIT C3: PUBLIC SAFETY EXPENDITURES BY ACTIVITY
FOR THE YEAR ENDED JUNE 30, 2023

					Law Enforcement Reported Elements (Memo Only)						Correction and Detention Reported Elements (Memo Only)															Sources of Funds for Expenditures						
No.	Locality City of:	Law Enforcement and Traffic Control	Per Capita	Percent of Average	Sheriff	Fire and Rescue Services	Per Capita	Percent of Average	Correction and Detention	Per Capita	Percent of Average	Sheriff	City/County Operated Institutions	Probabtion Office	Inspections	Per Capita	Percent of Average	Other Protection	Per Capita	Percent of Average	Total	Commonwealth Categorical Aid	Percent of Expenditures	Federal Pass-Through	Percent of Expenditures	Direct Federal Aid	Percent of Expenditures	Local Charges for Service				
1	Alexandria	\$ 67,507,042	\$ 426.91	122.40	\$ -	\$ 60,895,898	\$ 385.11	135.20	\$ 20,675,229	\$ 130.75	78.39	\$ 18,538,397	\$ 931,613	\$ -	\$ 9,683,946	\$ 61.24	287.93	\$ 10,586,641	\$ 66.95	107.22	\$ 169,348,756	\$ 6,262,274	3.70	\$ 1,300,307	0.77	\$ 351,817	0.21	\$ 3,886,031				
2	Bristol	6,657,876	396.23	113.61	-	4,116,606	244.99	86.01	4,578,963	272.51	163.38	4,450,207	128,756	-	181,465	10.80	50.77	302,546	18.01	28.84	15,837,456	1,880,132	11.87	355,773	2.25	1,366,768	8.63	406,666				
3	Buena Vista	2,292,421	344.88	98.88	-	742,986	111.78	39.24	1,309,690	197.03	118.13	-	1,309,690	-	81,951	12.33	57.97	77,146	11.61	18.59	4,504,194	1,072,363	23.81	551,871	12.25	-	-	67,358				
4	Charlottesville	18,777,273	366.19	104.99	-	16,676,650	325.22	114.17	4,591,509	89.54	53.68	-	4,586,653	-	1,244,467	24.27	114.10	2,845,414	55.49	88.87	44,135,313	283,358	0.64	7,477	0.02	2,185,586	4.95	1,974,364				
5	Chesapeake	67,514,812	267.96	76.83	-	65,370,785	259.45	91.08	44,138,315	175.18	105.03	37,354,016	6,180,621	603,678	8,242,480	32.71	153.80	1,554,320	6.17	9.88	186,820,712	26,325,328	14.09	2,291,322	1.23	504,761	0.27	9,093,429				
6	Colonial Heights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
7	Covington	2,034,372	360.07	103.24	233,606	1,732,353	306.61	107.64	459,504	81.33	48.76	459,504	-	-	119,322	21.12	99.29	852,441	150.87	241.63	5,197,992	393,375	7.57	4,401	0.08	1,981,153	38.11	316,946				
8	Danville	18,628,402	439.89	126.12	-	12,580,065	297.06	104.29	11,380,621	268.74	161.12	6,469,261	4,911,360	-	1,442,015	34.05	160.09	1,857,061	43.85	70.23	45,888,164	3,602,627	7.85	534,106	1.16	1,098	0.00	21,569				
9	Emporia	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
10	Fairfax	16,811,371	700.39	200.81	-	14,495,890	603.92	212.02	1,013,340	42.22	25.31	-	1,013,340	-	2,352,017	97.99	460.69	-	-	-	34,672,618	985,661	2.84	258,651	0.75	15,072	0.04	1,500,352				
11	Falls Church	7,098,588	487.34	139.73	-	2,925,904	200.87	70.52	1,896,344	130.19	78.05	-	1,629,078	242,266	1,213,939	83.34	391.83	467,480	32.09	51.40	13,602,255	590,519	4.34	15,573	0.11	32,333	0.24	1,112,557				
12	Franklin	3,196,671	400.23	114.75	-	3,945,534	493.99	173.43	2,593,906	324.77	194.71	-	1,640,924	-	321,870	40.30	189.47	109,785	13.75	22.01	10,167,766	1,549,837	15.24	65,731	0.65	-	-	1,270,229				
13	Fredericksburg	10,794,828	390.17	111.87	-	11,612,007	419.71	147.35	9,166,952	331.33	198.65	-	9,166,952	-	894,474	32.33	152.00	2,291,593	82.83	132.65	34,759,854	5,381,810	15.48	1,080,828	3.11	149,111	0.43	1,687,244				
14	Galax	2,142,669	316.12	90.64	-	776,836	114.61	40.24	2,571	0.38	0.23	-	-	2,571	311,002	45.88	215.72	444,371	65.56	105.00	3,677,449	448,485	12.20	52,905	1.44	1,372,235	37.31	75,039				
15	Hampton	41,053,328	301.01	86.30	-	42,012,850	308.04	108.14	15,113,335	110.81	66.44	10,808,556	-	1,847,385	384,637	2.82	13.26	9,253,363	67.85	108.66	107,817,513	19,211,234	17.82	2,490,106	2.31	207,925	0.19	5,361,971				
16	Harrisonburg	12,676,221	227.58	65.25	-	10,742,780	192.87	67.71	9,069,311	162.82	97.62	3,749,485	5,281,575	-	924,325	16.59	78.02	4,814,513	86.44	138.43	38,227,150	4,072,559	10.65	433,921	1.14	650,195	1.70	538,306				
17	Hopewell	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
18	Lexington	2,724,845	375.12	107.55	-	3,098,933	426.62	149.77	188,717	25.98	15.58	-	134,421	-	-	-	-	84,487	11.63	18.63	6,096,982	465,179	7.63	46,099	0.76	14,227	0.23	406,567				
19	Lynchburg	28,015,671	349.64	100.25	-	24,498,875	305.75	107.34	16,717,116	208.63	125.09	-	16,717,116	-	1,100,709	13.74	64.59	2,654,461	33.13	53.06	72,986,832	11,786,621	16.15	671,335	0.92	21,958,933	30.09	8,366,220				
20	Manassas	18,265,216	428.50	122.86	-	12,013,206	281.83	98.94	7,678,040	180.13	107.99	-	7,420,033	-	1,510,475	35.44	166.60	2,370,977	55.62	89.08	41,837,914	2,567,846	6.14	175,839	0.42	453,284	1.08	1,618,676				
21	Manassas Park	7,079,974	409.79	117.49	-	4,200,126	243.11	85.35	709,611	41.07	24.62	-	709,611	-	20	0.00	0.01	792,295	45.86	73.44	12,782,026	1,092,432	8.55	541,259	4.23	538,178	4.21	348,084				
22	Martinsville	5,180,412	391.45	112.23	-	3,185,541	240.71	84.51	4,265,777	322.33	193.25	3,824,199	90,129	351,449	391,860	29.61	139.21	361,947	27.35	43.80	13,385,537	4,793,634	35.81	509,059	3.80	75,260	0.56	770,405				
23	Newport News	85,691,950	466.98	133.89	-	53,953,491	294.02	103.22	36,260,057	197.60	118.47	23,035,893	10,500,489	2,059,387	4,054,966	22.10	103.89	260,986	1.42	2.28	180,221,450	11,221,541	6.23	724,576	0.40	28,376,795	15.75	7,141,283				
24	Norfolk	56,775,532	238.78	68.46	-	27,877,179	117.24	41.16	48,448,414	203.76	122.16	36,758,825	4,557,772	161,554	2,276,342	9.57	45.01	67,189,934	282.58	452.57	202,567,401	22,207,787	10.96	1,118,871	0.55	566,924	0.28	13,313,648				
25	Norton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
26	Petersburg	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
27	Poquoson	3,905,324	309.36	88.70	-	4,228,891	334.99	117.60	603,994	47.84	28.69	-	299,977	-	359,549	28.48	133.91	725,054	57.43	91.98	9,822,812	796,942	8.11	22,070	0.22	-	-	418,035				
28	Portsmouth	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
29	Radford	6,243,022	370.84	106.32	-	3,419,677	203.13	71.31	1,795,789	106.67	63.95	-	1,795,789	-	220,156	13.08	61.48	1,193,679	70.90	113.56	12,872,323	2,837,553	22.04	411,977	3.20	4,129,196	32.08	490,878				
30	Richmond	129,744,303	571.64	163.90	-	99,828,042	439.84	154.41	48,032,734	211.63	126.88	38,194,394	-	148,021	3,859,344	17.00	79.94	13,453,255	59.27	94.93	294,917,678	40,718,887	13.81	2,864,405	0.97	2,307,965	0.78	13,910,982				
31	Roanoke	28,489,847	285.95	81.98	-	29,338,454	294.46	103.38	22,345,899	224.28	134.47	3,362,560	18,175,882	291,907	1,610,160	16.16	75.98	6,284,793	63.08	101.02	88,069,153	16,451,315	18.68	655,454	0.74	247,541	0.28	5,804,395				
32	Salem	9,182,936	368.44	105.64	-	9,344,582	374.92	131.62	2,791,141	111.99	67.14	-	2,686,395	951	533,030	21.39	100.55	1,212,590	48.65	77.92	23,064,279	1,319,412	5.72	38,099	0.17	24,263	0.11	2,184,294				
33	Staunton	7,448,455	289.00	82.86	-	4,367,598	169.46	59.49	6,630,291	257.26	154.24	-	5,118,718	-	443,221	17.20	80.85	191,274	7.42	11.89	19,080,839	3,852,589	20.19	291,728	1.53	804,531	4.22	616,311				
34	Suffolk	31,364,145	316.24	90.67	-	43,134,825	434.92	152.69	12,413,692	125.16	75.04	-	12,413,692	-	2,959,880	29.84	140.31	1,021,544	10.30	16.50	90,894,086	5,673,207	6.24	-	-	1,230,016	1.35	7,076,891				
35	Virginia Beach	121,443,114	266.68	76.46	-	98,139,784	215.51	75.66	52,470,7691																							

COMPARATIVE REPORT
EXHIBIT C3: PUBLIC SAFETY EXPENDITURES BY ACTIVITY
FOR THE YEAR ENDED JUNE 30, 2023

				Law Enforcement Reported Elements (Memo Only)								Correction and Detention Reported Elements (Memo Only)														Sources of Funds for Expenditures						
No.	Locality County of:	Law Enforcement and Traffic Control	Per Capita	Percent of Average	Sheriff	Fire and Rescue Services	Per Capita	Percent of Average	Correction and Detention	Per Capita	Percent of Average	Sheriff	City/County Operated Institutions	Probabtion Office	Inspections	Per Capita	Percent of Average	Other Protection	Per Capita	Percent of Average	Total	Commonwealth Categorical Aid	Percent of Expenditures	Federal Pass-Through	Percent of Expenditures	Direct Federal Aid	Percent of Expenditures	Local Charges for Service				
1	Accomack	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	-	\$ -	-	\$ -				
2	Albemarle	25,927,140	224.49	95.29	-	30,599,894	264.95	107.73	4,985,325	43.16	34.31	-	4,985,325	-	1,446,263	12.52	64.03	2,303,712	19.95	40.00	65,262,334	4,114,479	6.30	11,685,245	17.91	-	-	4,037,166				
3	Alleghany	3,740,823	251.10	106.58	3,740,823	850,283	57.07	23.21	2,869,128	192.58	153.08	2,772,655	-	48,931	105,751	7.10	36.29	1,365,313	91.64	183.80	8,931,298	2,707,114	30.31	208,037	2.33	321,354	3.60	3,876				
4	Amelia	3,484,118	262.69	111.51	3,484,118	1,423,518	107.33	43.64	2,589,937	195.28	155.22	-	2,589,937	-	176,826	13.33	68.17	416,960	31.44	63.05	8,091,359	1,593,829	19.70	91,338	1.13	317,801	3.93	665,247				
5	Amherst	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
6	Appomattox	2,245,829	135.83	57.66	2,245,829	526,016	31.81	12.94	2,260,606	136.72	108.68	-	2,260,606	-	93,588	5.66	28.94	1,245,651	75.34	151.09	6,371,690	2,092,495	32.84	380,382	5.97	-	-	149,243				
7	Arlington	95,120,024	394.23	167.34	113,648,091	471.02	191.51	56,071,876	232.39	184.72	38,711,538	10,177,866	5,176,818	1,338,131	5.55	28.36	7,107,475	29.46	59.08	273,285,597	21,350,355	7.81	1,144,783	0.42	811,725	0.30	9,652,773					
8	Augusta	9,792,331	125.93	53.45	9,792,331	15,208,051	195.58	79.52	8,032,465	103.30	82.11	-	8,032,465	-	438,900	5.64	28.86	4,570,495	58.78	117.88	38,042,242	8,000,823	21.03	232,633	0.61	359,966	0.95	2,852,400				
9	Bath	1,188,443	281.09	119.31	1,188,443	661,430	156.44	63.61	231,219	54.69	43.47	-	231,219	-	239,615	56.67	289.77	1,053,567	249.19	499.76	3,374,274	640,917	18.99	38,690	1.15	90,695	2.69	24,073				
10	Bedford	12,033,072	150.52	63.89	12,033,072	7,683,933	96.12	39.08	6,223,547	77.85	61.88	-	5,936,923	-	549,894	6.88	35.17	1,068,077	13.36	26.79	27,558,523	7,039,204	25.54	51,305	0.19	2,318,686	8.41	3,050,093				
11	Bland	1,176,328	186.87	79.32	1,176,328	195,642	31.08	12.64	277,945	44.15	35.10	-	277,945	-	117,019	18.59	95.05	439,476	69.81	140.01	2,206,410	804,993	36.48	57,858	2.62	160,085	7.26	12,642				
12	Botetourt	5,462,936	163.02	69.20	5,462,936	7,982,954	238.23	96.86	5,756,595	171.79	136.55	5,533,486	223,109	485,131	14.48	74.02	644,278	19.23	38.56	20,331,894	4,297,846	21.14	101,600	0.50	1,826,007	8.98	390,661					
13	Brunswick	4,620,899	298.80	126.83	4,620,899	1,917,406	123.98	50.41	4,712,686	304.73	242.22	-	4,597,711	114,975	173,532	11.22	57.37	540,455	34.95	70.09	11,964,978	3,585,737	29.97	117,989	0.99	-	-	451,220				
14	Buchanan	3,512,730	180.75	76.72	3,512,730	2,456,103	126.38	51.39	4,668,383	240.22	190.94	-	4,508,551	-	133,779	6.88	35.20	1,717,391	88.37	177.23	12,488,386	4,153,243	33.26	1,068,693	8.56	1,829,524	14.65	311,147				
15	Buckingham	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
16	Campbell	6,443,836	115.16	48.88	6,443,836	7,850,609	140.30	57.05	8,266,950	147.74	117.44	-	7,933,880	5,496	361,328	6.46	33.02	694,311	12.41	24.89	23,617,034	7,011,087	29.69	277,768	1.18	4,559	0.02	3,296,620				
17	Caroline	7,599,805	235.04	99.77	7,599,805	6,760,218	209.07	85.01	4,342,516	134.30	106.75	-	4,342,516	-	457,878	14.16	72.40	490,072	15.16	30.40	19,650,489	3,232,529	16.45	41,070	0.21	-	-	1,276,275				
18	Carroll	3,781,137	131.25	55.71	3,781,137	3,117,337	108.21	44.00	4,720,156	163.84	130.23	-	4,720,156	-	183,454	6.37	32.56	381,447	13.24	26.55	12,183,531	4,504,284	36.97	2,439,910	20.03	-	-	1,081,318				
19	Charles City	1,451,509	220.36	93.54	1,451,509	1,708,112	259.32	105.44	477,997	72.57	57.68	-	477,997	-	170,508	25.89	132.35	595,450	90.40	181.30	4,403,576	765,129	17.38	21,618	0.49	639,760	14.53	207,564				
20	Charlotte	1,987,711	173.86	73.80	1,987,711	947,307	82.86	33.69	1,709,599	149.53	118.86	1,709,599	-	85,379	7.47	38.18	14,497	1.27	2.54	4,744,493	1,665,667	35.11	81,669	1.72	-	-	-	213,254				
21	Chesterfield	99,991,682	261.86	111.15	-	101,236,747	265.12	107.80	55,360,437	144.98	115.24	32,891,153	15,214,933	126,497	6,863,904	17.98	91.91	8,799,019	23.04	46.21	272,251,789	31,234,845	11.47	1,442,077	0.53	2,263,732	0.83	13,894,414				
22	Clarke	3,643,010	237.47	100.80	3,643,010	2,689,990	175.35	71.30	985,945	64.27	51.08	-	985,945	-	281,394	18.34	93.79	365,548	23.83	47.79	7,965,887	1,351,625	16.97	88,300	1.11	55,099	0.69	737,168				
23	Craig	786,085	160.23	68.01	786,085	940,835	191.77	77.97	38,274	7.80	6.20	-	38,274	-	99,108	20.20	103.29	9,310	1.90	3.81	1,873,612	570,677	30.46	32,898	1.76	18,361	0.98	278,521				
24	Culpeper	12,927,902	239.01	101.45	12,927,902	2,211,971	40.90	16.63	7,115,976	131.56	104.57	6,605,152	-	510,824	843,954	15.60	79.78	4,521,664	83.60	167.66	27,621,467											

COMPARATIVE REPORT
EXHIBIT C3: PUBLIC SAFETY EXPENDITURES BY ACTIVITY
FOR THE YEAR ENDED JUNE 30, 2023

				Law Enforcement Reported Elements (Memo Only)					Correction and Detention Reported Elements (Memo Only)														Sources of Funds for Expenditures							
No.	Locality Town of:	Law Enforcement and Traffic Control	Per Capita	Percent of Average	Sheriff	Fire and Rescue Services	Per Capita	Percent of Average	Correction and Detention	Per Capita	Percent of Average	Sheriff	City/County Operated Institutions	Probation Office	Inspections	Per Capita	Percent of Average	Other Protection	Per Capita	Percent of Average	Total	Commonwealth Categorical Aid	Percent of Expenditures	Federal Pass-Through	Percent of Expenditures	Direct Federal Aid	Percent of Expenditures	Local Charges for Service		
1	Abingdon	\$ 2,636,710	\$ 314.79	89.15	\$ -	\$ 626,637	\$ 74.81	132.18	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ 156,518	\$ 18.69	67.51	\$ -	\$ -	-	\$ 3,419,865	\$ 286,426	8.38	\$ 7,836	0.23	\$ -	-	\$ 2,426		
2	Ashland	3,245,691	429.04	121.50	-	40,922	5.41	9.56	-	-	-	-	-	-	-	-	-	-	-	-	3,286,613	236,643	7.20	67,454	2.05	-	-	-		
3	Bedford	4,103,136	616.36	174.55	-	353,230	53.06	93.75	-	-	-	-	-	-	-	-	-	-	-	-	4,456,366	380,640	8.54	62,829	1.41	-	-	3,786		
4	Berryville	876,943	191.72	54.30	-	48,351	10.57	18.68	-	-	-	-	-	-	120	0.03	0.09	-	-	-	925,414	108,898	11.77	1,011	0.11	-	-	-		
5	Big Stone Gap	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
6	Blacksburg	8,563,021	191.03	54.10	-	1,383,803	30.87	54.54	-	-	-	-	-	-	-	-	-	1,011,319	22.56	73.55	10,958,143	289,525	2.64	-	-	-	-	458,990		
7	Bluefield	2,560,071	502.37	142.27	-	439,322	86.21	152.31	-	-	-	-	-	-	97,171	19.07	68.89	-	-	-	3,096,564	331,447	10.70	9,470	0.31	-	-	-		
8	Bridgewater	1,010,178	153.15	43.37	-	30,625	4.64	8.20	-	-	-	-	-	-	-	-	-	-	-	-	1,040,803	156,094	15.00	68,308	6.56	-	-	-		
9	Broadway	848,522	203.48	57.63	-	45,000	10.79	19.07	-	-	-	-	-	-	-	-	-	-	-	-	893,522	88,615	9.92	16,387	1.83	-	-	-		
10	Christiansburg	8,110,081	347.36	98.37	-	3,568,070	152.82	269.99	-	-	-	-	-	-	490,094	20.99	75.84	53,799	2.30	7.51	12,222,044	743,753	6.09	58,875	0.48	3,884	0.03	984,331		
11	Clifton Forge	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
12	Colonial Beach	1,571,645	402.16	113.89	-	213,280	54.58	96.42	-	-	-	-	-	-	-	-	-	448,384	114.73	374.04	2,233,309	179,478	8.04	18,153	0.81	-	-	319,014		
13	Culpeper	8,692,724	433.29	122.71	-	-	-	-	-	-	-	-	-	-	-	-	-	145,345	7.24	23.62	8,838,069	453,380	5.13	4,774,453	54.02	-	-	20,407		
14	Dumfries	1,497,784	263.74	74.69	-	-	-	-	-	-	-	-	-	-	-	-	-	374,446	65.94	214.95	1,872,230	187,816	10.03	115,727	6.18	-	-	-		
15	Farmville	3,041,797	407.04	115.27	-	1,220,432	163.31	288.53	-	-	-	-	-	-	-	-	-	1,844,245	246.79	804.53	6,106,474	405,797	6.65	68,815	1.13	-	-	-		
16	Front Royal	5,669,819	377.71	106.97	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,669,819	396,858	7.00	16,863	0.30	-	-	-		
17	Herndon	11,586,405	469.94	133.09	-	8,363	0.34	0.60	-	-	-	-	-	-	701,811	28.47	102.85	-	-	-	12,296,579	148,325	1.21	17,993	0.15	127,155	1.03	-		
18	Leesburg	14,023,330	290.64	82.31	-	193,584	4.01	7.09	-	-	-	-	-	-	-	-	-	-	-	-	14,216,914	1,216,594	8.56	166,613	1.17	1,204	0.01	135,571		
19	Luray	1,935,802	400.70	113.48	-	19,382	4.01	7.09	-	-	-	-	-	-	-	-	-	36,281	7.51	24.48	1,991,465	176,857	8.88	166,850	8.38	256,341	12.87	-		
20	Marion	2,348,586	408.38	115.65	-	687,632	119.57	211.24	-	-	-	-	-	-	-	-	-	-	-	-	3,036,218	231,965	7.64	16,054	0.53	86,990	2.87	465,332		
21	Orange	1,685,125	345.31	97.79	-	59,579	12.21	21.57	-	-	-	-	-	-	-	-	-	-	-	-	1,744,704	152,661	8.75	-	-	-	-	-		
22	Pulaski	2,800,739	311.71	88.28	-	920,887	102.49	181.08	-	-	-	-	-	-	65,641	7.31	26.40	359,023	39.96	130.26	4,146,290	316,872	7.64	287,300	6.93	1,055,657	25.46	26,346		
23	Purcellville	2,998,724	335.84	95.11	-	125,824	14.09	24.90	-	-	-	-	-	-	-	-	-	-	-	-	3,124,548	166,228	5.32	6,967	0.22	-	-	-		
24	Richlands	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
25	Rocky Mount	2,592,723	528.80	149.76	-	212,035	43.25	76.40	-	-	-	-	-	-	-	-	-	1,038	0.21	0.69	2,805,796	315,762	11.25	24,993	0.89	358,188	12.77	13,464		
26	Smithfield	2,311,099	270.84	76.70	-	441,607	51.75	91.43	-	-	-	-	-	-	-	-	-	476,725	55.87	182.13	3,229,431	312,633	9.68	21,462	0.66	-	-	-		
27	South Boston	3,438,672	431.67	122.25	-	1,053,162	132.21	233.57	-	-	-	-	-	-	-	-	-	162,392	20.39	66.46	4,654,226	588,614	12.65	219,939	4.73	-	-	-		
28	South Hill	2,806,681	598.44	169.48	-	761,855	162.44	286.99	-	-	-	-	-	-	289,671	61.76	223.15	-	-	-	3,858,207	162,221	4.20	20,701	0.54	-	-	-		
29	Strasburg	2,229,982	314.84	89.16	-	98,922	13.97	24.67	-	-	-	-	-	-	-	-	-	-	-	-	2,328,904	170,490	7.32	118,524	5.09	-	-	-		
30	Tazewell	1,828,629	407.63	115.44	-	1,747,251	389.49	688.12	-	-	-	-	-	-	-	-	-	-	-	-	3,575,880	178,595	4.99	82,461	2.31	1,817,479	50.83	1,799,194		
31	Vienna	8,162,819	495.53	140.33	-	76,091	4.62	8.16	-	-	-	-	-	-	-	-	-	118,742	7.21	23.50	8,357,652	533,057	6.38	606,547	7.26	-	-	12,758		
32	Vinton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
33	Warrenton	4,054,771	403.18	114.18	-	118,749	11.81	20.86	-	-	-	-	-	-	780,703	77.63	280.47	224,099	22.28	72.64	5,178,322	300,407	5.80	-	-	2,183	0.04	-		
34	West Point	1,221,478	357.79	101.32	-	372,809	109.20	192.93	-	-	-	-	-	-	71,123	20.83	75.27	-	-	-	1,665,410	176,026	10.57	5,347	0.32	-	-	-		
35	Wise	1,249,617	420.60	119.11	-	107,000	36.01	63.63	-	-	-	-	-	-	-	-	-	-	-	-	1,356,617	15,000	1.11	11,711	0.86	-	-	-		
36	Woodstock	2,400,806	413.43	117.08	-	177,298	30.53	53.94	-	-	-	-	-	-	-	-	-	-	-	-	2,578,104	149,973	5.82	4,269	0.17	-	-	-		
37	Wytheville	2,992,566	362.08	102.54	-	2,593,958	313.85	554.49	-	-	-	-	-	-	155,325	18.79	67.90	121,716	14.73	48.01	5,863,565	264,291	4.51	2,708	0.05	-	-	865,238		
37	Total	\$ 125,096,676	\$ 353.11	100.00	\$ -	\$ 17,745,660	\$ 56.60 *	100.00	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ 2,808,177	\$ 27.68 *	100.00	\$ 5,377,554	\$ 30.67 *	100.00	\$ 151,028,067	\$ 9,821,941	6.50	\$ 7,066,620	4.68	\$ 3,709,081	2.46	\$ 5,106,857		
170	Grand Total	\$ 2,347,968,027	\$ 272.11		\$ 542,340,501	\$ 2,146,801,551	\$ 248.80		\$ 1,140,023,340	\$ 132.12		\$ 532,444,187	\$ 484,930,340	\$ 34,538,166	\$ 168,776,287	\$ 19.56		\$ 448,352,433	\$ 51.96		\$ 6,251,921,638	\$ 713,826,603	11.42	\$ 99,554,283	1.59	\$ 149,058,355	2.38	\$ 276,348,543		

NOTES:
(1) For detailed explanation of information in this exhibit, refer to the Notes to the Comparative Report, located in the separate "2023 Footnotes.docx" electronic Word file. See Table of Contents tab for a direct hyperlink to the Footnotes file.

COMPARATIVE REPORT
EXHIBIT C4: PUBLIC WORKS EXPENDITURES BY ACTIVITY
FOR THE YEAR ENDED JUNE 30, 2023

												Sources of Funds for Expenditures							Memo Only		
Locality		Maintenance of Highways, Streets, Bridges, and				Maintenance of General														State Expenditures Made on Behalf of	
No.	City of:	Sidewalks	Per Capita	Percent of Average	Sanitation and Waste Removal	Per Capita	Percent of Average	Buildings and Grounds	Per Capita	Percent of Average	Total	Commonwealth Categorical Aid	Percent of Expenditures	Federal Pass-Through	Percent of Expenditures	Direct Federal Aid	Percent of Expenditures	Local Charges for Service	the Local Government		
1	Alexandria	\$ 31,142,941	\$ 196.95	81.13	\$ 11,133,059	\$ 70.41	55.18	\$ 10,644,356	\$ 67.31	119.34	\$ 52,920,356	\$ 10,103,015	19.09	\$ -	-	\$ -	-	\$ 33,225,403	\$ -		
2	Bristol	5,424,985	322.86	133.00	22,880,668	1,361.70	1,067.15	368,629	21.94	38.89	28,674,282	6,247,381	21.79	716,468	2.50	8,078,736	28.17	3,379,880	520,097		
3	Buena Vista	1,533,376	230.69	95.03	700,069	105.32	82.54	804,684	121.06	214.62	3,038,129	1,577,582	51.93	605,301	19.92	-	-	649,186	-		
4	Charlottesville	6,105,656	119.07	49.05	2,739,416	53.42	41.87	3,384,697	66.01	117.02	12,229,769	5,034,812	41.17	-	-	269,804	2.21	1,473,901	6,073		
5	Chesapeake	55,396,099	219.86	90.57	36,067,862	143.15	112.19	4,091,000	16.24	28.79	95,554,961	40,184,593	42.05	225,000	0.24	-	-	25,516,197	12,182,024		
6	Colonial Heights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
7	Covington	3,613,994	639.64	263.49	2,715,953	480.70	376.72	751,001	132.92	235.65	7,080,948	1,425,625	20.13	496,375	7.01	610,179	8.62	1,808,235	-		
8	Danville	13,369,598	315.71	130.05	4,878,191	115.19	90.28	5,382,169	127.09	225.32	23,629,958	13,306,918	56.31	136,115	0.58	-	-	3,810,499	67,705		
9	Emporia	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
10	Fairfax	26,055,453	1,085.51	447.16	3,384,449	141.00	110.50	3,426,802	142.77	253.10	32,866,704	3,811,093	11.60	-	-	-	-	2,732,884	807		
11	Falls Church	6,015,464	412.98	170.12	1,380,702	94.79	74.29	1,161,016	79.71	141.31	8,557,182	1,389,895	16.24	-	-	-	-	1,750,132	-		
12	Franklin	4,566,032	571.68	235.50	1,210,746	151.59	118.80	1,340,263	167.81	297.49	7,117,041	1,948,291	27.38	-	-	-	-	1,670,033	12,124		
13	Fredericksburg	6,417,872	231.97	95.56	10,232,126	369.83	289.83	4,461,227	161.25	285.87	21,111,225	3,837,805	18.18	133,771	0.63	-	-	10,188,348	66,546		
14	Galax	2,592,992	382.56	157.59	1,347,034	198.74	155.75	512,768	75.65	134.12	4,452,794	2,395,678	53.80	-	-	565,533	12.70	1,355,740	1,529		
15	Hampton	35,164,466	257.83	106.21	16,835,509	123.44	96.74	15,090,288	110.64	196.15	67,090,263	20,973,736	31.26	-	-	-	-	29,037,585	14,370,582		
16	Harrisonburg	13,648,198	245.03	100.94	4,331,466	77.76	60.94	620,627	11.14	19.75	18,600,291	6,432,861	34.58	1,486,805	7.99	39,104	0.21	5,893,382	16,487		
17	Hopewell	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
18	Lexington	4,806,276	661.66	272.56	659,888	90.84	71.19	653,144	89.92	159.41	6,119,308	702,173	11.47	-	-	-	-	195,657	-		
19	Lynchburg	15,671,355	195.58	80.57	9,708,948	121.17	94.96	6,194,691	77.31	137.06	31,574,994	14,550,814	46.08	-	-	2,173,339	6.88	9,895,107	547,792		
20	Manassas	12,337,334	289.43	119.23	6,282,190	147.38	115.50	1,062,007	24.91	44.17	19,681,531	5,361,821	27.24	194,512	0.99	-	-	6,605,400	-		
21	Manassas Park	7,356,381	425.79	175.40	1,250,613	72.39	56.73	1,348,856	78.07	138.41	9,955,850	861,472	8.65	3,963,713	39.81	-	-	2,455,983	-		
22	Martinsville	4,383,202	331.21	136.44	2,005,597	151.55	118.77	1,327,732	100.33	177.87	7,716,531	4,128,931	53.51	-	-	-	-	1,950,053	-		
23	Newport News	17,857,911	97.32	40.09	13,008,865	70.89	55.56	2,598,942	14.16	25.11	33,465,718	21,237,098	63.46	4,416	0.01	-	-	15,178,387	13,249,063		
24	Norfolk	31,073,494	130.69	53.83	41,051,483	172.65	135.31	28,108,862	118.22	209.58	100,233,839	27,556,336	27.49	7,187,195	7.17	61,767	0.06	47,801,922	3,284,588		
25	Norton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
26	Petersburg	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
27	Poquoson	2,020,880	160.08	65.94	1,196,772	94.80	74.29	323,640	25.64	45.45	3,541,292	1,773,117	50.07	-	-	-	-	1,597,669	261		
28	Portsmouth	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
29	Radford	1,700,425	101.01	41.61	1,507,189	89.53	70.16	1,304,427	77.48	137.37	4,512,041	2,741,913	60.77	-	-	-	-	1,713,903	125		
30	Richmond	106,691,671	470.08	193.64	33,004,206	145.41	113.96	16,755,180	73.82	130.88	156,451,057	53,840,064	34.41	-	-	-	-	37,668,296	2,355,100		
31	Roanoke	15,636,263	156.94	64.65	17,300,482	173.64	136.08	5,126,192	51.45	91.21	38,062,937	18,573,062	48.80	-	-	-	-	16,060,183	1,116,795		
32	Salem	5,996,139	240.58	99.10	4,711,129	189.02	148.13	1,122,503	45.04	79.84	11,829,771	5,139,162	43.44	-	-	-	-	3,446,103	13,272		
33	Staunton	6,459,894	250.65	103.25	2,826,113	109.65	85.93	2,180,990	84.62	150.02	11,466,997	5,143,484	44.85	-	-	96,872	0.84	4,388,715	3,938		
34	Suffolk	30,923,705	311.80	128.44	10,103,552	101.87	79.84	4,963,369	50.04	88.72	45,990,626	29,018,470	63.10	-	-	-	-	11,270,753	3,639,776		
35	Virginia Beach	94,827,050	208.23	85.78	37,520,306	82.39	64.57	6,485,569	14.24	25.25	138,832,925	60,712,775	43.73	19,850	0.01	1,383,248	1.00	82,892,309	666,663		
36	Waynesboro	9,322,827	413.67	170.40	3,160,169	140.22	109.89	68,298	3.03	5.37	12,551,294	5,453,182	43.45	476,204	3.79	1,301,452	10.37	4,300,954	10,371		
37	Williamsburg	1,476,522	91.01	37.49	730,147	45.00	35.27	1,554,421	95.81	169.86	3,761,090	2,258,841	60.06	-	-	-	-	500,328	51,729		
38	Winchester	6,959,406	244.90	100.88	2,445,482	86.06	67.44	3,070,431	108.05	191.56	12,475,319	4,468,537	35.82	37,009	0.30	1,782,675	14.29	1,235,152	21,594		
38	Total	\$ 586,547,861	\$ 242.76	100.00	\$ 308,310,381	\$ 127.60	100.00	\$ 136,288,781	\$ 56.41	100.00	\$ 1,031,147,023	\$ 382,190,537	37.06	\$ 15,682,734	1.52	\$ 16,362,709	1.59	\$ 371,648,279	\$ 52,205,041		

COMPARATIVE REPORT
EXHIBIT C4: PUBLIC WORKS EXPENDITURES BY ACTIVITY
FOR THE YEAR ENDED JUNE 30, 2023

												Sources of Funds for Expenditures							Memo Only
Locality		Maintenance of Highways, Streets, Bridges, and Sidewalks			Sanitation and Waste Removal			Maintenance of General Buildings and Grounds			Total	Commonwealth Categorical Aid	Percent of Expenditures	Federal Pass-Through	Percent of Expenditures	Direct Federal Aid	Percent of Expenditures	Local Charges for Service	State Expenditures Made on Behalf of the Local Government
No.	County of:		Per Capita	Percent of Average		Per Capita	Percent of Average		Per Capita	Percent of Average									
1	Accomack	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	-	\$ -	-	\$ -	-
2	Albemarle	6,776,040	58.67	95.22	2,324,800	20.13	21.79	75,284	0.65	1.16	9,176,124	-	-	-	-	-	-	-	14,946,114
3	Alleghany	-	-	-	3,730,952	250.43	271.05	1,403,386	94.20	167.15	5,134,338	26,555	0.52	856,920	16.69	-	-	1,026,684	9,504,057
4	Amelia	1,041,141	78.50	127.41	215,114	16.22	17.55	1,180,395	89.00	157.92	2,436,650	1,389,924	57.04	-	-	-	-	3,030,408	2,987,459
5	Amherst	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Appomattox	-	-	-	1,801,521	108.96	117.93	779,367	47.14	83.64	2,580,888	13,005	0.50	-	-	-	-	664,732	2,408,721
7	Arlington	103,073,263	427.19	693.36	17,954,727	74.41	80.54	18,401,762	76.27	135.33	139,429,752	35,613,666	25.54	2,007,945	1.44	1,681,021	1.21	24,523,774	5,362,919
8	Augusta	150,015	1.93	3.13	2,686,839	34.55	37.40	2,280,621	29.33	52.04	5,117,475	20,550	0.40	59,395	1.16	-	-	2,109,442	21,997,514
9	Bath	-	-	-	1,157,044	273.66	296.19	349,519	82.67	146.69	1,506,563	11,000	0.73	-	-	-	-	-	2,814,935
10	Bedford	-	-	-	9,946,445	124.42	134.66	1,850,343	23.15	41.07	11,796,788	44,865	0.38	-	-	-	-	2,462,181	9,869,861
11	Bland	10,614	1.69	2.74	1,330,374	211.34	228.73	1,047,773	166.45	295.34	2,388,761	9,570	0.40	-	-	417,306	17.47	1,331,852	6,577,677
12	Botetourt	-	-	-	1,000,759	29.86	32.32	2,140,222	63.87	113.33	3,140,981	486,486	15.49	-	-	-	-	311,476	10,564,485
13	Brunswick	50,049	3.24	5.25	2,103,093	135.99	147.18	1,392,587	90.05	159.78	3,545,729	1,574	0.04	-	-	-	-	959,518	5,890,800
14	Buchanan	5,070,015	260.88	423.43	3,518,732	181.06	195.96	2,936,047	151.08	268.07	11,524,794	157,500	1.37	-	-	-	-	857,518	16,503,622
15	Buckingham	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Campbell	23,964	0.43	0.70	4,229,067	75.58	81.80	2,402,330	42.93	76.18	6,655,361	36,208	0.54	-	-	-	-	2,082,216	11,575,039
17	Caroline	491,331	15.20	24.66	2,689,434	83.18	90.02	2,720,643	84.14	149.30	5,901,408	-	-	-	-	-	-	60,179	10,349,482
18	Carroll	-	-	-	853,894	29.64	32.08	1,267,868	44.01	78.09	2,121,762	15,525	0.73	33,084	1.56	-	-	956,357	12,509,077
19	Charles City	-	-	-	530,644	80.56	87.19	1,517,334	230.35	408.74	2,047,978	-	-	-	-	-	-	3,973,650	1,725,041
20	Charlotte	-	-	-	874,053	76.45	82.74	934,966	81.78	145.11	1,809,019	15,950	0.88	-	-	-	-	9,473	3,372,728
21	Chesterfield	17,151,291	44.92	72.90	9,122,346	23.89	25.86	14,061,311	36.82	65.34	40,334,948	573,479	1.42	5,430,457	13.46	96,982	0.24	9,469,763	30,823,885
22	Clarke	-	-	-	278,433	18.15	19.64	908,780	59.24	105.11	1,187,213	11,000	0.93	-	-	-	-	-	3,176,085
23	Craig	-	-	-	440,000	89.69	97.07	159,394	32.49	57.65	599,394	14,024	2.34	-	-	-	-	14,524	1,952,320
24	Culpeper	-	-	-	3,004,176	55.54	60.11	1,448,491	26.78	47.52	4,452,667	-	-	-	-	-	-	1,637,423	8,002,567
25	Cumberland	-	-	-	1,524,867	154.39	167.09	1,031,847	104.47	185.37	2,556,714	11,000	0.43	-	-	-	-	1,917	2,390,218
26	Dickenson	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	Dinwiddie	47,579	1.67	2.70	1,773,198	62.10	67.22	3,365,126	117.86	209.13	5,185,903	15,377	0.30	-	-	-	-	713,263	8,733,373
28	Essex	-	-	-	869,226	82.17	88.94	1,441,846	136.31	241.86	2,311,072	3,111	0.13	-	-	-	-	905,412	5,576,851
29	Fairfax	20,214,684	17.74	28.79	215,661,694	189.22	204.79	57,721,970	50.64	89.86	293,598,348	469,959	0.16	-	-	-	-	179,957,729	78,949,077
30	Fauquier	-	-	-	11,679,576	158.83	171.90	8,201,876	111.54	197.91	19,881,452	26,863	0.14	-	-	161,403	0.81	2,290,813	12,742,814
31	Floyd	-	-	-	2,059,400	135.84	147.03	415,362	27.40	48.62	2,474,762	12,340	0.50	-	-	-	-	212,897	5,170,268
32	Fluvanna	-	-	-	407,457	14.63	15.84	2,727,792	97.97	173.84	3,135,249	6,641	0.21	-	-	-	-	136,463	2,413,700
33	Franklin	-	-	-	4,273,179	78.91	85.40	2,141,175	39.54	70.16	6,414,354	22,656	0.35	-	-	-	-	1,341,499	9,644,078
34	Frederick	718,743	7.58	12.30	11,301,040	119.12	128.92	3,741,124	39.43	69.97	15,760,907	25,628	0.16	-	-	-	-	10,229,246	10,576,725
35	Giles	151,250	9.08	14.74	62,390	3.75	4.05	1,939,220	116.42	206.58	2,152,860	246,901	11.47	446,354	20.73	-	-	73,794	4,033,267
36	Gloucester	193,160	4.98	8.08	18,443	0.48	0.51	2,478,118	63.87	113.33	2,689,721	131,748	4.90	-	-	-	-	589,203	3,862,585
37	Goochland	-	-	-	1,372,153	52.41	56.72	2,993,051	114.31	202.84	4,365,204	12,662	0.29	-	-	-	-	115,471	4,453,091
38	Grayson	-	-	-	2,895,643	188.68	204.21	602,760	39.28	69.69	3,498,403	11,999	0.34	-	-	-	-	3,059,176	8,151,443
39	Greene	-	-	-	3,455,949	163.29	176.73	922,072	43.57	77.30	4,378,021	9,570	0.22	-	-	-	-	2,552,322	2,349,623
40	Greenville	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	Halifax	-	-	-	2,913,093	87.59	94.80	907,350	27.28	48.41	3,820,443	26,733	0.70	-	-	-	-	406,679	8,571,331
42	Hanover	14,221,257	126.51	205.34	7,144,620	63.56	68.79	4,260,770	37.90	67.26	25,626,647	2,249,217	8.78	2,929,219	11.43	-	-	2,399,405	12,327,899
43	Henrico	56,620,677	168.48	273.45	20,063,769	59.70	64.61	12,574,213	37.42	66.39	89,258,659	55,881,542	62.61	-	-	-	-	18,276,033	12,232,656
44	Henry	15,460	0.32	0.51	2,021,722	41.40	44.81	2,851,598	58.39	103.61	4,888,780	30,855	0.63	-	-	402,175	8.23	78,401	7,379,824
45	Highland	-	-	-	426,050	190.71	206.41	2,530	1.13	2.01	428,580	14,024	3.27	-	-	-	-	350,456	2,817,379
46	Isle of Wight	680,656	17.04	27.65	4,356,543	109.05	118.03	1,697,878	42.50	75.41	6,735,077	16,442	0.24	4,126	0.06	-	-	1,458,994	9,304,505
47	James City	-	-	-	2,721,901	34.24	37.06	10,229,473	128.69	228.35	12,951,374	23,001	0.18	-	-	50,219	0.39	2,721,221	11,423,542
48	King & Queen	-	-	-	504,186	75.67	81.90	371,738	55.79	99.00	875,924	-	-	-	-	-	-	3,131,924	2,569,391

		Maintenance of Highways, Streets, Bridges, and Sidewalks					Maintenance of General Buildings and Grounds										State Expenditures Made on Behalf of the Local Government				
No.	Locality County of:	Per Capita	Percent of Average	Sanitation and Waste Removal	Per Capita	Percent of Average	Per Capita	Percent of Average	Total	Commonwealth Categorical Aid	Percent of Expenditures	Federal Pass-Through	Percent of Expenditures	Direct Federal Aid	Percent of Expenditures	Local Charges for Service					
49	King George	351,928	12.73	20.66	779,993	28.21	30.54	2,531,064	91.56	162.46	3,662,985	-	-	553,144	15.10	-	-	6,610,871			
50	King William	-	-	-	1,050,902	58.04	62.82	1,136,413	62.76	111.36	2,187,315	12,479	0.57	-	-	1,026,917	-	2,432,239			
51	Lancaster	-	-	-	1,343,559	124.90	135.18	344,360	32.01	56.80	1,687,919	128	0.01	-	-	4,342	-	2,305,519			
52	Lee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
53	Loudoun	26,016,198	60.36	97.97	39,768,492	92.27	99.86	20,640,835	47.89	84.98	86,425,525	124,324	0.14	-	-	11,721,282	-	19,516,583			
54	Louisa	-	-	-	1,568,968	39.50	42.75	4,508,473	113.49	201.38	6,077,441	17,438	0.29	-	-	673,554	-	8,842,985			
55	Lunenburg	-	-	-	342,874	28.67	31.03	234,685	19.63	34.82	577,559	-	-	-	-	638,640	-	4,468,232			
56	Madison	-	-	-	709,654	50.63	54.80	612,905	43.73	77.59	1,322,559	9,570	0.72	-	-	290,823	-	3,192,608			
57	Mathews	5,863	0.69	1.13	938,388	111.10	120.25	1,051,223	124.46	220.85	1,995,474	-	-	-	-	773,507	-	1,887,303			
58	Mecklenburg	-	-	-	3,324,032	110.14	119.21	539,719	17.88	31.73	3,863,751	19,281	0.50	-	-	136,674	-	7,991,549			
59	Middlesex	-	-	-	2,295,307	212.94	230.47	2,168,964	201.22	357.05	4,464,271	11,000	0.25	-	-	710,276	-	1,890,847			
60	Montgomery	-	-	-	3,923,862	38.45	41.61	5,863,007	57.45	101.93	9,786,869	53,524	0.55	-	-	1,958,204	-	12,104,463			
61	Nelson	-	-	-	2,412,971	162.90	176.30	1,116,982	75.41	133.80	3,529,953	9,966	0.28	-	-	1,326,504	-	6,314,975			
62	New Kent	-	-	-	1,356,929	54.70	59.20	1,247,901	50.30	89.26	2,604,830	10,185	0.39	-	-	88,835	-	4,539,002			
63	Northampton	-	-	-	2,908,319	241.57	261.46	2,774,627	230.47	408.95	5,682,946	-	-	-	-	961,120	-	2,069,552			
64	Northumberland	22,559	1.92	3.11	1,301,443	110.50	119.59	615,666	52.27	92.75	1,939,668	-	-	-	-	-	-	2,357,993			
65	Nottoway	11,607	0.74	1.21	1,228,313	78.70	85.17	330,185	21.15	37.54	1,570,105	8,731	0.56	-	11,607	0.74	604,475	2,470,199			
66	Orange	-	-	-	2,662,583	71.75	77.66	2,604,968	70.20	124.56	5,267,551	14,134	0.27	499,225	9.48	-	-	4,103,743			
67	Page	-	-	-	2,732,254	116.89	126.51	449,344	19.22	34.11	3,181,598	19,024	0.60	285,550	8.98	-	-	3,514,604			
68	Patrick	-	-	-	832,897	48.76	52.78	1,133,244	66.35	117.73	1,966,141	13,053	0.66	-	-	-	-	6,278,106			
69	Pittsylvania	-	-	-	6,386,535	107.58	116.43	1,028,869	17.33	30.75	7,415,404	30,522	0.41	-	-	-	-	14,028,970			
70	Powhatan	-	-	-	833,548	26.58	28.76	2,241,483	71.46	126.81	3,075,031	12,358	0.40	-	-	-	-	2,185,875			
71	Prince Edward	-	-	-	2,410,857	109.80	118.84	1,096,825	49.96	88.64	3,507,682	226,019	6.44	328	0.01	-	-	3,691,002			
72	Prince George	-	-	-	405,922	9.38	10.15	3,187,254	73.62	130.63	3,593,176	-	-	-	-	326,255	9.08	6,264,383			
73	Prince William	3,975,000	8.11	13.16	21,673,000	44.20	47.84	41,151,000	83.93	148.92	66,799,000	233,000	0.35	-	-	12,000	0.02	27,400,784			
74	Pulaski	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
75	Rappahannock	-	-	-	723,913	97.91	105.96	319,178	43.17	76.60	1,043,091	1,478	0.14	31,165	2.99	-	-	2,645,539			
76	Richmond	3,689	0.40	0.65	711,347	77.62	84.00	451,782	49.29	87.47	1,166,818	-	-	-	-	-	-	2,363,113			
77	Roanoke	-	-	-	10,376,808	107.41	116.26	13,460,388	139.33	247.24	23,837,196	-	-	-	-	-	-	19,422,680			
78	Rockbridge	17,323	0.77	1.25	6,309,671	280.45	303.54	978,897	43.51	77.20	7,305,891	39,474	0.54	-	-	-	-	10,225,029			
79	Rockingham	391,077	4.65	7.54	8,135,950	96.69	104.64	2,770,173	32.92	58.41	11,297,200	140,647	1.24	527,333	4.67	4,450,000	39.39	13,765,292			
80	Russell	274,378	10.83	17.58	1,841,980	72.70	78.68	770,046	30.39	53.93	2,886,404	19,456	0.67	-	-	-	-	5,827,362			
81	Scott	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
82	Shenandoah	-	-	-	5,108,920	114.70	124.14	1,749,014	39.27	69.68	6,857,934	30,116	0.44	-	-	-	-	9,557,411			
83	Smyth	-	-	-	2,506,539	86.36	93.47	642,985	22.15	39.31	3,149,524	14,829	0.47	-	-	-	-	8,179,655			
84	Southampton	60,212	3.36	5.46	1,756,729	98.07	106.14	654,215	36.52	64.80	2,471,156	5,260	0.21	-	-	-	-	5,408,882			
85	Spotsylvania	3,701,934	25.53	41.43	9,821,584	67.73	73.30	6,495,329	44.79	79.48	20,018,847	33,553	0.17	-	-	-	-	19,710,227			
86	Stafford	5,923,226	36.29	58.89	1,171,661	7.18	7.77	5,928,037	36.32	64.44	13,022,924	1,111,584	8.54	-	-	1,945,400	14.94	16,066,268			
87	Surry	-	-	-	841,245	129.58	140.25	771,803	118.89	210.95	1,613,048	11,000	0.68	-	-	-	-	14,973,008			
88	Sussex	-	-	-	143,476	13.81	14.95	1,233,011	118.70	210.61	1,376,487	-	-	-	-	-	-	5,030,745			
89	Tazewell	1,434,494	36.34	58.99	4,916,955	124.57	134.83	1,299,642	32.93	58.43	7,651,091	5,245	0.07	22,206	0.29	-	-	6,941,107			
90	Warren	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
91	Washington	-	-	-	3,240,227	60.31	65.28	1,499,755	27.92	49.54	4,739,982	56,599	1.19	-	-	2,220,651	46.85	19,650,968			
92	Westmoreland	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
93	Wise	179,301	5.05	8.19	4,188,407	117.93	127.64	1,186,185	33.40	59.26	5,553,893	28,494	0.51	-	-	718,632	12.94	9,433,707			
94	Wythe	177,904	6.37	10.33	2,546,001	91.12	98.62	871,853	31.20	55.37	3,595,758	92,130	2.56	47,380	1.32	-	-	13,269,858			
95	York	-	-	-	6,448,278	90.20	97.62	8,586,715	120.11	213.12	15,034,993	21,451	0.14	-	-	-	-	2,464,189			
95	Total	\$ 269,247,882	\$ 61.61 *	100.00	\$ 541,279,839	\$ 92.40	100.00	\$ 330,156,316	\$ 56.36	100.00	\$ 1,140,684,037	\$ 100,125,202	8.78	\$ 13,733,831	1.20	\$ 12,493,651	1.10	\$ 759,985,456			

COMPARATIVE REPORT
EXHIBIT C4: PUBLIC WORKS EXPENDITURES BY ACTIVITY
FOR THE YEAR ENDED JUNE 30, 2023

													Sources of Funds for Expenditures							Memo Only	
		Maintenance of Highways, Streets, Bridges, and Sidewalks					Maintenance of General Buildings and Grounds					State Expenditures Made on Behalf of the Local Government									
No.	Locality Town of:	Per Capita	Percent of Average	Sanitation and Waste Removal Per Capita	Percent of Average	Buildings and Grounds Per Capita	Percent of Average	Total	Commonwealth Categorical Aid	Percent of Expenditures	Federal Pass-Through	Percent of Expenditures	Direct Federal Aid	Percent of Expenditures	Local Charges for Service						
1	Abingdon	\$ 3,566,460	\$ 425.80	156.14	\$ 288,814	\$ 34.48	33.34	\$ 27,043	\$ 3.23	4.25	\$ 3,882,317	\$ 2,185,160	56.28	\$ -	-	\$ 700,048	\$ -				
2	Ashland	2,913,718	385.16	141.24	318,914	42.16	40.76	484,253	64.01	84.21	3,716,885	2,057,994	55.37	545,825	14.69	29,183	-				
3	Bedford	2,116,577	317.95	116.59	1,155,701	173.61	167.84	1,580,951	237.49	312.41	4,853,229	1,733,913	35.73	-	-	1,016,723	-				
4	Berryville	490,314	107.20	39.31	352,295	77.02	74.46	103,666	22.66	29.81	946,275	634,038	67.00	-	-	28,077	-				
5	Big Stone Gap	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
6	Blacksburg	5,329,249	118.89	43.60	3,773,773	84.19	81.39	885,975	19.76	26.00	9,988,997	4,137,029	41.42	-	-	4,639,037	6,592				
7	Bluefield	1,370,082	268.85	98.59	536,828	105.34	101.85	162,294	31.85	41.90	2,069,204	1,554,880	75.14	-	-	394,571	-				
8	Bridgewater	1,864,626	282.69	103.66	644,083	97.65	94.41	542,869	82.30	108.27	3,051,578	1,449,712	47.51	1,517,223	49.72	811,126	-				
9	Broadway	564,059	135.27	49.60	242,616	58.18	56.25	-	-	-	806,675	557,842	69.15	262,438	32.53	233,291	-				
10	Christiansburg	3,972,765	170.15	62.40	3,218,462	137.85	133.27	757,625	32.45	42.69	7,948,852	4,535,660	57.06	-	-	4,694,244	4,400				
11	Clifton Forge	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
12	Colonial Beach	2,224,196	569.14	208.70	173,129	44.30	42.83	646,060	165.32	217.47	3,043,385	954,058	31.35	915,897	30.09	600	-				
13	Culpeper	3,355,906	167.28	61.34	601,446	29.98	28.98	835,562	41.65	54.79	4,792,914	2,638,905	55.06	62,652	1.31	233,827	-				
14	Dumfries	422,524	74.40	27.28	319,803	56.31	54.44	1,296,193	228.24	300.25	2,038,520	325,788	15.98	23,688	1.16	-	-				
15	Farmville	2,755,146	368.68	135.19	948,895	126.98	122.76	1,029,572	137.77	181.24	4,733,613	2,048,202	43.27	-	-	460,750	1,319				
16	Front Royal	3,950,495	263.17	96.51	865,038	57.63	55.71	748,799	49.88	65.62	5,564,332	2,466,785	44.33	-	-	1,134,072	-				
17	Herndon	6,836,472	277.29	101.68	3,555,824	144.22	139.44	4,848,203	196.64	258.68	15,240,499	2,384,548	15.65	-	-	1,609,372	-				
18	Leesburg	9,853,585	204.22	74.89	5,114,772	106.01	102.49	1,363,717	28.26	37.18	16,332,074	4,681,031	28.66	-	-	-	-				
19	Luray	3,870,626	801.21	293.80	593,279	122.81	118.73	757,610	156.82	206.30	5,221,515	2,335,256	44.72	-	-	847,394	16.23	299,561	-		
20	Marion	3,322,867	577.79	211.88	517,915	90.06	87.07	-	-	-	3,840,782	1,575,069	41.01	-	-	451,790	-				
21	Orange	1,674,306	343.10	125.81	325,901	66.78	64.57	196,793	40.33	53.05	2,197,000	1,178,600	53.65	-	-	-	-	166,042	-		
22	Pulaski	2,547,771	283.56	103.98	460,004	51.20	49.50	393,760	43.82	57.65	3,401,535	2,463,538	72.42	434,587	12.78	598,106	17.58	859,237	-		
23	Purcellville	838,420	93.90	34.43	576,846	64.60	62.46	926,729	103.79	136.53	2,341,995	838,136	35.79	99,450	4.25	-	-	-	-		
24	Richlands	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
25	Rocky Mount	1,483,619	302.59	110.96	124,197	25.33	24.49	450,533	91.89	120.88	2,058,349	1,740,992	84.58	-	-	296,857	14.42	245,076	-		
26	Smithfield	1,729,591	202.69	74.33	1,380,754	161.81	156.44	346,642	40.62	53.44	3,456,987	1,519,195	43.95	1,147,254	33.19	-	-	228,549	-		
27	South Boston	4,605,347	578.13	212.00	123,882	15.55	15.04	378,567	47.52	62.52	5,107,796	2,757,646	53.99	285,665	5.59	-	-	9,050	827		
28	South Hill	2,723,145	580.63	212.92	867,666	185.00	178.86	590,728	125.95	165.69	4,181,539	1,874,651	44.83	-	-	-	-	795,647	748		
29	Strasburg	1,981,250	279.72	102.57	518,580	73.21	70.78	-	-	-	2,499,830	1,266,380	50.66	-	-	-	-	413,915	-		
30	Tazewell	968,935	215.99	79.20	241,804	53.90	52.11	113,232	25.24	33.20	1,323,971	1,318,178	99.56	-	-	99,958	7.55	467,471	8,009		
31	Vienna	10,731,535	651.46	238.89	5,884,168	357.20	345.34	2,803,404	170.18	223.87	19,419,107	2,594,836	13.36	3,557,052	18.32	-	-	-	-		
32	Vinton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
33	Warrenton	2,985,569	296.86	108.86	1,340,435	133.28	128.86	1,726,622	171.68	225.85	6,052,626	1,818,543	30.05	-	-	-	-	654,290	1,587		
34	West Point	758,994	222.32	81.52	202,158	59.21	57.25	726,578	212.82	279.97	1,687,730	-	-	26,273	1.56	-	-	196,736	628		
35	Wise	1,044,081	351.42	128.87	640,856	215.70	208.54	113,702	38.27	50.34	1,798,639	815,600	45.35	1,635,853	90.95	-	-	267,900	-		
36	Woodstock	1,383,064	238.17	87.34	431,863	74.37	71.90	357,901	61.63	81.08	2,172,828	986,792	45.42	12,694	0.58	-	-	362,495	-		
37	Wytheville	2,375,183	287.38	105.38	302,539	36.60	35.39	1,734,898	209.91	276.13	4,412,620	3,221,248	73.00	-	-	-	-	33,681	-		
37	Total	\$ 96,610,477	\$ 272.70	100.00	\$ 36,643,240	\$ 103.43	100.00	\$ 26,930,481	\$ 76.02	100.00	\$ 160,184,198	\$ 62,650,205	39.11	\$ 10,526,551	6.57	\$ 1,842,315	1.15	\$ 21,436,361	\$ 24,109		
170	Grand Total	\$ 952,406,220	\$ 133.38 *		\$ 886,233,460	\$ 102.71		\$ 493,375,578	\$ 57.18		\$ 2,332,015,258	\$ 544,965,944	23.37	\$ 39,943,116	1.71	\$ 30,698,675	1.32	\$ 782,292,624	\$ 812,214,606		

NOTES:
(1) For detailed explanation of information in this exhibit, refer to the Notes to the Comparative Report, located in the separate "2023 Footnotes.docx" electronic Word file. See Table of Contents tab for a direct hyperlink to the Footnotes file.

COMPARATIVE REPORT
EXHIBIT C5: HEALTH AND HUMAN SERVICES EXPENDITURES BY ACTIVITY
FOR THE YEAR ENDED JUNE 30, 2023

											Memo Only			Sources of Funds for Expenditures							Memo Only		
Behavioral Health and Developmental Services											Tax Relief for the Elderly, Handicapped and Veterans		Commonwealth							State Expenditures Made on Behalf of the Local Government		Federal Expenditures Made on Behalf of the Local Government	
No.	Locality City of:	Health	Per Capita	Percent of Average	Developmental Services	Per Capita	Percent of Average	Income Support Benefits Social Services	Per Capita	Percent of Average	Handicapped and Veterans	Total	Categorical Aid	Percent of Expenditures	Federal Pass-Through	Percent of Expenditures	Direct Federal Aid	Percent of Expenditures	Local Charges for Service				
1	Alexandria	\$ 9,188,703	\$ 58.11	226.24	\$ 43,529,326	\$ 275.28	129.54	\$ 64,434,473	\$ 407.48	140.47	\$ 2,881,298	\$ 117,152,502	\$ 16,577,788	14.15	\$ 17,412,021	14.86	\$ 6,529,875	5.57	\$ 5,819,017	\$ 6,605,393	\$ 1,385,980		
2	Bristol	425,421	25.32	98.57	9,436,354	561.59	264.27	8,944,306	532.30	183.50	161,464	18,806,081	6,852,415	36.44	4,504,049	23.95	242,921	1.29	5,568,053	1,357,766	1,198,317		
3	Buena Vista	39,332	5.92	23.04	1,305,933	196.47	92.45	4,282,028	644.20	222.07	75,811	5,627,293	3,508,820	62.35	771,955	13.72	1,197	0.02	755,807	126,421	277,626		
4	Charlottesville	1,568,779	30.59	119.11	24,485,526	477.51	224.70	30,743,658	599.55	206.68	933,006	56,797,963	22,214,860	39.11	9,096,054	16.01	1,689,199	2.97	13,588,734	1,871,670	1,082,390		
5	Chesapeake	6,966,482	27.65	107.65	31,844,653	126.39	59.48	31,417,420	124.69	42.98	1,753,095	70,228,555	21,435,767	30.52	13,813,751	19.67	-	-	8,895,598	4,288,894	3,594,448		
6	Colonial Heights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
7	Covington	100,781	17.84	69.45	3,685,004	652.21	306.92	1,588,244	281.11	96.90	32,833	5,374,029	2,309,649	42.98	596,078	11.09	-	-	1,904,884	331,672	293,576		
8	Danville	619,970	14.64	57.00	12,422,112	293.33	138.04	15,960,851	376.90	129.93	188,059	29,002,933	15,200,087	52.41	2,474,148	8.53	55,332	0.19	7,396,224	1,539,702	3,452,763		
9	Emporia	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
10	Fairfax	2,111,580	87.97	342.50	2,707,098	112.78	53.07	3,940,468	164.17	56.59	1,131,748	8,759,146	136,563	1.56	64,835	0.74	1,623	0.02	442,853	65,619	56,567		
11	Falls Church	294,478	20.22	78.71	1,215,431	83.44	39.27	2,296,070	157.63	54.34	659,934	3,805,979	61,314	1.61	37,719	0.99	729	0.02	204,832	84,730	47,202		
12	Franklin	104,252	13.05	50.82	1,476,053	184.81	86.97	3,550,065	444.48	153.22	117,036	5,130,370	2,052,748	40.01	1,323,565	25.80	-	-	974,793	501,890	725,793		
13	Fredericksburg	302,162	10.92	42.52	7,585,752	274.18	129.02	9,516,673	343.97	118.58	135,242	17,404,587	5,628,964	32.34	4,071,996	23.40	-	-	5,617,768	1,444,751	759,036		
14	Galax	115,000	16.97	66.06	4,471,803	659.75	310.47	3,886,615	573.42	197.67	38,482	8,473,418	2,748,630	32.44	1,898,397	22.40	157,618	1.86	3,182,129	183,883	508,204		
15	Hampton	5,305,809	38.90	151.46	30,784,680	225.72	106.22	50,954,453	373.60	128.79	6,583,658	87,044,942	24,548,720	28.20	16,249,409	18.67	460,737	0.53	19,156,835	3,521,591	4,493,883		
16	Harrisonburg	344,470	6.18	24.08	7,800,679	140.05	65.90	13,442,871	241.34	83.20	172,635	21,588,020	8,857,825	41.03	4,262,588	19.75	-	-	3,998,424	951,866	720,884		
17	Hopewell	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
18	Lexington	57,628	7.93	30.89	1,507,295	207.50	97.65	1,556,384	214.26	73.86	61,472	3,121,307	1,785,792	57.21	393,769	12.62	1,382	0.04	920,237	173,294	108,365		
19	Lynchburg	617,173	7.70	29.99	21,082,260	263.11	123.81	35,322,429	440.83	151.97	588,895	57,021,862	16,893,798	29.63	13,818,999	24.23	3,406,557	5.97	20,195,624	2,179,573	3,557,366		
20	Manassas	605,551	14.21	55.31	5,298,694	124.31	58.50	8,997,324	211.08	72.76	1,879,650	14,901,569	4,269,246	28.65	2,895,889	19.43	1,688	0.01	69,461	2,926,501	286,563		
21	Manassas Park	62,942	3.64	14.18	2,178,470	126.09	59.34	4,491,601	259.98	89.62	491,085	6,733,013	1,976,416	29.35	1,683,919	25.01	694	0.01	28,558	144,959	52,493		
22	Martinsville	110,800	8.37	32.60	4,692,381	354.57	166.85	4,433,000	334.97	115.47	106,064	9,236,181	3,199,053	34.64	2,257,234	24.44	65,846	0.71	2,857,044	551,412	1,007,527		
23	Newport News	2,405,257	13.11	51.03	28,894,966	157.46	74.10	61,593,185	335.65	115.71	5,283,077	92,893,408	27,147,885	29.22	24,628,633	26.51	664,546	0.72	14,553,683	6,191,657	7,557,828		
24	Norfolk	14,650,042	61.61	239.89	24,046,462	101.13	47.59	57,325,568	241.10	83.11	5,163,234	96,022,072	35,058,103	36.51	26,138,407	27.22	5,980,728	6.23	5,961,927	7,044,621	6,837,779		
25	Norton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
26	Petersburg	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
27	Poquoson	310,044	24.56	95.62	929,430	73.62	34.65	796,306	63.08	21.74	165,940	2,035,780	684,524	33.62	66,445	3.26	-	-	287,326	339,455	55,621		
28	Portsmouth	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
29	Radford	106,000	6.30	24.51	10,655,175	632.92	297.84	4,074,944	242.05	83.44	55,274	14,836,119	5,194,880	35.02	2,098,113	14.14	123,745	0.83	7,074,704	465,753	473,689		
30	Richmond	7,133,451	31.43	122.37	83,210,566	366.62	172.52	93,761,462	413.11	142.41	4,741,175	184,105,479	68,072,528	36.97	31,381,712	17.05	4,752,078	2.58	23,575,899	6,867,831	6,605,105		
31	Roanoke	1,394,168	13.99	54.48	20,084,142	201.58	94.86	52,838,315	530.32	182.82	1,003,927	74,316,625	32,765,093	44.09	19,874,568	26.74	742,203	1.00	11,216,246	4,656,627	4,407,050		
32	Salem	385,470	15.47	60.21	3,135,669	125.81	59.20	5,269,897	211.44	72.89	362,173	8,791,036	4,314,827	49.08	427,488	4.86	15,299	0.17	1,401,408	318,293	-		
33	Staunton	274,363	10.65	41.45	7,100,428	275.50	129.64	5,430,928	210.72	72.64	283,039	12,805,719	5,321,130	41.55	2,254,224	17.60	71,995	0.56	4,624,611	723,536	839,612		
34	Suffolk	1,894,948	19.11	74.39	24,229,558	244.30	114.96	22,124,522	223.08	76.90	8,308,748	48,249,028	11,701,906	24.25	7,748,133	16.06	-	-	16,125,863	1,710,320	2,347,273		
35	Virginia Beach	3,557,010	7.81	30.41	82,765,870	181.75	85.53	75,487,141	165.77	57.14	11,988,542	161,810,021	44,026,264	27.21	32,465,762	20.06	199,500	0.12	26,468,757	4,284,796	3,664,478		
36	Waynesboro	378,139	16.78	65.32	5,822,398	258.35	121.57	6,014,392	266.87	92.00	203,856	12,214,929	5,262,096	43.08	1,916,439	15.69	60,751	0.50	3,902,314	642,250	860,600		
37	Williamsburg	245,338	15.12	58.87	1,265,942	78.03	36.72	3,508,563	216.26	74.55	-	5,019,843	1,413,211	28.15	898,048	17.89	-	-	391,275	167,116	174,649		
38	Winchester	384,193	13.52	52.64	3,803,132	133.83	62.98	12,922,303	454.74	156.76	326,172	17,109,628	6,118,920	35.76	4,142,763	24.21	-	-	1,528,757	720,238	472,469		
38	Total	\$ 62,059,736	\$ 25.68	100.00	\$ 513,453,242	\$ 212.50	100.00	\$ 700,906,459	\$ 290.09	100.00	\$ 55,876,624	\$ 1,276,419,437	\$ 407,339,822	31.91	\$ 251,667,110	19.72	\$ 25,226,243	1.98	\$ 218,689,645	\$ 62,984,077	\$ 57,905,136		

COMPARATIVE REPORT
EXHIBIT C5: HEALTH AND HUMAN SERVICES EXPENDITURES BY ACTIVITY
FOR THE YEAR ENDED JUNE 30, 2023

												Memo Only		Sources of Funds for Expenditures								Memo Only	
No.	Locality County of:	Behavioral Health and Developmental Services						Income Support Benefits Social Services			Tax Relief for the Elderly, Handicapped and Veterans			Commonwealth Categorical Aid	Percent of Expenditures	Federal Pass-Through	Percent of Expenditures	Direct Federal Aid	Percent of Expenditures	Local Charges for Service	State Expenditures Made on Behalf of the Local Government	Federal Expenditures Made on Behalf of the Local Government	
		Health	Per Capita	Percent of Average	Developmental Services	Per Capita	Percent of Average	Services	Per Capita	Percent of Average	Veterans	Total											
1	Accomack	\$ -	-	-	\$ -	-	-	\$ -	-	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	-	\$ -	-	\$ -	
2	Albemarle	846,659	7.33	21.15	17,567,663	152.11	99.22	43,755,216	378.85	138.40	1,570,279	62,169,538	19,671,631	31.64	9,101,248	14.64	149,943	0.24	7,120,504	1,584,191	1,228,256		
3	Alleghany	172,364	11.57	33.37	6,654,616	446.68	291.38	4,744,423	318.46	116.34	137,356	11,571,403	4,823,926	41.69	2,507,673	21.67	-	-	3,454,948	439,754	664,599		
4	Amelia	151,637	11.43	32.98	3,226,406	243.26	158.69	2,635,584	198.72	72.59	109,305	6,013,627	1,468,310	24.42	1,049,918	17.46	-	-	2,462,490	314,846	308,477		
5	Amherst	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
6	Appomattox	120,000	7.26	20.94	1,574,588	95.23	62.12	4,714,860	285.16	104.17	119,834	6,409,448	2,671,379	41.68	1,484,259	23.16	52,239	0.82	1,259,196	337,745	606,417		
7	Arlington	36,028,666	149.32	430.74	44,466,656	184.29	120.22	162,758,094	674.55	246.42	9,044,443	243,253,416	24,199,102	9.95	20,508,795	8.43	-	-	4,742,452	3,714,879	1,305,554		
8	Augusta	628,127	8.08	23.30	7,622,426	98.03	63.95	18,479,447	237.65	86.82	333,115	26,730,000	10,362,191	38.77	8,277,357	30.97	77,288	0.29	5,160,322	1,176,772	1,560,851		
9	Bath	109,044	25.79	74.40	874,465	206.83	134.92	1,092,270	258.34	94.37	89,121	2,075,779	691,397	33.31	511,195	24.63	802	0.04	506,091	159,922	92,149		
10	Bedford	448,803	5.61	16.19	4,272,165	53.44	34.86	16,811,444	210.29	76.82	604,961	21,532,412	6,963,212	32.34	5,106,944	23.72	140,825	0.65	3,584,907	758,168	1,397,363		
11	Bland	115,448	18.34	52.90	4,126,798	655.57	427.64	1,412,952	224.46	82.00	61,736	5,655,198	1,692,560	29.93	880,677	15.57	145,457	2.57	2,936,623	264,314	145,074		
12	Botetourt	392,887	11.72	33.82	1,064,947	31.78	20.73	4,046,653	120.76	44.11	556,367	5,504,487	2,164,934	39.33	1,184,350	21.52	4,926	0.09	451,279	536,184	248,994		
13	Brunswick	107,053	6.92	19.97	2,390,785	154.59	100.85	3,595,154	232.47	84.92	51,201	6,092,992	2,220,868	36.45	1,701,536	27.93	-	-	1,211,312	426,131	1,048,609		
14	Buchanan	298,876	15.38	44.36	3,390,470	174.46	113.81	18,991,643	977.24	356.99	84,072	22,680,989	4,665,475	20.57	4,525,927	19.95	118,168	0.52	2,581,137	681,353	2,449,591		
15	Buckingham	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
16	Campbell	404,070	7.22	20.83	6,994,027	124.99	81.54	13,530,701	241.81	88.34	433,384	20,928,798	7,335,449	35.05	4,915,092	23.48	232,406	1.11	5,602,009	1,056,872	1,767,806		
17	Caroline	275,404	8.52	24.57	3,122,998	96.59	63.01	5,902,460	182.55	66.69	564,582	9,300,862	2,877,162	30.93	2,014,745	21.66	-	-	2,315,034	579,203	637,254		
18	Carroll	260,378	9.04	26.07	13,806,859	479.26	312.63	8,544,139	296.58	108.34	199,942	22,611,376	7,525,162	33.28	3,850,005	17.03	486,651	2.15	9,824,940	843,160	1,371,036		
19	Charles City	165,559	25.13	72.50	130,851	19.87	12.96	2,051,461	311.44	113.77	214,233	2,347,871	584,549	24.90	671,919	28.62	-	-	-	229,535	161,523		
20	Charlotte	101,932	8.92	25.72	3,415,882	298.77	194.90	4,751,703	415.61	151.83	34,485	8,269,517	2,225,873	26.92	2,624,173	31.73	-	-	2,607,104	422,454	629,026		
21	Chesterfield	2,977,388	7.80	22.49	57,267,202	149.97	97.83	59,117,625	154.82	56.56	16,277,499	119,362,215	23,679,137	19.84	13,439,150	11.26	549,501	0.46	29,166,662	3,694,752	3,239,122		
22	Clarke	200,142	13.05	37.63	1,542,599	100.55	65.59	2,330,633	151.92	55.50	193,542	4,073,374	1,270,131	31.18	906,574	22.26	-	-	613,073	314,368	131,123		
23	Craig	75,245	15.34	44.24	160,762	32.77	21.38	1,830,827	373.18	136.33	51,386	2,066,834	903,620	43.72	686,329	33.21	744	0.04	68,142	196,992	144,490		
24	Culpeper	493,124	9.12	26.30	9,426,426	174.28	113.69	19,311,000	357.02	130.42	537,333	29,230,550	6,801,628	23.27	8,922,188	30.52	-	-	6,452,351	767,147	595,756		
25	Cumberland	127,278	12.89	37.17	1,731,847	175.34	114.38	2,174,284	220.14	80.42	85,122	4,033,409	996,570	24.71	921,825	22.85	-	-	1,321,798	392,412	418,781		
26	Dickenson	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
27	Dinwiddie	325,649	11.41	32.90	1,640,773	57.47	37.49	6,334,709	221.87	81.05	740,843	8,301,131	3,094,208	37.27	2,093,439	25.22	-	-	613,870	636,072	700,806		
28	Essex	152,936	14.46	41.71	1,164,109	110.05	71.79	4,020,365	380.07	138.84	151,346	5,337,410	1,820,860	34.12	1,080,726	20.25	-	-	661,884	297,925	433,222		
29	Fairfax	117,395,776	103.00	297.12	181,745,229	159.46	104.02	453,784,123	398.14	145.44	35,014,475	752,925,128	70,899,424	9.42	74,453,827	9.89	11,792,628	1.57	66,863,436	14,346,068	4,352,459		
30	Fauquier	649,276	8.83	25.47	10,737,068	146.01	95.25	16,879,633	229.54	83.85	4,169,490	28,265,977	8,329,123	29.47	5,341,680	18.90	-	-	3,613,946	809,507	389,612		
31	Floyd	103,400	6.82	19.68	3,803,260	250.87	163.65	3,329,881	219.65	80.24	39,154	7,236,541	2,547,492	35.20	1,372,889	18.97	43,942	0.61	2,512,258	275,029	374,455		
32	Fluvanna	286,248	10.28	29.66	2,806,248	100.79	65.75	6,656,652	239.08	87.34	410,898	9,749,148	3,684,620	37.79	1,650,396	16.93	23,955	0.25	1,137,570	372,944	332,336		
33	Franklin	346,607	6.40	18.46	6,469,817	119.47	77.93	16,301,894	301.02	109.97	588,614	23,118,318	9,088,233	39.31	5,456,656	23.60	88,504	0.38	3,979,444	712,481	1,444,618		
34	Frederick	453,676	4.78	13.79	6,287,787	66.28	43.23	14,123,550	148.87	54.38	1,017,131	20,865,013	6,387,654	30.61	5,280,858	25.31	-	-	2,534,266	806,100	590,342		
35	Giles	138,000	8.28	23.90	6,269,709	376.40	245.54	5,947,776	357.07	130.44	74,598	12,355,485	4,264,060	34.51	2,802,050	22.68	72,468	0.59	4,143,090	375,378	632,991		
36	Gloucester	551,333	14.21	40.99	5,619,160	144.83	94.47	6,461,658	166.54	60.84	731	12,632,151	3,794,196	30.04	3,391,519	26.85	-	-	3,223,599	753,213	749,596		
37	Goochland	337,938	12.91	37.23	3,258,629	124.46	81.19	4,646,198	177.45	64.82	551,475	8,242,765	2,506,376	30.41	1,968,209	23.88	-	-	1,062,449	401,253	185,892		
38	Grayson	185,213	12.07	34.81	5,818,652	379.14	247.32																

		Behavioral Health and								Tax Relief for the Elderly,								State Expenditures				Federal					
Locality					Income Support						Handicapped and			Commonwealth		Federal		Direct		Percent of		Local Charges		Made on Behalf of		Expenditures Made	
No.	County of:	Health	Per Capita	Percent of Average	Developmental Services	Per Capita	Percent of Average	Benefits Social Services	Per Capita	Percent of Average	Veterans	Total	Categorical Aid	Expenditures	Pass-Through	Expenditures	Federal Aid	Expenditures	for Service	the Local Government	on Behalf of the Local Government						
49	King George	317,667	11.49	33.15	3,626,747	131.19	85.58	6,085,414	220.13	80.41	811,969	10,029,828	3,288,409	32.79	1,504,609	15.00	-	-	2,685,855	754,538	326,447						
50	King William	204,129	11.27	32.52	2,250,123	124.27	81.06	2,169,912	119.84	43.78	230,135	4,624,164	1,648,130	35.64	845,141	18.28	-	-	1,291,955	239,188	199,392						
51	Lancaster	362,861	33.73	97.31	1,584,103	147.26	96.06	2,688,638	249.94	91.31	77,632	4,635,602	1,307,393	28.20	1,110,004	23.95	-	-	909,736	338,826	382,903						
52	Lee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
53	Loudoun	11,376,107	26.39	76.14	60,294,045	139.89	91.25	74,035,468	171.77	62.75	17,885,000	145,705,620	13,835,357	9.50	13,929,541	9.56	165,912	0.11	2,217,704	2,510,427	681,127						
54	Louisa	704,141	17.73	51.13	3,091,093	77.81	50.76	10,729,155	270.09	98.66	937,911	14,524,389	5,258,269	36.20	2,522,206	17.37	26,386	0.18	1,253,038	681,993	752,271						
55	Lunenburg	86,324	7.22	20.82	2,687,352	224.73	146.60	3,649,933	305.23	111.50	34,424	6,423,609	1,918,943	29.87	962,515	14.98	945,531	14.72	2,052,976	399,206	609,576						
56	Madison	204,130	14.56	42.01	2,356,775	168.14	109.68	4,147,245	295.87	108.08	99,299	6,708,150	2,481,063	36.99	1,695,801	25.28	-	-	792,380	324,461	196,424						
57	Mathews	157,708	18.67	53.86	1,493,863	176.87	115.38	2,575,696	304.96	111.40	184,231	4,227,267	1,208,819	28.60	1,176,675	27.84	-	-	853,513	254,820	197,779						
58	Mecklenburg	217,509	7.21	20.79	5,535,734	183.43	119.66	6,385,359	211.58	77.29	-	12,138,602	4,494,247	37.02	2,344,074	19.31	-	-	3,293,852	469,097	1,382,373						
59	Middlesex	210,797	19.56	56.41	1,164,775	108.06	70.49	2,630,762	244.06	89.16	153,163	4,006,334	1,300,112	32.45	1,043,744	26.05	-	-	664,235	377,778	322,342						
60	Montgomery	612,680	6.00	17.32	23,526,818	230.52	150.37	10,297,637	100.90	36.86	965,970	34,437,135	11,283,050	32.76	4,709,326	13.68	272,145	0.79	15,639,083	1,630,730	1,865,291						
61	Nelson	313,591	21.17	61.07	3,196,591	215.80	140.77	5,048,506	340.82	124.50	288,209	8,558,688	3,980,727	46.51	1,054,909	12.33	27,287	0.32	1,295,803	419,450	487,931						
62	New Kent	312,912	12.61	36.39	135,000	5.44	3.55	2,918,807	117.66	42.98	345,497	3,366,719	566,699	16.83	971,288	28.85	-	-	-	469,760	176,329						
63	Northampton	574,378	47.71	137.63	3,150,683	261.71	170.72	2,652,717	220.34	80.49	45,128	6,377,778	1,881,695	29.50	1,839,423	28.84	-	-	1,563,010	1,164,355	1,009,197						
64	Northumberland	218,062	18.51	53.41	1,975,518	167.73	109.41	2,680,519	227.59	83.14	121,017	4,874,099	1,255,498	25.76	1,142,745	23.45	-	-	1,133,315	347,451	363,010						
65	Nottoway	75,126	4.81	13.88	1,868,084	119.69	78.08	2,818,715	180.59	65.97	47,691	4,761,925	1,624,173	34.11	1,092,544	22.94	73,663	1.55	1,141,215	464,943	765,250						
66	Orange	800,089	21.56	62.20	5,233,381	141.03	92.00	10,381,218	279.75	102.19	198,840	16,414,688	5,520,735	33.63	2,738,203	16.68	-	-	2,433,451	571,584	606,481						
67	Page	194,551	8.32	24.01	1,478,334	63.25	41.26	5,953,129	254.69	93.04	293,774	7,626,014	3,136,947	41.13	1,717,474	22.52	-	-	600,010	420,820	669,511						
68	Patrick	101,547	5.95	17.15	4,069,065	238.24	155.41	4,391,748	257.13	93.93	38,356	8,562,360	3,164,476	36.96	1,960,637	22.90	54,913	0.64	2,459,474	498,771	805,370						
69	Pittsylvania	429,435	7.23	20.87	11,352,829	191.23	124.75	12,358,921	208.18	76.05	351,925	24,141,185	10,478,834	43.41	5,291,864	21.92	50,608	0.21	6,764,650	1,188,733	2,116,478						
70	Powhatan	768,675	24.51	70.70	3,279,227	104.55	68.20	5,211,962	166.17	60.70	734,654	9,259,864	3,105,686	33.54	2,013,389	21.74	-	-	1,062,449	427,301	165,153						
71	Prince Edward	174,000	7.92	22.86	2,806,725	127.83	83.39	3,654,157	166.43	60.80	86,599	6,634,882	1,726,077	26.02	1,710,739	25.78	-	-	2,142,177	654,249	809,389						
72	Prince George	197,712	4.57	13.17	2,249,862	51.97	33.90	5,700,083	131.66	48.10	146,810	8,147,657	3,280,138	40.26	1,980,580	24.31	-	-	841,750	460,685	473,030						
73	Prince William	4,388,000	8.95	25.82	55,303,000	112.79	73.57	132,476,000	270.18	98.70	44,039,000	192,167,000	45,607,000	23.73	24,442,000	12.72	511,000	0.27	854,000	3,182,059	2,630,831						
74	Pulaski	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
75	Rappahannock	164,565	22.26	64.20	1,222,248	165.30	107.83	2,696,450	364.68	133.22	-	4,083,263	1,490,028	36.49	932,700	22.84	-	-	410,937	212,224	45,643						
76	Richmond	153,386	16.74	48.28	1,336,139	145.79	95.10	1,615,824	176.30	64.40	53,837	3,105,349	1,058,603	34.09	789,556	25.43	-	-	766,516	307,129	302,142						
77	Roanoke	610,508	6.32	18.23	5,514,714	57.09	37.24	25,663,938	265.66	97.05	1,759,440	31,789,160	13,026,203	40.98	6,955,447	21.88	26,906	0.08	2,464,678	1,209,471	1,498,585						
78	Rockbridge	225,582	10.03	28.92	4,530,940	201.39	131.37	5,988,136	266.16	97.23	245,166	10,744,658	5,318,220	49.50	1,606,185	14.95	4,155	0.04	2,622,257	354,437	735,561						
79	Rockingham	643,141	7.64	22.05	8,601,502	102.22	66.68	24,336,697	289.21	105.65	835,439	33,581,340	13,326,366	39.68	7,382,697	21.98	346,124	1.03	4,436,721	1,164,889	1,055,994						
80	Russell	369,175	14.57	42.03	6,780,939	267.62	174.58	8,517,572	336.16	122.80	137,283	15,667,686	5,836,705	37.25	3,604,658	23.01	236,337	1.51	5,162,275	814,784	1,934,122						
81	Scott	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
82	Shenandoah	369,462	8.29	23.93	3,644,723	81.83	53.38	11,974,224	268.84	98.21	518,664	15,988,409	7,561,562	47.29	2,553,950	15.97	-	-	1,465,967	613,229	940,350						
83	Smyth	333,442	11.49	33.14	20,733,510	714.33	465.98	9,496,195	327.17	119.52	165,655	30,563,147	9,731,730	31.84	4,635,834	15.17	730,795	2.39	14,753,935	1,265,006	1,914,158						
84	Southampton	317,000	17.70	51.05	3,441,313	192.11	125.32	3,803,754	212.35	77.57	252,722	7,562,067	2,374,368	31.40	1,669,128	22.07	-	-	2,272,660	99,162	594,564						
85	Spotsylvania	671,079	4.63	13.35	14,432,115	99.52	64.92	26,646,906	183.76	67.13	1,331,217	41,750,100	12,249,775	29.34	8,783,068	21.04	-	-	10,724,718	1,941,496	1,798,563						
86	Stafford	549,335	3.37	9.71	17,307,648	106.03	69.16	19,789,399	121.23	44.29	1,796,110	37,646,382	8,692,645	23.09	2,335,556	6.20	-	-	13,349,566	1,564,868	1,066,914						
87	Surry	142,652	21.97	633																							

COMPARATIVE REPORT
EXHIBIT C5: HEALTH AND HUMAN SERVICES EXPENDITURES BY ACTIVITY
FOR THE YEAR ENDED JUNE 30, 2023

											Memo Only				Sources of Funds for Expenditures							Memo Only	
No.	Locality Town of:	Behavioral Health and Developmental						Income Support		Tax Relief for the Elderly, Handicapped and Veterans			Commonwealth Categorical Aid	Percent of Expenditures	Federal Pass-Through	Percent of Expenditures	Direct Federal Aid	Percent of Expenditures	Local Charges for Service	State Expenditures Made on Behalf of the Local Government	Federal Expenditures Made on Behalf of the Local Government		
		Health	Per Capita	Percent of Average	Services	Per Capita	Percent of Average	Benefits Social Services	Per Capita	Percent of Average	Total												
1	Abingdon	\$ -	\$ -	-	\$ -	\$ -	-	\$ 3,709	\$ 0.44	7.53	\$ 3,709	\$ 3,709	\$ -	-	\$ -	-	\$ -	-	\$ -	\$ -	\$ -		
2	Ashland	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
3	Bedford	-	-	-	-	-	-	28,042	4.21	71.67	28,042	28,042	-	-	-	-	-	-	-	-			
4	Berryville	-	-	-	-	-	-	4,921	1.08	18.30	4,921	4,921	-	-	-	-	-	-	-	-			
5	Big Stone Gap	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
6	Blacksburg	-	-	-	-	-	-	28,330	0.63	10.75	28,330	28,330	-	-	-	-	-	-	-	-			
7	Blackstone	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
8	Bluefield	-	-	-	-	-	-	15,692	3.08	52.39	15,692	15,692	-	-	-	-	-	-	-	-			
9	Bridgewater	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
10	Broadway	-	-	-	-	-	-	1,450	0.35	5.92	1,450	1,450	-	-	-	-	-	-	-	-			
11	Christiansburg	-	-	-	-	-	-	5,049	0.22	3.68	5,049	5,049	-	-	-	-	-	-	-	-			
12	Clifton Forge	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
13	Colonial Beach	-	-	-	-	-	-	23,100	5.91	100.57	18,300	23,100	-	-	-	-	-	-	-	-			
14	Culpeper	-	-	-	-	-	-	18,203	0.91	15.44	18,203	18,203	-	-	-	-	-	-	-	-			
15	Dumfries	-	-	-	-	-	-	181,571	31.97	543.96	181,571	181,571	-	-	-	-	-	-	-	-			
16	Farmville	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
17	Front Royal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
18	Herndon	-	-	-	-	-	-	191,145	7.75	131.90	191,145	191,145	-	-	-	-	-	-	-	-			
19	Leesburg	-	-	-	-	-	-	405,163	8.40	142.87	405,163	405,163	-	-	-	-	-	-	-	-			
20	Luray	-	-	-	-	-	-	14,116	2.92	49.71	14,116	14,116	-	-	-	-	-	-	-	-			
21	Marion	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
22	Orange	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
23	Pulaski	4,000	0.45	100.00	3,000	0.33	100.00	16,266	1.81	30.80	16,266	23,266	-	-	-	-	-	-	-	-			
24	Purcellville	-	-	-	-	-	-	55,049	6.17	104.89	55,049	55,049	-	-	-	-	-	-	-	-			
25	Richlands	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
26	Rocky Mount	-	-	-	-	-	-	1,860	0.38	6.45	1,860	1,860	-	-	-	-	-	-	-	-			
27	Smithfield	-	-	-	-	-	-	91,485	10.72	182.41	91,485	91,485	-	-	-	-	-	-	-	-			
28	South Boston	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
29	South Hill	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
30	Strasburg	-	-	-	-	-	-	23,366	3.30	56.13	23,366	23,366	-	-	-	-	-	-	-	-			
31	Tazewell	-	-	-	-	-	-	17,241	3.84	65.39	17,241	17,241	-	-	-	-	-	-	-	-			
32	Vienna	-	-	-	-	-	-	268,882	16.32	277.71	268,882	268,882	-	-	-	-	-	-	-	-			
33	Vinton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
34	Warrenton	-	-	-	-	-	-	282,054	28.05	477.15	23,043	282,054	-	-	-	-	-	-	-	-			
35	West Point	-	-	-	-	-	-	14,995	4.39	74.73	14,995	14,995	-	-	-	-	-	-	-	-			
36	Wise	-	-	-	-	-	-	5,003	1.68	28.65	5,003	5,003	-	-	-	-	-	-	-	-			
37	Woodstock	-	-	-	-	-	-	6,895	1.19	20.20	6,895	6,895	-	-	-	-	-	-	-	-			
38	Wytheville	-	-	-	-	-	-	26,435	3.20	54.42	21,325	26,435	-	-	-	-	-	-	-	-			
38	Total	\$ 4,000	\$ 0.45 *	100.00	\$ 3,000	\$ 0.33 *	100.00	\$ 1,730,022	\$ 5.88 *	100.00	\$ 1,461,101	\$ 1,737,022	\$ -	-	\$ -	-	\$ -	-	\$ -	\$ -			
171	Grand Total	\$ 265,146,963	\$ 30.73		\$ 1,411,518,699	\$ 163.58		\$ 2,306,306,762	\$ 267.28		\$ 253,674,504	\$ 3,982,972,424	\$ 990,949,315	24.88	\$ 641,283,135	16.10	\$ 45,490,311	1.14	\$ 602,245,783	\$ 145,331,070	\$ 140,246,790		

NOTES:
(1) For detailed explanation of information in this exhibit, refer to the Notes to the Comparative Report, located in the separate "2023 Footnotes.docx" electronic Word file. See Table of Contents tab for a direct hyperlink to the Footnotes file.

COMPARATIVE REPORT
EXHIBIT C6: EDUCATION EXPENDITURES BY ACTIVITY
FOR THE YEAR ENDED JUNE 30, 2023

																					Sources of Funds for Expenditures								Memo Only	
		Administration, Attendance and Health				Pupil Transportation				Operation and Maintenance				School Food Services and Other Non-Instructional Operations				Contributions to Community Colleges				State Expenditures Made on Behalf of the Local Government								
No.	Locality City of:	Instruction	Per Capita	Percent of Average	Per Capita	Percent of Average	Per Capita	Percent of Average	Per Capita	Percent of Average	Per Capita	Percent of Average	Per Capita	Percent of Average	Per Capita	Percent of Average	Per Capita	Percent of Average	Total	Commonwealth Categorical Aid	Percent of Expenditures	Federal Pass-Through	Percent of Expenditures	Direct Federal Aid	Percent of Expenditures	Local Charges for Service				
1	Alexandria	\$ 265,539,269	\$ 1,679.27	100.82	\$ 33,496,256	\$ 211.83	153.77	\$ 13,560,985	\$ 85.76	74.55	\$ 32,132,335	\$ 203.20	74.62	\$ 12,146,727	\$ 76.82	64.94	\$ 15,750	\$ 0.10	11.09	\$ 356,891,322	\$ 67,240,156	18.84	\$ 40,733,191	11.41	\$ 147,326	0.04	\$ 2,780,984			
2	Bristol	27,684,049	1,647.57	98.92	1,991,261	118.51	86.02	1,047,025	62.31	54.17	2,783,037	165.63	60.82	2,292,298	136.42	115.33	60,825	3.62	403.17	35,858,495	23,548,355	65.67	11,006,060	30.69	-	-	87,653			
3	Buena Vista	9,885,462	1,487.21	89.29	892,175	134.22	97.43	855,463	128.70	111.88	2,503,965	376.71	138.33	1,298,453	195.34	165.14	36,408	5.48	610.05	15,471,926	10,640,562	68.77	2,565,618	16.58	43,225	0.28	94,279			
4	Charlottesville	76,911,498	1,499.89	90.05	7,147,096	139.38	101.18	4,299,403	83.84	72.89	12,113,832	236.24	86.75	2,130,597	41.55	35.13	24,240	0.47	52.65	102,626,666	26,572,030	25.89	13,242,758	12.90	2,041,226	1.99	2,637,838			
5	Chesapeake	530,944,757	2,107.27	126.52	22,887,219	90.84	65.94	37,994,938	150.80	131.10	59,406,311	235.78	86.58	15,899,927	63.11	53.35	66,500	0.26	29.40	667,199,652	315,315,720	47.26	71,431,221	10.71	5,425,040	0.81	24,327,440			
6	Colonial Heights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
7	# Covington	3,010,294	532.80	31.99	-	-	-	-	-	-	-	-	-	-	-	-	2,983	0.53	58.80	3,013,277	-	-	-	-	-	-	-			
8	Danville	72,565,733	1,713.56	102.88	10,581,828	249.88	181.39	4,221,322	99.68	86.66	15,270,439	360.59	132.41	5,959,064	140.72	118.96	10,800	0.26	28.40	108,609,186	68,471,721	63.04	18,725,056	17.24	662,584	0.61	1,760,654			
9	Emporia	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
10	Fairfax	44,020,702	1,833.97	110.11	2,995,508	124.80	90.59	2,735,750	113.98	99.08	4,618,270	192.40	70.65	1,879,101	78.29	66.18	-	-	-	56,249,331	11,850,929	21.07	-	-	-	-	495,584			
11	Falls Church	45,169,449	3,101.02	186.18	5,565,325	382.08	277.35	2,560,376	175.78	152.81	5,897,678	404.89	148.68	3,200,079	219.70	185.73	34,334	2.36	262.53	62,427,241	9,017,909	14.45	2,102,939	3.37	-	-	3,353,260			
12	Franklin	15,287,622	1,914.06	114.92	2,205,567	276.14	200.46	696,107	87.16	75.77	2,062,921	258.28	94.84	1,129,168	141.38	119.52	-	-	-	21,381,385	12,282,336	57.44	4,275,368	20.00	-	-	78,045			
13	Fredericksburg	49,112,498	1,775.13	106.58	4,076,735	147.35	106.96	4,674,742	168.96	146.89	4,678,387	169.10	62.09	6,359,818	229.87	194.33	34,291	1.24	138.04	68,936,471	24,569,911	35.64	11,369,892	16.49	1,454,035	2.11	137,804			
14	Galax	14,640,409	2,159.99	129.68	1,284,112	189.45	137.53	1,116,004	164.65	143.14	1,947,496	287.33	105.51	1,462,442	215.76	182.40	14,795	2.18	243.11	20,465,258	12,366,660	60.43	5,211,946	25.47	-	-	645,248			
15	Hampton	226,781,984	1,662.78	99.83	19,719,455	144.58	104.96	19,340,485	141.81	123.28	51,070,330	374.45	137.50	21,425,354	157.09	132.80	-	-	-	338,337,608	177,342,836	52.42	73,851,958	21.83	1,647,187	0.49	809,871			
16	Harrisonburg	81,849,241	1,469.47	88.22	7,113,589	127.71	92.71	5,390,715	96.78	84.14	8,037,127	144.29	52.99	6,895,563	123.80	104.66	67,672	1.21	135.32	109,353,907	62,471,092	57.13	15,423,010	14.10	784,251	0.72	84,322			
17	Hopewell	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
18	Lexington	6,716,539	924.63	55.51	602,707	82.97	60.23	-	-	-	1,119,372	154.10	56.59	333,585	45.92	38.82	-	-	-	8,772,203	5,559,272	63.37	718,187	8.19	-	-	323,174			
19	Lynchburg	98,785,485	1,232.86	74.02	12,154,565	151.69	110.11	6,864,232	85.67	74.47	13,836,812	172.69	63.41	6,745,855	84.19	71.17	-	-	-	138,386,949	67,458,289	48.75	12,579,443	9.09	2,209,962	1.60	2,372,112			
20	Manassas	100,152,240	2,349.56	141.06	8,548,084	200.54	145.57	4,657,446	109.26	94.99	19,941,052	467.81	171.78	5,196,939	121.92	103.07	-	-	-	138,495,761	65,939,948	47.61	8,765,128	6.33	-	-	642,674			
21	Manassas Park	40,413,577	2,339.15	140.44	3,964,268	229.45	166.56	2,874,511	166.38	144.64	5,545,448	320.97	117.86	2,690,957	155.75	131.67	39,442	2.28	254.27	55,528,203	35,707,881	64.31	6,617,666	11.92	-	-	12,212			
22	Martinsville	21,070,850	1,592.18	95.59	3,768,319	284.75	206.70	1,187,909	89.76	78.03	4,707,853	355.74	130.63	2,027,474	153.20	129.51	19,835	1.50	166.93	32,782,240	19,025,500	58.04	7,775,696	23.72	35,495	0.11	185,104			
23	Newport News	312,515,645	1,703.05	102.25	38,888,575	211.92	153.84	24,450,687	133.24	115.83	69,976,525	381.34	140.03	23,225,095	126.56	106.99	-	-	-	469,056,527	243,845,077	51.99	91,637,499	19.54	2,943,857	0.63	6,958,675			
24	Norfolk	295,366,474	1,242.24	74.58	21,809,872	91.73	66.59	14,859,084	62.49	54.33	38,795,279	163.16	59.91	57,434,118	241.55	204.20	-	-	-	428,264,827	233,553,186	54.53	124,422,318	29.05	1,676,847	0.39	1,109,208			
25	Norton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
26	Petersburg	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
27	Poquoson	21,831,399	1,729.36	103.83	1,925,657	152.54	110.73	1,155,128	91.50	79.55	2,992,545	237.05	87.05	2,089,988	165.56	139.96	-	-	-	29,994,717	15,142,445	50.48	1,852,978	6.18	479,490	1.60	1,859,410			
28	Portsmouth	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
29	Radford	31,908,568	1,895.37	113.80	1,434,592	85.21	61.86	599,224	35.59	30.94	2,590,299	153.86	56.50	1,251,887	74.36	62.86	57,819	3.43	382.52	37,842,389	28,230,631	74.60	3,827,798	10.12	-	-	1,828,767			
30	Richmond	340,862,407	1,501.81	90.17	34,525,545	152.12	110.42	34,710,398	152.93	132.95	55,040,194	242.50	89.05	17,151,521	75.57	63.88	313,415	1.38	153.80	482,603,480	161,147,868	33.39	99,620,300	20.64	8,696,834	1.80	782,604			
31	Roanoke	189,265,143	1,899.60	114.05	18,893,971	189.63	137.66	11,731,832	117.75	102.36	51,674,134	518.64	190.45	14,707,999	147.62	124.79	-	-	-	286,273,079	132,785,782	46.38	65,720,274	22.96	-	-	2,000,023			
32	Salem	42,678,741	1,712.36	102.81	3,612,986	144.96	105.23	2,228,453	89.41	77.73	4,726,007	189.62	69.63	3,715,931	149.09	126.04	-	-	-	56,962,118	26,987,513	47.38	6,029,683	10.59	-	-	1,827,254			
33	Staunton	34,914,930	1,354.71	81.33	2,753,788	106.85	77.56	1,968,717	76.39	66.41	4,677,203	181.48	66.64	2,509,265	97.36	82.31	50,048	1.94	216.28	46,873,951	22,657,021	48.34	7,035,138	15.01	-	-	406,610			
34	Suffolk	143,899,771	1,450.91	87.11	8,777,119	88.50	64.24	11,498,129	115.93	100.79	48,492,736	488.94	179.54	18,585,946	187.40	158.42	30,000	0.30	33.69	231,283,701	112,907,457	48.82	37,348,004	16.15	-	-	3,725,566			
35	Virginia Beach	762,582,894	1,674.59	100.54	42,330,491	92.96	67.48	53,348,281	117.15	101.84	120,756,779	265.18	97.37	38,631,302	84.83	71.72	-	-	-	1,017,649,747	459,247,402	45								

NOTES:

In July 2022, the Alleghany County Public Schools and the City of Covington Public Schools were consolidated into a new school division, the Alleghany Highlands Public School Division. The Alleghany Highlands

COMPARATIVE REPORT
EXHIBIT C6: EDUCATION EXPENDITURES BY ACTIVITY
FOR THE YEAR ENDED JUNE 30, 2023

																				Sources of Funds for Expenditures										Memo Only
No.	Locality County of:	Instruction	Per Capita	Percent of Average	Administration, Attendance and Health	Per Capita	Percent of Average	Pupil Transportation Services	Per Capita	Percent of Average	Operation and Maintenance Services	Per Capita	Percent of Average	School Food Services and Other Non- Instructional Operations	Per Capita	Percent of Average	Contributions to Community Colleges	Per Capita	Percent of Average	Total	Commonwealth Categorical Aid	Percent of Expenditures	Federal Pass-Through	Percent of Expenditures	Direct Federal Aid	Percent of Expenditures	Local Charges for Service	State Expenditures Made on Behalf of the Local Government		
1	Accomack	\$			\$			\$			\$			\$			\$			\$			\$							
2	Albemarle	190,876,542	1,652.68	86.13	20,404,828	176.67	135.69	13,133,414	113.71	80.60	22,516,072	194.95	75.18	9,211,043	79.75	68.95	-	-	-	256,141,899	68,928,975	26.91	14,920,203	5.82	-	-	5,589,446	61,899		
3	Alleghany	30,777,251	2,065.86	107.66	3,940,233	264.48	203.13	2,631,500	176.63	125.19	3,506,995	235.40	90.78	1,886,658	126.64	109.48	10,000	0.67	35.47	42,752,637	29,252,172	68.42	7,154,590	16.73	-	-	829,303	286		
4	Amelia	15,868,207	1,196.43	62.35	3,075,606	231.89	178.10	2,032,791	153.27	108.63	2,311,964	174.32	67.22	1,497,637	112.92	97.62	1,068	0.08	4.26	24,787,273	13,450,293	54.26	2,872,191	11.59	480,419	1.94	21,908	-		
5	Amherst	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
6	Appomattox	23,178,579	1,401.87	73.06	1,346,453	81.44	62.54	1,930,005	116.73	82.73	3,764,205	227.66	87.80	1,936,908	117.15	101.28	-	385	0.02	1.23	32,156,535	19,701,754	61.27	4,945,230	15.38	-	-	172,432	2,601	
7	Arlington	537,703,509	2,228.52	116.14	66,264,945	274.64	210.93	21,784,480	90.29	63.99	51,291,983	212.58	81.98	32,327,945	133.98	115.83	582,146	2.41	127.49	709,955,008	105,818,410	14.90	22,294,354	3.14	6,736,613	0.95	18,252,773	-		
8	Augusta	109,097,932	1,403.04	73.12	7,402,756	95.20	73.12	10,256,657	131.90	93.49	13,141,564	169.01	65.18	7,314,696	94.07	81.33	142,585	1.83	96.90	147,356,190	75,641,527	51.33	13,175,632	8.94	3,619,100	2.46	4,176,896	34,016		
9	Bath	7,758,696	1,835.07	95.64	673,546	159.31	122.35	1,231,484	291.27	206.44	1,704,698	403.19	155.49	1,095,909	259.20	224.09	6,000	1.42	74.99	12,470,333	2,342,624	18.79	1,602,586	12.85	33,171	0.27	26,721	-		
10	Bedford	89,250,307	1,116.42	58.18	5,971,259	74.69	57.37	10,271,471	128.48	91.07	20,369,084	254.80	98.26	9,035,452	113.02	97.71	1,902	0.02	1.26	134,899,475	74,695,474	55.37	18,430,868	13.66	176,954	0.13	5,218,988	8,667		
11	Bland	7,768,557	1,234.08	64.31	754,342	119.83	92.03	795,041	126.30	89.51	2,108,904	335.01	129.20	622,388	98.87	85.48	8,848	1.41	74.27	12,058,080	7,781,050	64.53	1,779,348	14.76	-	-	308,388	3,941		
12	Botetourt	49,287,172	1,470.82	76.65	3,209,633	95.78	73.56	4,160,482	124.16	88.00	7,279,034	217.22	83.77	2,320,088	69.24	59.86	52,500	1.57	82.79	66,308,909	32,751,823	49.39	5,306,287	8.00	-	-	3,088,354	10,461		
13	Brunswick	17,988,118	1,163.15	60.62	2,026,988	131.07	100.67	2,765,422	178.82	126.74	1,953,386	126.31	48.71	1,458,909	94.34	81.56	8,565	0.55	29.27	26,201,388	13,016,929	49.68	4,909,608	18.74	28,000	0.11	73,431	-		
14	Buchanan	21,435,620	1,103.00	57.48	2,527,979	130.08	99.91	4,731,240	243.45	172.55	8,652,981	445.25	171.71	4,174,217	214.79	185.69	97,232	5.00	264.38	41,619,269	24,568,003	59.03	10,658,759	25.61	-	-	1,461,660	-		
15	Buckingham	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
16	Campbell	83,846,625	1,498.47	78.09	6,824,825	121.97	93.68	7,069,793	126.35	89.55	13,646,251	243.88	94.05	4,521,387	80.80	69.86	-	-	-	115,908,881	66,939,238	57.75	17,970,868	15.50	-	-	327,534	164		
17	Caroline	41,896,124	1,295.73	67.53	2,254,863	69.74	53.56	4,972,033	153.77	108.99	5,969,883	184.63	71.20	6,291,947	194.59	168.23	7,209	0.22	11.78	61,392,059	33,469,639	54.52	9,834,660	16.02	-	-	261,166	456		
18	Carroll	38,772,591	1,345.85	70.14	2,016,298	69.99	53.75	2,516,883	87.36	61.92	9,714,318	337.20	130.04	2,180,116	75.67	65.42	44,123	1.53	80.93	55,244,329	32,001,467	57.93	10,927,731	19.78	-	-	2,521,916	3,358		
19	Charles City	7,660,558	1,162.98	60.61	1,273,150	193.28	148.45	1,319,260	200.28	141.95	1,167,709	177.27	68.37	593,218	90.06	77.86	1,229	0.19	9.86	12,015,124	3,972,438	33.06	2,227,915	18.54	78,913	0.66	23,893	-		
20	Charlotte	19,125,865	1,672.86	87.18	2,587,175	226.29	173.80	3,140,296	274.67	194.67	2,788,674	243.91	94.06	2,035,553	178.04	153.93	5,860	0.51	27.08	29,683,423	18,701,082	63.00	5,686,458	19.16	-	-	59,029	-		
21	Chesterfield	641,987,027	1,681.22	87.62	37,569,786	98.39	75.56	48,772,715	127.72	90.53	88,864,701	232.72	89.75	42,521,608	111.35	96.27	-	-	-	859,715,837	458,996,883	53.39	92,367,215	10.74	2,350,169	0.27	13,250,391	4,823		
22	Clarke	21,642,831	1,410.78	73.52	1,595,869	104.03	79.90	1,458,579	95.08	67.39	3,826,124	249.41	96.18	1,156,670	75.40	65.18	16,528	1.08	56.93	29,696,601	12,020,350	40.48	3,150,159	10.61	-	-	642,412	2,071		
23	Craig	6,484,637	1,321.78	68.88	654,561	133.42	102.47	657,213	133.96	94.95	723,262	147.42	56.85	506,512	103.24	89.26	-	-	183.11	9,043,185	6,471,998	71.57	2,249,705	24.88	-	-	70,731	-		
24	Culpeper	87,402,747	1,615.91	84.21	4,790,650	88.57	68.02	6,665,869	123.24</																					

COMPARATIVE REPORT
EXHIBIT C6: EDUCATION EXPENDITURES BY ACTIVITY
FOR THE YEAR ENDED JUNE 30, 2023

																				Sources of Funds for Expenditures							Memo Only	
		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		Commonwealth Categorical Aid		Federal Pass-Through		Direct Federal Aid		Local Charges for Service		State Expenditures Made on Behalf of the Local Government		
No.	Locality Town of:	Instruction	Per Capita	Percent of Average	Per Capita	Percent of Average	Per Capita	Percent of Average	Per Capita	Percent of Average	Per Capita	Percent of Average	Per Capita	Percent of Average	Per Capita	Percent of Average	Total	Commonwealth Categorical Aid	Percent of Expenditures	Federal Pass-Through	Percent of Expenditures	Direct Federal Aid	Percent of Expenditures	Local Charges for Service				
1	Abingdon	\$ -	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -		
2	Ashland	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
3	Bedford	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
4	Berryville	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
5	Big Stone Gap	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
6	Blacksburg	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
7	Bluefield	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
8	Bridgewater	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
9	Broadway	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
10	Christiansburg	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
11	Clifton Forge	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
12	Colonial Beach	7,502,151	1,919.69	75.97	1,209,067	309.38	165.94	496,667	127.09	117.20	899,225	230.10	75.00	662,084	169.42	109.45	-	-	-	10,769,194	5,794,658	53.81	2,137,880	19.85	-	-	24,470	601
13	Culpeper	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
14	Dumfries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
15	Farmville	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
16	Front Royal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
17	Herndon	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
18	Leesburg	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
19	Luray	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
20	Marion	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
21	Orange	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
22	Pulaski	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
23	Purcellville	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
24	Richlands	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
25	Rocky Mount	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
26	Smithfield	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
27	South Boston	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
28	South Hill	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
29	Strasburg	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
30	Tazewell	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
31	Vienna	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
32	Vinton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
33	Warrenton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
34	West Point	11,000,680	3,222.23	127.51	156,043	45.71	24.52	297,315	87.09	80.31	1,347,006	394.55	128.61	471,335	138.06	89.19	-	-	-	13,272,379	8,134,474	61.29	920,271	6.93	-	-	207,656	-
35	Wise	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
36	Woodstock	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
37	Wytheville	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
37	Total	\$ 18,502,831	\$ 2,527.02 *	100.00	\$ 1,365,110	\$ 186.44 *	100.00	\$ 793,982	\$ 108.44 *	100.00	\$ 2,246,231	\$ 306.78 *	100.00	\$ 1,133,419	\$ 154.80 *	100.00	\$ -	\$ - *	-	\$ 24,041,573	\$ 13,929,132	57.94	\$ 3,058,151	12.72	\$ -	-	\$ 232,126	\$ 601
170	Grand Total	\$ 15,284,009,264	\$ 1,845.49 *		\$ 1,096,986,066	\$ 132.55 *		\$ 1,105,283,895	\$ 133.67 *		\$ 2,179,339,234	\$ 263.33 *		\$ 964,564,297	\$ 116.55 *		\$ 5,639,495	\$ 1.59 *		\$ 20,635,822,251	\$ 8,577,863,613	41.57	\$ 2,071,200,102	10.04	\$ 137,101,690	0.66	\$ 325,838,309	\$ 692,222

NOTES:
(1) For detailed explanation of information in this exhibit, refer to the Notes to the Comparative Report, located in the separate "2023 Footnotes.docx" electronic Word file. See Table of Contents tab for a direct hyperlink to the Footnotes file.

COMPARATIVE REPORT
EXHIBIT C7: PARKS, RECREATION, AND CULTURAL EXPENDITURES BY ACTIVITY
FOR THE YEAR ENDED JUNE 30, 2023

												Sources of Funds for Expenditures						
No.	Locality City of:	Parks and Recreation	Per Capita	Percent of Average	Cultural Enrichment	Per Capita	Percent of Average	Public Libraries	Per Capita	Percent of Average	Total	Commonwealth Categorical Aid	Percent of Expenditures	Federal Pass-Through	Percent of Expenditures	Direct Federal Aid	Percent of Expenditures	Local Charges for Service
1	Alexandria	\$ 29,868,301	\$ 188.89	139.65	\$ 5,499,843	\$ 34.78	87.36	\$ 8,528,049	53.93	127.02	\$ 43,896,193	\$ 248,920	0.57	\$ 11,543	0.03	\$ 791,963	1.80	\$ 6,277,039
2	Bristol	2,348,461	139.76	103.33	-	-	-	1,017,529	60.56	142.62	3,365,990	105,682	3.14	16,461	0.49	10,574	0.31	1,096,610
3	Buena Vista	2,241,043	337.15	249.26	-	-	-	321,345	48.34	113.86	2,562,388	59,317	2.31	978,305	38.18	-	-	86,137
4	Charlottesville	13,684,413	266.87	197.30	333,893	6.51	16.36	2,286,978	44.60	105.04	16,305,284	221,036	1.36	109,945	0.67	20,000	0.12	2,346,821
5	Chesapeake	13,929,738	55.29	40.87	-	-	-	12,002,490	47.64	112.19	25,932,228	297,548	1.15	45,050	0.17	-	-	1,157,409
6	Colonial Heights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Covington	2,086,139	369.23	272.98	460,771	81.55	204.85	224,846	39.80	93.73	2,771,756	45,234	1.63	1,012	0.04	581,638	20.98	96,891
8	Danville	5,796,192	136.87	101.19	-	-	-	1,180,426	27.87	65.65	6,976,618	199,211	2.86	93,195	1.34	-	-	1,356,740
9	Emporia	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Fairfax	7,355,300	306.43	226.55	720,005	30.00	75.35	974,878	40.61	95.66	9,050,183	4,500	0.05	261,004	2.88	-	-	1,421,787
11	Falls Church	3,343,902	229.57	169.72	52,246	3.59	9.01	2,502,810	171.83	404.69	5,898,958	193,722	3.28	10,450	0.18	-	-	2,350,135
12	Franklin	717,019	89.77	66.37	-	-	-	383,598	48.03	113.12	1,100,617	80,985	7.36	-	-	-	-	21,385
13	Fredericksburg	3,591,975	129.83	95.98	155,975	5.64	14.16	1,625,387	58.75	138.37	5,373,337	6,581	0.12	128,497	2.39	-	-	591,062
14	Galax	1,567,329	231.24	170.96	167,580	24.72	62.10	405,444	59.82	140.88	2,140,353	131,993	6.17	-	-	342,228	15.99	353,210
15	Hampton	17,180,576	125.97	93.13	3,821,096	28.02	70.37	3,458,781	25.36	59.73	24,460,453	216,834	0.89	-	-	246,615	1.01	4,622,139
16	Harrisonburg	6,438,443	115.59	85.46	-	-	-	820,259	14.73	34.68	7,258,702	139,710	1.92	-	-	-	-	1,374,072
17	Hopewell	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Lexington	798,813	109.97	81.30	-	-	-	200,076	27.54	64.87	998,889	74,084	7.42	37,513	3.76	-	-	26,283
19	Lynchburg	9,680,137	120.81	89.32	431,870	5.39	13.54	1,725,740	21.54	50.73	11,837,747	241,344	2.04	30,023	0.25	1,817,467	15.35	648,589
20	Manassas	3,301,937	77.46	57.27	2,169,575	50.90	127.85	1,273,080	29.87	70.34	6,744,592	4,500	0.07	-	-	-	-	192,710
21	Manassas Park	4,106,786	237.70	175.74	-	-	-	758,279	43.89	103.37	4,865,065	161,730	3.32	273,525	5.62	-	-	1,140,333
22	Martinsville	606,350	45.82	33.87	-	-	-	437,697	33.07	77.90	1,044,047	104,813	10.04	22,088	2.12	13,052	1.25	8,604
23	Newport News	35,718,066	194.64	143.90	3,186,614	17.37	43.62	6,987,691	38.08	89.69	45,892,371	231,475	0.50	485,540	1.06	4,295,356	9.36	7,248,579
24	Norfolk	31,344,586	131.83	97.46	21,347,323	89.78	225.52	12,305,860	51.76	121.90	64,997,769	241,250	0.37	26,795	0.04	48,705	0.07	6,677,823
25	Norton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	Petersburg	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	Poquoson	1,028,201	81.45	60.22	-	-	-	1,046,738	82.92	195.29	2,074,939	183,100	8.82	905	0.04	-	-	435,405
28	Portsmouth	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	Radford	1,580,387	93.88	69.40	53,893	3.20	8.04	999,866	59.39	139.88	2,634,146	237,880	9.03	6,779	0.26	-	-	84,380
30	Richmond	33,133,358	145.98	107.93	19,193,903	84.57	212.42	7,741,610	34.11	80.33	60,068,871	5,976,366	9.95	349,778	0.58	23,985	0.04	2,044,268
31	Roanoke	11,467,952	115.10	85.10	336,500	3.38	8.48	4,526,597	45.43	107.00	16,331,049	785,187	4.81	28,602	0.18	19,265	0.12	643,299
32	Salem	6,180,802	247.99	183.34	810,800	32.53	81.71	1,489,409	59.76	140.74	8,481,011	234,909	2.77	-	-	-	-	551,094
33	Staunton	3,463,131	134.37	99.34	15,500	0.60	1.51	1,280,576	49.69	117.02	4,759,207	196,202	4.12	-	-	-	-	703,633
34	Suffolk	9,838,877	99.20	73.34	1,439,500	14.51	36.46	3,956,355	39.89	93.95	15,234,732	162,086	1.06	-	-	23,504	0.15	921,014
35	Virginia Beach	55,075,950	120.94	89.42	17,015,239	37.36	93.85	19,493,097	42.81	100.82	91,584,286	306,638	0.33	-	-	-	-	25,185,413
36	Waynesboro	3,007,639	133.45	98.66	10,625	0.47	1.18	923,422	40.97	96.50	3,941,686	191,067	4.85	-	-	-	-	90,254
37	Williamsburg	1,476,735	91.02	67.29	-	-	-	1,025,911	63.23	148.93	2,502,646	51,538	2.06	-	-	-	-	458,866
38	Winchester	4,857,401	170.93	126.37	-	-	-	684,327	24.08	56.72	5,541,728	111,680	2.02	4,500	0.08	-	-	553,731
38	Total	\$ 326,815,939	\$ 135.26	100.00	\$ 77,222,751	\$ 39.81 *	100.00	\$ 102,589,151	\$ 42.46	100.00	\$ 506,627,841	\$ 11,447,122	2.26	\$ 2,921,510	0.58	\$ 8,234,352	1.63	\$ 70,765,715

COMPARATIVE REPORT
EXHIBIT C7: PARKS, RECREATION, AND CULTURAL EXPENDITURES BY ACTIVITY
FOR THE YEAR ENDED JUNE 30, 2023

												Sources of Funds for Expenditures						
No.	Locality County of:	Parks and Recreation	Per Capita	Percent of Average	Cultural Enrichment	Per Capita	Percent of Average	Public Libraries	Per Capita	Percent of Average	Total	Commonwealth Categorical Aid	Percent of Expenditures	Federal Pass-Through	Percent of Expenditures	Direct Federal Aid	Percent of Expenditures	Local Charges for Service
1	Accomack	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	-	-	-	\$ -
2	Albemarle	4,922,564	42.62	57.71	1,055,329	9.14	227.34	6,056,025	52.44	131.85	12,033,918	622,665	5.17	369,291	3.07	-	-	443,990
3	Alleghany	767,709	51.53	69.77	11,300	0.76	18.87	274,737	18.44	46.37	1,053,746	71,253	6.76	1,797	0.17	-	-	32,074
4	Amelia	417,442	31.47	42.62	-	-	-	399,669	30.13	75.77	817,111	89,204	10.92	11,267	1.38	-	-	240,206
5	Amherst	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Appomattox	197,744	11.96	16.19	11,000	0.67	16.55	271,423	16.42	41.28	480,167	91,499	19.06	-	-	-	-	25,682
7	Arlington	64,992,047	269.36	364.71	881,462	3.65	90.89	20,081,096	83.23	209.28	85,954,605	296,190	0.34	396,336	0.46	-	-	10,030,995
8	Augusta	986,366	12.69	17.18	9,500	0.12	3.04	1,822,345	23.44	58.93	2,818,211	214,933	7.63	-	-	-	-	618,896
9	Bath	462,972	109.50	148.26	-	-	-	334,406	79.09	198.89	797,378	61,728	7.74	5,913	0.74	-	-	12,382
10	Bedford	1,511,113	18.90	25.59	127,750	1.60	39.76	2,348,142	29.37	73.86	3,987,005	285,421	7.16	-	-	-	-	116,488
11	Bland	255,202	40.54	54.89	151,150	24.01	597.40	232,940	37.00	93.05	639,292	49,300	7.71	262,181	41.01	-	-	11,330
12	Botetourt	1,362,829	40.67	55.07	31,158	0.93	23.13	1,364,427	40.72	102.39	2,758,414	254,255	9.22	-	-	-	-	226,061
13	Brunswick	39,259	2.54	3.44	310,062	20.05	498.82	350,107	22.64	56.93	699,428	242,023	34.60	6,891	0.99	-	-	7,335
14	Buchanan	1,168,921	60.15	81.44	-	-	-	731,811	37.66	94.69	1,900,732	167,201	8.80	-	-	-	-	254,648
15	Buckingham	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Campbell	530,213	9.48	12.83	346,996	6.20	154.29	1,431,437	25.58	64.33	2,308,646	202,124	8.76	1,378	0.06	-	-	113,977
17	Caroline	1,188,404	36.75	49.76	-	-	-	607,178	18.78	47.22	1,795,582	178,590	9.95	39,294	2.19	-	-	94,390
18	Carroll	786,546	27.30	36.97	-	-	-	443,692	15.40	38.73	1,230,238	141,430	11.50	109,481	8.90	-	-	235,277
19	Charles City	744,446	113.02	153.02	65,207	9.90	246.30	144,942	22.00	55.33	954,595	-	-	57,668	6.04	-	-	41,017
20	Charlotte	14,710	1.29	1.74	91,368	7.99	198.83	349,059	30.53	76.77	455,137	69,381	15.24	4,629	1.02	-	-	599
21	Chesterfield	16,733,316	43.82	59.33	1,001,300	2.62	65.24	12,680,912	33.21	83.51	30,415,528	272,852	0.90	1,551	0.01	478,532	1.57	1,496,584
22	Clarke	1,237,957	80.70	109.26	23,000	1.50	37.30	314,000	20.47	51.47	1,574,957	9,315	0.59	7,000	0.44	-	-	431,091
23	Craig	-	-	-	1,200	0.24	6.09	48,127	9.81	24.67	49,327	10,762	21.82	-	-	-	-	-
24	Culpeper	1,536,806	28.41	38.47	-	-	-	1,206,600	22.31	56.09	2,743,406	200,498	7.31	-	-	-	-	281,378
25	Cumberland	147,015	14.88	20.15	-	-	-	118,354	11.98	30.13	265,369	-	-	-	-	-	-	61,021
26	Dickenson	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	Dinwiddie	1,130,117	39.58	53.59	-	-	-	323,072	11.32	28.45	1,453,189	-	-	-	-	-	-	232,360
28	Essex	212,282	20.07	27.17	31,500	2.98	74.09	259,546	24.54	61.70	503,328	-	-	-	-	-	-	26,883
29	Fairfax	107,894,893	94.66	128.17	9,940,505	8.72	216.99	43,797,184	38.43	96.63	161,632,582	605,907	0.37	9,200	0.01	-	-	67,946,255
30	Fauquier	5,881,488	79.98	108.29	-	-	-	3,200,742	43.53	109.45	9,082,230	216,774	2.39	-	-	-	-	793,321
31	Floyd	451,227	29.76	40.30	-	-	-	327,796	21.62	54.37	779,023	21,453	2.75	709	0.09	-	-	72,824
32	Fluvanna	601,220	21.59	29.24	10,000	0.36	8.94	504,934	18.14	45.60	1,116,154	136,347	12.22	4,500	0.40	-	-	128,151
33	Franklin	2,076,970	38.35	51.93	-	-	-	969,508	17.90	45.02	3,046,478	203,596	6.68	-	-	-	-	295,513
34	Frederick	7,033,657	74.14	100.38	-	-	-	2,055,764	21.67	54.49	9,089,421	354,064	3.90	-	-	-	-	2,980,226
35	Giles	1,058,362	63.54	86.03	-	-	-	25,650	1.54	3.87	1,084,012	-	-	41,064	3.79	-	-	435,176
36	Gloucester	1,747,600	45.04	60.99	53,484	1.38	34.30	1,230,399	31.71	79.74	3,031,483	675,463	22.28	-	-	-	-	310,019
37	Goochland	1,673,835	63.93	86.56	-	-	-	568,793	21.72	54.63	2,242,628	-	-	-	-	-	-	277,143
38	Grayson	471,658	30.73	41.61	-	-	-	499,656	32.56	81.87	971,314	115,827	11.92	9,713	1.00	-	-	78,845
39	Greene	291,043	13.75	18.62	-	-	-	477,442	22.56	56.72	768,485	42,751	5.56	3,608	0.47	-	-	112,456
40	Greensville	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	Halifax	240,002	7.22	9.77	10,673	0.32	7.98	367,585	11.05	27.79	618,260	101,240	16.37	628	0.10	-	-	24,147
42	Hanover	4,056,818	36.09	48.86	-	-	-	3,538,047	31.47	79.15	7,594,865	-	-	135,196	1.78	-	-	383,675
43	Henrico	24,850,918	73.94	100.12	-	-	-	20,509,509	61.03	153.46	45,360,427	261,629	0.58	9,000	0.02	-	-	651,926
44	Henry	1,783,297	36.52	49.44	85,575	1.75	43.60	774,968	15.87	39.90	2,643,840	60,006	2.27	-	-	-	-	326,127
45	Highland	72,433	32.42	43.90	-	-	-	78,401	35.09	88.25	150,834	-	-	-	-	-	-	49,755
46	Isle of Wight	2,398,033	60.03	81.27	4,500	0.11	2.80	1,363,478	34.13	85.82	3,766,011	295,472	7.85	-	-	-	-	675,917
47	James City	9,724,422	122.34	165.64	-	-	-	6,217,194	78.22	196.68	15,941,616	316,833	1.99	-	-	353,693	2.22	4,017,877
48	King & Queen	-	-	-	4,534	0.68	16.93	62,741	9.42	23.68	67,275	850	1.26	150	0.22	-	-	-

No.	Locality County of:	Parks and Recreation	Per Capita	Percent of Average	Cultural Enrichment	Per Capita	Percent of Average	Public Libraries	Per Capita	Percent of Average	Total	Commonwealth Categorical Aid	Percent of Expenditures	Federal Pass-Through	Percent of Expenditures	Direct Federal Aid	Percent of Expenditures	Local Charges for Service
49	King George	2,346,748	84.89	114.94	-	-	-	869,714	31.46	79.11	3,216,462	176,087	5.47	352,112	10.95	-	-	540,372
50	King William	586,422	32.39	43.85	17,266	0.95	23.72	574,424	31.72	79.77	1,178,112	4,500	0.38	-	-	-	-	338,939
51	Lancaster	49,992	4.65	6.29	5,159	0.48	11.93	137,995	12.83	32.26	193,146	-	-	50,000	25.89	-	-	-
52	Lee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	Loudoun	68,018,185	157.81	213.67	413,578	0.96	23.87	28,228,774	65.50	164.69	96,660,537	284,021	0.29	448,366	0.46	1,575	0.00	20,278,687
54	Louisa	1,373,219	34.57	46.80	77,000	1.94	48.23	454,953	11.45	28.80	1,905,172	79,168	4.16	3,520	0.18	-	-	576,310
55	Lunenburg	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	Madison	682,013	48.66	65.88	2,000	0.14	3.55	160,600	11.46	28.81	844,613	-	-	-	-	-	-	262,082
57	Mathews	106,600	12.62	17.09	-	-	-	465,558	55.12	138.61	572,158	136,239	23.81	-	-	-	-	-
58	Mecklenburg	21,750	0.72	0.98	119,500	3.96	98.52	825,529	27.35	68.79	966,779	178,167	18.43	-	-	-	-	25,417
59	Middlesex	142,277	13.20	17.87	25,000	2.32	57.70	145,000	13.45	33.83	312,277	4,500	1.44	-	-	-	-	6,685
60	Montgomery	1,598,970	15.67	21.21	29,026	0.28	7.08	3,156,598	30.93	77.77	4,784,594	709,999	14.84	13,133	0.27	-	-	603,889
61	Nelson	286,235	19.32	26.16	9,000	0.61	15.12	345,866	23.35	58.71	641,101	285,684	44.56	-	-	-	-	43,263
62	New Kent	702,945	28.34	38.37	10,000	0.40	10.03	217,957	8.79	22.09	930,902	13,818	1.48	-	-	-	-	327,018
63	Northampton	457,866	38.03	51.49	-	-	-	266,390	22.13	55.64	724,256	137,269	18.95	-	-	-	-	70,108
64	Northumberland	50,000	4.25	5.75	-	-	-	198,307	16.84	42.34	248,307	3,239	1.30	-	-	-	-	-
65	Nottoway	161,898	10.37	14.04	-	-	-	287,781	18.44	46.36	449,679	76,113	16.93	28,282	6.29	-	-	-
66	Orange	809,858	21.82	29.55	54,200	1.46	36.34	1,379,032	37.16	93.45	2,243,090	196,591	8.76	50,000	2.23	-	-	74,854
67	Page	111,391	4.77	6.45	-	-	-	363,363	15.55	39.09	474,754	58,902	12.41	-	-	-	-	46,585
68	Patrick	314,515	18.41	24.93	-	-	-	294,822	17.26	43.40	609,337	4,500	0.74	-	-	-	-	32,198
69	Pittsylvania	407,273	6.86	9.29	-	-	-	1,871,446	31.52	79.27	2,278,719	206,806	9.08	18,961	0.83	-	-	100,151
70	Powhatan	219,786	7.01	9.49	-	-	-	607,071	19.36	48.67	826,857	154,752	18.72	11,312	1.37	-	-	7,853
71	Prince Edward	58,000	2.64	3.58	8,500	0.39	9.63	287,472	13.09	32.92	353,972	54,065	15.27	-	-	-	-	-
72	Prince George	1,265,730	29.24	39.58	6,716	0.16	3.86	645,631	14.91	37.50	1,918,077	-	-	-	-	-	-	-
73	Prince William	47,766,000	97.42	131.90	1,277,000	2.60	64.80	20,747,000	42.31	106.40	69,790,000	387,000	0.55	46,000	0.07	30,000	0.04	12,530,000
74	Pulaski	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75	Rappahannock	110,001	14.88	20.14	-	-	-	367,703	49.73	125.05	477,704	74,176	15.53	5,960	1.25	-	-	64,346
76	Richmond	114,635	12.51	16.94	14,055	1.53	38.15	103,525	11.30	28.40	232,215	-	-	-	-	-	-	-
77	Roanoke	9,427,873	97.59	132.14	-	-	-	5,683,654	58.83	147.94	15,111,527	306,254	2.03	826,512	5.47	-	-	4,677,977
78	Rockbridge	1,046,510	46.52	62.98	-	-	-	1,232,508	54.78	137.76	2,279,018	225,047	9.87	21,559	0.95	-	-	166,506
79	Rockingham	1,463,620	17.39	23.55	-	-	-	1,034,796	12.30	30.92	2,498,416	-	-	-	-	-	-	235,947
80	Russell	211,676	8.35	11.31	-	-	-	446,020	17.60	44.26	657,696	114,867	17.47	-	-	-	-	4,491
81	Scott	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82	Shenandoah	1,788,958	40.16	54.38	87,311	1.96	48.77	943,358	21.18	53.26	2,819,627	5,100	0.18	-	-	-	-	1,031,214
83	Smyth	270,207	9.31	12.60	-	-	-	1,079,551	37.19	93.53	1,349,758	196,014	14.52	17,999	1.33	-	-	-
84	Southampton	-	-	-	58,859	3.29	81.75	422,889	23.61	59.36	481,748	97,031	20.14	6,483	1.35	-	-	6,915
85	Spotsylvania	4,200,386	28.97	39.22	35,891	0.25	6.16	4,959,233	34.20	86.00	9,195,510	328,454	3.57	6,750	0.07	-	-	639,789
86	Stafford	8,471,528	51.90	70.27	348,858	2.14	53.17	6,099,720	37.37	93.96	14,920,106	474,288	3.18	8,248	0.06	50,000	0.34	1,346,096
87	Surry	381,903	58.83	79.65	-	-	-	225,556	34.74	87.37	607,459	49,283	8.11	-	-	-	-	22,343
88	Sussex	63,500	6.11	8.28	17,500	1.68	41.91	273,344	26.31	66.17	354,344	59,811	16.88	-	-	-	-	4,470
89	Tazewell	526,857	13.35	18.07	118,209	2.99	74.51	1,497,663	37.94	95.41	2,142,729	294,366	13.74	-	-	-	-	11,798
90	Warren	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91	Washington	675,797	12.58	17.03	117,503	2.19	54.42	1,892,355	35.22	88.57	2,685,655	231,597	8.62	-	-	-	-	361,439
92	Westmoreland	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
93	Wise	45,000	1.27	1.72	48,231	1.36	33.79	1,258,092	35.42	89.08	1,351,323	266,320	19.71	675	0.05	-	-	21,939
94	Wythe	348,928	12.49	16.91	-	-	-	356,901	12.77	32.12	705,829	4,500	0.64	-	-	66,000	9.35	106,550
95	York	2,334,075	32.65	44.21	133,473	1.87	46.45	3,800,951	53.17	133.69	6,268,499	241,087	3.85	-	-	6,402	0.10	767,551
95	Total	\$ 432,672,983	\$ 73.86	100.00	\$ 17,292,388	\$ 4.02 *	100.00	\$ 232,972,940	\$ 39.77	100.00	\$ 682,938,311	\$ 13,058,451	1.91	\$ 3,404,317	0.50	\$ 986,202	0.14	\$ 139,927,799

COMPARATIVE REPORT
EXHIBIT C7: PARKS, RECREATION, AND CULTURAL EXPENDITURES BY ACTIVITY
FOR THE YEAR ENDED JUNE 30, 2023

												Sources of Funds for Expenditures						
Locality No.	Town of:	Parks and Recreation	Per Capita	Percent of Average	Cultural Enrichment	Per Capita	Percent of Average	Public Libraries	Per Capita	Percent of Average	Total	Commonwealth Categorical Aid	Percent of Expenditures	Federal Pass-Through	Percent of Expenditures	Direct Federal Aid	Percent of Expenditures	Local Charges for Service
1	Abingdon	\$ 2,932,812	\$ 350.14	242.64	\$ 41,305	\$ 4.93	16.12	\$ -	\$ -	-	\$ 2,974,117	\$ 129,500	4.35	\$ -	-	\$ -	-	\$ 381,351
2	Ashland	448,181	59.24	41.05	-	-	-	-	-	-	448,181	4,050	0.90	553,025	123.39	-	-	116,048
3	Bedford	26,791	4.02	2.79	-	-	-	-	-	-	26,791	-	-	-	-	-	-	-
4	Berryville	8,136	1.78	1.23	-	-	-	-	-	-	8,136	4,500	55.31	-	-	-	-	-
5	Big Stone Gap	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Blacksburg	4,194,915	93.58	64.85	-	-	-	3,412	0.08	1.16	4,198,327	2,287	0.05	96	0.00	-	-	1,018,724
7	Blackstone	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Bluefield	2,625,353	515.18	357.00	-	-	-	-	-	-	2,625,353	-	-	-	-	-	-	1,681,066
9	Bridgewater	828,457	125.60	87.04	360,525	54.66	178.70	-	-	-	1,188,982	-	-	-	-	-	-	376,968
10	Broadway	283,795	68.06	47.16	-	-	-	-	-	-	283,795	-	-	-	-	-	-	70,619
11	Christiansburg	6,113,478	261.84	181.45	-	-	-	18,346	0.79	11.94	6,131,824	2,035	0.03	192	0.00	-	-	960,301
12	Clifton Forge	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Colonial Beach	64,206	16.43	11.39	-	-	-	5,000	1.28	19.44	69,206	-	-	-	-	-	-	-
14	Culpeper	735,475	36.66	25.40	-	-	-	-	-	-	735,475	-	-	-	-	-	-	61,600
15	Dumfries	200,876	35.37	24.51	-	-	-	-	-	-	200,876	24,131	12.01	-	-	-	-	-
16	Farmville	644,087	86.19	59.73	-	-	-	99,181	13.27	201.68	743,268	77,406	10.41	-	-	-	-	10,365
17	Front Royal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Herndon	6,125,337	248.44	172.16	-	-	-	-	-	-	6,125,337	-	-	-	-	-	-	3,853,835
19	Leesburg	8,432,867	174.77	121.11	-	-	-	683,053	14.16	215.12	9,115,920	4,500	0.05	-	-	-	-	5,278,436
20	Luray	1,068,675	221.21	153.29	-	-	-	-	-	-	1,068,675	4,500	0.42	-	-	59,315	5.55	46,208
21	Marion	264,828	46.05	31.91	-	-	-	-	-	-	264,828	259,500	97.99	-	-	-	-	73,220
22	Orange	35,057	7.18	4.98	-	-	-	-	-	-	35,057	4,500	12.84	-	-	-	-	-
23	Pulaski	875,492	97.44	67.52	30,212	3.36	10.99	-	-	-	905,704	3,093	0.34	-	-	504,287	55.68	16,705
24	Purcellville	520,168	58.26	40.37	17,050	1.91	6.24	-	-	-	537,218	4,500	0.84	-	-	-	-	-
25	Richlands	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	Rocky Mount	114,979	23.45	16.25	1,413,327	288.26	942.42	-	-	-	1,528,306	10,689	0.70	-	-	450,087	29.45	784,646
27	Smithfield	1,533,271	179.69	124.52	9,000	1.05	3.45	3,627	0.43	6.46	1,545,898	4,500	0.29	217,583	14.07	-	-	-
28	South Boston	1,219,154	153.04	106.06	51,440	6.46	21.11	195,437	24.53	372.81	1,466,031	45,860	3.13	298	0.02	-	-	20,946
29	South Hill	519,316	110.73	76.73	-	-	-	16,933	3.61	54.86	536,249	4,500	0.84	-	-	-	-	-
30	Strasburg	248,194	35.04	24.28	15,000	2.12	6.92	18,000	2.54	38.62	281,194	4,500	1.60	-	-	-	-	49,094
31	Tazewell	356,792	79.53	55.11	-	-	-	-	-	-	356,792	-	-	-	-	156,700	43.92	57,965
32	Vienna	5,150,395	312.66	216.66	31,288	1.90	6.21	-	-	-	5,181,683	-	-	277,352	5.35	-	-	1,315,882
33	Vinton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	Warrenton	2,684,171	266.90	184.95	97,638	9.71	31.74	-	-	-	2,781,809	-	-	4,500	0.16	-	-	1,019,342
35	West Point	114,714	33.60	23.28	2,860	0.84	2.74	11,282	3.30	50.22	128,856	4,500	3.49	-	-	-	-	-
36	Wise	399,753	134.55	93.24	20,000	6.73	22.01	14,856	5.00	75.98	434,609	7,610	1.75	33,800	7.78	-	-	49,565
37	Woodstock	360,334	62.05	43.00	-	-	-	-	-	-	360,334	-	-	65	0.02	-	-	103,583
38	Wytheville	1,993,495	241.20	167.14	1,047,093	126.69	414.19	-	-	-	3,040,588	4,500	0.15	-	-	-	-	1,042,870
38	Total	\$ 51,123,554	\$ 144.31	100.00	\$ 3,136,738	\$ 30.59 *	100.00	\$ 1,069,127	\$ 6.58 *	100.00	\$ 55,329,419	\$ 611,161	1.10	\$ 1,086,911	1.96	\$ 1,170,389	2.12	\$ 18,389,339
171	Grand Total	\$ 810,612,476	\$ 93.94		\$ 97,651,877	\$ 15.39 *		\$ 336,631,218	\$ 39.01		\$ 1,244,895,571	\$ 25,116,734	2.02	\$ 7,412,738	0.60	\$ 10,390,943	0.83	\$ 229,082,853

NOTES:
(1) For detailed explanation of information in this exhibit, refer to the Notes to the Comparative Report, located in the separate "2023 Footnotes.docx" electronic Word file. See Table of Contents tab for a direct hyperlink to the Footnotes file.

COMPARATIVE REPORT
EXHIBIT C8: COMMUNITY DEVELOPMENT EXPENDITURES BY ACTIVITY
FOR THE YEAR ENDED JUNE 30, 2023

												Sources of Funds for Expenditures															
	Locality	Planning and Community Development		Percent of Average	Environmental Management	Per Capita	Percent of Average	Cooperative Extension Program		Percent of Average	Total	Commonwealth Categorical Aid	Percent of Expenditures	Federal Pass-Through	Percent of Expenditures	Direct Federal Aid	Percent of Expenditures	Local Charges for Service									
No.	City of:		Per Capita						Per Capita																		
1	Alexandria	\$	33,689,440	213.05	\$	396,272	2.51	20.72	\$	-	-	\$	7,948,454	23.32	\$	174,740	0.51	\$	5,613,429	16.47	\$	1,600,454					
2	Bristol		3,486,021	207.46		84,775	5.05	41.71		-	-		3,570,796	1.83		67,511	1.89		27,500	0.77		-					
3	Buena Vista		560,566	84.33		2,000	0.30	2.49		-	-		562,566	21.86		124,337	22.10		-	-		28					
4	Charlottesville		8,964,847	174.83		1,828,375	35.66	294.78		45,160	0.88		10,838,382	1.31		32,790	0.30		1,134,059	10.46		2,339,349					
5	Chesapeake		20,326,802	80.68		-	-	-		426,330	1.69		20,753,132	2.04		28,383	0.14		887,656	4.28		1,469,690					
6	Colonial Heights		-	-		-	-	-		-	-		-	-		-	-		-	-		-					
7	Covington		238,474	42.21		3,000	0.53	4.39		6,035	1.07		247,509	3.89		8,500	3.43		-	-		-					
8	Danville		12,563,700	296.68		-	-	-		-	-		12,563,700	12.34		-	-		2,110,121	16.80		-					
9	Emporia		-	-		-	-	-		-	-		-	-		-	-		-	-		-					
10	Fairfax		14,348,882	597.80		-	-	-		-	-		14,348,882	-		-	-		-	-		116,379					
11	Falls Church		5,276,121	362.22		906,034	62.20	514.24		-	-		6,182,155	27.92		42,656	0.69		-	-		27,441					
12	Franklin		567,566	71.06		5,091	0.64	5.27		615,541	77.07		1,188,198	0.76		75,912	6.39		-	-		-					
13	Fredericksburg		3,621,293	130.89		2,000	0.07	0.60		-	-		3,623,293	4.01		83,749	2.31		418,434	11.55		158,045					
14	Galax		470,665	69.44		47,330	6.98	57.73		-	-		517,995	-		12,300	2.37		-	-		505,831					
15	Hampton		19,638,408	143.99		827,634	6.07	50.17		1,178,304	8.64		21,644,346	3.11		385,714	1.78		1,540,037	7.12		516,588					
16	Harrisonburg		5,000,549	89.78		-	-	-		-	-		5,000,549	1.15		453,265	9.06		570,912	11.42		-					
17	Hopewell		-	-		-	-	-		-	-		-	-		-	-		-	-		-					
18	Lexington		768,720	105.83		71,692	9.87	81.59		-	-		840,412	-		-	-		-	-		11,934					
19	Lynchburg		6,681,675	83.39		12,672	0.16	1.31		42,777	0.53		6,737,124	0.93		-	-		675,062	10.02		364,836					
20	Manassas		3,613,117	84.76		-	-	-		87,030	2.04		3,700,147	1.16		37,637	1.02		-	-		10,103					
21	Manassas Park		1,083,226	62.70		-	-	-		-	-		1,083,226	-		406,620	37.54		-	-		133,857					
22	Martinsville		5,630,684	425.47		-	-	-		7,756	0.59		5,638,440	-		5,537,094	98.20		-	-		1,612,214					
23	Newport News		32,983,595	179.74		-	-	-		162,895	0.89		33,146,490	1.49		50,823	0.15		2,388,980	7.21		133					
24	Norfolk		56,257,010	236.60		-	-	-		-	-		56,257,010	3,409,199	6.06	666,944	1.19		18,037,476	32.06		380,829					
25	Norton		-	-		-	-	-		-	-		-	-		-	-		-	-		-					
26	Petersburg		-	-		-	-	-		-	-		-	-		-	-		-	-		-					
27	Poquoson		845,807	67.00		-	-	-		-	-		845,807	2.20		2,605	0.31		-	-		11,910					
28	Portsmouth		-	-		-	-	-		-	-		-	-		-	-		-	-		-					
29	Radford		806,116	47.88		-	-	-		-	-		806,116	1.55		-	-		185,549	23.02		77,091					
30	Richmond		115,088,352	507.07		-	-	-		-	-		115,088,352	0.19		2,763,920	2.40		73,634,536	63.98		23,962,523					
31	Roanoke		15,186,573	152.42		516,762	5.19	42.88		87,828	0.88		15,791,163	0.39		-	-		1,539,300	9.75		-					
32	Salem		2,706,024	108.57		-	-	-		18,029	0.72		2,724,053	-		-	-		-	-		175,000					
33	Staunton		3,696,385	143.42		167,372	6.49	53.69		-	-		3,863,757	-		88,227	2.28		496,533	12.85		13,593					
34	Suffolk		8,433,956	85.04		4,126,672	41.61	343.99		55,703	0.56		12,616,331	10.86		-	-		-	-		8,658,509					
35	Virginia Beach		119,900,348	263.29		-	-	-		257,871	0.57		120,158,219	1.22		-	-		28,086,241	23.37		5,015,967					
36	Waynesboro		1,563,198	69.36		-	-	-		-	-		1,563,198	9.01		47,300	3.03		252,039	16.12		22,983					
37	Williamsburg		8,048,682	496.10		-	-	-		-	-		8,048,682	0.14		-	-		-	-		-					
38	Winchester		1,180,761	41.55		-	-	-		-	-		1,180,761	44.02		65,000	5.50		109,675	9.29		-					
38	Total	\$	513,227,563	\$ 212.41	100.00	\$	8,997,681	\$ 12.10 *	100.00	\$	2,991,259	\$	2,06 *	100.00	\$	525,216,503	\$	20,697,201	3.94	\$	11,156,027	2.12	\$	137,707,539	26.22	\$	47,185,287

COMPARATIVE REPORT
EXHIBIT C8: COMMUNITY DEVELOPMENT EXPENDITURES BY ACTIVITY
FOR THE YEAR ENDED JUNE 30, 2023

												Sources of Funds for Expenditures							
No.	Locality County of:	Planning and Community Development	Per Capita	Percent of Average	Environmental Management	Per Capita	Percent of Average	Cooperative Extension Program	Per Capita	Percent of Average	Total	Commonwealth Categorical Aid	Percent of Expenditures	Federal Pass- Through	Percent of Expenditures	Direct Federal Aid	Percent of Expenditures	Local Charges for Service	
1	Accomack	\$ -	-	-	\$ -	-	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	-	\$ -	-	\$ -	
2	Albemarle	35,691,094	309.03	171.29	958,657	8.30	106.81	385,831	3.34	149.19	37,035,582	11,458	0.03	1,014,419	2.74	4,155,539	11.22	22	
3	Alleghany	2,121,758	142.42	78.94	3,000	0.20	2.59	35,594	2.39	106.70	2,160,352	-	-	-	-	20,000	0.93	-	
4	Amelia	218,230	16.45	9.12	12,912	0.97	12.53	84,702	6.39	285.21	315,844	11,000	3.48	-	-	-	-	-	
5	Amherst	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	Appomattox	373,590	22.60	12.52	10,000	0.60	7.78	67,545	4.09	182.45	451,135	-	-	-	-	-	-	12,360	
7	Arlington	35,474,183	147.02	81.49	-	-	-	-	-	-	35,474,183	4,500	0.01	271,916	0.77	1,570,693	4.43	11,545,412	
8	Augusta	2,942,424	37.84	20.97	103,815	1.34	17.18	149,644	1.92	85.95	3,195,883	2,035	0.06	4,309,879	134.86	-	-	-	
9	Bath	3,347,800	791.82	438.89	183,359	43.37	558.05	49,965	11.82	527.77	3,581,124	158,533	4.43	89,476	2.50	805,506	22.49	1,900	
10	Bedford	4,305,797	53.86	29.85	437,828	5.48	70.47	84,299	1.05	47.09	4,827,924	-	-	-	-	-	-	1,704	
11	Bland	785,044	124.71	69.12	197,354	31.35	403.42	89,701	14.25	636.38	1,072,099	-	-	116,385	10.86	-	-	-	
12	Botetourt	5,626,296	167.90	93.06	20,213	0.60	7.76	45,133	1.35	60.15	5,691,642	1,581,473	27.79	478,348	8.40	-	-	5,881	
13	Brunswick	2,004,132	129.59	71.83	11,543	0.75	9.60	72,829	4.71	210.32	2,088,504	59,766	2.86	56,308	2.70	-	-	123,286	
14	Buchanan	4,590,824	236.23	130.94	89,679	4.61	59.38	43,768	2.25	100.58	4,724,271	8,137,641	172.25	-	-	-	-	-	
15	Buckingham	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
16	Campbell	2,109,933	37.71	20.90	194,340	3.47	44.69	119,899	2.14	95.70	2,424,172	558,737	23.05	30,000	1.24	-	-	665	
17	Caroline	1,408,536	43.56	24.15	-	-	-	73,647	2.28	101.72	1,482,183	13,658	0.92	-	-	-	-	-	
18	Carroll	1,462,444	50.76	28.14	7,500	0.26	3.35	68,668	2.38	106.45	1,538,612	-	-	45,000	2.92	-	-	221,206	
19	Charles City	498,601	75.69	41.96	21,018	3.19	41.06	15,000	2.28	101.70	534,619	4,875	0.91	412,771	77.21	59,620	11.15	823,206	
20	Charlotte	58,105	5.08	2.82	160,437	14.03	180.57	65,603	5.74	256.26	284,145	-	-	89,034	31.33	-	-	-	
21	Chesterfield	32,712,424	85.67	47.48	329	0.00	0.01	458,974	1.20	53.68	33,171,727	14,514,521	43.76	-	-	3,710,526	11.19	1,488,863	
22	Clarke	1,255,020	81.81	45.35	41,430	2.70	34.75	49,002	3.19	142.65	1,345,452	151,826	11.28	-	-	-	-	31,205	
23	Craig	150,584	30.69	17.01	1	0.00	0.00	35,016	7.14	318.75	185,601	-	-	-	-	-	-	-	
24	Culpeper	2,490,732	46.05	25.52	62,360	1.15	14.84	234,401	4.33	193.54	2,787,493	-	-	79,833	2.86	-	-	4,405	
25	Cumberland	301,340	30.51	16.91	-	-	-	52,725	5.34	238.40	354,065	19,000	5.37	-	-	-	-	61,748	
26	Dickenson	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
27	Dinwiddie	1,522,432	53.32	29.56	12,500	0.44	5.63	147,537	5.17	230.77	1,682,469	-	-	15,000	0.89	-	-	355	
28	Essex	81,619	7.72	4.28	28,204	2.67	34.31	22,839	2.16	96.43	132,662	22,507	16.97	-	-	-	-	1,776	
29	Fairfax	446,038,522	391.35	216.92	14,606,561	12.82	164.91	-	-	-	460,645,083	98,693,039	21.42	26,185,024	5.68	98,165,317	21.31	119,415,048	
30	Fauquier	11,374,478	154.68	85.74	211,147	2.87	36.95	256,064	3.48	155.51	11,841,689	15,282	0.13	-	-	5,491,418	46.37	20,275	
31	Floyd	792,987	52.31	28.99	14,333	0.95	12.17	110,117	7.26	324.39	917,437	12,500	1.36	1,039,162	113.27	-	-	-	
32	Fluvanna	698,935	25.10	13.91	22,279	0.80	10.30	86,234	3.10	138.32	807,448	-	-	-	-	-	-	1,000	
33	Franklin	2,406,316	44.43	24.63	12,027	0.22	2.86	106,425	1.97	87.77	2,524,768	302,800	11.99	45,000	1.78	-	-	6,085	
34	Frederick	12,608,810	132.90	73.67	986,174	10.39	133.76	297,624	3.14	140.10	13,892,608	5,001,646	36.00	-	-	-	-	139,030	
35	Giles	2,194,237	131.73	73.02	13,000	0.78	10.04	32,268	1.94	86.52	2,239,505	403,437	18.01	373,205	16.66	-	-	-	
36	Gloucester	4,927,820	127.01	70.40	29,015	0.75	9.62	118,243	3.05	136.10	5,075,078	25,000	0.49	237,335	4.68	30,000	0.59	1,505,561	
37	Goochland	2,802,170	107.02	59.32	235,038	8.98	115.51	70,766	2.70	120.70	3,107,974	-	-	-	-	-	-	671	
38	Grayson	1,578,548	102.86	57.01	102,448	6.68	85.90	63,567	4.14	184.98	1,744,563	302,720	17.35	100,350	5.75	-	-	-	
39	Greene	1,483,064	70.07	38.84	122,235	5.78	74.32	50,761	2.40	107.11	1,656,060	-	-	-	-	-	-	-	
40	Greensville	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
41	Halifax	4,546,499	136.71	75.78	36,832	1.11	14.25	131,858	3.96	177.07	4,715,189	1,456,289	30.89	70,221	1.49	-	-	2,176,268	
42	Hanover	7,182,914	63.90	35.42	112,445	1.00	12.87	104,230	0.93	41.41	7,399,589	1,694,991	22.91	-	-	-	-	-	
43	Henrico	55,674,412	165.66	91.82	-	-	-	423,430	1.26	56.27	56,097,842	13,333	0.02	369,448	0.66	5,884,828	10.49	-	
44	Henry	7,387,603	151.28	83.85	-	-	-	59,545	1.22	54.45	7,447,148	550,513	7.39	120,886	1.62	2,250	0.03	-	
45	Highland	624,849	279.70	155.03	-	-	-	48,258	21.60	964.72	673,107	-	-	-	-	375,000	55.71	-	
46	Isle of Wight	4,386,268	109.79	60.86	-	-	-	81,097	2.03	90.66	4,467,365	42,158	0.94	-	-	6,777	0.15	34,952	
47	James City	14,647,912	184.28	102.14	2,342,057	29.46	379.14	54,426	0.68	30.58	17,044,395	543,984	3.19	765,049	4.49	2,205,016	12.94	-	
48	King & Queen	4,674,605	701.58	388.88	9,674	1.45	18.68	35,725	5.36	239.45	4,720,004	9,570	0.20	-	-	-	-	31,487	

No.	Locality County of:	Planning and Community Development			Environmental Management	Cooperative Extension Program			Total	Commonwealth Categorical Aid	Percent of Expenditures	Federal Pass- Through	Percent of Expenditures	Direct Federal Aid	Percent of Expenditures	Local Charges for Service
		Per Capita	Percent of Average	Percent of Average		Per Capita	Percent of Average	Percent of Average								
49	King George	2,233,682	80.80	44.79	63,847	2.31	29.72	107,952	3.90	174.39	2,405,481	107,970	4.49	5,710	0.24	-
50	King William	959,075	52.97	29.36	5,000	0.28	3.55	35,804	1.98	88.31	999,879	21,140	2.11	-	-	10
51	Lancaster	589,360	54.79	30.37	21,583	2.01	25.82	64,963	6.04	269.71	675,906	-	-	-	-	51
52	Lee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	Loudoun	80,548,819	186.89	103.59	1,453,421	3.37	43.39	744,024	1.73	77.09	82,746,264	506,183	0.61	-	-	11,951,066
54	Louisa	3,826,692	96.33	53.39	52,705	1.33	17.07	145,961	3.67	164.09	4,025,358	817,006	20.30	-	-	6,300
55	Lunenburg	752,415	62.92	34.88	-	-	-	30,160	2.52	112.64	782,575	277,921	35.51	-	-	-
56	Madison	525,390	37.48	20.78	38,275	2.73	35.14	111,213	7.93	354.34	674,878	-	-	-	-	-
57	Mathews	5,798,546	686.54	380.54	15,570	1.84	23.72	30,563	3.62	161.61	5,844,679	3,841,287	65.72	-	-	-
58	Mecklenburg	59,644,892	1,976.37	1,095.48	14,441	0.48	6.16	99,307	3.29	146.96	59,758,640	196,504	0.33	10,050	0.02	-
59	Middlesex	2,461,527	228.36	126.58	18,487	1.72	22.07	7,981	0.74	33.07	2,487,995	1,023,769	41.15	-	-	189,634
60	Montgomery	2,912,246	28.53	15.82	-	-	-	93,500	0.92	40.91	3,005,746	79,750	2.65	49,027	1.63	65
61	Nelson	1,193,764	80.59	44.67	34,067	2.30	29.59	52,190	3.52	157.35	1,280,021	40,000	3.12	-	-	-
62	New Kent	1,355,872	54.65	30.29	410,218	16.54	212.78	35,711	1.44	64.29	1,801,801	1,770,218	98.25	-	-	-
63	Northampton	1,962,003	162.97	90.33	53,504	4.44	57.19	91,682	7.62	340.10	2,107,189	109,385	5.19	-	-	57,940
64	Northumberland	344,925	29.29	16.23	32,118	2.73	35.09	57,938	4.92	219.69	434,981	-	-	37,230	8.56	-
65	Nottoway	1,194,591	76.54	42.42	8,500	0.54	7.01	47,067	3.02	134.67	1,250,158	6,418	0.51	57,766	4.62	210,000
66	Orange	4,781,119	128.84	71.41	84,512	2.28	29.31	175,316	4.72	210.99	5,040,947	-	-	37,355	0.74	-
67	Page	3,061,157	130.96	72.59	98,248	4.20	54.09	2,000	0.09	3.82	3,161,405	15,000	0.47	1,833,437	57.99	-
68	Patrick	1,267,268	74.20	41.13	-	-	-	128,461	7.52	335.89	1,395,729	-	-	57,014	4.08	-
69	Pittsylvania	6,061,726	102.11	56.60	5,278	0.09	1.14	100,759	1.70	75.80	6,167,763	967,349	15.68	1,179,610	19.13	-
70	Powhatan	1,921,723	61.27	33.96	-	-	-	90,896	2.90	129.42	2,012,619	-	-	-	-	24,600
71	Prince Edward	792,977	36.12	20.02	19,730	0.90	11.56	140,035	6.38	284.84	952,742	259,923	27.28	-	-	19,919
72	Prince George	1,967,536	45.44	25.19	25,000	0.58	7.43	74,080	1.71	76.42	2,066,616	22,759	1.10	-	-	147,225
73	Prince William	61,588,000	125.61	69.62	7,003,000	14.28	183.78	1,125,000	2.29	102.47	69,716,000	879,000	1.26	(44,000)	(0.06)	35,101,000
74	Pulaski	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75	Rappahannock	176,254	23.84	13.21	27,834	3.76	48.44	65,786	8.90	397.35	269,874	-	-	-	-	-
76	Richmond	2,196,878	239.70	132.86	16,977	1.85	23.84	31,346	3.42	152.74	2,245,201	-	-	1,950,309	86.87	-
77	Roanoke	5,073,352	52.52	29.11	-	-	-	110,783	1.15	51.21	5,184,135	354,208	6.83	817,932	15.78	-
78	Rockbridge	3,053,648	135.73	75.23	369,732	16.43	211.47	89,183	3.96	177.03	3,512,563	301,155	8.57	154,176	4.39	-
79	Rockingham	8,636,466	102.63	56.89	735,807	8.74	112.52	155,359	1.85	82.45	9,527,632	-	-	-	-	8,352
80	Russell	6,421,516	253.43	140.48	7,500	0.30	3.81	67,905	2.68	119.69	6,496,921	-	-	234,921	3.62	-
81	Scott	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82	Shenandoah	1,541,762	34.61	19.19	23,361	0.52	6.75	168,894	3.79	169.34	1,734,017	34,900	2.01	100,489	5.80	-
83	Smyth	6,625,032	228.25	126.52	30,000	1.03	13.30	83,225	2.87	128.06	6,738,257	-	-	65,975	0.98	242,901
84	Southampton	1,098,793	61.34	34.00	181,079	10.11	130.08	53,402	2.98	133.14	1,333,274	-	-	264,635	19.85	-
85	Spotsylvania	9,987,216	68.87	38.17	-	-	-	150,992	1.04	46.50	10,138,208	-	-	-	-	805,992
86	Stafford	10,615,977	65.03	36.05	-	-	-	130,237	0.80	35.63	10,746,214	2,503,521	23.30	71,197	0.66	4,019,925
87	Surry	1,471,980	226.74	125.68	12,000	1.85	23.79	47,913	7.38	329.60	1,531,893	15,040	0.98	-	-	-
88	Sussex	678,647	65.33	36.21	550,029	52.95	681.34	63,231	6.09	271.84	1,291,907	365,290	28.28	373,779	28.93	-
89	Tazewell	1,842,083	46.67	25.87	-	-	-	205,465	5.21	232.48	2,047,548	64,920	3.17	15,600	0.76	-
90	Warren	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91	Washington	3,378,822	62.89	34.86	17,770	0.33	4.26	163,175	3.04	135.65	3,559,767	1,339,982	37.64	-	-	1,010,000
92	Westmoreland	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
93	Wise	8,385,825	236.12	130.88	-	-	-	132,003	3.72	165.99	8,517,828	569,563	6.69	359,855	4.22	242,432
94	Wythe	1,694,557	60.65	33.62	8,000	0.29	3.68	87,310	3.12	139.55	1,789,867	157,080	8.78	-	-	6,623
95	York	8,718,863	121.96	67.60	2,163,478	30.26	389.41	43,534	0.61	27.20	10,925,875	5,000	0.05	277,500	2.54	-
95	Total	\$ 1,056,906,867	\$ 180.41	100.00	\$ 35,012,815	\$ 7.77 *	100.00	\$ 10,025,266	\$ 2.24 *	100.00	\$ 1,101,944,948	\$ 150,971,033	13.70	\$ 44,223,616	4.01	\$ 175,317,754

COMPARATIVE REPORT
EXHIBIT C8: COMMUNITY DEVELOPMENT EXPENDITURES BY ACTIVITY
FOR THE YEAR ENDED JUNE 30, 2023

												Sources of Funds for Expenditures								
	Locality	Planning and Community Development			Environmental Management			Cooperative Extension Program			Total			Commonwealth Categorical Aid	Percent of Expenditures	Federal Pass-Through	Percent of Expenditures	Direct Federal Aid	Percent of Expenditures	Local Charges for Service
No.	Town of:	Per Capita	Percent of Average	Per Capita	Percent of Average	Per Capita	Percent of Average	Per Capita	Percent of Average	Per Capita	Percent of Average	Total								
1	Abingdon	\$ 1,311,399	156.57	145.95	\$ -	\$ -	-	\$ -	\$ -	-	\$ 1,311,399	\$ 16,110	1.23	\$ 2,500	0.19	\$ -	-	\$ 1,281		
2	Ashland	1,295,180	171.21	159.60	-	-	-	-	-	-	1,295,180	24,855	1.92	367,100	28.34	-	-	-		
3	Bedford	1,369,061	205.66	191.72	-	-	-	-	-	-	1,369,061	124,765	9.11	557,413	40.71	-	-	-		
4	Berryville	155,476	33.99	31.69	-	-	-	-	-	-	155,476	-	-	-	-	-	-	38,425		
5	Big Stone Gap	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
6	Blacksburg	4,481,549	99.98	93.20	-	-	-	-	-	-	4,481,549	-	-	-	-	957,938	21.38	18,780		
7	Bluefield	669,050	131.29	122.39	128,247	25.17	420.56	-	-	-	797,297	-	-	174,489	21.89	-	-	-		
8	Bridgewater	720,500	109.23	101.83	-	-	-	-	-	-	720,500	-	-	140,895	19.56	-	-	6,000		
9	Broadway	21,206	5.09	4.74	-	-	-	-	-	-	21,206	4,500	21.22	-	-	-	-	18,000		
10	Christiansburg	1,732,875	74.22	69.19	-	-	-	-	-	-	1,732,875	-	-	9,900	0.57	7,050	0.41	-		
11	Clifton Forge	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
12	Colonial Beach	188,055	48.12	44.86	3,233	0.83	13.82	-	-	-	191,288	14,438	7.55	2,500	1.31	-	-	-		
13	Culpeper	2,055,848	102.47	95.53	-	-	-	-	-	-	2,055,848	50,055	2.43	704,477	34.27	-	-	7,499		
14	Dumfries	442,232	77.87	72.59	-	-	-	-	-	-	442,232	-	-	-	-	-	-	-		
15	Farmville	629,753	84.27	78.56	-	-	-	-	-	-	629,753	-	-	-	-	-	-	263,303		
16	Front Royal	690,432	46.00	42.88	-	-	-	-	-	-	690,432	17,419	2.52	-	-	-	-	-		
17	Herndon	2,777,910	112.67	105.03	-	-	-	-	-	-	2,777,910	-	-	-	-	-	-	-		
18	Leesburg	5,292,062	109.68	102.25	-	-	-	-	-	-	5,292,062	43,751	0.83	-	-	-	-	20		
19	Luray	53,601	11.10	10.34	-	-	-	-	-	-	53,601	-	-	-	-	-	-	-		
20	Marion	1,132,581	196.94	183.59	-	-	-	-	-	-	1,132,581	30,176	2.66	-	-	-	-	69,515		
21	Orange	202,548	41.51	38.69	-	-	-	-	-	-	202,548	-	-	-	-	-	-	-		
22	Pulaski	1,552,205	172.76	161.05	-	-	-	-	-	-	1,552,205	70,434	4.54	28,475	1.83	-	-	-		
23	Purcellville	1,358,068	152.10	141.79	5,909	0.66	11.06	-	-	-	1,363,977	-	-	-	-	-	-	-		
24	Richlands	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
25	Rocky Mount	1,932,412	394.13	367.42	-	-	-	-	-	-	1,932,412	-	-	-	-	384	0.02	-		
26	Smithfield	624,311	73.16	68.21	-	-	-	-	-	-	624,311	-	-	-	-	-	-	-		
27	South Boston	764,564	95.98	89.47	-	-	-	-	-	-	764,564	-	-	2,277,379	297.87	-	-	259,792		
28	South Hill	302,950	64.59	60.22	-	-	-	-	-	-	302,950	32,976	10.88	-	-	-	-	-		
29	Strasburg	339,944	47.99	44.74	-	-	-	-	-	-	339,944	-	-	-	-	-	-	47,270		
30	Tazewell	604,439	134.74	125.61	-	-	-	-	-	-	604,439	-	-	-	-	-	-	-		
31	Vienna	1,671,956	101.50	94.62	-	-	-	-	-	-	1,671,956	-	-	200,000	11.96	-	-	-		
32	Vinton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
33	Warrenton	616,632	61.31	57.16	-	-	-	-	-	-	616,632	-	-	-	-	-	-	-		
34	West Point	431,042	126.26	117.70	-	-	-	-	-	-	431,042	-	-	-	-	-	-	-		
35	Wise	114,432	38.52	35.91	-	-	-	-	-	-	114,432	-	-	59,723	52.19	-	-	-		
36	Woodstock	462,301	79.61	74.22	4,670	0.80	13.44	-	-	-	466,971	2,894	0.62	-	-	-	-	26,448		
37	Wytheville	2,006,161	242.73	226.28	-	-	-	-	-	-	2,006,161	71,068	3.54	66,000	3.29	-	-	2,727		
37	Total	\$ 38,002,735	\$ 107.27	100.00	\$ 142,059	\$ 5.98 *	100.00	\$ -	\$ - *	-	\$ 38,144,794	\$ 503,441	1.32	\$ 4,590,851	12.04	\$ 965,372	2.53	\$ 759,060		
170	Grand Total	\$ 1,608,137,165	\$ 186.37		\$ 44,152,555	\$ 8.37 *		\$ 13,016,525	\$ 2.20 *		\$ 1,665,306,245	\$ 172,171,675	10.34	\$ 59,970,494	3.60	\$ 313,990,665	18.85	\$ 210,742,459		

NOTES:
(1) For detailed explanation of information in this exhibit, refer to the Notes to the Comparative Report, located in the separate "2023 Footnotes.docx" electronic Word file. See Table of Contents tab for a direct hyperlink to the Footnotes file.

COMPARATIVE REPORT
EXHIBIT D: CAPITAL PROJECTS FOR GENERAL GOVERNMENT
FOR THE YEAR ENDED JUNE 30, 2023

		Sources of Funds										Applications of Funds							Memo Only
																			Expenditures Made on Behalf of the Local Government
No.	Locality City of:	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	Government State/Federal		
1	Alexandria	\$ 7,266,599	\$ 14,347,465	\$ 158,922,883	\$ 9,676,798	\$ -	\$ 81,444,191	\$ 2,441,245	\$ 4,196,770	\$ 278,295,951	\$ 138,326,247	\$ 17,748,669	\$ 234,896,878	\$ -	\$ -	\$ 390,971,794	\$ 4,237,211		
2	Bristol	2,261,068	342,224	-	796,933	-	5,941,335	-	-	9,341,560	19,498,892	-	342,224	-	-	19,841,116	(47,388)		
3	Buena Vista	-	-	-	18,571	-	-	-	252,865	271,436	-	-	79,715	158,796	-	238,511	548		
4	Charlottesville	15,165,092	41,558	10,385,423	-	-	20,619,018	2,716,933	317,920	49,245,944	-	17,484,597	20,808,841	552,170	-	38,845,608	6,940,922		
5	Chesapeake	16,231,650	1,898,340	-	8,017,851	-	131,657,661	-	1,849,328	159,654,830	18,782,462	8,102,948	45,146,847	8,351,200	-	80,383,457	2,071,813		
6	Colonial Heights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
7	Covington	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	44,767		
8	Danville	1,718,725	-	24,653,851	-	91,599	12,250,577	-	1,533,296	40,248,048	12,744,393	6,393,921	38,032,167	-	-	57,170,481	992,764		
9	Emporia	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
10	Fairfax	1,043,022	4,079,033	7,997,852	-	-	-	-	-	13,119,907	238,385	-	225,447	5,431,233	-	5,895,065	15,173,903		
11	Falls Church	260,565	2,430,310	8,717,904	7,112	-	2,594,331	4,773,346	171,001	18,954,569	557,763	12,630,954	2,683,849	2,070,007	-	17,942,573	3,145,968		
12	Franklin	-	-	-	-	-	4,105,582	-	-	4,105,582	-	-	2,833,651	-	-	2,833,651	3,940		
13	Fredericksburg	1,827,813	2,631,748	71,723,614	602,717	-	8,450,138	-	775,628	86,011,658	6,816,041	-	964,277	-	-	7,780,318	732,330		
14	Galax	1,372,612	1,412,139	-	-	-	2,723,665	-	-	5,508,416	4,733,768	745,110	29,538	-	-	5,508,416	857,329		
15	Hampton	1,228,672	16,036,758	-	7,882,556	-	50,533,660	-	-	75,681,646	-	3,507,064	28,742,966	45,686,054	-	77,936,084	3,752,383		
16	Harrisonburg	168,728	2,155,335	-	1,125,599	-	-	281,950	-	3,731,612	38,024,887	-	4,880,410	-	-	42,905,297	590,666		
17	Hopewell	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
18	Lexington	-	-	-	-	-	690,464	-	-	690,464	-	-	690,464	-	-	690,464	229		
19	Lynchburg	1,724,109	1,962,304	41,297,958	709,503	-	39,887,765	-	304,691	85,886,330	3,709,583	8,897,501	20,225,639	84,058	-	32,916,781	2,379,988		
20	Manassas	4,454,289	4,441,539	3,468,591	2,850	-	11,498,268	-	2,901,802	26,767,339	-	7,903,053	25,738,811	10,056,111	-	43,697,975	9,397,822		
21	Manassas Park	494,216	500,000	2,576,000	192,166	2,800,000	8,958,639	-	390,276	15,911,297	-	-	5,005,159	11,185,544	-	16,190,703	181,552		
22	Martinsville	-	28,475	-	6,115	-	-	-	-	34,590	-	-	11,485	-	-	11,485	2,940		
23	Newport News	23,014,193	6,275,753	3,781,819	3,109,228	495,255	85,231,844	-	646,495	122,554,587	10,416,544	23,551,789	61,437,383	8,361,674	868,110	104,635,500	14,417,910		
24	Norfolk	-	-	117,199,534	942,372	-	-	-	2,300,000	120,441,906	2,531,252	-	56,019,179	-	43,609	58,594,040	8,317,364		
25	Norton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
26	Petersburg	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
27	Poquoson	-	-	3,868,206	163,137	-	228,000	-	25,000	4,284,343	4,554,419	-	2,374,428	-	-	6,928,847	434,897		
28	Portsmouth	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
29	Radford	196,066	-	-	1	-	2,753,264	-	-	2,949,331	1,186,154	1,160,686	611,292	-	-	2,958,132	209,601		
30	Richmond	3,415,148	11,705,724	37,500,000	589,893	133,493	-	-	-	53,344,258	12,660,389	-	33,914,452	-	-	46,574,841	16,650,975		
31	Roanoke	1,582,299	4,948,113	10,135,000	1,531,648	-	4,744,198	-	3,802,312	26,743,570	7,391,640	6,357,557	34,449,368	1,961,500	-	50,160,065	3,017,481		
32	Salem	2,544,627	814,592	-	605,751	-	17,178,377	-	7,000	21,150,347	7,726,023	407,717	15,318,731	-	-	23,452,471	1,239,859		
33	Staunton	1,841,232	328,584	174,726	98,951	-	6,155,531	142,527	269,421	9,010,972	196,122	282,003	221,512	2,236,899	-	2,936,536	274,870		
34	Suffolk	29,303,248	4,433,808	17,905,857	-	-	4,444,114	-	2,135,034	58,222,061	4,070,671	31,569,841	13,402,692	1,026,937	-	50,070,141	26,937,969		
35	Virginia Beach	22,787,400	5,070,996	-	427,379	205,997	178,235,884	-	4,681,147	211,408,803	51,631,503	34,386,760	201,920,732	-	-	287,938,995	14,171,994		
36	Waynesboro	1,714,140	-	-	-	14,103	-	-	-	1,728,243	5,413,031	934,315	19,855	-	-	6,367,201	776,405		
37	Williamsburg	97,632	1,933,468	24,527,990	2,004,385	-	10,489,563	-	1,209,523	40,262,561	625,254	1,589,404	12,068,521	490,000	-	14,773,179	1,617,502		
38	Winchester	2,230,367	472,331	-	323,238	-	3,994,062	-	122,001	7,141,999	5,868,838	7,225,732	578,496	-	-	13,673,066	5,553,354		
38	Total	\$ 143,943,512	\$ 88,290,597	\$ 544,837,208	\$ 38,834,754	\$ 3,740,447	\$ 694,810,131	\$ 10,356,001	\$ 27,891,510	\$ 1,552,704,160	\$ 357,704,261	\$ 190,879,621	\$ 863,675,009	\$ 97,652,183	\$ 911,719	\$ 1,510,822,793	\$ 144,079,871		

COMPARATIVE REPORT
EXHIBIT D: CAPITAL PROJECTS FOR GENERAL GOVERNMENT
FOR THE YEAR ENDED JUNE 30, 2023

		Sources of Funds									Applications of Funds							Memo Only
		Expenditures Made on Behalf of the Local Government																
No.	Locality County of:	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	State/Federal	
1	Accomack	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2	Albemarle	3,686,092	1,685,152	-	741,708	-	29,064,724	-	1,828,531	37,006,207	22,863,220	-	21,420,861	-	-	44,284,081	2,508,200	
3	Alleghany	-	-	-	-	-	2,680,077	-	-	2,680,077	1,786,531	-	893,546	-	-	2,680,077	157,702	
4	Amelia	-	-	-	40,190	-	-	-	-	40,190	-	-	-	40,190	-	40,190	128,929	
5	Amherst	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	Appomattox	1,618,528	-	-	-	-	722,602	-	-	2,341,130	6,058,483	-	-	-	-	6,058,483	684,004	
7	Arlington	28,180,328	3,510,244	220,363,658	6,565,188	-	3,328,280	-	57,027,111	318,974,809	28,966,622	13,407,515	229,016,389	47,584,283	-	318,974,809	4,964,865	
8	Augusta	3,643,860	841,629	-	595,269	-	19,684,657	124,064	1,732,592	26,622,071	31,642,838	19,823	2,018,152	3,635,466	124,064	37,440,343	2,135,322	
9	Bath	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	176	
10	Bedford	3,597,467	8,380,394	-	5	-	-	-	-	11,977,866	-	-	11,318,335	-	-	11,318,335	1,279,076	
11	Bland	-	-	-	-	-	-	-	-	-	-	-	1,396	-	-	1,396	99,390	
12	Botetourt	-	-	-	-	-	5,692,197	-	-	5,692,197	-	-	5,692,197	-	-	5,692,197	244,045	
13	Brunswick	1,309,187	206,310	-	2,143,303	-	365,126	-	2,515	4,026,441	754,340	-	-	-	-	754,340	341,714	
14	Buchanan	-	-	-	-	-	725,853	-	-	725,853	361,203	-	364,650	-	-	725,853	29,277,796	
15	Buckingham	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
16	Campbell	189,118	-	6,500,000	162,731	-	3,422,807	8,635	-	10,283,291	8,123,880	190,768	1,076,596	292,216	-	9,683,460	943,965	
17	Caroline	288,852	-	5,937,000	301,409	-	-	-	69,388	6,596,649	-	-	3,607,076	-	-	3,607,076	94,721	
18	Carroll	-	-	-	3	-	489,640	-	-	489,643	-	-	489,640	-	-	489,640	872,523	
19	Charles City	1,080,660	-	-	-	-	224,746	-	-	1,305,406	-	-	5,173,520	-	-	5,173,520	32,975	
20	Charlotte	-	-	-	3,081	-	-	-	-	3,081	-	-	331,374	-	-	331,374	300,025	
21	Chesterfield	12,299,813	21,646,161	141,939,619	11,174,832	-	42,336,545	36,552	5,709,307	235,142,829	62,732,427	55,521,406	65,909,596	148,457	-	184,311,886	29,519,777	
22	Clarke	-	-	-	-	-	130,448	-	-	130,448	-	-	130,448	-	-	130,448	28,549	
23	Craig	-	-	-	-	-	-	-	-	-	1,710,113	-	9,600	-	-	1,719,713	88,136	
24	Culpeper	4,282,549	2,660,624	-	16,089	-	13,561,188	-	606,747	21,127,197	6,264,702	-	4,908,217	-	-	11,172,919	2,273,991	
25	Cumberland	1,305,723	-	-	1,224	-	1,138,799	-	-	2,445,746	1,305,723	-	22,641	30,000	-	1,358,364	291,680	
26	Dickenson	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
27	Dinwiddie	2,250,200	-	-	161,327	-	6,661,930	-	301,198	9,374,655	3,419,706	-	-	1,081,536	-	4,501,242	496,626	
28	Essex	1,281,328	-	-	-	-	306,933	-	-	1,588,261	115,536	-	-	-	-	115,536	38,918	
29	Fairfax	24,562,906	5,804,597	327,408,174	10,973,523	-	267,606,752	-	48,571,878	684,927,830	263,150,603	10,505,573	186,067,604	22,441,826	-	482,165,606	44,453,721	
30	Fauquier	143,526	483,625	-	715,381	-	16,001,840	-	1,390,155	18,734,527	12,024,134	4,357,334	1,303,448	187,247	-	17,872,163	3,436,082	
31	Floyd	1,585,307	653,323	2,000,000	-	-	2,883,637	-	-	7,122,267	3,141,818	-	1,980,449	-	-	5,122,267	364,111	
32	Fluvanna	258,283	-	-	87,612	-	-	-	-	345,895	-	-	962,082	-	-	962,082	55,366	
33	Franklin	1,625,861	28,253	9,282,864	464,277	-	8,978,676	-	-	20,379,931	2,810,546	-	6,794,477	-	-	9,605,023	477,570	
34	Frederick	4,658,020	2,000,741	36,574,959	1,218,510	-	-	-	-	44,452,230	37,710,795	-	4,984,993	63,649	-	42,759,437	1,017,590	
35	Giles	-	-	-	1	-	-	-	-	1	-	-	-	-	-	-	335,819	
36	Gloucester	2,564,295	615,692	-	1,134,588	-	2,912,388	-	270,564	7,497,527	17,224,400	-	-	-	-	17,224,400	274,568	
37	Goochland	534,218	-	-	2,168,678	-	6,983,112	-	2,712,772	12,398,780	13,657,711	-	-	-	-	13,657,711	151,755	
38	Grayson	589,925	-	-	-	-	1,125,593	-	-	1,715,518	1,084,988	-	630,530	-	-	1,715,518	692,992	
39	Greene	-	-	-	10,376	-	-	-	-	10,376	19,990	-	-	-	-	19,990	416,519	
40	Greensville	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
41	Halifax	-	-	-	4,209,107	-	-	-	376,251	4,585,358	5,664,699	-	2,062,855	-	-	7,727,554	260,336	
42	Hanover	175,187	-	42,288,924	1,288,526	-	16,363,510	-	-	60,116,147	9,790,056	-	9,405,168	-	-	19,195,224	2,550,556	
43	Henrico	50,462,871	8,779,442	-	6,680,373	-	68,617,600	-	24,070,633	158,610,919	29,933,087	43,982,210	100,358,040	-	-	174,273,337	9,596,364	
44	Henry	-	1,246,210	-	-	-	-	-	301,061	1,547,271	-	-	2,496,489	-	-	2,496,489	848,484	
45	Highland	-	-	-	-	-	-	-	-	-	1,213,978	-	-	-	-	1,213,978	(10,956)	
46	Isle of Wight	-	203,732	-	1,151,178	-	2,542,960	-	865,861	4,763,731	24,879,024	-	1,962,231	-	-	26,841,255	1,035,983	
47	James City	80,398	2,777,233	83,971	3,124,073	-	27,258,288	-	635,399	33,959,362	4,907,636	-	5,861,950	-	-	10,769,586	275,226	
48	King & Queen	3,763,841	-	-	838,012	-	1,268,556	-	-	5,870,409	1,929,042	-	-	-	-	1,929,042	85,187	

Expenditures Made on Behalf of the Local Government																
No.	Locality County of:	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
49	King George	119,288	100,194	24,490,179	1,471,752	-	-	-	318,499	26,499,912	2,210,413	-	9,631,605	8,443,909	-	20,285,927
50	King William	1,018,400	1,373,157	-	206,908	-	1,955,350	-	299,613	4,853,428	902,737	-	587,878	109,214	-	1,599,829
51	Lancaster	1,072,790	-	69,100,929	2,363,294	-	-	-	-	72,537,013	12,810,518	-	433,778	9,740,788	-	22,985,084
52	Lee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	Loudoun	-	6,140,668	228,848,982	187,521	22,875	448,930,772	-	6,164,032	690,294,850	177,508,778	42,539,481	203,399,354	7,012,794	(701,163)	429,759,244
54	Louisa	1,919,529	985,012	-	534,637	-	3,746,225	-	-	7,185,403	741,115	-	4,280,862	2,163,426	-	7,185,403
55	Lunenburg	1,439,108	-	-	109,342	-	-	-	-	1,548,450	-	-	174,306	-	-	174,306
56	Madison	-	-	-	-	-	-	-	23,734	23,734	23,734	-	1,485,934	-	-	1,509,668
57	Mathews	993,605	-	-	623	-	-	-	-	994,228	608,406	-	387,605	-	-	996,011
58	Mecklenburg	1,294,544	-	25,135,000	107,835	-	18,437,866	-	32,527,843	77,503,088	1,825,526	-	35,107,840	-	-	36,933,366
59	Middlesex	1,159,747	-	-	1,059	-	-	-	-	1,160,806	300,534	-	159,419	-	-	459,953
60	Montgomery	25,268	3,155,798	-	4,046,195	52,508	-	-	-	7,279,769	4,678,588	-	1,070,346	5,000,000	-	10,748,934
61	Nelson	-	-	2,600,000	-	-	-	-	-	2,600,000	-	-	4,089,101	-	-	4,089,101
62	New Kent	-	1,695,375	-	287,986	64,415	-	-	1,174,145	3,221,921	2,733,818	-	5,479,988	-	-	8,213,806
63	Northampton	1,259,294	192,900	358,400	2,015,420	-	2,829,291	-	-	6,655,305	4,298,328	-	-	2,544,554	-	6,842,882
64	Northumberland	1,134,172	-	-	-	-	665,124	-	-	1,799,296	1,188,248	-	7,166	91,750	-	1,287,164
65	Nottoway	1,497,734	-	-	-	-	22,640	-	-	1,520,374	-	-	45,925	-	-	45,925
66	Orange	-	-	103,298	335,738	-	6,592,391	341,019	947,610	8,320,056	4,984,178	-	669,138	1,246,131	-	6,899,447
67	Page	1,807,865	5,361,993	6,870,000	135,050	-	1,878,374	-	200	16,053,482	2,886,337	-	13,599,493	-	-	16,485,830
68	Patrick	-	2,248,810	-	-	-	129,123	-	-	2,377,933	2,248,810	-	129,123	-	-	2,377,933
69	Pittsylvania	-	587,125	-	-	-	699,288	-	-	1,286,413	-	-	1,286,413	-	-	1,286,413
70	Powhatan	1,944,013	750,000	-	92,625	5,250	-	-	47,103	2,838,991	383,607	-	1,957,155	-	-	2,340,762
71	Prince Edward	-	-	-	5,148	-	-	-	481,427	486,575	-	-	4,645,280	-	-	4,645,280
72	Prince George	-	-	-	513,714	-	6,555,926	-	29,044	7,098,684	10,326,562	-	9,355,470	-	-	19,682,032
73	Prince William	51,455,000	24,715,000	-	681,000	-	209,890,000	75,194,000	2,290,000	364,225,000	123,793,000	139,448,000	88,387,000	39,994,000	-	391,622,000
74	Pulaski	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75	Rappahannock	-	-	-	-	-	445,583	-	-	445,583	-	-	471,282	-	-	471,282
76	Richmond	1,351,365	-	-	-	-	-	-	-	1,351,365	410,944	-	92,029	-	-	502,973
77	Roanoke	5,043,713	-	13,472,376	614,329	500,133	19,054,763	-	3,015,847	41,701,161	10,742,144	-	21,464,522	986,397	-	33,193,063
78	Rockbridge	1,499,308	946,913	-	97	-	61,013	-	-	2,507,331	2,192,920	-	271,735	74,972	-	2,539,627
79	Rockingham	3,691,304	-	-	707,769	-	8,750,000	-	400,270	13,549,343	2,417,994	-	2,866,927	-	-	5,284,921
80	Russell	160,954	-	-	-	-	191,016	-	-	351,970	-	-	9,244,984	-	-	9,244,984
81	Scott	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82	Shenandoah	-	1,196,219	-	90,247	-	1,786,875	-	3,800	3,077,141	1,689,560	-	4,410,024	-	-	6,099,584
83	Smyth	-	-	10,500,000	-	-	-	-	-	10,500,000	-	-	-	10,500,000	-	10,500,000
84	Southampton	-	-	-	778,635	-	-	2,215,110	129	2,993,874	-	-	12,309,768	-	-	12,309,768
85	Spotsylvania	62,681	918,073	35,647,225	2,759,186	-	25,180,897	-	714,753	65,282,815	24,421,140	-	11,049,701	14,851,128	-	50,321,969
86	Stafford	8,720,580	-	106,572,790	2,094,192	-	15,384,289	-	40,000	132,811,851	18,706,554	-	3,781,124	1,415,217	-	23,902,895
87	Surry	1,048,790	-	-	473,290	-	3,099,093	-	-	4,621,173	-	-	-	-	-	65,901
88	Sussex	1,240,014	-	-	146,376	-	2,000,000	-	-	3,386,390	477,880	-	-	551,640	-	1,029,520
89	Tazewell	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90	Warren	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91	Washington	2,784,881	-	33,669	548,347	-	2,653,288	-	1,435	6,021,620	2,823,692	-	11,507,162	-	-	14,330,854
92	Westmoreland	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
93	Wise	-	1,502,639	-	-	-	-	-	-	1,502,639	-	-	-	1,502,639	-	1,502,639
94	Wythe	-	-	229,324	-	-	19,716,123	-	-	19,945,447	11,451,096	-	8,494,351	-	-	19,945,447
95	York	5,485,605	478,505	9,727,130	1,641,536	-	20,493,365	73,112	1,114,250	39,013,503	16,241,714	-	34,947,200	173,859	-	51,362,773
95	Total	\$ 255,247,895	\$ 113,871,743	\$ 1,326,068,471	\$ 78,920,425	\$ 645,181	\$ 1,374,228,139	\$ 77,992,492	\$ 196,065,697	\$ 3,423,040,043	\$ 1,051,276,706	\$ 309,972,110	\$ 1,184,535,538	\$ 181,907,288	\$ (577,099)	\$ 2,727,114,543

COMPARATIVE REPORT
EXHIBIT D: CAPITAL PROJECTS FOR GENERAL GOVERNMENT
FOR THE YEAR ENDED JUNE 30, 2023

		Sources of Funds									Applications of Funds							Memo Only
																		Expenditures Made on Behalf of the Local Government
No.	Locality Town of:	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		State/Federal
1	Abingdon	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 614,532	\$ -	\$ -	\$ 614,532	\$	18,669
2	Ashland	-	45,282	-	140,818	-	-	-	113,498	299,598	-	208,097	1,911,192	-	-	2,119,289		-
3	Bedford	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
4	Berryville	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		13,272
5	Big Stone Gap	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
6	Blacksburg	14,761	-	-	101,608	(26,541)	176,592	-	2,645	269,065	-	106,459	841,786	-	-	948,245		131,787
7	Bluefield	-	-	-	-	-	451,838	-	250,000	701,838	-	448,322	253,516	-	-	701,838		235,948
8	Bridgewater	-	-	-	-	-	-	-	-	-	-	305,907	365,303	-	-	671,210		656,806
9	Broadway	-	919,402	-	-	-	-	-	-	919,402	-	-	88,696	830,706	-	919,402		-
10	Christiansburg	232,182	1,522,838	-	60,666	-	8,931,506	-	578,425	11,325,617	-	3,416,695	7,908,922	-	-	11,325,617		1,523,473
11	Clifton Forge	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
12	Colonial Beach	1,152,665	-	-	-	540,642	71,841	-	-	1,765,148	392,824	-	-	682,200	-	1,075,024		-
13	Culpeper	-	1,101,957	-	-	-	995,636	-	-	2,097,593	-	1,442,972	654,621	-	-	2,097,593		(16,314)
14	Dumfries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		26,013
15	Farmville	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
16	Front Royal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		444
17	Herndon	5,884,687	-	-	-	-	-	-	156,159	6,040,846	-	6,196,359	61,051	-	-	6,257,410		2,603,734
18	Leesburg	4,988,573	4,793,222	1,325,525	406,941	-	1,900,967	720,228	721,937	14,857,393	-	17,812,307	119,814	1,766,253	-	19,698,374		186,012
19	Luray	-	107,244	-	-	-	-	-	-	107,244	-	-	108,135	-	-	108,135		826,963
20	Marion	129,774	126,300	-	-	-	581,899	-	-	837,973	-	-	837,973	-	-	837,973		127,883
21	Orange	-	-	-	-	-	-	-	-	-	-	91,571	-	-	-	91,571		18,120
22	Pulaski	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		123,564
23	Purcellville	389,364	56,622	-	58,692	-	1,564,184	343,824	30,000	2,442,686	-	1,378,373	972,139	-	-	2,350,512		364,343
24	Richlands	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
25	Rocky Mount	-	-	-	-	-	134,941	-	-	134,941	-	-	134,941	-	-	134,941		-
26	Smithfield	304,250	279,718	-	-	-	-	-	-	583,968	-	385,117	480,778	-	-	865,895		575,095
27	South Boston	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		95,919
28	South Hill	-	-	-	-	-	1,162,390	-	-	1,162,390	-	-	1,170,840	-	-	1,170,840		21
29	Strasburg	-	765,556	-	-	-	1,424,558	-	-	2,190,114	-	-	1,424,558	765,556	-	2,190,114		615,210
30	Tazewell	-	-	-	-	-	701,659	-	-	701,659	-	-	701,659	-	-	701,659		3,061
31	Vienna	-	-	524,553	780,401	-	-	-	1,777,550	3,082,504	-	-	1,353,712	5,640,463	-	6,994,175		401,617
32	Vinton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
33	Warrenton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		2,162
34	West Point	-	-	-	-	-	9,495	-	-	9,495	-	-	9,495	-	-	9,495		-
35	Wise	-	-	-	-	-	2,131,414	-	-	2,131,414	-	2,107,782	23,632	-	-	2,131,414		1,322,340
36	Woodstock	-	-	-	-	-	226,826	-	-	226,826	-	-	226,826	-	-	226,826		-
37	Wytheville	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		21,698
37	Total	\$ 13,096,256	\$ 9,718,141	\$ 1,850,078	\$ 1,549,126	\$ 514,101	\$ 20,465,746	\$ 1,064,052	\$ 3,630,214	\$ 51,887,714	\$ 392,824	\$ 33,899,961	\$ 20,264,121	\$ 9,685,178	\$ -	\$ 64,242,084	\$	9,877,838
170	Grand Total	\$ 412,287,663	\$ 211,880,481	\$ 1,872,755,757	\$ 119,304,305	\$ 4,899,729	\$ 2,089,504,016	\$ 89,412,545	\$ 227,587,421	\$ 5,027,631,917	\$ 1,409,373,791	\$ 534,751,692	\$ 2,068,474,668	\$ 289,244,649	\$ 334,620	\$ 4,302,179,420	\$	408,250,223

NOTES:

(1) For detailed explanation of information in this exhibit, refer to the Notes to the Comparative Report, located in the separate "2023 Footnotes.docx" electronic Word file. See Table of Contents tab for a direct hyperlink to the Footnotes file.

COMPARATIVE REPORT
EXHIBIT E: DEBT SERVICE FOR GENERAL GOVERNMENT
FOR THE YEAR ENDED JUNE 30, 2023

		Sources of Funds				Application of Funds												
						Redemption of Debt	Redemption of Debt	Redemption of Debt	Redemption of Debt	Debt Interest Costs	Debt Interest Costs	Debt Interest Costs	Debt Interest Costs					
Locality No.	City of:	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	
1	Alexandria	\$ -	\$ 87,026,351	\$ -	\$ 87,026,351	\$ 10,544,618	\$ 1,253,811	\$ 42,989,993	\$ 54,788,422	\$ 4,058,415	\$ 765,480	\$ 27,006,264	\$ 31,830,159	\$ -	\$ -	\$ -	\$ 86,618,581	
2	Bristol	127,832	11,854,840	-	11,982,672	590,946	-	4,750,105	5,341,051	1,312,748	-	3,419,821	4,732,569	-	-	1,909,052	11,982,672	
3	Buena Vista	-	158,796	-	158,796	155,583	-	233,306	388,889	26,829	-	142,732	169,561	-	-	-	558,450	
4	Charlottesville	6,091,868	17,567,099	-	23,658,967	2,032,276	2,160,952	5,210,341	9,403,569	804,149	855,064	2,061,673	3,720,886	-	-	230,950	13,355,405	
5	Chesapeake	6,409,716	57,411,715	-	63,821,431	20,014,403	2,454,116	9,495,885	31,964,404	7,825,004	908,788	5,017,926	13,751,718	-	-	65,480	45,781,602	
6	Colonial Heights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
7	Covington	24,994	2,175,826	-	2,200,820	975,000	-	540,623	1,515,623	540,621	-	144,576	685,197	-	-	-	2,200,820	
8	Danville	-	-	-	-	1,804,388	141,803	3,705,435	5,651,626	4,897,518	2,588	1,857,694	6,757,800	-	-	31,250	12,440,676	
9	Emporia	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
10	Fairfax	-	-	-	-	3,674,070	-	5,790,014	9,464,084	923,283	-	1,574,485	2,497,768	-	-	-	11,961,852	
11	Falls Church	4,805,477	-	-	4,805,477	6,605,545	336,413	2,074,884	9,016,842	4,217,110	520,289	922,323	5,659,722	-	-	932,660	15,609,224	
12	Franklin	161,340	1,284,187	-	1,445,527	194,710	-	726,089	920,799	44,417	-	719,763	764,180	-	-	-	1,684,979	
13	Fredericksburg	2,692,920	9,751,212	-	12,444,132	3,409,027	-	3,404,131	6,813,158	2,670,831	-	2,037,504	4,708,335	-	-	-	11,521,493	
14	Galax	-	1,412,936	-	1,412,936	330,014	-	342,880	672,894	628,474	-	111,568	740,042	-	-	-	1,412,936	
15	Hampton	1,487,848	32,805,043	-	34,292,891	9,628,278	-	12,543,115	22,171,393	5,073,018	-	7,042,677	12,115,695	-	-	-	34,287,088	
16	Harrisonburg	-	21,243,265	770,049	22,013,314	7,966,205	1,220,580	4,280,155	13,466,940	5,644,996	713,709	1,417,620	7,776,325	-	-	-	21,243,265	
17	Hopewell	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
18	Lexington	1,732,000	1,389,336	-	3,121,336	979,265	-	746,810	1,726,075	410,071	-	126,674	536,745	-	858,516	-	3,121,336	
19	Lynchburg	14,622,028	18,146,889	-	32,768,917	10,094,273	7,242,964	8,579,930	25,917,167	3,183,799	1,889,694	1,463,657	6,537,150	-	-	314,600	32,768,917	
20	Manassas	-	13,206,930	-	13,206,930	4,896,313	1,003,711	3,639,484	9,539,508	1,663,456	388,100	2,124,425	4,175,981	-	-	-	13,715,489	
21	Manassas Park	75	8,064,645	-	8,064,720	3,300,837	-	3,254,628	6,555,465	1,542,941	-	2,220,912	3,763,853	-	-	-	10,319,318	
22	Martinsville	372,721	-	-	372,721	777,465	-	333,738	1,111,203	427,179	-	27,610	454,789	-	-	-	1,565,992	
23	Newport News	-	65,281,558	-	65,281,558	6,811,277	4,627,513	33,494,551	44,933,341	1,708,489	1,877,240	10,075,873	13,661,602	-	-	160,213	58,755,156	
24	Norfolk	-	97,639,626	-	97,639,626	-	-	76,045,610	76,045,610	-	1,117,546	28,551,291	29,668,837	-	-	-	105,714,447	
25	Norton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
26	Petersburg	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
27	Poquoson	131,794	3,795,000	-	3,926,794	51,090	-	2,416,000	2,467,090	771	-	1,256,182	1,256,953	-	-	133,594	3,857,637	
28	Portsmouth	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
29	Radford	-	2,569,646	-	2,569,646	978,134	-	519,279	1,497,413	832,214	-	240,019	1,072,233	-	-	-	2,569,646	
30	Richmond	55,025,762	-	1,436,083	56,461,845	22,601,407	7,863,467	88,881,316	119,346,190	11,492,581	4,025,979	16,471,382	31,989,942	-	-	795,287	152,131,419	
31	Roanoke	23,589	25,737,135	1,024,493	26,785,217	8,490,417	2,525,103	9,104,151	20,119,671	3,190,143	1,621,733	2,882,615	7,694,491	-	-	179,820	27,993,982	
32	Salem	2,523,544	5,668,288	201,592	8,393,424	1,714,151	17,950	2,387,369	4,119,470	1,027,202	944	986,543	2,014,689	-	-	-	6,134,159	
33	Staunton	18,281	5,200,995	-	5,219,276	1,730,295	-	1,613,438	3,343,733	1,837,574	-	561,842	2,399,416	-	-	-	5,743,149	
34	Suffolk	300,582	30,327,335	-	30,627,917	7,819,371	-	18,098,646	25,918,017	3,135,483	-	6,207,123	9,342,606	-	-	470,758	35,731,381	
35	Virginia Beach	-	155,908,232	-	155,908,232	27,051,515	13,190,076	71,166,025	111,407,616	12,450,390	6,062,563	25,150,424	43,663,377	-	6,949,719	108,815	162,129,527	
36	Waynesboro	-	-	-	-	1,851,092	-	785,227	2,636,319	1,106,766	-	186,823	1,293,589	-	-	-	3,929,908	
37	Williamsburg	-	-	-	-	-	-	952,200	952,200	-	-	559,536	559,536	-	-	264,602	1,776,338	
38	Winchester	-	-	-	-	7,594,042	1,364	2,892,466	10,487,872	1,578,242	3	1,377,106	2,955,351	-	-	625	13,443,848	
38	Total	\$ 96,552,371	\$ 675,626,885	\$ 3,432,217	\$ 775,611,473	\$ 174,666,007	\$ 44,039,823	\$ 420,997,824	\$ 639,703,654	\$ 84,254,714	\$ 20,749,720	\$ 153,946,663	\$ 258,951,097	\$ -	\$ 7,808,235	\$ 5,597,706	\$ 912,060,692	

COMPARATIVE REPORT
EXHIBIT E: DEBT SERVICE FOR GENERAL GOVERNMENT
FOR THE YEAR ENDED JUNE 30, 2023

Sources of Funds						Application of Funds													
						Redemption of Debt	Redemption of Debt	Redemption of Debt	Redemption of Debt	Debt Interest Costs	Debt Interest Costs	Debt Interest Costs	Debt Interest Costs						
							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.	Locality County of:	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		
1	Accomack	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Albemarle	410,263	22,923,622	-	23,333,885	12,427,269	-	4,743,820	17,171,089	5,237,596	-	2,369,501	7,607,097	-	-	-	24,778,186		
3	Alleghany	-	1,637,244	-	1,637,244	246,502	-	1,105,997	1,352,499	40,550	-	244,195	284,745	-	-	-	1,637,244		
4	Amelia	60,571	-	-	60,571	480,668	-	7,619	488,287	408,647	-	-	408,647	-	-	-	896,934		
5	Amherst	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
6	Appomattox	426,107	-	-	426,107	833,333	-	1,640,000	2,473,333	450,000	-	350,763	800,763	-	-	2,400	3,276,496		
7	Arlington	-	132,408,222	-	132,408,222	38,045,000	8,590,917	41,134,083	87,770,000	17,624,171	234,705	26,749,377	44,608,253	-	-	29,969	132,408,222		
8	Augusta	16,119	7,700,104	-	7,716,223	6,004,417	300,000	818,635	7,123,052	1,986,398	101,569	126,269	2,214,236	-	-	-	9,337,288		
9	Bath	220,388	-	-	220,388	115,894	-	126,311	242,205	44,813	-	8,893	53,706	-	-	-	295,911		
10	Bedford	-	-	-	-	7,074,615	-	239,441	7,314,056	2,877,456	-	402,178	3,279,634	-	-	3,325	10,597,015		
11	Bland	-	-	-	-	-	-	174,600	174,600	-	-	59,945	59,945	-	-	-	234,545		
12	Botetourt	196,803	6,803,920	-	7,000,723	2,311,636	-	1,730,433	4,042,069	1,196,804	-	1,761,850	2,958,654	-	-	-	7,000,723		
13	Brunswick	61,319	585,930	-	647,249	595,817	-	598,736	1,194,553	1,764,808	-	271,635	2,036,443	-	-	-	3,230,996		
14	Buchanan	-	736,487	-	736,487	348,426	-	291,150	639,576	52,932	-	43,979	96,911	-	-	-	736,487		
15	Buckingham	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
16	Campbell	-	6,290,823	-	6,290,823	962,234	-	2,444,999	3,407,233	1,618,801	-	643,415	2,262,216	-	-	-	5,669,449		
17	Caroline	816,646	-	-	816,646	3,022,158	-	3,519,837	6,541,995	1,663,172	-	2,081,115	3,744,287	141,767	-	98,950	10,526,999		
18	Carroll	639,160	-	-	639,160	2,606,389	-	357,506	2,963,895	852,056	-	163,929	1,015,985	-	-	-	3,979,880		
19	Charles City	-	-	-	-	-	-	566,026	566,026	-	-	335,547	335,547	-	-	-	901,573		
20	Charlotte	-	-	-	-	115,968	-	800,448	916,416	985,142	-	-	985,142	-	-	-	1,901,558		
21	Chesterfield	-	95,788,046	-	95,788,046	51,590,681	4,673,423	20,173,231	76,437,335	20,203,151	1,652,629	6,202,084	28,057,864	-	-	635,847	105,131,046		
22	Clarke	186,892	2,393,771	-	2,580,663	1,538,486	-	104,101	1,642,587	790,477	-	147,599	938,076	-	-	-	2,580,663		
23	Craig	-	747,217	-	747,217	378,706	-	263,956	642,662	37,880	-	66,675	104,555	-	-	-	747,217		
24	Culpeper	33,660	-	-	33,660	4,288,105	-	1,523,201	5,811,306	2,165,615	-	338,074	2,503,689	-	-	-	8,314,995		
25	Cumberland	-	-	-	-	1,629,833	-	659,512	2,289,345	720,782	-	112,967	833,749	-	-	-	3,123,094		
26	Dickenson	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
27	Dinwiddie	-	7,490,217	-	7,490,217	2,928,244	-	2,991,998	5,920,242	900,298	-	1,083,247	1,983,545	-	-	1,600	7,905,387		
28	Essex	400,775	3,117,964	-	3,518,739	1,700,011	-	483,232	2,183,243	764,841	-	80,644	845,485	52,609	-	-	3,081,337		
29	Fairfax	2,328,868	496,047,577	4,490	498,380,935	187,951,632	31,815,600	150,964,374	370,731,606	60,039,848	14,147,153	51,236,591	125,423,592	-	-	2,281,294	498,436,492		
30	Fauquier	1,324,324	13,385,585	-	14,709,909	7,904,146	-	2,487,263	10,391,409	2,692,412	-	1,620,888	4,313,300	-	-	5,200	14,709,909		
31	Floyd	-	-	-	-	1,316,271	-	1,206,555	2,522,826	715,913	-	293,772	1,009,685	-	-	-	3,532,511		
32	Fluvanna	151,498	-	-	151,498	4,286,073	-	2,236,122	6,522,195	2,574,572	-	116,011	2,690,583	-	-	-	9,212,778		
33	Franklin	5,936,185	6,892,364	-	12,828,549	560,409	-	10,235,458	10,795,867	93,609	-	1,710,711	1,804,320	-	-	525,256	13,125,443		
34	Frederick	585,367	63,649	-	649,016	12,330,784	-	1,547,580	13,878,364	5,533,605	-	982,960	6,516,565	-	-	-	20,394,929		
35	Giles	-	-	-	-	524,922	-	640,531	1,165,453	289,554	-	219,526	509,080	-	-	-	1,674,533		
36	Gloucester	382,696	8,158,201	-	8,540,897	2,741,257	-	496,007	3,237,264	2,080,527	-	45,156	2,125,683	-	-	5,025	5,367,972		
37	Goochland	-	3,320,203	-	3,320,203	638,658	-	2,741,000	3,379,658	117,307	-	2,079,731	2,197,038	-	-	-	5,576,696		
38	Grayson	-	-	-	-	1,445,129	-	4,892	1,450,021	666,386	-	902	667,288	-	-	-	2,117,309		
39	Greene	-	-	-	-	1,485,000	-	779,496	2,264,496	1,212,961	-	324,024	1,536,985	-	-	-	3,801,481		
40	Greensville	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
41	Halifax	-	-	-	-	4,260,124	-	1,352,469	5,612,593	3,722,430	-	1,041,620	4,764,050	-	-	-	10,376,643		
42	Hanover	1,287,810	17,746,920	-	19,034,730	7,869,512	-	5,526,711	13,396,223	2,765,474	-	3,242,485	6,007,959	-	-	301,907	19,706,089		
43	Henrico	-	93,764,258	-	93,764,258	12,276,107	2,195,582	55,003,403	69,475,092	141,993	795,096	23,333,392	24,270,481	-	-	-	93,745,573		
44	Henry	202,502	-	-	202,502	2,098,063	-	231,000	2,329,063	897,500	-	3,078,959	3,976,459	-	-	-	6,305,522		
45	Highland	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
46	Isle of Wight	319,660	-	-	319,660	4,480,668	-	4,204,378	8,685,046	2,461,442	-	2,070,902	4,532,344	-	1,432,034	-	14,649,424		
47	James City	4,773,034	16,682,163	-	21,455,197	8,916,399	-	3,854,027	12,770,426	2,997,815	-	929,544	3,927,359	-	-	4,757,412	21,455,197		
48	King & Queen	-	-	-	-	88,246	-	-	88,246	30,786	-	381,933	412,719	-	-	-	500,965		

						Redemption of Debt	Redemption of Debt	Redemption of Debt	Redemption of Debt	Debt Interest Costs	Debt Interest Costs	Debt Interest Costs	Debt Interest Costs				
Locality		Direct Sources	Transfers From	Payments From	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.	County of:		Other Funds	Other Governments													
49	King George	-	-	-	-	3,998,589	-	2,009,852	6,008,441	2,090,776	-	1,724,227	3,815,003	-	-	-	9,823,444
50	King William	112,228	1,587,443	-	1,699,671	1,320,533	-	1,243,228	2,563,761	857,591	-	267,485	1,125,076	-	-	2,225	3,691,062
51	Lancaster	11,070	-	-	11,070	410,000	-	915,738	1,325,738	424,309	-	652,606	1,076,915	-	-	-	2,402,653
52	Lee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	Loudoun	80,188,641	204,139,456	-	284,328,097	165,609,759	9,221,008	42,448,329	217,279,096	39,386,693	5,145,131	16,861,916	61,393,740	-	-	2,189,575	280,862,411
54	Louisa	-	-	-	-	1,920,442	-	810,000	2,730,442	1,004,893	-	1,398,569	2,403,462	-	-	-	5,133,904
55	Lunenburg	543,225	1,556,839	-	2,100,064	706,865	-	505,000	1,211,865	277,687	-	159,037	436,724	-	-	1,475	1,650,064
56	Madison	-	-	-	-	-	-	1,060,890	1,060,890	-	-	666,063	666,063	-	-	-	1,726,953
57	Mathews	-	-	-	-	-	-	853,267	853,267	-	-	39,477	39,477	-	-	-	892,744
58	Mecklenburg	-	10,026,068	-	10,026,068	5,694,353	-	90,305	5,784,658	4,239,661	-	1,749	4,241,410	-	-	-	10,026,068
59	Middlesex	6,500	-	-	6,500	1,171,400	-	754,682	1,926,082	385,970	-	224,715	610,685	-	-	-	2,536,767
60	Montgomery	-	-	-	-	12,854,744	-	3,964,110	16,818,854	8,087,328	-	772,630	8,859,958	-	-	8,975	25,687,787
61	Nelson	-	-	-	-	1,997,234	-	1,015,000	3,012,234	168,562	-	416,331	584,893	-	-	-	3,597,127
62	New Kent	1,451	-	-	1,451	4,999,287	-	2,021,437	7,020,724	1,790,210	-	542,441	2,332,651	-	-	-	9,353,375
63	Northampton	184,258	-	-	184,258	2,394,428	-	2,059,072	4,453,500	2,765,552	-	59,479	2,825,031	-	-	2,291	7,280,822
64	Northumberland	-	-	-	-	1,220,000	-	-	1,220,000	805,215	-	-	805,215	-	-	770	2,025,985
65	Nottoway	-	-	-	-	200,034	-	15,900	215,934	46,832	-	-	46,832	-	-	-	262,766
66	Orange	-	9,819,887	-	9,819,887	3,706,002	-	4,530,675	8,236,677	1,050,565	-	2,395,492	3,446,057	-	-	-	11,682,734
67	Page	-	7,020,954	-	7,020,954	2,393,098	-	2,462,289	4,855,387	1,395,000	-	770,567	2,165,567	-	-	-	7,020,954
68	Patrick	78,281	2,828,922	-	2,907,203	1,375,360	-	236,398	1,611,758	940,484	-	354,961	1,295,445	-	-	-	2,907,203
69	Pittsylvania	61,822	10,990,831	-	11,052,653	7,288,572	-	2,585,510	9,874,082	1,639,024	-	261,681	1,900,705	-	-	-	11,774,787
70	Powhatan	-	-	-	-	4,699,980	-	1,503,194	6,203,174	1,922,729	-	982,529	2,905,258	-	-	-	9,108,432
71	Prince Edward	20,349	99,991	-	120,340	1,387,818	-	1,020,875	2,408,693	118,201	-	221,197	339,398	-	-	-	2,748,091
72	Prince George	-	-	-	-	1,627,002	-	4,441,000	6,068,002	1,212,914	-	1,323,430	2,536,344	-	-	-	8,604,346
73	Prince William	-	146,688,000	-	146,688,000	75,597,000	14,978,000	14,508,000	105,083,000	34,081,000	3,738,000	3,786,000	41,605,000	-	-	-	146,688,000
74	Pulaski	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75	Rappahannock	-	206,275	-	206,275	185,000	-	-	185,000	21,275	-	-	21,275	-	-	-	206,275
76	Richmond	220,352	-	-	220,352	884,558	-	521,010	1,405,568	448,162	-	99,726	547,888	-	-	8,985	1,962,441
77	Roanoke	355,559	18,563,676	124,663	19,043,898	14,010,217	-	5,158,470	19,168,687	3,750,201	-	3,013,308	6,763,509	-	350,956	174,818	26,457,970
78	Rockbridge	-	4,872,961	-	4,872,961	2,651,697	-	708,765	3,360,462	934,288	-	578,211	1,512,499	-	-	-	4,872,961
79	Rockingham	-	12,362,664	-	12,362,664	7,920,825	-	2,228,237	10,149,062	3,214,413	-	427,048	3,641,461	-	-	7,370	13,797,893
80	Russell	-	3,026,762	-	3,026,762	1,061,449	-	1,266,246	2,327,695	325,780	-	373,287	699,067	-	-	-	3,026,762
81	Scott	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82	Shenandoah	570,856	7,354,410	-	7,925,266	3,068,618	-	2,868,084	5,936,702	759,973	-	1,228,542	1,988,515	-	-	-	7,925,217
83	Smyth	459,347	4,102,726	-	4,562,073	681,282	-	2,061,000	2,742,282	489,149	-	1,162,487	1,651,636	-	-	168,155	4,562,073
84	Southampton	2,368,961	-	-	2,368,961	1,301,875	-	1,402,224	2,704,099	1,149,368	-	1,158,518	2,307,886	-	-	-	5,011,985
85	Spotsylvania	-	253,801	-	253,801	29,382,319	3,271,606	2,161,794	34,815,719	6,853,965	1,614,105	2,418,724	10,886,794	-	-	253,801	45,956,314
86	Stafford	-	-	-	-	21,297,753	-	9,972,776	31,270,529	10,704,098	-	3,998,044	14,702,142	-	-	-	45,972,671
87	Surry	-	-	-	-	170,000	-	1,395,000	1,565,000	68,435	-	652,070	720,505	-	-	-	2,285,505
88	Sussex	-	-	-	-	3,044,428	-	263,501	3,307,929	290,122	-	42,522	332,644	-	-	1,625	3,642,198
89	Tazewell	521,173	2,401,226	-	2,922,399	544,281	-	1,857,185	2,401,466	14,350	-	506,583	520,933	-	-	-	2,922,399
90	Warren	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91	Washington	407,847	3,242,118	-	3,649,965	959,453	-	1,168,745	2,128,198	518,475	-	1,003,292	1,521,767	-	-	-	3,649,965
92	Westmoreland	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
93	Wise	3,239,451	4,563,575	-	7,803,026	2,707,446	-	1,179,634	3,887,080	2,522,498	-	46,226	2,568,724	-	1,347,222	-	7,803,026
94	Wythe	-	5,189,549	-	5,189,549	13,002	-	3,938,370	3,951,372	20	-	1,238,157	1,238,177	-	-	-	5,189,549
95	York	268,603	13,668,159	-	13,936,762	6,393,770	-	3,937,413	10,331,183	2,758,896	-	2,415,075	5,173,971	-	-	63,474	15,568,628
95	Total	\$ 110,380,621	\$ 1,419,250,780	\$ 129,153	\$ 1,529,760,554	\$ 799,268,265	\$ 75,046,136	\$ 463,153,343	\$ 1,337,467,744	\$ 290,935,188	\$ 27,428,388	\$ 190,597,390	\$ 508,960,966	\$ 194,376	\$ 3,130,212	\$ 11,531,724	\$ 1,861,285,022

COMPARATIVE REPORT
EXHIBIT E: DEBT SERVICE FOR GENERAL GOVERNMENT
FOR THE YEAR ENDED JUNE 30, 2023

		Sources of Funds				Application of Funds													
						Redemption of Debt	Redemption of Debt	Redemption of Debt	Redemption of Debt	Debt Interest Costs	Debt Interest Costs	Debt Interest Costs	Debt Interest Costs						
Locality		Transfers From	Payments From				Streets, Roads, and Bridges	Other General			Streets, Roads, and Bridges	Other General		Payments to Other	Transfers to General		Total		
No.	Town of:	Direct Sources	Other Funds	Other Governments	Total Sources	Education		Government	Total	Education		Government	Total	Governments	Government	Other	Applications		
1	Abingdon	\$ 129,259	\$ -	\$ -	\$ 129,259	\$ -	\$ -	\$ 1,148,680	\$ 1,148,680	\$ -	\$ -	\$ 465,897	\$ 465,897	\$ -	\$ -	\$ -	\$ 1,614,577		
2	Ashland	-	-	-	-	-	-	450,965	450,965	-	-	150,094	150,094	-	-	-	601,059		
3	Bedford	555,486	-	-	555,486	-	-	876,789	876,789	-	-	95,855	95,855	-	-	-	972,644		
4	Berryville	-	-	-	-	-	-	44,507	44,507	-	-	76,969	76,969	-	-	-	121,476		
5	Big Stone Gap	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
6	Blacksburg	-	3,572,937	-	3,572,937	-	-	2,176,806	2,176,806	-	-	1,396,131	1,396,131	-	-	-	3,572,937		
7	Bluefield	-	-	-	-	-	27,463	610,345	637,808	-	9,007	135,964	144,971	-	-	-	782,779		
8	Bridgewater	-	382,179	-	382,179	-	-	288,585	288,585	-	-	93,594	93,594	-	-	-	382,179		
9	Broadway	-	78,689	-	78,689	-	-	73,673	73,673	-	-	5,016	5,016	-	-	-	78,689		
10	Christiansburg	-	1,940,430	-	1,940,430	-	-	1,661,632	1,661,632	-	-	278,798	278,798	-	-	-	1,940,430		
11	Clifton Forge	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
12	Colonial Beach	-	-	-	-	205,000	-	100,399	305,399	282,820	-	27,706	310,526	-	-	1,166	617,091		
13	Culpeper	-	-	-	-	-	-	1,403,739	1,403,739	-	-	233,746	233,746	-	-	-	1,637,485		
14	Dumfries	-	-	-	-	-	-	365,193	365,193	-	-	267,675	267,675	-	-	-	632,868		
15	Farmville	-	-	-	-	-	-	1,464,371	1,464,371	-	-	201,727	201,727	-	-	-	1,666,098		
16	Front Royal	2,450,000	369,674	-	2,819,674	-	-	215,810	215,810	-	-	153,864	153,864	-	2,385,412	-	2,755,086		
17	Herndon	-	-	-	-	-	-	1,285,184	1,285,184	-	-	267,788	267,788	153,722	-	-	1,706,694		
18	Leesburg	5,390,782	10,142,174	-	15,532,956	-	-	8,075,637	8,075,637	-	-	2,066,537	2,066,537	-	-	-	10,142,174		
19	Luray	-	169,639	-	169,639	-	-	145,603	145,603	-	-	24,036	24,036	-	-	-	169,639		
20	Marion	8,859,000	-	-	8,859,000	-	-	8,388,506	8,388,506	-	-	6,844	6,844	-	463,650	-	8,859,000		
21	Orange	-	-	-	-	-	-	150,400	150,400	-	-	7,805	7,805	-	-	-	158,205		
22	Pulaski	-	331,945	-	331,945	-	-	307,717	307,717	-	-	24,228	24,228	-	-	-	331,945		
23	Purcellville	5,095,000	-	-	5,095,000	-	-	6,572,735	6,572,735	-	-	306,636	306,636	-	-	8,404	6,887,775		
24	Richlands	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
25	Rocky Mount	813,699	-	-	813,699	-	-	285,145	285,145	-	-	32,393	32,393	-	678,753	-	996,291		
26	Smithfield	-	-	-	-	-	-	507,727	507,727	-	-	66,089	66,089	-	-	-	573,816		
27	South Boston	131,000	-	106,472	237,472	-	-	757,757	757,757	-	-	114,095	114,095	-	-	-	871,852		
28	South Hill	8,281	172,981	-	181,262	-	-	143,126	143,126	-	-	21,574	21,574	-	-	-	164,700		
29	Strasburg	-	260,340	-	260,340	-	-	151,052	151,052	-	-	109,288	109,288	-	-	-	260,340		
30	Tazewell	-	32,845	-	32,845	-	-	32,100	32,100	-	-	745	745	-	-	-	32,845		
31	Vienna	142,163	1,884,600	-	2,026,763	-	-	4,086,145	4,086,145	-	-	1,965,221	1,965,221	-	-	-	6,051,366		
32	Vinton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
33	Warrenton	-	-	-	-	-	-	535,434	535,434	-	-	349,573	349,573	-	-	-	885,007		
34	West Point	-	382,453	-	382,453	12,705	-	306,000	318,705	14,695	-	49,053	63,748	-	-	-	382,453		
35	Wise	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
36	Woodstock	-	231,727	-	231,727	-	-	190,074	190,074	-	-	41,653	41,653	-	-	-	231,727		
37	Wytheville	-	927,848	-	927,848	-	-	716,816	716,816	-	-	211,032	211,032	-	-	-	927,848		
37	Total	\$ 23,574,670	\$ 20,880,461	\$ 106,472	\$ 44,561,603	\$ 217,705	\$ 27,463	\$ 43,518,652	\$ 43,763,820	\$ 297,515	\$ 9,007	\$ 9,247,626	\$ 9,554,148	\$ 153,722	\$ 3,527,815	\$ 9,570	\$ 57,009,075		
170	Grand Total	\$ 230,507,662	\$ 2,115,758,126	\$ 3,667,842	\$ 2,349,933,630	\$ 974,151,977	\$ 119,113,422	\$ 927,669,819	\$ 2,020,935,218	\$ 375,487,417	\$ 48,187,115	\$ 353,791,679	\$ 777,466,211	\$ 348,098	\$ 14,466,262	\$ 17,139,000	\$ 2,830,354,789		

NOTES:

(1) For detailed explanation of information in this exhibit, refer to the Notes to the Comparative Report, located in the separate "2023 Footnotes.docx" electronic Word file. See Table of Contents tab for a direct hyperlink to the Footnotes file.

COMPARATIVE REPORT
EXHIBIT F: SUMMARY OF ENTERPRISE ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023

		Payments to Other Local Governments for Enterprise Activities		Payments To Enterprise Type Authorities			Revenues From Direct Charges and Contributions Contributions/Payments in Support of Operating Expenditures						Local Government Enterprise Expenses																												
No.	Locality City of:	General Operating and Interest		Capital		User Charges	Net Transfers (To) From General Government		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																
1	Alexandria	\$	-	\$	-	\$	25,538,055	\$	-	\$	18,729,605	\$	26,968,031	\$	-	\$	7,132,617	\$	-	\$	85,330	\$	52,915,583	\$	39,602,817	\$	5,688,589	\$	407,770	\$	-	\$	45,699,176	\$	7,216,407						
2	Bristol		-		-		-		-		-		-		-		30,257		-		-		190,726		341,991		8,774		571,748		411,914		45,529		-		457,443		114,305		
3	Buena Vista		-		-		-		-		-		-		-		2,482,858		-		-		-		-		14,077		2,496,935		1,792,421		392,933		271,627		-		2,456,981		39,954
4	Charlottesville		-		-		1,443,081		-		61,078,964		(3,231,045)		1,082,441		5,673,153		5,486,569		898,011		70,988,093		65,130,419		5,186,777		1,079,913		2,089,615		73,486,724		(2,498,631)						
5	Chesapeake		2,957,091		-		341,282		-		118,441,318		-		341,282		258,481		529,387		8,673,841		128,244,309		64,311,358		30,754,339		14,915,202		251,516		110,232,415		18,011,894						
6	Colonial Heights		-		-		-		-		-		-		-		-		-		-		-		-		-		-		-		-		-		-				
7	Covington		-		-		-		-		-		-		-		3,589,791		-		42,201		3,631,992		2,325,926		1,005,445		117,422		-		3,448,793		183,199						
8	Danville		-		-		-		-		169,481,773		(15,428,000)		-		32,532		2,565,027		3,584,292		160,235,624		152,309,563		14,389,973		2,325,755		466,769		169,492,060		(9,256,436)						
9	Emporia		-		-		-		-		-		-		-		-		-		-		-		-		-		-		-		-		-						
10	Fairfax		-		-		-		-		11,780,705		-		2,995,056		-		-		2,430		14,778,191		9,850,047		2,757,114		1,519,174		-		14,126,335		651,856						
11	Falls Church		-		250,742		1,067,756		-		12,094,496		-		-		-		-		259,575		12,354,071		2,033,437		1,298,876		174,204		3,331		3,509,848		8,844,223						
12	Franklin		-		-		-		-		21,068,337		(1,001,562)		-		4,212		208,623		56,455		20,336,065		17,899,796		1,156,721		122,455		10,156		19,189,128		1,146,937						
13	Fredericksburg		-		-		-		-		12,526,643		-		-		1,872,420		2,878,539		2,228,291		19,505,893		12,621,568		3,051,891		773,008		1,997		16,448,464		3,057,429						
14	Galax		-		-		76,560		-		3,249,982		911,611		-		-		234,681		23,274		4,419,548		2,477,722		654,984		-		2,513		3,135,219		1,284,329						
15	Hampton		-		-		4,961,140		-		33,137,071		-		-		2,944,625		591,903		442,567		37,116,166		36,598,763		5,927,221		1,680,615		386,623		44,593,222		(7,477,056)						
16	Harrisonburg		-		-		67,923		-		100,568,428		(3,424,022)		-		1,840,863		2,143,324		3,105,588		104,234,181		88,343,396		8,811,887		1,182,856		-		98,338,139		5,896,042						
17	Hopewell		-		-		-		-		-		-		-		-		-		-		-		-		-		-		-		-		-						
18	Lexington		-		-		-		-		6,291,244		(65,000)		-		-		-		85,882		6,312,126		4,807,522		398,697		215,459		-		5,421,678		890,448						
19	Lynchburg		-		-		-		-		48,515,094		8,325,170		77,800		2,044,808		7,428,456		2,461,902		68,853,230		38,220,908		18,090,127		2,910,710		62,149		59,283,894		9,569,336						
20	Manassas		-		-		-		-		82,862,007		532,649		-		20,426		41,006		4,017,589		87,473,677		69,759,737		7,838,101		1,649,287		2,307,470		81,554,595		5,919,082						
21	Manassas Park		-		-		-		-		8,193,662		-		-		-		-		1,097,078		9,290,740		4,346,027		695,910		296,303		1,818,506		7,156,746		2,133,994						
22	Martinsville		-		-		-		-		28,554,256		-		-		-		-		23,386		28,577,642		24,565,578		1,936,754		137,105		-		26,639,437		1,938,205						
23	Newport News		-		-		7,908,572		-		126,657,323		(9,500,000)		-		-		-		13,206,189		130,363,512		77,902,453		22,825,042		6,461,008		1,692,231		108,880,734		21,482,778						
24	Norfolk		-		-		21,285,705		-		166,198,391		(10,805,878)		-		-		-		6,485,179		161,877,692		80,178,106		30,199,948		14,987,023		-		125,365,077		36,512,615						
25	Norton		-		-		-		-		-		-		-		-		-		-		-		-		-		-		-		-		-						
26	Petersburg		-		-		-		-		-		-		-		-		-		-		-		-		-		-		-		-		-						
27	Poquoson		-		-		-		-		1,799,475		(250,000)		-		-		-		1,600,160		3,149,635		830,454		576,112		14,805		-		1,421,371		1,728,264						
28	Portsmouth		-		-		-		-		-		-		-		-		-		-		-		-		-		-		-		-		-						
29	Radford		-		-		28,490		-		25,088,005		-		264,306		693,281		1,607,018		93,431		27,746,041		26,612,929		1,399,385		10,433		-		28,022,747		(276,706)						
30	Richmond		-		-		19,062,362		-		432,930,398		(2,814,602)		-		-		-		15,826,173		445,941,969		312,087,627		66,193,711		28,489,466		915,108		407,685,912		38,256,057						
31	Roanoke		-		-		-		-		15,842,200		4,551,679		331,972		3,453,984		7,105,952		1,646,672		32,932,459		32,335,637		4,437,985		604,159		105,007		37,482,788		(4,550,329)						
32	Salem		-		-		242,427		-		58,549,776		(3,314,445)		-		-		-		456,680		55,692,011		52,351,015		4,391,645		443,559		109,088		57,295,307		(1,603,296)						
33	Staunton		-		-		48,159		-		8,725,590		1,028,529		-		1,565		-		483,701		10,239,385		5,481,906		2,722,892		503,013		83,361		8,791,172		1,448,213						
34	Suffolk		-		-		31,756		-		58,353,164		(533,177)		-		568,736		1,718,475		2,761,850		62,869,048		29,196,708		18,714,795		11,265,789		-		59,177,292		3,691,756						
35	Virginia Beach		8,256,650		-		459,539		-		135,952,229		(1,431,500)		-		-		-		3,560,486		138,081,215		100,955,753		29,485,372		3,527,047		-		133,968,172		4,113,043						
36	Waynesboro		-		-		44,052		-		11,765,082		(1,283,338)		-		-		235,000		436,365		11,153,109		5,401,326		3,277,085		903,377		-		9,581,788		1,571,321						
37	Williamsburg		-		-		-		-		8,959,997		(194,864)		-		-		-		533,347		9,298,480		7,545,176		860,981		64,019		-		8,470,176		828,304						
38	Winchester		-		-		58,170		-		38,662,125		(1,250,000)		-		-		109,184		140,800		37,662,109		21,730,283		7,141,200		4,842,485		283,311		33,997,279		3,664,830						
38	Total	\$	11,213,741	\$	250,742	\$	82,665,029	\$	-	\$	1,832,160,246	\$	(12,209,764)	\$	5,092,857	\$	26,732,429	\$	33,225,135	\$	74,341,576	\$	1,959,342,479	\$	1,390,018,292	\$	302,308,021	\$	101,895,048	\$	10,588,751	\$	1,804,810,112	\$	154,532,367						

COMPARATIVE REPORT
EXHIBIT F: SUMMARY OF ENTERPRISE ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023

		Payments to Other Local Governments for Enterprise Activities		Payments To Enterprise Type Authorities			Revenues From Direct Charges and Contributions Contributions/Payments in Support of Operating Expenditures							Local Government Enterprise Expenses					
Locality No.	County of:	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
1	Accomack	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Albemarle	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-	-	-
3	Alleghany	-	-	-	-	5,359,415	-	-	-	-		125,295	5,484,710	4,065,210	1,165,445	111,824	-	5,342,479	142,231
4	Amelia	-	-	-	-	445,442	-	-	-	-		-	445,442	542,196	210,560	47,481	-	800,237	(354,795)
5	Amherst	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-	-	-
6	Appomattox	-	-	-	-	163,226	-	-	-	-		-	163,226	176,289	114,245	-	-	290,534	(127,308)
7	Arlington	-	-	46,622,208	-	121,878,585	-	-	-	-		2,763,161	124,641,746	67,749,880	21,065,319	6,013,661	8,365,532	103,194,392	21,447,354
8	Augusta	-	-	134,080	-	-	-	-	-	-		-	-	-	-	-	-	-	-
9	Bath	-	-	-	-	1,353,244	-	-	-	-		57,675	1,410,919	1,465,135	475,918	-	-	1,941,053	(530,134)
10	Bedford	-	-	-	-	7,029,183	-	-	-	-		422,057	7,451,240	7,305,966	290,029	-	-	7,595,995	(144,755)
11	Bland	-	-	-	-	747,223	-	-	-	-		1,079	748,302	768,015	703,416	188,079	-	1,659,510	(911,208)
12	Botetourt	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-	-	-
13	Brunswick	-	-	-	-	-	-	-	3,723	-		5,635	9,358	34,372	-	-	-	34,372	(25,014)
14	Buchanan	-	-	-	-	7,310,337	1,605,064	-	-	-		47,333	8,962,734	8,927,701	3,661,604	160,841	-	12,750,146	(3,787,412)
15	Buckingham	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-	-	-
16	Campbell	-	-	107,838	-	-	-	-	-	-		-	-	-	-	-	-	-	-
17	Caroline	-	-	-	-	4,200,391	203,865	-	-	-		4,224,097	8,628,353	3,907,124	1,463,251	1,228,304	-	6,598,679	2,029,674
18	Carroll	-	-	284,640	-	3,440,604	1,273,000	-	-	-		328,180	5,041,784	2,848,312	1,469,881	536,107	-	4,854,300	187,484
19	Charles City	-	-	-	-	62,481	61,200	-	-	-		-	123,681	1,636,905	271,891	-	-	1,908,796	(1,785,115)
20	Charlotte	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-	-	-
21	Chesterfield	-	-	22,639	1,292,252	123,276,731	168,632	-	-	-		10,716,473	134,161,836	67,044,782	36,594,939	514,762	2,682,005	106,836,488	27,325,348
22	Clarke	-	-	-	-	822,018	207,000	-	-	-		160,004	1,189,022	652,333	364,105	15,388	-	1,031,826	157,196
23	Craig	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-	-	-
24	Culpeper	-	-	-	-	1,852,772	1,490,617	-	60,287	-		-	3,403,676	3,210,576	1,471,354	81,637	-	4,763,567	(1,359,891)
25	Cumberland	-	-	-	-	417,119	142,343	-	-	-		7,375	566,837	457,385	350,255	37,809	-	845,449	(278,612)
26	Dickenson	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-	-	-
27	Dinwiddie	-	-	-	-	4,743,003	-	-	64,586	66,291		412,436	5,286,316	4,034,484	1,532,638	103,616	74,389	5,745,127	(458,811)
28	Essex	-	-	-	-	366,779	-	31,041	66,330	-		1,411	465,561	435,223	509,777	7,837	-	952,837	(487,276)
29	Fairfax	-	-	97,438,915	-	249,342,373	80,152,229	-	43,860,329	-		30,130,136	403,485,067	229,847,428	78,793,150	25,119,429	-	333,760,007	69,725,060
30	Fauquier	-	-	522,940	-	3,019,243	579,029	-	73,828	209,773		409,656	4,291,529	1,371,885	940,108	247	47,519	2,359,759	1,931,770
31	Floyd	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-	-	-
32	Fluvanna	-	-	250,512	-	324,432	917,142	-	-	-		126,478	1,368,052	641,215	174,031	256,537	-	1,071,783	296,269
33	Franklin	-	-	-	1,022,460	16,083	-	-	-	-		-	16,083	12,033	32,845	-	-	44,878	(28,795)
34	Frederick	-	-	56,250	118,260	-	-	-	-	-		-	-	-	-	-	-	-	-
35	Giles	-	-	-	-	655,414	-	-	-	-		54,634	710,048	961,498	597,399	28,732	-	1,587,629	(877,581)
36	Gloucester	-	-	-	-	4,987,411	-	-	-	-		182,840	5,170,251	3,966,696	1,104,964	16,214	-	5,087,874	82,377
37	Goochland	-	-	-	-	25,134,398	-	-	-	-		857,837	25,992,235	9,580,886	2,962,573	5,313,123	-	17,856,582	8,135,653
38	Grayson	-	-	73,799	-	224,333	-	-	-	-		-	224,333	303,921	95,816	230	-	399,967	(175,634)
39	Greene	-	-	-	-	1,350,447	4,884,834	-	-	-		10,305	6,245,586	805,627	589,446	693,876	-	2,088,949	4,156,637
40	Greensville	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-	-	-
41	Halifax	-	-	-	-	-	-	-	5,700	-		131,161	136,861	113,778	-	-	-	113,778	23,083
42	Hanover	-	-	-	154,102	30,279,775	128,500	-	5,588	61,439		2,130,444	32,605,746	21,861,678	11,683,705	319,600	527,856	34,392,839	(1,787,093)
43	Henrico	-	-	4,599,526	3,495,105	142,204,027	-	-	-	-		40,752,711	182,956,738	78,812,826	33,610,084	12,199,690	166,313	124,788,913	58,167,825
44	Henry	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-	-	-
45	Highland	-	-	-	-	35,976	-	-	-	-		36	36,012	24,811	23,971	4,790	-	53,572	(17,560)
46	Isle of Wight	-	-	-	1,223,322	7,121,849	4,208,849	-	-	-		35,294	11,365,992	6,908,161	868,766	959,231	56,520	8,792,678	2,573,314
47	James City	-	-	708,760	-	21,182,512	-	-	-	-		709,582	21,892,094	15,594,561	8,239,658	782,495	-	24,616,714	(2,724,620)
48	King & Queen	-	-	90,786	-	50,399	-	-	-	-		59	50,458	205,039	12,651	-	-	217,690	(167,232)

Locality		General Operating and Interest		General Operating and Interest		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.	County of:		Capital		Capital																														
49	King George	-	-	-	-	7,676,926	-	-	-	-	-	833,678	8,510,604	5,243,027	1,589,463		646,117	-	7,478,607	1,031,997															
50	King William	-	-	30,000	-	881,142	(60,000)	-	-	-	-	52,272	873,414	869,348	115,771		90,665	-	1,075,784	(202,370)															
51	Lancaster	-	-	-	-	26,194	-	-	-	-	-	46	26,240	18,694	52,848		2,146	-	73,688	(47,448)															
52	Lee	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-															
53	Loudoun	-	-	1,521,998	-	20,208,164	51,245,033	-	20,703,650	3,348,667	-	-	95,505,514	89,277,649	3,494,983		10,548,237	-	103,320,869	(7,815,355)															
54	Louisa	-	-	-	-	3,010,833	-	-	-	-	-	42,179	3,053,012	3,267,335	794,809		-	-	4,062,144	(1,009,132)															
55	Lunenburg	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-															
56	Madison	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-															
57	Mathews	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-															
58	Mecklenburg	-	-	122,000	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-															
59	Middlesex	-	-	-	-	853,092	-	-	-	-	-	-	853,092	1,106,535	-		255,960	-	1,362,495	(509,403)															
60	Montgomery	-	-	80,400	-	4,891,281	-	-	587,211	1,535,247	510,367	7,524,106	4,157,297	888,751		110,747	-	5,156,795	2,367,311																
61	Nelson	-	-	49,946	-	326,018	-	-	-	-	50,684	376,702	246,159	251,031		-	-	-	497,190	(120,488)															
62	New Kent	-	-	-	-	5,981,277	-	-	11,997	45,000	2,402,979	8,441,253	4,099,460	1,552,329		468,217	141,721	6,261,727	2,179,526																
63	Northampton	-	-	-	-	228,050	-	-	-	-	-	228,050	133,896	4,438		-	-	-	138,334	89,716															
64	Northumberland	-	-	-	-	793,425	656,243	-	-	-	14,669	1,464,337	744,226	345,544		73,102	-	1,162,872	301,465																
65	Nottoway	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-															
66	Orange	-	-	-	-	345,533	-	-	12,562	-	51,558	409,653	932,862	405,509		-	-	-	1,338,371	(928,718)															
67	Page	-	-	50,450	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-															
68	Patrick	-	-	-	-	153,580	-	-	-	-	-	-	153,580	100,921		126,338	-	-	227,259	(73,679)															
69	Pittsylvania	-	-	-	-	2,896,602	-	-	-	-	18,284	2,914,886	2,760,506	706,921		-	-	-	3,467,427	(552,541)															
70	Powhatan	-	-	-	-	531,868	1,879,105	-	-	-	252,556	2,663,529	1,280,048	606,214		488,415	-	2,374,677	288,852																
71	Prince Edward	-	-	-	-	4,857	-	-	-	-	4,857	15,436	86,965	75,522		-	-	-	177,923	(173,066)															
72	Prince George	-	-	376,395	-	6,839,696	(2,155,500)	-	-	-	1,229,123	5,913,319	4,286,896	1,127,713		209,248	-	5,623,857	289,462																
73	Prince William	-	-	2,348,000	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-															
74	Pulaski	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-															
75	Rappahannock	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-															
76	Richmond	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-															
77	Roanoke	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-															
78	Rockbridge	-	-	-	-	4,010,507	-	274,670	-	-	23,963	4,309,140	3,267,969	1,064,743		110,129	35,618	4,478,459	(169,319)																
79	Rockingham	-	-	1,918,311	1,807,578	9,034,170	-	-	-	1,268	4,400,122	13,435,560	4,382,569	1,451,830		391,547	-	6,225,946	7,209,614																
80	Russell	-	-	-	-	3,577,681	-	-	-	-	2,541	3,580,222	3,055,696	1,235,179		286,173	28,800	4,605,848	(1,025,626)																
81	Scott	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-															
82	Shenandoah	-	-	-	-	2,081,653	(5,229)	-	-	-	628,130	2,704,554	2,374,911	341,598		8,994	-	2,725,503	(20,949)																
83	Smyth	-	-	66,133	-	2,459,091	175,247	-	-	-	-	2,634,338	1,630,918	1,485,138		196,754	-	3,312,810	(678,472)																
84	Southampton	-	-	-	-	1,386,290	-	-	-	-	139,733	1,526,023	1,809,786	1,232,471		936,797	6,680	3,985,734	(2,459,711)																
85	Spotsylvania	-	-	-	-	40,829,626	(54,683)	-	-	7,499,186	6,462,132	54,736,261	28,479,880	13,243,512		5,880,480	-	47,603,872	7,132,389																
86	Stafford	-	-	-	2,069,949	50,163,010	240,020	-	-	39,751	4,908,564	55,351,345	36,669,957	16,516,582		2,871,201	522,861	56,580,601	(1,229,256)																
87	Surry	-	-	-	-	96,695	82,100	-	-	-	-	178,795	164,950	110,406		-	-	-	275,356	(96,561)															
88	Sussex	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-															
89	Tazewell	-	-	-	-	8,273,496	1,168,588	32,824	473,638	728,198	384,843	11,061,587	8,046,226	3,014,932		348,087	-	11,409,245	(347,658)																
90	Warren	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-															
91	Washington	-	-	-	-	2,199,916	-	-	177,164	-	14,863	2,391,943	2,361,083	217,903		20,908	-	2,599,894	(207,951)																
92	Westmoreland	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-															
93	Wise	-	-	164,000	-	5,916,090	756,806	-	1,518,109	2,680,378	137,759	11,009,142	5,656,056	2,244,130		128,756	56,043	8,084,985	2,924,157																
94	Wythe	-	-	53,720	-	4,150,316	-	-	-	-	274,695	4,425,011	2,635,896	1,652,947		519,274	-	4,808,117	(383,106)																
95	York	-	-	381,000	-	12,239,738	(4,824)	-	-	-	3,605,127	15,840,041	8,521,955	4,531,123		704,561	(236,898)	13,520,741	2,319,300																
95	Total	\$	-	\$	-	\$	158,075,246	\$	11,183,028	\$	971,464,042	\$	149,945,210	\$	338,535	\$	67,624,702	\$	16,215,198	\$	121,244,251	\$	1,326,831,938	\$	773,872,078	\$	271,935,915	\$	80,113,577	\$	12,474,959	\$	1,138,396,529	\$	188,435,409

COMPARATIVE REPORT
EXHIBIT F: SUMMARY OF ENTERPRISE ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023

		Payments to Other Local Governments for Enterprise Activities		Payments To Enterprise Type Authorities				Revenues From Direct Charges and Contributions Contributions/Payments in Support of Operating Expenditures						Local Government Enterprise Expenses																					
Locality No.	Town of:	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										
1	Abingdon	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	180,711	\$	3,958,428	\$	2,573,402	\$	467,652	\$	3,805	\$	-	\$	3,044,859	\$	913,569						
2	Ashland		-		-		-		-		-		-		-		-		-		-		-		-		-		-						
3	Bedford		-		-		-		-		-		-		454,341		22,668,023		19,677,889		1,162,642		193,841		-		21,034,372		1,633,651						
4	Berryville		-		-		-		-		-		1,229,765		179,948		5,963,713		3,736,162		1,049,693		-		-		4,785,855		1,177,858						
5	Big Stone Gap		-		-		-		-		-		-		-		-		-		-		-		-		-		-						
6	Blacksburg		-		-		-		-		-		3,078,073		293,473		24,687,404		20,230,405		3,550,649		80,799		4,008,445		27,870,298		(3,182,894)						
7	Bluefield		-		-		-		-		-		126,521		293		1,706,533		1,632,266		363,321		90,979		-		2,086,566		(380,033)						
8	Bridgewater		-		-		-		-		-		-		-		2,167,261		1,078,379		238,185		30,396		-		1,346,960		820,301						
9	Broadway		-		-		-		-		-		-		146,583		5,463,634		3,376,033		879,002		506,527		-		4,761,562		702,072						
10	Christiansburg		-		-		-		-		-		-		-		11,893,441		7,997,085		2,319,731		26,599		-		10,343,415		1,550,026						
11	Clifton Forge		-		-		-		-		-		-		-		-		-		-		-		-		-		-						
12	Colonial Beach		-		-		-		-		-		-		862,075		4,695,076		2,659,899		985,433		160,786		-		3,806,118		888,958						
13	Culpeper		-		-		-		-		-		1,097,326		1,404,148		26,762,608		22,205,778		3,498,592		567,601		695,543		26,967,514		(204,906)						
14	Dumfries		-		-		-		-		-		-		-		-		-		-		-		-		-		-						
15	Farmville		-		-		-		-		-		175,650		220,360		6,782,038		3,275,077		713,652		87,196		-		4,075,925		2,706,113						
16	Front Royal		-		-		-		-		-		-		835,386		34,494,593		22,198,223		4,203,652		154,491		-		26,556,366		7,938,227						
17	Herndon		-		-		-		-		-		-		567,810		8,791,775		6,637,788		1,161,697		351,611		-		8,151,096		640,679						
18	Leesburg		-		-		-		-		-		-		4,997,200		30,423,339		18,029,947		6,895,240		1,690,875		-		26,616,062		3,807,277						
19	Luray		-		-		-		-		-		-		-		4,924,540		2,334,890		816,410		221,427		-		3,372,727		1,551,813						
20	Marion		-		-		-		-		-		-		-		5,167,920		1,382,972		875,069		190,201		-		2,448,242		2,719,678						
21	Orange		-		-		-		-		-		-		18,180		3,983,438		2,530,934		924,176		41,904		-		3,497,014		486,424						
22	Pulaski		-		-		-		-		-		16,317		604,188		7,160,446		5,199,327		580,930		88,725		-		5,868,982		1,291,464						
23	Purcellville		-		-		-		-		-		-		1,903,513		7,612,987		5,765,959		1,399,423		1,260,028		10,696		8,436,106		(823,119)						
24	Richlands		-		-		-		-		-		-		-		-		-		-		-		-		-		-						
25	Rocky Mount		-		-		-		-		-		-		4,449		3,154,430		2,155,876		849,804		115,967		-		3,121,647		32,783						
26	Smithfield		-		-		-		-		-		472,751		16,813		3,783,101		2,550,302		810,813		35,607		-		3,396,722		386,379						
27	South Boston		-		-		-		-		-		-		-		-		-		-		-		-		-		-						
28	South Hill		-		-		-		-		-		1,071,327		147,277		5,083,639		2,945,557		841,850		120,963		1,177,496		5,085,866		(2,227)						
29	Strasburg		-		-		-		-		-		-		311,434		5,316,370		3,599,809		1,394,531		313,742		-		5,308,082		8,288						
30	Tazewell		-		-		-		-		-		-		84,537		3,573,149		2,697,590		413,358		72,670		-		3,183,618		389,531						
31	Vienna		-		-		-		-		-		-		393,051		10,796,420		7,616,986		885,767		123,955		-		8,626,708		2,169,712						
32	Vinton		-		-		-		-		-		-		-		-		-		-		-		-		-		-						
33	Warrenton		-		-		-		-		-		-		607,459		6,797,936		5,472,073		1,315,913		365,928		119,842		7,273,756		(475,820)						
34	West Point		-		-		-		-		-		-		14,011		1,629,442		1,288,273		90,953		5,143		-		1,384,369		245,073						
35	Wise		-		-		-		-		-		-		28,851		3,456,644		2,635,334		603,500		33,743		-		3,272,577		184,067						
36	Woodstock		-		-		-		-		-		-		270,309		4,638,090		2,814,000		1,045,877		207,091		-		4,066,968		571,122						
37	Wytheville		-		-		-		-		-		-		50,149		6,732,991		4,956,649		1,357,818		224,801		-		6,539,268		193,723						
37	Total	\$	-	\$	-	\$	1,005,322	\$	609,457	\$	246,699,112	\$	(3,712,671)	\$	848,736	\$	3,441,271	\$	12,795,595	\$	14,197,366	\$	274,269,409	\$	191,254,864	\$	41,695,333	\$	7,367,401	\$	6,012,022	\$	246,329,620	\$	27,939,789
170	Grand Total	\$	11,213,741	\$	250,742	\$	241,745,597	\$	11,792,485	\$	3,050,323,400	\$	134,022,775	\$	6,280,128	\$	97,798,402	\$	62,235,928	\$	209,783,193	\$	3,560,443,826	\$	2,355,145,234	\$	615,939,269	\$	189,376,026	\$	29,075,732	\$	3,189,536,261	\$	370,907,565

NOTES:

(1) For detailed explanation of information in this exhibit, refer to the Notes to the Comparative Report, located in the separate "2023 Footnotes.docx" electronic Word file. See Table of Contents tab for a direct hyperlink to the Footnotes file.

COMPARATIVE REPORT
EXHIBIT G: SUMMARY OF OUTSTANDING DEBT
FOR THE YEAR ENDED JUNE 30, 2023

		Gross Debt					Gross Debt by Function								Balance of Net Debt	
No.	Locality City of:	Bonds and Bond Issue Anticipation Loans	Literary Fund Loans	Other Long-Term Obligations	Temporary Loans	Total Gross Debt	Education	Streets, Roads, and Bridges	Other General Government	Enterprise Activities	Total By Function	Funds Restricted	Amount	Per Capita		
1	Alexandria	\$ 1,051,558,413	\$ -	\$ 565,075,394	\$ -	\$ 1,616,633,807	\$ 411,374,198	\$ 33,485,240	\$ 1,171,774,369	\$ -	\$ 1,616,633,807	\$ -	\$ 1,616,633,807	10,223.58		
2	Bristol	157,617,073	-	141,334,408	-	298,951,481	48,578,236	-	250,047,679	325,566	298,951,481	-	298,951,481	17,791.55		
3	Buena Vista	5,718,347	-	15,287,934	-	21,006,281	8,891,951	-	6,644,234	5,470,096	21,006,281	-	21,006,281	3,160.26		
4	Charlottesville	179,270,050	-	185,336,639	-	364,606,689	85,573,001	29,637,915	186,080,496	63,315,277	364,606,689	23,290,672	341,316,017	6,656.19		
5	Chesapeake	667,647,250	-	894,933,686	-	1,562,580,936	747,289,912	28,230,388	342,351,505	444,709,131	1,562,580,936	40,124,173	1,522,456,763	6,042.48		
6	Colonial Heights	-	-	-	-	-	-	-	-	-	-	-	-	-		
7	Covington	25,994,325	8,475,000	12,099,766	-	46,569,091	17,570,000	-	16,586,143	12,412,948	46,569,091	-	46,569,091	8,242.32		
8	Danville	277,882,649	-	91,018,924	-	368,901,573	181,026,753	-	119,401,855	68,472,965	368,901,573	-	368,901,573	8,711.19		
9	Emporia	-	-	-	-	-	-	-	-	-	-	-	-	-		
10	Fairfax	133,942,251	-	125,919,236	-	259,861,487	55,768,099	-	164,707,121	39,386,267	259,861,487	-	259,861,487	10,826.21		
11	Falls Church	180,159,150	-	43,906,976	-	224,066,126	164,786,201	17,030,642	34,702,293	7,546,990	224,066,126	-	224,066,126	15,382.82		
12	Franklin	26,935,144	-	18,282,855	-	45,217,999	13,045,407	-	27,423,998	4,748,594	45,217,999	-	45,217,999	5,661.45		
13	Fredericksburg	165,988,869	-	113,606,234	-	279,595,103	129,140,698	-	121,980,296	28,474,109	279,595,103	-	279,595,103	10,105.73		
14	Galax	32,356,451	-	13,793,852	-	46,150,303	30,748,412	-	6,326,651	9,075,240	46,150,303	-	46,150,303	6,808.84		
15	Hampton	407,462,850	-	402,522,139	-	809,984,989	163,597,747	-	577,228,503	69,158,739	809,984,989	6,018,769	803,966,220	5,894.74		
16	Harrisonburg	263,552,288	-	127,643,843	-	391,196,131	242,809,103	22,950,367	70,811,344	54,625,317	391,196,131	-	391,196,131	7,023.27		
17	Hopewell	-	-	-	-	-	-	-	-	-	-	-	-	-		
18	Lexington	32,064,715	-	6,246,166	-	38,310,881	16,448,017	-	11,903,044	9,959,820	38,310,881	-	38,310,881	5,274.08		
19	Lynchburg	395,441,619	-	226,771,729	-	622,213,348	160,660,690	55,761,059	205,442,300	200,349,299	622,213,348	-	622,213,348	7,765.34		
20	Manassas	173,090,185	-	134,578,869	-	307,669,054	128,542,636	12,787,308	100,438,358	65,900,752	307,669,054	-	307,669,054	7,217.87		
21	Manassas Park	97,615,905	7,065,000	43,208,332	-	147,889,237	66,853,577	-	73,076,942	7,958,718	147,889,237	-	147,889,237	8,559.89		
22	Martinsville	23,591,779	-	49,691,920	-	73,283,699	22,533,034	-	25,072,482	25,678,183	73,283,699	-	73,283,699	5,537.53		
23	Newport News	542,876,634	1,770,083	894,202,215	-	1,438,848,932	426,135,116	51,821,112	735,485,914	225,406,790	1,438,848,932	13,666,211	1,425,182,721	7,766.49		
24	Norfolk	1,611,302,419	-	868,461,487	-	2,479,763,906	493,059,288	47,351,117	1,354,354,362	584,999,139	2,479,763,906	-	2,479,763,906	10,429.25		
25	Norton	-	-	-	-	-	-	-	-	-	-	-	-	-		
26	Petersburg	-	-	-	-	-	-	-	-	-	-	-	-	-		
27	Poquoson	41,872,528	-	21,129,349	-	63,001,877	51,481,634	-	8,054,070	3,466,173	63,001,877	-	63,001,877	4,990.64		
28	Portsmouth	-	-	-	-	-	-	-	-	-	-	-	-	-		
29	Radford	31,566,556	-	25,606,892	-	57,173,448	34,387,955	-	19,269,400	3,516,093	57,173,448	-	57,173,448	3,396.11		
30	Richmond	1,723,021,188	-	796,570,543	-	2,519,591,731	581,635,539	105,017,377	894,255,499	938,683,316	2,519,591,731	14,049,538	2,505,542,193	11,039.24		
31	Roanoke	264,979,158	-	411,164,118	-	676,143,276	227,613,684	43,109,140	382,228,169	23,192,283	676,143,276	21,449	676,121,827	6,786.06		
32	Salem	96,320,590	-	92,329,603	-	188,650,193	68,438,697	58,300	78,228,362	41,924,834	188,650,193	-	188,650,193	7,569.02		
33	Staunton	80,391,812	-	56,463,334	-	136,855,146	75,295,256	-	40,970,963	20,588,927	136,855,146	9,642,530	127,212,616	4,935.89		
34	Suffolk	682,963,307	-	195,678,180	-	878,641,487	191,873,295	-	304,273,071	382,495,121	878,641,487	-	878,641,487	8,859.15		
35	Virginia Beach	1,301,193,348	-	1,342,924,758	-	2,644,118,106	1,117,858,824	122,729,315	1,170,605,931	232,924,036	2,644,118,106	-	2,644,118,106	5,806.34		
36	Waynesboro	56,634,253	-	48,586,558	-	105,220,811	59,579,167	-	20,592,682	25,048,962	105,220,811	-	105,220,811	4,668.80		
37	Williamsburg	41,171,592	-	15,240,693	-	56,412,285	-	-	52,739,116	3,673,169	56,412,285	-	56,412,285	3,477.09		
38	Winchester	220,014,248	-	92,449,298	-	312,463,546	82,273,476	-	72,077,887	158,112,183	312,463,546	-	312,463,546	10,995.66		
38	Total	\$ 10,992,196,946	\$ 17,310,083	\$ 8,072,065,930	\$ -	\$ 19,081,572,959	\$ 6,104,869,603	\$ 569,969,280	\$ 8,645,135,039	\$ 3,761,599,037	\$ 19,081,572,959	\$ 106,813,342	\$ 18,974,759,617	\$ 7,853		

COMPARATIVE REPORT
EXHIBIT G: SUMMARY OF OUTSTANDING DEBT
FOR THE YEAR ENDED JUNE 30, 2023

		Gross Debt						Gross Debt by Function								Balance of Net Debt	
No.	Locality County of:	Bonds and Bond Issue Anticipation Loans	Literary Fund Loans	Other Long-Term Obligations	Temporary Loans	Total Gross Debt	Education	Streets, Roads, and Bridges	Other General Government	Enterprise Activities	Total By Function	Funds Restricted	Amount	Per Capita			
1	Accomack	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
2	Albemarle	179,539,966	-	226,767,894	-	406,307,860	288,788,793	-	117,519,067	-	406,307,860	-	406,307,860	3,517.97			
3	Alleghany	9,996,282	-	37,178,552	-	47,174,834	24,458,077	-	13,438,033	9,278,724	47,174,834	-	47,174,834	3,166.52			
4	Amelia	2,083,304	-	19,533,119	-	21,616,423	19,298,624	-	634,647	1,683,152	21,616,423	-	21,616,423	1,629.83			
5	Amherst	-	-	-	-	-	-	-	-	-	-	-	-	-			
6	Appomattox	18,133,910	-	24,892,522	-	43,026,432	20,854,792	-	22,171,640	-	43,026,432	-	43,026,432	2,602.30			
7	Arlington	1,553,147,197	-	1,133,547,279	-	2,686,694,476	1,177,167,380	242,819,940	1,050,082,677	216,624,479	2,686,694,476	-	2,686,694,476	11,135.03			
8	Augusta	122,644,074	-	112,151,700	-	234,795,774	212,397,035	2,402,308	19,996,431	-	234,795,774	-	234,795,774	3,019.57			
9	Bath	296,859	-	10,492,815	-	10,789,674	7,708,339	-	2,509,866	571,469	10,789,674	-	10,789,674	2,551.96			
10	Bedford	72,708,097	-	102,807,711	-	175,515,808	154,542,076	-	20,746,720	227,012	175,515,808	-	175,515,808	2,195.51			
11	Bland	9,861,288	-	8,113,854	-	17,975,142	5,474,254	-	4,267,441	8,233,447	17,975,142	-	17,975,142	2,855.46			
12	Botetourt	70,687,190	-	47,922,534	-	118,609,724	68,702,448	-	49,907,276	-	118,609,724	-	118,609,724	3,539.53			
13	Brunswick	67,021,176	-	21,040,553	-	88,061,729	70,033,384	-	18,028,345	-	88,061,729	-	88,061,729	5,694.26			
14	Buchanan	8,750,677	-	48,962,271	-	57,712,948	25,288,446	-	21,030,723	11,393,779	57,712,948	-	57,712,948	2,969.69			
15	Buckingham	-	-	-	-	-	-	-	-	-	-	-	-	-			
16	Campbell	66,218,139	-	92,422,076	-	158,640,215	121,418,476	-	37,221,739	-	158,640,215	-	158,640,215	2,835.14			
17	Caroline	124,594,151	-	51,145,039	-	175,739,190	77,147,143	-	42,162,099	56,429,948	175,739,190	-	175,739,190	5,435.12			
18	Carroll	45,287,560	-	40,647,288	-	85,934,848	43,397,085	-	20,954,176	21,583,587	85,934,848	-	85,934,848	2,982.92			
19	Charles City	9,222,762	-	12,408,979	-	21,631,741	5,292,664	-	15,052,571	1,286,506	21,631,741	-	21,631,741	3,284.01			
20	Charlotte	21,609,107	-	44,996,482	-	66,605,589	39,505,180	-	27,100,409	-	66,605,589	-	66,605,589	5,825.73			
21	Chesterfield	921,301,945	-	932,832,869	-	1,854,134,814	1,171,247,551	47,367,186	601,280,382	34,239,695	1,854,134,814	26,297,409	1,827,837,405	4,786.69			
22	Clarke	19,840,646	-	23,218,628	-	43,059,274	34,610,870	-	6,197,766	2,250,638	43,059,274	-	43,059,274	2,806.81			
23	Craig	-	-	7,224,327	-	7,224,327	5,541,855	-	1,682,472	-	7,224,327	-	7,224,327	1,472.55			
24	Culpeper	66,481,205	-	75,354,678	-	141,835,883	120,689,178	-	18,536,325	2,610,380	141,835,883	-	141,835,883	2,622.27			
25	Cumberland	17,501,392	823,000	18,957,987	-	37,282,379	26,793,537	-	8,678,687	1,810,155	37,282,379	-	37,282,379	3,774.67			
26	Dickenson	-	-	-	-	-	-	-	-	-	-	-	-	-			
27	Dinwiddie	54,935,419	-	43,365,229	-	98,300,648	64,150,178	-	30,262,329	3,888,141	98,300,648	-	98,300,648	3,442.86			
28	Essex	14,612,133	-	11,605,183	-	26,217,316	22,834,996	-	2,765,575	616,745	26,217,316	-	26,217,316	2,478.48			
29	Fairfax	4,240,297,175	-	7,450,734,395	-	11,691,031,570	5,603,499,826	372,819,800	4,854,919,495	859,792,449	11,691,031,570	82,906,713	11,608,124,857	10,184.75			
30	Fauquier	98,025,707	-	184,947,411	-	282,973,118	170,673,212	-	104,482,806	7,817,100	282,973,118	2,700,119	280,272,999	3,811.37			
31	Floyd	34,253,788	-	21,960,830	-	56,214,618	37,519,252	-	18,695,366	-	56,214,618	-	56,214,618	3,708.09			
32	Fluvanna	79,797,935	-	36,247,198	-	116,045,133	92,924,714	-	13,263,400	9,857,019	116,045,133	-	116,045,133	4,167.84			
33	Franklin	53,271,717	-	80,026,531	-	133,298,248	62,866,371	-	68,631,877	1,800,000	133,298,248	-	133,298,248	2,461.42			
34	Frederick	192,683,162	-	221,415,456	-	414,098,618	305,277,292	-	108,821,326	-	414,098,618	-	414,098,618	4,364.86			
35	Giles	16,140,206	12,795,000	28,095,638	-	57,030,844	36,648,520	-	14,690,668	5,691,656	57,030,844	-	57,030,844	3,423.84			
36	Gloucester	74,347,928	-	69,397,566	-	143,745,494	111,641,699	-	26,926,381	5,177,414	143,745,494	-	143,745,494	3,704.88			
37	Goochland	156,839,548	-	56,430,266	-	213,269,814	75,595,142	-	20,643,873	117,030,799	213,269,814	-	213,269,814	8,145.35			
38	Grayson	10,508,539	-	20,249,984	-	30,758,523	25,030,129	-	5,698,052	30,342	30,758,523	-	30,758,523	2,004.20			
39	Greene	53,768,684	2,250,000	41,425,246	-	97,443,930	58,793,983	-	13,104,681	25,545,266	97,443,930	-	97,443,930	4,604.01			
40	Greenville	-	-	-	-	-	-	-	-	-	-	-	-	-			
41	Halifax	143,382,411	466,781	48,938,105	-	192,787,297	161,597,780	-	31,189,517	-	192,787,297	-	192,787,297	5,796.89			
42	Hanover	176,395,767	-	189,059,937	-	365,455,704	241,677,344	-	110,573,457	13,204,903	365,455,704	-	365,455,704	3,251.12			
43	Henrico	1,029,855,313	-	855,544,022	-	1,885,399,335	868,821,871	20,467,306	532,335,943	463,774,215	1,885,399,335	55,062,895	1,830,336,440	5,446.23			
44	Henry	106,529,207	-	54,023,167	-	160,552,374	61,298,782	-	99,253,592	-	160,552,374	-	160,552,374	3,287.65			
45	Highland	104,492	-	3,431,220	-	3,535,712	3,035,486	-	395,734	104,492	3,535,712	-	3,535,712	1,582.68			
46	Isle of Wight	173,336,890	-	66,529,752	-	239,866,642	125,366,109	-	79,773,744	34,726,789	239,866,642	-	239,866,642	6,004.17			
47	James City	116,813,777	-	146,294,350	-	263,108,127	177,236,863	-	57,297,102	28,574,162	263,108,127	-	263,108,127	3,310.04			
48	King & Queen	20,000,000	-	13,815,096	-	33,815,096	8,431,628	-	25,383,468	-	33,815,096	-	33,815,096	5,075.06			

No.	Locality County of:	Bonds and Bond Issue Anticipation Loans	Literary Fund Loans	Other Long-Term Obligations	Temporary Loans	Total Gross Debt	Education	Streets, Roads, and Bridges	Other General Government	Enterprise Activities	Total By Function	Funds Restricted	Amount	Per Capita
49	King George	114,316,383	-	59,634,875	-	173,951,258	82,582,279	-	68,781,793	22,587,186	173,951,258	-	173,951,258	6,292.32
50	King William	37,427,357	-	24,579,339	-	62,006,696	40,194,013	-	12,007,188	9,805,495	62,006,696	-	62,006,696	3,424.46
51	Lancaster	85,890,155	-	11,553,163	-	97,443,318	86,962,387	-	10,326,813	154,118	97,443,318	-	97,443,318	9,059
52	Lee	-	-	-	-	-	-	-	-	-	-	-	-	-
53	Loudoun	2,104,806,825	-	1,827,527,004	-	3,932,333,829	2,511,609,763	156,855,013	956,271,531	307,597,522	3,932,333,829	35,588,695	3,896,745,134	9,041.05
54	Louisa	59,122,063	-	60,232,458	-	119,354,521	70,364,052	-	48,990,469	-	119,354,521	-	119,354,521	3,004.52
55	Lunenburg	8,750,790	-	13,921,629	-	22,672,419	16,424,392	-	6,248,027	-	22,672,419	-	22,672,419	1,896.00
56	Madison	22,329,000	-	17,777,452	-	40,106,452	15,314,125	-	24,792,327	-	40,106,452	-	40,106,452	2,861.27
57	Mathews	1,123,624	-	12,922,073	-	14,045,697	11,616,923	-	2,428,774	-	14,045,697	-	14,045,697	1,663.00
58	Mecklenburg	165,370,814	-	42,069,802	-	207,440,616	200,721,885	-	6,718,731	-	207,440,616	-	207,440,616	6,873.67
59	Middlesex	37,879,318	-	14,539,178	-	52,418,496	21,790,841	-	7,991,113	22,636,542	52,418,496	-	52,418,496	4,863.02
60	Montgomery	225,762,486	-	121,253,266	-	347,015,752	226,071,533	-	112,434,715	8,509,504	347,015,752	-	347,015,752	3,400.08
61	Nelson	14,061,361	-	20,110,784	-	34,172,145	22,639,465	-	11,532,680	-	34,172,145	-	34,172,145	2,306.90
62	New Kent	89,933,152	-	32,905,786	-	122,838,938	69,115,645	-	31,915,484	21,807,809	122,838,938	-	122,838,938	4,951.59
63	Northampton	77,986,592	-	18,667,813	-	96,654,405	82,672,920	-	13,977,520	3,965	96,654,405	-	96,654,405	8,028.44
64	Northumberland	29,874,849	-	14,592,155	-	44,467,004	37,718,189	-	1,690,986	5,057,829	44,467,004	-	44,467,004	3,775.43
65	Nottoway	877,218	-	23,165,543	-	24,042,761	15,380,651	-	8,662,110	-	24,042,761	-	24,042,761	1,540.41
66	Orange	92,822,785	-	56,057,442	-	148,880,227	61,386,769	-	87,475,835	17,623	148,880,227	-	148,880,227	4,011.97
67	Page	52,880,163	-	49,905,659	-	102,785,822	56,946,895	-	42,775,470	3,063,457	102,785,822	-	102,785,822	4,397.44
68	Patrick	30,476,674	450,000	26,422,875	-	57,349,549	42,709,081	-	11,436,025	3,204,443	57,349,549	-	57,349,549	3,357.70
69	Pittsylvania	44,323,366	-	110,082,595	-	154,405,961	105,152,405	-	48,970,196	283,360	154,405,961	-	154,405,961	2,600.92
70	Powhatan	99,545,739	-	46,467,338	-	146,013,077	96,377,906	-	35,629,679	14,005,492	146,013,077	-	146,013,077	4,655.29
71	Prince Edward	14,765,983	-	24,138,875	-	38,904,858	20,644,649	-	15,850,813	2,409,396	38,904,858	-	38,904,858	1,771.95
72	Prince George	74,980,684	-	66,924,821	-	141,905,505	87,612,115	-	50,455,464	3,837,926	141,905,505	-	141,905,505	3,277.64
73	Prince William	1,071,783,000	-	1,291,782,000	-	2,363,565,000	1,705,509,000	103,317,000	554,739,000	-	2,363,565,000	-	2,363,565,000	4,820.40
74	Pulaski	-	-	-	-	-	-	-	-	-	-	-	-	-
75	Rappahannock	372,624	-	14,971,801	-	15,344,425	9,500,658	-	5,843,767	-	15,344,425	-	15,344,425	2,075.25
76	Richmond	14,048,095	-	12,806,725	-	26,854,820	22,408,430	-	4,446,390	-	26,854,820	-	26,854,820	2,930.15
77	Roanoke	178,157,856	-	192,988,726	-	371,146,582	206,871,468	-	164,275,114	-	371,146,582	266,268	370,880,314	3,839.14
78	Rockbridge	57,664,714	-	50,767,275	-	108,431,989	58,972,353	-	38,839,084	10,620,552	108,431,989	-	108,431,989	4,819.63
79	Rockingham	100,203,249	-	175,853,094	-	276,056,343	199,382,550	-	65,769,436	10,904,357	276,056,343	-	276,056,343	3,280.57
80	Russell	33,269,744	-	86,666,022	-	119,935,766	51,669,509	-	52,721,635	15,544,622	119,935,766	-	119,935,766	4,733.43
81	Scott	-	-	-	-	-	-	-	-	-	-	-	-	-
82	Shenandoah	36,703,864	-	84,576,505	-	121,280,369	64,957,623	-	55,445,478	877,268	121,280,369	-	121,280,369	2,722.89
83	Smyth	52,124,663	-	42,639,481	-	94,764,144	41,094,088	-	45,155,887	8,514,169	94,764,144	-	94,764,144	3,264.91
84	Southampton	76,850,556	2,625,000	19,608,893	-	99,084,449	27,604,363	-	43,776,137	27,703,949	99,084,449	-	99,084,449	5,531.43
85	Spotsylvania	456,088,454	-	474,086,763	-	930,175,217	497,554,019	46,724,582	188,594,781	197,301,835	930,175,217	-	930,175,217	6,414.43
86	Stafford	461,028,682	-	564,390,694	-	1,025,419,376	668,341,724	-	252,840,756	104,236,896	1,025,419,376	-	1,025,419,376	6,281.71
87	Surry	22,194,440	-	13,744,354	-	35,938,794	7,514,680	-	28,424,114	-	35,938,794	-	35,938,794	5,535.86
88	Sussex	5,446,709	-	16,741,453	-	22,188,162	16,663,011	-	5,525,151	-	22,188,162	-	22,188,162	2,135.94
89	Tazewell	50,871,796	-	79,993,598	111,039	130,976,433	56,780,636	-	41,516,131	32,679,666	130,976,433	-	130,976,433	3,318.38
90	Warren	-	-	-	-	-	-	-	-	-	-	-	-	-
91	Washington	25,760,993	86,069	86,242,977	-	112,090,039	71,917,314	-	39,666,345	506,380	112,090,039	-	112,090,039	2,086.44
92	Westmoreland	-	-	-	-	-	-	-	-	-	-	-	-	-
93	Wise	66,916,288	-	98,010,316	-	164,926,604	96,239,833	-	44,845,202	23,841,569	164,926,604	-	164,926,604	4,643.86
94	Wythe	72,822,603	8,015,159	36,080,746	-	116,918,508	61,553,669	-	27,603,765	27,761,074	116,918,508	-	116,918,508	4,184.48
95	York	189,420,171	-	149,955,077	-	339,375,248	182,092,904	14,085,258	109,944,631	33,252,455	339,375,248	-	339,375,248	4,747.10
95	Total	\$ 16,709,862,607	\$ 27,511,009	\$ 18,923,514,164	\$ 111,039	\$ 35,660,998,819	\$ 20,063,915,079	\$ 1,006,858,393	\$ 11,725,644,425	\$ 2,864,580,922	\$ 35,660,998,819	\$ 202,822,099	\$ 35,458,176,720	\$ 6,053

COMPARATIVE REPORT
EXHIBIT G: SUMMARY OF OUTSTANDING DEBT
FOR THE YEAR ENDED JUNE 30, 2023

No.	Locality Town of:	Gross Debt						Gross Debt by Function					Funds Restricted	Balance of Net Debt	
		Bonds and Bond Issue Anticipation Loans	Literary Fund Loans	Other Long-Term Obligations	Temporary Loans	Total Gross Debt		Education	Streets, Roads, and Bridges	Other General Government	Enterprise Activities	Total By Function		Amount	Per Capita
1	Abingdon	\$ 17,862,163	\$ -	\$ 4,514,371	\$ -	\$ 22,376,534		\$ -	\$ -	\$ 18,675,346	\$ 3,701,188	\$ 22,376,534	\$ -	\$ 22,376,534	2,671.51
2	Ashland	7,153,000	-	2,155,630	-	9,308,630		-	-	9,308,630	-	9,308,630	-	9,308,630	1,230.49
3	Bedford	5,683,599	-	14,341,288	-	20,024,887		-	-	13,251,463	6,773,424	20,024,887	-	20,024,887	3,008.09
4	Berryville	8,656,691	-	1,022,985	-	9,679,676		-	-	2,565,829	7,113,847	9,679,676	-	9,679,676	2,116.24
5	Big Stone Gap	-	-	-	-	-		-	-	-	-	-	-	-	-
6	Blacksburg	48,402,257	-	31,342,346	-	79,744,603		-	-	69,946,077	9,798,526	79,744,603	-	79,744,603	1,778.98
7	Bluefield	8,034,565	-	2,443,302	-	10,477,867		-	435,336	6,281,431	3,761,100	10,477,867	-	10,477,867	2,056.10
8	Bridgewater	5,047,952	-	632,386	-	5,680,338		-	-	4,368,801	1,311,537	5,680,338	-	5,680,338	861.18
9	Broadway	19,358,218	-	853,604	-	20,211,822		-	-	497,447	19,714,375	20,211,822	-	20,211,822	4,846.96
10	Christiansburg	18,471,014	-	19,035,295	-	37,506,309		-	1,576,776	32,027,800	3,901,733	37,506,309	-	37,506,309	1,606.40
11	Clifton Forge	-	-	-	-	-		-	-	-	-	-	-	-	-
12	Colonial Beach	18,045,887	-	5,193,067	-	23,238,954	12,660,358	-	-	1,557,325	9,021,271	23,238,954	-	23,238,954	5,946.51
13	Culpeper	28,974,756	-	7,930,754	-	36,905,510		-	-	13,538,033	23,367,477	36,905,510	-	36,905,510	1,839.57
14	Dumfries	8,071,860	-	606,287	-	8,678,147		-	-	8,678,147	-	8,678,147	-	8,678,147	1,528.11
15	Farmville	6,494,467	-	3,655,215	-	10,149,682		-	-	6,898,655	3,251,027	10,149,682	1,372,393	8,777,289	1,174.53
16	Front Royal	34,831,896	-	19,213,700	-	54,045,596		-	-	18,910,644	35,134,952	54,045,596	-	54,045,596	3,600.40
17	Herndon	18,409,893	-	8,689,718	-	27,099,611		-	-	18,466,104	8,633,507	27,099,611	-	27,099,611	1,099.15
18	Leesburg	108,336,283	-	29,848,156	-	138,184,439		-	-	79,346,545	58,837,894	138,184,439	-	138,184,439	2,863.93
19	Luray	2,184,527	-	7,374,936	-	9,559,463		-	-	2,010,009	7,549,454	9,559,463	-	9,559,463	1,978.78
20	Marion	7,595,211	-	6,762,313	-	14,357,524		-	-	6,628,865	7,728,659	14,357,524	-	14,357,524	2,496.53
21	Orange	9,878,805	-	3,038,335	-	12,917,140		-	-	2,711,220	10,205,920	12,917,140	-	12,917,140	2,646.95
22	Pulaski	5,087,187	-	1,048,858	-	6,136,045		-	-	1,522,933	4,613,112	6,136,045	-	6,136,045	682.92
23	Purcellville	50,527,521	-	7,301,438	-	57,828,959		-	-	16,307,099	41,521,860	57,828,959	-	57,828,959	6,476.53
24	Richlands	-	-	-	-	-		-	-	-	-	-	-	-	-
25	Rocky Mount	4,873,381	-	4,702,898	-	9,576,279		-	-	4,818,143	4,758,136	9,576,279	-	9,576,279	1,953.15
26	Smithfield	3,973,000	-	2,356,574	-	6,329,574		-	-	4,080,658	2,248,916	6,329,574	-	6,329,574	741.78
27	South Boston	3,431,998	-	7,774,433	-	11,206,431		-	-	11,206,431	-	11,206,431	-	11,206,431	1,406.78
28	South Hill	9,324,157	-	5,503,146	-	14,827,303		-	-	6,260,862	8,566,441	14,827,303	-	14,827,303	3,161.47
29	Strasburg	26,265,066	-	1,365,707	-	27,630,773		-	-	3,851,916	23,778,857	27,630,773	-	27,630,773	3,901.00
30	Tazewell	3,842,689	-	3,383,686	-	7,226,375		-	18,291	2,746,217	4,461,867	7,226,375	-	7,226,375	1,610.87
31	Vienna	62,313,769	-	21,235,282	-	83,549,051		-	-	79,193,876	4,355,175	83,549,051	-	83,549,051	5,071.88
32	Vinton	-	-	-	-	-		-	-	-	-	-	-	-	-
33	Warrenton	24,779,018	-	2,469,223	-	27,248,241		-	-	10,879,994	16,368,247	27,248,241	-	27,248,241	2,709.38
34	West Point	3,777,293	-	7,974,504	-	11,751,797	7,330,407	-	-	4,061,538	359,852	11,751,797	-	11,751,797	3,442.24
35	Wise	1,349,314	-	1,122,673	-	2,471,987		-	-	913,436	1,558,551	2,471,987	-	2,471,987	832.04
36	Woodstock	14,872,748	-	3,920,944	-	18,793,692		-	-	3,892,960	14,900,732	18,793,692	-	18,793,692	3,236.39
37	Wytheville	18,377,503	-	11,486,687	-	29,864,190		-	-	17,003,286	12,860,904	29,864,190	-	29,864,190	3,613.33
37	Total	\$ 614,287,688	\$ -	\$ 250,299,741	\$ -	\$ 864,587,429		\$ 19,990,765	\$ 2,030,403	\$ 482,407,720	\$ 360,158,541	\$ 864,587,429	\$ 1,372,393	\$ 863,215,036	\$ 2,437
170	Grand Total	\$ 28,316,347,241	\$ 44,821,092	\$ 27,245,879,835	\$ 111,039	\$ 55,607,159,207		\$ 26,188,775,447	\$ 1,578,858,076	\$ 20,853,187,184	\$ 6,986,338,500	\$ 55,607,159,207	\$ 311,007,834	\$ 55,296,151,373	\$ 6,408

NOTES:

(1) For detailed explanation of information in this exhibit, refer to the Notes to the Comparative Report, located in the separate "2023 Footnotes.docx" electronic Word file. See Table of Contents tab for a direct hyperlink to the Footnotes file.

COMPARATIVE REPORT
EXHIBIT H: DEMOGRAPHIC AND TAX DATA
FOR THE YEAR ENDED JUNE 30, 2023

		Population	US Census Bureau	Land Area	Population	Unemployment	Average Daily	Revenue Capacity	Composite	Real Estate	Total Real Estate
		Estimates	Population	(Square Miles)	Density	Rate (%)	Membership in	Per Capita	Fiscal Stress	Tax Rate	Taxable Valuation
No.	Locality	July 2022	2020	2020	2022	June 2023	Public Schools	Rank Score	Rank Score	(per \$100 of	2022
	City of:						2022-2023	FY2021	FY2021	Assessed Value)	(in millions)
1	Alexandria	158,128	159,467	14.94	10,584.20	2.3	15,396	10	118	1.110	\$ 45,471
2	Bristol	16,803	17,219	12.87	1,305.59	3.8	2,093	104	6	1.120	1,315
3	Buena Vista	6,647	6,641	6.44	1,032.14	2.9	817	132	9	1.270	341
4	Charlottesville	51,278	51,050	10.25	5,002.73	2.6	4,151	37	38	0.960	9,313
5	Chesapeake	251,959	249,422	338.46	744.43	2.9	39,302	71	64	1.050	30,184
6	Colonial Heights	18,040	18,170	7.52	2,398.94	3.0	2,729	60	33	1.200	1,941
7	Covington**	5,650	5,737	5.47	1,032.91	3.6	-	93	5	0.850	300
8	Danville	42,348	42,590	42.80	989.44	4.4	5,311	129	7	0.840	2,421
9	Emporia	5,657	5,766	6.90	819.86	4.7	804	124	1	0.920	374
10	Fairfax	24,003	24,146	6.24	3,846.63	2.5	2,830	5	125	1.010	7,211
11	Falls Church	14,566	14,658	2.05	7,105.37	2.3	2,466	2	133	1.230	5,103
12	Franklin	7,987	8,180	8.28	964.61	3.7	955	120	2	1.030	612
13	Fredericksburg	27,667	27,982	10.45	2,647.56	3.5	3,578	23	76	0.830	4,567
14	Galax	6,778	6,720	8.24	822.57	5.3	1,318	97	8	1.000	476
15	Hampton	136,387	137,148	51.46	2,650.35	3.7	18,821	113	13	1.240	12,316
16	Harrisonburg	55,700	54,810	17.34	3,212.23	4.0	6,329	121	16	0.930	4,904
17	Hopewell	22,657	23,033	10.35	2,189.08	4.2	3,651	127	11	1.130	1,465
18	Lexington	7,264	7,479	2.50	2,905.60	5.2	648	117	20	1.060	583
19	Lynchburg	80,127	80,395	48.98	1,635.91	4.6	7,374	109	14	1.110	6,181
20	Manassas	42,626	42,772	9.84	4,331.91	2.6	7,336	53	72	1.429	5,681
21	Manassas Park	17,277	17,219	3.03	5,701.98	2.7	3,225	83	55	1.450	2,163
22	Martinsville	13,234	13,485	10.96	1,207.48	4.6	1,688	128	4	1.040	650
23	Newport News	183,504	186,247	68.99	2,659.86	3.3	25,053	108	17	1.220	17,649
24	Norfolk	237,770	238,005	53.27	4,463.49	3.3	25,255	110	15	1.250	24,229
25	Norton	3,638	3,687	7.48	486.36	4.3	764	105	10	0.900	228
26	Petersburg	33,466	33,458	22.72	1,472.98	5.0	3,870	131	3	1.350	2,011
27	Poquoson	12,624	12,460	15.36	821.88	2.7	2,037	49	103	1.130	1,797
28	Portsmouth	96,700	97,915	33.30	2,903.90	3.5	12,577	123	12	1.300	7,830
29	Radford	16,835	17,604	9.68	1,739.15	4.2	3,569	133	18	0.840	883
30	Richmond	226,967	226,610	59.93	3,787.20	3.5	19,982	66	22	1.200	31,758
31	Roanoke	99,634	100,011	42.52	2,343.23	3.2	12,753	95	19	1.220	9,684
32	Salem	24,924	25,346	14.52	1,716.53	3.1	3,604	70	25	1.200	2,505
33	Staunton	25,773	25,750	19.92	1,293.83	2.8	2,507	103	27	0.920	2,277
34	Suffolk	99,179	94,324	399.16	248.47	3.1	13,861	73	52	1.110	11,406
35	Virginia Beach	455,385	459,470	244.72	1,860.84	2.8	63,226	56	65	0.990	63,783
36	Waynesboro	22,537	22,196	14.97	1,505.48	2.9	2,800	85	21	0.900	3,373
37	Williamsburg	16,224	16,017	8.94	1,814.77	4.4	1,038	78	40	0.640	2,150
38	Winchester	28,417	28,120	9.19	3,092.17	2.9	4,030	63	29	0.930	3,395

COMPARATIVE REPORT
EXHIBIT H: DEMOGRAPHIC AND TAX DATA
FOR THE YEAR ENDED JUNE 30, 2023

		Population	US Census Bureau	Land Area	Population	Unemployment	Average Daily	Revenue Capacity	Composite	Real Estate	Total Real Estate
		Estimates	Population	(Square Miles)	Density	Rate (%)	Membership in	Per Capita	Fiscal Stress	Tax Rate	Taxable Valuation
		July 2022	2020	2020	2022	June 2023	Public Schools	Rank Score	Rank Score	(per \$100 of	2022
No.	Locality County of:						2022-2023	FY2021	FY2021	Assessed Value)	(in millions)
1	Accomack	32,926	33,413	449.32	73.28	3.2	4,577	54	66	0.595	\$ 4,191
2	Albemarle	115,495	112,395	720.47	160.31	2.9	13,464	20	113	0.854	22,865
3	Alleghany **	14,898	15,223	446.57	33.36	3.3	2,687	90	36	0.730	1,052
4	Amelia	13,263	13,265	355.36	37.32	3.0	1,578	52	84	0.510	1,269
5	Amherst	31,139	31,307	473.96	65.70	3.3	3,761	89	61	0.610	2,490
6	Appomattox	16,534	16,119	334.22	49.47	3.7	2,261	88	71	0.630	1,437
7	Arlington	241,283	238,643	26.00	9,280.12	2.2	26,471	4	130	1.030	87,338
8	Augusta	77,758	77,487	967.07	80.41	2.7	9,626	57	97	0.630	7,761
9	Bath	4,228	4,209	529.20	7.99	2.5	478	1	128	0.550	864
10	Bedford	79,943	79,462	760.10	105.17	3.1	8,779	45	101	0.500	9,421
11	Bland	6,295	6,270	357.65	17.60	3.3	776	86	39	0.600	474
12	Botetourt	33,510	33,596	541.28	61.91	2.7	4,335	32	100	0.790	3,930
13	Brunswick	15,465	15,849	566.23	27.31	4.4	1,351	58	68	0.650	1,332
14	Buchanan	19,434	20,355	502.85	38.65	4.5	2,318	106	24	0.390	2,140
15	Buckingham	16,810	16,824	579.62	29.00	3.6	1,845	84	73	0.520	1,609
16	Campbell	55,955	55,696	503.21	111.20	3.3	7,427	91	59	0.520	4,315
17	Caroline	32,334	30,887	527.36	61.31	3.1	4,144	67	80	0.770	3,330
18	Carroll	28,809	29,155	474.74	60.68	4.2	3,294	100	37	0.640	2,404
19	Charles City	6,587	6,773	182.90	36.01	3.1	498	19	92	0.760	882
20	Charlotte	11,433	11,529	475.30	24.05	3.8	1,578	94	45	0.620	1,015
21	Chesterfield	381,858	364,548	423.51	901.65	2.9	62,312	62	90	0.920	50,415
22	Clarke	15,341	14,783	175.96	87.18	2.7	1,855	17	124	0.610	2,514
23	Craig	4,906	4,892	328.10	14.95	3.1	454	77	77	0.630	529
24	Culpeper	54,089	52,552	379.19	142.64	2.9	8,118	61	96	0.550	6,565
25	Cumberland	9,877	9,675	297.47	33.20	3.5	1,191	82	51	0.750	938
26	Dickenson	13,711	14,124	330.45	41.49	4.6	1,830	111	26	0.600	1,230
27	Dinwiddie	28,552	27,947	503.89	56.66	3.2	4,106	74	75	0.790	2,535
28	Essex	10,578	10,599	257.33	41.11	3.4	1,130	31	79	0.730	1,523
29	Fairfax	1,139,755	1,150,309	391.02	2,914.83	2.5	172,315	12	127	1.110	295,581
30	Fauquier	73,536	72,972	647.99	113.48	2.6	10,520	14	126	0.903	15,453
31	Floyd	15,160	15,476	380.92	39.80	2.7	1,667	50	82	0.650	1,725
32	Fluvanna	27,843	27,249	287.12	96.97	2.6	3,325	59	93	0.870	2,957
33	Franklin	54,155	54,477	690.61	78.42	3.1	5,920	33	91	0.610	7,222
34	Frederick	94,871	91,419	413.13	229.64	2.5	13,361	40	98	0.510	14,935
35	Giles	16,657	16,787	357.22	46.63	3.1	3,372	99	46	0.680	1,173
36	Gloucester	38,799	38,711	217.81	178.13	2.7	4,861	46	94	0.725	4,776
37	Goochland	26,183	24,727	282.03	92.84	2.8	2,534	7	132	0.530	6,952
38	Grayson	15,347	15,333	441.79	34.74	3.5	1,500	96	41	0.540	1,883
39	Greene	21,165	20,552	155.95	135.72	2.7	2,756	72	81	0.820	2,271
40	Greensville	11,088	11,391	295.23	37.56	3.5	1,115	65	48	0.670	645
41	Halifax	33,257	34,022	817.73	40.67	3.8	4,232	76	57	0.500	2,913
42	Hanover	112,409	109,979	467.60	240.40	2.6	16,628	22	119	0.810	20,217
43	Henrico	336,074	334,389	233.70	1,438.06	2.9	48,802	42	88	0.850	49,849
44	Henry	48,835	50,948	382.35	127.72	3.6	6,652	112	44	0.555	3,000
45	Highland	2,234	2,232	415.16	5.38	2.1	187	11	107	0.480	678
46	Isle of Wight	39,950	38,606	315.69	126.55	2.8	5,444	64	87	0.850	4,902
47	James City	79,488	78,254	142.30	558.59	3.0	10,174	25	111	0.840	13,931
48	King & Queen	6,663	6,608	315.15	21.14	2.6	785	28	83	0.550	919

Locality No. County of:		Population Estimates July 2022	US Census Bureau Population 2020	Land Area (Square Miles) 2020	Population Density 2022	Unemployment Rate (%) June 2023	Average Daily Membership in Public Schools 2022-2023	Revenue Capacity Per Capita Rank Score FY2021	Composite Fiscal Stress Rank Score FY2021	Real Estate Tax Rate TY2022 (per \$100 of Assessed Value)	Total Real Estate Taxable Valuation 2022 (in millions)
49	King George	27,645	26,723	179.63	153.90	2.6	4,330	44	109	0.640	3,951
50	King William	18,107	17,810	273.91	66.11	2.8	2,031	80	85	0.835	1,372
51	Lancaster	10,757	10,919	133.31	80.69	3.0	944	8	120	0.630	2,688
52	Lee	21,699	22,173	435.38	49.84	3.9	2,752	130	35	0.619	974
53	Loudoun	431,006	420,959	515.74	835.70	2.6	81,621	13	131	0.890	113,061
54	Louisa	39,725	37,596	495.05	80.24	2.7	4,936	21	104	0.720	6,534
55	Lunenburg	11,958	11,936	431.70	27.70	3.4	1,492	107	56	0.380	947
56	Madison	14,017	13,837	320.64	43.72	2.4	1,612	26	99	0.740	1,835
57	Mathews	8,446	8,533	85.91	98.31	2.9	860	18	112	0.645	1,645
58	Mecklenburg	30,179	30,319	625.31	48.26	3.5	3,707	35	28	0.420	4,973
59	Middlesex	10,779	10,625	130.33	82.71	2.7	1,156	15	114	0.610	2,515
60	Montgomery	102,061	101,323	386.85	263.83	3.2	9,445	102	54	0.890	8,936
61	Nelson	14,813	14,775	470.75	31.47	2.9	1,411	16	106	0.650	3,139
62	New Kent	24,808	22,945	210.03	118.12	2.6	3,384	34	116	0.670	4,264
63	Northampton	12,039	12,282	211.71	56.87	3.1	1,280	27	62	0.760	2,357
64	Northumberland	11,778	11,839	191.43	61.53	3.5	1,132	9	121	0.610	2,808
65	Nottoway	15,608	15,642	314.39	49.65	3.0	1,718	119	49	0.480	970
66	Orange	37,109	36,254	341.08	108.80	3.0	4,755	38	115	0.750	4,622
67	Page	23,374	23,709	310.02	75.40	3.1	2,881	69	63	0.730	2,345
68	Patrick	17,080	17,608	482.95	35.37	3.6	2,376	92	53	0.730	1,613
69	Pittsylvania	59,366	60,501	969.00	61.27	3.1	7,546	101	60	0.620	4,329
70	Powhatan	31,365	30,333	260.20	120.54	2.7	4,108	24	122	0.770	4,535
71	Prince Edward	21,956	22,417	349.95	62.74	4.6	1,776	115	47	0.470	1,836
72	Prince George	43,295	43,010	265.34	163.17	3.4	5,867	116	69	0.820	3,721
73	Prince William	490,325	482,204	335.26	1,462.52	2.8	88,641	43	110	1.030	80,892
74	Pulaski	33,571	33,800	319.84	104.96	3.0	3,783	87	42	0.740	3,080
75	Rappahannock	7,394	7,348	266.37	27.76	2.6	681	6	129	0.600	1,940
76	Richmond	9,165	8,923	191.48	47.86	3.0	1,304	48	78	0.700	857
77	Roanoke	96,605	96,929	250.55	385.57	2.7	13,359	68	70	1.090	9,970
78	Rockbridge	22,498	22,650	596.55	37.71	2.9	2,243	39	74	0.740	2,733
79	Rockingham	84,149	83,757	849.79	99.02	2.8	10,983	30	102	0.680	11,273
80	Russell	25,338	25,781	473.52	53.51	3.8	3,179	114	43	0.630	1,440
81	Scott	21,309	21,576	535.83	39.77	3.4	3,783	122	34	0.770	1,590
82	Shenandoah	44,541	44,186	508.08	87.67	2.7	5,374	55	86	0.580	5,995
83	Smyth	29,025	29,800	451.44	64.29	3.2	3,764	126	23	0.740	1,546
84	Southampton	17,913	17,996	599.20	29.89	2.7	2,392	75	58	0.890	1,476
85	Spotsylvania	145,013	140,032	401.41	361.26	3.0	23,604	47	108	0.738	19,642
86	Stafford	163,239	156,927	269.21	606.36	3.0	30,579	51	117	0.850	23,811
87	Surry	6,492	6,561	278.95	23.27	2.8	645	3	123	0.720	1,113
88	Sussex	10,388	10,829	490.23	21.19	4.0	954	98	30	0.480	1,185
89	Tazewell	39,470	40,429	518.79	76.08	4.1	5,205	118	31	0.580	2,595
90	Warren	41,280	40,727	214.57	192.38	2.9	4,966	36	95	0.655	4,920
91	Washington	53,723	53,935	561.19	95.73	3.1	6,438	81	67	0.600	4,549
92	Westmoreland	18,760	18,477	229.33	81.80	3.1	1,463	29	89	0.620	3,060
93	Wise	35,515	36,130	403.44	88.03	4.5	5,448	125	32	0.690	1,901
94	Wythe	27,941	28,290	461.95	60.48	3.2	3,699	79	50	0.510	2,871
95	York	71,491	70,045	104.71	682.75	2.9	12,685	41	105	0.780	10,491

NOTES:
*** In July 2022, the Alleghany County Public Schools and the City of Covington Public Schools were consolidated into a new school division, the Alleghany Highlands Public School Division. The Virginia Department of Education allocates the ADM data for the new School Division as part of the County of Alleghany.

(1) For detailed explanation of information in this exhibit, refer to the Notes to the Comparative Report, located in the separate "2023 Footnotes.docx" electronic Word file. See Table of Contents tab for a direct hyperlink to the Footnotes file.
(2) Towns are excluded from presentation in this exhibit due to a lack of available and complete data.

NOTES TO THE COMPARATIVE REPORT OF LOCAL GOVERNMENT REVENUES AND EXPENDITURES

Year Ended June 30, 2023

NOTE 1. Significant Accounting Policies and Procedures

A. Organization of Report

This report presents local government operations for the general government and enterprise activities. General government includes the functions of general government administration; judicial administration; public safety; public works; health and human services; education; parks, recreation, and cultural; and community development.

General Government: **Exhibit A** presents a summary of the revenues and expenditures. Details of major sources of revenue available for general government are presented on **Exhibit B - Local Revenues**, **Exhibit B-1 - Inter-Governmental Revenues** and **Exhibit B-2 - Other Local Taxes**. **Exhibit C** presents an overview of expenditures by function; additional detail for each function is provided in **Exhibits C-1 through C-8**. **Exhibits D and E** provide information about capital project and debt service activities, respectively, related to general government functions.

Enterprise Activities: **Exhibit F** provides summary information for enterprise activities, which include utility services (water, sewer, electric, gas and steam); airports, harbors and other transportation services; nursing homes; hospitals, coliseums, and communications (internet and cable). This exhibit combines all such activities in which a local government participates.

Outstanding Debt: In addition to information on the operations of general government and enterprise activities described above, **Exhibit G** presents a summary of all outstanding debt and long term liabilities of a locality. This information is detailed by type of debt (bonds, temporary loans, etc.) and other long-term liabilities (retirement benefits, leases, etc.) as well as by the function for which debt was issued (education; streets, roads, and bridges; and enterprise activities).

B. Sources of Data Presented

Data in this report comes from information submitted by cities, counties, and towns pursuant to Code of Virginia § 15.2-2510, along with other agencies of the Commonwealth.

Local governments prepare the information following the requirements of the *Uniform Financial Reporting Manual*. The locality's independent auditors review the information.

"Expenditures Made on Behalf of the Local Government" represent funds spent directly by the state that do not flow through the local government's accounting records. Expenditures on behalf of the local government are identified as being funded by either the state or federal government. This data has been provided by state agencies and is unaudited. Examples of this data include payments for assistance to needy families and state maintenance of local highways.

Population counts included on Exhibit A for cities and counties reflect the July 1, 2022, provisional estimates obtained from: University of Virginia Weldon Cooper Center, Demographics Research Group. (2023). Virginia Population Estimates. Retrieved from: <https://demographics.coopercenter.org/virginia-population-estimates>.

Population counts included on Exhibit A for towns reflect the 2020 decennial census from the April 1, 2020, results published by the U.S. Census Bureau, since population estimates are not calculated for towns. The 2020 decennial census data was retrieved from the University of Virginia Weldon Cooper Center since the Center provides more user-friendly data tables for Virginia's populations (retrieved from: <https://demographics.coopercenter.org/census2020#data>). As described in Note 2 below, the report uses these population counts to calculate per capita amounts throughout the various exhibits.

Note: For those localities who are delayed in submitting their required FY2023 reporting and not included in the final version of this report, their population counts have been removed from the per capita calculations. The per capita calculations will be revised in an amended version of the report after the late localities submit their required financial reporting.

C. Joint Activities and Elements

Joint activities and elements consist of services provided by a local government in partnership with one or more other local governments. For example, a county may participate in a regional jail that serves residents of the county and a nearby city. For purposes of this report, the revenues and costs associated with joint activities and elements have been allocated to participating localities based on the percentage of contributions made to the entity's operations by each participating local government.

Note: In July 2022, the Alleghany County Public Schools and the City of Covington Public Schools were consolidated into a new school division, the Alleghany Highlands Public School Division. The Alleghany Highlands School Board is considered a component unit of the County of Alleghany for financial reporting purposes, and the School Board's activity is currently included as part of the County in the FY2023 Comparative Report at the Exhibit C-6 data. Due to timing and delays that have impacted the FY2023 report, the Auditor of Public Accounts has not yet received the joint activities reporting to allocate the Alleghany Highlands School Division's financial activity between the County of Alleghany and City of Covington. Our Office will allocate the Alleghany Highlands Public School activity accordingly between the County and City in an amended version of the 2023 report that will be published at a later time.

NOTE 2. Definitions of Key Terms

The following are brief definitions of key terminology and type of activity used in this report. This listing has been organized by Exhibit to assist the user in understanding various classifications and calculations contained in the report.

EXHIBIT A - GENERAL GOVERNMENT

Local Revenue - Total revenue received by general government from local sources. Local revenue is reported in detail by major and some minor sources on Exhibit B.

Revenue from the Commonwealth - Total revenue received by general government from the Commonwealth. This does not include federal funds originally received by the Commonwealth which are reported as federal pass-thru, nor does it include revenue specifically designated by the Commonwealth for capital projects, which is reported on Exhibit D. Revenue from the Commonwealth is detailed by major sources on Exhibit B-1.

Revenue from the Federal Government - Total revenue received by general government from federal sources. This revenue has been classified as federal pass-thru (revenue of federal origin received from the Commonwealth) and direct federal aid (revenue received directly from the federal government). Revenue from the federal government is detailed by major sources on Exhibit B-1.

Percent of Revenue - The percentage of the revenue type to total local revenues.

Total Revenue - Total revenue received by the local government except revenue specifically designated for capital projects, debt service, and enterprise activities, which is reported on Exhibits D, E, and F, respectively.

Non-Revenue Receipts - Collections that are not anticipated for support of normal operations, including funds received from the sale of land and buildings and insurance recoveries. These receipts tend to be non-recurring in nature.

Transfers to General Government - Transfers from capital projects, debt service or enterprise activities to general government.

Maintenance and Operation Expenditures - Summary total of expenditures for the operation of general government. These expenditures are detailed by function (for example, Public Safety) on Exhibit C and by activity (for example, Law Enforcement and Traffic Control) on Exhibits C-1 through C-8.

Per Capita - This calculation represents the division of the applicable amount for each locality by the population for that locality. Per capita amounts are presented to enhance analysis of the report by providing an indication of the cost of providing services per resident. The county per capita amounts use their total population which includes towns. Counties provide certain services for the towns within their boundaries and some towns provide services separate from their county. This report does not separately identify the per capita amounts for those applicable services. In addition, the report includes an average per capita for all counties, cities, and towns. The total per capita represents the division of the total amount of all cities, counties, and towns by the total populations for all cities, counties, and towns, respectively. For certain activities, in which the majority of localities have no expenditures, average per capita is a computation that uses total population of only those localities with expenditures in the activity. Such averages are highlighted (*) in the exhibits. Population counts used for the per capita calculations for cities and counties reflect the Weldon Cooper July 1, 2022, provisional estimates; population counts for towns reflect the 2020 decennial census count results published by the U.S. Census Bureau.

Percent of Average - Refers to the percent of average per capita. The individual per capita amount for a city, county, or town is divided by the average per capita of all cities, counties, or towns, respectively.

Transfers and Contributions - Payments made by general government to support or subsidize capital projects, debt service, or enterprise activities. Enterprise activity transfers and contributions may include transfers to enterprise funds, contributions to authorities, and contributions to the enterprise activities of other local governments.

EXHIBIT B - LOCAL REVENUE

General Property Taxes:

Real Property - Revenue from current and delinquent taxes on real property and land redemptions.

Public Service Corporations - Current and delinquent real and personal property taxes on public service corporations.

Personal Property - Current and delinquent taxes on personal property and mobile homes. The reimbursement from the Commonwealth is reported as Non-Categorical State Aid on Exhibit B-1.

Machinery and Tools - Current and delinquent taxes on machinery and tools.

Merchants' Capital - Current and delinquent taxes on merchants' capital.

Penalties and Interest - Penalties and interest collected on all property taxes.

Other Local Taxes - Other Local Taxes are detailed by source on Exhibit B-2.

Permits, Privilege Fees, and Regulatory Licenses - Includes revenues from animal licenses; bicycle licenses; and building, electrical, and other similar permits.

Fines and Forfeitures - Includes revenue received by the local government from court fines and forfeitures and parking fines.

Charges for Services - Includes fees charged for various government operations. Examples include charges for Sanitation and Waste Removal (i.e., waste collection and disposal charges) and charges for Parks and Recreation (i.e., recreation fees). Charges for Services are structured so they can be reflected on Exhibits C-1 through C-8 of this report on the same line as the expenditure activity which generated the revenue. For example, recreation fees are reported with expenditures for Parks and Recreation.

Revenue from Use of Money and Property:

Interest - Interest on investments received by general government. It does not include interest credited to capital projects, debt service, and enterprise funds, which is reported on Exhibits D, E, and F, respectively.

Use of Property - Income from general property rentals, concession rentals, and commissions.

Miscellaneous - Includes payments in lieu of taxes from enterprise activities and other localities and authorities, annexation payments for loss of net tax revenue, and gifts and donations from private sources. Miscellaneous revenue also includes income from the sale of property if the type of sale is of a recurring nature.

Percent of Revenue - The percentage of the revenue type to total local revenues.

EXHIBIT B-1 - INTERGOVERNMENTAL REVENUE

Payments in Lieu of Taxes - Revenue received from the state or federal government in lieu of property taxes for services such as police and fire protection.

Non-categorical Aid - Revenue received from the state or federal government that may be spent at the local government's discretion. Non-categorical aid from the state includes communication sales and use taxes, auto rental taxes, motor vehicle carriers' taxes, mobile home titling taxes, personal property tax reimbursement, tax on deeds (grantor tax), and the recovery of indirect costs. Non-categorical aid from the federal government includes Community Development Block Grants administrative monies and indirect cost recoveries. For FY2023, non-categorical aid also includes the federal CARES Act and American Rescue Plan Act funds that localities received in response to the COVID-19 pandemic.

Categorical Aid - Revenue received from the state or federal government designated for specific use by the local government. Examples of state categorical aid are Basic School Aid funds and the state's share of public assistance payments. An example of federal categorical aid is Impacted Area Aid grants that are to be used for Education.

Shared Expenses (Categorical) - Revenue received from the state for its share of expenditures in activities that are considered to be a shared state/local responsibility. Sources include the state's share of Commonwealth's Attorney, Sheriff, Commissioner of the Revenue, Treasurer, Medical Examiner, and Registrar/Electoral Board expenditures.

Expenditures Made on Behalf of the Local Government - As described in Note 1, expenditures made on behalf of the local government represent the amount of direct state expenditures made to support general government operations. They do not include capital project expenditures.

EXHIBIT B-2 - OTHER LOCAL TAXES

Other Local Taxes - Includes revenue received from local taxes other than general property taxes.

Local Sales and Use Taxes - Includes revenue received from local sales taxes. All counties and cities assess an optional one percent local tax in addition to state sales tax.

Consumer Utility Taxes - Includes taxes on gas, water, and electric services. Utility companies add this tax to their bills and remit the tax to the local government when received.

Business License Taxes - Includes license taxes on businesses, professions, and occupations. Local governments that do not levy a merchants' capital tax may impose a local license tax on businesses, occupations and professions operating within their jurisdiction.

Franchise License Taxes - Includes license taxes collected from public service corporations. Unlike the consumer utility tax which is paid by individuals, this tax is paid by utility companies based on a percentage of their gross receipts.

Motor Vehicle License Taxes - Includes license taxes paid on motor vehicles, including automobiles, motorcycles, trucks, trailers, and semi-trailers.

Bank Franchise Taxes - Includes local revenues derived from the bank franchise tax (also known as bank stock tax). Banks pay a tax based on their net capital.

Recordation and Will Taxes - Includes local revenues collected by the Clerk of the Circuit Court for the recording of deeds, deeds of trust, mortgages, leases, and contracts. Also includes the local tax on the probate of wills and grants of administration. The state tax on deeds, one-half of which is shared with localities, is reported as Non-Categorical State Aid on Exhibit B-1.

Tobacco Taxes - Includes taxes on the sale or use of cigarettes. Retailers add a flat fee onto the price of each pack of cigarettes before they are sold.

Admission Taxes - Includes taxes assessed on events that charge admissions, such as sporting events, museums, zoos, amusement parks, etc.

Hotel and Motel Room Taxes - Includes taxes paid on hotel and motel rooms, boarding houses, travel campgrounds, and other facilities that provide lodging for less than thirty days. Also referred to as the Transient Occupancy Tax.

Restaurant Food Taxes - Includes taxes levied on food and beverages offered for human consumption. Also referred to as Meal Taxes or Prepared Food Taxes.

Coal Taxes - Includes coal, oil and gas severance taxes. Also includes license taxes assessed on businesses that remove coal, oil and gas that are paid into a special fund for the improvement of certain public roads and those paid to the Coalfield Economic Development Authority.

Other Taxes - Includes various other local taxes authorized by the Code of Virginia, not separately captured above.

Percent of Average - Refers to the percent of average per capita. The individual per capita amount for a city, county, or town is divided by the average per capita of all cities, counties, or towns, respectively.

EXHIBIT C - SUMMARY OF MAINTENANCE AND OPERATION EXPENDITURES - BY FUNCTION

Function - A group of related activities aimed at accomplishing a major service or regulatory program for which a locality is responsible. Examples of functions are Judicial Administration, Public Safety, and Health and Human Services. There are eight functions and the expenditures of the activities within each function are detailed on Exhibits C-1 through C-8 of this report.

Nondepartmental - Expenditures made by general government that are not specifically related to a particular function. Examples include costs incurred in annexation proceedings, donations to towns not designated for a specific purpose, and settlements made in tort claims settled out of court.

Percent of Average - Refers to the percent of a locality's per capita expenditures of the average per capita of all cities, counties or towns, as applicable. The per capita calculation is described in more detail under the "Exhibit A" section of these notes.

EXHIBITS C-1 THROUGH C-8 - FUNCTION EXPENDITURES - BY ACTIVITY

The report headings in these Exhibits disclose each activity for the functions reported on Exhibit C. For example, Exhibit C-1 details legislative and general financial administrative activities within the General Government Administration function. There are eight Exhibits, one for each function reflected on Exhibit C. In addition to reporting expenditures by activity, some Exhibits provide *Memo Only* totals for certain expenditures. For example, Exhibit C-1 reports total General and Financial Administration expenditures. It details expenditures for the Commissioner of Revenue, Treasurer, Data Processing, Automotive Motor Pool, Central Purchasing, Print Shop, and Risk Management/Self Insurance. These expenditures are titled Reported Elements (Memo Only) to indicate they are included in the General Financial Administration total and are highlighted only for analytical purposes.

Percent of Average - Percent of average per capita. The per capita calculation is described in more detail under the "Exhibit A" section of these notes.

Sources of Funds for Expenditures - Sources of funds for expenditures are not intended to equal total expenditures. Sources may exceed or be less than expenditures. The percent of expenditures is the percentage of each source to total expenditures of the function.

Commonwealth Categorical Aid - The amount of state aid or shared expenses received specifically for the function.

Federal Categorical Aid - The amount of federal categorical aid received specifically for the function. Federal pass-thru aid that the state distributes to the local government is reported separately from direct federal aid that the locality receives directly from the federal government.

Local Charges for Services - The amount of user charges for services provided by the function. These charges may be part of required local matching for state and federal grant programs.

Expenditures Made on Behalf of the Local Government - The amount of state expenditures made on behalf of the reporting local government for the function. State expenditures on behalf of local governments are included on Exhibits C-4, C-5, and C-6 as follows:

- C-4 Expenditures by the state Department of Transportation for maintenance of streets, roads, and bridges.
- C-5 Expenditures by the state Department of Health for the operation of the local health departments and by the state Department of Social Services from state and federal funds for assistance to needy families and from federal funds for emergency heating and cooling assistance.
- C-6 Expenditures by the state Department of Education for the School for the Deaf and Blind tuition, mental health, and driver’s education programs.

Note applicable to Exhibit C-6, Education: *In July 2022, the Alleghany County Public Schools and the City of Covington Public Schools were consolidated into a new school division, the Alleghany Highlands Public School Division. The Alleghany Highlands School Board is considered a component unit of the County of Alleghany for financial reporting purposes, and the School Board’s activity is currently included as part of the County in the FY2023 Comparative Report at the Exhibit C-6 data. Due to timing and delays that have impacted the FY2023 report, the Auditor of Public Accounts has not yet received the joint activities reporting to allocate the Alleghany Highlands School Division’s financial activity between the County of Alleghany and City of Covington. Our Office will allocate the Alleghany Highlands Public School activity accordingly between the County and City in an amended version of the 2023 report that will be published at a later time.*

EXHIBIT D - CAPITAL PROJECTS FOR GENERAL GOVERNMENT

This exhibit reports general government capital projects only. It does not include enterprise activity capital expenditures for projects such as sewage plants, hospitals, water treatment facilities, etc. which are excluded from the Comparative Report.

Source of Funds:

State and Federal Grants - State and federal grants that have been received specifically for use on general government capital projects, except those capital projects related to enterprise activities. These amounts include state and federal categorical grants only. Non-categorical state and federal grants, if any, are included in Transfers from General Government.

Debt Proceeds - Proceeds received from the sale of bonds or other debt intended to finance capital projects.

Interest Income - Revenue from the investment of funds currently held for use on capital projects.

Sale of Property - Funds received from the sale of property and equipment that are recorded directly in the capital projects funds.

Transfers from General Government - General government transfers for capital projects.

Payments from Other Governments - Payments from other local governments or authorities for their portion of a locality's capital projects.

Other Sources - Any other source of funds not readily identified in the categories described above.

Application of Funds:

Education - The expenditure of funds for the construction of schools and other education related projects.

Streets, Roads, and Bridges - The expenditure of funds for the construction of streets, roads, and bridges. Expenditures for maintenance of existing streets, roads, and bridges are reported on Exhibit C-4.

Other General Government - The expenditure of funds for the construction of other general government facilities.

Transfers to Other Funds - Funds transferred to the general government or debt service fund, usually when the capital project is completed.

Payments to Other Governments - Funds provided to other local governments or authorities for a portion of their capital projects.

Expenditures Made on Behalf of the Local Government - The amount of state expenditures made on behalf of the reporting local government for this function. These expenditures are funded by both state and federal sources. Information is not available from the Department of Transportation to allocate the funding source separately between federal and state by locality, but the funding rates for the construction of highways, streets, roads, bridges are approximately 65% state and 35% federal, and the funding rates for the maintenance of highways, streets, roads, bridges are approximately 79% state and 21% federal. Additional construction expenditures of \$1,916,396,716 and maintenance expenditures of \$1,640,011,109, are identified as allocated to Highway Department Districts and are not identified by locality. This data was obtained from the Virginia Department of Transportation and is unaudited.

EXHIBIT E - DEBT SERVICE FOR GENERAL GOVERNMENT

This exhibit reports the sources and applications of funds for general government debt service payments. It does not include enterprise activity principal and interest payments on debt.

Source of Funds - Funds received or designated during the reported fiscal year for debt service costs (excluding enterprise activities).

Direct Sources - Funds such as investment interest income and proceeds from the issuance of refunding bonds designated to retire debt and pay debt service costs. These sources are not transferred from any other fund of the local government.

Transfers from Other Funds - Funds transferred from general government and capital project funds for debt service costs. School fund transfers are included as transfers from general government.

Payments From Other Governments - Contributions from other local governments or authorities for their portion of debt service.

Application of Funds:

Redemption of Debt - Funds expended to retire outstanding debt principal of the local government, except debt incurred for enterprise activities. The redemption of debt relating to education and streets, roads, and bridges is separately reported because it is usually a major portion of local government debt costs.

Debt Interest Costs - Funds expended for interest payments on debt incurred by the general government. Does not include debt interest costs for enterprise activity debt.

Payments to Other Governments - Payments to other local governments or authorities for a portion of their debt service costs.

EXHIBIT F - SUMMARY OF ENTERPRISE ACTIVITIES

All local government enterprise type activities have been separated from general government reporting to make general government more comparable. These activities have been combined for reporting on this exhibit. The following are reported as enterprise activities for the comparative report:

Water & Sewer Utilities	Steam Plants	Airports	Harbors/Ports
Electric Utilities	Communication Services (telephone, internet, and cable)	Hospitals	Coliseums (stadiums and arenas)
Gas Utilities	Public Transportation	Nursing Homes	Parking Facilities

Payments to Enterprise Type Activities - Local government contributions to an enterprise activity organized and operated as an authority and not managed by the locality. Payments are usually from the general fund. Payments to support general operating and interest expenses are reported separately from contributions specified for enterprise activity capital projects and debt service.

Payments to Other Local Governments for Enterprise Activities - Local government contributions to enterprise activities operated by other local governments. Payments to support general operating and interest expenses are reported separately from payments and contributions specified for enterprise activity capital projects.

Revenues from Direct Charges and Contributions - Revenues received for enterprise activities operated by the local government.

User Charges - Direct charges to users for services provided by local government enterprise activities. This includes direct charges to users in other localities for services they received.

Transfers From (To) General Government - The net balance of transfers (to) and from the general government for enterprise activities operated by the local government. This does not include capital contributions by the local government.

Contributions/Payments in Support of Operating Expenditures - Revenues received from other governments to support the services provided by the locality's enterprise activities (not through direct charges or bills.) These amounts are separated by other local government contributions, direct contributions from the Commonwealth and contributions from the federal government (including federal "pass-thru" dollars.) This does not include contributions for capital projects or capital outlays.

Miscellaneous Revenue - Other revenue received by enterprise activities.

Funds Available for Operations - The total funds available to the locally-operated enterprise activities including all direct charges for services, general government subsidies and operating contributions/payments from other governments

Local Government Enterprise Expenses:

General Operating Expenses - Total direct operating expenses required to provide enterprise activity services. General operating expenses exclude fixed asset depreciation, debt interest costs and payments in lieu of taxes. They include the cost of goods sold or services rendered, cost of materials and supplies and all administrative costs.

Depreciation - The portion of the cost of all enterprise activity fixed assets charged as depreciation expense in the reported fiscal year.

Debt Interest Expenses - The total interest expense incurred on outstanding debt for enterprise activities, including interest on financed leases.

EXHIBIT G - SUMMARY OF OUTSTANDING DEBT

This Exhibit reflects the balance of all debt and long-term liabilities for the reporting locality, including debt, if any, to be partially retired by funds received from other local governments.

Bonds and Bond Issue Anticipation Loans - The gross outstanding balance of term bonds, sinking fund bonds, serial bonds and bond anticipation loans. Bond anticipation loans are issued with the intention of issuing long-term bonds at a later date.

Literary Fund Loans - The gross outstanding balance of loans from the Commonwealth for the construction of schools.

Other Long-term Obligations - The gross outstanding balance of other long-term debt for the reporting local government. This includes notes payable, leases, the locality's liability for its early retirement incentive program costs, the locality and school board's net pension liability, the liability associated with closure and post-closure monitoring of solid waste landfills, the balance of annexation settlements and the liability for accrued compensated absences.

Temporary Loans - The gross outstanding balance of debt that has a principal maturity of less than one year.

Gross Debt by Function - The outstanding balance of indebtedness segregated by the function (purpose) for which the debt proceeds were expended.

Funds Restricted - Available funds at year end restricted for the payment of indebtedness.

Balance of Net Debt - The total gross debt less the funds restricted at the end of the reported fiscal year. This represents the amount required to fund the outstanding balance of indebtedness of the reporting government.

EXHIBIT H - DEMOGRAPHIC AND TAX DATA

This Exhibit provides additional variables to assist users in performing analyses of local government revenues and expenditures. The town data is not included in this exhibit because we determined it is generally limited and incomplete.

Source and Definition of Data Elements:

Populations for cities and counties include the July 1, 2022, provisional estimates obtained from the University of Virginia Weldon Cooper Center (citation: Demographics Research Group (2023). Virginia Population Estimates. Retrieved from: <https://demographics.coopercenter.org/virginia-population-estimates>). Population counts also include the results from the U.S. Census Bureau April 1, 2020, decennial census, for comparison purposes.

The University of Virginia Weldon Cooper Center notes the following about the 2020 decennial census results compared to its population estimates:

Across the country, localities with relatively large college populations, including some Virginia localities, were often undercounted in the April 1st, 2020, Census Count. In order to correct this undercount, we have benchmarked the 2020 and 2021 population estimates on the Weldon Cooper Center estimates instead of the 2020 Census count for localities with populations that are comprised of over 20 percent college students. This includes Charlottesville, Harrisonburg, Lexington, Lynchburg, Montgomery County, Prince Edward County, Radford, and Williamsburg. Once the remainder of the 2020 Census data is released later this year, we will further examine the discrepancies in college town populations and make additional adjustments if needed.

Land Area presented in square miles is from the U.S. Census Bureau, 2020 decennial census.

Population density is a calculated value of population estimates divided by land area.

Unemployment rates include the monthly period, unadjusted rates as of June 2023 (not seasonally adjusted). The rates are retrieved from the Virginia's Career and Workforce- Labor Market Information data, available at <https://virginiaworks.com>. The source of Virginia LMI's data is derived from the U.S. Bureau of Labor Statistics' (BLS), Local Area Unemployment Statistics. Per BLS, the rate is based on the portion of the civilian labor force that is unemployed. The civilian labor force includes all persons in the civilian non-institutional population classified as either employed or unemployed.

Average Daily Membership (ADM) in Public Schools for the 2022-2023 school year is data provided directly from the Virginia Department of Education. They include K-12, special education, and post-graduate membership, but they exclude pre-kindergarten and pupils in local programs such as vocational and alternative education centers.

Note: In July 2022, the Alleghany County Public Schools and the City of Covington Public Schools were consolidated into a new school division, the Alleghany Highlands Public School Division. The Department of Education allocates the new School Division's ADM data as part of the County of Alleghany.

Composite fiscal stress rank scores included in this report are from the Commission on Local Government's most recently published FY2021 fiscal stress report, available at the Department of Housing and Community Development's website, <https://www.dhcd.virginia.gov/clg>. The Commission's FY2021 report is the most recently published report available at the time of the 2023 Comparative Report issuance. The fiscal stress index illustrates a locality's ability to generate additional local revenues from its current tax base relative to the rest of the Commonwealth. The index weighs the following three variables: revenue capacity, revenue effort, and median household income. Revenue capacity is further defined below. Revenue effort is a ratio of actual tax collections by a locality to its computed revenue capacity. Median household income represents the level at which exactly half of the households in a jurisdiction earn more and the other half earns less. The fiscal stress index scores are ranked. A ranking score of 1 represents the highest stress compared to the ranking score of 133, which represents the lowest stress. Composite scores above 100 indicate fiscal stress that is above the state average, while scores below 100 imply fiscal stress conditions that are lower than the state average.

Revenue capacity per capita rank scores included in this report are from the Commission on Local Government's FY2021 fiscal stress report, available at the Virginia Department of Housing and Community Development's website, <https://www.dhcd.virginia.gov/clg>. Revenue capacity per capita measures how much tax revenue a locality could collect per person from its base if it used statewide average rates. There are five primary factors that are involved in the computation: true value of real estate, true value of public service corporation real estate, registered vehicles, local option sales tax receipts, and adjusted gross income. Statewide average rates are applied to all factors except for local option sales receipts to compute average tax estimates. The average tax estimates for all five factors are added together and then divided by the population of the jurisdiction. The revenue capacity scores are ranked.

Note that the Commission changed its scoring methodology starting with its FY2019 report to reflect that a ranking score of 1 represents the highest revenue capacity compared to the ranking score of 133, which represents the lowest revenue capacity. The Commission's reports issued prior to FY2019 instead reflect that a ranking of 1 represents the lowest revenue capacity. Users of the Comparative Report should consider this when reviewing prior year data for comparability.

Real estate tax rates for the 2022 tax year are from the Department of Taxation's 2022 *Local Tax Rates Survey* data, available at www.tax.virginia.gov/local-tax-rates. The nominal tax rates levied are per \$100 of assessed real estate value. Note that prior Comparative Report publications included tax rates obtained from the *Virginia Local Tax Rates* publication by the University of Virginia's Weldon Cooper Center for Economic and Policy Studies, <https://ceps.coopercenter.org/va-tax-rates>. However, the Center has not published a recent version of this book; the latest available copy is the 2019 publication. Accordingly, the Comparative Report Exhibit H now uses the data collected from the Department of Taxation in efforts to provide more updated tax rate data.

Real estate taxable valuations for the 2022 tax year are from the Department of Taxation's fiscal year 2023 Annual Report, available at www.tax.virginia.gov/annual-reports.

NOTE 3: Analysis of Locality Delayed Transmittal Forms and Audited Financial Reports

Table 1 presents information on the 68 localities that were late submitting their required FY2023 Comparative Report transmittal data to the Auditor of Public Accounts by the statutory deadline of December 15. Table 1 also shows the number of times these localities have been late with submitting their data over the past ten fiscal years, to include the current fiscal year 2023.

Table 1- Delayed Locality Transmittal Data Submissions

FY2023 Transmittal Forms				
Number of Days Late			Years Late	
Locality	1–30	31–60	Over 60	FY13 to FY23
City of:				
Buena Vista	-	-	XX	1
Colonial Heights*	-	-	XX	2
Danville	XX	-	-	4
Emporia*	-	-	XX	7
Galax	-	XX	-	2
Hopewell*	-	-	XX	11
Martinsville	-	-	XX	1
Norton*	-	-	XX	6
Petersburg*	-	-	XX	7
Portsmouth*	-	-	XX	6
Radford	-	XX	-	5
Roanoke	-	-	XX	7
Williamsburg	-	-	XX	1
County of:				
Accomack*	-	-	XX	5
Alleghany	-	-	XX	7
Amelia	-	-	XX	2
Amherst*	-	-	XX	4
Bland	XX	-	-	2
Brunswick	-	-	XX	5
Buchanan	XX	-	-	9
Buckingham*	-	-	XX	5
Carroll	-	-	XX	4

FY2023 Transmittal Forms				
Number of Days Late			Years Late	
Locality	1–30	31–60	Over 60	FY13 to FY23
County of:				
Charlotte	-	-	XX	2
Culpeper	-	XX	-	1
Cumberland	-	-	XX	1
Dickenson*	-	-	XX	3
Floyd	-	XX	-	2
Frederick	-	XX	-	1
Giles	-	-	XX	5
Grayson	-	-	XX	5
Greene	-	XX	-	1
Greensville*	-	-	XX	3
Isle of Wight	-	XX	-	3
James City	-	XX	-	3
King & Queen	-	XX	-	1
King George	-	XX	-	3
Lee	-	-	XX	6
Madison	-	-	XX	2
Mathews	-	XX	-	1
Mecklenburg	-	XX	-	1
Nelson	-	-	XX	2
Northumberland	-	-	XX	2
Nottoway	-	XX	-	1
Patrick	-	XX	-	1
Prince Edward	-	-	XX	6
Prince George	XX	-	-	1

FY2023 Transmittal Forms				
Number of Days Late			Years Late	
Locality	1–30	31–60	Over 60	FY13 to FY23
County of:				
Prince William	-	-	XX	11
Pulaski*	-	-	XX	6
Richmond	-	XX	-	1
Russell	-	-	XX	5
Scott*	-	-	XX	8
Spotsylvania	XX	-	-	4
Sussex	-	XX	-	2
Tazewell	-	-	XX	1
Warren*	-	-	XX	5
Westmoreland*	-	-	XX	4
Wise	-	XX	-	6
Town of:				
Berryville	-	-	XX	3
Big Stone Gap*	-	-	XX	5
Clifton Forge*	-	-	XX	3
Dumfries	-	XX	-	6
Front Royal	-	-	XX	1
Marion	-	XX	-	8
Richlands*	-	-	XX	2
South Hill	-	-	XX	2
Vinton*	-	-	XX	2
West Point	-	XX	-	9
Wise	XX	-	-	3

* These 20 localities have not yet submitted their FY2023 transmittal data. See further information below.

As of the date of this report, the **Cities of Colonial Heights, Emporia, Hopewell, Norton, and Petersburg; the Counties of Accomack, Amherst, Buckingham, Dickenson, Greenville, Lee, Pulaski, Warren, and Westmoreland; and the Towns of Big Stone Gap, Clifton Forge, Richlands, and Vinton** have not yet submitted their transmittal data nor their audited annual financial reports to our Office. In addition, the **City of Portsmouth** and the **County of Scott** have not yet submitted their transmittal data but have submitted their audited annual financial reports. Accordingly, we have not included the data for these 20 localities in the final report publication. Table 2 presents information on the 75 localities that were late submitting their FY2023 audited financial report to the Auditor of Public Accounts by the statutory deadline of December 15. Table 2 also shows the number of times these localities have been late with submitting their audited financial reports since fiscal year 2016. Beginning in FY2016, the Auditor of Public Accounts accepts only the locality’s final, audited financial report to comply with the statutory audit submission requirement.

Table 2 - Delayed Locality Audited Financial Report Submissions

FY2023 Financial Reports				
Number of Days Late				Years Late
Locality	1–30	31–60	Over 60	FY16 to FY23
City of:				
Buena Vista	-	XX	-	8
Colonial Heights	-	-	XX	2
Danville	XX	-	-	3
Emporia	-	-	XX	8
Galax	-	XX	-	3
Hopewell	-	-	XX	8
Martinsville	-	-	XX	1
Norton	-	-	XX	8
Petersburg	-	-	XX	6
Portsmouth	-	-	XX	6
Radford	-	XX	-	8
Roanoke	-	-	XX	6
Williamsburg	-	-	XX	1
County Of:				
Accomack	-	-	XX	8
Alleghany	-	-	XX	7
Amelia	-	-	XX	4
Amherst	-	-	XX	6
Bath	XX	-	-	8
Bland	XX	-	-	6
Brunswick	-	-	XX	8
Buchanan	XX	-	-	8
Buckingham	-	-	XX	8
Carroll	-	-	XX	8
Charlotte	-	-	XX	3
Culpeper	-	XX	-	1

FY2023 Financial Reports				
Number of Days Late				Years Late
Locality	1–30	31–60	Over 60	FY16 to FY23
County Of:				
Cumberland	-	-	XX	1
Dickenson	-	-	XX	7
Floyd	-	XX	-	3
Frederick	-	XX	-	7
Giles	-	-	XX	8
Grayson	-	-	XX	8
Greene	-	XX	-	5
Greenville	-	-	XX	7
Highland	-	XX	-	5
Isle Of Wight	-	XX	-	3
James City	XX	-	-	3
King & Queen	-	XX	-	3
King George	-	XX	-	3
Lee	-	-	XX	8
Madison	-	-	XX	6
Mathews	-	XX	-	2
Mecklenburg	-	XX	-	2
Nelson	-	-	XX	6
Northumberland	-	-	XX	3
Nottoway	-	-	XX	2
Page	XX	-	-	8
Patrick	-	XX	-	3
Prince Edward	-	XX	-	8
Prince William	-	-	XX	8
Pulaski	-	-	XX	8
Richmond	-	XX	-	3
Rockbridge	XX	-	-	8

FY2023 Financial Reports				
Number of Days Late				Years Late
Locality	1–30	31–60	Over 60	FY16 to FY23
County Of:				
Russell	-	-	XX	8
Scott	-	XX	-	6
Shenandoah	XX	-	-	6
Spotsylvania	XX	-	-	5
Surry	XX	-	-	2
Sussex	-	XX	-	3
Tazewell	-	-	XX	6
Warren	-	-	XX	8
Westmoreland	-	-	XX	7
Wise	-	-	XX	8
Town Of:				
Berryville	-	XX	-	6
Big Stone Gap	-	-	XX	8
Bluefield	XX	-	-	4
Clifton Forge	-	-	XX	5
Dumfries	-	XX	-	5
Front Royal	XX	-	-	1
Marion	-	XX	-	7
Richlands	-	-	XX	2
South Hill	-	-	XX	2
Strasburg	XX	-	-	6
Vinton	-	-	XX	2
West Point	-	XX	-	8
Wise	XX	-	-	3

NOTE 4: Electronic Format of the Comparative Report

The Auditor of Public Accounts only publishes an electronic copy of the report at the Local Government section of our website, www.apa.virginia.gov. The current and prior years' Comparative Reports are located at apa.virginia.gov > [Local Government](#) > [APA Reports](#) > [Comparative Reports](#). Our Office will publish an updated amended version of the 2023 Comparative Report on our website after all delayed localities that are not included in this version of the report have submitted their required financial reporting.

While our Office no longer publishes a printed report, we provide an alternative, modified electronic version of the Comparative Report on our website, which has been formatted for printing and easier analysis of the data. Please contact Rachel Reamy, Local Government Manager, with questions or comments about this report, (804) 225-3350, LocalGovernment@apa.virginia.gov.