



COMPARATIVE REPORT OF LOCAL GOVERNMENT REVENUES AND EXPENDITURES

YEAR ENDED JUNE 30, 2022

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COMPARATIVE REPORT OF LOCAL GOVERNMENT REVENUES AND EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
ORIGINAL REPORT ISSUANCE AS OF MAY 31, 2023

This version of the Comparative Report has been modified to allow users to easily print the data. The exhibits in this version include the basic revenue and expenditure amounts. The additional analysis, such as per capita and percent of revenue calculations, included in the original comprehensive report is not included in this modified version. Refer to the comprehensive version of the 2022 Comparative Report for this additional analysis, located at www.apa.virginia.gov/APA_Reports/LG_ComparativeReports.aspx.

As of the date of this report, the **Cities of Emporia, Hopewell, Norton, and Petersburg; the Counties of Amherst, Bedford, Brunswick, Buchanan, Buckingham, Greenville, Lee, Pulaski, and Russell; and the Towns of Big Stone Gap, Clifton Forge, Dumfries, Richlands, and Vinton** have not yet submitted their fiscal year 2022 audited annual financial report nor the required Comparative Report transmittal data to our Office. Accordingly, the data for these 18 localities are not included in this report. We will include the data for these localities in an amended version of the 2022 report at a later date once our office has received their required reporting.

COMPARATIVE REPORT OF LOCAL GOVERNMENT REVENUES AND EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
TABLE OF CONTENTS

Exhibit A	General Government
Exhibit B	Local Revenue
Exhibit B-1	Inter-Governmental Revenue
Exhibit B-2	Other Local Taxes
Exhibit C	Summary of Maintenance and Operation Expenditures
Exhibit C-1	General Government Administration Expenditures by Activity
Exhibit C-2	Judicial Administration Expenditures by Activity
Exhibit C-3	Public Safety Expenditures by Activity
Exhibit C-4	Public Works Expenditures by Activity
Exhibit C-5	Health and Human Services Expenditures by Activity
Exhibit C-6	Education Expenditures by Activity
Exhibit C-7	Parks, Recreation, and Cultural Expenditures by Activity
Exhibit C-8	Community Development Expenditures by Activity
Exhibit D	Capital Projects for General Government
Exhibit E	Debt Service for General Government
Exhibit F	Summary of Enterprise Activities
Exhibit G	Summary of Outstanding Debt
Exhibit H	Demographic and Tax Data
Notes to Comparative Report of Local Government Revenues and Expenditures	

COMPARATIVE REPORT															
EXHIBIT A – CITIES		GENERAL GOVERNMENT													
FOR THE YEAR ENDED JUNE 30, 2022															
			Revenue								Expenditures, Transfers and Contributions				
			(Exhibit B)	(Exhibit B-1)	(Exhibit B-1)						(Exhibit C)	Transfers To			
No.	Population	Locality	Local Revenue	From the Commonwealth	Federal Pass-Through	Direct Federal Aid	Total Revenue	Non-Revenue Receipts	Transfers from Other Funds	Total Amount Available	Maintenance and Operation Expenditures	General Government Capital Projects	General Government Debt Service	Enterprise Operations	No.
1	159,467	Alexandria	\$ 790,250,607	\$ 148,859,090	\$ 59,521,188	\$ 50,388,063	\$ 1,049,018,948	\$ 196,187	\$ -	\$ 1,049,215,135	\$ 793,390,942	\$ 116,706,237	\$ 76,140,908	\$ 21,357,846	1
2	17,219	Bristol	53,035,026	38,878,406	16,410,454	58,502	108,382,388	622,836	-	109,005,224	94,304,581	-	9,325,313	-	2
3	6,641	Buena Vista	11,538,075	15,687,947	5,095,700	329,978	32,651,700	5,328,529	-	37,980,229	30,310,689	519,549	-	-	3
4	51,050	Charlottesville	206,143,602	56,256,222	23,799,791	8,104,113	294,303,728	110,153	6,219,963	300,633,844	276,147,597	13,823,812	11,215,052	2,586,978	4
5	249,422	Chesapeake	647,562,292	429,737,924	123,634,666	8,522,207	1,209,457,089	18,713,211	5,192,008	1,233,362,308	1,039,464,839	143,528,859	42,531,507	-	5
6	18,170	Colonial Heights	58,658,723	29,834,802	7,136,277	795,746	96,425,548	415,675	-	96,841,223	84,913,953	1,585,655	-	-	6
7	5,737	Covington	19,210,917	12,763,689	3,042,961	130,448	35,148,015	106,217	1,519,373	36,773,605	30,312,126	-	1,545,961	-	7
8	42,590	Danville	81,719,223	96,345,839	26,928,172	9,713,653	214,706,887	324,899	14,153,698	229,185,484	227,705,878	4,422,857	-	-	8
9	-	# Emporia	-	-	-	-	-	-	-	-	-	-	-	-	9
10	24,146	Fairfax	138,856,585	19,734,690	78,134	300,096	158,969,505	195,882	20,631,503	179,796,890	150,299,309	21,468,979	-	-	10
11	14,658	Falls Church	101,666,636	14,133,298	2,027,930	2,683,325	120,511,189	2,519,008	1,539,800	124,569,997	100,349,710	2,117,015	-	-	11
12	8,180	Franklin	23,922,667	15,498,224	11,981,667	179,279	51,581,837	189,416	4,095,216	55,866,469	45,609,535	1,881,021	1,248,744	998,855	12
13	27,982	Fredericksburg	113,116,989	39,274,227	16,019,234	1,472,309	169,882,759	85,216	-	169,967,975	149,854,827	1,191,105	-	-	13
14	6,720	Galax	20,834,485	16,465,499	5,739,010	3,656,663	46,695,657	57,305	2,705,116	49,458,078	40,411,111	1,176,183	774,414	200,000	14
15	137,148	Hampton	365,214,496	239,377,083	65,692,674	7,130,713	677,414,966	2,060,411	62,649,874	742,125,251	654,994,463	25,582,435	31,830,622	-	15
16	54,810	Harrisonburg	125,059,239	74,258,361	20,447,688	3,426,745	223,192,033	330,570	3,482,464	227,005,067	189,553,742	5,825,000	16,775,822	-	16
17	-	# Hopewell	-	-	-	-	-	-	-	-	-	-	-	-	17
18	7,479	Lexington	17,930,182	8,342,198	1,403,119	11,380	27,686,879	694,975	186,950	28,568,804	22,674,406	659,000	1,634,017	674,306	18
19	80,395	Lynchburg	201,862,244	119,640,825	26,271,192	7,447,032	355,221,293	-	63,463	355,284,756	302,531,703	6,979,349	18,377,731	1,324,834	19
20	42,772	Manassas	142,213,866	78,701,655	21,586,995	5,600,787	248,103,303	338,771	17,299,769	265,741,843	209,113,020	11,553,000	15,857,554	-	20
21	17,219	Manassas Park	49,398,877	36,469,474	6,553,086	6,848	92,428,285	1,330,980	6,376,896	100,136,161	81,395,430	5,333,911	93,275	-	21
22	13,485	Martinsville	28,987,365	29,654,247	10,684,278	101,583	69,427,473	-	-	69,427,473	70,300,127	-	1,565,685	-	22
23	186,247	Newport News	509,082,043	315,779,811	99,874,466	44,487,892	969,224,212	420,972	16,105,047	985,750,231	819,556,798	81,154,515	63,198,910	-	23
24	238,005	Norfolk	627,461,915	371,353,870	144,443,072	113,523,845	1,256,782,702	1,396,813	10,000,000	1,268,179,515	1,029,856,460	-	81,013,285	-	24
25	-	# Norton	-	-	-	-	-	-	-	-	-	-	-	-	25
26	-	# Petersburg	-	-	-	-	-	-	-	-	-	-	-	-	26
27	12,460	Poquoson	32,902,728	19,172,177	2,354,786	327,448	54,757,139	-	1,549,000	56,306,139	47,546,312	2,922,167	3,795,000	-	27
28	97,915	Portsmouth	228,248,063	178,975,562	35,251,942	11,047,105	453,522,672	108,700	9,225,460	462,856,832	388,169,294	-	-	215,865	28
29	17,604	Radford	27,569,334	32,635,099	5,707,365	5,030,375	70,942,173	13,186	4,739,570	75,694,929	68,622,407	7,932,691	1,912,523	1,412,283	29
30	226,610	Richmond	796,246,567	352,740,060	149,845,737	88,730,261	1,387,562,625	1,876,257	9,528,247	1,398,967,129	1,248,394,883	2,200,000	-	-	30
31	100,011	Roanoke	260,772,845	195,411,380	89,465,519	2,358,749	548,008,493	-	-	548,008,493	490,486,559	15,368,549	24,770,241	4,868,181	31
32	25,346	Salem	81,611,299	41,255,862	9,464,107	106,709	132,437,977	63,096	3,336,762	135,837,835	114,442,598	6,091,474	4,670,581	-	32
33	25,750	Staunton	59,294,847	40,029,282	10,052,377	889,987	110,266,493	20,561	4,016,922	114,303,976	99,532,823	7,734,862	10,729,151	2,012	33
34	94,324	Suffolk	277,984,164	168,981,079	31,235,877	10,912,818	489,113,938	9,008,894	2,008,177	500,131,009	409,260,176	5,841,198	27,424,531	1,267,925	34
35	459,470	Virginia Beach	1,312,253,489	634,473,623	165,322,723	80,899,115	2,192,948,950	-	2,711,066	2,195,660,016	1,829,313,735	240,455,298	155,880,988	68,500	35
36	22,196	Waynesboro	58,004,698	39,183,576	13,415,010	1,839,113	112,442,397	-	1,361,438	113,803,835	97,447,909	-	-	96,660	36
37	16,017	Williamsburg	44,846,271	10,609,919	15,659,132	13,520	71,128,842	-	300,000	71,428,842	47,954,330	10,538,661	-	139,589	37
38	28,120	Winchester	96,012,252	52,545,415	11,797,174	7,888,434	168,243,275	279,151	1,246,010	169,768,436	149,139,595	2,404,101	-	-	38
38	2,535,365	Total	\$ 7,609,472,611	\$3,973,060,415	\$ 1,237,943,503	\$ 478,114,841	\$13,298,591,370	\$ 46,807,871	\$ 212,243,792	\$ 13,557,643,033	\$11,433,361,867	\$ 746,997,483	\$ 602,311,815	\$ 35,213,834	38
(#) Locality has not timely submitted its required data and audited financial report for inclusion in the 2022 report. An amended version of this report will be published at a later date to include the data for those localities that are delayed.															

COMPARATIVE REPORT															
EXHIBIT A – COUNTIES		GENERAL GOVERNMENT													
FOR THE YEAR ENDED JUNE 30, 2022															
			Revenue								Expenditures, Transfers and Contributions				
			(Exhibit B)	(Exhibit B-1)	(Exhibit B-1)						(Exhibit C)	Transfers To			
No.	Population	Locality	Local Revenue	From the Commonwealth	Federal Pass-Through	Direct Federal Aid	Total Revenue	Non-Revenue Receipts	Transfers from Other Funds	Total Amount Available	Maintenance and Operation Expenditures	General Government Capital Projects	General Government Debt Service	Enterprise Operations	No.
1	33,413	Accomack	61,843,924	53,941,740	20,236,509	3,554,157	139,576,330	537,805	1,078,535	141,192,670	123,992,796	951,686	6,246,412	13,339	1
2	112,395	Albemarle	324,142,614	108,422,397	40,607,757	4,645,182	477,817,950	-	950,359	478,768,309	420,851,877	24,979,740	23,069,556	-	2
3	15,223	Alleghany	27,874,832	27,620,484	7,074,764	2,708,329	65,278,409	14,350	595,433	65,888,192	57,012,879	1,036,868	1,967,495	-	3
4	13,265	Amelia	21,890,731	17,837,181	4,053,352	106,637	43,887,901	-	2,477	43,890,378	41,492,721	-	-	-	4
5	-	# Amherst	-	-	-	-	-	-	-	-	-	-	-	-	5
6	16,119	Appomattox	22,849,836	25,379,736	8,513,995	90,165	56,833,732	-	-	56,833,732	54,441,793	17,618	-	-	6
7	238,643	Arlington	1,504,198,969	220,248,699	69,795,581	83,055,127	1,877,298,376	160,300,651	(180,717,877)	1,856,881,150	1,790,055,160	641,703	137,633,866	-	7
8	77,487	Augusta	112,119,847	92,627,679	25,057,797	5,556,638	235,361,961	13,268	20,403	235,395,632	217,406,382	12,367,013	7,108,693	-	8
9	4,209	Bath	17,590,173	4,543,092	1,425,510	584,513	24,143,288	-	-	24,143,288	20,633,108	1,421,374	1,245,393	-	9
10	-	# Bedford	-	-	-	-	-	-	-	-	-	-	-	-	10
11	6,270	Bland	12,199,656	9,007,496	3,411,305	1,019,793	25,638,250	-	89	25,638,339	23,248,806	68,800	235,910	504,097	11
12	33,596	Botetourt	63,794,518	40,712,632	7,540,360	1,051,282	113,098,792	-	30,489,525	143,588,317	96,979,822	1,812,697	3,625,991	-	12
13	-	# Brunswick	-	-	-	-	-	-	-	-	-	-	-	-	13
14	-	# Buchanan	-	-	-	-	-	-	-	-	-	-	-	-	14
15	-	# Buckingham	-	-	-	-	-	-	-	-	-	-	-	-	15
16	55,696	Campbell	78,029,878	78,625,643	21,879,554	1,447,805	179,982,880	260,226	292,216	180,535,322	165,615,169	2,789,984	5,780,097	-	16
17	30,887	Caroline	58,830,617	44,613,395	6,227,420	378,945	110,050,377	1,691,390	-	111,741,767	94,881,854	-	-	847,630	17
18	29,155	Carroll	46,677,956	44,628,704	17,940,194	600,245	109,847,099	432,960	-	110,280,059	94,963,053	-	3,659,838	538,885	18
19	6,773	Charles City	17,810,381	9,353,370	1,972,360	342,890	29,479,001	69,859	-	29,548,860	29,871,316	184,641	-	92,150	19
20	11,529	Charlotte	18,148,675	21,036,115	7,062,970	2,693,711	48,941,471	-	-	48,941,471	42,299,624	-	-	-	20
21	364,548	Chesterfield	827,521,758	538,011,640	103,741,193	17,616,251	1,486,890,842	12,987,979	56,385	1,499,935,206	1,303,158,353	23,968,264	91,022,115	162,000	21
22	14,783	Clarke	30,378,359	16,463,305	3,849,361	498,056	51,189,081	-	-	51,189,081	44,424,335	35,400	-	207,000	22
23	4,892	Craig	6,282,145	7,548,201	2,359,824	639,428	16,829,598	97,924	-	16,927,522	14,454,972	136,154	852,244	-	23
24	52,552	Culpeper	98,366,285	75,874,426	27,748,793	278,564	202,268,068	1,833,162	-	204,101,230	178,156,437	11,641,048	-	1,027,528	24
25	9,675	Cumberland	16,945,990	15,072,530	4,665,047	473,429	37,156,996	2,100,000	32,070	39,289,066	31,454,132	316,100	-	170,616	25
26	14,124	Dickenson	31,079,018	26,144,241	8,153,478	1,162,546	66,539,283	-	-	66,539,283	53,593,834	-	-	-	26
27	27,947	Dinwiddie	49,745,014	49,425,235	7,360,527	293,007	106,823,783	928,898	-	107,752,681	96,803,025	2,840,125	7,490,217	-	27
28	10,599	Essex	22,322,547	15,622,648	5,829,605	-	43,774,800	-	-	43,774,800	38,360,968	398,087	-	-	28
29	1,150,309	Fairfax	4,816,316,728	1,298,461,127	328,525,397	436,093,218	6,879,396,470	293,922,469	13,779,322	7,187,098,261	6,071,557,334	172,000,897	445,108,076	79,706,372	29
30	72,972	Fauquier	216,006,080	89,211,467	21,940,719	2,751,743	329,910,009	588,259	3,749,847	334,248,115	288,227,744	217,484	13,018,044	834,262	30
31	15,476	Floyd	23,494,344	19,741,717	7,512,189	1,408,541	52,156,791	116,559	-	52,273,350	48,366,167	9,831,617	-	-	31
32	27,249	Fluvanna	50,171,718	34,232,791	7,945,292	309,951	92,659,752	-	-	92,659,752	78,980,427	-	-	-	32
33	54,477	Franklin	109,378,795	67,966,949	20,919,743	3,625,579	201,891,066	1,135,767	-	203,026,833	158,551,404	5,481,236	6,809,425	15,000	33
34	91,419	Frederick	223,236,091	120,576,246	27,729,607	371,098	371,913,042	-	-	371,913,042	317,800,630	-	-	-	34
35	16,787	Giles	27,681,400	38,093,191	10,287,788	486,025	76,548,404	274,760	-	76,823,164	65,858,722	119,988	1,696,028	-	35
36	38,711	Gloucester	75,328,922	46,435,057	15,718,665	238,419	137,721,063	2,696,361	-	140,417,424	123,602,502	3,634,315	4,015,453	-	36
37	24,727	Goochland	69,964,529	17,852,204	8,149,875	-	95,966,608	-	-	95,966,608	83,018,181	6,636,737	1,815,103	-	37
38	15,333	Grayson	23,711,289	20,075,054	10,708,241	445,913	54,940,497	-	(2,519,643)	52,420,854	49,740,277	-	-	-	38
39	20,552	Greene	40,077,046	29,697,196	5,794,843	127,403	75,696,488	6,811,957	-	82,508,445	67,986,241	-	430,231	-	39
40	-	# Greenville	-	-	-	-	-	-	-	-	-	-	-	-	40
41	34,022	Halifax	55,550,636	56,926,056	15,822,756	498,892	128,798,340	113,572	-	128,911,912	108,136,702	600,000	-	-	41
42	109,979	Hanover	277,114,772	138,215,823	33,286,225	2,807,021	451,423,841	1,018,213	-	452,442,054	388,306,314	9,005,000	18,792,770	113,967	42
43	334,389	Henrico	824,745,046	492,735,459	93,381,836	9,006,814	1,419,869,155	23,026,921	-	1,442,896,076	1,256,955,056	53,704,083	85,925,203	-	43
44	50,948	Henry	58,846,327	80,849,902	19,626,652	1,812,902	161,135,783	374,067	-	161,509,850	152,197,624	-	-	-	44
45	2,232	Highland	5,573,867	3,848,804	839,113	283,247	10,545,031	-	-	10,545,031	9,942,070	-	-	-	45
46	38,606	Isle of Wight	89,360,258	56,590,376	14,088,788	7,863,525	167,902,947	1,098,184	900,625	169,901,756	136,469,751	3,398,521	3,635,925	8,752,272	46
47	78,254	James City	220,056,570	81,519,198	20,873,656	6,848,889	329,298,313	62,571	-	329,360,884	268,278,976	29,704,598	16,667,557	-	47
48	6,608	King & Queen	13,986,235	10,745,583	2,962,182	232,455	27,926,455	-	31,604	27,958,059	29,235,400	6,842,986	-	-	48
49	26,723	King George	64,225,734	39,661,671	9,221,314	310,579	113,419,298	10,005	-	113,429,303	95,494,860	2,955,693	-	85,038	49
50	17,810	King William	34,442,022	16,475,284	4,045,496	523,954	55,486,756	1,108,774	224,582	56,820,112	50,133,935	228,675	2,921,239	-	50
51	10,919	Lancaster	26,046,739	9,485,443	5,198,055	506,178	41,236,415	90,722	1,976,427	43,303,564	36,426,746	-	-	-	51
52	-	# Lee	-	-	-	-	-	-	-	-	-	-	-	-	52
53	420,959	Loudoun	2,105,738,437	537,313,691	98,111,736	31,860,294	2,773,024,158	32,151,688	3,643,451	2,808,819,297	2,324,147,474	284,531,108	198,693,748	79,416,775	53

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FOR THE YEAR ENDED JUNE 30, 2022															
			Revenue								Expenditures, Transfers and Contributions				
			(Exhibit B)	(Exhibit B-1)	(Exhibit B-1)						(Exhibit C)	Transfers To			
No.	Population	Locality	Local Revenue	From the Commonwealth	Federal Pass-Through	Direct Federal Aid	Total Revenue	Non-Revenue Receipts	Transfers from Other Funds	Total Amount Available	Maintenance and Operation Expenditures	General Government Capital Projects	General Government Debt Service	Enterprise Operations	No.
54	37,596	Louisa	90,180,082	40,274,906	13,360,306	3,021,969	146,837,263	-	-	146,837,263	133,339,471	8,149,806	-	-	54
55	11,936	Lunenburg	12,003,578	20,664,938	7,306,808	647,259	40,622,583	-	-	40,622,583	38,932,845	-	-	-	55
56	13,837	Madison	26,816,359	16,180,833	6,588,176	107,991	49,693,359	-	-	49,693,359	46,572,378	1,766,303	-	-	56
57	8,533	Mathews	19,086,880	10,443,486	3,364,850	316,776	33,211,992	65,017	-	33,277,009	33,127,100	-	-	-	57
58	30,319	Mecklenburg	113,895,792	45,907,639	13,185,393	889,734	173,878,558	666,206	-	174,544,764	155,338,684	48,557,519	8,598,307	-	58
59	10,625	Middlesex	26,784,025	11,066,993	4,871,361	-	42,722,379	-	613,236	43,335,615	37,516,437	-	-	-	59
60	101,323	Montgomery	152,621,496	93,131,779	18,690,949	3,011,161	267,455,385	2,654,780	-	270,110,165	228,427,442	-	-	-	60
61	14,775	Nelson	36,039,076	16,688,544	4,518,162	321,364	57,567,146	-	-	57,567,146	50,248,781	-	3,143,087	183,654	61
62	22,945	New Kent	63,014,449	26,631,136	5,517,256	202,189	95,365,030	1,128,099	-	96,493,129	69,735,180	-	-	-	62
63	12,282	Northampton	32,076,695	19,590,157	10,436,354	996,544	63,099,750	-	-	63,099,750	58,321,181	3,417,503	-	-	63
64	11,839	Northumberland	26,854,985	9,860,165	4,255,547	1,242,110	42,212,807	-	7,259	42,220,066	39,548,981	-	-	157,053	64
65	15,642	Nottoway	15,530,994	22,949,890	7,036,863	696,593	46,214,340	-	-	46,214,340	44,558,508	-	-	-	65
66	36,254	Orange	68,162,678	45,345,969	15,865,798	3,493,025	132,867,470	1,655,909	154,315	134,677,694	111,405,645	3,543,307	9,526,700	-	66
67	23,709	Page	39,345,709	33,565,845	12,449,497	1,363,890	86,724,941	614,067	4,242,305	91,581,313	78,810,994	2,222,374	7,583,282	-	67
68	17,608	Patrick	26,189,359	28,626,894	10,155,842	647,357	65,619,452	152,001	-	65,771,453	58,383,639	378,662	-	-	68
69	60,501	Pittsylvania	75,106,413	90,688,514	23,369,788	11,985,200	201,149,915	288,404	-	201,438,319	174,057,140	4,377,326	10,766,881	-	69
70	30,333	Powhatan	64,190,260	35,101,840	6,602,403	125,466	106,019,969	-	-	106,019,969	94,658,799	-	-	1,712,286	70
71	22,417	Prince Edward	26,536,610	23,516,228	5,469,967	3,445,789	58,968,594	-	-	58,968,594	50,829,757	-	-	-	71
72	43,010	Prince George	61,627,234	62,701,049	13,882,428	6,257,411	144,468,122	-	555,000	145,023,122	127,067,535	3,814,211	-	149,410	72
73	482,204	Prince William	1,306,957,000	792,060,000	127,760,000	132,763,000	2,359,540,000	327,000	37,983,000	2,397,850,000	2,087,310,000	133,180,000	126,607,000	-	73
74	-	# Pulaski	-	-	-	-	-	-	-	-	-	-	-	-	74
75	7,348	Rappahannock	19,988,763	7,970,181	2,856,354	124,775	30,940,073	-	-	30,940,073	27,905,619	643,972	368,226	-	75
76	8,923	Richmond	13,407,659	14,513,343	5,992,059	772,267	34,685,328	35,000	-	34,720,328	32,352,787	-	-	-	76
77	96,929	Roanoke	203,501,182	129,114,921	32,169,235	1,785,070	366,570,408	190,047	4,366,765	371,127,220	329,467,624	22,413,185	18,565,933	-	77
78	22,650	Rockbridge	55,255,327	28,960,151	7,197,451	433,046	91,845,975	-	434,893	92,280,868	81,771,903	446,067	4,969,017	-	78
79	83,757	Rockingham	152,767,316	109,628,016	30,274,643	6,282,794	298,952,769	1,999,388	-	300,952,157	262,436,144	6,039,500	11,311,598	-	79
80	-	# Russell	-	-	-	-	-	-	-	-	-	-	-	-	80
81	21,576	Scott	27,797,242	43,496,353	16,615,522	2,296,649	90,205,766	17,890	-	90,223,656	89,731,560	-	-	-	81
82	44,186	Shenandoah	78,272,640	60,842,849	12,951,179	1,196,237	153,262,905	5,868,510	1,172,480	160,303,895	144,561,921	-	6,390,221	251,132	82
83	29,800	Smyth	44,195,368	52,298,311	15,760,526	2,739,157	114,993,362	-	1,960,000	116,953,362	105,813,313	-	3,496,748	267,801	83
84	17,996	Southampton	34,779,907	33,495,928	6,866,335	193,157	75,335,327	487,672	-	75,822,999	66,013,023	-	-	-	84
85	140,032	Spotsylvania	305,376,802	211,213,311	52,053,919	2,917,801	571,561,833	674,387	11,720,072	583,956,292	504,980,564	11,773,408	42,779,449	-	85
86	156,927	Stafford	348,769,771	242,562,081	25,288,852	31,332,217	647,952,921	-	180,985	648,133,906	571,764,263	48,442,321	-	-	86
87	6,561	Surry	28,398,437	6,699,214	3,788,533	90,132	38,976,316	-	-	38,976,316	36,823,439	1,424,367	-	137,171	87
88	10,829	Sussex	20,594,319	15,812,847	5,079,764	1,232,281	42,719,211	2,412,673	687,842	45,819,726	42,385,716	-	-	-	88
89	40,429	Tazewell	60,383,683	66,518,205	17,031,826	2,270,335	146,204,049	-	135,000	146,339,049	132,096,110	-	3,117,546	1,221,080	89
90	40,727	Warren	82,024,378	50,416,683	12,369,111	1,333,020	146,143,192	-	-	146,143,192	129,325,127	-	12,837,559	-	90
91	53,935	Washington	77,640,917	74,114,090	19,980,793	1,977,439	173,713,239	98,175	-	173,811,414	157,697,743	1,051,036	3,225,965	-	91
92	18,477	Westmoreland	32,069,667	19,944,748	7,291,502	902,011	60,207,928	104,406	-	60,312,334	52,603,662	2,748,978	-	-	92
93	36,130	Wise	44,118,311	68,311,634	25,110,903	2,016,579	139,557,427	-	-	139,557,427	131,091,971	-	5,918,054	610,968	93
94	28,290	Wythe	48,836,265	45,246,741	9,276,977	3,873,025	107,233,008	125,885	12,990,274	120,349,167	94,633,334	1,323,947	5,068,602	450,280	94
95	70,045	York	168,495,371	104,380,138	27,179,675	14,690,803	314,745,987	4,552,780	10,000	319,308,767	276,032,473	19,301,533	11,834,403	-	95
95	5,786,476	Total	\$ 17,051,390,307	\$ 7,680,007,428	\$ 1,839,020,331	\$ 887,202,963	\$ 27,457,621,029	\$ 569,987,617	\$ (48,200,744)	\$ 27,979,407,902	\$ 24,231,245,746	\$ 999,515,565	\$ 1,385,575,207	\$ 177,627,766	95
(#) Locality has not timely submitted its required data and audited financial report for inclusion in the 2022 report. An amended version of this report will be published at a later date to include the data for those localities that are delayed.															

COMPARATIVE REPORT															
EXHIBIT A – TOWNS		GENERAL GOVERNMENT													
FOR THE YEAR ENDED JUNE 30, 2022															
			Revenue								Expenditures, Transfers and Contributions				
			(Exhibit B)	(Exhibit B-1)	(Exhibit B-1)						(Exhibit C)	Transfers To			
No.	Population	Locality	Local Revenue	From the Commonwealth	Federal Pass-Through	Direct Federal Aid	Total Revenue	Non-Revenue Receipts	Transfers from Other Funds	Total Amount Available	Maintenance and Operation Expenditures	General Government Capital Projects	General Government Debt Service	Enterprise Operations	No.
1	8,376	Abingdon	12,758,463	2,433,579	261,825	1,946,138	17,400,005	37,711	-	17,437,716	11,946,723	-	-	-	1
2	7,565	Ashland	9,200,794	2,451,128	1,810,462	-	13,462,384	-	-	13,462,384	11,230,829	-	-	-	2
3	6,657	Bedford	6,380,932	2,994,317	43,000	2,290	9,420,539	3,692	500,000	9,924,231	11,426,994	-	-	-	3
4	4,574	Berryville	3,607,670	962,886	11,347	270,346	4,852,249	-	-	4,852,249	3,533,299	-	-	-	4
5	-	# Big Stone Gap	-	-	-	-	-	-	-	-	-	-	-	-	5
6	44,826	Blacksburg	32,736,783	5,808,757	192	1,607,359	40,153,091	219,265	-	40,372,356	33,030,689	-	3,252,762	-	6
7	5,096	Bluefield	6,627,583	1,575,168	131,408	250,835	8,584,994	-	-	8,584,994	7,552,199	512,329	435,220	-	7
8	6,596	Bridgewater	4,292,041	1,552,123	3,882,785	-	9,726,949	-	273,373	10,000,322	7,272,453	-	346,424	-	8
9	4,170	Broadway	1,571,904	634,419	1,081,207	-	3,287,530	-	-	3,287,530	3,622,867	1,102,163	28,401	-	9
10	23,348	Christiansburg	32,678,564	5,854,454	5,555	570,818	39,109,391	868,014	-	39,977,405	31,400,192	4,153,710	1,511,370	-	10
11	-	# Clifton Forge	-	-	-	-	-	-	-	-	-	-	-	-	11
12	3,908	Colonial Beach	7,102,973	6,723,030	1,856,510	-	15,682,513	-	421,000	16,103,513	16,026,629	-	-	-	12
13	20,062	Culpeper	14,879,511	2,915,541	5,840,393	320,615	23,956,060	1,228,069	-	25,184,129	16,909,539	489,407	-	-	13
14	-	# Dumfries	-	-	-	-	-	-	-	-	-	-	-	-	14
15	7,473	Farmville	10,776,598	2,642,431	29,658	409,070	13,857,757	-	1,180,153	15,037,910	12,136,572	-	-	97,183	15
16	15,011	Front Royal	10,165,667	3,283,332	-	-	13,448,999	-	2,361,685	15,810,684	14,104,565	-	-	1,477,110	16
17	24,655	Herndon	35,832,092	4,183,347	40,571	2,412,959	42,468,969	1,538	-	42,470,507	37,183,879	-	-	-	17
18	48,250	Leesburg	53,508,227	8,380,425	162,412	2,979,416	65,030,480	136,043	4,126,022	69,292,545	53,692,417	2,622,692	8,729,551	-	18
19	4,831	Luray	4,827,660	1,583,564	881,409	-	7,292,633	-	-	7,292,633	6,480,521	-	86,548	277,353	19
20	5,751	Marion	4,923,657	1,915,750	17,086	685,624	7,542,117	42,257	-	7,584,374	7,543,505	3,402	91,926	-	20
21	4,880	Orange	3,879,685	1,418,024	-	-	5,297,709	-	-	5,297,709	4,618,930	41,921	-	-	21
22	8,985	Pulaski	6,578,492	3,214,460	307,640	1,408,863	11,509,455	-	-	11,509,455	10,590,230	-	260,646	-	22
23	8,929	Purcellville	11,113,850	1,207,204	2,875	374,838	12,698,767	-	-	12,698,767	9,590,713	95,200	-	-	23
24	-	# Richlands	-	-	-	-	-	-	-	-	-	-	-	-	24
25	4,903	Rocky Mount	5,937,226	2,129,904	194,619	2,628,165	10,889,914	-	-	10,889,914	8,962,625	-	234,555	-	25
26	8,533	Smithfield	8,613,158	2,025,834	496,184	52,237	11,187,413	155,738	-	11,343,151	8,564,734	-	-	-	26
27	7,966	South Boston	7,642,415	3,734,539	2,040,934	-	13,417,888	-	-	13,417,888	11,386,550	-	-	-	27
28	4,690	South Hill	8,955,503	1,943,785	8,594	-	10,907,882	-	129,296	11,037,178	8,708,915	-	-	-	28
29	7,083	Strasburg	5,059,231	449,551	230,771	-	5,739,553	2,742,554	1,464	8,483,571	4,646,610	768,129	200,717	-	29
30	4,486	Tazewell	5,799,211	1,393,314	31,629	686,551	7,910,705	-	-	7,910,705	6,967,284	86,634	45,381	18,468	30
31	16,473	Vienna	26,272,020	2,921,935	129,998	-	29,323,953	-	8,827,149	38,151,102	31,772,771	-	5,212,763	-	31
32	-	# Vinton	-	-	-	-	-	-	-	-	-	-	-	-	32
33	10,057	Warrenton	12,728,998	3,011,357	285,212	554,772	16,580,339	141,227	-	16,721,566	14,798,847	-	1,229,170	-	33
34	3,414	West Point	9,488,585	6,663,106	1,168,039	520,993	17,840,723	-	219,531	18,060,254	16,190,012	11,793	456,596	-	34
35	2,971	Wise	3,736,770	877,903	810,467	-	5,425,140	-	-	5,425,140	3,169,477	2,635,895	-	-	35
36	5,807	Woodstock	5,876,808	1,178,442	3,969	1,475	7,060,694	-	-	7,060,694	6,079,532	357,872	176,771	-	36
37	8,265	Wytheville	14,434,576	3,481,719	479,980	8,257,092	26,653,367	55,318	-	26,708,685	16,437,906	-	1,274,541	-	37
37	348,591	Total	\$ 387,987,647	\$ 91,545,328	\$ 22,246,731	\$ 25,940,456	\$ 527,720,162	\$ 5,631,426	\$ 18,039,673	\$ 551,391,261	\$ 447,579,008	\$ 12,881,147	\$ 23,573,342	\$ 1,870,114	37
	(#) Locality has not timely submitted its required data and audited financial report for inclusion in the 2022 report. An amended version of this report will be published at a later date to include the data for those localities that are delayed.														

COMPARATIVE REPORT																				
EXHIBIT B – CITIES		LOCAL REVENUE																		
FOR THE YEAR ENDED JUNE 30, 2022																				
		General Property Taxes													Revenue from Use of Money and Property					
No.	Locality	Real Property	Public Service Corporations	Personal Property - General	Personal Property - Mobile Home	Machinery and Tools	Merchants' Capital	Penalties	Interest	Total Amount	Other Local Taxes (Exhibit B-2)	Permits, Privilege Fees, and Regulatory Licenses	Fines and Forfeitures	Charges for Services	Interest	Rental and Sale of Property	Total Amount	Miscellaneous	Total Local Revenue	No.
1	Alexandria	488,691,836	7,481,430	56,532,185	-	697,246	-	2,765,770	592,280	556,760,747	146,068,102	15,781,067	2,694,652	48,047,160	(2,081,112)	4,208,930	2,127,818	18,771,061	790,250,607	1
2	Bristol	14,231,943	264,095	3,209,986	-	852,389	-	213,675	166,187	18,938,275	17,285,025	159,200	150,502	13,904,903	201,402	61,026	262,428	2,334,693	53,035,026	2
3	Buena Vista	4,307,755	301,347	1,478,964	-	431,037	-	58,038	28,682	6,605,823	1,726,334	42,498	33,944	1,968,619	30,816	412,690	443,506	717,351	11,538,075	3
4	Charlottesville	83,481,245	1,587,537	10,146,811	6,110	1,775,665	-	592,729	176,639	97,766,736	53,467,044	1,347,710	302,224	37,056,894	(546,083)	515,334	(30,749)	16,233,743	206,143,602	4
5	Chesapeake	314,231,792	11,239,525	77,350,076	145,136	3,205,853	-	2,091,967	1,388,963	409,653,312	159,601,930	3,905,776	1,572,760	55,579,076	31,896	1,464,140	1,496,036	15,753,402	647,562,292	5
6	Colonial Heights	22,076,037	460,823	3,440,796	-	9,251	-	9,629	234,454	26,230,990	25,742,899	425,834	214,403	5,030,755	71,306	134,143	205,449	808,393	58,658,723	6
7	Covington	2,594,395	2,143,100	1,625,901	7,025	3,858,123	-	76,896	75,102	10,380,542	4,362,187	22,572	4,520	3,813,808	43,002	106,010	149,012	478,276	19,210,917	7
8	Danville	19,417,803	534,874	10,098,061	23,780	1,734,581	-	487,101	339,105	32,635,305	33,123,712	682,743	259,670	13,076,370	(911,891)	191,662	(720,229)	2,661,652	81,719,223	8
9	Emporia	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9
10	Fairfax	74,344,703	1,535,649	9,669,722	-	-	-	510,020	147,556	86,207,650	40,690,592	2,235,424	701,588	3,610,493	262,061	2,954,456	3,216,517	2,194,321	138,856,585	10
11	Falls Church	60,047,633	445,479	5,775,574	-	-	-	215,363	43,173	66,527,222	18,171,136	1,536,535	521,668	7,243,102	(177,717)	505,733	328,016	7,338,957	101,666,636	11
12	Franklin	5,721,596	75,817	1,929,283	-	24,466	-	98,361	66,235	7,915,758	6,673,465	142,031	32,313	4,313,895	29,857	2,396,309	2,426,166	2,419,039	23,922,667	12
13	Fredericksburg	38,401,274	915,349	11,026,880	-	139,502	-	466,716	183,872	51,133,593	44,795,947	918,778	405,155	14,193,324	(92,467)	20,397	(72,070)	1,742,262	113,116,989	13
14	Galax	4,360,094	223,200	1,364,019	-	739,187	-	107,486	39,012	6,832,998	7,477,802	14,228	148,583	5,701,258	40,972	29,381	70,353	589,263	20,834,485	14
15	Hampton	153,908,836	4,933,119	33,462,682	39,362	2,849,080	-	1,473,365	610,679	197,277,123	88,130,099	2,063,738	943,487	62,696,137	735,591	1,983,154	2,718,745	11,385,167	365,214,496	15
16	Harrisonburg	40,799,049	561,967	12,793,063	11,008	3,013,026	-	286,051	106,132	57,570,296	51,523,853	491,060	403,910	11,020,832	215,801	67,215	283,016	3,766,272	125,059,239	16
17	Hopewell	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17
18	Lexington	6,230,157	218,070	1,059,539	-	-	-	47,502	38,238	7,593,506	5,342,392	88,553	66,947	1,877,943	(123,529)	32,292	(91,237)	3,052,078	17,930,182	18
19	Lynchburg	66,825,238	2,652,828	18,576,185	-	4,879,890	-	752,494	309,260	93,995,895	61,848,891	1,304,513	263,529	40,881,536	(382,384)	699,300	316,916	3,250,964	201,862,244	19
20	Manassas	80,878,064	1,943,493	11,682,883	8,563	5,359,662	-	428,082	251,429	100,552,176	28,139,558	930,758	2,020,689	8,308,132	(1,327,352)	299,627	(1,027,725)	3,290,278	142,213,866	20
21	Manassas Park	28,999,202	747,262	4,729,667	-	24,535	-	303,998	149,228	34,953,892	6,916,216	392,352	1,330,635	3,891,781	11,152	10,185	21,337	1,892,664	49,398,877	21
22	Martinsville	6,928,932	302,100	2,359,145	-	135,958	-	144,856	175,118	10,046,109	9,019,241	93,850	86,287	7,334,312	504,748	747,912	1,252,660	1,154,906	28,987,365	22
23	Newport News	215,736,905	7,024,628	53,398,803	137,775	27,314,279	-	1,161,668	1,237,068	306,011,126	112,805,129	3,607,945	1,033,735	46,904,952	2,042,639	8,018,984	10,061,623	28,657,533	509,082,043	23
24	Norfolk	275,824,284	11,455,680	63,139,384	11,852	6,440,159	-	628,201	557,083	358,056,643	169,354,205	3,883,494	1,359,072	70,212,195	2,124,449	7,024,076	9,148,525	15,447,781	627,461,915	24
25	Norton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25
26	Petersburg	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26
27	Poquoson	19,685,099	270,921	3,839,171	-	-	-	112,445	46,445	23,954,081	3,317,035	404,747	28,173	4,663,209	(146,553)	235,846	89,293	446,190	32,902,728	27
28	Portsmouth	103,082,763	4,880,536	28,349,965	-	1,216,778	-	1,816,790	754,713	140,101,545	48,461,577	1,670,001	205,034	26,054,067	329,887	978,558	1,308,445	10,447,394	228,248,063	28
29	Radford	7,485,214	198,365	1,075,565	2,967	348,456	344,982	79,501	79,502	9,614,552	4,880,990	122,475	193,727	9,919,675	25,220	168,823	194,043	2,643,872	27,569,334	29
30	Richmond	368,246,690	11,803,922	45,514,007	-	14,313,100	-	4,091,558	2,644,285	446,613,562	174,066,913	3,331,543	8,422,102	93,049,146	1,299,371	1,652,735	2,952,106	67,811,195	796,246,567	30
31	Roanoke	97,775,252	5,653,972	24,272,621	12,972	4,064,547	-	1,203,095	1,186,955	134,169,414	86,243,125	1,949,141	758,877	35,254,416	287,891	195,941	483,832	1,914,040	260,772,845	31
32	Salem	28,415,791	782,820	10,301,755	8,590	3,305,885	-	321,824	105,039	43,241,704	26,733,812	411,600	123,352	8,847,093	505,508	490,339	995,847	1,257,891	81,611,299	32
33	Staunton	20,847,400	960,836	6,334,657	310	400,158	-	264,189	205,159	29,012,709	17,940,231	209,732	209,021	9,966,273	(55,551)	108,639	53,088	1,903,793	59,294,847	33
34	Suffolk	125,786,237	4,842,247	30,064,316	57,797	1,887,318	-	1,118,941	675,183	164,432,039	59,038,189	3,402,492	1,013,613	41,210,036	781,323	2,122,635	2,903,958	5,983,837	277,984,164	34
35	Virginia Beach	620,908,286	11,432,309	128,343,356	-	-	-	5,209,332	3,808,475	769,701,758	350,300,287	5,405,654	2,739,932	147,642,695	5,706,979	5,816,610	11,523,589	24,939,574	1,312,253,489	35
36	Waynesboro	19,033,834	1,012,533	5,382,861	5,877	1,203,951	-	399,492	121,882	27,160,430	19,515,425	295,264	128,749	8,712,031	502,272	54,211	556,483	1,636,316	58,004,698	36
37	Williamsburg	13,628,060	371,423	1,115,259	-	1,499,525	-	91,187	36,868	16,742,322	23,010,830	275,127	200,957	2,305,380	54,100	773,812	827,912	1,483,743	44,846,271	37
38	Winchester	32,044,096	812,579	13,845,043	1,153	1,381,309	-	424,333	212,084	48,720,597	36,951,133	655,791	81,641	6,492,029	(13,928)	317,119	303,191	2,807,870	96,012,252	38
38	Total	\$ 3,464,977,495	\$ 100,069,835	\$ 693,288,185	\$ 480,277	\$ 93,104,916	\$ 344,982	\$ 28,052,655	\$ 16,792,085	\$ 4,397,110,430	\$ 1,942,725,306	\$ 58,204,226	\$ 28,655,451	\$ 860,783,527	\$ 9,979,676	\$ 44,798,224	\$ 54,777,900	\$ 267,215,771	\$ 7,609,472,611	38

COMPARATIVE REPORT																				
EXHIBIT B – COUNTIES		LOCAL REVENUE																		
FOR THE YEAR ENDED JUNE 30, 2022																				
		General Property Taxes													Revenue from Use of Money and Property					
No.	Locality	Real Property	Public Service Corporations	Personal Property - General	Personal Property - Mobile Home	Machinery and Tools	Merchants' Capital	Penalties	Interest	Total Amount	Other Local Taxes (Exhibit B-2)	Permits, Privilege Fees, and Regulatory Licenses	Fines and Forfeitures	Charges for Services	Interest	Rental and Sale of Property	Total Amount	Miscellaneous	Total Local Revenue	No.
1	Accomack	23,149,285	2,372,968	9,494,750	-	2,521,962	-	572,987	508,845	38,620,797	9,204,785	491,280	91,655	11,876,894	(239,574)	533,729	294,155	1,264,358	61,843,924	1
2	Albemarle	187,238,860	5,278,816	37,089,116	93,472	661,294	-	1,579,070	782,399	232,723,027	65,907,339	3,626,114	310,213	15,097,141	653,412	1,256,298	1,909,710	4,569,070	324,142,614	2
3	Alleghany	7,554,501	1,294,988	3,046,881	20,144	6,306,499	-	125,210	62,583	18,410,806	3,476,422	75,607	42,697	5,156,346	(35,402)	78,554	43,152	669,802	27,874,832	3
4	Amelia	6,509,598	244,412	4,048,700	17,208	125,168	-	156,133	62,876	11,164,095	2,694,108	311,185	69,486	6,237,044	61,307	16,099	77,406	1,337,407	21,890,731	4
5	Amherst	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5
6	Appomattox	9,056,800	913,176	5,038,466	51,048	140,409	130,850	193,927	125,220	15,649,896	2,949,799	110,882	47,281	2,315,007	34,681	96,584	131,265	1,645,706	22,849,836	6
7	Arlington	888,038,012	10,294,568	116,776,597	-	300,000	-	3,222,381	(450,796)	1,018,180,762	280,488,970	10,280,720	5,765,432	120,184,996	(18,311,246)	44,378,599	26,067,353	43,230,736	1,504,198,969	7
8	Augusta	48,479,085	2,883,206	15,903,425	201,176	4,538,300	-	581,303	715,926	73,302,421	23,453,827	982,968	213,290	12,390,788	(129,479)	486,227	356,748	1,419,805	112,119,847	8
9	Bath	4,687,536	7,313,857	211,109	5,927	15,659	-	40,563	16,376	12,291,027	3,778,184	184,391	1,373	635,570	28,197	1,949	30,146	669,482	17,590,173	9
10	Bedford	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10
11	Bland	2,900,699	631,832	1,265,793	16,830	246,879	140,075	39,438	42,853	5,284,399	1,259,100	18,986	240,852	4,343,735	37,809	4,154	41,963	1,010,621	12,199,656	11
12	Botetourt	30,664,455	4,066,324	8,931,004	39,703	4,736,065	-	202,165	118,302	48,758,018	9,641,119	447,812	56,303	3,281,278	404,824	665,457	1,070,281	539,707	63,794,518	12
13	Brunswick	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13
14	Buchanan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14
15	Buckingham	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15
16	Campbell	22,515,947	2,286,503	12,735,759	569,718	6,813,951	-	451,886	212,114	45,585,878	16,517,283	368,264	92,228	12,279,593	142,356	276,120	418,476	2,768,156	78,029,878	16
17	Caroline	25,458,715	3,673,830	12,700,041	46,388	492,578	-	547,107	435,914	43,354,573	8,091,854	1,106,534	168,550	4,373,010	77,415	64,110	141,525	1,594,571	58,830,617	17
18	Carroll	15,481,010	863,207	5,626,990	72,166	1,113,540	207,342	294,362	449,309	24,107,926	5,570,790	184,896	945,041	14,834,394	311,868	63,541	375,409	659,500	46,677,956	18
19	Charles City	6,616,035	918,528	2,281,066	7,104	172,333	15,806	103,232	69,031	10,183,135	1,911,594	333,592	42,590	4,379,242	24,765	48,191	72,956	887,272	17,810,381	19
20	Charlotte	6,347,406	759,422	2,971,317	26,004	666,770	36,846	105,656	63,823	10,977,244	1,506,020	76,158	128,094	2,677,198	(3,587)	223,964	220,377	2,563,584	18,148,675	20
21	Chesterfield	447,387,875	16,239,895	117,420,358	117,839	5,857,184	-	2,962,412	1,491,534	591,477,097	162,730,839	10,773,435	2,236,780	58,026,411	(11,433,711)	1,647,993	(9,785,718)	12,062,914	827,521,758	21
22	Clarke	15,103,146	452,417	6,948,452	735	193,587	-	263,656	136,908	23,098,901	3,204,659	485,972	188,427	2,177,726	84,958	96,547	181,505	1,041,169	30,378,359	22
23	Craig	3,296,177	141,836	1,087,357	22,520	65,857	11,835	41,489	20,051	4,687,122	665,161	37,751	8,850	389,917	56,036	31,926	87,962	405,382	6,282,145	23
24	Culpeper	35,861,384	1,791,830	28,772,675	15,484	2,382,186	-	788,124	379,003	69,990,686	12,021,955	1,128,823	76,465	8,885,823	(24,381)	774,232	749,851	5,512,682	98,366,285	24
25	Cumberland	6,929,681	936,948	2,547,490	30,815	228,374	-	153,641	195,308	11,022,257	1,580,619	92,894	77,933	1,730,593	38,947	772	39,719	2,401,975	16,945,990	25
26	Dickenson	7,102,204	756,720	1,348,483	56,093	1,379,595	89,364	53,410	189,404	10,975,273	17,865,691	9,905	45,622	1,292,285	(126,239)	1,105	(125,134)	1,015,376	31,079,018	26
27	Dinwiddie	19,877,296	2,039,252	11,734,382	74,845	2,960,144	-	397,916	282,008	37,365,843	6,985,467	472,490	518,333	3,594,559	(93,914)	288,079	194,165	614,157	49,745,014	27
28	Essex	11,013,430	412,387	4,190,384	38,319	99,941	67,725	161,115	129,933	16,113,234	3,033,408	163,863	18,764	2,345,651	10,629	39,596	50,225	597,402	22,322,547	28
29	Fairfax	3,079,618,950	65,992,796	410,025,650	179,935	1,023,929	-	16,033,910	2,154,466	3,575,029,636	587,188,724	79,480,379	8,437,379	454,187,387	20,168,723	52,006,895	72,175,618	39,817,605	4,816,316,728	29
30	Fauquier	131,133,885	6,435,688	35,579,963	83,596	487,804	-	1,164,087	564,297	175,449,320	21,394,896	1,879,154	431,668	10,384,732	49,690	508,668	558,358	5,907,952	216,006,080	30
31	Floyd	10,840,435	460,784	3,571,538	57,963	217,744	78,528	131,984	68,440	15,427,416	2,663,279	138,505	6,059	3,740,181	298,391	216,783	515,174	1,003,730	23,494,344	31
32	Fluvanna	25,820,808	4,518,233	8,599,090	13,734	32,261	-	227,151	177,643	39,388,920	4,811,256	421,308	40,495	2,812,752	(99,051)	86,083	(12,968)	2,709,955	50,171,718	32
33	Franklin	64,138,550	1,161,659	14,398,461	252,770	1,073,355	760,376	560,925	207,552	82,553,648	13,396,258	653,380	45,353	11,254,494	375,690	175,654	551,344	924,318	109,378,795	33
34	Frederick	76,225,215	2,236,328	55,133,060	187,825	8,563,376	-	1,573,284	695,670	144,614,758	48,721,613	2,657,136	207,792	21,146,267	1,025,174	276,517	1,301,691	4,586,834	223,236,091	34
35	Giles	7,859,864	746,885	3,017,020	65,639	5,699,027	204,844	103,221	71,040	17,767,540	2,822,477	42,247	25,595	5,344,595	94,082	343,331	437,413	1,241,533	27,681,400	35
36	Gloucester	33,271,649	958,928	11,777,881	70,419	266,475	-	422,951	259,130	47,027,433	19,966,412	516,829	49,245	6,003,434	52,769	136,534	189,303	1,576,266	75,328,922	36
37	Goochland	33,130,507	894,365	17,481,599	3,889	560,426	-	262,070	129,799	52,462,655	11,459,040	2,300,994	113,277	2,824,125	159,115	50,536	209,651	594,787	69,964,529	37
38	Grayson	9,787,060	343,758	2,506,184	22,735	426,024	25,357	106,807	200,689	13,418,614	1,710,961	74,333	14,528	7,068,144	78,524	42,386	120,910	1,303,799	23,711,289	38
39	Greene	18,365,969	515,322	6,819,827	-	230,764	-	320,763	128,593	26,381,238	7,227,558	462,942	49,888	4,607,067	61,537	37,576	99,113	1,249,240	40,077,046	39
40	Greensville	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	40
41	Halifax	14,138,700	5,224,733	8,881,594	68,032	1,674,045	-	743,682	453,823	31,184,609	13,429,133	413,308	18,170	6,941,739	143,956	266,873	410,829	3,152,848	55,550,636	41
42	Hanover	137,469,447	6,114,156	47,141,210	32,570	1,779,129	1,719,210	1,162,335	803,808	196,221,865	55,645,528	4,121,959	735,721	15,979,476	(1,305,994)	594,358	(711,636)	5,121,859	277,114,772	42
43	Henrico	401,965,226	10,460,117	120,867,976	11,039	1,084,511	-	3,052,312	693,362	538,134,543	221,457,218	11,308,150	1,674,840	35,726,505	198,889	1,776,359	1,975,248	14,468,542	824,745,046	43
44	Henry	16,240,922	1,534,902	5,686,092	120,682	5,867,016	-	281,515	159,343	29,890,472	20,894,156	83,547	123,616	1,356,630	640,673	1,924,699	2,565,372	3,932,534	58,846,327	44
45	Highland	3,241,294	124,491	519,849	3,295	1,171	3,520	23,181	14,332	3,931,133	374,272	17,380	88	968,526	20,661	11,237	31,898	250,570	5,573,867	45
46	Isle of Wight	40,783,181	1,579,536	14,875,156	183,683	5,066,064	-	495,756	189,273	63,172,649	8,836,238	1,182,627	90,024	12,147,043	(302,181)	555,555	253,374	3,678,303	89,360,258	46
47	James City	107,758,599	3,880,908	30,134,887	-	6,347,395	-	776,816	282,216	149,180,821	46,755,387	2,124,488	205,478	12,663,710	96,914	914,319	1,011,233	8,115,453	220,056,570	47
48	King & Queen	4,850,209	217,706	2,424,723	32,712	335,661	40,318	118,289	42,936	8,062,554	865,625	136,063	191,202	4,218,502	60,273	56,852	117,125	395,164	13,986,235	48
49	King George	23,282,473	878,785	8,585,744	21,553	149,874	-	267,314	189,146	33,374,889	12,757,615	13,297,954	256,366	3,447,335	(390,755)	85,407				

COMPARATIVE REPORT																					
EXHIBIT B – COUNTIES		LOCAL REVENUE																			
FOR THE YEAR ENDED JUNE 30, 2022																					
		General Property Taxes													Revenue from Use of Money and Property						
No.	Locality	Real Property	Public Service Corporations	Personal Property - General	Personal Property - Mobile Home	Machinery and Tools	Merchants' Capital	Penalties	Interest	Total Amount	Other Local Taxes (Exhibit B-2)	Permits, Privilege Fees, and Regulatory Licenses	Fines and Forfeitures	Charges for Services	Interest	Rental and Sale of Property	Total Amount	Miscellaneous	Total Local Revenue	No.	
60	Montgomery	77,587,509	3,798,130	18,494,501	214,027	3,171,503	1,530,585	806,384	612,097	106,214,736	16,198,315	420,842	48,728	23,717,585	116,946	3,543,858	3,660,804	2,360,486	152,621,496	60	
61	Nelson	19,417,268	1,097,465	4,677,194	30,024	86,697	-	241,582	153,586	25,703,816	6,422,557	475,033	167,482	2,417,781	(2,257)	3,356	1,099	851,308	36,039,076	61	
62	New Kent	26,801,959	1,275,374	8,491,679	47,442	52,246	-	301,365	218,889	37,188,954	10,341,172	1,073,550	280,188	1,674,990	397,119	273,579	670,698	11,784,897	63,014,449	62	
63	Northampton	16,200,489	486,695	3,325,190	21,279	-	-	215,550	89,012	20,338,215	6,752,303	217,090	170,093	3,798,947	63,199	34,930	98,129	701,918	32,076,695	63	
64	Northumberland	17,008,322	334,753	3,529,398	28,513	276,977	41,225	154,277	116,560	21,490,025	2,680,832	134,507	16,983	1,536,930	88,360	130,126	218,486	777,222	26,854,985	64	
65	Nottoway	4,638,833	546,189	2,418,305	9,432	168,015	-	103,311	62,050	7,946,135	2,398,966	207,992	15,127	2,750,202	85,552	545,006	630,558	1,582,014	15,530,994	65	
66	Orange	33,532,670	1,577,233	11,135,615	31,646	1,109,505	205,373	491,111	270,952	48,354,105	9,659,925	710,396	108,845	8,124,137	(113,899)	105,389	(8,510)	1,213,780	68,162,678	66	
67	Page	16,738,058	715,656	7,839,315	90,896	360,548	-	305,200	277,408	26,327,081	5,490,818	379,583	72,937	5,273,567	(14,058)	151,981	137,923	1,663,800	39,345,709	67	
68	Patrick	11,332,135	501,659	2,478,135	97,948	660,907	-	164,417	90,029	15,325,230	5,323,716	112,163	28,594	3,709,734	28,725	75,108	103,833	1,586,089	26,189,359	68	
69	Pittsylvania	26,688,986	2,986,995	11,308,059	253,050	1,802,194	403,632	568,156	407,045	44,418,117	9,921,205	388,772	93,732	14,228,181	321,795	226,498	548,293	5,508,113	75,106,413	69	
70	Powhatan	34,099,923	847,133	12,207,454	5,544	559,597	-	249,336	214,712	48,183,699	9,606,467	1,226,595	92,832	4,008,925	49,409	147,313	196,722	875,020	64,190,260	70	
71	Prince Edward	8,870,108	630,342	5,559,516	46,570	58,580	396,111	208,278	155,231	15,924,736	5,010,225	122,539	171,718	3,731,043	310,679	442,628	753,307	823,042	26,536,610	71	
72	Prince George	26,455,419	2,493,795	12,402,234	168,429	1,438,697	-	502,233	309,172	43,769,979	11,607,407	721,955	331,240	4,016,505	(308,994)	160,570	(148,424)	1,328,572	61,627,234	72	
73	Prince William	851,841,000	24,197,000	196,893,000	89,000	883,000	-	8,114,000	2,060,000	1,084,077,000	185,244,000	23,669,000	1,768,000	61,192,000	(76,059,000)	3,325,000	(72,734,000)	23,741,000	1,306,957,000	73	
74	Pulaski	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	74	
75	Rappahannock	11,634,498	413,993	2,372,995	733	-	-	162,414	91,148	14,675,781	2,409,672	301,450	107,167	1,009,015	22,042	5,246	27,288	1,458,390	19,988,763	75	
76	Richmond	5,902,752	661,878	2,362,573	13,151	95,015	54,936	78,543	37,346	9,206,194	1,782,653	207,310	53,780	1,278,597	(12,807)	27,989	15,182	863,943	13,407,659	76	
77	Roanoke	105,855,540	3,858,489	22,872,632	53,042	1,657,879	-	830,523	239,748	135,367,853	39,056,910	1,015,324	527,158	20,828,897	169,208	211,653	380,861	6,324,179	203,501,182	77	
78	Rockbridge	20,273,888	2,017,217	7,500,965	41,332	559,386	-	406,693	164,273	30,963,754	12,486,661	339,855	345,831	8,102,124	44,206	34,919	79,125	2,937,977	55,255,327	78	
79	Rockingham	69,497,242	2,199,346	20,963,508	-	13,336,434	1,237,761	670,243	345,916	108,250,450	19,106,576	1,597,855	206,906	18,887,254	(1,308,889)	821,958	(486,931)	5,205,206	152,767,316	79	
80	Russell	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	80	
81	Scott	9,805,696	956,185	1,841,478	92,465	331,156	222,550	208,378	152,532	13,610,440	3,556,996	72,074	375,348	6,490,121	10,077	103,611	113,688	3,578,575	27,797,242	81	
82	Shenandoah	32,884,664	1,821,782	18,385,886	31,694	2,733,343	350,524	469,454	321,196	56,998,543	7,264,746	675,224	36,731	9,205,098	78,919	374,226	453,145	3,639,153	78,272,640	82	
83	Smyth	11,572,442	1,430,526	4,329,421	46,145	2,013,883	265,728	238,409	494,984	20,391,538	4,238,306	65,045	612,313	17,630,769	191,294	171,733	363,027	894,370	44,195,368	83	
84	Southampton	12,903,950	1,987,978	5,346,104	69,775	1,555,930	335,479	368,619	219,787	22,787,622	2,879,498	212,388	586,663	4,615,889	93,371	287,924	381,295	3,316,552	34,779,907	84	
85	Spotsylvania	140,245,209	2,919,540	52,424,238	84,216	757,569	-	2,054,219	1,250,359	199,735,350	69,301,792	7,765,788	275,326	23,249,216	(1,519,798)	713,486	(806,312)	5,855,642	305,376,802	85	
86	Stafford	183,940,217	3,538,072	54,895,713	162,044	-	1,003,839	1,627,391	824,217	245,991,493	60,812,372	5,011,491	775,400	26,299,267	(714,749)	609,518	(105,231)	9,984,979	348,769,771	86	
87	Surry	7,427,957	15,379,783	1,832,864	-	-	-	59,569	69,827	24,770,000	1,445,077	185,901	42,752	942,764	49,732	123,379	173,111	838,832	28,398,437	87	
88	Sussex	5,169,268	728,273	3,095,476	15,141	602,106	132,695	104,223	90,504	9,937,686	1,589,554	86,301	783,292	6,849,554	49,147	21,870	71,017	1,276,915	20,594,319	88	
89	Tazewell	22,084,012	2,401,981	6,285,682	159,928	1,466,351	827,103	300,734	306,458	33,832,249	10,344,261	175,997	44,935	12,694,453	58,214	271,989	330,203	2,961,585	60,383,683	89	
90	Warren	33,741,246	5,567,362	16,824,694	12,187	1,760,657	-	626,049	453,767	58,985,962	11,564,796	761,353	120,608	8,008,404	(494,979)	190,053	(304,926)	2,888,181	82,024,378	90	
91	Washington	27,397,585	1,862,194	8,918,271	115,242	3,182,864	-	363,024	476,097	42,315,277	12,480,639	368,294	1,082,236	16,902,152	293,972	263,138	557,110	3,935,209	77,640,917	91	
92	Westmoreland	18,053,043	513,649	5,423,330	34,918	248,629	80,619	297,271	144,829	24,796,288	3,162,691	584,053	308,569	2,130,247	(142,821)	200,324	57,503	1,030,316	32,069,667	92	
93	Wise	12,943,107	10,101,907	4,461,358	178,953	596,702	807,056	248,329	117,926	29,455,338	6,047,015	33,660	75,218	7,053,381	165,257	74,160	239,417	1,214,282	44,118,311	93	
94	Wythe	12,848,165	1,979,185	5,430,556	72,012	1,951,752	395,496	137,265	245,094	23,059,525	8,265,108	370,711	609,517	15,219,627	401,797	278,344	680,141	631,636	48,836,265	94	
95	York	78,678,107	3,320,870	22,064,116	23,051	157,603	-	473,787	67,283	104,784,817	43,208,997	1,253,374	325,485	13,837,407	(30,198)	1,411,357	1,381,159	3,704,132	168,495,371	95	
95	Total	\$ 9,213,111,174	\$ 337,903,256	\$ 2,573,404,907	\$ 5,595,189	\$ 132,471,860	\$ 13,332,315	\$ 76,276,294	\$ 29,897,155	\$ 12,381,992,150	\$ 2,622,989,886	\$ 231,488,025	\$ 37,467,358	\$ 1,352,450,251	\$ (89,319,621)	\$ 131,800,365	\$ 42,480,744	\$ 382,521,893	\$ 17,051,390,307	95	

COMPARATIVE REPORT																				
EXHIBIT B – TOWNS		LOCAL REVENUE																		
FOR THE YEAR ENDED JUNE 30, 2022																				
		General Property Taxes												Revenue from Use of Money and Property						
No.	Locality	Real Property	Public Service Corporations	Personal Property - General	Personal Property - Mobile Home	Machinery and Tools	MerchantsCapital	Penalties	Interest	Total Amount	Other Local Taxes (Exhibit B-2)	Permits, Privilege Fees, and Regulatory Licenses	Fines and Forfeitures	Charges for Services	Interest	Rental and Sale of Property	Total Amount	Miscellaneous	Total Local Revenue	No.
1	Abingdon	2,397,577	101,318	535,945	2,119	37,472	-	30,422	47,340	3,152,193	7,678,773	34,395	22,875	877,011	28,591	32,023	60,614	932,602	12,758,463	1
2	Ashland	918,368	46,264	510,430	874	27,296	-	41,507	18,250	1,562,989	7,053,113	61,830	69,009	119,651	(90,481)	22,560	(67,921)	402,123	9,200,794	2
3	Bedford	1,682,562	25,469	141,935	-	-	-	15,848	11,607	1,877,421	2,469,020	43,044	47,812	1,126,711	(6,413)	42,728	36,315	780,609	6,380,932	3
4	Berryville	1,232,928	10,207	380,197	-	173,164	-	14,961	3,105	1,814,562	1,315,562	36,981	13,313	78,127	76,672	94,462	171,134	177,991	3,607,670	4
5	Big Stone Gap	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5
6	Blacksburg	9,029,662	137,344	-	-	-	-	42,732	11,259	9,220,997	16,313,579	533,059	141,903	5,652,959	(76,984)	544,446	467,462	406,824	32,736,783	6
7	Bluefield	767,211	48,181	171,739	1,879	21,429	-	4,845	345	1,015,629	3,599,719	16,368	51,489	1,753,583	3,291	25,256	28,547	162,248	6,627,583	7
8	Bridgewater	-	-	303,419	-	-	-	2,984	2,244	308,647	2,566,997	9,603	21,328	1,117,528	25,320	128,603	153,923	114,015	4,292,041	8
9	Broadway	208,381	3,587	157,512	-	24,237	-	1,718	3,442	398,877	980,823	7,310	28,808	126,313	779	16,000	16,779	12,994	1,571,904	9
10	Christiansburg	3,800,957	93,170	963,621	6,813	328,826	-	33,299	35,860	5,262,546	19,360,505	303,076	47,208	6,443,175	268,934	515,105	784,039	478,015	32,678,564	10
11	Clifton Forge	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11
12	Colonial Beach	3,992,535	65,573	630,021	-	-	-	46,152	19,612	4,753,893	1,638,459	63,371	22,625	364,666	14,476	21,342	35,818	224,141	7,102,973	12
13	Culpeper	1,691,313	36,529	1,916,127	-	215,617	-	47,934	26,885	3,934,405	9,781,536	434,046	127,949	352,726	(853,519)	272,533	(580,986)	829,835	14,879,511	13
14	Dumfries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14
15	Farmville	799,290	57,874	237,029	-	-	-	286	610	1,095,089	7,174,181	56,195	127,862	983,005	31,246	321,669	352,915	987,351	10,776,598	15
16	Front Royal	1,726,887	20,880	504,834	-	-	-	24,508	34,647	2,311,756	5,923,593	32,485	128,665	1,128,711	(183,666)	52	(183,614)	824,071	10,165,667	16
17	Herndon	12,658,400	311,188	-	-	-	-	34,073	34,074	13,037,735	15,128,514	613,968	359,468	5,160,574	96,355	1,005,720	1,102,075	429,758	35,832,092	17
18	Leesburg	16,769,311	263,863	3,247,637	-	32,980	-	125,507	64,923	20,504,221	24,910,269	1,161,210	291,303	4,584,652	(201,286)	2,091,246	1,889,960	166,612	53,508,227	18
19	Luray	1,293,818	65,339	165,837	817	50,277	-	10,736	11,606	1,598,430	2,682,642	15,180	19,658	347,590	398	21,814	22,212	141,948	4,827,660	19
20	Marion	567,797	27,794	98,847	125	88,714	-	6,545	13,292	803,114	3,075,369	750	8,286	995,679	564	12,807	13,371	27,088	4,923,657	20
21	Orange	659,283	28,062	201,368	-	-	-	-	-	888,713	2,570,637	1,875	102,013	181,116	6,547	17,649	24,196	111,135	3,879,685	21
22	Pulaski	1,805,683	86,155	266,171	-	795,434	-	28,667	52,163	3,034,273	3,144,508	36,024	10,100	197,921	53,260	18,434	71,694	83,972	6,578,492	22
23	Purcellville	4,047,677	49,978	401,566	-	-	-	26,475	25,798	4,551,494	6,335,381	149,791	102,158	-	(151,698)	80,514	(71,184)	46,210	11,113,850	23
24	Richlands	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24
25	Rocky Mount	656,209	25,097	321,079	-	165,830	-	11,954	9,312	1,189,481	4,101,004	64,971	15,204	453,529	12,434	66,350	78,784	34,253	5,937,226	25
26	Smithfield	2,240,932	35,961	686,932	-	211,510	-	39,704	10,806	3,225,845	4,431,744	119,623	39,789	223,737	33,407	399,535	432,942	139,478	8,613,158	26
27	South Boston	1,056,884	75,619	757,398	961	2,406	-	26,247	28,896	1,948,411	4,948,338	2,565	35,562	24,123	11,017	55,240	66,257	617,159	7,642,415	27
28	South Hill	1,511,466	71,843	719,386	-	251,611	-	30,771	32,905	2,617,982	5,430,921	66,532	47,737	779,230	(271,310)	54,762	(216,548)	229,649	8,955,503	28
29	Strasburg	1,094,222	52,235	670,412	44	213,698	-	43,217	2,085	2,075,913	2,285,529	30,124	19,026	495,334	12,412	-	12,412	140,893	5,059,231	29
30	Tazewell	747,124	-	200,056	-	-	-	21,826	-	969,006	2,219,332	12,655	61,211	2,009,432	12,407	-	12,407	515,168	5,799,211	30
31	Vienna	12,624,771	117,978	-	-	-	-	50,109	8,843	12,801,701	11,150,303	384,904	181,325	1,155,017	(164,766)	206,799	42,033	556,737	26,272,020	31
32	Vinton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	32
33	Warrenton	867,057	14,072	556,852	-	4,528	-	26,136	8,563	1,477,208	8,785,869	207,878	76,229	1,849,790	(95,166)	-	(95,166)	427,190	12,728,998	33
34	West Point	2,206,181	102,841	800,095	-	3,513,640	-	37,377	23,531	6,683,665	1,429,087	45,384	94,530	290,247	89,231	12,200	101,431	844,241	9,488,585	34
35	Wise	602,417	19,221	139,572	9,358	-	-	11,258	2,826	784,652	2,451,761	275	2,810	354,488	35,188	-	35,188	107,596	3,736,770	35
36	Woodstock	878,297	22,925	378,871	-	1,585	-	8,220	9,479	1,299,377	4,010,593	541	18,888	489,006	12,093	10,527	22,620	35,783	5,876,808	36
37	Wytheville	1,643,786	77,059	271,560	1,913	165,940	-	21,212	19,454	2,200,924	9,213,032	264,844	16,704	1,621,587	236,072	43,921	279,993	837,492	14,434,576	37
37	Total	\$ 92,178,986	\$ 2,093,626	\$ 16,336,448	\$ 24,903	\$ 6,326,194	\$ -	\$ 867,230	\$ 573,762	\$ 118,401,149	\$ 204,160,693	\$ 4,810,857	\$ 2,352,847	\$ 41,337,218	\$ (1,034,595)	\$ 6,134,297	\$ 5,099,702	\$ 11,825,181	\$ 387,987,647	37

COMPARATIVE REPORT													
EXHIBIT B1 – CITIES		INTER-GOVERNMENTAL REVENUE											
FOR THE YEAR ENDED JUNE 30, 2022													
											Memo Only		
		From the Commonwealth					From the Federal Government				Expenditures Made on Behalf of the Local Government		
No.	Locality	Payments in Lieu of Taxes	Non- Categorical State Aid	Shared Expenses (Categorical)	Categorical State Aid	Total from the Commonwealth	Payments in Lieu of Taxes	Non- Categorical Federal Aid	Categorical Federal Aid	Total from the Federal Government	State	Federal	No.
1	Alexandria	-	40,262,863	8,959,780	99,636,447	148,859,090	-	653,905	109,255,346	109,909,251	5,751,557	1,065,165	1
2	Bristol	-	2,227,611	2,796,701	33,854,094	38,878,406	-	25,123	16,443,833	16,468,956	1,854,975	1,265,185	2
3	Buena Vista	-	902,613	744,665	14,040,669	15,687,947	-	292,843	5,132,835	5,425,678	152,251	265,784	3
4	Charlottesville	21,771	9,164,323	1,997,876	45,072,252	56,256,222	-	454,467	31,449,437	31,903,904	1,741,618	992,148	4
5	Chesapeake	-	41,024,652	18,734,759	369,978,513	429,737,924	7,430	481,091	131,668,352	132,156,873	18,335,127	3,325,912	5
6	Colonial Heights	-	3,392,138	1,490,934	24,951,730	29,834,802	-	775,879	7,156,144	7,932,023	526,183	380,629	6
7	Covington	-	803,624	222,676	11,737,389	12,763,689	-	122,475	3,050,934	3,173,409	309,301	356,628	7
8	Danville	-	8,890,247	2,770,925	84,684,667	96,345,839	3,714	7,454,133	29,183,978	36,641,825	1,836,775	3,069,125	8
9	Emporia	-	-	-	-	-	-	-	-	-	-	-	9
10	Fairfax	-	5,367,874	1,042,202	13,324,614	19,734,690	-	-	378,230	378,230	63,366	58,203	10
11	Falls Church	-	2,860,286	429,348	10,843,664	14,133,298	-	2,679,775	2,031,480	4,711,255	69,608	22,208	11
12	Franklin	-	1,490,981	226,817	13,780,426	15,498,224	-	-	12,160,946	12,160,946	667,433	720,589	12
13	Fredericksburg	-	3,206,204	2,029,431	34,038,592	39,274,227	-	-	17,491,543	17,491,543	1,329,730	781,864	13
14	Galax	-	454,109	122,721	15,888,669	16,465,499	-	-	9,395,673	9,395,673	726,763	532,645	14
15	Hampton	-	24,278,859	8,567,815	206,530,409	239,377,083	-	3,176,940	69,646,447	72,823,387	20,916,539	4,273,454	15
16	Harrisonburg	-	3,135,579	378,036	70,744,746	74,258,361	-	1,785,081	22,089,352	23,874,433	938,789	790,944	16
17	Hopewell	-	-	-	-	-	-	-	-	-	-	-	17
18	Lexington	-	827,283	371,993	7,142,922	8,342,198	-	-	1,414,499	1,414,499	218,570	108,292	18
19	Lynchburg	-	8,869,817	3,388,859	107,382,149	119,640,825	-	2,710,735	31,007,489	33,718,224	2,687,800	3,618,863	19
20	Manassas	-	7,884,277	348,648	70,468,730	78,701,655	-	5,378,189	21,809,593	27,187,782	600,026	256,963	20
21	Manassas Park	-	2,102,989	249,090	34,117,395	36,469,474	-	-	6,559,934	6,559,934	136,012	48,386	21
22	Martinsville	-	1,403,996	3,119,001	25,131,250	29,654,247	-	-	10,785,861	10,785,861	585,063	1,196,691	22
23	Newport News	-	32,684,573	11,304,477	271,790,761	315,779,811	-	38,319,716	106,042,642	144,362,358	20,395,312	6,672,875	23
24	Norfolk	513,652	55,367,083	7,522,646	307,950,489	371,353,870	-	-	257,966,917	257,966,917	14,304,204	6,528,105	24
25	Norton	-	-	-	-	-	-	-	-	-	-	-	25
26	Petersburg	-	-	-	-	-	-	-	-	-	-	-	26
27	Poquoson	-	2,376,910	319,351	16,475,916	19,172,177	-	118,543	2,563,691	2,682,234	84,000	49,415	27
28	Portsmouth	1,188,867	16,089,074	9,626,106	152,071,515	178,975,562	-	8,704,330	37,594,717	46,299,047	3,875,588	3,679,573	28
29	Radford	-	1,239,196	1,119,054	30,276,849	32,635,099	-	169,151	10,568,589	10,737,740	449,193	504,425	29
30	Richmond	1,001,618	31,578,008	22,028,165	298,132,269	352,740,060	-	6,452,841	232,123,157	238,575,998	10,884,515	6,694,008	30
31	Roanoke	161,753	14,171,302	10,501,961	170,576,364	195,411,380	-	-	91,824,268	91,824,268	10,864,411	1,642,626	31
32	Salem	-	4,421,610	1,572,398	35,261,854	41,255,862	-	72,087	9,498,729	9,570,816	316,947	-	32
33	Staunton	-	3,945,865	1,627,875	34,455,542	40,029,282	-	90,648	10,851,716	10,942,364	846,105	827,578	33
34	Suffolk	-	16,922,194	3,471,832	148,587,053	168,981,079	-	5,526,669	36,622,026	42,148,695	5,777,671	2,313,393	34
35	Virginia Beach	-	98,785,433	23,686,817	512,001,373	634,473,623	-	32,646,605	213,575,233	246,221,838	5,950,469	3,557,192	35
36	Waynesboro	-	3,683,028	1,339,439	34,161,109	39,183,576	-	778,834	14,475,289	15,254,123	683,935	769,421	36
37	Williamsburg	-	1,351,542	178,849	9,079,528	10,609,919	-	-	15,672,652	15,672,652	505,083	136,391	37
38	Winchester	-	5,592,828	2,024,122	44,928,465	52,545,415	-	4,188,740	15,496,868	19,685,608	653,198	438,284	38
38	Total	\$ 2,887,661	\$ 456,758,971	\$ 154,315,369	\$ 3,359,098,414	\$ 3,973,060,415	\$ 11,144	\$ 123,058,800	\$ 1,592,988,400	\$ 1,716,058,344	\$ 135,038,117	\$ 56,942,968	38

COMPARATIVE REPORT													
EXHIBIT B1 – COUNTIES		INTER-GOVERNMENTAL REVENUE											
FOR THE YEAR ENDED JUNE 30, 2022													
											Memo Only		
		From the Commonwealth					From the Federal Government				Expenditures Made on Behalf of the Local Government		
No.	Locality	Payments in Lieu of Taxes	Non- Categorical State Aid	Shared Expenses (Categorical)	Categorical State Aid	Total from the Commonwealth	Payments in Lieu of Taxes	Non- Categorical Federal Aid	Categorical Federal Aid	Total from the Federal Government	State	Federal	No.
1	Accomack	-	3,947,979	4,222,240	45,771,521	53,941,740	30,736	198,985	23,560,945	23,790,666	9,900,563	1,847,623	1
2	Albemarle	179,296	19,233,331	2,025,878	86,983,892	108,422,397	43,498	67,430	45,142,011	45,252,939	23,990,756	1,192,489	2
3	Alleghany	-	2,049,343	3,659,347	21,911,794	27,620,484	417,381	-	9,365,712	9,783,093	7,029,421	760,867	3
4	Amelia	-	1,317,371	1,546,877	14,972,933	17,837,181	-	-	4,159,989	4,159,989	3,606,235	358,244	4
5	Amherst	-	-	-	-	-	-	-	-	-	-	-	5
6	Appomattox	-	1,610,886	1,689,543	22,079,307	25,379,736	5,430	-	8,598,730	8,604,160	4,274,951	698,722	6
7	Arlington	-	43,693,338	17,529,078	159,026,283	220,248,699	-	29,505,738	123,344,970	152,850,708	11,120,750	1,195,508	7
8	Augusta	-	6,478,029	5,108,714	81,040,936	92,627,679	584,143	1,150,694	28,879,598	30,614,435	22,114,601	1,639,896	8
9	Bath	-	197,227	1,091,384	3,254,481	4,543,092	499,705	-	1,510,318	2,010,023	3,023,388	104,150	9
10	Bedford	-	-	-	-	-	-	-	-	-	-	-	10
11	Bland	-	486,469	1,155,160	7,365,867	9,007,496	225,129	-	4,205,969	4,431,098	6,869,412	182,309	11
12	Botetourt	-	4,377,758	4,917,218	31,417,656	40,712,632	267,903	394,347	7,929,392	8,591,642	8,835,684	312,884	12
13	Brunswick	-	-	-	-	-	-	-	-	-	-	-	13
14	Buchanan	-	-	-	-	-	-	-	-	-	-	-	14
15	Buckingham	-	-	-	-	-	-	-	-	-	-	-	15
16	Campbell	-	5,061,903	3,942,473	69,621,267	78,625,643	-	1,299,332	22,028,027	23,327,359	11,411,007	2,064,695	16
17	Caroline	-	3,224,946	2,510,850	38,877,599	44,613,395	1,687	377,258	6,227,420	6,606,365	15,605,845	698,064	17
18	Carroll	-	1,999,682	2,736,550	39,892,472	44,628,704	33,071	25,623	18,481,745	18,540,439	10,969,367	1,591,767	18
19	Charles City	-	856,258	1,145,189	7,351,923	9,353,370	1,085	-	2,314,165	2,315,250	1,706,819	188,389	19
20	Charlotte	-	914,774	2,071,917	18,049,424	21,036,115	54,245	2,639,466	7,062,970	9,756,681	3,859,968	745,738	20
21	Chesterfield	-	56,810,164	9,006,781	472,194,695	538,011,640	-	122,983	121,234,461	121,357,444	32,341,822	2,843,663	21
22	Clarke	-	2,915,982	1,555,541	11,991,782	16,463,305	6,880	-	4,340,537	4,347,417	3,560,682	583,026	22
23	Craig	-	453,957	1,183,545	5,910,699	7,548,201	345,420	231,600	2,422,232	2,999,252	1,948,263	164,706	23
24	Culpeper	-	5,015,746	4,534,136	66,324,544	75,874,426	-	278,564	27,748,793	28,027,357	7,575,754	669,123	24
25	Cumberland	62,955	1,221,025	1,396,838	12,391,712	15,072,530	-	411,054	4,727,422	5,138,476	2,687,093	483,443	25
26	Dickenson	-	1,353,879	2,096,321	22,694,041	26,144,241	72,127	56,870	9,187,027	9,316,024	4,818,674	1,307,692	26
27	Dinwiddie	-	4,575,284	2,595,023	42,254,928	49,425,235	1,639	-	7,651,895	7,653,534	9,572,395	907,300	27
28	Essex	-	1,553,418	1,410,295	12,658,935	15,622,648	-	-	5,829,605	5,829,605	2,988,005	511,354	28
29	Fairfax	-	263,755,528	30,407,347	1,004,298,252	1,298,461,127	40,632	301,881,424	462,696,559	764,618,615	107,024,384	3,533,460	29
30	Fauquier	-	15,868,917	3,513,471	69,829,079	89,211,467	3,014	-	24,689,448	24,692,462	13,986,849	437,455	30
31	Floyd	-	1,455,101	1,666,268	16,620,348	19,741,717	11,790	1,209,289	7,699,651	8,920,730	4,770,181	472,474	31
32	Fluvanna	-	3,687,130	2,188,849	28,356,812	34,232,791	-	261,424	7,993,819	8,255,243	6,496,208	390,552	32
33	Franklin	-	4,817,861	5,008,341	58,140,747	67,966,949	20,762	-	24,524,560	24,545,322	10,126,649	1,635,873	33
34	Frederick	-	14,107,395	4,672,093	101,796,758	120,576,246	17,474	300,303	27,782,928	28,100,705	10,085,174	588,588	34
35	Giles	-	1,577,622	2,066,845	34,448,724	38,093,191	197,809	-	10,576,004	10,773,813	4,657,213	689,929	35
36	Gloucester	-	3,989,314	4,042,821	38,402,922	46,435,057	778	-	15,956,306	15,957,084	4,088,209	796,492	36
37	Goochland	-	3,556,258	1,965,934	12,330,012	17,852,204	-	-	8,149,875	8,149,875	21,218,062	223,311	37
38	Grayson	-	753,140	2,014,184	17,307,730	20,075,054	108,684	121,330	10,924,140	11,154,154	8,719,091	1,035,258	38
39	Greene	-	2,627,293	1,702,106	25,367,797	29,697,196	48,490	39,068	5,834,688	5,922,246	2,451,940	449,606	39
40	Greensville	-	-	-	-	-	-	-	-	-	3,625,207	503,923	40
41	Halifax	-	2,495,865	3,134,338	51,295,853	56,926,056	48,989	419,486	15,853,173	16,321,648	8,010,303	2,351,054	41
42	Hanover	-	19,186,543	6,256,053	112,773,227	138,215,823	8,018	946,673	35,138,555	36,093,246	21,057,816	817,577	42
43	Henrico	-	62,830,000	18,980,611	410,924,848	492,735,459	-	2,624,538	99,764,112	102,388,650	21,036,891	5,046,650	43
44	Henry	-	4,479,770	8,513,053	67,857,079	80,849,902	-	-	21,439,554	21,439,554	9,296,921	2,646,333	44
45	Highland	-	266,350	1,007,311	2,575,143	3,848,804	162,962	83,412	875,986	1,122,360	3,106,530	51,721	45
46	Isle of Wight	-	6,557,514	2,443,979	47,588,883	56,590,376	-	7,647,169	14,305,144	21,952,313	6,676,627	664,311	46
47	James City	-	11,199,818	2,514,731	67,804,649	81,519,198	8,552	4,457,721	23,256,272	27,722,545	16,318,018	791,159	47
48	King & Queen	-	1,013,223	1,153,033	8,579,327	10,745,583	-	170,017	3,024,620	3,194,637	3,863,802	284,430	48
49	King George	-	2,497,378	2,008,594	35,155,699	39,661,671	-	-	9,531,893	9,531,893	5,423,429	345,380	49
50	King William	-	1,500,979	1,563,369	13,410,936	16,475,284	-	444,008	4,125,442	4,569,450	3,304,413	290,074	50
51	Lancaster	-	1,235,001	2,186,970	6,063,472	9,485,443	-	-	5,704,233	5,704,233	2,365,141	414,649	51
52	Lee	-	-	-	-	-	-	-	-	-	7,161,248	2,903,058	52
53	Loudoun	-	69,953,266	18,621,696	448,738,729	537,313,691	3,646	-	129,968,384	129,972,030	24,833,459	613,479	53

COMPARATIVE REPORT													
EXHIBIT B1 – COUNTIES		INTER-GOVERNMENTAL REVENUE											
FOR THE YEAR ENDED JUNE 30, 2022													
											Memo Only		
		From the Commonwealth					From the Federal Government				Expenditures Made on Behalf of the Local Government		
No.	Locality	Payments in Lieu of Taxes	Non- Categorical State Aid	Shared Expenses (Categorical)	Categorical State Aid	Total from the Commonwealth	Payments in Lieu of Taxes	Non- Categorical Federal Aid	Categorical Federal Aid	Total from the Federal Government	State	Federal	No.
54	Louisa	-	1,972,853	2,548,206	35,753,847	40,274,906	-	273,496	16,108,779	16,382,275	21,728,593	833,593	54
55	Lunenburg	-	1,277,547	1,582,108	17,805,283	20,664,938	-	647,259	7,306,808	7,954,067	3,620,136	798,296	55
56	Madison	-	1,470,595	1,487,004	13,223,234	16,180,833	97,332	10,659	6,588,176	6,696,167	2,744,805	232,022	56
57	Mathews	-	1,400,264	1,302,195	7,741,027	10,443,486	-	-	3,681,626	3,681,626	2,293,934	228,732	57
58	Mecklenburg	-	2,165,098	3,036,187	40,706,354	45,907,639	175,034	-	13,900,093	14,075,127	9,700,393	1,582,748	58
59	Middlesex	-	1,101,790	1,427,405	8,537,798	11,066,993	-	-	4,871,361	4,871,361	3,469,781	400,523	59
60	Montgomery	-	6,252,454	6,617,556	80,261,769	93,131,779	1,001	1,939,951	19,761,158	21,702,110	11,561,743	1,988,811	60
61	Nelson	-	2,187,510	1,836,938	12,664,096	16,688,544	73,759	209,771	4,555,996	4,839,526	7,353,040	609,299	61
62	New Kent	-	2,731,302	2,037,813	21,862,021	26,631,136	-	202,189	5,517,256	5,719,445	4,010,473	166,589	62
63	Northampton	-	1,814,092	3,728,259	14,047,806	19,590,157	25,000	847,457	10,560,441	11,432,898	3,490,645	1,275,951	63
64	Northumberland	-	1,383,481	1,663,143	6,813,541	9,860,165	-	1,176,706	4,320,951	5,497,657	2,581,189	450,987	64
65	Nottoway	-	1,424,560	1,609,725	19,915,605	22,949,890	-	667,681	7,065,775	7,733,456	3,009,622	890,031	65
66	Orange	-	3,941,940	2,535,912	38,868,117	45,345,969	(1,003)	14,692	19,345,134	19,358,823	11,955,050	618,306	66
67	Page	-	2,088,393	3,538,289	27,939,163	33,565,845	194,806	990,400	12,628,181	13,813,387	4,183,791	759,527	67
68	Patrick	-	1,074,705	3,213,709	24,338,480	28,626,894	23,106	594,166	10,185,927	10,803,199	6,173,708	914,676	68
69	Pittsylvania	-	6,045,789	6,233,392	78,409,333	90,688,514	-	11,908,507	23,446,481	35,354,988	16,281,550	2,465,272	69
70	Powhatan	-	3,895,130	2,331,260	28,875,450	35,101,840	-	48,442	6,679,427	6,727,869	3,058,407	176,197	70
71	Prince Edward	112,411	1,697,884	2,181,618	19,524,315	23,516,228	-	3,445,789	5,469,967	8,915,756	4,865,107	958,496	71
72	Prince George	-	4,951,948	1,624,152	56,124,949	62,701,049	36,287	424,980	19,678,572	20,139,839	8,283,641	466,890	72
73	Prince William	-	82,888,000	7,171,000	702,001,000	792,060,000	85,000	92,388,000	168,050,000	260,523,000	38,314,606	2,220,214	73
74	Pulaski	-	-	-	-	-	-	-	-	-	5,797,842	1,754,211	74
75	Rappahannock	-	1,193,099	1,246,356	5,530,726	7,970,181	93,360	31,415	2,856,354	2,981,129	2,636,294	67,432	75
76	Richmond	-	1,062,492	1,385,239	12,065,612	14,513,343	25,129	597,492	6,141,705	6,764,326	2,965,219	368,974	76
77	Roanoke	-	15,814,705	5,627,640	107,672,576	129,114,921	-	467,850	33,486,455	33,954,305	19,989,900	1,452,678	77
78	Rockbridge	-	3,322,117	2,536,325	23,101,709	28,960,151	195,709	-	7,434,788	7,630,497	10,251,544	827,950	78
79	Rockingham	-	7,230,388	9,314,316	93,083,312	109,628,016	518,725	180,000	35,858,712	36,557,437	13,949,890	1,110,657	79
80	Russell	-	-	-	-	-	-	-	-	-	6,619,253	2,277,615	80
81	Scott	-	994,560	2,883,429	39,618,364	43,496,353	-	-	18,912,171	18,912,171	5,426,264	1,481,316	81
82	Shenandoah	-	4,750,299	3,100,623	52,991,927	60,842,849	219,549	750,244	13,177,623	14,147,416	10,349,826	965,703	82
83	Smyth	-	2,358,823	3,153,193	46,786,295	52,298,311	223,529	269,751	18,006,403	18,499,683	12,435,079	2,183,233	83
84	Southampton	-	2,859,474	4,334,624	26,301,830	33,495,928	-	-	7,059,492	7,059,492	6,657,872	674,077	84
85	Spotsylvania	-	19,750,362	6,676,464	184,786,485	211,213,311	19,162	453,459	54,499,099	54,971,720	24,087,109	1,584,505	85
86	Stafford	-	13,455,096	8,204,257	220,902,728	242,562,081	6,651	138,913	56,475,505	56,621,069	24,524,468	1,042,885	86
87	Surry	-	761,708	1,136,250	4,801,256	6,699,214	382	-	3,878,283	3,878,665	13,285,952	189,186	87
88	Sussex	28,500	1,466,657	2,333,657	11,984,033	15,812,847	-	1,135,656	5,176,389	6,312,045	7,769,609	490,994	88
89	Tazewell	-	3,430,320	4,020,133	59,067,752	66,518,205	31,457	490,240	18,780,464	19,302,161	7,498,103	3,232,680	89
90	Warren	-	5,256,463	3,082,480	42,077,740	50,416,683	59,519	866,024	12,776,588	13,702,131	4,624,130	662,339	90
91	Washington	-	4,046,052	4,253,563	65,814,475	74,114,090	74,218	234,597	21,649,417	21,958,232	24,554,997	2,037,094	91
92	Westmoreland	-	1,769,422	1,964,530	16,210,796	19,944,748	1,616	898,951	7,292,946	8,193,513	3,169,565	833,330	92
93	Wise	33,489	2,351,831	4,329,375	61,596,939	68,311,634	10,321	-	27,117,161	27,127,482	8,923,803	3,023,758	93
94	Wythe	-	2,277,947	2,644,725	40,324,069	45,246,741	171,015	44,972	12,934,015	13,150,002	12,315,946	1,242,865	94
95	York	-	9,906,174	4,555,408	89,918,556	104,380,138	11,640	-	41,858,838	41,870,478	4,129,656	439,681	95
95	Total	\$ 416,651	\$ 904,583,339	\$ 341,251,353	\$ 6,433,756,085	\$ 7,680,007,428	\$ 5,643,983	\$ 479,715,515	\$ 2,240,863,796	\$ 2,726,223,294	\$ 940,157,756	\$ 95,008,771	95

COMPARATIVE REPORT													
EXHIBIT B1 – TOWNS		INTER-GOVERNMENTAL REVENUE											
FOR THE YEAR ENDED JUNE 30, 2022													
											Memo Only		
		From the Commonwealth					From the Federal Government				Expenditures Made on Behalf of the Local Government		
No.	Locality	Payments in Lieu of Taxes	Non- Categorical State Aid	Shared Expenses (Categorical)	Categorical State Aid	Total from the Commonwealth	Payments in Lieu of Taxes	Non- Categorical Federal Aid	Categorical Federal Aid	Total from the Federal Government	State	Federal	No.
1	Abingdon	-	312,173	-	2,121,406	2,433,579	-	1,946,138	261,825	2,207,963	3,794	-	1
2	Ashland	-	446,862	-	2,004,266	2,451,128	-	-	1,810,462	1,810,462	-	-	2
3	Bedford	-	404,172	-	2,590,145	2,994,317	-	2,290	43,000	45,290	-	-	3
4	Berryville	-	299,825	-	663,061	962,886	-	270,346	11,347	281,693	-	-	4
5	Big Stone Gap	-	-	-	-	-	-	-	-	-	-	-	5
6	Blacksburg	-	1,932,877	-	3,875,880	5,808,757	-	-	1,607,551	1,607,551	4,431	-	6
7	Bluefield	-	147,114	-	1,428,054	1,575,168	-	250,835	131,408	382,243	-	-	7
8	Bridgewater	-	175,913	-	1,376,210	1,552,123	-	-	3,882,785	3,882,785	-	-	8
9	Broadway	-	70,779	-	563,640	634,419	-	-	1,081,207	1,081,207	-	-	9
10	Christiansburg	-	1,147,013	-	4,707,441	5,854,454	-	373,487	202,886	576,373	3,488	-	10
11	Clifton Forge	-	-	-	-	-	-	-	-	-	-	-	11
12	Colonial Beach	-	385,676	-	6,337,354	6,723,030	-	-	1,856,510	1,856,510	728	-	12
13	Culpeper	-	338,875	-	2,576,666	2,915,541	-	302,245	5,858,763	6,161,008	140,175	-	13
14	Dumfries	-	-	-	-	-	-	-	-	-	-	-	14
15	Farmville	-	414,362	-	2,228,069	2,642,431	-	409,070	29,658	438,728	-	-	15
16	Front Royal	-	918,359	-	2,364,973	3,283,332	-	-	-	-	-	-	16
17	Herndon	-	1,891,441	-	2,291,906	4,183,347	-	2,285,062	168,468	2,453,530	-	-	17
18	Leesburg	-	3,193,020	-	5,187,405	8,380,425	-	2,964,173	177,655	3,141,828	863	-	18
19	Luray	-	140,920	-	1,442,644	1,583,564	-	-	881,409	881,409	-	-	19
20	Marion	10,041	190,549	-	1,715,160	1,915,750	-	-	702,710	702,710	-	-	20
21	Orange	-	252,307	-	1,165,717	1,418,024	-	-	-	-	-	-	21
22	Pulaski	-	475,826	-	2,738,634	3,214,460	-	65,635	1,650,868	1,716,503	-	-	22
23	Purcellville	-	316,837	-	890,367	1,207,204	-	374,838	2,875	377,713	-	-	23
24	Richlands	-	-	-	-	-	-	-	-	-	-	-	24
25	Rocky Mount	-	218,515	-	1,911,389	2,129,904	-	-	2,822,784	2,822,784	-	-	25
26	Smithfield	-	417,466	-	1,608,368	2,025,834	-	52,237	496,184	548,421	7,001	-	26
27	South Boston	-	836,051	-	2,898,488	3,734,539	-	-	2,040,934	2,040,934	-	-	27
28	South Hill	-	289,343	-	1,654,442	1,943,785	-	-	8,594	8,594	260	-	28
29	Strasburg	-	213,139	-	236,412	449,551	-	-	230,771	230,771	-	-	29
30	Tazewell	-	78,541	-	1,314,773	1,393,314	-	68,092	650,088	718,180	-	-	30
31	Vienna	-	763,058	-	2,158,877	2,921,935	-	-	129,998	129,998	-	-	31
32	Vinton	-	-	-	-	-	-	-	-	-	-	-	32
33	Warrenton	-	1,246,773	-	1,764,584	3,011,357	-	547,733	292,251	839,984	499	-	33
34	West Point	-	434,461	-	6,228,645	6,663,106	-	520,993	1,168,039	1,689,032	514	-	34
35	Wise	-	229,965	-	647,938	877,903	-	-	810,467	810,467	-	-	35
36	Woodstock	-	180,792	-	997,650	1,178,442	-	1,475	3,969	5,444	-	-	36
37	Wytheville	-	441,782	-	3,039,937	3,481,719	8,882	30,040	8,698,150	8,737,072	-	-	37
37	Total	\$ 10,041	\$ 18,804,786	\$ -	\$ 72,730,501	\$ 91,545,328	\$ 8,882	\$ 10,464,689	\$ 37,713,616	\$ 48,187,187	\$ 161,753	\$ -	37

COMPARATIVE REPORT																
EXHIBIT B2 – CITIES		LOCAL REVENUE														
FOR THE YEAR ENDED JUNE 30, 2022																
No.	Locality	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	Hotel and Motel Room Taxes	Restaurant Food Taxes	Coal, Oil, and Gas Taxes	Other Local Taxes	Total Amount	No.
1	Alexandria	43,579,630	12,017,966	38,101,182	-	86,262	3,182,904	6,443,480	2,149,715	254,968	10,206,837	28,872,822	-	1,172,336	146,068,102	1
2	Bristol	5,214,209	241,103	1,514,267	-	245,673	371,496	359,596	421,514	46,746	1,810,057	7,060,364	-	-	17,285,025	2
3	Buena Vista	518,437	369,042	186,455	-	142,274	39,100	59,838	-	-	23,552	387,636	-	-	1,726,334	3
4	Charlottesville	14,526,660	4,611,301	8,712,415	-	875,041	1,225,370	742	355,991	11,232	7,222,710	15,925,582	-	-	53,467,044	4
5	Chesapeake	55,017,862	11,006,951	30,439,211	-	6,173,406	1,778,958	5,981,357	4,259,276	807,019	6,723,274	34,337,920	-	3,076,696	159,601,930	5
6	Colonial Heights	9,386,473	1,014,797	3,551,392	-	452,866	531,559	-	469,558	-	1,491,915	8,844,339	-	-	25,742,899	6
7	Covington	1,657,290	383,985	619,910	-	206,689	243,115	43,078	95,860	-	38,254	1,051,053	-	22,953	4,362,187	7
8	Danville	10,927,394	938,023	5,928,912	-	1,423,249	1,022,661	353,935	-	-	2,179,750	10,349,788	-	-	33,123,712	8
9	Emporia	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9
10	Fairfax	13,076,127	1,570,569	10,365,899	-	726,946	3,337,378	833,165	490,689	-	466,388	6,829,649	-	2,993,782	40,690,592	10
11	Falls Church	5,896,951	1,325,700	4,915,332	46,634	327,663	380,948	725,376	183,549	5,525	338,943	4,013,646	-	10,869	18,171,136	11
12	Franklin	2,171,098	542,265	1,171,365	-	199,297	39,910	93,731	311,078	-	194,387	1,917,888	-	32,446	6,673,465	12
13	Fredericksburg	15,569,291	1,946,425	7,810,020	-	137,252	1,112,472	1,087,879	532,959	459,244	1,661,182	13,849,223	-	630,000	44,795,947	13
14	Galax	2,936,567	180,675	1,153,607	-	140,445	230,513	-	-	-	204,256	2,581,967	-	49,772	7,477,802	14
15	Hampton	20,875,990	5,073,682	15,296,618	-	4,440,827	614,608	1,619,921	3,838,119	970,865	5,519,989	26,862,653	-	3,016,827	88,130,099	15
16	Harrisonburg	17,692,891	1,979,451	8,026,003	-	1,279,704	917,973	707,464	474,150	129,922	3,597,607	16,439,222	-	279,466	51,523,853	16
17	Hopewell	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17
18	Lexington	1,363,789	311,970	765,579	-	-	162,412	133,337	55,407	-	702,285	1,821,361	-	26,252	5,342,392	18
19	Lynchburg	20,685,252	4,733,521	10,165,196	-	1,792,935	955,810	1,177,889	796,786	757,080	2,869,336	17,915,086	-	-	61,848,891	19
20	Manassas	12,324,357	639,790	5,366,607	-	981,790	565,591	1,450,277	504,371	-	475,352	5,574,688	-	256,735	28,139,558	20
21	Manassas Park	3,105,224	801,137	1,146,669	23,698	516,701	146,853	493,910	216,362	-	-	465,662	-	-	6,916,216	21
22	Martinsville	2,765,851	585,152	2,157,701	20,000	345,563	507,145	136,558	144,826	-	15,910	2,340,491	-	44	9,019,241	22
23	Newport News	32,707,526	7,322,176	20,599,261	301,263	4,219,377	1,282,753	3,013,965	4,111,000	767,921	5,411,355	32,341,996	-	726,536	112,805,129	23
24	Norfolk	42,726,193	15,559,944	32,645,360	296,257	2,236,654	2,564,683	4,689,999	6,388,731	3,985,616	14,539,389	43,567,303	-	154,076	169,354,205	24
25	Norton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25
26	Petersburg	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26
27	Poquoson	1,038,184	322,314	488,190	-	-	18,887	304,821	69,293	-	-	948,641	-	126,705	3,317,035	27
28	Portsmouth	10,705,732	8,658,682	7,701,420	-	2,589,580	877,053	2,254,151	2,876,738	289,825	1,257,948	11,220,911	-	29,537	48,461,577	28
29	Radford	1,509,145	444,142	598,325	43,364	200,104	217,516	160,860	117,021	-	223,957	1,366,556	-	-	4,880,990	29
30	Richmond	44,689,387	18,618,297	41,035,093	-	6,337,362	4,278,305	-	2,579,506	1,909,783	8,130,205	45,762,510	-	726,465	174,066,913	30
31	Roanoke	26,412,560	9,355,793	15,762,152	414,134	2,684,923	2,032,726	1,814,416	1,804,158	949,394	4,746,104	19,248,569	-	1,018,196	86,243,125	31
32	Salem	9,071,908	1,220,636	6,176,361	156,723	614,000	385,638	585,537	583,774	268,513	1,674,212	5,835,238	-	161,272	26,733,812	32
33	Staunton	5,484,719	1,183,396	2,741,890	-	-	647,823	448,883	384,700	-	1,208,260	5,809,981	-	30,579	17,940,231	33
34	Suffolk	16,370,460	5,024,008	10,964,624	-	2,709,174	747,889	3,279,397	1,831,481	177,788	2,206,627	15,617,080	-	109,661	59,038,189	34
35	Virginia Beach	87,383,198	26,938,776	55,489,629	-	10,474,573	4,367,291	13,146,819	8,804,084	7,568,665	48,186,507	85,941,096	-	1,999,649	350,300,287	35
36	Waynesboro	6,890,032	1,050,236	2,833,854	-	432,872	374,624	377,292	431,509	-	860,607	6,236,664	-	27,735	19,515,425	36
37	Williamsburg	6,887,726	297,000	2,349,858	94,819	-	376,742	450,965	182,672	-	4,415,310	7,877,823	-	77,915	23,010,830	37
38	Winchester	12,129,457	1,925,536	8,635,956	584,256	3,222	1,006,400	550,009	640,350	88,933	1,091,337	10,295,677	-	-	36,951,133	38
38	Total	\$ 563,297,570	\$ 148,194,441	\$ 365,416,313	\$ 1,981,148	\$ 52,996,424	\$ 36,545,106	\$ 52,778,647	\$ 46,105,227	\$ 19,449,039	\$ 139,693,802	\$ 499,511,085	\$ -	\$ 16,756,504	\$ 1,942,725,306	38

COMPARATIVE REPORT																
EXHIBIT B2 – COUNTIES		LOCAL REVENUE														
FOR THE YEAR ENDED JUNE 30, 2022																
No.	Locality	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	Hotel and Motel Room Taxes	Restaurant Food Taxes	Coal, Oil, and Gas Taxes	Other Local Taxes	Total Amount	No.
1	Accomack	5,135,747	1,200,126	66,555	51,761	723,023	48,511	644,067	-	-	960,636	357,770	-	16,589	9,204,785	1
2	Albemarle	22,446,273	4,651,518	15,225,497	109,810	4,008,964	1,396,559	2,972,263	392,591	129,870	3,215,390	10,217,608	-	1,140,996	65,907,339	2
3	Alleghany	1,098,215	531,730	415,459	-	404,452	-	115,944	-	-	202,931	700,512	-	7,179	3,476,422	3
4	Amelia	1,358,106	217,603	385,705	-	401,092	59,651	230,494	-	-	-	-	-	41,457	2,694,108	4
5	Amherst	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5
6	Appomattox	1,757,761	408,640	-	10,412	544,209	-	180,327	-	-	7,317	-	-	41,133	2,949,799	6
7	Arlington	47,967,779	17,521,351	77,913,434	-	5,555,658	3,935,984	10,716,857	2,155,666	-	15,070,995	39,302,301	-	60,348,944	280,488,970	7
8	Augusta	8,911,976	1,858,499	5,079,478	290,508	-	303,686	1,364,143	77,166	-	1,303,134	4,149,877	-	115,360	23,453,827	8
9	Bath	942,980	19,991	2,847	-	49,776	48,896	62,200	-	-	1,964,091	685,748	-	1,655	3,778,184	9
10	Bedford	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10
11	Bland	479,750	165,351	-	-	116,683	30,966	47,464	35,775	-	30,701	328,806	-	23,604	1,259,100	11
12	Botetourt	4,054,589	594,872	1,073,675	33,380	662,891	247,120	488,201	-	-	657,579	1,658,955	-	169,857	9,641,119	12
13	Brunswick	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13
14	Buchanan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14
15	Buckingham	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15
16	Campbell	7,503,025	1,096,668	2,586,690	-	1,710,298	372,959	838,832	-	-	246,521	2,160,727	-	1,563	16,517,283	16
17	Caroline	3,199,698	656,084	1,306,624	-	406,962	106,560	676,253	-	-	227,562	1,512,111	-	-	8,091,854	17
18	Carroll	2,716,384	724,854	-	-	669,201	21,854	266,185	-	-	438,186	632,279	-	101,847	5,570,790	18
19	Charles City	1,609,900	146,275	-	4,874	15	-	111,438	-	-	6,116	-	-	32,976	1,911,594	19
20	Charlotte	859,357	217,554	-	-	309,499	-	88,491	-	-	-	-	-	31,119	1,506,020	20
21	Chesterfield	90,186,471	8,611,855	26,756,039	-	9,865,854	3,079,680	8,517,173	-	-	6,642,030	-	-	9,071,737	162,730,839	21
22	Clarke	1,536,477	371,457	24,135	-	355,829	-	418,247	216,489	-	90,310	191,715	-	-	3,204,659	22
23	Craig	285,544	118,038	-	7,038	-	-	40,880	54,037	-	47,871	98,278	-	13,475	665,161	23
24	Culpeper	8,922,468	856,092	-	-	833,491	-	1,321,394	-	-	88,510	-	-	-	12,021,955	24
25	Cumberland	874,910	180,388	130,746	-	241,412	18,310	134,853	-	-	-	-	-	-	1,580,619	25
26	Dickenson	938,744	300,209	-	55,984	-	-	32,353	-	-	37,145	-	16,474,594	26,662	17,865,691	26
27	Dinwiddie	2,686,215	526,594	1,111,702	-	555,276	221,922	315,293	-	95,317	143,302	1,094,721	-	235,125	6,985,467	27
28	Essex	2,308,860	239,213	6,240	-	406,378	-	47,513	25,204	-	-	-	-	-	3,033,408	28
29	Fairfax	231,087,296	44,880,523	189,840,578	1,426,496	26,905,547	27,055,959	41,600,761	4,689,566	-	15,652,745	-	-	4,049,253	587,188,724	29
30	Fauquier	13,399,789	1,689,430	2,724,747	-	68,595	202,447	2,922,086	278,910	-	108,892	-	-	-	21,394,896	30
31	Floyd	1,441,841	380,735	-	46,723	421,215	-	8,320	-	-	91,779	183,639	-	89,027	2,663,279	31
32	Fluvanna	2,571,149	582,744	-	-	861,080	92,146	622,252	81,885	-	-	-	-	-	4,811,256	32
33	Franklin	7,043,338	1,017,326	5,517	201,654	2,061,003	281,964	1,046,385	-	-	334,941	1,404,130	-	-	13,396,258	33
34	Frederick	20,782,663	4,006,629	9,437,066	-	2,669,780	613,250	2,985,325	-	-	1,636,829	6,558,863	-	31,208	48,721,613	34
35	Giles	2,007,650	245,786	-	5,599	205,029	-	124,574	-	-	182,883	-	-	50,956	2,822,477	35
36	Gloucester	12,176,217	893,765	2,216,575	-	-	422,033	865,276	-	-	306,720	3,085,826	-	-	19,966,412	36
37	Goochland	4,796,403	537,875	1,229,750	-	2,748	1,000,943	1,215,082	-	-	122,243	-	-	2,553,996	11,459,040	37
38	Grayson	759,034	349,402	-	-	275,885	13,915	219,204	-	-	58,097	-	-	35,424	1,710,961	38
39	Greene	3,095,337	452,071	784,403	-	475,825	103,141	481,856	116,388	-	586,760	1,131,777	-	-	7,227,558	39
40	Greensville	-	-	-	-	-	-	-	-	-	-	-	-	-	-	40
41	Halifax	8,747,995	1,072,197	465,406	18,554	1,139,525	-	317,909	-	-	279,924	463,535	-	924,088	13,429,133	41
42	Hanover	41,489,206	2,085,443	1,124,749	466,586	-	1,221,416	3,524,403	-	-	1,407,264	-	-	4,326,461	55,645,528	42
43	Henrico	87,993,897	1,893,791	46,330,255	-	7,445,801	17,980,194	8,062,570	-	-	14,944,485	34,826,570	-	1,979,655	221,457,218	43
44	Henry	11,563,226	2,782,388	1,842,107	-	944,266	388,471	429,423	-	-	153,321	2,790,954	-	-	20,894,156	44
45	Highland	192,579	72,722	-	-	58,249	14,096	10,869	-	-	25,757	-	-	-	374,272	45
46	Isle of Wight	3,941,291	1,041,962	1,082,494	-	1,034,287	15,937	852,700	-	-	84,095	641,208	-	142,264	8,836,238	46
47	James City	20,846,612	-	8,209,299	896,434	173,551	-	2,431,571	632,700	-	4,376,944	8,413,901	-	774,375	46,755,387	47
48	King & Queen	373,780	186,759	24,929	-	197,419	5,040	77,698	-	-	-	-	-	-	865,625	48
49	King George	3,946,055	282,375	1,452,723	-	624,187	201,044	660,016	2,339,267	-	400,032	1,570,408	-	1,281,508	12,757,615	49
50	King William	4,405,686	330,403	483,919	-	456,336	185,578	433,576	-	-	-	532,181	-	-	6,827,679	50
51	Lancaster	2,356,485	-	-	-	205,378	50,532	329,400	46,749	-	21,108	-	-	44,216	3,053,868	51
52	Lee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	52

COMPARATIVE REPORT																
EXHIBIT B2 – COUNTIES		LOCAL REVENUE														
FOR THE YEAR ENDED JUNE 30, 2022																
No.	Locality	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	Hotel and Motel Room Taxes	Restaurant Food Taxes	Coal, Oil, and Gas Taxes	Other Local Taxes	Total Amount	No.
53	Loudoun	104,544,712	12,992,812	47,427,543	-	7,370,675	1,946,620	19,812,140	-	-	5,283,388	-	-	27,998,409	227,376,299	53
54	Louisa	5,782,979	687,863	340,739	4,622	1,439,846	-	1,323,934	-	-	381,920	1,717,277	-	-	11,679,180	54
55	Lunenburg	605,662	185,783	-	-	215,720	-	95,555	-	-	-	-	-	23,951	1,126,671	55
56	Madison	1,562,757	407,663	-	11,098	433,793	148,400	277,314	103,157	-	289,380	671,726	-	-	3,905,288	56
57	Mathews	825,922	154,548	188,312	-	295,260	132,659	206,627	-	-	-	330,989	-	36,791	2,171,108	57
58	Mecklenburg	6,423,893	530,556	2,012	-	661,449	-	424,597	-	-	148,821	-	-	94,732	8,286,060	58
59	Middlesex	1,597,014	218,712	437,895	-	282,483	151,040	310,790	180,718	-	327,155	431,979	-	47,080	3,984,866	59
60	Montgomery	12,510,891	840,948	-	-	827,457	47,520	1,620,338	-	-	120,373	230,788	-	-	16,198,315	60
61	Nelson	2,039,141	500,240	48,283	78,056	731,344	109,504	536,895	-	-	1,180,031	1,199,063	-	-	6,422,557	61
62	New Kent	3,143,123	348,166	1,194,883	7,128	647,509	129,412	846,059	-	-	37,743	1,672,051	-	2,315,098	10,341,172	62
63	Northampton	4,139,963	335,039	33,026	-	359,014	40,320	416,351	-	-	1,018,413	410,177	-	-	6,752,303	63
64	Northumberland	1,179,698	352,778	-	-	397,742	362,908	330,983	-	-	-	-	-	56,723	2,680,832	64
65	Nottoway	1,676,633	152,798	204,235	-	204,740	-	127,219	-	-	5,363	-	-	27,978	2,398,966	65
66	Orange	5,312,136	753,205	-	7,738	1,099,823	113,816	1,126,347	84,175	-	62,972	1,099,713	-	-	9,659,925	66
67	Page	2,423,211	54,086	246,040	-	477,868	-	326,130	51,000	-	1,567,960	344,523	-	-	5,490,818	67
68	Patrick	3,071,890	415,039	-	1,926	452,248	6,573	181,775	12,729	-	745,475	380,163	-	55,898	5,323,716	68
69	Pittsylvania	3,842,171	1,317,640	1,200	18,110	2,430,267	80,152	555,846	-	-	9,786	1,471,347	-	194,686	9,921,205	69
70	Powhatan	5,036,269	731,178	107,350	404,378	176,314	-	767,604	-	-	51,075	-	-	2,332,299	9,606,467	70
71	Prince Edward	3,670,212	350,703	-	56,823	580,993	-	335,712	-	-	15,782	-	-	-	5,010,225	71
72	Prince George	4,309,079	897,231	2,214,083	-	394,770	141,423	709,361	-	-	1,245,562	1,695,898	-	-	11,607,407	72
73	Prince William	88,032,000	15,278,000	32,910,000	1,978,000	12,814,000	2,711,000	13,854,000	-	-	6,575,000	-	-	11,092,000	185,244,000	73
74	Pulaski	-	-	-	-	-	-	-	-	-	-	-	-	-	-	74
75	Rappahannock	1,016,582	177,449	-	25,577	205,016	106,605	360,955	-	-	103,498	413,990	-	-	2,409,672	75
76	Richmond	1,547,006	126,074	-	-	-	-	88,423	-	-	-	-	-	21,150	1,782,653	76
77	Roanoke	14,152,238	3,731,298	7,763,436	454,795	2,433,678	692,806	1,924,527	834,313	71,551	1,688,196	5,310,072	-	-	39,056,910	77
78	Rockbridge	3,806,590	609,790	985,942	-	523,978	221,017	387,914	160,131	79,821	3,086,248	2,625,230	-	-	12,486,661	78
79	Rockingham	9,866,363	1,801,969	314,596	-	1,396,287	149,355	1,807,256	-	-	1,599,148	2,171,602	-	-	19,106,576	79
80	Russell	-	-	-	-	-	-	-	-	-	-	-	-	-	-	80
81	Scott	1,900,986	405,946	60,895	552,506	435,954	26,923	130,162	-	864	3,985	29,033	9,742	-	3,556,996	81
82	Shenandoah	4,671,421	837,505	-	-	922,217	-	691,810	-	-	141,793	-	-	-	7,264,746	82
83	Smyth	2,670,579	569,622	-	-	505,016	-	170,278	-	-	62,931	-	-	259,880	4,238,306	83
84	Southampton	967,104	528,898	264,775	-	528,039	45,956	242,938	-	-	4,764	220,728	-	76,296	2,879,498	84
85	Spotsylvania	27,699,091	2,827,741	5,990,549	590,724	3,304,719	1,217,994	4,012,177	878,733	-	2,663,006	13,792,806	-	6,324,252	69,301,792	85
86	Stafford	22,709,674	6,008,104	-	290,927	83,968	613,011	8,475,589	750,916	-	2,213,264	13,208,651	-	6,458,268	60,812,372	86
87	Surry	919,860	-	148,508	-	128,267	-	91,340	-	-	-	137,646	-	19,456	1,445,077	87
88	Sussex	1,093,961	93,930	42,679	-	224,558	-	-	-	-	96,433	-	-	37,993	1,589,554	88
89	Tazewell	5,751,693	827,409	-	7,868	-	123,907	300,251	351,549	-	239,693	-	2,717,325	24,566	10,344,261	89
90	Warren	5,805,476	758,522	1,287,435	-	842,841	-	1,244,164	-	-	374,207	1,252,151	-	-	11,564,796	90
91	Washington	9,190,568	1,140,662	-	132,650	1,138,725	77,055	604,544	-	-	196,435	-	-	-	12,480,639	91
92	Westmoreland	1,274,178	355,936	-	56,878	810,090	-	415,797	131,915	-	-	108,445	-	9,452	3,162,691	92
93	Wise	3,367,625	468,249	-	16,540	-	26,165	207,406	-	-	68,455	-	1,779,168	113,407	6,047,015	93
94	Wythe	5,040,568	799,800	-	-	445,340	44,717	292,100	133,596	15,673	248,064	1,245,250	-	-	8,265,108	94
95	York	18,641,867	230,649	8,674,395	4,077	1,664,712	367,538	2,097,909	1,544,370	-	6,017,165	3,952,285	-	14,030	43,208,997	95
95	Total	\$ 1,106,621,544	\$ 165,803,829	\$ 510,228,154	\$ 8,326,234	\$ 121,933,389	\$ 69,575,160	\$ 166,583,238	\$ 16,359,695	\$ 393,096	\$ 110,028,630	\$ 180,817,983	\$ 20,980,829	\$ 145,338,104	\$ 2,622,989,886	95

COMPARATIVE REPORT																
EXHIBIT B2 – TOWNS		LOCAL REVENUE														
FOR THE YEAR ENDED JUNE 30, 2022																
No.	Locality	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	Hotel and Motel Room Taxes	Restaurant Food Taxes	Coal, Oil, and Gas Taxes	Other Local Taxes	Total Amount	No.
1	Abingdon	625,761	83,048	957,533	51,903	157,071	692,257	-	207,298	-	1,107,105	3,796,797	-	-	7,678,773	1
2	Ashland	762,464	163,017	598,121	-	112,199	387,526	-	221,942	-	1,136,471	3,282,837	-	388,536	7,053,113	2
3	Bedford	328,026	-	21,150	-	-	257,752	-	215,280	-	64,448	1,582,364	-	-	2,469,020	3
4	Berryville	239,274	115,891	266,539	-	101,285	159,179	-	16,947	-	10,266	406,181	-	-	1,315,562	4
5	Big Stone Gap	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5
6	Blacksburg	1,938,012	896,951	3,246,402	543,000	219,003	770,282	-	197,292	-	1,853,524	6,649,113	-	-	16,313,579	6
7	Bluefield	435,496	108,603	680,918	14,471	36,635	222,104	-	259,061	-	-	1,812,093	-	30,338	3,599,719	7
8	Bridgewater	298,889	735,101	235,246	-	100,718	189,060	-	20,454	-	-	930,375	-	57,154	2,566,997	8
9	Broadway	283,703	74,075	101,369	-	76,504	89,625	-	87,005	-	4,332	264,210	-	-	980,823	9
10	Christiansburg	2,706,608	606,359	3,175,283	102,607	621,463	1,017,644	-	390,585	-	1,996,828	8,743,128	-	-	19,360,505	10
11	Clifton Forge	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11
12	Colonial Beach	416,909	107,357	131,152	-	69,590	74,067	-	66,432	-	111,979	660,973	-	-	1,638,459	12
13	Culpeper	2,125,855	66,003	1,159,132	-	-	510,246	-	207,338	32,766	503,564	5,176,632	-	-	9,781,536	13
14	Dumfries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14
15	Farmville	484,499	367,121	1,574,490	23,438	86,097	239,706	-	191,775	-	794,209	3,383,893	-	28,953	7,174,181	15
16	Front Royal	1,344,539	236,869	921,215	74,057	385,138	422,070	-	-	-	352,893	2,186,812	-	-	5,923,593	16
17	Herndon	2,326,918	786,539	5,863,537	-	430,872	483,622	-	175,432	-	1,267,569	3,447,384	-	346,641	15,128,514	17
18	Leesburg	7,135,552	1,354,300	4,361,698	213,396	898,095	1,629,903	-	618,476	-	803,751	7,545,383	-	349,715	24,910,269	18
19	Luray	270,094	65,513	398,277	30,880	56,212	580,546	-	132,611	-	282,197	829,470	-	36,842	2,682,642	19
20	Marion	248,142	112,327	602,087	4,883	86,463	200,786	-	116,955	-	149,975	1,551,447	-	2,304	3,075,369	20
21	Orange	350,017	249,518	237	-	98,012	148,930	-	81,000	-	162,334	1,480,589	-	-	2,570,637	21
22	Pulaski	707,754	226,848	539,303	3,623	88,858	202,557	-	211,964	-	48,280	1,070,776	-	44,545	3,144,508	22
23	Purcellville	1,615,994	216,334	949,542	10,347	195,693	394,553	-	200,274	-	346	2,751,798	-	500	6,335,381	23
24	Richlands	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24
25	Rocky Mount	278,770	317,320	777,979	-	-	440,763	-	84,390	-	227,767	1,974,015	-	-	4,101,004	25
26	Smithfield	540,311	195,542	505,998	-	243,106	167,804	-	211,408	-	245,105	2,277,144	-	45,326	4,431,744	26
27	South Boston	556,094	395,216	663,835	8,690	142,280	366,187	-	114,683	-	230,533	2,336,251	-	134,569	4,948,338	27
28	South Hill	670,326	195,134	1,023,363	-	46,182	247,694	-	207,455	-	747,348	2,283,575	-	9,844	5,430,921	28
29	Strasburg	491,243	127,233	166,137	22,198	168,777	122,921	-	92,625	-	199,321	895,074	-	-	2,285,529	29
30	Tazewell	327,155	71,591	315,821	-	69,875	198,647	-	246,000	-	31,003	959,240	-	-	2,219,332	30
31	Vienna	1,850,910	661,544	2,635,973	389,067	387,615	998,962	-	218,293	-	-	3,331,812	-	676,127	11,150,303	31
32	Vinton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	32
33	Warrenton	978,837	499,103	1,964,786	16,365	219,887	1,330,962	-	173,866	-	261,215	3,296,859	-	43,989	8,785,869	33
34	West Point	479,428	116,263	260,726	-	52,442	103,321	-	-	-	-	369,636	-	47,271	1,429,087	34
35	Wise	107,054	88,324	488,703	2,502	-	160,190	-	42,300	-	138,848	1,399,414	23,562	864	2,451,761	35
36	Woodstock	325,132	228,420	507,361	-	131,193	242,632	-	177,766	-	405,684	1,965,962	-	26,443	4,010,593	36
37	Wytheville	762,022	241,692	1,792,481	500	142,230	463,167	-	249,799	-	1,974,892	3,511,612	-	74,637	9,213,032	37
37	Total	\$ 32,011,788	\$ 9,709,156	\$ 36,886,394	\$ 1,511,927	\$ 5,423,495	\$ 13,515,665	\$ -	\$ 5,436,706	\$ 32,766	\$ 15,111,787	\$ 82,152,849	\$ 23,562	\$ 2,344,598	\$ 204,160,693	37

COMPARATIVE REPORT												
EXHIBIT C – CITIES		SUMMARY OF MAINTENANCE AND OPERATIONS EXPENDITURES (by Function)										
FOR THE YEAR ENDED JUNE 30, 2022												
No.	Locality	General Government Administration (Exhibit C-1)	Judicial Administration (Exhibit C-2)	Public Safety (Exhibit C-3)	Public Works (Exhibit C-4)	Health and Human Services (Exhibit C-5)	Education (Exhibit C-6)	Parks, Recreation, and Cultural (Exhibit C-7)	Community Development (Exhibit C-8)	Nondepartmental	Total Expenditures	No.
1	Alexandria	46,030,398	21,789,691	157,931,233	63,880,263	118,658,432	334,704,685	38,337,223	12,059,017	-	793,390,942	1
2	Bristol	3,717,524	2,331,421	14,003,028	12,824,563	18,750,289	37,410,208	2,651,488	2,616,060	-	94,304,581	2
3	Buena Vista	1,396,084	1,043,350	4,380,590	3,209,508	5,114,142	13,343,727	1,313,484	509,804	-	30,310,689	3
4	Charlottesville	30,812,426	4,837,130	42,509,640	10,743,483	58,683,795	99,835,657	15,785,204	12,940,262	-	276,147,597	4
5	Chesapeake	31,584,171	29,726,830	176,663,449	80,162,165	65,046,239	614,867,430	23,687,015	17,727,540	-	1,039,464,839	5
6	Colonial Heights	5,291,882	3,005,297	18,908,805	6,007,067	4,168,987	44,701,186	2,418,275	412,454	-	84,913,953	6
7	Covington	2,148,162	310,745	4,114,123	3,764,357	5,237,691	12,529,208	1,879,832	328,008	-	30,312,126	7
8	Danville	11,395,978	4,270,631	40,645,843	22,827,859	26,317,709	106,255,614	6,523,045	9,469,199	-	227,705,878	8
9	Emporia	-	-	-	-	-	-	-	-	-	-	9
10	Fairfax	14,271,726	1,105,045	33,180,940	29,212,196	8,149,023	52,161,667	6,873,035	5,345,677	-	150,299,309	10
11	Falls Church	6,183,603	1,150,732	12,859,442	7,015,045	3,548,719	60,470,056	5,368,084	3,754,029	-	100,349,710	11
12	Franklin	2,696,201	528,559	10,798,707	4,363,243	4,866,344	19,944,694	1,161,345	1,250,442	-	45,609,535	12
13	Fredericksburg	9,040,471	5,566,651	32,229,665	15,967,269	18,380,068	60,180,809	5,580,794	2,909,100	-	149,854,827	13
14	Galax	1,803,648	601,040	5,103,922	3,844,303	7,510,573	18,617,093	1,955,128	975,404	-	40,411,111	14
15	Hampton	63,709,072	8,481,060	106,198,569	55,256,888	72,637,342	296,213,734	24,995,905	27,501,893	-	654,994,463	15
16	Harrisonburg	5,784,084	2,850,785	36,903,616	13,704,133	20,186,809	98,736,842	6,540,830	4,846,643	-	189,553,742	16
17	Hopewell	-	-	-	-	-	-	-	-	-	-	17
18	Lexington	1,601,285	357,646	3,968,233	3,844,600	3,197,139	8,151,497	805,048	748,958	-	22,674,406	18
19	Lynchburg	12,355,374	7,143,425	63,128,629	26,908,237	52,329,465	124,092,210	10,918,990	5,655,373	-	302,531,703	19
20	Manassas	7,100,088	1,848,993	35,769,311	19,644,785	12,646,211	123,823,195	5,661,842	2,618,595	-	209,113,020	20
21	Manassas Park	5,903,484	269,560	10,740,794	5,210,231	5,418,508	49,060,656	3,832,438	959,759	-	81,395,430	21
22	Martinsville	5,726,637	2,800,505	12,936,709	6,596,277	9,400,884	28,438,520	1,014,551	3,386,044	-	70,300,127	22
23	Newport News	27,586,848	14,526,930	166,519,050	24,499,435	87,139,510	427,562,644	41,555,700	30,166,681	-	819,556,798	23
24	Norfolk	46,494,033	17,449,086	199,531,338	106,933,206	92,448,400	428,523,990	50,963,079	87,513,328	-	1,029,856,460	24
25	Norton	-	-	-	-	-	-	-	-	-	-	25
26	Petersburg	-	-	-	-	-	-	-	-	-	-	26
27	Poquoson	3,151,242	528,675	8,086,677	4,108,200	1,881,958	27,473,966	1,683,119	632,475	-	47,546,312	27
28	Portsmouth	24,923,026	8,914,149	86,081,713	27,141,709	30,602,841	188,188,642	16,660,466	5,656,748	-	388,169,294	28
29	Radford	3,262,541	1,497,953	11,706,679	4,942,913	14,466,470	29,470,909	2,559,710	715,232	-	68,622,407	29
30	Richmond	53,087,271	20,488,509	253,961,670	132,930,866	148,180,333	483,438,090	47,729,508	108,578,636	-	1,248,394,883	30
31	Roanoke	23,839,756	7,180,489	79,725,655	32,323,885	71,833,704	246,453,230	13,306,700	15,823,140	-	490,486,559	31
32	Salem	5,426,398	2,846,300	22,306,607	11,377,748	8,367,240	54,861,941	7,624,384	1,631,980	-	114,442,598	32
33	Staunton	4,818,475	2,702,102	16,349,956	10,153,006	13,083,820	44,826,726	4,036,270	3,562,468	-	99,532,823	33
34	Suffolk	13,356,988	11,019,550	85,148,012	34,472,778	44,602,840	196,474,347	12,087,813	12,097,848	-	409,260,176	34
35	Virginia Beach	113,418,471	23,244,376	255,484,021	136,070,485	143,229,497	969,785,089	80,529,159	107,552,637	-	1,829,313,735	35
36	Waynesboro	3,896,498	1,943,306	16,264,424	9,529,468	11,654,051	49,466,787	3,349,965	1,343,410	-	97,447,909	36
37	Williamsburg	4,307,763	482,442	13,273,251	3,543,304	4,125,541	13,833,991	2,196,162	6,191,876	-	47,954,330	37
38	Winchester	5,123,958	4,636,532	32,226,205	10,630,648	16,808,059	72,984,806	4,116,426	2,612,961	-	149,139,595	38
38	Total	\$ 601,245,566	\$ 217,479,495	\$ 2,069,640,506	\$ 943,644,123	\$ 1,208,672,633	\$ 5,436,883,846	\$ 455,702,017	\$ 500,093,681	\$ -	\$ 11,433,361,867	38

COMPARATIVE REPORT												
EXHIBIT C – COUNTIES		SUMMARY OF MAINTENANCE AND OPERATIONS EXPENDITURES (by Function)										
FOR THE YEAR ENDED JUNE 30, 2022												
No.	Locality	General Government Administration (Exhibit C-1)	Judicial Administration (Exhibit C-2)	Public Safety (Exhibit C-3)	Public Works (Exhibit C-4)	Health and Human Services (Exhibit C-5)	Education (Exhibit C-6)	Parks, Recreation, and Cultural (Exhibit C-7)	Community Development (Exhibit C-8)	Nondepartmental	Total Expenditures	No.
1	Accomack	4,701,587	1,678,508	16,958,379	5,606,105	13,759,530	73,624,481	1,260,302	6,403,904	-	123,992,796	1
2	Albemarle	17,857,503	6,633,841	56,702,945	8,294,770	52,722,490	238,400,464	9,133,191	31,106,673	-	420,851,877	2
3	Alleghany	1,715,155	1,959,014	8,276,767	4,042,220	10,839,374	27,073,041	1,161,576	1,945,732	-	57,012,879	3
4	Amelia	2,014,301	785,938	7,478,481	1,174,945	5,581,850	23,064,793	964,749	427,664	-	41,492,721	4
5	Amherst	-	-	-	-	-	-	-	-	-	-	5
6	Appomattox	1,883,644	1,338,839	5,131,408	1,990,220	5,760,118	36,782,332	487,117	1,068,115	-	54,441,793	6
7	Arlington	60,069,992	24,434,831	275,419,286	142,733,326	306,651,983	692,958,737	78,413,419	209,373,586	-	1,790,055,160	7
8	Augusta	7,759,521	3,759,612	36,860,046	5,206,022	24,551,397	133,109,743	2,665,609	3,494,432	-	217,406,382	8
9	Bath	1,358,852	659,631	3,177,351	1,305,339	1,963,833	10,994,705	651,830	521,567	-	20,633,108	9
10	Bedford	-	-	-	-	-	-	-	-	-	-	10
11	Bland	1,220,277	851,067	1,913,034	2,237,323	5,211,913	9,967,752	904,435	943,005	-	23,248,806	11
12	Botetourt	3,980,496	2,916,134	17,350,304	2,681,896	4,964,195	60,770,295	2,435,537	1,880,965	-	96,979,822	12
13	Brunswick	-	-	-	-	-	-	-	-	-	-	13
14	Buchanan	-	-	-	-	-	-	-	-	-	-	14
15	Buckingham	-	-	-	-	-	-	-	-	-	-	15
16	Campbell	6,079,375	2,809,640	21,357,642	5,772,908	20,033,690	106,108,765	1,958,736	1,494,413	-	165,615,169	16
17	Caroline	4,714,276	2,477,176	16,935,258	5,008,238	9,557,440	54,090,355	1,090,181	1,008,930	-	94,881,854	17
18	Carroll	2,428,482	1,693,910	12,132,599	1,655,140	21,815,591	52,437,970	1,524,620	1,274,741	-	94,963,053	18
19	Charles City	4,182,242	947,049	4,513,806	1,389,645	2,707,992	10,760,803	933,179	4,436,600	-	29,871,316	19
20	Charlotte	1,731,199	1,211,074	4,428,042	1,585,553	8,066,549	24,366,341	438,357	472,509	-	42,299,624	20
21	Chesterfield	44,605,294	25,528,771	234,440,333	36,808,110	101,262,074	799,865,578	26,338,752	34,309,441	-	1,303,158,353	21
22	Clarke	2,583,688	976,918	6,903,146	1,135,854	3,792,145	26,197,109	1,218,980	1,616,495	-	44,424,335	22
23	Craig	1,059,023	829,433	2,108,677	550,839	1,859,860	7,871,941	47,652	127,547	-	14,454,972	23
24	Culpeper	6,214,246	4,850,224	26,569,846	4,623,474	27,815,810	102,898,676	2,634,786	2,549,375	-	178,156,437	24
25	Cumberland	1,647,220	879,761	4,517,105	1,608,341	3,573,191	18,634,914	197,265	396,335	-	31,454,132	25
26	Dickenson	862,610	2,139,063	5,915,944	2,671,595	7,331,220	30,071,279	492,127	4,109,996	-	53,593,834	26
27	Dinwiddie	4,636,929	1,795,726	16,946,994	4,911,031	7,847,829	57,896,229	1,338,734	1,429,553	-	96,803,025	27
28	Essex	1,999,894	878,998	5,099,255	2,521,716	5,259,817	21,998,726	447,712	154,850	-	38,360,968	28
29	Fairfax	195,428,402	69,495,344	838,210,381	321,746,357	805,399,292	3,315,894,845	156,327,986	369,054,727	-	6,071,557,334	29
30	Fauquier	13,192,437	7,519,902	48,610,499	14,958,125	25,541,047	163,789,465	7,701,160	6,915,109	-	288,227,744	30
31	Floyd	1,725,658	1,164,736	5,997,201	3,186,783	6,777,149	27,806,765	550,245	1,157,630	-	48,366,167	31
32	Fluvanna	2,914,847	3,145,898	9,541,051	2,420,973	10,222,146	47,491,952	1,002,001	2,241,559	-	78,980,427	32
33	Franklin	5,311,294	3,045,045	25,324,042	5,236,588	21,056,889	93,370,427	2,890,494	2,316,625	-	158,551,404	33
34	Frederick	12,124,081	4,629,849	53,331,727	13,664,623	20,277,674	205,236,834	6,907,012	1,628,830	-	317,800,630	34
35	Giles	2,001,351	1,575,546	5,582,679	1,541,262	11,681,561	39,726,527	793,943	2,955,853	-	65,858,722	35
36	Gloucester	7,171,229	2,580,608	18,590,998	2,411,409	11,150,097	70,812,809	4,348,426	6,536,926	-	123,602,502	36
37	Goochland	6,031,971	2,119,013	19,266,611	3,775,901	7,926,733	40,280,823	1,437,684	2,179,445	-	83,018,181	37
38	Grayson	2,154,193	1,694,865	4,939,128	3,150,647	9,245,700	26,580,683	767,244	1,207,817	-	49,740,277	38
39	Greene	2,486,978	1,706,015	11,049,507	3,816,895	6,687,417	40,181,379	683,717	1,374,333	-	67,986,241	39
40	Greensville	-	-	-	-	-	-	-	-	-	-	40
41	Halifax	2,842,115	2,360,338	14,133,112	3,962,078	15,132,950	65,308,965	580,474	3,816,670	-	108,136,702	41
42	Hanover	12,855,657	8,116,224	84,792,632	14,410,317	29,758,744	226,550,650	6,621,859	5,200,231	-	388,306,314	42
43	Henrico	43,636,193	18,137,605	232,733,996	78,223,004	93,219,032	672,894,312	40,358,730	77,752,184	-	1,256,955,056	43
44	Henry	3,442,292	3,363,757	21,782,607	3,894,542	10,521,744	96,220,454	2,441,508	10,530,720	-	152,197,624	44
45	Highland	908,937	516,934	1,674,192	469,342	1,171,292	4,820,575	144,489	236,309	-	9,942,070	45
46	Isle of Wight	5,770,926	2,981,747	18,283,414	6,605,304	18,123,973	76,603,785	3,737,227	4,363,375	-	136,469,751	46
47	James City	10,550,560	7,472,462	39,207,325	11,143,426	19,814,942	155,347,700	13,184,647	11,557,914	-	268,278,976	47
48	King & Queen	1,799,436	869,521	5,132,345	875,450	3,066,930	14,018,221	186,448	3,287,049	-	29,235,400	48
49	King George	4,624,697	2,446,344	15,864,741	4,636,125	9,806,159	54,047,552	1,493,042	2,576,200	-	95,494,860	49
50	King William	2,639,005	1,526,723	7,230,598	2,604,849	4,771,212	28,459,325	890,104	2,012,119	-	50,133,935	50
51	Lancaster	1,589,585	1,050,702	7,191,025	1,759,236	4,473,587	19,354,763	178,165	829,683	-	36,426,746	51
52	Lee	-	-	-	-	-	-	-	-	-	-	52
53	Loudoun	81,355,477	23,541,644	284,782,110	52,286,025	142,026,046	1,587,799,242	89,411,780	62,945,150	-	2,324,147,474	53

COMPARATIVE REPORT												
EXHIBIT C – COUNTIES		SUMMARY OF MAINTENANCE AND OPERATIONS EXPENDITURES (by Function)										
FOR THE YEAR ENDED JUNE 30, 2022												
No.	Locality	General Government Administration (Exhibit C-1)	Judicial Administration (Exhibit C-2)	Public Safety (Exhibit C-3)	Public Works (Exhibit C-4)	Health and Human Services (Exhibit C-5)	Education (Exhibit C-6)	Parks, Recreation, and Cultural (Exhibit C-7)	Community Development (Exhibit C-8)	Nondepartmental	Total Expenditures	No.
54	Louisa	4,237,491	2,550,621	26,359,250	5,519,212	13,484,026	76,833,666	1,736,218	2,618,987	-	133,339,471	54
55	Lunenburg	1,292,165	1,167,147	4,353,895	553,545	5,921,563	24,667,819	-	976,711	-	38,932,845	55
56	Madison	2,465,462	2,352,807	7,978,488	1,274,647	6,119,168	24,758,382	961,157	662,267	-	46,572,378	56
57	Mathews	2,282,578	1,040,214	4,725,010	1,873,315	3,544,201	17,894,314	546,477	1,220,991	-	33,127,100	57
58	Mecklenburg	4,037,030	2,581,132	18,004,127	3,110,187	12,187,343	60,638,074	854,803	53,925,988	-	155,338,684	58
59	Middlesex	2,487,275	913,735	5,072,348	2,243,364	4,317,664	21,312,842	276,684	892,525	-	37,516,437	59
60	Montgomery	10,799,168	4,259,214	25,215,776	7,822,611	33,230,330	138,012,290	4,707,957	4,380,096	-	228,427,442	60
61	Nelson	2,353,094	1,441,564	5,225,501	2,901,237	6,111,555	29,484,027	597,881	2,133,922	-	50,248,781	61
62	New Kent	4,892,907	1,945,629	12,738,106	1,988,553	3,378,653	41,454,157	698,095	2,639,080	-	69,735,180	62
63	Northampton	2,343,972	1,536,876	12,541,763	6,143,311	6,139,614	26,188,553	808,992	2,618,100	-	58,321,181	63
64	Northumberland	2,179,363	1,552,257	6,452,560	1,695,567	4,445,153	22,432,376	233,109	558,596	-	39,548,981	64
65	Nottoway	2,264,499	907,781	6,074,612	2,226,650	4,511,639	27,160,383	334,842	1,078,102	-	44,558,508	65
66	Orange	2,929,945	2,256,444	18,178,271	4,855,482	13,034,784	65,087,799	1,518,196	3,544,724	-	111,405,645	66
67	Page	2,998,676	1,832,165	15,283,224	3,193,578	6,086,075	45,419,097	480,617	3,517,562	-	78,810,994	67
68	Patrick	1,542,150	1,806,218	6,695,337	1,685,995	8,521,862	36,449,516	533,772	1,148,789	-	58,383,639	68
69	Pittsylvania	5,043,908	2,355,572	23,138,748	6,408,118	22,908,386	107,481,781	2,031,832	4,688,795	-	174,057,140	69
70	Powhatan	5,316,080	2,167,771	16,105,403	2,588,626	8,123,630	57,601,475	1,505,919	1,249,895	-	94,658,799	70
71	Prince Edward	2,439,412	1,700,737	7,247,486	2,973,307	6,363,400	28,690,252	326,930	1,088,233	-	50,829,757	71
72	Prince George	5,971,358	2,913,459	22,883,669	2,610,717	7,497,589	81,699,420	1,769,965	1,721,358	-	127,067,535	72
73	Prince William	55,114,000	27,404,000	349,647,000	54,669,000	167,137,000	1,300,787,000	61,754,000	70,798,000	-	2,087,310,000	73
74	Pulaski	-	-	-	-	-	-	-	-	-	-	74
75	Rappahannock	1,644,011	1,572,109	4,251,974	841,811	3,692,162	15,224,614	426,511	252,427	-	27,905,619	75
76	Richmond	2,524,301	1,062,497	3,583,195	1,078,623	2,916,901	19,286,808	156,251	1,744,211	-	32,352,787	76
77	Roanoke	15,663,865	5,599,569	57,444,092	17,698,874	29,899,042	184,842,888	12,289,769	6,029,525	-	329,467,624	77
78	Rockbridge	2,760,887	2,016,894	14,949,851	6,250,346	9,677,291	39,270,087	1,882,485	2,892,918	2,071,144	81,771,903	78
79	Rockingham	5,899,525	4,094,700	38,597,212	9,275,560	29,208,001	167,107,426	3,268,267	4,985,453	-	262,436,144	79
80	Russell	-	-	-	-	-	-	-	-	-	-	80
81	Scott	3,797,473	2,295,041	9,780,123	2,271,920	9,135,558	59,629,916	636,521	2,185,008	-	89,731,560	81
82	Shenandoah	3,415,467	2,410,645	27,353,660	5,506,704	15,365,280	86,552,891	2,520,247	1,437,027	-	144,561,921	82
83	Smyth	2,707,702	2,362,240	11,433,086	2,572,405	28,499,707	56,079,733	1,087,327	1,071,113	-	105,813,313	83
84	Southampton	2,507,744	2,266,287	10,409,329	2,516,142	7,468,333	39,657,583	623,006	564,599	-	66,013,023	84
85	Spotsylvania	15,993,142	10,392,209	87,399,700	13,407,515	40,472,334	317,546,659	8,577,833	11,191,172	-	504,980,564	85
86	Stafford	20,981,824	10,289,870	93,980,599	12,749,437	35,150,365	379,526,533	13,968,639	5,116,996	-	571,764,263	86
87	Surry	2,927,930	1,134,929	4,527,925	1,647,886	4,442,002	18,175,315	579,577	3,387,875	-	36,823,439	87
88	Sussex	2,390,631	1,240,111	9,656,833	911,059	4,259,327	22,305,487	399,197	1,223,071	-	42,385,716	88
89	Tazewell	6,591,457	2,986,451	17,395,479	5,800,460	26,503,843	69,820,714	1,857,108	1,140,598	-	132,096,110	89
90	Warren	5,072,990	3,253,869	21,407,546	8,439,513	12,916,754	70,886,691	3,389,251	3,691,164	267,349	129,325,127	90
91	Washington	5,361,466	3,108,881	18,119,098	3,826,286	27,893,640	94,544,561	2,640,605	2,203,206	-	157,697,743	91
92	Westmoreland	3,470,398	1,710,596	8,246,157	4,041,334	7,011,297	26,825,601	713,375	584,904	-	52,603,662	92
93	Wise	4,093,337	5,091,428	12,809,537	5,076,185	19,790,770	78,251,980	568,458	5,410,276	-	131,091,971	93
94	Wythe	2,570,854	2,293,521	10,332,548	3,139,506	25,099,445	49,433,228	689,078	1,075,154	-	94,633,334	94
95	York	11,903,742	4,201,362	44,374,936	13,952,830	18,522,008	166,769,896	5,854,444	10,453,255	-	276,032,473	95
95	Total	\$ 853,132,406	\$ 397,164,532	\$ 3,664,362,023	\$ 1,039,635,289	\$ 2,641,769,902	\$ 13,888,334,916	\$ 623,182,626	\$ 1,121,325,559	\$ 2,338,493	\$ 24,231,245,746	95

COMPARATIVE REPORT												
EXHIBIT C – TOWNS		SUMMARY OF MAINTENANCE AND OPERATIONS EXPENDITURES (by Function)										
FOR THE YEAR ENDED JUNE 30, 2022												
No.	Locality	General Government Administration (Exhibit C-1)	Judicial Administration (Exhibit C-2)	Public Safety (Exhibit C-3)	Public Works (Exhibit C-4)	Health and Human Services (Exhibit C-5)	Education (Exhibit C-6)	Parks, Recreation, and Cultural (Exhibit C-7)	Community Development (Exhibit C-8)	Nondepartmental	Total Expenditures	No.
1	Abingdon	2,487,769	-	2,835,970	3,053,246	4,347	-	2,456,031	1,109,360	-	11,946,723	1
2	Ashland	2,252,924	-	3,403,406	3,318,881	-	-	277,557	1,978,061	-	11,230,829	2
3	Bedford	1,101,250	-	2,784,540	5,257,594	19,748	-	29,446	2,234,416	-	11,426,994	3
4	Berryville	1,271,484	-	861,106	1,217,274	21,353	-	10,849	151,233	-	3,533,299	4
5	Big Stone Gap	-	-	-	-	-	-	-	-	-	-	5
6	Blacksburg	4,136,623	-	11,580,966	9,243,849	25,982	-	3,076,455	4,966,814	-	33,030,689	6
7	Bluefield	780,421	-	2,291,155	1,634,295	12,360	-	2,373,921	460,047	-	7,552,199	7
8	Bridgewater	936,495	-	1,040,857	3,549,535	-	-	1,094,681	650,885	-	7,272,453	8
9	Broadway	1,025,512	-	795,162	689,306	17,624	-	223,653	871,610	-	3,622,867	9
10	Christiansburg	3,920,416	-	12,478,821	8,139,408	65,511	-	5,249,857	1,546,179	-	31,400,192	10
11	Clifton Forge	-	-	-	-	-	-	-	-	-	-	11
12	Colonial Beach	1,217,020	-	2,014,374	2,416,906	20,638	9,886,808	82,191	270,752	117,940	16,026,629	12
13	Culpeper	945,616	-	7,537,522	5,013,088	17,372	-	843,902	2,552,039	-	16,909,539	13
14	Dumfries	-	-	-	-	-	-	-	-	-	-	14
15	Farmville	1,733,936	-	4,037,719	4,715,343	-	-	1,017,254	632,320	-	12,136,572	15
16	Front Royal	3,122,611	-	5,589,789	4,614,401	15,537	-	-	762,227	-	14,104,565	16
17	Herndon	7,426,873	-	11,075,542	11,033,181	123,327	-	5,407,302	2,117,654	-	37,183,879	17
18	Leesburg	11,991,555	-	13,748,894	15,058,534	333,731	-	7,950,646	4,609,057	-	53,692,417	18
19	Luray	667,941	-	1,725,140	3,007,877	14,254	-	1,055,537	9,772	-	6,480,521	19
20	Marion	1,597,815	-	2,532,263	2,307,903	-	-	144,907	960,617	-	7,543,505	20
21	Orange	771,917	-	1,850,221	1,817,243	-	-	31,865	147,684	-	4,618,930	21
22	Pulaski	1,527,350	-	3,986,802	2,796,249	22,238	-	850,876	1,406,715	-	10,590,230	22
23	Purcellville	3,412,828	-	2,527,341	1,603,313	58,279	-	350,737	1,638,215	-	9,590,713	23
24	Richlands	-	-	-	-	-	-	-	-	-	-	24
25	Rocky Mount	1,185,414	-	2,234,982	1,871,479	1,901	-	1,278,353	2,390,496	-	8,962,625	25
26	Smithfield	1,297,817	-	3,011,707	2,101,069	79,028	-	1,361,728	713,385	-	8,564,734	26
27	South Boston	944,009	-	5,170,638	3,705,793	-	-	562,032	1,004,078	-	11,386,550	27
28	South Hill	1,495,169	-	3,331,160	2,628,713	-	-	609,411	644,462	-	8,708,915	28
29	Strasburg	645,936	-	2,227,406	1,310,585	18,231	-	222,387	222,065	-	4,646,610	29
30	Tazewell	723,289	-	3,452,022	1,554,115	15,987	-	606,838	615,033	-	6,967,284	30
31	Vienna	6,056,334	-	7,042,355	12,703,503	235,124	-	4,231,153	1,504,302	-	31,772,771	31
32	Vinton	-	-	-	-	-	-	-	-	-	-	32
33	Warrenton	1,918,458	-	5,114,937	4,201,657	189,307	-	2,661,039	713,449	-	14,798,847	33
34	West Point	758,548	-	1,380,061	1,187,108	19,095	11,834,057	112,284	898,859	-	16,190,012	34
35	Wise	487,514	-	1,258,490	1,037,990	5,000	-	256,260	124,223	-	3,169,477	35
36	Woodstock	819,571	-	2,517,995	2,004,445	4,488	-	309,913	423,120	-	6,079,532	36
37	Wytheville	3,922,186	-	4,853,407	3,916,027	58,800	-	2,040,490	1,646,996	-	16,437,906	37
37	Total	\$ 72,582,601	\$ -	\$ 136,292,750	\$ 128,709,910	\$ 1,399,262	\$ 21,720,865	\$ 46,779,555	\$ 39,976,125	\$ 117,940	\$ 447,579,008	37

COMPARATIVE REPORT																	
EXHIBIT C1 – CITIES		GENERAL GOVERNMENT ADMINISTRATION EXPEDITURES BY ACTIVITY															
FOR THE YEAR ENDED JUNE 30, 2022																	
			General and Financial Administration														
				Reported Elements (Memo Only)										Sources of Funds for Expenditures			
No.	Locality	Legislative	Amount	Commissioner of Revenue	Treasurer	Data Processing	Automotive Motor Pool	Central Purchasing/ Central Stores	Print Shop	Risk Management/ Self Insurance	Board of Elections	Total	Commonwealth Categorical Aid	Federal Pass-Through	Direct Federal Aid	Local Charges for Service	No.
1	Alexandria	1,809,087	42,786,797	3,392,623	2,395,235	-	-	-	-	-	1,434,514	46,030,398	916,436	586,746	727,864	751,669	1
2	Bristol	63,006	3,406,238	272,461	409,511	-	-	-	-	-	248,280	3,717,524	297,261	-	-	-	2
3	Buena Vista	39,586	1,199,058	242,763	328,643	-	-	-	-	-	157,440	1,396,084	221,936	121,677	-	1,270	3
4	Charlottesville	726,596	29,456,739	1,380,341	1,356,701	-	-	-	-	-	629,091	30,812,426	489,056	-	565,736	2,414,459	4
5	Chesapeake	1,078,275	29,022,743	4,138,306	4,736,286	-	-	-	-	-	1,483,153	31,584,171	2,144,965	40,773,685	55,293	853,681	5
6	Colonial Heights	209,681	4,869,483	415,150	274,750	-	-	-	-	-	212,718	5,291,882	297,428	-	-	678,996	6
7	Covington	85,760	1,944,014	252,684	309,271	-	-	-	-	-	118,388	2,148,162	222,676	-	7,973	711	7
8	Danville	215,488	10,793,648	648,522	302,768	-	-	-	-	-	386,842	11,395,978	384,837	-	-	194,885	8
9	Emporia	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9
10	Fairfax	530,778	13,267,608	1,188,112	1,036,366	-	-	-	-	-	473,340	14,271,726	471,947	-	-	12,716	10
11	Falls Church	821,723	4,995,708	889,343	643,065	-	-	-	-	-	366,172	6,183,603	284,937	-	-	201,555	11
12	Franklin	157,444	2,383,878	274,205	344,146	-	-	87,007	-	-	154,879	2,696,201	226,817	-	-	1,113,992	12
13	Fredericksburg	350,791	8,359,952	1,014,742	912,804	-	-	-	-	-	329,728	9,040,471	353,665	-	-	126,795	13
14	Galax	42,001	1,637,705	241,130	-	-	-	-	-	-	123,942	1,803,648	122,721	-	826,241	3,838	14
15	Hampton	870,701	62,139,991	2,016,642	2,456,764	-	-	-	-	-	698,380	63,709,072	777,814	-	409,363	1,643,888	15
16	Harrisonburg	295,296	5,078,592	1,045,807	952,229	-	-	-	-	-	410,196	5,784,084	378,036	-	-	-	16
17	Hopewell	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17
18	Lexington	72,093	1,362,243	237,836	137,677	-	-	-	-	-	166,949	1,601,285	227,910	15,502	-	102,512	18
19	Lynchburg	-	11,960,728	825,852	179,216	-	-	-	-	-	394,646	12,355,374	407,159	-	-	785,841	19
20	Manassas	289,502	6,384,952	1,507,373	777,022	-	-	-	-	-	425,634	7,100,088	348,648	7,310	-	164,045	20
21	Manassas Park	792,243	4,920,517	353,308	612,541	-	-	-	-	-	190,724	5,903,484	510,514	-	-	-	21
22	Martinsville	36,432	5,519,855	489,689	349,791	-	-	-	-	-	170,350	5,726,637	298,981	-	-	131,940	22
23	Newport News	566,484	25,977,003	3,536,399	4,080,116	-	-	-	-	-	1,043,361	27,586,848	937,459	-	476,887	178,931	23
24	Norfolk	1,940,640	43,461,205	2,943,348	2,608,869	-	-	-	-	-	1,092,188	46,494,033	1,716,352	2,345,001	63,993,454	115,779	24
25	Norton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25
26	Petersburg	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26
27	Poquoson	84,217	2,863,832	380,004	342,035	-	-	-	-	-	203,193	3,151,242	319,395	-	-	50,636	27
28	Portsmouth	735,277	23,312,968	1,933,628	2,204,574	-	-	-	-	-	874,781	24,923,026	811,687	-	-	9,362	28
29	Radford	47,245	3,059,785	250,128	540,196	-	-	-	-	-	155,511	3,262,541	271,182	-	-	78,057	29
30	Richmond	4,710,097	45,144,657	3,875,155	232,669	-	-	-	-	-	3,232,517	53,087,271	1,333,085	-	-	241,122	30
31	Roanoke	670,425	22,500,194	1,754,295	1,959,241	-	-	-	-	-	669,137	23,839,756	1,189,599	12,802,945	-	920,895	31
32	Salem	250,751	4,852,545	495,060	679,952	-	-	-	-	-	323,102	5,426,398	318,828	-	-	1,000	32
33	Staunton	248,468	4,325,674	382,216	408,507	-	-	-	-	-	244,333	4,818,475	333,054	-	-	30,721	33
34	Suffolk	442,337	12,084,005	1,170,787	1,778,192	-	-	-	-	-	830,646	13,356,988	601,981	-	-	-	34
35	Virginia Beach	1,136,893	109,821,271	5,403,354	6,481,836	-	-	-	-	-	2,460,307	113,418,471	1,703,340	-	165,967	50,083	35
36	Waynesboro	156,117	3,530,886	343,063	351,629	-	-	-	-	-	209,495	3,896,498	285,591	-	-	-	36
37	Williamsburg	193,375	3,877,569	362,555	70,984	-	-	-	-	-	236,819	4,307,763	178,849	3,015,140	-	-	37
38	Winchester	273,084	4,540,306	639,213	581,049	-	-	-	-	-	310,568	5,123,958	342,070	-	-	-	38
38	Total	\$ 19,941,893	\$ 560,842,349	\$ 44,296,094	\$ 40,834,635	\$ -	\$ -	\$ 87,007	\$ -	\$ -	\$ 20,461,324	\$ 601,245,566	\$ 19,726,216	\$ 59,668,006	\$ 67,228,778	\$ 10,859,379	38

COMPARATIVE REPORT																	
EXHIBIT C1 – COUNTIES		GENERAL GOVERNMENT ADMINISTRATION EXPEDITURES BY ACTIVITY															
FOR THE YEAR ENDED JUNE 30, 2022																	
			General and Financial Administration														
				Reported Elements (Memo Only)									Sources of Funds for Expenditures				
No.	Locality	Legislative	Amount	Commissioner of Revenue	Treasurer	Data Processing	Automotive Motor Pool	Central Purchasing/ Central Stores	Print Shop	Risk Management/ Self Insurance	Board of Elections	Total	Commonwealth Categorical Aid	Federal Pass-Through	Direct Federal Aid	Local Charges for Service	No.
1	Accomack	114,022	4,307,714	283,777	689,212	-	-	-	-	-	279,851	4,701,587	324,800	-	-	295,957	1
2	Albemarle	934,158	15,887,142	-	-	-	-	-	-	-	1,036,203	17,857,503	579,831	96,886	-	128,795	2
3	Alleghany	78,154	1,385,680	421,840	429,267	-	-	-	-	-	251,321	1,715,155	434,583		417,811	46,229	3
4	Amelia	112,445	1,750,615	275,235	326,055	-	-	-	-	-	151,241	2,014,301	360,780	-	-	-	4
5	Amherst	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5
6	Appomattox	231,584	1,483,879	337,335	323,770	-	-	-	-	-	168,181	1,883,644	267,726	-	-	-	6
7	Arlington	2,229,144	55,955,186	7,548,656	9,149,399	-	-	-	-	-	1,885,662	60,069,992	1,200,479	-	24,770,929	8,701,707	7
8	Augusta	148,643	7,185,160	1,058,637	627,889	-	-	-	-	-	425,718	7,759,521	508,753	-	-	90,905	8
9	Bath	213,829	968,960	338,456	269,230	-	-	-	-	-	176,063	1,358,852	229,299	-	-	21,035	9
10	Bedford	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10
11	Bland	72,237	969,446	235,106	216,036	-	-	-	-	-	178,594	1,220,277	229,608	-	-	-	11
12	Botetourt	240,863	3,355,272	400,761	540,417	-	-	-	-	-	384,361	3,980,496	388,021	-	-	100	12
13	Brunswick	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13
14	Buchanan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14
15	Buckingham	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15
16	Campbell	88,344	5,557,757	427,038	719,242	-	-	-	-	-	433,274	6,079,375	437,183	2,269	-	636,070	16
17	Caroline	250,683	4,060,820	897,908	732,910	-	-	-	-	-	402,773	4,714,276	389,049	-	-	8,011	17
18	Carroll	414,701	1,776,817	420,363	424,944	-	-	-	-	-	236,964	2,428,482	369,696	440,032	-	-	18
19	Charles City	53,231	3,905,361	247,942	188,624	-	87,948	-	-	-	223,650	4,182,242	338,223	-	-	-	19
20	Charlotte	148,805	1,409,764	257,836	313,083	-	-	-	-	-	172,630	1,731,199	286,105	-	-	-	20
21	Chesterfield	518,879	41,753,573	3,273,719	5,352,926	-	-	-	-	-	2,332,842	44,605,294	1,200,489	292,243	4,895	4,976,929	21
22	Clarke	55,710	2,336,884	241,011	365,054	-	-	-	-	-	191,094	2,583,688	283,186	-	-	5,000	22
23	Craig	31,468	888,375	195,038	230,794	-	-	-	-	-	139,180	1,059,023	228,463	-	-	-	23
24	Culpeper	556,194	5,245,318	576,058	702,804	-	-	-	-	-	412,734	6,214,246	378,404	-	-	-	24
25	Cumberland	71,019	1,446,340	265,857	312,161	-	-	-	-	-	129,861	1,647,220	270,452	-	-	-	25
26	Dickenson	107,267	535,558	402,311	404,003	-	-	-	-	-	219,785	862,610	357,071	-	1,033,549	2,675	26
27	Dinwiddie	126,970	4,278,813	499,345	597,737	-	-	-	-	-	231,146	4,636,929	327,561	-	-	-	27
28	Essex	381,311	1,406,152	305,880	250,460	-	-	-	-	-	212,431	1,999,894	254,174	3,054	-	-	28
29	Fairfax	7,440,096	180,708,327	-	-	-	-	-	-	-	7,279,979	195,428,402	3,771,392	2,384,209	-	5,322,890	29
30	Fauquier	482,377	12,120,799	1,892,637	1,643,260	-	-	-	-	-	589,261	13,192,437	537,324	8,245	1,500	-	30
31	Floyd	126,951	1,392,082	304,812	267,137	-	-	-	-	-	206,625	1,725,658	277,328	-	-	-	31
32	Fluvanna	139,253	2,501,424	412,919	488,182	-	-	-	-	-	274,170	2,914,847	366,465	-	-	-	32
33	Franklin	557,018	4,409,383	680,134	608,278	-	-	-	-	-	344,893	5,311,294	483,084	-	-	-	33
34	Frederick	347,211	11,499,980	1,778,079	1,726,299	-	-	-	-	-	276,890	12,124,081	552,074	-	-	-	34
35	Giles	134,913	1,630,445	347,715	549,381	-	-	-	-	-	235,993	2,001,351	348,736	395,506	-	2,683	35
36	Gloucester	174,099	6,639,696	585,511	766,760	-	-	-	-	-	357,434	7,171,229	381,694	-	-	64,934	36
37	Goochland	259,108	5,518,344	530,406	650,309	19,041	-	137	-	51,952	254,519	6,031,971	732,803	414,348	-	-	37
38	Grayson	67,593	1,894,260	267,376	306,969	-	-	-	-	-	192,340	2,154,193	274,235	-	-	43,149	38
39	Greene	517,613	1,736,311	288,091	433,901	-	-	-	-	-	233,054	2,486,978	285,130	714	-	51,158	39
40	Greensville	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	40
41	Halifax	220,572	2,302,758	425,648	502,124	-	-	-	-	-	318,785	2,842,115	369,105	64,629	-	8,002	41
42	Hanover	656,478	11,286,106	1,850,341	1,408,648	-	-	-	-	-	913,073	12,855,657	624,604	-	-	-	42
43	Henrico	1,266,730	40,527,349	-	-	-	-	-	-	-	1,842,114	43,636,193	1,130,270	-	-	1,061,712	43
44	Henry	304,923	2,795,300	574,078	550,819	-	-	-	-	-	342,069	3,442,292	487,588	3,884	177,660	21,604	44
45	Highland	35,455	720,025	182,480	190,015	-	-	-	-	-	153,457	908,937	237,011	22,607	-	46	45
46	Isle of Wight	359,172	4,982,643	744,571	881,802	-	-	-	-	-	429,111	5,770,926	396,730	-	-	259,327	46
47	James City	181,084	9,619,572	1,153,026	2,222,068	-	-	-	-	-	749,904	10,550,560	661,107	-	24,994	71,199	47
48	King & Queen	72,279	1,579,533	207,563	255,324	-	-	-	-	-	147,624	1,799,436	250,709	-	-	-	48
49	King George	133,989	4,229,043	551,985	410,605	-	-	-	-	-	261,665	4,624,697	285,584	42,130	-	-	49
50	King William	80,760	2,344,880	321,575	357,944	-	-	-	-	-	213,365	2,639,005	295,420	4,829	-	-	50
51	Lancaster	46,495	1,301,439	305,385	353,850	-	-	-	-	-	241,651	1,589,585	267,956	-	443,335	-	51
52	Lee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	52
53	Loudoun	5,428,286	73,242,783	10,918,735	6,989,428	-	-	-	-	-	2,684,408	81,355,477	1,333,060	2,923,907	17,884,632	1,075,145	53

COMPARATIVE REPORT																	
EXHIBIT C1 – COUNTIES		GENERAL GOVERNMENT ADMINISTRATION EXPEDITURES BY ACTIVITY															
FOR THE YEAR ENDED JUNE 30, 2022																	
				General and Financial Administration													
				Reported Elements (Memo Only)									Sources of Funds for Expenditures				
No.	Locality	Legislative	Amount	Commissioner of Revenue	Treasurer	Data Processing	Automotive Motor Pool	Central Purchasing/ Central Stores	Print Shop	Risk Management/ Self Insurance	Board of Elections	Total	Commonwealth Categorical Aid	Federal Pass-Through	Direct Federal Aid	Local Charges for Service	No.
54	Louisa	157,261	3,818,360	445,703	465,654	-	-	-	-	-	261,870	4,237,491	357,645	1,323	-	2,220	54
55	Lunenburg	51,797	1,061,209	227,160	226,921	-	-	-	-	-	179,159	1,292,165	267,947	-	-	2,520	55
56	Madison	57,897	2,222,928	273,513	298,055	-	-	-	-	-	184,637	2,465,462	276,326	-	-	13,062	56
57	Mathews	365,624	1,746,795	305,163	344,658	-	-	-	-	-	170,159	2,282,578	415,514	21,355	305,966	-	57
58	Mecklenburg	235,801	3,564,432	773,222	695,987	-	-	-	-	-	236,797	4,037,030	350,116	7,129	-	381	58
59	Middlesex	106,880	2,170,616	259,693	302,361	-	-	-	-	-	209,779	2,487,275	257,855	-	-	455	59
60	Montgomery	252,778	9,985,043	1,504,808	1,025,305	-	-	-	-	-	561,347	10,799,168	556,341	-	-	140	60
61	Nelson	129,644	1,994,542	268,586	357,978	-	-	-	-	-	228,908	2,353,094	294,250	-	-	3,644	61
62	New Kent	209,903	4,424,589	732,095	502,796	-	-	-	-	-	258,415	4,892,907	314,834	-	-	1,306	62
63	Northampton	78,546	2,067,476	269,292	86,792	-	-	-	-	-	197,950	2,343,972	268,383	8,107	-	-	63
64	Northumberland	295,995	1,672,995	383,685	424,117	-	-	-	-	-	210,373	2,179,363	316,628	-	-	-	64
65	Nottoway	325,305	1,666,554	205,141	241,263	-	-	-	-	-	272,640	2,264,499	244,648	-	-	-	65
66	Orange	106,897	2,741,746	443,533	464,429	-	-	-	-	-	81,302	2,929,945	329,589	127,292	-	-	66
67	Page	124,461	2,637,094	616,390	656,342	-	-	-	-	-	237,121	2,998,676	423,878	-	-	4,001	67
68	Patrick	45,811	1,302,647	267,320	360,058	-	-	-	-	-	193,692	1,542,150	285,550	-	-	16,722	68
69	Pittsylvania	210,665	4,442,497	637,146	856,480	-	-	-	-	-	390,746	5,043,908	458,099	-	-	53,083	69
70	Powhatan	94,449	4,910,705	561,366	590,659	-	-	-	-	-	310,926	5,316,080	325,242	-	-	-	70
71	Prince Edward	168,102	2,051,112	313,723	426,287	-	-	-	-	-	220,198	2,439,412	463,978	-	-	5,654	71
72	Prince George	179,414	5,525,850	459,122	649,899	-	-	-	-	-	266,094	5,971,358	345,566	-	-	362,773	72
73	Prince William	4,617,000	47,029,000	-	-	-	-	-	-	-	3,468,000	55,114,000	758,000	-	1,150,000	396,000	73
74	Pulaski	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	74
75	Rappahannock	217,926	1,198,233	272,085	320,022	-	-	-	-	-	227,852	1,644,011	226,707	-	-	-	75
76	Richmond	1,208,980	1,176,341	206,791	244,473	-	-	-	-	-	138,980	2,524,301	243,359	-	128,700	1,623	76
77	Roanoke	412,070	14,558,796	955,258	1,138,746	-	-	-	-	-	692,999	15,663,865	629,974	(79,722)	25,900	811,877	77
78	Rockbridge	195,471	2,322,007	714,224	441,001	-	-	-	-	-	243,409	2,760,887	304,930	77,894	-	-	78
79	Rockingham	203,186	5,087,037	888,183	783,486	-	602	-	-	-	609,302	5,899,525	512,431	-	6,212	919,377	79
80	Russell	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	80
81	Scott	545,016	3,048,672	454,738	259,260	-	-	-	-	-	203,785	3,797,473	314,144	2,094,472	-	-	81
82	Shenandoah	293,047	2,699,913	802,927	779,928	-	-	-	-	-	422,507	3,415,467	426,194	-	-	73,595	82
83	Smyth	878,251	1,614,191	324,874	368,476	-	-	-	-	-	215,260	2,707,702	489,345	-	-	37,759	83
84	Southampton	253,405	2,021,205	490,179	447,516	-	-	-	-	-	233,134	2,507,744	303,185	-	-	309,955	84
85	Spotsylvania	401,327	14,794,507	3,164,018	2,486,325	-	33,061	52,657	-	-	797,308	15,993,142	654,712	-	-	125,452	85
86	Stafford	902,898	19,470,227	3,239,189	2,378,780	-	-	-	-	-	608,699	20,981,824	2,055,023	3,321,347	1,639,955	29,458	86
87	Surry	137,475	2,619,281	236,189	284,429	-	-	-	-	-	171,174	2,927,930	214,363	-	-	208	87
88	Sussex	122,800	2,056,364	382,440	403,523	-	-	-	-	-	211,467	2,390,631	246,508	96,598	-	-	88
89	Tazewell	109,570	6,106,769	617,250	756,346	-	-	-	-	-	375,118	6,591,457	579,864	-	-	3,774	89
90	Warren	167,487	4,537,858	734,828	575,969	-	-	-	-	-	367,645	5,072,990	452,806	-	-	393,021	90
91	Washington	159,513	4,862,881	721,425	916,581	-	-	-	-	-	339,072	5,361,466	547,283	-	1,428,331	785,826	91
92	Westmoreland	115,150	3,178,767	344,434	377,894	-	-	-	-	-	176,481	3,470,398	394,617	98,895	-	-	92
93	Wise	319,410	3,491,391	810,000	753,471	-	-	-	-	-	282,536	4,093,337	523,667	193,722	375,113	7,547	93
94	Wythe	236,762	2,084,445	329,955	411,533	-	-	-	-	-	249,647	2,570,854	278,525	-	812,455	-	94
95	York	351,827	11,079,479	1,664,276	1,247,173	-	-	-	-	-	472,436	11,903,742	622,618	955,044	-	129,800	95
95	Total	\$ 41,257,917	\$ 767,877,622	\$ 69,533,100	\$ 69,080,093	\$ 19,041	\$ 121,611	\$ 52,794	\$ -	\$ 51,952	\$ 43,996,867	\$ 853,132,406	\$ 41,323,989	\$ 14,022,948	\$ 50,631,937	\$ 27,386,495	95

COMPARATIVE REPORT																	
EXHIBIT C1 – TOWNS		GENERAL GOVERNMENT ADMINISTRATION EXPEDITURES BY ACTIVITY															
FOR THE YEAR ENDED JUNE 30, 2022																	
				General and Financial Administration													
				Reported Elements (Memo Only)										Sources of Funds for Expenditures			
No.	Locality	Legislative	Amount	Commissioner of Revenue	Treasurer	Data Processing	Automotive Motor Pool	Central Purchasing/ Central Stores	Print Shop	Risk Management/ Self Insurance	Board of Elections	Total	Commonwealth Categorical Aid	Federal Pass-Through	Direct Federal Aid	Local Charges for Service	No.
1	Abingdon	224,464	2,263,305	-	-	-	-	-	-	-	-	2,487,769	-	-	-	-	1
2	Ashland	205,262	2,047,662	-	337,279	-	-	-	-	-	-	2,252,924	-	373,829	-	-	2
3	Bedford	67,733	1,033,517	-	141,482	-	-	-	-	-	-	1,101,250	-	-	-	1,309	3
4	Berryville	76,354	1,195,130	-	87,423	-	-	-	-	56,240	-	1,271,484	-	-	-	-	4
5	Big Stone Gap	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5
6	Blacksburg	274,661	3,861,962	-	-	-	-	-	-	-	-	4,136,623	-	-	-	-	6
7	Bluefield	81,401	699,020	-	254,844	-	-	-	-	-	-	780,421	-	-	-	-	7
8	Bridgewater	41,714	894,781	-	283,402	-	-	-	-	-	-	936,495	-	-	-	-	8
9	Broadway	24,440	1,001,072	-	166,559	-	-	-	-	-	-	1,025,512	-	-	-	-	9
10	Christiansburg	52,300	3,868,116	-	1,295,541	-	-	-	-	-	-	3,920,416	-	-	-	-	10
11	Clifton Forge	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11
12	Colonial Beach	101,770	1,115,250	-	258,824	-	-	-	-	-	-	1,217,020	5,367	-	-	-	12
13	Culpeper	170,499	775,117	-	460,814	-	-	-	-	-	-	945,616	-	364,848	18,370	709	13
14	Dumfries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14
15	Farmville	584,864	1,149,072	-	-	-	-	-	-	-	-	1,733,936	-	-	-	170,426	15
16	Front Royal	170,359	2,952,252	-	-	-	-	-	-	-	-	3,122,611	-	-	-	-	16
17	Herndon	591,649	6,835,224	-	-	-	-	-	-	-	-	7,426,873	-	-	-	-	17
18	Leesburg	328,630	11,662,925	-	-	-	-	-	-	-	-	11,991,555	-	-	-	-	18
19	Luray	181,627	486,314	-	326,536	-	-	-	-	-	-	667,941	63	1,371	-	-	19
20	Marion	159,217	1,438,598	-	354,359	-	-	-	-	-	-	1,597,815	-	-	-	25,562	20
21	Orange	43,481	728,436	-	-	-	-	-	-	-	-	771,917	-	-	-	18,720	21
22	Pulaski	153,627	1,373,723	-	-	-	-	-	-	-	-	1,527,350	-	-	91,722	40,804	22
23	Purcellville	82,100	3,330,728	-	-	-	-	-	-	-	-	3,412,828	11,061	-	-	-	23
24	Richlands	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24
25	Rocky Mount	81,709	1,103,705	-	-	-	-	-	-	-	-	1,185,414	-	-	100,527	66,709	25
26	Smithfield	174,534	1,123,283	-	593,483	-	-	-	-	-	-	1,297,817	-	5,609	-	-	26
27	South Boston	344,613	599,396	-	-	-	-	-	-	-	-	944,009	-	20,610	-	-	27
28	South Hill	76,012	1,419,157	-	-	-	-	-	-	-	-	1,495,169	-	-	-	-	28
29	Strasburg	36,700	609,236	-	-	-	-	-	-	-	-	645,936	-	-	-	17,486	29
30	Tazewell	29,838	693,451	-	-	-	-	-	-	-	-	723,289	-	-	59,880	-	30
31	Vienna	1,155,123	4,901,211	-	-	-	-	-	-	-	-	6,056,334	-	-	-	197,891	31
32	Vinton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	32
33	Warrenton	204,198	1,714,260	-	-	-	-	-	-	-	-	1,918,458	-	-	-	-	33
34	West Point	148,568	609,980	-	278,053	-	-	-	-	-	-	758,548	142	-	-	-	34
35	Wise	36,818	450,696	-	170,022	63,869	-	-	-	12,894	-	487,514	-	-	-	-	35
36	Woodstock	78,722	740,849	-	-	-	-	-	-	-	-	819,571	-	-	-	-	36
37	Wytheville	2,026,965	1,895,221	-	260,196	-	-	-	-	-	-	3,922,186	-	183,714	2,132,615	10,107	37
37	Total	\$ 8,009,952	\$ 64,572,649	\$ -	\$ 5,268,817	\$ 63,869	\$ -	\$ -	\$ -	\$ 69,134	\$ -	\$ 72,582,601	\$ 16,633	\$ 949,981	\$ 2,403,114	\$ 549,723	37

COMPARATIVE REPORT											
EXHIBIT C2 – CITIES		JUDICIAL ADMINISTRATION EXPENDITURES BY ACTIVITY									
FOR THE YEAR ENDED JUNE 30, 2022											
		Courts									
			Reported Elements (Memo Only)				Sources of Funds for Expenditures				
No.	Locality	Amount	Clerk of the Circuit Court	Sheriff	Commonwealth's Attorney	Total	Commonwealth Categorical Aid	Federal Pass-Through	Direct Federal Aid	Local Charges for Service	No.
1	Alexandria	19,516,719	2,443,379	8,953,656	2,272,972	21,789,691	4,508,868	294,898	150,541	412,516	1
2	Bristol	1,400,339	505,714	459,756	931,082	2,331,421	984,057	65,849	-	37,273	2
3	Buena Vista	781,518	255,341	472,718	261,832	1,043,350	543,940	223,951	-	21,103	3
4	Charlottesville	3,355,050	935,900	1,613,050	1,482,080	4,837,130	1,576,027	376,811	161,068	414,848	4
5	Chesapeake	24,056,167	3,173,760	19,498,684	5,670,663	29,726,830	9,504,923	193,779	21,753	807,398	5
6	Colonial Heights	1,840,190	634,831	1,177,102	1,165,107	3,005,297	1,224,187	-	-	4,399	6
7	Covington	236,103	53,740	122,509	74,642	310,745	-	-	-	-	7
8	Danville	2,446,074	1,005,385	906,608	1,824,557	4,270,631	2,479,926	1,514,234	-	97,557	8
9	Emporia	-	-	-	-	-	-	-	-	-	9
10	Fairfax	897,107	44,797	-	207,938	1,105,045	-	-	-	2,119	10
11	Falls Church	934,561	194,123	684,428	216,171	1,150,732	145,085	3,230	2,843	12,093	11
12	Franklin	528,559	-	-	-	528,559	-	-	-	2,136	12
13	Fredericksburg	4,127,285	778,952	2,782,235	1,439,366	5,566,651	1,675,766	-	-	105,906	13
14	Galax	601,040	-	-	-	601,040	-	-	-	2,502	14
15	Hampton	3,706,397	1,078,900	1,855,463	4,774,663	8,481,060	3,497,122	475,303	-	314,118	15
16	Harrisonburg	2,218,519	387,675	906,889	632,266	2,850,785	-	-	-	-	16
17	Hopewell	-	-	-	-	-	-	-	-	-	17
18	Lexington	357,646	-	-	-	357,646	-	-	-	-	18
19	Lynchburg	4,668,682	1,119,113	2,631,518	2,474,743	7,143,425	3,818,774	344,026	114,766	229,093	19
20	Manassas	1,499,492	594,434	905,058	349,501	1,848,993	-	-	-	-	20
21	Manassas Park	269,560	-	-	-	269,560	-	-	-	383	21
22	Martinsville	1,899,904	558,714	1,253,444	900,601	2,800,505	1,338,555	77,912	-	36,330	22
23	Newport News	7,948,844	2,374,655	3,064,130	6,578,086	14,526,930	3,932,292	330,413	-	1,154,991	23
24	Norfolk	9,902,558	2,907,732	4,786,189	7,546,528	17,449,086	7,679,328	945,745	441,611	690,058	24
25	Norton	-	-	-	-	-	-	-	-	-	25
26	Petersburg	-	-	-	-	-	-	-	-	-	26
27	Poquoson	528,675	-	-	-	528,675	-	-	-	-	27
28	Portsmouth	6,230,166	1,610,034	2,092,033	2,683,983	8,914,149	3,752,776	26,579	-	213,807	28
29	Radford	1,075,681	344,494	641,798	422,272	1,497,953	847,872	-	-	26,386	29
30	Richmond	13,333,105	5,015,982	5,526,489	7,155,404	20,488,509	6,014,489	-	-	-	30
31	Roanoke	5,190,858	1,890,175	915,666	1,989,631	7,180,489	3,350,136	136,103	-	1,168,807	31
32	Salem	2,039,347	623,896	1,263,564	806,953	2,846,300	1,256,596	88,168	(642)	115,816	32
33	Staunton	1,791,472	588,080	865,012	910,630	2,702,102	1,338,291	59,790	-	77,480	33
34	Suffolk	6,617,260	1,681,630	3,585,367	4,402,290	11,019,550	3,244,603	47,878	136,767	352,911	34
35	Virginia Beach	12,405,840	4,402,442	6,038,860	10,838,536	23,244,376	8,173,683	-	226,547	3,090,872	35
36	Waynesboro	1,213,251	435,098	573,180	730,055	1,943,306	1,085,178	-	-	38,033	36
37	Williamsburg	482,442	-	-	-	482,442	-	-	-	-	37
38	Winchester	2,887,422	688,732	1,559,990	1,749,110	4,636,532	1,764,778	115,535	-	118,185	38
38	Total	\$ 146,987,833	\$ 36,327,708	\$ 75,135,396	\$ 70,491,662	\$ 217,479,495	\$ 73,737,252	\$ 5,320,204	\$ 1,255,254	\$ 9,547,120	38

COMPARATIVE REPORT											
EXHIBIT C2 – COUNTIES		JUDICIAL ADMINISTRATION EXPENDITURES BY ACTIVITY									
FOR THE YEAR ENDED JUNE 30, 2022											
		Courts									
		Reported Elements (Memo Only)					Sources of Funds for Expenditures				
No.	Locality	Amount	Clerk of the Circuit Court	Sheriff	Commonwealth's Attorney	Total	Commonwealth Categorical Aid	Federal Pass-Through	Direct Federal Aid	Local Charges for Service	No.
1	Accomack	1,228,550	505,670	541,636	449,958	1,678,508	1,009,744	-	-	115,400	1
2	Albemarle	4,664,835	1,140,017	3,464,853	1,969,006	6,633,841	2,003,793	41,984	-	279,778	2
3	Alleghany	1,023,481	541,113	310,361	935,533	1,959,014	1,045,054	-	-	81,429	3
4	Amelia	444,509	353,033	-	341,429	785,938	516,324	44,948	-	25,821	4
5	Amherst	-	-	-	-	-	-	-	-	-	5
6	Appomattox	861,624	334,027	260,538	477,215	1,338,839	644,789	-	-	43,439	6
7	Arlington	17,341,688	7,265,854	9,163,368	7,093,143	24,434,831	7,302,202	-	-	601,845	7
8	Augusta	1,991,435	1,092,447	169,225	1,768,177	3,759,612	1,518,130	253,573	-	273,339	8
9	Bath	521,088	334,090	150,844	138,543	659,631	380,781	-	-	43,802	9
10	Bedford	-	-	-	-	-	-	-	-	-	10
11	Bland	614,786	320,353	209,575	236,281	851,067	495,919	20,867	-	1,232	11
12	Botetourt	2,119,277	849,251	1,158,920	796,857	2,916,134	1,231,027	-	-	127,610	12
13	Brunswick	-	-	-	-	-	-	-	-	-	13
14	Buchanan	-	-	-	-	-	-	-	-	-	14
15	Buckingham	-	-	-	-	-	-	-	-	-	15
16	Campbell	1,848,651	660,809	820,307	960,989	2,809,640	1,395,027	-	-	2,934	16
17	Caroline	1,840,471	631,430	904,045	636,705	2,477,176	965,093	-	-	269,117	17
18	Carroll	1,019,030	536,669	426,447	674,880	1,693,910	1,188,333	64,539	-	255,077	18
19	Charles City	612,482	276,464	93,179	334,567	947,049	481,273	-	-	17,107	19
20	Charlotte	892,372	411,573	461,099	318,702	1,211,074	705,328	-	-	45,835	20
21	Chesterfield	19,732,525	4,871,341	11,954,322	5,796,246	25,528,771	6,877,185	620,534	44,843	756,343	21
22	Clarke	574,844	268,917	177,844	402,074	976,918	487,137	51,151	11,533	64,793	22
23	Craig	602,872	363,486	234,224	226,561	829,433	559,108	-	-	463	23
24	Culpeper	2,872,566	928,096	1,586,041	1,977,658	4,850,224	1,590,346	16,793	-	200,783	24
25	Cumberland	664,368	334,151	258,052	215,393	879,761	527,087	46,961	-	41,781	25
26	Dickenson	1,277,711	540,475	518,834	861,352	2,139,063	890,127	-	-	85,562	26
27	Dinwiddie	1,257,088	589,246	540,234	538,638	1,795,726	885,214	-	-	143,193	27
28	Essex	513,477	292,137	168,349	365,521	878,998	521,660	40,375	-	16,286	28
29	Fairfax	59,634,155	15,497,594	29,525,033	9,861,189	69,495,344	20,861,904	65,091	-	214,955	29
30	Fauquier	5,661,048	1,481,460	2,735,691	1,858,854	7,519,902	2,043,691	2,280	-	272,608	30
31	Floyd	809,618	368,533	412,014	355,118	1,164,736	680,664	-	-	196,229	31
32	Fluvanna	2,614,146	706,741	1,774,748	531,752	3,145,898	1,215,129	-	-	34,558	32
33	Franklin	2,186,136	862,924	818,198	858,909	3,045,045	1,711,618	-	-	87,098	33
34	Frederick	2,725,210	900,578	931,689	1,904,639	4,629,849	1,537,139	-	5,921	807,530	34
35	Giles	1,009,824	401,375	565,502	565,722	1,575,546	901,844	78,469	-	22,940	35
36	Gloucester	1,630,564	701,619	625,569	950,044	2,580,608	1,131,115	98,037	24,391	115,861	36
37	Goochland	1,447,662	771,675	615,526	671,351	2,119,013	714,221	53,255	-	80,411	37
38	Grayson	1,259,723	453,986	606,014	435,142	1,694,865	944,083	-	-	12,611	38
39	Greene	1,328,948	368,672	801,679	377,067	1,706,015	676,509	33,759	-	30,247	39
40	Greensville	-	-	-	-	-	-	-	-	-	40
41	Halifax	1,445,319	630,355	520,274	915,019	2,360,338	1,274,997	59,979	-	98,164	41
42	Hanover	5,536,255	1,813,993	3,335,436	2,579,969	8,116,224	2,148,872	134,405	-	548,361	42
43	Henrico	10,600,330	2,693,473	4,266,851	7,537,275	18,137,605	6,577,007	598,478	-	18,703	43
44	Henry	2,308,992	948,951	1,185,538	1,054,765	3,363,757	1,991,150	115,350	177,660	117,633	44
45	Highland	381,052	255,130	118,997	135,882	516,934	336,754	-	-	1,563	45
46	Isle of Wight	2,151,447	578,684	1,144,813	830,300	2,981,747	1,205,865	-	-	40,483	46
47	James City	5,879,890	1,148,727	2,127,938	1,592,572	7,472,462	3,052,890	161,453	-	236,448	47
48	King & Queen	643,829	279,933	275,089	225,692	869,521	418,643	-	-	75,463	48
49	King George	1,787,740	560,934	1,027,993	658,604	2,446,344	860,087	-	-	55,557	49
50	King William	1,119,322	344,269	626,570	407,401	1,526,723	730,100	-	-	6,291	50
51	Lancaster	676,687	361,604	156,131	374,015	1,050,702	569,812	48,345	-	26,996	51
52	Lee	-	-	-	-	-	-	-	-	-	52

COMPARATIVE REPORT											
EXHIBIT C2 – COUNTIES		JUDICIAL ADMINISTRATION EXPENDITURES BY ACTIVITY									
FOR THE YEAR ENDED JUNE 30, 2022											
		Courts									
			Reported Elements (Memo Only)				Sources of Funds for Expenditures				
No.	Locality	Amount	Clerk of the Circuit Court	Sheriff	Commonwealth's Attorney	Total	Commonwealth Categorical Aid	Federal Pass-Through	Direct Federal Aid	Local Charges for Service	No.
53	Loudoun	17,590,283	6,463,577	8,511,389	5,951,361	23,541,644	4,378,981	168,884	86,562	1,920,865	53
54	Louisa	1,613,465	557,487	957,719	937,156	2,550,621	1,015,232	-	-	150,046	54
55	Lunenburg	844,728	423,930	289,550	322,419	1,167,147	690,228	-	-	24,562	55
56	Madison	1,877,068	405,796	1,360,653	475,739	2,352,807	694,054	-	-	58,625	56
57	Mathews	757,881	292,076	371,523	282,333	1,040,214	536,677	-	-	33,174	57
58	Mecklenburg	1,729,556	745,703	1,558	851,576	2,581,132	1,457,795	91,785	-	42,687	58
59	Middlesex	671,408	314,060	245,872	242,327	913,735	557,003	61,327	-	23,134	59
60	Montgomery	2,808,204	895,775	1,622,999	1,451,010	4,259,214	2,320,017	2,688	-	137,394	60
61	Nelson	861,355	375,404	354,141	580,209	1,441,564	984,895	43,872	-	9,653	61
62	New Kent	1,435,291	422,433	783,150	510,338	1,945,629	983,552	-	-	264,828	62
63	Northampton	1,149,212	394,385	650,738	387,664	1,536,876	735,274	42,438	-	490,930	63
64	Northumberland	1,179,710	405,672	602,147	372,547	1,552,257	732,038	16,595	-	7,740	64
65	Nottoway	536,904	305,081	182,000	370,877	907,781	536,750	-	-	27,198	65
66	Orange	1,586,883	555,858	810,880	669,561	2,256,444	604,855	-	-	134,317	66
67	Page	1,144,819	674,835	223,703	687,346	1,832,165	789,754	45,888	-	6,842	67
68	Patrick	1,263,298	405,959	558,518	542,920	1,806,218	966,635	-	-	4,096	68
69	Pittsylvania	1,375,763	789,112	270,464	979,809	2,355,572	1,272,828	76,490	-	62,750	69
70	Powhatan	1,610,312	568,198	888,262	557,459	2,167,771	818,799	-	-	102,988	70
71	Prince Edward	1,116,681	536,122	484,910	584,056	1,700,737	889,933	31,244	-	118,232	71
72	Prince George	2,150,301	555,056	1,275,830	763,158	2,913,459	1,487,345	-	-	177,949	72
73	Prince William	19,676,000	5,444,000	13,183,000	7,728,000	27,404,000	6,625,000	316,000	-	1,749,000	73
74	Pulaski	-	-	-	-	-	-	-	-	-	74
75	Rappahannock	1,276,898	332,908	854,158	295,211	1,572,109	600,857	-	-	61,832	75
76	Richmond	753,108	330,657	380,602	309,389	1,062,497	561,178	-	-	56,468	76
77	Roanoke	3,910,940	1,212,254	2,261,506	1,688,629	5,599,569	1,627,112	140,199	-	139,891	77
78	Rockbridge	1,240,507	545,510	519,182	776,387	2,016,894	1,060,253	51,393	-	255,472	78
79	Rockingham	2,008,972	912,766	1,020,174	2,085,728	4,094,700	2,827,860	-	267,617	664,386	79
80	Russell	-	-	-	-	-	-	-	-	-	80
81	Scott	1,571,023	551,498	666,689	724,018	2,295,041	1,377,105	-	-	2,496	81
82	Shenandoah	1,817,304	727,730	870,871	593,341	2,410,645	996,374	51,603	-	98,511	82
83	Smyth	1,455,043	605,345	421,393	907,197	2,362,240	1,153,612	-	-	55,116	83
84	Southampton	1,538,019	714,867	444,628	728,268	2,266,287	1,202,813	57,969	-	41,294	84
85	Spotsylvania	7,761,565	1,992,248	4,869,055	2,630,644	10,392,209	2,855,080	165,176	41,464	401,499	85
86	Stafford	6,593,792	1,845,624	3,773,718	3,696,078	10,289,870	7,501,200	-	-	574,859	86
87	Surry	837,668	324,662	365,024	297,261	1,134,929	519,800	-	-	9,129	87
88	Sussex	659,269	396,317	122,847	580,842	1,240,111	603,924	-	-	106,328	88
89	Tazewell	1,573,980	1,116,043	280,557	1,412,471	2,986,451	1,865,105	-	-	104,276	89
90	Warren	2,116,323	656,588	1,271,941	1,137,546	3,253,869	1,194,328	-	-	123,822	90
91	Washington	1,888,829	889,679	845,135	1,220,052	3,108,881	1,279,860	-	-	3,666	91
92	Westmoreland	1,129,988	476,356	512,629	580,608	1,710,596	745,804	-	-	27,461	92
93	Wise	3,737,656	1,124,374	1,856,320	1,353,772	5,091,428	1,937,479	-	41,250	15,960	93
94	Wythe	1,526,751	578,664	720,022	766,770	2,293,521	1,293,025	-	-	179,014	94
95	York	2,765,929	1,160,882	1,521,669	1,435,433	4,201,362	1,516,032	434,725	-	184,262	95
95	Total	\$ 286,500,313	\$ 93,597,350	\$ 144,976,716	\$ 110,664,219	\$ 397,164,532	\$ 146,601,221	\$ 4,448,902	\$ 701,241	\$ 15,246,431	95

COMPARATIVE REPORT											
EXHIBIT C2 – TOWNS		JUDICIAL ADMINISTRATION EXPENDITURES BY ACTIVITY									
FOR THE YEAR ENDED JUNE 30, 2022											
		Courts									
		Reported Elements (Memo Only)					Sources of Funds for Expenditures				
No.	Locality	Amount	Clerk of the Circuit Court	Sheriff	Commonwealth's Attorney	Total	Commonwealth Categorical Aid	Federal Pass-Through	Direct Federal Aid	Local Charges for Service	No.
1	Abingdon	-	-	-	-	-	-	-	-	-	1
2	Ashland	-	-	-	-	-	-	-	-	-	2
3	Bedford	-	-	-	-	-	-	-	-	-	3
4	Berryville	-	-	-	-	-	-	-	-	-	4
5	Big Stone Gap	-	-	-	-	-	-	-	-	-	5
6	Blacksburg	-	-	-	-	-	-	-	-	-	6
7	Bluefield	-	-	-	-	-	-	-	-	-	7
8	Bridgewater	-	-	-	-	-	-	-	-	-	8
9	Broadway	-	-	-	-	-	-	-	-	-	9
10	Christiansburg	-	-	-	-	-	-	-	-	-	10
11	Clifton Forge	-	-	-	-	-	-	-	-	-	11
12	Colonial Beach	-	-	-	-	-	-	-	-	-	12
13	Culpeper	-	-	-	-	-	-	-	-	-	13
14	Dumfries	-	-	-	-	-	-	-	-	-	14
15	Farmville	-	-	-	-	-	-	-	-	-	15
16	Front Royal	-	-	-	-	-	-	-	-	-	16
17	Herndon	-	-	-	-	-	-	-	-	-	17
18	Leesburg	-	-	-	-	-	-	-	-	-	18
19	Luray	-	-	-	-	-	-	-	-	-	19
20	Marion	-	-	-	-	-	-	-	-	-	20
21	Orange	-	-	-	-	-	-	-	-	-	21
22	Pulaski	-	-	-	-	-	-	-	-	-	22
23	Purcellville	-	-	-	-	-	-	-	-	-	23
24	Richlands	-	-	-	-	-	-	-	-	-	24
25	Rocky Mount	-	-	-	-	-	-	-	-	-	25
26	Smithfield	-	-	-	-	-	-	-	-	-	26
27	South Boston	-	-	-	-	-	-	-	-	-	27
28	South Hill	-	-	-	-	-	-	-	-	-	28
29	Strasburg	-	-	-	-	-	-	-	-	-	29
30	Tazewell	-	-	-	-	-	-	-	-	-	30
31	Vienna	-	-	-	-	-	-	-	-	-	31
32	Vinton	-	-	-	-	-	-	-	-	-	32
33	Warrenton	-	-	-	-	-	-	-	-	-	33
34	West Point	-	-	-	-	-	-	-	-	-	34
35	Wise	-	-	-	-	-	-	-	-	-	35
36	Woodstock	-	-	-	-	-	-	-	-	-	36
37	Wytheville	-	-	-	-	-	-	-	-	2,304	37
37	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,304	37

COMPARATIVE REPORT																
EXHIBIT C3 – CITIES		PUBLIC SAFETY EXPENDITURES BY ACTIVITY														
FOR THE YEAR ENDED JUNE 30, 2022																
		Law Enforcement and Traffic Control			Correction and Detention											
			(Memo Only)			Reported Elements (Memo Only)						Sources of Funds for Expenditures				
No.	Locality	Amount	Sheriff	Fire and Rescue Services	Amount	Sheriff	City/County Operated Institutions	Probabtion Office	Inspections	Other Protection	Total	Commonwealth Categorical Aid	Federal Pass-Through	Direct Federal Aid	Local Charges for Service	No.
1	Alexandria	63,650,182	-	56,398,914	19,021,689	16,794,800	1,376,621	-	8,857,483	10,002,965	157,931,233	6,203,919	1,223,016	110,144	3,648,843	1
2	Bristol	5,459,145	-	3,709,771	4,291,385	4,137,809	153,576	-	192,356	350,371	14,003,028	3,088,646	388,507	6,728	430,264	2
3	Buena Vista	2,225,850	-	879,984	1,143,914	-	1,143,914	-	73,563	57,279	4,380,590	868,784	843,406	-	76,063	3
4	Charlottesville	18,554,149	-	15,862,828	4,316,190	-	4,311,388	-	1,163,726	2,612,747	42,509,640	262,901	178,105	1,156,194	1,329,825	4
5	Chesapeake	62,881,644	-	61,632,398	42,917,151	36,916,292	5,413,346	587,513	7,792,944	1,439,312	176,663,449	25,471,270	1,905,453	558,469	8,498,061	5
6	Colonial Heights	7,400,991	-	6,097,969	3,801,298	-	3,248,944	102,863	365,856	1,242,691	18,908,805	1,775,486	231,167	-	1,322,751	6
7	Covington	1,800,040	233,608	983,103	416,480	416,480	-	-	141,921	772,579	4,114,123	370,593	9,619	-	315,940	7
8	Danville	15,354,260	-	11,267,207	11,560,155	6,679,305	4,880,850	-	1,001,580	1,462,641	40,645,843	3,639,930	246,118	15	22,923	8
9	Emporia	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9
10	Fairfax	16,178,374	-	13,764,012	1,172,235	-	1,172,235	-	2,066,319	-	33,180,940	783,962	14,360	220,796	1,135,646	10
11	Falls Church	7,058,855	-	2,704,329	1,775,958	-	1,571,873	179,085	978,666	341,634	12,859,442	523,049	17,312	75	917,794	11
12	Franklin	3,528,091	-	5,559,907	1,021,052	-	-	-	319,946	369,711	10,798,707	583,385	5,166,783	-	467,684	12
13	Fredericksburg	9,890,093	-	10,492,662	9,798,687	-	9,798,687	-	844,221	1,204,002	32,229,665	4,997,705	739,502	-	1,782,743	13
14	Galax	2,134,391	-	2,228,369	7,529	-	-	7,529	260,743	472,890	5,103,922	433,740	62,148	1,336,389	30,067	14
15	Hampton	40,394,296	-	38,568,974	21,062,114	10,412,499	6,942,492	1,244,624	391,960	5,781,225	106,198,569	16,924,107	813,956	147,746	5,526,801	15
16	Harrisonburg	12,358,946	-	9,872,304	8,928,739	3,297,068	5,590,537	-	959,795	4,783,832	36,903,616	3,978,534	409,899	977,406	608,312	16
17	Hopewell	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17
18	Lexington	2,475,596	-	1,258,941	123,973	-	139,708	-	-	109,723	3,968,233	526,873	44,867	11,380	440,317	18
19	Lynchburg	24,195,446	-	20,553,710	15,013,200	-	15,013,200	-	949,854	2,416,419	63,128,629	12,054,999	324,249	158,708	8,087,324	19
20	Manassas	16,271,945	-	10,146,658	5,845,307	-	5,596,678	-	1,429,249	2,076,152	35,769,311	1,404,179	9,790,890	221,344	1,597,286	20
21	Manassas Park	5,888,911	-	3,545,563	625,234	-	625,234	-	20	681,066	10,740,794	724,847	110,928	6,325	337,551	21
22	Martinsville	4,899,851	-	2,986,920	4,492,700	3,944,491	215,743	332,466	367,824	189,414	12,936,709	2,966,696	116,415	28,693	615,723	22
23	Newport News	73,702,585	-	52,605,153	36,088,500	22,215,434	12,821,229	508,020	3,917,567	205,245	166,519,050	10,840,706	648,858	349,770	6,563,327	23
24	Norfolk	52,617,052	-	30,289,836	47,680,250	32,732,538	8,128,937	160,629	2,491,808	66,452,392	199,531,338	21,421,641	1,231,831	310,981	9,650,754	24
25	Norton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25
26	Petersburg	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26
27	Poquoson	3,365,830	-	3,767,406	565,383	-	251,546	-	309,697	78,361	8,086,677	686,465	26,248	-	731,301	27
28	Portsmouth	29,046,549	-	33,896,455	19,936,319	10,983,169	8,953,150	-	2,812,171	390,219	86,081,713	15,504,760	369,449	145,373	3,166,928	28
29	Radford	5,004,095	-	3,413,628	2,020,773	-	2,020,773	-	205,979	1,062,204	11,706,679	2,799,016	227,383	4,130,344	480,970	29
30	Richmond	108,765,195	-	85,639,893	46,552,848	35,843,250	-	194,240	284,372	12,719,362	253,961,670	36,348,975	719,882	331,971	13,436,931	30
31	Roanoke	24,643,283	-	26,731,287	21,475,445	3,065,485	17,571,914	368,928	1,018,186	5,857,454	79,725,655	15,591,382	804,313	187,386	5,204,079	31
32	Salem	8,610,667	-	9,439,806	2,773,289	-	2,672,253	80	541,454	941,391	22,306,607	1,256,160	155,905	599	2,165,648	32
33	Staunton	6,681,679	-	3,613,998	5,539,554	-	4,199,857	-	390,939	123,786	16,349,956	3,257,276	27,216	573,177	512,252	33
34	Suffolk	27,762,883	-	41,569,591	12,295,243	-	12,295,243	-	2,718,493	801,802	85,148,012	4,942,334	271,543	992,005	5,670,742	34
35	Virginia Beach	109,939,071	-	84,382,534	49,543,513	47,743,982	820,143	979,388	2,011,969	9,606,934	255,484,021	20,356,557	726,780	4,897,073	6,552,707	35
36	Waynesboro	6,471,112	-	2,982,183	4,210,181	-	3,611,531	-	629,342	1,971,606	16,264,424	2,122,794	107,146	405,875	341,319	36
37	Williamsburg	5,960,085	-	4,843,015	1,992,652	-	1,992,652	-	440,181	37,318	13,273,251	1,478,205	7,207,266	3,674	864,007	37
38	Winchester	9,156,669	-	8,145,104	9,822,560	-	9,819,001	3,559	587,734	4,514,138	32,226,205	3,226,058	455,324	21,759	2,757,706	38
38	Total	\$ 794,327,811	\$ 233,608	\$ 669,834,412	\$ 417,831,500	\$ 235,182,602	\$ 152,353,255	\$ 4,668,924	\$ 46,517,918	\$ 141,128,865	\$ 2,069,640,506	\$ 227,415,934	\$ 35,615,844	\$ 17,290,399	\$ 95,290,589	38

COMPARATIVE REPORT																
EXHIBIT C3 – COUNTIES		PUBLIC SAFETY EXPENDITURES BY ACTIVITY														
FOR THE YEAR ENDED JUNE 30, 2022																
		Law Enforcement and Traffic Control			Correction and Detention											
			(Memo Only)			Reported Elements (Memo Only)						Sources of Funds for Expenditures				
No.	Locality	Amount	Sheriff	Fire and Rescue Services	Amount	Sheriff	City/County Operated Institutions	Probabtion Office	Inspections	Other Protection	Total	Commonwealth Categorical Aid	Federal Pass-Through	Direct Federal Aid	Local Charges for Service	No.
1	Accomack	3,118,792	3,118,792	4,454,755	2,868,438	2,613,311	-	255,127	517,638	5,998,756	16,958,379	3,472,674	1,249,505	3,138,502	444,000	1
2	Albemarle	21,748,374	-	25,667,911	4,544,949	-	4,544,949	-	1,632,047	3,109,664	56,702,945	3,981,279	1,813,335	6,300	3,500,292	2
3	Alleghany	3,097,030	3,097,030	832,665	2,909,180	2,815,870	-	47,617	95,025	1,342,867	8,276,767	2,475,635	280,371	698,812	17,193	3
4	Amelia	3,070,396	3,070,396	1,531,228	2,299,691	-	2,299,691	-	165,754	411,412	7,478,481	1,682,545	63,595	106,637	468,086	4
5	Amherst	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5
6	Appomattox	1,837,230	1,837,230	279,440	1,881,126	-	1,881,126	-	86,186	1,047,426	5,131,408	1,763,218	247,765	54,617	257,719	6
7	Arlington	97,192,316	-	111,734,987	56,702,691	40,292,882	9,076,218	5,401,314	1,438,497	8,350,795	275,419,286	26,418,594	1,267,671	485,415	8,220,431	7
8	Augusta	8,976,743	8,976,743	13,948,201	7,796,528	-	7,796,528	-	449,819	5,688,755	36,860,046	7,446,614	86,237	633,814	2,457,587	8
9	Bath	1,123,387	1,123,387	572,386	266,152	-	266,152	-	217,856	997,570	3,177,351	613,282	26,986	59,312	24,078	9
10	Bedford	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10
11	Bland	991,058	991,058	205,508	198,680	-	198,680	-	112,475	405,313	1,913,034	775,992	110,108	91,560	10,072	11
12	Botetourt	4,363,878	4,363,878	7,205,393	5,353,859	5,280,570	73,289	-	415,563	11,611	17,350,304	4,009,996	400,064	-	302,920	12
13	Brunswick	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13
14	Buchanan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14
15	Buckingham	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15
16	Campbell	6,015,578	6,015,578	7,398,397	6,970,671	-	6,512,237	3,960	340,790	632,206	21,357,642	5,871,743	542,060	9,305	3,570,737	16
17	Caroline	6,948,845	6,948,845	4,727,016	4,431,009	-	4,431,009	-	323,659	504,729	16,935,258	3,137,225	100,087	-	1,420,487	17
18	Carroll	3,450,347	3,450,347	4,273,590	3,844,525	-	3,844,525	-	162,062	402,075	12,132,599	3,986,507	2,318,170	-	1,193,624	18
19	Charles City	1,716,664	1,716,664	1,995,220	405,982	-	405,982	-	157,493	238,447	4,513,806	739,694	27,076	-	189,527	19
20	Charlotte	1,844,394	1,844,394	769,036	1,723,799	1,723,799	-	-	76,918	13,895	4,428,042	1,989,332	125,642	-	321,215	20
21	Chesterfield	85,473,548	-	84,003,333	50,671,043	30,282,243	14,043,856	113,163	6,003,999	8,288,410	234,440,333	28,771,948	1,356,050	2,341,613	12,642,083	21
22	Clarke	3,467,817	3,467,817	2,120,039	967,320	-	967,320	-	244,478	103,492	6,903,146	1,352,248	157,019	181,156	719,956	22
23	Craig	702,672	702,672	1,234,793	33,209	-	33,209	-	92,426	45,577	2,108,677	667,218	90,774	52,125	241,809	23
24	Culpeper	13,555,596	13,555,596	2,278,550	5,854,913	5,290,986	-	563,927	777,736	4,103,051	26,569,846	3,825,860	523,074	-	1,113,354	24
25	Cumberland	1,551,289	1,551,289	1,474,084	1,176,043	-	1,176,043	-	134,762	180,927	4,517,105	1,235,592	60,632	-	515,257	25
26	Dickenson	2,075,335	2,075,335	360,003	2,105,142	-	2,105,142	-	114,090	1,261,374	5,915,944	2,202,231	157,605	-	175,517	26
27	Dinwiddie	4,729,331	4,729,331	4,991,967	4,166,512	-	3,944,706	-	319,110	2,740,074	16,946,994	4,040,182	603,454	191,501	1,199,155	27
28	Essex	1,530,068	1,530,068	1,555,535	1,418,639	491,610	927,029	-	327,446	267,567	5,099,255	910,364	162,074	-	467,018	28
29	Fairfax	276,862,169	-	322,289,400	93,164,546	65,394,248	-	10,585,332	23,009,509	122,884,757	838,210,381	45,362,295	6,096,377	5,265,706	22,588,505	29
30	Fauquier	13,071,230	13,071,230	23,231,164	8,183,515	3,722,456	4,407,955	5,264	1,206,520	2,918,070	48,610,499	5,975,419	631,035	794,842	3,045,650	30
31	Floyd	2,111,829	2,111,829	2,706,563	843,881	-	843,881	-	152,634	182,294	5,997,201	1,529,799	43,435	-	656,074	31
32	Fluvanna	2,169,136	2,169,136	1,057,996	2,392,118	-	1,074,676	-	318,398	3,603,403	9,541,051	1,456,560	701,269	-	1,341,887	32
33	Franklin	6,557,171	6,557,171	7,620,972	8,994,193	-	8,994,193	-	508,077	1,643,629	25,324,042	6,243,502	884,938	3,574,714	4,953,477	33
34	Frederick	17,530,321	17,530,321	21,495,748	11,058,316	-	11,058,316	-	1,444,339	1,803,003	53,331,727	7,399,421	4,570,200	23,675	4,016,565	34
35	Giles	2,262,007	2,262,007	837,191	1,811,240	-	1,811,240	-	194,551	477,690	5,582,679	2,384,418	758,021	-	82,889	35
36	Gloucester	4,104,543	4,104,543	4,697,957	6,421,800	2,195,005	4,226,795	-	594,523	2,772,175	18,590,998	3,657,063	1,254,540	11,984	42,501	36
37	Goochland	5,694,104	5,694,104	9,701,259	425,358	-	425,358	-	921,050	2,524,840	19,266,611	1,459,595	16,751	-	983,119	37
38	Grayson	1,818,040	1,818,040	941,575	1,838,390	-	1,838,390	-	174,279	166,844	4,939,128	2,197,838	180,973	-	11,088	38
39	Greene	4,542,848	4,542,848	2,473,485	3,171,527	-	2,922,914	-	334,681	526,966	11,049,507	1,981,620	753,973	-	1,149,079	39
40	Greensville	-	-	-	-	-	-	-	-	-	-	-	-	-	-	40
41	Halifax	4,695,351	4,695,351	1,820,905	7,087,600	-	6,175,098	-	263,734	265,522	14,133,112	5,980,573	137,355	30,417	775,067	41
42	Hanover	32,050,995	32,050,995	36,681,915	13,043,930	-	11,919,636	529,841	1,804,837	1,210,955	84,792,632	8,591,110	354,437	467,567	6,063,795	42
43	Henrico	94,935,428	-	79,918,433	50,384,644	41,806,126	1,558,508	661,763	4,715,828	2,779,663	232,733,996	18,463,365	1,184,691	97,884	1,643,140	43
44	Henry	7,384,402	7,384,402	2,906,629	8,596,188	8,305,978	-	290,210	544,461	2,350,927	21,782,607	7,284,275	220,924	1,368,752	57,152	44
45	Highland	826,181	826,181	411,098	89,719	-	89,719	-	101,026	246,168	1,674,192	603,910	7,858	19,656	387,848	45
46	Isle of Wight	4,579,252	4,579,252	6,081,061	3,455,804	-	3,455,804	-	714,665	3,452,632	18,283,414	3,083,976	299,768	676	2,179,983	46
47	James City	17,187,750	-	15,487,351	4,513,529	-	4,513,529	-	1,372,822	645,873	39,207,325	4,607,935	68,795	199,528	2,482,962	47
48	King & Queen	1,754,584	1,754,584	2,026,471	869,871	-	869,871	-	111,137	370,282	5,132,345	810,822	28,474	-	246,217	48
49	King George	4,111,973	4,111,973	7,549,554	2,480,951	-	1,218,232	-	248,159	1,474,104	15,864,741	2,064,522	242,236	51,699	398,008	49
50	King William	2,864,350	2,864,350	2,704,567	1,178,631	-	1,178,631	-	156,977	326,073	7,230,598	847,499	262,784	4,164	341,725	50
51	Lancaster	3,137,062	3,137,062	2,216,577	1,456,564	1,296,093	97,666	62,805	195,528	185,294	7,191,025	1,593,760	896,157	-	473,121	51
52	Lee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	52
53	Loudoun	83,915,962	83,180,196	132,119,703	39,637,122	28,575,246	3,347,903	2,885,277	12,388,025	16,721,298	284,782,110	16,103,696	1,674,666	1,019,459	6,473,719	53

COMPARATIVE REPORT																
EXHIBIT C3 – COUNTIES		PUBLIC SAFETY EXPENDITURES BY ACTIVITY														
FOR THE YEAR ENDED JUNE 30, 2022																
		Law Enforcement and Traffic Control			Correction and Detention											
			(Memo Only)			Reported Elements (Memo Only)						Sources of Funds for Expenditures				
No.	Locality	Amount	Sheriff	Fire and Rescue Services	Amount	Sheriff	City/County Operated Institutions	Probabtion Office	Inspections	Other Protection	Total	Commonwealth Categorical Aid	Federal Pass-Through	Direct Federal Aid	Local Charges for Service	No.
54	Louisa	6,754,877	6,754,877	10,038,591	5,628,343	-	2,593,767	-	833,943	3,103,496	26,359,250	3,249,841	1,471,656	2,697,662	2,892,397	54
55	Lunenburg	1,166,530	1,166,530	326,412	2,000,818	-	2,000,818	-	95,686	764,449	4,353,895	1,641,050	468,827	-	388,881	55
56	Madison	2,381,045	2,381,045	2,838,805	2,096,953	-	1,710,688	386,265	294,001	367,684	7,978,488	1,245,091	125,929	-	740,285	56
57	Mathews	1,769,801	1,769,801	684,934	774,571	-	774,571	-	164,056	1,331,648	4,725,010	639,477	112,427	-	16,450	57
58	Mecklenburg	10,326,300	10,326,300	1,752,105	3,199,340	-	3,199,340	-	383,448	2,342,934	18,004,127	5,506,238	272,056	714,700	432,390	58
59	Middlesex	2,159,789	2,159,789	356,017	1,273,122	-	1,273,122	-	154,239	1,129,181	5,072,348	1,014,488	215,048	-	13,887	59
60	Montgomery	7,807,859	7,807,859	4,826,045	10,280,760	3,104,966	7,175,794	-	446,957	1,854,155	25,215,776	7,282,786	231,272	-	3,303,117	60
61	Nelson	2,006,797	2,006,797	1,672,909	969,242	-	969,242	-	307,710	268,843	5,225,501	899,517	13,050	-	7,468	61
62	New Kent	4,384,316	4,384,316	4,952,171	1,351,869	-	90,709	118,859	517,262	1,532,488	12,738,106	1,082,656	672,144	-	9,717	62
63	Northampton	2,672,145	2,672,145	3,017,852	5,868,925	5,840,514	-	28,411	12,105	970,736	12,541,763	4,195,457	457,620	-	680,047	63
64	Northumberland	2,387,626	2,387,626	2,572,301	101,162	-	101,162	-	219,518	1,171,953	6,452,560	882,607	7,353	-	313,197	64
65	Nottoway	2,147,412	2,147,412	724,919	2,912,324	-	2,912,324	-	139,952	150,005	6,074,612	2,193,533	103,165	-	610,106	65
66	Orange	3,190,354	3,190,354	6,949,004	4,699,192	-	4,695,158	-	258,500	3,081,221	18,178,271	3,100,728	1,195,552	63,938	2,578,294	66
67	Page	4,032,412	4,032,412	3,737,135	4,787,554	4,470,644	104,748	-	21,853	2,704,270	15,283,224	3,126,106	509,830	2,600	651,178	67
68	Patrick	2,671,940	2,671,940	1,848,807	1,571,075	1,554,118	-	-	150,968	452,547	6,695,337	2,209,198	230,383	-	444,901	68
69	Pittsylvania	7,776,983	7,776,983	6,392,119	5,198,027	5,198,027	-	-	234,376	3,537,243	23,138,748	5,311,124	274,197	-	1,293,985	69
70	Powhatan	6,099,738	6,099,738	1,336,026	968,667	-	968,667	-	344,701	7,356,271	16,105,403	1,699,705	123,519	16,322	845,188	70
71	Prince Edward	2,566,383	2,566,383	710,855	3,671,016	-	2,972,265	-	95,461	203,771	7,247,486	2,652,703	242,275	-	774,159	71
72	Prince George	8,073,098	-	5,014,067	6,328,729	-	2,500,595	978,053	808,167	2,659,608	22,883,669	4,279,125	1,652,425	-	1,419,343	72
73	Prince William	113,686,000	-	141,453,000	57,753,000	-	51,102,000	1,373,000	20,452,000	16,303,000	349,647,000	22,354,000	1,017,000	1,363,000	10,826,000	73
74	Pulaski	-	-	-	-	-	-	-	-	-	-	-	-	-	-	74
75	Rappahannock	1,688,595	1,688,595	1,511,246	442,501	-	442,501	-	215,452	394,180	4,251,974	1,147,845	40,141	-	227,497	75
76	Richmond	1,522,409	1,522,409	1,756,931	23,557	-	23,557	-	77,872	202,426	3,583,195	722,672	459,933	-	379,295	76
77	Roanoke	18,767,375	-	21,788,655	15,680,356	10,059,286	4,887,622	733,448	1,228,601	(20,895)	57,444,092	9,026,544	456,110	1,026,626	7,380,720	77
78	Rockbridge	3,862,916	3,862,916	5,881,608	4,394,256	-	4,162,310	4,341	252,034	559,037	14,949,851	3,150,454	479,720	142,763	675,859	78
79	Rockingham	6,720,760	6,720,760	14,734,337	11,635,197	8,011,503	1,930,930	1,692,764	747,048	4,759,870	38,597,212	9,050,619	260,134	5,103,652	3,448,498	79
80	Russell	-	-	-	-	-	-	-	-	-	-	-	-	-	-	80
81	Scott	2,862,895	2,862,895	723,767	5,884,107	-	4,781,927	-	98,697	210,657	9,780,123	4,796,045	226,977	1,733	607,604	81
82	Shenandoah	7,021,443	7,021,443	9,127,793	7,269,421	-	6,590,590	678,831	570,775	3,364,228	27,353,660	5,379,565	141,249	7,979	2,601,096	82
83	Smyth	4,589,385	4,589,385	982,448	3,818,040	-	3,818,040	-	330,373	1,712,840	11,433,086	3,997,145	229,947	1,432,520	442,966	83
84	Southampton	2,523,759	2,523,759	3,428,408	3,876,463	3,785,827	19,493	71,143	260,363	320,336	10,409,329	3,167,570	-	193,157	693,476	84
85	Spotsylvania	32,604,042	32,604,042	35,768,544	13,544,083	-	13,544,083	-	3,461,967	2,021,064	87,399,700	9,722,189	339,554	1,019,193	5,258,128	85
86	Stafford	31,421,063	31,421,063	36,271,109	16,632,508	-	16,347,131	285,377	4,880,139	4,775,780	93,980,599	7,134,238	417,921	508,001	1,133,211	86
87	Surry	1,805,214	1,805,214	1,412,165	384,690	-	384,690	-	168,643	757,213	4,527,925	721,704	76,692	-	242,767	87
88	Sussex	2,514,293	2,514,293	4,715,659	1,962,340	1,776,713	185,627	-	220,616	243,925	9,656,833	1,751,510	81,959	-	13,782	88
89	Tazewell	6,147,461	6,147,461	1,877,972	7,888,909	-	7,841,858	47,051	245,749	1,235,388	17,395,479	6,291,438	415,836	1,528,832	576,905	89
90	Warren	6,677,694	6,677,694	6,667,064	6,737,152	-	6,731,970	5,182	712,336	613,300	21,407,546	5,388,102	81,822	387,952	3,075,424	90
91	Washington	6,837,906	6,837,906	2,459,269	7,551,210	-	7,551,210	-	406,798	863,915	18,119,098	6,694,355	414,300	7,250	565,733	91
92	Westmoreland	4,211,244	4,211,244	2,854,156	271,303	-	-	-	208,245	701,209	8,246,157	1,288,029	329,272	-	46,291	92
93	Wise	5,306,136	5,306,136	759,472	6,169,131	-	5,211,801	-	195,334	379,464	12,809,537	6,262,222	417,843	560,024	354,594	93
94	Wythe	2,880,087	2,880,087	2,455,762	3,642,650	-	3,642,042	608	107,625	1,246,424	10,332,548	4,209,072	291,193	1,579,360	8,747	94
95	York	13,423,922	13,423,922	16,523,828	5,424,674	-	2,473,943	-	1,148,640	7,853,872	44,374,936	6,118,253	5,092,753	688,529	2,777,745	95
95	Total	\$ 1,230,197,380	\$ 495,535,556	\$ 1,343,495,878	\$ 684,356,775	\$ 283,888,021	\$ 312,272,301	\$ 27,808,933	\$ 107,153,799	\$ 299,158,191	\$ 3,664,362,023	\$ 431,637,947	\$ 52,688,095	\$ 40,027,185	\$ 158,617,016	95

COMPARATIVE REPORT																
EXHIBIT C3 – TOWNS		PUBLIC SAFETY EXPENDITURES BY ACTIVITY														
FOR THE YEAR ENDED JUNE 30, 2022																
		Law Enforcement and Traffic Control			Correction and Detention											
			(Memo Only)			Reported Elements (Memo Only)						Sources of Funds for Expenditures				
No.	Locality	Amount	Sheriff	Fire and Rescue Services	Amount	Sheriff	City/County Operated Institutions	Probabtion Office	Inspections	Other Protection	Total	Commonwealth Categorical Aid	Federal Pass-Through	Direct Federal Aid	Local Charges for Service	No.
1	Abingdon	2,191,972	-	505,313	-	-	-	-	138,685	-	2,835,970	276,733	5,056	-	100,476	1
2	Ashland	3,374,163	-	29,243	-	-	-	-	-	-	3,403,406	213,119	74,216	-	-	2
3	Bedford	2,533,139	-	251,401	-	-	-	-	-	-	2,784,540	312,059	43,000	-	3,726	3
4	Berryville	813,805	-	46,939	-	-	-	-	362	-	861,106	99,303	11,347	-	-	4
5	Big Stone Gap	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5
6	Blacksburg	8,683,882	-	1,882,030	-	-	-	-	-	1,015,054	11,580,966	316,097	-	1,854	408,697	6
7	Bluefield	1,990,300	-	186,248	-	-	-	-	114,607	-	2,291,155	284,440	26,916	-	-	7
8	Bridgewater	1,010,365	-	30,492	-	-	-	-	-	-	1,040,857	185,084	33,933	-	-	8
9	Broadway	750,162	-	45,000	-	-	-	-	-	-	795,162	80,388	30,811	-	-	9
10	Christiansburg	8,717,165	-	2,869,044	-	-	-	-	426,695	465,917	12,478,821	776,536	5,363	174,341	1,006,779	10
11	Clifton Forge	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11
12	Colonial Beach	1,449,898	-	121,800	-	-	-	-	-	442,676	2,014,374	104,961	50,471	-	330,551	12
13	Culpeper	7,158,546	-	-	-	-	-	-	-	378,976	7,537,522	408,767	4,152,986	-	19,234	13
14	Dumfries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14
15	Farmville	2,778,745	-	65,154	-	-	-	-	-	1,193,820	4,037,719	370,723	29,658	-	-	15
16	Front Royal	5,589,789	-	-	-	-	-	-	-	-	5,589,789	-	-	-	-	16
17	Herndon	10,365,797	-	43,525	-	-	-	-	666,220	-	11,075,542	177,229	40,571	127,897	-	17
18	Leesburg	13,576,406	-	172,488	-	-	-	-	-	-	13,748,894	1,094,855	162,412	15,243	163,177	18
19	Luray	1,673,531	-	19,812	-	-	-	-	-	31,797	1,725,140	151,157	135,622	-	-	19
20	Marion	2,012,673	-	519,590	-	-	-	-	-	-	2,532,263	344,860	17,086	50,000	463,834	20
21	Orange	1,791,113	-	59,108	-	-	-	-	-	-	1,850,221	136,568	-	-	-	21
22	Pulaski	2,609,839	-	931,612	-	-	-	-	111,367	333,984	3,986,802	290,560	231,109	219,140	27,635	22
23	Purcellville	2,406,066	-	121,275	-	-	-	-	-	-	2,527,341	149,894	2,875	-	-	23
24	Richlands	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24
25	Rocky Mount	2,026,981	-	208,001	-	-	-	-	-	-	2,234,982	282,280	194,619	532,860	8,619	25
26	Smithfield	2,205,414	-	384,642	-	-	-	-	-	421,651	3,011,707	287,918	22,942	-	-	26
27	South Boston	3,369,809	-	1,658,805	-	-	-	-	-	142,024	5,170,638	540,061	1,245,899	-	-	27
28	South Hill	2,382,398	-	709,594	-	-	-	-	239,168	-	3,331,160	140,168	8,594	-	-	28
29	Strasburg	2,131,510	-	95,896	-	-	-	-	-	-	2,227,406	143,313	227,171	-	-	29
30	Tazewell	1,587,273	-	1,864,749	-	-	-	-	-	-	3,452,022	142,187	31,629	484,661	1,500,230	30
31	Vienna	6,859,772	-	73,493	-	-	-	-	-	109,090	7,042,355	490,223	49,810	-	12,050	31
32	Vinton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	32
33	Warrenton	3,646,363	-	868,778	-	-	-	-	599,796	-	5,114,937	263,624	-	7,039	-	33
34	West Point	1,088,607	-	207,748	-	-	-	-	83,706	-	1,380,061	104,080	1,849	-	-	34
35	Wise	1,151,490	-	107,000	-	-	-	-	-	-	1,258,490	15,000	34,910	-	-	35
36	Woodstock	2,067,665	-	450,330	-	-	-	-	-	-	2,517,995	142,798	3,969	-	-	36
37	Wytheville	2,390,742	-	2,215,051	-	-	-	-	100,760	146,854	4,853,407	242,904	58,308	3,234,671	771,213	37
37	Total	\$ 112,385,380	\$ -	\$ 16,744,161	\$ -	\$ -	\$ -	\$ -	\$ 2,481,366	\$ 4,681,843	\$ 136,292,750	\$ 8,567,889	\$ 6,933,132	\$ 4,847,706	\$ 4,816,221	37

COMPARATIVE REPORT											
EXHIBIT C4 – CITIES		PUBLIC WORKS EXPENDITURES BY ACTIVITY									
FOR THE YEAR ENDED JUNE 30, 2022											
						Sources of Funds for Expenditures				Memo Only	
No.	Locality	Maintenance of Highways, Streets, Bridges, and Sidewalks	Sanitation and Waste Removal	Maintenance of General Buildings and Grounds	Total	Commonwealth Categorical Aid	Federal Pass- Through	Direct Federal Aid	Local Charges for Service	State Expenditures Made on Behalf of the Local Government	No.
1	Alexandria	\$ 43,728,844	\$ 16,049,220	\$ 4,102,199	\$ 63,880,263	\$ 8,770,147	\$ -	\$ -	\$ 29,621,535	\$ 36,996	1
2	Bristol	5,443,273	7,067,028	314,262	12,824,563	4,212,941	210,218	-	5,760,931	579,816	2
3	Buena Vista	1,798,268	811,740	599,500	3,209,508	1,646,772	498,683	-	722,090	138	3
4	Charlottesville	5,013,582	2,718,717	3,011,184	10,743,483	4,361,506	-	10,218	1,280,116	12,545	4
5	Chesapeake	41,207,148	35,580,257	3,374,760	80,162,165	37,661,957	-	2,088,121	16,850,223	13,852,998	5
6	Colonial Heights	3,376,170	1,708,337	922,560	6,007,067	2,869,215	-	-	2,055,209	166,902	6
7	Covington	1,774,591	1,337,351	652,415	3,764,357	1,226,702	233,646	-	1,541,035	-	7
8	Danville	13,514,975	4,469,649	4,843,235	22,827,859	11,528,598	260,853	-	3,752,435	30,351	8
9	Emporia	-	-	-	-	-	-	-	-	-	9
10	Fairfax	23,139,664	3,035,126	3,037,406	29,212,196	2,912,879	-	76,508	61,579	-	10
11	Falls Church	4,603,714	1,162,995	1,248,336	7,015,045	1,202,466	-	-	1,746,202	-	11
12	Franklin	1,865,403	1,091,195	1,406,645	4,363,243	1,688,003	-	-	1,649,286	20,386	12
13	Fredericksburg	7,146,208	5,827,311	2,993,750	15,967,269	3,252,185	-	-	5,972,981	36,741	13
14	Galax	2,024,616	1,326,190	493,497	3,844,303	2,060,143	83,526	518,770	1,340,882	2,229	14
15	Hampton	27,163,774	17,154,997	10,938,117	55,256,888	18,335,398	-	-	29,230,010	16,948,805	15
16	Harrisonburg	9,161,229	4,034,743	508,161	13,704,133	5,607,164	39,389	-	5,803,282	17,174	16
17	Hopewell	-	-	-	-	-	-	-	-	-	17
18	Lexington	2,613,529	588,389	642,682	3,844,600	785,617	-	-	211,866	4,686	18
19	Lynchburg	14,345,664	7,096,132	5,466,441	26,908,237	12,608,914	-	21,311	9,809,386	502,254	19
20	Manassas	12,926,373	5,650,132	1,068,280	19,644,785	4,555,559	501,807	-	5,871,424	20,712	20
21	Manassas Park	3,165,145	960,947	1,084,139	5,210,231	746,286	-	-	2,270,280	5,027	21
22	Martinsville	3,694,395	1,997,015	904,867	6,596,277	3,676,713	-	-	1,739,784	-	22
23	Newport News	8,883,180	13,228,306	2,387,949	24,499,435	18,356,830	44,777	-	15,114,756	13,884,314	23
24	Norfolk	43,951,277	37,161,059	25,820,870	106,933,206	31,747,562	8,911,547	57,071	45,487,040	7,075,137	24
25	Norton	-	-	-	-	-	-	-	-	-	25
26	Petersburg	-	-	-	-	-	-	-	-	-	26
27	Poquoson	2,766,545	1,128,163	213,492	4,108,200	1,650,790	-	-	1,197,768	-	27
28	Portsmouth	8,398,052	9,610,543	9,133,114	27,141,709	13,591,652	-	-	20,671,226	99,073	28
29	Radford	2,855,845	1,442,965	644,103	4,942,913	2,381,103	-	-	1,625,112	2,927	29
30	Richmond	85,891,143	28,128,152	18,911,571	132,930,866	45,175,877	922,691	165,350	35,769,728	3,255,856	30
31	Roanoke	14,284,707	13,753,408	4,285,770	32,323,885	15,976,317	-	-	15,057,710	5,930,849	31
32	Salem	6,016,352	4,219,065	1,142,331	11,377,748	4,459,428	-	-	3,428,019	20,740	32
33	Staunton	5,475,864	2,919,121	1,758,021	10,153,006	4,380,579	-	-	4,045,580	12,346	33
34	Suffolk	23,479,400	9,065,523	1,927,855	34,472,778	25,580,151	-	-	11,864,764	3,362,647	34
35	Virginia Beach	91,087,308	36,610,266	8,372,911	136,070,485	52,511,693	19,515	121,612	83,135,184	1,543,804	35
36	Waynesboro	6,720,696	2,700,719	108,053	9,529,468	4,176,571	128,021	322,369	3,927,655	34,501	36
37	Williamsburg	1,423,334	658,944	1,461,026	3,543,304	1,956,720	1,898,513	-	450,465	240,679	37
38	Winchester	5,406,851	2,779,747	2,444,050	10,630,648	3,887,123	5,900	931,874	940,378	11,176	38
38	Total	\$ 534,347,119	\$ 283,073,452	\$ 126,223,552	\$ 943,644,123	\$ 355,541,561	\$ 13,759,086	\$ 4,313,204	\$ 370,005,921	\$ 67,711,809	38

COMPARATIVE REPORT											
EXHIBIT C4 – COUNTIES		PUBLIC WORKS EXPENDITURES BY ACTIVITY									
FOR THE YEAR ENDED JUNE 30, 2022											
						Sources of Funds for Expenditures				Memo Only	
No.	Locality	Maintenance of Highways, Streets, Bridges, and Sidewalks	Sanitation and Waste Removal	Maintenance of General Buildings and Grounds	Total	Commonwealth Categorical Aid	Federal Pass- Through	Direct Federal Aid	Local Charges for Service	State Expenditures Made on Behalf of the Local Government	No.
1	Accomack	\$ 169,516	\$ 4,190,496	\$ 1,246,093	\$ 5,606,105	\$ 26,832	\$ -	\$ -	\$ 3,820,988	\$ 8,388,008	1
2	Albemarle	5,650,509	1,815,388	828,873	8,294,770	-	190,810	-	-	22,364,571	2
3	Alleghany	-	3,072,722	969,498	4,042,220	41,856	-	814,520	989,905	6,534,783	3
4	Amelia	4,578	194,597	975,770	1,174,945	-	-	-	3,279,763	3,229,744	4
5	Amherst	-	-	-	-	-	-	-	-	-	5
6	Appomattox	-	1,304,423	685,797	1,990,220	12,918	-	-	651,542	3,920,354	6
7	Arlington	107,951,604	17,677,608	17,104,114	142,733,326	13,841,643	1,882,360	3,005,912	22,070,941	7,319,210	7
8	Augusta	278,767	2,494,366	2,432,889	5,206,022	22,993	116,491	-	1,595,426	20,724,592	8
9	Bath	-	1,021,965	283,374	1,305,339	7,981	-	-	21,149	2,843,605	9
10	Bedford	-	-	-	-	-	-	-	-	9,326,844	10
11	Bland	8,428	1,150,960	1,077,935	2,237,323	7,981	7,135	481,094	1,265,383	6,594,032	11
12	Botetourt	-	883,178	1,798,718	2,681,896	-	-	-	241,742	8,273,649	12
13	Brunswick	-	-	-	-	-	-	-	-	-	13
14	Buchanan	-	-	-	-	-	-	-	-	-	14
15	Buckingham	-	-	-	-	-	-	-	-	-	15
16	Campbell	27,173	3,716,762	2,028,973	5,772,908	29,892	-	-	2,328,460	10,266,966	16
17	Caroline	252,653	2,588,597	2,166,988	5,008,238	-	-	-	88,914	14,935,729	17
18	Carroll	-	750,213	904,927	1,655,140	12,948	313,075	-	937,589	10,099,131	18
19	Charles City	-	296,651	1,092,994	1,389,645	-	-	-	3,227,102	1,446,751	19
20	Charlotte	-	823,355	762,198	1,585,553	10,922	-	-	7,891	3,397,715	20
21	Chesterfield	13,391,817	8,716,783	14,699,510	36,808,110	2,987,361	1,166,757	-	10,944,379	28,192,073	21
22	Clarke	-	286,205	849,649	1,135,854	7,981	-	-	-	3,375,214	22
23	Craig	-	403,744	147,095	550,839	9,310	-	-	17,451	1,706,647	23
24	Culpeper	-	2,925,171	1,698,303	4,623,474	-	281,931	-	1,661,443	6,759,765	24
25	Cumberland	-	784,390	823,951	1,608,341	7,981	-	-	1,459	2,329,564	25
26	Dickenson	205,087	1,828,053	638,455	2,671,595	310,639	-	-	208,424	4,404,664	26
27	Dinwiddie	45,117	1,634,783	3,231,131	4,911,031	13,130	-	-	724,114	9,022,048	27
28	Essex	-	835,945	1,685,771	2,521,716	2,423	-	-	787,523	2,646,610	28
29	Fairfax	21,708,194	161,761,460	138,276,703	321,746,357	3,139,056	-	-	167,605,136	93,089,712	29
30	Fauquier	-	8,530,863	6,427,262	14,958,125	22,402	204,581	938,925	2,586,350	13,138,508	30
31	Floyd	-	2,859,644	327,139	3,186,783	10,290	-	-	209,478	4,479,503	31
32	Fluvanna	-	319,438	2,101,535	2,420,973	7,633	-	-	151,397	6,088,193	32
33	Franklin	-	3,536,220	1,700,368	5,236,588	18,895	25,323	-	1,436,994	9,308,299	33
34	Frederick	569,979	10,731,114	2,363,530	13,664,623	21,374	-	-	9,879,394	9,311,337	34
35	Giles	35,506	51,960	1,453,796	1,541,262	11,968	388,075	-	77,836	4,276,365	35
36	Gloucester	283,882	15,096	2,112,431	2,411,409	11,856	-	-	478,061	3,265,604	36
37	Goochland	-	1,075,738	2,700,163	3,775,901	9,368	-	-	191,880	20,767,002	37
38	Grayson	-	2,567,478	583,169	3,150,647	9,291	-	-	3,057,468	8,332,265	38
39	Greene	-	2,838,458	978,437	3,816,895	7,981	-	-	2,288,352	1,842,221	39
40	Greensville	-	-	-	-	-	-	-	-	-	40
41	Halifax	-	2,849,322	1,112,756	3,962,078	22,292	12,918	-	329,729	7,241,867	41
42	Hanover	6,068,731	4,852,355	3,489,231	14,410,317	662,983	1,591,448	-	3,003,153	19,822,039	42
43	Henrico	46,961,889	19,714,924	11,546,191	78,223,004	51,087,610	-	-	18,048,094	15,675,675	43
44	Henry	17,220	1,858,240	2,019,082	3,894,542	25,731	-	88,830	77,883	8,347,445	44
45	Highland	-	427,970	41,372	469,342	9,310	-	-	347,721	2,964,434	45
46	Isle of Wight	636,485	3,977,705	1,991,114	6,605,304	16,019	207,874	-	1,481,753	6,152,920	46
47	James City	-	2,431,102	8,712,324	11,143,426	33,991	-	117,868	2,591,099	15,545,955	47
48	King & Queen	-	488,817	386,633	875,450	-	-	-	3,046,193	3,658,121	48
49	King George	248,159	1,049,518	3,338,448	4,636,125	-	310,653	-	-	4,735,960	49
50	King William	-	1,520,328	1,084,521	2,604,849	10,407	-	-	2,573,274	3,026,127	50
51	Lancaster	\$ -	\$ 1,360,005	\$ 399,231	\$ 1,759,236	\$ -	\$ 9,029	\$ -	\$ 20,340	\$ 1,986,374	51
52	Lee	-	-	-	-	-	-	-	-	-	52
53	Loudoun	19,484,914	9,144,342	23,656,769	52,286,025	83,446	-	-	11,518,756	22,341,874	53

COMPARATIVE REPORT											
EXHIBIT C4 – COUNTIES		PUBLIC WORKS EXPENDITURES BY ACTIVITY									
FOR THE YEAR ENDED JUNE 30, 2022											
						Sources of Funds for Expenditures				Memo Only	
No.	Locality	Maintenance of Highways, Streets, Bridges, and Sidewalks	Sanitation and Waste Removal	Maintenance of General Buildings and Grounds	Total	Commonwealth Categorical Aid	Federal Pass- Through	Direct Federal Aid	Local Charges for Service	State Expenditures Made on Behalf of the Local Government	No.
54	Louisa	-	1,490,804	4,028,408	5,519,212	-	-	-	592,784	20,852,275	54
55	Lunenburg	-	312,063	241,482	553,545	-	-	-	540,451	3,184,194	55
56	Madison	-	610,550	664,097	1,274,647	9,310	-	-	241,791	2,409,206	56
57	Mathews	190,130	741,202	941,983	1,873,315	-	-	-	675,508	1,995,903	57
58	Mecklenburg	-	2,330,917	779,270	3,110,187	16,081	-	-	121,892	9,173,499	58
59	Middlesex	-	936,398	1,306,966	2,243,364	7,981	-	-	599,626	3,021,017	59
60	Montgomery	-	3,498,931	4,323,680	7,822,611	41,061	-	-	2,000,170	9,857,750	60
61	Nelson	-	1,907,881	993,356	2,901,237	8,312	-	-	1,331,562	6,824,319	61
62	New Kent	-	993,388	995,165	1,988,553	8,070	-	-	170,544	3,484,776	62
63	Northampton	-	2,277,910	3,865,401	6,143,311	-	1,676	-	768,681	2,315,973	63
64	Northumberland	18,719	1,336,779	340,069	1,695,567	-	-	-	-	2,201,952	64
65	Nottoway	-	1,060,292	1,166,358	2,226,650	7,981	-	-	792,386	2,563,970	65
66	Orange	-	3,480,468	1,375,014	4,855,482	14,601	42,702	-	684,701	11,376,991	66
67	Page	-	2,808,347	385,231	3,193,578	15,865	-	-	3,494,287	3,608,258	67
68	Patrick	-	765,863	920,132	1,685,995	10,885	-	-	305,059	5,659,130	68
69	Pittsylvania	-	5,445,082	963,036	6,408,118	28,694	-	-	5,961,729	14,888,115	69
70	Powhatan	-	620,926	1,967,700	2,588,626	10,307	-	-	235,126	2,675,419	70
71	Prince Edward	-	1,971,115	1,002,192	2,973,307	9,419	-	-	700,620	4,122,138	71
72	Prince George	-	255,943	2,354,774	2,610,717	12,094	-	-	501,434	7,699,819	72
73	Prince William	3,435,000	18,174,000	33,060,000	54,669,000	105,000	-	30,000	20,196,000	33,089,948	73
74	Pulaski	-	-	-	-	-	-	-	-	-	74
75	Rappahannock	-	595,465	246,346	841,811	9,310	-	-	6,437	2,430,923	75
76	Richmond	1,930	701,553	375,140	1,078,623	-	-	-	-	2,613,499	76
77	Roanoke	-	8,568,681	9,130,193	17,698,874	15	-	-	3,605,627	18,722,540	77
78	Rockbridge	13,851	5,654,821	581,674	6,250,346	7,500	12,880	-	2,816,278	9,811,559	78
79	Rockingham	122,200	6,943,752	2,209,608	9,275,560	-	-	-	7,290,533	12,863,687	79
80	Russell	-	-	-	-	-	-	-	-	-	80
81	Scott	2,246	1,683,376	586,298	2,271,920	-	-	-	99,948	4,512,367	81
82	Shenandoah	-	4,072,899	1,433,805	5,506,704	42,802	-	-	1,823,760	9,592,197	82
83	Smyth	-	1,965,184	607,221	2,572,405	11,175	-	-	869,313	11,230,321	83
84	Southampton	55,320	1,665,469	795,353	2,516,142	13,075	-	-	1,073,560	6,115,132	84
85	Spotsylvania	1,850,208	6,030,409	5,526,898	13,407,515	27,983	-	-	5,849,512	22,062,944	85
86	Stafford	3,976,018	3,816,232	4,957,187	12,749,437	1,243,356	-	1,185,298	7,557,928	22,957,332	86
87	Surry	-	758,676	889,210	1,647,886	7,981	-	-	10,792	12,966,261	87
88	Sussex	-	155,653	755,406	911,059	-	-	-	6,034,075	7,332,348	88
89	Tazewell	758,545	3,892,660	1,149,255	5,800,460	-	-	-	950,960	6,112,457	89
90	Warren	2,480,575	4,074,626	1,884,312	8,439,513	50,039	-	-	1,249,800	3,974,309	90
91	Washington	-	2,513,792	1,312,494	3,826,286	55,429	-	-	797,783	23,105,077	91
92	Westmoreland	11,871	2,766,192	1,263,271	4,041,334	64,310	60,993	-	468,450	2,551,995	92
93	Wise	33,297	3,934,293	1,108,595	5,076,185	21,641	-	634,370	452,266	7,354,918	93
94	Wythe	161,344	2,382,756	595,406	3,139,506	10,866	41,129	-	853,779	11,388,509	94
95	York	-	6,217,577	7,735,253	13,952,830	16,699	293,885	-	6,958,642	3,527,152	95
95	Total	\$ 237,111,462	\$ 422,771,377	\$ 379,752,450	\$ 1,039,635,289	\$ 74,464,536	\$ 7,161,725	\$ 7,296,817	\$ 374,555,723	\$ 835,730,246	95

COMPARATIVE REPORT											
EXHIBIT C4 – TOWNS		PUBLIC WORKS EXPENDITURES BY ACTIVITY									
FOR THE YEAR ENDED JUNE 30, 2022											
						Sources of Funds for Expenditures				Memo Only	
No.	Locality	Maintenance of Highways, Streets, Bridges, and Sidewalks	Sanitation and Waste Removal	Maintenance of General Buildings and Grounds	Total	Commonwealth Categorical Aid	Federal Pass- Through	Direct Federal Aid	Local Charges for Service	State Expenditures Made on Behalf of the Local Government	No.
1	Abingdon	\$ 2,772,389	\$ 235,323	\$ 45,534	\$ 3,053,246	\$ 1,778,690	\$ -	\$ -	\$ 472,740	\$ 3,794	1
2	Ashland	2,653,077	264,312	401,492	3,318,881	1,782,761	209,191	-	-	-	2
3	Bedford	2,605,905	1,190,771	1,460,918	5,257,594	1,502,042	-	-	1,121,676	-	3
4	Berryville	812,405	339,809	65,060	1,217,274	559,258	-	-	25,212	-	4
5	Big Stone Gap	-	-	-	-	-	-	-	-	-	5
6	Blacksburg	5,196,411	3,395,077	652,361	9,243,849	3,557,748	-	-	4,444,394	4,431	6
7	Bluefield	1,189,832	291,495	152,968	1,634,295	1,143,614	-	-	399,455	-	7
8	Bridgewater	2,597,774	523,532	428,229	3,549,535	1,189,001	3,207,842	-	740,106	-	8
9	Broadway	458,209	231,097	-	689,306	483,252	242,895	-	39,998	-	9
10	Christiansburg	4,105,186	3,092,173	942,049	8,139,408	3,928,870	-	-	4,680,303	3,488	10
11	Clifton Forge	-	-	-	-	-	-	-	-	-	11
12	Colonial Beach	1,433,856	364,129	618,921	2,416,906	767,551	104,169	-	925	-	12
13	Culpeper	3,335,631	851,639	825,818	5,013,088	2,122,627	-	-	220,814	140,175	13
14	Dumfries	-	-	-	-	-	-	-	-	-	14
15	Farmville	2,639,301	782,287	1,293,755	4,715,343	1,774,111	-	-	431,334	-	15
16	Front Royal	3,020,026	1,186,175	408,200	4,614,401	2,364,973	-	-	1,139,065	-	16
17	Herndon	3,812,091	2,789,477	4,431,613	11,033,181	2,108,804	-	-	1,729,280	-	17
18	Leesburg	8,461,704	4,612,586	1,984,244	15,058,534	4,031,336	-	-	-	863	18
19	Luray	1,716,095	318,512	973,270	3,007,877	1,244,924	386,877	-	279,322	-	19
20	Marion	2,015,258	292,645	-	2,307,903	1,365,800	-	-	433,702	-	20
21	Orange	1,465,995	182,709	168,539	1,817,243	1,024,649	-	-	162,396	-	21
22	Pulaski	2,262,597	98,213	435,439	2,796,249	2,134,099	10,974	212,573	112,488	-	22
23	Purcellville	460,771	578,085	564,457	1,603,313	725,912	-	-	-	-	23
24	Richlands	-	-	-	-	-	-	-	-	-	24
25	Rocky Mount	1,413,579	150,019	307,881	1,871,479	1,629,109	-	878,043	179,488	-	25
26	Smithfield	1,279,550	515,865	305,654	2,101,069	1,315,950	10,873	-	223,737	7,001	26
27	South Boston	3,109,353	192,119	404,321	3,705,793	2,299,970	218,174	-	9,517	-	27
28	South Hill	1,201,661	807,740	619,312	2,628,713	1,509,774	-	-	779,230	260	28
29	Strasburg	821,744	488,841	-	1,310,585	88,599	-	-	367,049	-	29
30	Tazewell	1,273,023	197,918	83,174	1,554,115	1,172,586	-	25,007	434,454	-	30
31	Vienna	5,459,846	4,730,407	2,513,250	12,703,503	1,668,654	80,188	-	-	-	31
32	Vinton	-	-	-	-	-	-	-	-	-	32
33	Warrenton	1,804,950	1,118,307	1,278,400	4,201,657	1,500,960	280,712	-	774,127	499	33
34	West Point	693,415	149,772	343,921	1,187,108	-	-	-	203,459	514	34
35	Wise	717,329	244,231	76,430	1,037,990	625,511	433,619	-	265,153	-	35
36	Woodstock	1,378,901	398,499	227,045	2,004,445	854,852	-	-	337,319	-	36
37	Wytheville	2,513,344	281,071	1,121,612	3,916,027	2,790,214	-	862,086	32,021	-	37
37	Total	\$ 74,681,208	\$ 30,894,835	\$ 23,133,867	\$ 128,709,910	\$ 51,046,201	\$ 5,185,514	\$ 1,977,709	\$ 20,038,764	\$ 161,025	37

COMPARATIVE REPORT													
EXHIBIT C5 – CITIES		HEALTH AND HUMAN SERVICES EXPENDITURES BY ACTIVITY											
FOR THE YEAR ENDED JUNE 30, 2022													
											Memo Only		
					Memo Only		Sources of Funds for Expenditures				Expenditures Made on Behalf of the Local Government		
No.	Locality	Health	Behavioral Health and Developmental Services	Income Support Benefits Social Services	Tax Relief for the Elderly/Handicapped	Total	Commonwealth Categorical Aid	Federal Pass- Through	Direct Federal Aid	Local Charges for Service	State	Federal	No.
1	Alexandria	\$ 11,231,868	\$ 43,092,195	\$ 64,334,369	\$ 2,846,386	\$ 118,658,432	\$ 17,653,913	\$ 17,374,625	\$ 10,148,194	\$ 5,008,003	\$ 5,680,491	\$ 1,065,165	1
2	Bristol	407,160	10,147,974	8,195,155	39,864	18,750,289	7,649,545	4,458,014	18,600	6,538,170	1,275,159	1,265,185	2
3	Buena Vista	41,766	1,183,806	3,888,570	60,355	5,114,142	3,253,645	817,731	-	712,849	150,825	265,784	3
4	Charlottesville	1,329,712	24,295,406	33,058,677	1,805,838	58,683,795	18,258,156	14,048,405	1,607,519	15,462,781	1,687,146	992,148	4
5	Chesapeake	6,656,719	29,159,561	29,229,959	1,743,394	65,046,239	19,480,486	12,993,353	-	9,031,867	4,421,642	3,325,912	5
6	Colonial Heights	223,178	812,552	3,133,257	150,590	4,168,987	1,006,957	921,865	19,867	355,744	359,097	380,629	6
7	Covington	98,987	3,226,678	1,912,026	33,438	5,237,691	2,349,232	565,808	-	1,856,311	308,479	356,628	7
8	Danville	619,970	11,140,463	14,557,276	142,884	26,317,709	11,608,701	2,371,762	72,775	6,674,104	1,799,245	3,069,125	8
9	Emporia	-	-	-	-	-	-	-	-	-	-	-	9
10	Fairfax	1,692,909	3,000,830	3,455,284	982,936	8,149,023	137,193	63,774	1,401	353,798	63,366	58,203	10
11	Falls Church	273,806	1,353,315	1,921,598	493,768	3,548,719	61,872	28,761	632	164,546	66,503	22,208	11
12	Franklin	103,461	2,457,402	2,305,481	62,872	4,866,344	2,194,443	1,414,558	-	978,958	647,047	720,589	12
13	Fredericksburg	315,017	8,825,016	9,240,035	395,616	18,380,068	5,538,922	4,225,232	-	5,517,846	1,292,989	781,864	13
14	Galax	107,191	3,872,086	3,531,296	40,702	7,510,573	2,478,806	1,745,168	163,856	2,858,155	724,533	532,645	14
15	Hampton	4,975,313	28,730,411	38,931,618	5,295,961	72,637,342	23,195,610	14,345,680	307,166	19,623,155	3,963,515	4,273,454	15
16	Harrisonburg	366,060	7,750,539	12,070,210	139,931	20,186,809	8,148,379	4,208,341	-	3,366,554	916,717	790,944	16
17	Hopewell	-	-	-	-	-	-	-	-	-	-	-	17
18	Lexington	61,057	1,331,781	1,804,301	45,400	3,197,139	1,751,445	441,042	-	867,077	213,884	108,292	18
19	Lynchburg	702,653	19,524,619	32,102,193	556,769	52,329,465	16,561,945	13,054,956	422,118	19,198,603	2,177,970	3,618,863	19
20	Manassas	576,903	4,229,141	7,840,167	1,590,923	12,646,211	3,193,237	2,666,220	1,254	141,826	579,314	256,963	20
21	Manassas Park	43,165	1,763,926	3,611,417	470,599	5,418,508	1,490,303	1,084,929	523	59,154	126,642	48,386	21
22	Martinsville	165,654	5,186,969	4,048,261	104,382	9,400,884	3,087,168	2,476,275	32,631	3,059,870	585,063	1,196,691	22
23	Newport News	2,553,045	25,353,577	59,232,888	3,868,600	87,139,510	24,112,105	21,539,120	627,530	12,790,028	6,504,089	6,672,875	23
24	Norfolk	12,248,977	22,647,740	57,551,683	5,408,821	92,448,400	32,633,652	24,392,744	7,436,538	5,965,530	7,196,210	6,528,105	24
25	Norton	-	-	-	-	-	-	-	-	-	-	-	25
26	Petersburg	-	-	-	-	-	-	-	-	-	-	-	26
27	Poquoson	331,132	919,917	630,909	161,148	1,881,958	571,521	74,722	-	285,519	81,408	49,415	27
28	Portsmouth	1,222,273	8,964,076	20,416,492	2,821,001	30,602,841	15,448,637	10,380,559	612,155	36,295	3,760,176	3,679,573	28
29	Radford	271,285	10,029,594	4,165,591	84,877	14,466,470	4,626,829	1,656,000	492,966	6,651,284	442,913	504,425	29
30	Richmond	7,579,650	75,456,977	65,143,706	3,972,403	148,180,333	62,906,865	27,316,081	3,686,906	18,326,490	7,614,316	6,694,008	30
31	Roanoke	1,643,354	19,807,128	50,383,222	752,187	71,833,704	28,889,812	18,290,893	760,135	10,660,280	4,928,513	1,642,626	31
32	Salem	403,093	3,105,625	4,858,522	300,575	8,367,240	3,886,740	344,985	34,665	1,328,703	296,207	-	32
33	Staunton	284,218	7,197,089	5,602,513	196,155	13,083,820	5,372,333	2,300,170	77,696	4,355,221	817,687	827,578	33
34	Suffolk	1,877,795	23,044,902	19,680,143	5,972,735	44,602,840	17,566,152	7,440,583	160,899	13,678,198	2,397,153	2,313,393	34
35	Virginia Beach	3,642,852	74,980,387	64,606,258	10,558,172	143,229,497	38,357,524	34,410,632	-	24,248,046	4,382,366	3,557,192	35
36	Waynesboro	387,148	5,985,580	5,281,323	212,525	11,654,051	4,636,479	2,010,102	66,407	3,722,378	637,564	769,421	36
37	Williamsburg	224,971	1,253,002	2,647,568	-	4,125,541	1,147,942	844,914	-	388,760	264,404	136,391	37
38	Winchester	365,122	3,764,252	12,678,685	253,007	16,808,059	6,272,492	3,944,951	14,312	1,806,586	635,251	438,284	38
38	Total	\$ 63,027,464	\$ 493,594,516	\$ 652,050,653	\$ 51,564,814	\$ 1,208,672,633	\$ 395,529,041	\$ 254,252,955	\$ 26,766,745	\$ 206,072,689	\$ 66,997,883	\$ 56,942,968	38

COMPARATIVE REPORT													
EXHIBIT C5 – COUNTIES		HEALTH AND HUMAN SERVICES EXPENDITURES BY ACTIVITY											
FOR THE YEAR ENDED JUNE 30, 2022													
											Memo Only		
					Memo Only		Sources of Funds for Expenditures				Expenditures Made on Behalf of the Local Government		
No.	Locality	Health	Behavioral Health and Developmental Services	Income Support Benefits Social Services	Tax Relief for the Elderly/Handicapped	Total	Commonwealth Categorical Aid	Federal Pass-Through	Direct Federal Aid	Local Charges for Service	State	Federal	No.
1	Accomack	\$ 747,373	\$ 7,920,748	\$ 5,091,409	\$ 184,089	\$ 13,759,530	\$ 4,566,632	\$ 3,308,893	\$ 185,934	\$ 4,230,599	\$ 1,512,408	\$ 1,847,623	1
2	Albemarle	821,999	17,284,091	34,616,400	1,296,538	52,722,490	18,896,568	11,080,102	307,061	7,390,624	1,596,515	1,192,489	2
3	Alleghany	171,487	5,823,334	4,844,553	133,890	10,839,374	4,579,578	2,688,090	-	3,366,849	494,638	760,867	3
4	Amelia	135,818	3,191,439	2,254,593	109,659	5,581,850	1,289,876	1,083,458	-	2,286,821	376,491	358,244	4
5	Amherst	-	-	-	-	-	-	-	-	-	-	-	5
6	Appomattox	120,000	1,392,523	4,247,595	99,534	5,760,118	2,428,766	1,354,374	30,118	1,166,494	351,749	698,722	6
7	Arlington	35,124,953	41,870,083	229,656,947	6,232,844	306,651,983	21,524,666	18,037,892	-	4,490,176	3,784,552	1,195,508	7
8	Augusta	579,123	7,312,126	16,660,148	348,406	24,551,397	9,331,048	7,877,945	78,938	4,605,061	1,354,469	1,639,896	8
9	Bath	100,592	813,866	1,049,375	82,612	1,963,833	684,729	533,166	-	490,084	165,612	104,150	9
10	Bedford	-	-	-	-	-	-	-	-	-	-	-	10
11	Bland	92,789	3,774,675	1,344,449	55,178	5,211,913	1,553,667	902,495	165,734	2,786,252	275,380	182,309	11
12	Botetourt	376,231	840,470	3,747,494	557,559	4,964,195	1,787,404	1,113,629	8,932	342,373	556,472	312,884	12
13	Brunswick	-	-	-	-	-	-	-	-	-	-	-	13
14	Buchanan	-	-	-	-	-	-	-	-	-	-	-	14
15	Buckingham	-	-	-	-	-	-	-	-	-	-	-	15
16	Campbell	409,181	6,432,411	13,192,098	429,541	20,033,690	7,214,104	4,558,522	139,168	5,390,110	1,143,755	2,064,695	16
17	Caroline	275,404	3,706,397	5,575,639	492,498	9,557,440	2,911,711	2,063,461	-	2,301,958	670,117	698,064	17
18	Carroll	252,366	12,797,366	8,765,859	198,713	21,815,591	7,469,178	4,001,277	541,551	9,446,292	867,241	1,591,767	18
19	Charles City	92,942	127,040	2,488,010	206,784	2,707,992	825,995	709,107	-	-	260,068	188,389	19
20	Charlotte	119,515	3,150,590	4,796,444	21,946	8,066,549	2,104,516	2,572,477	-	2,253,968	462,253	745,738	20
21	Chesterfield	2,680,256	45,047,601	53,534,217	15,591,343	101,262,074	21,940,804	12,139,892	485,497	22,319,262	4,148,532	2,843,663	21
22	Clarke	198,867	1,455,535	2,137,743	192,907	3,792,145	1,116,183	929,496	5,487	692,665	183,148	583,026	22
23	Craig	38,964	175,928	1,644,968	47,727	1,859,860	799,494	680,012	10,283	71,688	241,616	164,706	23
24	Culpeper	476,757	8,396,570	18,942,483	533,431	27,815,810	6,295,288	10,539,642	-	5,280,467	805,335	669,123	24
25	Cumberland	112,590	1,485,278	1,975,323	77,134	3,573,191	968,404	935,079	-	1,060,691	356,135	483,443	25
26	Dickenson	365,177	254,900	6,711,143	227,751	7,331,220	2,610,278	2,751,616	-	-	413,911	1,307,692	26
27	Dinwiddie	342,023	1,501,568	6,004,238	682,685	7,847,829	3,059,492	2,030,777	13,449	694,780	550,346	907,300	27
28	Essex	127,877	1,510,365	3,621,575	132,381	5,259,817	1,766,062	1,137,631	-	980,175	341,395	511,354	28
29	Fairfax	163,201,398	193,327,094	448,870,800	27,365,535	805,399,292	65,188,982	92,464,077	11,505,708	50,023,528	13,894,993	3,533,460	29
30	Fauquier	638,750	9,391,243	15,511,054	3,559,607	25,541,047	7,268,669	5,173,654	-	3,206,113	834,816	437,455	30
31	Floyd	103,400	3,833,930	2,839,819	62,483	6,777,149	2,280,545	1,261,832	187,462	2,529,310	290,678	472,474	31
32	Fluvanna	278,117	129,000	9,815,029	3,093,727	10,222,146	3,662,223	1,725,299	48,527	1,167,983	403,884	390,552	32
33	Franklin	321,578	4,771,489	15,963,822	544,560	21,056,889	8,399,798	5,410,110	30,103	2,836,977	818,318	1,635,873	33
34	Frederick	436,439	6,222,032	13,619,203	928,009	20,277,674	6,034,754	4,958,465	23,725	2,994,910	749,165	588,588	34
35	Giles	132,396	5,890,721	5,658,444	74,749	11,681,561	4,021,451	2,546,321	288,216	3,888,724	380,847	689,929	35
36	Gloucester	474,511	5,072,770	5,602,816	121,556	11,150,097	3,411,246	2,978,836	-	3,292,053	817,337	796,492	36
37	Goochland	496,386	2,894,382	4,535,965	563,531	7,926,733	2,420,976	1,874,234	-	986,198	430,124	223,311	37
38	Grayson	185,764	5,101,899	3,958,037	102,746	9,245,700	2,962,071	2,083,496	215,899	3,765,934	386,746	1,035,258	38
39	Greene	249,372	2,243,175	4,194,870	369,099	6,687,417	2,826,663	1,052,869	39,845	959,022	606,097	449,606	39
40	Greensville	-	-	-	-	-	-	-	-	-	-	-	40
41	Halifax	249,199	5,887,875	8,995,876	165,250	15,132,950	6,643,142	3,404,683	-	3,313,922	768,436	2,351,054	41
42	Hanover	681,558	12,483,727	16,593,459	2,434,614	29,758,744	8,781,466	4,467,801	-	3,500,003	1,229,322	817,577	42
43	Henrico	2,888,239	38,768,743	51,562,050	20,844,390	93,219,032	17,406,902	15,625,470	-	13,835,390	5,354,398	5,046,650	43
44	Henry	263,187	169,920	10,088,637	128,423	10,521,744	4,186,444	3,225,112	-	-	949,116	2,646,333	44
45	Highland	67,043	255,171	849,078	-	1,171,292	334,950	451,809	2,755	154,414	142,096	51,721	45
46	Isle of Wight	558,952	12,288,042	5,276,979	1,217,650	18,123,973	8,188,451	3,009,409	-	7,230,765	516,743	664,311	46
47	James City	806,608	9,197,702	9,810,632	2,678,575	19,814,942	6,171,945	3,590,299	-	2,853,703	772,063	791,159	47
48	King & Queen	54,956	1,168,358	1,843,616	38,478	3,066,930	1,087,179	870,502	-	758,224	205,681	284,430	48
49	King George	317,667	4,002,167	5,486,325	592,764	9,806,159	3,221,230	1,541,085	25,058	2,504,736	687,250	345,380	49
50	King William	176,403	2,214,148	2,380,661	220,444	4,771,212	1,630,073	879,063	-	1,439,799	278,286	290,074	50
51	Lancaster	\$ 300,681	\$ 1,541,996	\$ 2,630,910	\$ 91,117	\$ 4,473,587	\$ 1,300,504	\$ 1,176,345	\$ -	\$ 1,005,362	\$ 378,767	\$ 414,649	51
52	Lee		-	-	-	-	-	-	-	-	-	-	52
53	Loudoun	9,111,324	57,414,002	75,500,720	15,034,494	142,026,046	13,058,774	12,419,328	8,476,617	2,156,658	2,468,334	613,479	53

COMPARATIVE REPORT													
EXHIBIT C5 – COUNTIES		HEALTH AND HUMAN SERVICES EXPENDITURES BY ACTIVITY											
FOR THE YEAR ENDED JUNE 30, 2022													
											Memo Only		
					Memo Only		Sources of Funds for Expenditures				Expenditures Made on Behalf of the Local Government		
No.	Locality	Health	Behavioral Health and Developmental Services	Income Support Benefits Social Services	Tax Relief for the Elderly/Handicapped	Total	Commonwealth Categorical Aid	Federal Pass- Through	Direct Federal Aid	Local Charges for Service	State	Federal	No.
54	Louisa	690,652	2,860,562	9,932,812	714,062	13,484,026	5,082,638	2,457,035	50,811	1,222,972	876,275	833,593	54
55	Lunenburg	101,863	2,472,774	3,346,926	30,702	5,921,563	1,742,980	878,955	-	1,756,476	435,883	798,296	55
56	Madison	170,880	2,107,870	3,840,418	83,138	6,119,168	2,320,925	1,679,097	-	719,091	335,599	232,022	56
57	Mathews	148,283	1,222,874	2,173,044	149,187	3,544,201	973,497	1,016,740	-	785,166	296,915	228,732	57
58	Mecklenburg	217,509	5,948,474	6,021,360	-	12,187,343	4,584,615	2,242,178	-	3,343,326	526,894	1,582,748	58
59	Middlesex	212,314	1,510,365	2,594,985	128,137	4,317,664	1,365,702	1,080,333	-	980,175	448,683	400,523	59
60	Montgomery	604,488	21,859,375	10,766,467	972,075	33,230,330	10,165,462	4,216,046	1,070,209	14,483,852	1,691,852	1,988,811	60
61	Nelson	307,265	2,129,987	3,674,303	256,871	6,111,555	2,951,371	1,098,410	37,834	910,631	528,721	609,299	61
62	New Kent	259,319	135,000	2,984,334	418,721	3,378,653	690,500	922,374	-	-	525,696	166,589	62
63	Northampton	441,692	3,014,887	2,683,035	26,864	6,139,614	1,823,457	1,903,943	70,775	1,610,349	1,174,673	1,275,951	63
64	Northumberland	184,070	1,852,372	2,408,711	111,058	4,445,153	1,172,117	1,029,190	-	1,202,125	379,237	450,987	64
65	Nottoway	101,743	1,744,401	2,665,495	37,270	4,511,639	1,457,843	1,005,439	-	1,226,130	445,475	890,031	65
66	Orange	51,578	4,614,018	8,369,188	204,698	13,034,784	4,606,152	3,295,729	-	2,075,401	577,737	618,306	66
67	Page	287,238	1,461,453	4,337,384	291,764	6,086,075	2,117,672	1,674,156	5,554	713,190	572,811	759,527	67
68	Patrick	132,658	4,828,826	3,560,378	42,702	8,521,862	2,750,792	2,212,523	30,085	2,821,109	514,578	914,676	68
69	Pittsylvania	401,069	10,031,074	12,476,243	318,325	22,908,386	8,992,101	5,352,970	65,528	6,009,484	1,383,781	2,465,272	69
70	Powhatan	551,744	2,913,732	4,658,154	734,804	8,123,630	2,890,037	1,573,565	-	986,198	382,988	176,197	70
71	Prince Edward	195,000	2,549,636	3,618,764	25,171	6,363,400	1,690,282	1,805,564	-	1,823,356	742,925	958,496	71
72	Prince George	222,377	2,061,270	5,213,942	148,746	7,497,589	3,202,842	1,903,401	18,461	953,757	581,313	466,890	72
73	Prince William	4,542,000	47,948,000	114,647,000	37,055,000	167,137,000	40,628,000	20,802,000	1,014,000	1,710,000	5,209,573	2,220,214	73
74	Pulaski	-	-	-	-	-	-	-	-	-	-	-	74
75	Rappahannock	147,171	1,083,605	2,461,386	-	3,692,162	1,315,129	1,024,850	-	369,667	204,458	67,432	75
76	Richmond	153,943	1,251,389	1,511,569	49,001	2,916,901	963,950	710,817	-	812,108	351,721	368,974	76
77	Roanoke	559,932	6,006,099	23,333,011	1,493,766	29,899,042	11,587,673	6,742,358	67,041	2,569,650	1,250,200	1,452,678	77
78	Rockbridge	223,826	4,069,332	5,384,133	238,964	9,677,291	4,885,859	1,646,704	-	2,450,420	428,625	827,950	78
79	Rockingham	575,106	8,426,706	20,206,189	790,139	29,208,001	11,397,096	6,715,530	206,588	3,660,275	1,067,003	1,110,657	79
80	Russell	-	-	-	-	-	-	-	-	-	-	-	80
81	Scott	283,687	3,829,469	5,022,402	160,318	9,135,558	3,620,502	3,084,279	-	1,318,640	911,983	1,481,316	81
82	Shenandoah	361,126	3,785,373	11,218,781	415,300	15,365,280	7,314,579	2,451,312	14,411	1,819,161	752,989	965,703	82
83	Smyth	370,025	19,220,401	8,909,281	154,947	28,499,707	8,966,900	4,650,791	813,357	14,187,414	1,204,694	2,183,233	83
84	Southampton	294,392	3,793,463	3,380,478	128,743	7,468,333	3,413,301	1,715,189	-	2,234,306	539,621	674,077	84
85	Spotsylvania	673,444	14,874,821	24,924,069	1,271,396	40,472,334	10,830,650	8,596,528	-	9,327,914	1,994,573	1,584,505	85
86	Stafford	549,335	13,829,076	20,771,954	1,704,002	35,150,365	7,270,266	2,426,566	-	8,950,961	1,558,118	1,042,885	86
87	Surry	209,664	1,361,001	2,871,337	119,719	4,442,002	1,456,053	1,263,840	12,331	636,998	319,691	189,186	87
88	Sussex	148,317	1,374,488	2,736,522	69,672	4,259,327	1,770,291	1,313,117	12,331	636,998	434,792	490,994	88
89	Tazewell	453,577	13,004,988	13,045,278	540,772	26,503,843	8,482,987	6,609,160	219,806	9,598,484	1,378,928	3,232,680	89
90	Warren	342,195	5,150,441	7,424,118	476,154	12,916,754	4,498,354	2,681,028	19,525	2,464,670	638,789	662,339	90
91	Washington	501,865	15,923,572	11,468,203	340,583	27,893,640	10,632,019	5,710,605	233,043	10,273,788	1,449,460	2,037,094	91
92	Westmoreland	210,971	2,437,539	4,362,787	115,831	7,011,297	2,703,797	1,321,457	-	1,581,879	610,278	833,330	92
93	Wise	714,248	6,206,129	12,870,393	357,920	19,790,770	7,883,337	6,851,048	139,556	2,180,713	1,568,838	3,023,758	93
94	Wythe	320,547	16,115,426	8,663,472	138,838	25,099,445	8,011,026	4,199,321	681,962	11,895,498	927,145	1,242,865	94
95	York	4,513,415	4,994,823	9,013,770	2,258,165	18,522,008	3,869,590	3,272,731	2,610,948	1,412,265	581,192	439,681	95
95	Total	\$ 247,186,740	\$ 830,539,581	\$ 1,564,043,581	\$ 160,740,476	\$ 2,641,769,902	\$ 528,295,225	\$ 396,356,011	\$ 30,210,223	\$ 329,765,714	\$ 90,080,342	\$ 87,569,964	95

COMPARATIVE REPORT													
EXHIBIT C5 – TOWNS		HEALTH AND HUMAN SERVICES EXPENDITURES BY ACTIVITY											
FOR THE YEAR ENDED JUNE 30, 2022													
											Memo Only		
					Memo Only		Sources of Funds for Expenditures				Expenditures Made on Behalf of the Local Government		
No.	Locality	Health	Behavioral Health and Developmental Services	Income Support Benefits Social Services	Tax Relief for the Elderly/Handicapped	Total	Commonwealth Categorical Aid	Federal Pass-Through	Direct Federal Aid	Local Charges for Service	State	Federal	No.
1	Abingdon	\$ -	\$ -	\$ 4,347	\$ 4,347	\$ 4,347	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1
2	Ashland	-	-	-	-	-	-	-	-	-	-	-	2
3	Bedford	-	-	19,748	19,748	19,748	-	-	-	-	-	-	3
4	Berryville	-	-	21,353	21,353	21,353	-	-	-	-	-	-	4
5	Big Stone Gap	-	-	-	-	-	-	-	-	-	-	-	5
6	Blacksburg	-	-	25,982	25,982	25,982	-	-	-	-	-	-	6
7	Bluefield	-	-	12,360	12,360	12,360	-	-	-	-	-	-	7
8	Bridgewater	-	-	-	-	-	-	-	-	-	-	-	8
9	Broadway	-	-	17,624	1,624	17,624	-	-	-	-	-	-	9
10	Christiansburg	-	-	65,511	60,792	65,511	-	-	-	-	-	-	10
11	Clifton Forge	-	-	-	-	-	-	-	-	-	-	-	11
12	Colonial Beach	-	-	20,638	15,838	20,638	-	-	-	-	-	-	12
13	Culpeper	-	-	17,372	17,372	17,372	-	-	-	-	-	-	13
14	Dumfries	-	-	-	-	-	-	-	-	-	-	-	14
15	Farmville	-	-	-	-	-	-	-	-	-	-	-	15
16	Front Royal	-	-	15,537	15,537	15,537	-	-	-	-	-	-	16
17	Herndon	-	-	123,327	123,327	123,327	-	-	-	-	-	-	17
18	Leesburg	-	-	333,731	333,731	333,731	-	-	-	-	-	-	18
19	Luray	-	-	14,254	14,254	14,254	-	-	-	-	-	-	19
20	Marion	-	-	-	-	-	-	-	-	-	-	-	20
21	Orange	-	-	-	-	-	-	-	-	-	-	-	21
22	Pulaski	4,000	4,000	14,238	14,238	22,238	-	-	-	-	-	-	22
23	Purcellville	-	-	58,279	58,279	58,279	-	-	-	-	-	-	23
24	Richlands	-	-	-	-	-	-	-	-	-	-	-	24
25	Rocky Mount	-	-	1,901	1,901	1,901	-	-	-	-	-	-	25
26	Smithfield	-	-	79,028	79,028	79,028	-	-	-	-	-	-	26
27	South Boston	-	-	-	-	-	-	-	-	-	-	-	27
28	South Hill	-	-	-	-	-	-	-	-	-	-	-	28
29	Strasburg	-	-	18,231	18,231	18,231	-	-	-	-	-	-	29
30	Tazewell	-	-	15,987	15,987	15,987	-	-	-	-	-	-	30
31	Vienna	-	-	235,124	235,124	235,124	-	-	-	-	-	-	31
32	Vinton	-	-	-	-	-	-	-	-	-	-	-	32
33	Warrenton	-	-	189,307	15,946	189,307	-	-	-	-	-	-	33
34	West Point	-	-	19,095	19,095	19,095	-	-	-	-	-	-	34
35	Wise	-	-	5,000	5,000	5,000	-	-	-	-	-	-	35
36	Woodstock	-	-	4,488	4,488	4,488	-	-	-	-	-	-	36
37	Wytheville	-	-	58,800	15,679	58,800	-	-	9,862	-	-	-	37
37	Total	\$ 4,000	\$ 4,000	\$ 1,391,262	\$ 1,149,261	\$ 1,399,262	\$ -	\$ -	\$ 9,862	\$ -	\$ -	\$ -	37

COMPARATIVE REPORT														
EXHIBIT C6 – CITIES		EDUCATION EXPENDITURES BY ACTIVITY												
FOR THE YEAR ENDED JUNE 30, 2022														
									Sources of Funds for Expenditures				Memo Only	
No.	Locality	Instruction	Administration, Attendance and Health	Pupil Transportation Services	Operation and Maintenance Services	School Food Services and Other Non- Instructional Operations	Contributions to Community Colleges	Total Education	Commonwealth Categorical Aid	Federal Pass-Through	Direct Federal Aid	Local Charges for Service	State Expenditures Made on Behalf of the Local Government	No.
1	Alexandria	\$ 252,056,655	\$ 33,629,241	\$ 11,543,632	\$ 26,000,943	\$ 11,458,429	\$ 15,785	\$ 334,704,685	\$ 59,838,156	\$ 39,756,259	\$ 142,496	\$ 1,431,264	\$ 34,070	1
2	Bristol	30,056,262	1,758,311	1,054,718	2,625,986	1,883,327	31,604	37,410,208	19,998,792	11,241,312	-	109,874	-	2
3	Buena Vista	10,144,260	736,089	399,698	1,116,316	910,956	36,408	13,343,727	8,137,435	2,391,013	37,135	98,429	1,288	3
4	Charlottesville	68,366,832	14,519,292	3,517,526	11,149,473	2,203,230	79,304	99,835,657	21,926,014	8,797,208	2,495,157	11,409,510	41,927	4
5	Chesapeake	475,250,521	20,474,531	50,874,832	53,227,446	14,973,600	66,500	614,867,430	293,363,317	67,697,692	4,525,992	17,862,694	60,487	5
6	Colonial Heights	32,184,885	2,382,368	1,905,436	6,677,586	1,547,157	3,754	44,701,186	19,074,444	5,983,245	-	523,668	184	6
7	Covington	8,342,297	1,366,051	376,685	1,828,390	612,802	2,983	12,529,208	7,742,332	2,202,737	-	188	822	7
8	Danville	76,445,161	8,752,934	3,901,632	10,632,967	6,512,155	10,765	106,255,614	56,622,562	22,352,829	685,993	967,492	7,179	8
9	Emporia	-	-	-	-	-	-	-	-	-	-	-	-	9
10	Fairfax	40,807,672	2,810,225	2,501,875	4,333,048	1,708,847	-	52,161,667	10,053,835	-	-	312,547	-	10
11	Falls Church	44,729,855	6,005,087	1,706,073	5,255,897	2,739,478	33,666	60,470,056	8,738,167	1,968,047	-	2,200,068	3,105	11
12	Franklin	14,449,637	1,709,323	575,622	2,040,000	1,170,112	-	19,944,694	9,202,278	5,382,826	179,279	84,175	-	12
13	Fredericksburg	43,907,217	3,937,439	2,452,059	4,311,559	5,538,244	34,291	60,180,809	20,158,556	11,021,336	1,319,149	101,963	-	13
14	Galax	13,374,425	1,085,438	689,083	2,240,767	1,214,495	12,885	18,617,093	10,799,430	3,322,518	-	606,084	-	14
15	Hampton	205,955,190	23,595,859	11,783,326	34,870,754	20,008,605	-	296,213,734	152,078,450	49,740,776	1,685,992	819,023	4,219	15
16	Harrisonburg	74,881,205	6,000,894	4,575,377	7,615,484	5,596,210	67,672	98,736,842	52,592,154	15,790,059	42,115	78,946	4,898	16
17	Hopewell	-	-	-	-	-	-	-	-	-	-	-	-	17
18	Lexington	6,207,787	574,965	-	1,067,791	300,954	-	8,151,497	4,160,592	901,708	-	222,844	-	18
19	Lynchburg	87,248,225	11,079,836	7,806,676	12,700,103	5,257,370	-	124,092,210	65,106,088	12,496,101	3,493,642	1,797,614	7,576	19
20	Manassas	93,899,294	7,353,138	4,527,601	13,508,175	4,534,987	-	123,823,195	61,306,436	8,620,577	-	379,741	-	20
21	Manassas Park	34,978,142	3,536,539	2,356,687	5,759,306	2,390,901	39,081	49,060,656	30,456,547	5,357,229	-	10,998	4,343	21
22	Martinsville	19,201,706	2,247,668	1,252,998	4,017,099	1,699,214	19,835	28,438,520	16,817,790	6,012,405	40,259	145,639	-	22
23	Newport News	309,231,581	27,866,489	25,019,257	46,655,907	18,789,410	-	427,562,644	224,655,349	74,815,663	2,821,311	5,087,250	6,909	23
24	Norfolk	308,431,738	22,560,974	13,163,421	39,703,420	44,664,437	-	428,523,990	215,275,465	93,006,929	1,214,205	1,280,878	32,857	24
25	Norton	-	-	-	-	-	-	-	-	-	-	-	-	25
26	Petersburg	-	-	-	-	-	-	-	-	-	-	-	-	26
27	Poquoson	20,695,933	1,935,338	1,213,231	1,864,037	1,765,427	-	27,473,966	13,389,548	2,250,583	208,905	2,151,524	2,592	27
28	Portsmouth	142,135,190	11,953,288	6,332,828	18,571,679	9,195,657	-	188,188,642	111,043,165	24,102,653	774,039	12,321	16,340	28
29	Radford	24,788,383	1,322,329	603,833	1,771,103	927,745	57,516	29,470,909	20,265,189	3,823,982	-	927,365	3,353	29
30	Richmond	355,658,197	37,849,502	23,912,852	46,812,634	18,888,738	316,167	483,438,090	164,742,563	115,513,790	8,448,862	620,763	14,344	30
31	Roanoke	165,095,103	16,842,945	10,815,328	42,038,171	11,661,683	-	246,453,230	115,847,291	57,407,820	-	1,650,099	5,049	31
32	Salem	41,905,763	3,413,188	2,226,916	4,054,850	3,261,224	-	54,861,941	25,468,170	8,875,049	-	1,284,466	-	32
33	Staunton	34,596,216	2,402,224	1,738,003	3,764,279	2,275,956	50,048	44,826,726	21,228,381	7,579,222	-	319,861	16,072	33
34	Suffolk	140,200,936	7,261,732	8,540,309	29,794,087	10,651,033	26,250	196,474,347	99,965,737	23,475,873	2,969,504	15,309	17,871	34
35	Virginia Beach	709,472,281	43,135,525	54,221,306	125,376,185	37,579,792	-	969,785,089	411,657,244	130,165,796	14,810,860	1,486,301	24,299	35
36	Waynesboro	34,815,696	3,063,345	1,262,735	7,847,488	2,442,177	35,346	49,466,787	23,021,019	11,001,367	-	559,830	11,870	36
37	Williamsburg	10,052,550	931,492	795,610	1,614,631	439,708	-	13,833,991	4,441,200	1,700,944	9,846	197,877	-	37
38	Winchester	61,843,999	3,641,200	2,361,932	1,862,206	3,214,731	60,738	72,984,806	31,336,255	7,266,460	2,243,973	412,270	6,771	38
38	Total	\$ 3,991,410,794	\$ 337,734,799	\$ 266,009,097	\$ 582,709,767	\$ 258,018,791	\$ 1,000,598	\$ 5,436,883,846	\$ 2,410,509,951	\$ 842,022,008	\$ 48,148,714	\$ 55,168,875	\$ 328,425	38

COMPARATIVE REPORT														
EXHIBIT C6 – COUNTIES		EDUCATION EXPENDITURES BY ACTIVITY												
FOR THE YEAR ENDED JUNE 30, 2022														
									Sources of Funds for Expenditures				Memo Only	
No.	Locality	Instruction	Administration, Attendance and Health	Pupil Transportation Services	Operation and Maintenance Services	School Food Services and Other Non- Instructional Operations	Contributions to Community Colleges	Total Education	Commonwealth Categorical Aid	Federal Pass- Through	Direct Federal Aid	Local Charges for Service	State Expenditures Made on Behalf of the Local Government	No.
1	Accomack	\$ 48,518,705	\$ 3,189,123	\$ 4,429,047	\$ 13,540,077	\$ 3,927,015	\$ 20,514	\$ 73,624,481	\$ 40,593,079	\$ 15,147,839	\$ -	\$ 1,348,843	\$ 147	1
2	Albemarle	182,854,730	17,558,783	12,247,373	19,738,015	6,001,563	-	238,400,464	63,517,685	27,074,781	-	3,486,353	29,669	2
3	Alleghany	18,584,816	2,518,567	2,305,001	2,626,838	1,028,589	9,230	27,073,041	16,944,183	3,413,819	-	627,394	-	3
4	Amelia	14,492,630	2,028,250	2,030,877	3,193,684	1,318,272	1,080	23,064,793	12,533,573	2,861,351	-	33,127	-	4
5	Amherst	-	-	-	-	-	-	-	-	-	-	-	-	5
6	Appomattox	21,039,136	1,210,113	1,612,968	11,323,987	1,595,745	383	36,782,332	18,557,278	6,911,856	-	164,390	2,848	6
7	Arlington	534,440,703	38,876,817	21,953,332	64,483,789	32,622,636	581,460	692,958,737	105,967,087	44,291,404	810,723	18,661,285	16,988	7
8	Augusta	101,883,447	6,346,981	8,567,329	10,687,349	5,482,052	142,585	133,109,743	65,523,376	16,488,375	3,109,049	2,947,224	35,541	8
9	Bath	7,150,059	495,694	792,384	1,613,594	937,225	5,749	10,994,705	2,246,381	865,358	25,496	24,662	14,170	9
10	Bedford	-	-	-	-	-	-	-	-	-	-	-	-	10
11	Bland	6,736,000	799,775	642,835	1,272,736	506,679	9,727	9,967,752	5,418,794	1,917,577	-	269,656	-	11
12	Botetourt	46,355,633	2,807,003	4,188,542	5,169,361	2,207,616	42,140	60,770,295	28,744,316	6,026,667	380,100	2,084,298	5,563	12
13	Brunswick	-	-	-	-	-	-	-	-	-	-	-	-	13
14	Buchanan	-	-	-	-	-	-	-	-	-	-	-	-	14
15	Buckingham	-	-	-	-	-	-	-	-	-	-	-	-	15
16	Campbell	78,887,485	6,874,508	6,103,228	9,933,680	4,309,864	-	106,108,765	58,387,604	16,776,703	-	214,994	286	16
17	Caroline	39,621,623	2,008,328	3,991,397	5,486,176	2,975,965	6,866	54,090,355	33,829,162	4,019,692	-	219,944	-	17
18	Carroll	37,104,166	1,829,075	2,496,164	8,884,511	2,084,399	39,655	52,437,970	29,527,254	10,716,442	-	2,571,475	2,995	18
19	Charles City	7,040,517	1,059,087	1,067,063	1,089,130	503,777	1,229	10,760,803	3,685,171	1,183,887	109,896	18,055	-	19
20	Charlotte	15,314,682	3,423,612	1,771,588	2,382,535	1,468,074	5,850	24,366,341	14,965,017	4,360,715	-	47,996	-	20
21	Chesterfield	621,418,347	34,524,295	41,298,070	70,797,134	31,827,732	-	799,865,578	415,851,299	87,877,542	2,571,398	4,307,171	1,217	21
22	Clarke	19,672,615	1,431,914	1,447,528	2,553,205	1,073,882	17,965	26,197,109	9,956,062	2,676,089	-	238,874	2,320	22
23	Craig	5,536,586	603,417	515,973	805,346	393,619	17,000	7,871,941	4,821,375	1,589,038	-	58,506	-	23
24	Culpeper	79,854,022	4,220,661	5,280,825	8,831,633	4,462,987	248,548	102,898,676	58,592,094	16,365,075	-	404,747	10,654	24
25	Cumberland	13,311,389	1,281,010	1,642,191	1,288,586	1,106,915	4,823	18,634,914	10,779,034	3,622,375	62,375	6,566	1,394	25
26	Dickenson	19,493,520	2,685,142	2,233,109	3,711,604	1,858,410	89,494	30,071,279	18,326,441	4,861,718	-	820,107	99	26
27	Dinwiddie	41,154,227	2,214,995	3,544,514	8,267,496	2,699,142	15,855	57,896,229	36,524,372	4,726,296	86,418	659,003	-	27
28	Essex	17,099,494	1,373,876	1,457,062	1,152,062	907,743	8,489	21,998,726	10,614,547	4,486,471	-	65,313	-	28
29	Fairfax	2,616,506,071	116,218,176	157,877,752	281,761,772	143,531,074	-	3,315,894,845	806,248,102	199,223,240	29,757,959	31,583,134	39,679	29
30	Fauquier	119,720,668	12,385,726	11,128,578	13,171,198	7,304,531	78,764	163,789,465	57,129,663	15,920,924	460,928	612,013	13,525	30
31	Floyd	17,345,338	1,100,319	1,767,204	6,200,057	1,386,553	7,294	27,806,765	13,452,964	6,191,144	-	82,877	-	31
32	Fluvanna	37,448,646	1,668,063	3,176,001	3,350,217	1,841,846	7,179	47,491,952	23,723,762	5,514,224	-	16,026	4,131	32
33	Franklin	68,811,975	3,806,864	7,726,083	9,042,685	3,982,820	-	93,370,427	46,030,768	14,595,447	-	1,655,411	32	33
34	Frederick	157,998,464	8,266,647	11,819,206	20,178,420	6,892,789	81,308	205,236,834	90,900,189	18,200,942	-	567,480	24,672	34
35	Giles	31,534,723	1,680,804	1,468,873	3,257,615	1,775,381	9,131	39,726,527	28,564,934	4,797,158	-	830,385	-	35
36	Gloucester	52,267,834	2,926,773	4,531,718	7,811,277	3,260,350	14,857	70,812,809	33,680,089	9,373,358	201,266	199,706	5,268	36
37	Goochland	29,526,586	2,578,402	2,604,983	3,585,262	1,985,590	-	40,280,823	8,958,983	5,791,287	-	352,109	20,936	37
38	Grayson	17,589,523	1,383,490	1,856,955	4,416,221	1,315,462	19,032	26,580,683	12,797,474	7,870,773	-	101,113	81	38
39	Greene	31,060,695	2,076,242	2,264,479	3,127,036	1,646,346	6,581	40,181,379	21,253,388	3,944,305	-	38,690	3,622	39
40	Greensville	-	-	-	-	-	-	-	-	-	-	-	-	40
41	Halifax	48,152,826	4,595,233	4,599,112	4,960,179	2,906,128	95,487	65,308,965	39,877,965	11,978,433	-	265,010	-	41
42	Hanover	172,002,606	10,675,384	10,351,773	24,373,091	9,147,796	-	226,550,650	98,220,245	26,733,184	1,384,763	2,617,177	6,455	42
43	Henrico	471,608,939	74,835,014	35,242,754	68,358,848	22,378,814	469,943	672,894,312	335,010,054	74,742,265	2,011,744	548,942	6,818	43
44	Henry	69,622,364	3,563,863	6,932,914	10,541,675	5,500,196	59,442	96,220,454	62,307,733	15,323,450	-	770,497	360	44
45	Highland	3,516,046	223,033	240,189	457,812	383,495	-	4,820,575	2,060,519	354,339	14,462	28,809	-	45
46	Isle of Wight	56,041,634	3,058,367	5,116,264	7,531,991	4,855,529	-	76,603,785	36,896,370	10,552,198	215,680	278,422	6,965	46
47	James City	119,236,478	8,300,816	8,307,481	14,911,649	4,591,276	-	155,347,700	55,297,614	16,389,580	102,809	1,039,329	-	47
48	King & Queen	9,578,954	912,232	1,272,891	1,663,917	583,807	6,420	14,018,221	7,156,943	2,063,206	62,438	59,782	-	48
49	King George	40,490,260	1,916,608	3,683,197	4,907,621	3,043,977	5,889	54,047,552	30,473,881	6,484,658	233,822	20,999	219	49
50	King William	19,893,456	1,814,941	2,613,601	2,548,747	1,579,772	8,808	28,459,325	11,456,306	2,898,820	75,782	168,024	-	50
51	Lancaster	\$ 12,345,352	\$ 1,158,052	\$ 1,138,903	\$ 4,038,667	\$ 666,254	\$ 7,535	\$ 19,354,763	\$ 4,518,410	\$ 3,068,179	\$ 62,843	\$ 11,734	\$ -	51
52	Lee	-	-	-	-	-	-	-	-	-	-	-	-	52
53	Loudoun	1,201,290,311	57,657,662	69,304,344	217,767,225	40,808,203	971,497	1,587,799,242	432,153,415	80,933,822	2,041,142	4,577,287	23,250	53

COMPARATIVE REPORT														
EXHIBIT C6 – COUNTIES		EDUCATION EXPENDITURES BY ACTIVITY												
FOR THE YEAR ENDED JUNE 30, 2022														
									Sources of Funds for Expenditures				Memo Only	
No.	Locality	Instruction	Administration, Attendance and Health	Pupil Transportation Services	Operation and Maintenance Services	School Food Services and Other Non- Instructional Operations	Contributions to Community Colleges	Total Education	Commonwealth Categorical Aid	Federal Pass- Through	Direct Federal Aid	Local Charges for Service	State Expenditures Made on Behalf of the Local Government	No.
54	Louisa	56,152,593	4,175,347	5,028,796	8,380,684	3,064,109	32,137	76,833,666	28,349,390	9,428,909	-	186,635	43	54
55	Lunenburg	15,823,000	1,101,437	1,645,180	4,917,058	1,181,144	-	24,667,819	14,865,896	5,959,026	-	62,432	59	55
56	Madison	17,858,736	1,294,143	1,882,665	2,486,167	1,231,671	5,000	24,758,382	10,164,532	4,773,465	-	85,487	-	56
57	Mathews	12,276,502	1,082,412	1,424,483	1,724,507	1,379,140	7,270	17,894,314	5,906,206	2,049,360	-	227,183	1,116	57
58	Mecklenburg	47,872,864	2,427,553	4,028,818	4,019,344	2,271,731	17,764	60,638,074	31,563,752	10,341,610	-	262,745	-	58
59	Middlesex	14,931,565	1,238,386	1,238,796	3,082,919	814,210	6,966	21,312,842	6,668,748	3,227,128	-	48,160	81	59
60	Montgomery	99,861,401	5,861,984	5,645,396	18,298,404	7,949,517	395,588	138,012,290	65,931,875	14,215,271	-	3,070,399	12,141	60
61	Nelson	20,712,140	1,507,796	2,949,308	3,171,682	1,140,708	2,393	29,484,027	9,303,209	3,361,606	-	111,568	-	61
62	New Kent	27,521,012	3,111,516	3,124,078	3,179,011	4,518,540	-	41,454,157	20,590,440	3,882,738	-	999,048	-	62
63	Northampton	19,957,608	1,752,283	1,140,979	2,169,600	1,143,381	24,702	26,188,553	10,444,166	7,907,497	-	183,719	-	63
64	Northumberland	16,888,748	1,307,145	1,241,619	1,981,442	1,004,136	9,286	22,432,376	5,373,294	3,011,290	65,404	13,868	-	64
65	Nottoway	17,752,888	2,477,781	1,904,045	3,514,371	1,498,436	12,862	27,160,383	16,847,590	5,907,197	28,912	77,676	177	65
66	Orange	46,041,498	2,730,844	5,069,155	7,015,824	4,186,878	43,600	65,087,799	32,570,335	7,077,141	3,415,398	88,058	322	66
67	Page	30,724,298	2,289,507	2,461,296	7,467,567	2,416,530	59,899	45,419,097	24,944,206	8,733,758	170,530	365,453	2,723	67
68	Patrick	27,580,459	1,317,218	2,730,459	3,257,623	1,546,757	17,000	36,449,516	21,277,402	7,619,950	-	93,308	-	68
69	Pittsylvania	75,264,815	4,364,835	6,056,277	15,609,991	6,174,129	11,734	107,481,781	67,809,382	17,485,266	-	534,872	9,655	69
70	Powhatan	38,867,469	2,376,917	6,080,838	6,200,789	4,075,462	-	57,601,475	25,341,174	4,896,769	60,702	1,778,827	-	70
71	Prince Edward	20,348,092	1,336,380	1,284,208	1,403,661	4,307,114	10,797	28,690,252	15,999,618	3,390,884	-	288,657	43	71
72	Prince George	60,477,841	4,383,199	5,291,572	6,742,114	4,804,694	-	81,699,420	48,413,929	10,326,602	5,777,683	431,799	2,509	72
73	Prince William	1,000,441,000	74,110,000	73,067,000	101,266,000	51,903,000	-	1,300,787,000	637,903,000	105,354,000	5,490,000	6,112,000	15,085	73
74	Pulaski	-	-	-	-	-	-	-	-	-	-	-	-	74
75	Rappahannock	9,995,366	1,896,536	1,021,929	1,404,916	898,229	7,638	15,224,614	3,406,461	1,782,440	-	343,582	913	75
76	Richmond	13,818,402	1,146,586	1,564,211	1,622,564	1,105,153	29,892	19,286,808	10,959,692	3,368,005	20,946	14,703	-	76
77	Roanoke	130,523,301	6,883,935	7,452,560	17,078,671	22,904,421	-	184,842,888	90,013,446	23,048,556	55,438	863,722	17,160	77
78	Rockbridge	26,076,971	2,241,460	2,946,718	5,801,692	2,128,200	75,046	39,270,087	15,818,383	4,833,196	94,574	1,677,805	11,360	78
79	Rockingham	129,525,636	7,309,169	9,532,760	14,706,563	6,033,298	-	167,107,426	78,361,919	23,298,979	-	2,182,029	19,200	79
80	Russell	-	-	-	-	-	-	-	-	-	-	-	-	80
81	Scott	37,215,475	2,185,388	2,610,435	10,130,891	7,459,620	28,107	59,629,916	32,331,678	10,907,819	2,216,836	4,015,191	1,914	81
82	Shenandoah	59,410,484	4,954,799	6,431,633	11,177,119	4,530,767	48,089	86,552,891	41,928,536	10,182,086	204,054	1,216,944	4,640	82
83	Smyth	39,307,306	1,718,558	2,736,000	9,157,772	3,087,198	72,899	56,079,733	35,148,476	10,678,157	-	2,038,201	64	83
84	Southampton	27,591,553	1,688,322	4,402,722	4,422,244	1,552,742	-	39,657,583	22,453,328	5,065,055	-	257,034	3,120	84
85	Spotsylvania	237,487,570	14,636,841	22,746,320	25,335,398	17,151,359	189,171	317,546,659	167,087,211	42,911,109	1,384,523	1,015,813	29,592	85
86	Stafford	302,893,106	8,463,601	22,440,585	27,524,192	18,205,049	-	379,526,533	203,167,391	19,037,753	27,014,650	4,520,330	9,018	86
87	Surry	12,024,139	1,124,938	1,731,269	2,658,822	634,888	1,259	18,175,315	2,944,757	2,448,001	77,419	21,627	-	87
88	Sussex	14,816,001	1,882,354	2,379,684	2,177,621	1,046,845	2,982	22,305,487	9,889,507	3,339,191	84,294	36,555	2,469	88
89	Tazewell	48,550,698	4,088,525	3,773,036	9,403,043	3,705,412	300,000	69,820,714	45,616,726	8,621,969	-	1,444,055	6,718	89
90	Warren	53,680,609	3,010,076	2,828,357	7,718,051	3,608,230	41,368	70,886,691	33,560,323	9,606,261	-	502,897	11,033	90
91	Washington	72,910,525	3,526,980	5,843,699	8,067,522	4,103,421	92,414	94,544,561	50,079,597	13,794,651	-	4,130,615	459	91
92	Westmoreland	18,616,841	1,411,583	2,205,480	3,229,761	1,350,794	11,142	26,825,601	12,835,753	5,464,996	-	3,780	7,292	92
93	Wise	60,520,720	2,817,328	3,247,445	8,309,712	3,308,218	48,557	78,251,980	47,504,267	17,196,907	-	2,632,655	47	93
94	Wythe	37,263,372	1,426,988	2,777,717	5,646,641	2,269,643	48,867	49,433,228	29,166,280	4,745,334	583,261	2,094,043	292	94
95	York	124,976,105	9,661,968	8,266,336	15,292,604	8,572,883	-	166,769,896	82,084,162	16,725,346	11,323,802	1,220,154	21,312	95
95	Total	\$ 10,505,712,990	\$ 664,486,355	\$ 736,877,519	\$ 1,373,550,267	\$ 602,935,547	\$ 4,772,238	\$ 13,888,334,916	\$ 5,438,700,992	\$ 1,307,211,284	\$ 101,849,519	\$ 130,958,568	\$ 470,461	95

COMPARATIVE REPORT														
EXHIBIT C6 – TOWNS		EDUCATION EXPENDITURES BY ACTIVITY												
FOR THE YEAR ENDED JUNE 30, 2022														
									Sources of Funds for Expenditures				Memo Only	
No.	Locality	Instruction	Administration, Attendance and Health	Pupil Transportation Services	Operation and Maintenance Services	School Food Services and Other Non-Instructional Operations	Contributions to Community Colleges	Total Education	Commonwealth Categorical Aid	Federal Pass- Through	Direct Federal Aid	Local Charges for Service	State Expenditures Made on Behalf of the Local Government	No.
1	Abingdon	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1
2	Ashland	-	-	-	-	-	-	-	-	-	-	-	-	2
3	Bedford	-	-	-	-	-	-	-	-	-	-	-	-	3
4	Berryville	-	-	-	-	-	-	-	-	-	-	-	-	4
5	Big Stone Gap	-	-	-	-	-	-	-	-	-	-	-	-	5
6	Blacksburg	-	-	-	-	-	-	-	-	-	-	-	-	6
7	Bluefield	-	-	-	-	-	-	-	-	-	-	-	-	7
8	Bridgewater	-	-	-	-	-	-	-	-	-	-	-	-	8
9	Broadway	-	-	-	-	-	-	-	-	-	-	-	-	9
10	Christiansburg	-	-	-	-	-	-	-	-	-	-	-	-	10
11	Clifton Forge	-	-	-	-	-	-	-	-	-	-	-	-	11
12	Colonial Beach	6,752,682	698,918	496,776	1,356,988	581,444	-	9,886,808	5,427,779	1,701,870	-	33,190	728	12
13	Culpeper	-	-	-	-	-	-	-	-	-	-	-	-	13
14	Dumfries	-	-	-	-	-	-	-	-	-	-	-	-	14
15	Farmville	-	-	-	-	-	-	-	-	-	-	-	-	15
16	Front Royal	-	-	-	-	-	-	-	-	-	-	-	-	16
17	Herndon	-	-	-	-	-	-	-	-	-	-	-	-	17
18	Leesburg	-	-	-	-	-	-	-	-	-	-	-	-	18
19	Luray	-	-	-	-	-	-	-	-	-	-	-	-	19
20	Marion	-	-	-	-	-	-	-	-	-	-	-	-	20
21	Orange	-	-	-	-	-	-	-	-	-	-	-	-	21
22	Pulaski	-	-	-	-	-	-	-	-	-	-	-	-	22
23	Purcellville	-	-	-	-	-	-	-	-	-	-	-	-	23
24	Richlands	-	-	-	-	-	-	-	-	-	-	-	-	24
25	Rocky Mount	-	-	-	-	-	-	-	-	-	-	-	-	25
26	Smithfield	-	-	-	-	-	-	-	-	-	-	-	-	26
27	South Boston	-	-	-	-	-	-	-	-	-	-	-	-	27
28	South Hill	-	-	-	-	-	-	-	-	-	-	-	-	28
29	Strasburg	-	-	-	-	-	-	-	-	-	-	-	-	29
30	Tazewell	-	-	-	-	-	-	-	-	-	-	-	-	30
31	Vienna	-	-	-	-	-	-	-	-	-	-	-	-	31
32	Vinton	-	-	-	-	-	-	-	-	-	-	-	-	32
33	Warrenton	-	-	-	-	-	-	-	-	-	-	-	-	33
34	West Point	10,028,289	216,535	124,349	810,221	654,663	-	11,834,057	6,119,923	1,166,190	-	86,788	-	34
35	Wise	-	-	-	-	-	-	-	-	-	-	-	-	35
36	Woodstock	-	-	-	-	-	-	-	-	-	-	-	-	36
37	Wytheville	-	-	-	-	-	-	-	-	-	-	-	-	37
37	Total	\$ 16,780,971	\$ 915,453	\$ 621,125	\$ 2,167,209	\$ 1,236,107	\$ -	\$ 21,720,865	\$ 11,547,702	\$ 2,868,060	\$ -	\$ 119,978	\$ 728	37

COMPARATIVE REPORT										
EXHIBIT C7 – CITIES		PARKS, RECREATION AND CULTURAL EXPENDITURES BY ACTIVITY								
FOR THE YEAR ENDED JUNE 30, 2022										
						Sources of Funds for Expenditures				
No.	Locality	Parks and Recreation	Cultural Enrichment	Public Libraries	Total	Commonwealth Categorical Aid	Federal Pass-Through	Direct Federal Aid	Local Charges for Service	No.
1	Alexandria	\$ 25,815,438	\$ 4,480,412	\$ 8,041,373	\$ 38,337,223	\$ 213,689	\$ 21,458	\$ 777,237	\$ 5,441,743	1
2	Bristol	1,766,563	-	884,925	2,651,488	72,193	17,795	8,051	1,028,391	2
3	Buena Vista	1,081,311	-	232,173	1,313,484	46,822	165,659	-	336,748	3
4	Charlottesville	13,531,955	194,646	2,058,603	15,785,204	196,468	100,301	-	2,652,339	4
5	Chesapeake	12,939,255	-	10,747,760	23,687,015	1,296,143	-	57,021	882,122	5
6	Colonial Heights	1,542,607	87,299	788,369	2,418,275	187,771	-	-	89,988	6
7	Covington	1,222,948	430,155	226,729	1,879,832	47,380	5,651	-	99,623	7
8	Danville	5,330,778	-	1,192,267	6,523,045	176,598	182,376	-	1,329,230	8
9	Emporia	-	-	-	-	-	-	-	-	9
10	Fairfax	5,293,674	670,805	908,556	6,873,035	7,000	-	1,391	1,574,526	10
11	Falls Church	2,985,616	63,848	2,318,620	5,368,084	171,292	10,580	-	1,915,295	11
12	Franklin	668,145	-	493,200	1,161,345	80,942	-	-	17,664	12
13	Fredericksburg	3,735,301	135,000	1,710,493	5,580,794	91,224	13,294	-	446,489	13
14	Galax	1,414,256	162,118	378,754	1,955,128	116,550	-	793,192	339,403	14
15	Hampton	18,221,968	3,839,733	2,934,204	24,995,905	191,010	24,083	430,969	4,125,365	15
16	Harrisonburg	5,664,200	-	876,630	6,540,830	152,228	-	-	1,163,738	16
17	Hopewell	-	-	-	-	-	-	-	-	17
18	Lexington	698,996	-	106,052	805,048	62,478	-	-	19,250	18
19	Lynchburg	8,945,096	456,062	1,517,832	10,918,990	213,074	51,860	-	627,062	19
20	Manassas	2,921,363	1,591,081	1,149,398	5,661,842	4,500	191	-	139,994	20
21	Manassas Park	3,489,964	-	342,474	3,832,438	114,047	-	-	1,085,932	21
22	Martinsville	719,243	-	295,308	1,014,551	64,348	23,585	-	-	22
23	Newport News	31,399,388	3,662,050	6,494,262	41,555,700	204,517	2,294,509	-	6,015,545	23
24	Norfolk	23,877,827	16,400,575	10,684,677	50,963,079	234,453	11,284	552,753	6,551,680	24
25	Norton	-	-	-	-	-	-	-	-	25
26	Petersburg	-	-	-	-	-	-	-	-	26
27	Poquoson	753,660	-	929,459	1,683,119	175,172	905	-	232,152	27
28	Portsmouth	10,756,422	3,555,761	2,348,283	16,660,466	188,944	372,702	-	1,944,128	28
29	Radford	1,574,140	57,881	927,689	2,559,710	202,115	-	-	73,704	29
30	Richmond	29,128,532	11,767,373	6,833,603	47,729,508	208,984	278,033	22,500	2,658,121	30
31	Roanoke	8,761,892	328,000	4,216,808	13,306,700	183,788	23,445	(10,000)	592,546	31
32	Salem	5,446,125	751,985	1,426,274	7,624,384	188,330	-	-	523,441	32
33	Staunton	2,851,718	15,500	1,169,052	4,036,270	173,503	21,309	-	613,770	33
34	Suffolk	8,032,901	489,328	3,565,584	12,087,813	242,072	-	100,189	759,551	34
35	Virginia Beach	47,684,946	14,867,853	17,976,360	80,529,159	273,708	-	-	23,259,456	35
36	Waynesboro	2,556,004	10,982	782,979	3,349,965	172,916	168,374	-	54,279	36
37	Williamsburg	1,223,059	-	973,103	2,196,162	47,480	624,694	-	404,271	37
38	Winchester	3,488,636	-	627,790	4,116,426	98,061	9,004	-	456,904	38
38	Total	\$ 295,523,927	\$ 64,018,447	\$ 96,159,643	\$ 455,702,017	\$ 6,099,800	\$ 4,421,092	\$ 2,733,303	\$ 67,454,450	38

COMPARATIVE REPORT										
EXHIBIT C7 – COUNTIES		PARKS, RECREATION AND CULTURAL EXPENDITURES BY ACTIVITY								
FOR THE YEAR ENDED JUNE 30, 2022										
						Sources of Funds for Expenditures				
No.	Locality	Parks and Recreation	Cultural Enrichment	Public Libraries	Total	Commonwealth Categorical Aid	Federal Pass-Through	Direct Federal Aid	Local Charges for Service	No.
1	Accomack	\$ 758,052	\$ 45,334	\$ 456,916	\$ 1,260,302	\$ -	\$ -	\$ -	\$ 4,356	1
2	Albemarle	3,706,655	709,281	4,717,255	9,133,191	25,000	50,000	-	280,282	2
3	Alleghany	883,138	11,300	267,138	1,161,576	50,252	6,029	310,564	27,347	3
4	Amelia	475,293	-	489,456	964,749	128,731	-	-	143,426	4
5	Amherst	-	-	-	-	-	-	-	-	5
6	Appomattox	204,511	20,000	262,606	487,117	94,155	-	-	20,163	6
7	Arlington	59,027,307	861,317	18,524,795	78,413,419	296,190	389,407	-	10,030,995	7
8	Augusta	984,954	9,500	1,671,155	2,665,609	195,997	-	-	421,246	8
9	Bath	404,837	-	246,993	651,830	49,811	-	-	10,160	9
10	Bedford	-	-	-	-	-	-	-	-	10
11	Bland	453,418	186,671	264,346	904,435	39,066	453,123	56,276	11,140	11
12	Botetourt	1,138,759	31,204	1,265,574	2,435,537	174,110	-	-	174,415	12
13	Brunswick	-	-	-	-	-	-	-	-	13
14	Buchanan	-	-	-	-	-	-	-	-	14
15	Buckingham	-	-	-	-	-	-	-	-	15
16	Campbell	607,925	30,000	1,320,811	1,958,736	178,187	-	-	134,203	16
17	Caroline	555,445	-	534,736	1,090,181	144,831	44,180	-	64,579	17
18	Carroll	1,120,479	-	404,141	1,524,620	75,106	86,659	-	204,826	18
19	Charles City	746,200	37,128	149,851	933,179	-	52,290	231,909	29,947	19
20	Charlotte	27,985	91,368	319,004	438,357	60,121	4,136	-	293	20
21	Chesterfield	14,571,699	944,000	10,823,053	26,338,752	241,265	28,175	1,150,345	993,301	21
22	Clarke	918,992	20,750	279,238	1,218,980	4,500	35,606	-	428,197	22
23	Craig	-	1,200	46,452	47,652	9,276	-	-	-	23
24	Culpeper	1,421,624	-	1,213,162	2,634,786	176,688	22,278	-	222,978	24
25	Cumberland	79,497	-	117,768	197,265	-	-	-	40,854	25
26	Dickenson	159,574	-	332,553	492,127	-	-	-	-	26
27	Dinwiddie	1,028,088	-	310,646	1,338,734	-	-	-	165,466	27
28	Essex	180,614	23,000	244,098	447,712	-	-	-	27,342	28
29	Fairfax	103,048,142	12,939,178	40,340,666	156,327,986	5,556,556	10,414	-	60,444,414	29
30	Fauquier	4,849,596	-	2,851,564	7,701,160	186,609	-	15,464	639,972	30
31	Floyd	236,980	-	313,265	550,245	19,153	1,385	-	66,213	31
32	Fluvanna	539,265	10,000	452,736	1,002,001	113,889	4,500	-	99,151	32
33	Franklin	1,994,458	-	896,036	2,890,494	179,473	3,925	-	276,732	33
34	Frederick	5,656,547	-	1,250,465	6,907,012	23,900	-	-	2,693,329	34
35	Giles	764,693	-	29,250	793,943	-	52,186	-	439,138	35
36	Gloucester	1,425,864	50,886	2,871,676	4,348,426	172,680	-	-	306,150	36
37	Goochland	969,890	-	467,794	1,437,684	-	-	-	230,408	37
38	Grayson	281,881	-	485,363	767,244	124,422	375,634	-	76,781	38
39	Greene	246,994	-	436,723	683,717	38,612	1,442	-	90,519	39
40	Greensville	-	-	-	-	-	-	-	-	40
41	Halifax	223,178	10,172	347,124	580,474	93,035	14,771	-	22,626	41
42	Hanover	3,668,805	-	2,953,054	6,621,859	-	4,950	-	246,987	42
43	Henrico	20,965,214	-	19,393,516	40,358,730	230,251	457,874	-	570,524	43
44	Henry	1,620,392	85,575	735,541	2,441,508	27,123	-	-	311,861	44
45	Highland	71,507	-	72,982	144,489	-	-	-	48,125	45
46	Isle of Wight	2,222,549	4,500	1,510,178	3,737,227	245,451	-	-	626,511	46
47	James City	7,611,484	-	5,573,163	13,184,647	280,318	-	14,442	3,388,970	47
48	King & Queen	-	3,899	182,549	186,448	1,000	-	-	-	48
49	King George	813,805	-	679,237	1,493,042	140,596	46,712	-	468,035	49
50	King William	421,104	24,403	444,597	890,104	4,500	-	-	236,914	50
51	Lancaster	\$ 49,992	\$ 5,178	\$ 122,995	\$ 178,165	\$ -	\$ -	\$ -	\$ -	51
52	Lee	-	-	-	-	-	-	-	-	52

COMPARATIVE REPORT										
EXHIBIT C7 – COUNTIES		PARKS, RECREATION AND CULTURAL EXPENDITURES BY ACTIVITY								
FOR THE YEAR ENDED JUNE 30, 2022										
						Sources of Funds for Expenditures				
No.	Locality	Parks and Recreation	Cultural Enrichment	Public Libraries	Total	Commonwealth Categorical Aid	Federal Pass-Through	Direct Federal Aid	Local Charges for Service	No.
53	Loudoun	63,641,718	355,071	25,414,991	89,411,780	249,053	8,785	4,599	17,330,620	53
54	Louisa	1,249,611	77,000	409,607	1,736,218	37,022	1,383	-	479,114	54
55	Lunenburg	-	-	-	-	-	-	-	-	55
56	Madison	672,169	136,888	152,100	961,157	-	-	-	216,006	56
57	Mathews	104,000	-	442,477	546,477	90,240	-	10,810	3,271	57
58	Mecklenburg	15,250	76,500	763,053	854,803	166,852	20,470	-	27,519	58
59	Middlesex	136,684	25,000	115,000	276,684	4,500	-	-	8,745	59
60	Montgomery	1,405,160	129,500	3,173,297	4,707,957	577,283	25,672	-	602,834	60
61	Nelson	226,182	9,000	362,699	597,881	59,480	1,224	-	43,255	61
62	New Kent	501,730	17,500	178,865	698,095	-	-	-	229,547	62
63	Northampton	515,374	-	293,618	808,992	276,783	-	-	65,221	63
64	Northumberland	54,454	-	178,655	233,109	-	-	-	-	64
65	Nottoway	35,500	-	299,342	334,842	77,085	21,062	-	175	65
66	Orange	275,353	57,700	1,185,143	1,518,196	177,769	21,847	-	61,873	66
67	Page	95,262	-	385,355	480,617	59,971	-	-	38,616	67
68	Patrick	252,990	-	280,782	533,772	4,500	-	-	24,539	68
69	Pittsylvania	356,163	-	1,675,669	2,031,832	182,330	-	-	312,278	69
70	Powhatan	951,100	-	554,819	1,505,919	121,446	8,550	-	18,109	70
71	Prince Edward	58,000	8,500	260,430	326,930	-	-	-	-	71
72	Prince George	1,145,553	20,285	604,127	1,769,965	-	-	-	-	72
73	Prince William	42,278,000	1,291,000	18,185,000	61,754,000	282,000	-	-	9,472,000	73
74	Pulaski	-	-	-	-	-	-	-	-	74
75	Rappahannock	63,324	-	363,187	426,511	70,773	8,923	-	-	75
76	Richmond	37,500	15,226	103,525	156,251	-	-	-	-	76
77	Roanoke	7,096,172	-	5,193,597	12,289,769	196,423	97,090	23,207	4,445,034	77
78	Rockbridge	927,867	-	954,618	1,882,485	196,151	-	-	175,495	78
79	Rockingham	1,777,992	-	1,490,275	3,268,267	247,703	-	-	703,521	79
80	Russell	-	-	-	-	-	-	-	-	80
81	Scott	331,111	-	305,410	636,521	62,319	-	-	92,368	81
82	Shenandoah	1,607,834	65,927	846,486	2,520,247	4,500	-	-	1,572,031	82
83	Smyth	89,128	-	998,199	1,087,327	172,835	20,700	-	-	83
84	Southampton	-	161,253	461,753	623,006	83,182	6,622	-	6,264	84
85	Spotsylvania	3,872,404	20,703	4,684,726	8,577,833	285,124	41,552	-	535,475	85
86	Stafford	7,748,032	348,858	5,871,749	13,968,639	355,203	51,765	-	1,202,001	86
87	Surry	316,435	-	263,142	579,577	43,646	-	-	21,243	87
88	Sussex	59,360	18,000	321,837	399,197	53,450	-	-	4,255	88
89	Tazewell	698,212	84,618	1,074,278	1,857,108	206,695	-	-	15,999	89
90	Warren	2,371,151	15,000	1,003,100	3,389,251	12,107	-	-	198,770	90
91	Washington	710,310	127,503	1,802,792	2,640,605	182,668	-	-	344,741	91
92	Westmoreland	137,450	40,000	535,925	713,375	119,062	4,639	-	-	92
93	Wise	45,000	89,975	433,483	568,458	251,740	-	201,432	54,533	93
94	Wythe	374,623	-	314,455	689,078	-	-	-	115,243	94
95	York	2,220,241	111,000	3,523,203	5,854,444	218,260	177,807	55,891	652,081	95
95	Total	\$ 391,591,785	\$ 19,457,851	\$ 212,132,990	\$ 623,182,626	\$ 14,509,009	\$ 2,663,767	\$ 2,074,939	\$ 123,791,652	95

COMPARATIVE REPORT										
EXHIBIT C7 – TOWNS		PARKS, RECREATION AND CULTURAL EXPENDITURES BY ACTIVITY								
FOR THE YEAR ENDED JUNE 30, 2022										
						Sources of Funds for Expenditures				
No.	Locality	Parks and Recreation	Cultural Enrichment	Public Libraries	Total	Commonwealth Categorical Aid	Federal Pass-Through	Direct Federal Aid	Local Charges for Service	No.
1	Abingdon	\$ 2,413,531	\$ 42,500	\$ -	\$ 2,456,031	\$ 4,500	\$ -	\$ -	\$ 295,925	1
2	Ashland	277,557	-	-	277,557	4,050	122,323	-	119,651	2
3	Bedford	29,446	-	-	29,446	-	-	-	-	3
4	Berryville	10,849	-	-	10,849	4,500	-	-	-	4
5	Big Stone Gap	-	-	-	-	-	-	-	-	5
6	Blacksburg	3,073,119	-	3,336	3,076,455	2,035	192	-	783,103	6
7	Bluefield	2,373,921	-	-	2,373,921	-	-	-	1,354,128	7
8	Bridgewater	727,972	366,709	-	1,094,681	2,125	-	-	371,422	8
9	Broadway	223,653	-	-	223,653	-	-	-	86,315	9
10	Christiansburg	5,246,511	-	3,346	5,249,857	2,035	192	-	756,093	10
11	Clifton Forge	-	-	-	-	-	-	-	-	11
12	Colonial Beach	77,191	-	5,000	82,191	-	-	-	-	12
13	Culpeper	843,902	-	-	843,902	4,500	-	-	104,300	13
14	Dumfries	-	-	-	-	-	-	-	-	14
15	Farmville	825,243	-	192,011	1,017,254	81,094	-	-	126,098	15
16	Front Royal	-	-	-	-	-	-	-	-	16
17	Herndon	5,407,302	-	-	5,407,302	5,873	-	-	3,431,294	17
18	Leesburg	7,375,575	-	575,071	7,950,646	4,500	-	-	4,421,422	18
19	Luray	1,055,537	-	-	1,055,537	46,500	357,539	-	68,268	19
20	Marion	144,907	-	-	144,907	4,500	-	545,624	72,581	20
21	Orange	31,865	-	-	31,865	4,500	-	-	-	21
22	Pulaski	823,956	26,920	-	850,876	4,500	-	677,987	16,994	22
23	Purcellville	338,552	12,185	-	350,737	3,500	-	-	-	23
24	Richlands	-	-	-	-	-	-	-	-	24
25	Rocky Mount	162,086	1,116,267	-	1,278,353	-	-	1,088,704	198,713	25
26	Smithfield	1,349,178	9,000	3,550	1,361,728	4,500	319,402	-	-	26
27	South Boston	329,114	61,357	171,561	562,032	37,792	5,386	-	14,606	27
28	South Hill	595,060	-	14,351	609,411	4,500	-	-	-	28
29	Strasburg	190,887	15,000	16,500	222,387	4,500	-	-	80,636	29
30	Tazewell	606,838	-	-	606,838	-	-	48,911	74,748	30
31	Vienna	4,204,150	27,003	-	4,231,153	-	-	-	945,076	31
32	Vinton	-	-	-	-	-	-	-	-	32
33	Warrenton	2,578,701	82,338	-	2,661,039	-	4,500	-	1,075,663	33
34	West Point	98,501	2,795	10,988	112,284	4,500	-	-	-	34
35	Wise	192,396	49,516	14,348	256,260	7,427	-	-	89,335	35
36	Woodstock	309,913	-	-	309,913	-	-	-	113,124	36
37	Wytheville	1,477,788	562,702	-	2,040,490	4,500	237,958	1,208,893	775,758	37
37	Total	\$ 43,395,201	\$ 2,374,292	\$ 1,010,062	\$ 46,779,555	\$ 246,431	\$ 1,047,492	\$ 3,570,119	\$ 15,375,253	37

COMPARATIVE REPORT										
EXHIBIT C8 – CITIES		COMMUNITY DEVELOPMENT EXPENDITURES BY ACTIVITY								
FOR THE YEAR ENDED JUNE 30, 2022										
						Sources of Funds for Expenditures				
No.	Locality	Planning and Community Development	Environmental Management	Cooperative Extension Program	Total	Commonwealth Categorical Aid	Federal Pass- Through	Direct Federal Aid	Local Charges for Service	No.
1	Alexandria	\$ 11,542,723	\$ 516,294	\$ -	\$ 12,059,017	\$ 10,491,099	\$ 264,186	\$ 37,677,682	\$ 1,731,587	1
2	Bristol	2,554,800	61,260	-	2,616,060	347,360	28,759	-	-	2
3	Buena Vista	509,804	-	-	509,804	66,000	33,580	-	67	3
4	Charlottesville	11,425,081	1,471,244	43,937	12,940,262	-	298,961	1,653,754	2,093,016	4
5	Chesapeake	17,258,569	-	468,971	17,727,540	(209,789)	70,704	727,037	793,030	5
6	Colonial Heights	412,454	-	-	412,454	7,176	-	-	-	6
7	Covington	319,727	3,000	5,281	328,008	1,150	25,500	-	-	7
8	Danville	9,469,199	-	-	9,469,199	1,014,440	-	1,497,023	37,744	8
9	Emporia	-	-	-	-	-	-	-	-	9
10	Fairfax	5,345,677	-	-	5,345,677	-	-	-	157,562	10
11	Falls Church	3,112,659	641,370	-	3,754,029	146,144	-	-	85,549	11
12	Franklin	467,757	20,996	761,689	1,250,442	31,375	17,500	-	-	12
13	Fredericksburg	2,907,100	2,000	-	2,909,100	-	19,870	153,160	138,601	13
14	Galax	923,083	52,321	-	975,404	-	525,650	18,215	520,327	14
15	Hampton	27,009,978	151,636	340,279	27,501,893	98,713	292,876	972,537	1,413,777	15
16	Harrisonburg	4,846,643	-	-	4,846,643	266,287	-	622,143	-	16
17	Hopewell	-	-	-	-	-	-	-	-	17
18	Lexington	686,191	62,767	-	748,958	-	-	-	14,077	18
19	Lynchburg	5,616,648	-	38,725	5,655,373	55	-	525,752	346,613	19
20	Manassas	2,520,609	-	97,986	2,618,595	4,819	-	-	13,816	20
21	Manassas Park	959,759	-	-	959,759	323,941	-	-	127,483	21
22	Martinsville	3,378,288	-	7,756	3,386,044	-	1,977,686	-	1,605,026	22
23	Newport News	30,035,808	-	130,873	30,166,681	55,980	201,126	1,892,678	124	23
24	Norfolk	87,513,328	-	-	87,513,328	4,764,682	13,597,991	39,517,232	470,476	24
25	Norton	-	-	-	-	-	-	-	-	25
26	Petersburg	-	-	-	-	-	-	-	-	26
27	Poquoson	632,475	-	-	632,475	2,376	2,328	-	14,309	27
28	Portsmouth	5,656,748	-	-	5,656,748	1,356,000	-	811,208	-	28
29	Radford	715,232	-	-	715,232	2,597	-	237,914	56,797	29
30	Richmond	108,578,636	-	-	108,578,636	3,429,596	5,095,260	69,621,831	21,995,991	30
31	Roanoke	15,274,653	468,877	79,610	15,823,140	50,000	-	1,421,228	-	31
32	Salem	1,619,015	-	12,965	1,631,980	-	-	-	-	32
33	Staunton	3,463,919	98,549	-	3,562,468	-	64,670	148,466	11,388	33
34	Suffolk	7,701,973	4,364,791	31,084	12,097,848	(84,145)	-	1,026,785	8,868,561	34
35	Virginia Beach	106,815,701	439,992	296,944	107,552,637	2,654,441	-	28,030,451	5,820,046	35
36	Waynesboro	1,343,410	-	-	1,343,410	-	-	265,628	68,537	36
37	Williamsburg	6,191,876	-	-	6,191,876	7,981	367,661	-	-	37
38	Winchester	2,612,961	-	-	2,612,961	25,750	-	487,776	-	38
38	Total	\$ 489,422,484	\$ 8,355,097	\$ 2,316,100	\$ 500,093,681	\$ 24,854,028	\$ 22,884,308	\$ 187,308,500	\$ 46,384,504	38

COMPARATIVE REPORT										
EXHIBIT C8 – COUNTIES		COMMUNITY DEVELOPMENT EXPENDITURES BY ACTIVITY								
FOR THE YEAR ENDED JUNE 30, 2022										
						Sources of Funds for Expenditures				
No.	Locality	Planning and Community Development	Environmental Management	Cooperative Extension Program	Total	Commonwealth Categorical Aid	Federal Pass- Through	Direct Federal Aid	Local Charges for Service	No.
1	Accomack	\$ 5,781,412	\$ 539,602	\$ 82,890	\$ 6,403,904	\$ -	\$ 530,272	\$ -	\$ 1,616,751	1
2	Albemarle	30,602,717	143,259	360,697	31,106,673	5,614	259,859	4,220,893	31,017	2
3	Alleghany	1,910,557	2,500	32,675	1,945,732	-	686,455	49,241	-	3
4	Amelia	202,070	177,444	48,150	427,664	7,981	-	-	-	4
5	Amherst	-	-	-	-	-	-	-	-	5
6	Appomattox	998,563	10,000	59,552	1,068,115	-	-	-	11,260	6
7	Arlington	209,373,586	-	-	209,373,586	4,500	3,926,847	24,476,410	47,407,616	7
8	Augusta	3,269,780	100,819	123,833	3,494,432	1,602,739	235,176	-	-	8
9	Bath	312,662	153,572	55,333	521,567	133,601	-	-	600	9
10	Bedford	-	-	-	-	-	-	-	-	10
11	Bland	686,083	176,080	80,842	943,005	-	-	-	-	11
12	Botetourt	1,814,843	20,243	45,879	1,880,965	-	-	-	7,820	12
13	Brunswick	-	-	-	-	-	-	-	-	13
14	Buchanan	-	-	-	-	-	-	-	-	14
15	Buckingham	-	-	-	-	-	-	-	-	15
16	Campbell	1,286,721	134,619	73,073	1,494,413	50,000	-	-	2,085	16
17	Caroline	1,360,589	(427,883)	76,224	1,008,930	11,378	-	-	-	17
18	Carroll	1,204,266	3,500	66,975	1,274,741	-	-	-	225,511	18
19	Charles City	4,408,144	27,806	650	4,436,600	2,426,756	-	-	897,504	19
20	Charlotte	261,920	149,315	61,274	472,509	-	-	-	-	20
21	Chesterfield	33,850,786	4,469	454,186	34,309,441	3,331,125	260,000	10,894,677	1,086,943	21
22	Clarke	1,533,041	39,047	44,407	1,616,495	340,026	-	293,000	28,241	22
23	Craig	97,183	3,002	27,362	127,547	-	-	-	-	23
24	Culpeper	2,286,804	69,754	192,817	2,549,375	-	-	-	2,051	24
25	Cumberland	274,992	75,120	46,223	396,335	-	-	-	63,985	25
26	Dickenson	4,056,920	-	53,076	4,109,996	93,575	382,539	-	-	26
27	Dinwiddie	1,182,915	12,500	234,138	1,429,553	-	-	-	8,848	27
28	Essex	109,921	16,704	28,225	154,850	-	-	-	1,994	28
29	Fairfax	357,139,453	11,915,274	-	369,054,727	84,577,312	28,281,989	87,641,789	116,404,825	29
30	Fauquier	6,511,846	192,504	210,759	6,915,109	178,773	-	537,070	22,026	30
31	Floyd	1,043,051	13,650	100,929	1,157,630	35,873	14,393	-	-	31
32	Fluvanna	2,137,989	21,630	81,940	2,241,559	-	-	-	1,750	32
33	Franklin	2,203,590	18,570	94,465	2,316,625	81,950	-	-	7,805	33
34	Frederick	459,266	875,237	294,327	1,628,830	-	-	-	187,059	34
35	Giles	2,867,295	13,000	75,558	2,955,853	282,218	1,272,052	-	-	35
36	Gloucester	6,410,274	18,694	107,958	6,536,926	-	2,013,894	-	1,504,168	36
37	Goochland	2,114,304	-	65,141	2,179,445	-	-	-	-	37
38	Grayson	936,761	138,174	132,882	1,207,817	12,500	197,365	-	-	38
39	Greene	1,211,657	103,721	58,955	1,374,333	-	7,781	-	-	39
40	Greensville	-	-	-	-	-	-	-	-	40
41	Halifax	3,671,846	20,032	124,792	3,816,670	169,082	149,988	-	2,129,219	41
42	Hanover	4,995,188	109,170	95,873	5,200,231	-	-	-	-	42
43	Henrico	77,344,821	-	407,363	77,752,184	-	773,058	4,272,648	-	43
44	Henry	10,476,449	-	54,271	10,530,720	60,088	737,932	-	-	44
45	Highland	180,400	-	55,909	236,309	-	2,500	-	-	45
46	Isle of Wight	4,291,471	-	71,904	4,363,375	-	19,539	-	49,799	46
47	James City	9,356,689	2,165,000	36,225	11,557,914	213,580	663,529	1,922,975	-	47
48	King & Queen	3,252,775	9,674	24,600	3,287,049	7,064	-	-	32,623	48
49	King George	2,401,191	59,425	115,584	2,576,200	118,393	553,840	-	-	49
50	King William	1,980,322	5,000	26,797	2,012,119	-	-	-	85	50
51	Lancaster	\$ 746,388	\$ 22,085	\$ 61,210	\$ 829,683	\$ -	\$ -	\$ -	\$ 43,015	51
52	Lee	-	-	-	-	-	-	-	-	52

COMPARATIVE REPORT										
EXHIBIT C8 – COUNTIES		COMMUNITY DEVELOPMENT EXPENDITURES BY ACTIVITY								
FOR THE YEAR ENDED JUNE 30, 2022										
						Sources of Funds for Expenditures				
No.	Locality	Planning and Community Development	Environmental Management	Cooperative Extension Program	Total	Commonwealth Categorical Aid	Federal Pass- Through	Direct Federal Aid	Local Charges for Service	No.
53	Loudoun	61,375,671	914,762	654,717	62,945,150	-	(17,656)	2,343,637	19,865	53
54	Louisa	2,430,861	51,170	136,956	2,618,987	210,285	-	-	11,500	54
55	Lunenburg	946,346	-	30,365	976,711	179,290	-	-	-	55
56	Madison	517,597	38,275	106,395	662,267	-	9,685	-	-	56
57	Mathews	1,171,704	13,981	35,306	1,220,991	481,611	164,968	-	-	57
58	Mecklenburg	53,806,109	29,788	90,091	53,925,988	97,092	210,165	-	588	58
59	Middlesex	870,076	19,985	2,464	892,525	88,926	287,525	-	254,249	59
60	Montgomery	4,298,993	-	81,103	4,380,096	4,500	-	-	119,679	60
61	Nelson	2,079,045	33,075	21,802	2,133,922	-	-	-	-	61
62	New Kent	2,275,996	325,213	37,871	2,639,080	229,782	40,000	-	-	62
63	Northampton	2,498,751	33,504	85,845	2,618,100	32,545	115,073	53,312	-	63
64	Northumberland	480,308	31,858	46,430	558,596	-	191,119	-	-	64
65	Nottoway	1,038,232	8,500	31,370	1,078,102	159,900	-	-	16,531	65
66	Orange	3,289,282	80,313	175,129	3,544,724	-	4,105,535	-	2,501,493	66
67	Page	3,425,274	91,538	750	3,517,562	-	1,485,865	-	-	67
68	Patrick	1,018,810	20,250	109,729	1,148,789	47,227	92,986	-	-	68
69	Pittsylvania	4,592,722	3,373	92,700	4,688,795	588,167	180,865	11,165	-	69
70	Powhatan	1,156,018	-	93,877	1,249,895	-	-	-	42,489	70
71	Prince Edward	945,333	14,710	128,190	1,088,233	-	-	-	20,365	71
72	Prince George	1,607,004	24,000	90,354	1,721,358	8,200	-	-	169,450	72
73	Prince William	62,970,000	6,925,000	903,000	70,798,000	517,000	271,000	31,243,000	10,731,000	73
74	Pulaski	-	-	-	-	-	-	-	-	74
75	Rappahannock	161,776	22,374	68,277	252,427	-	-	-	-	75
76	Richmond	1,695,818	17,622	30,771	1,744,211	-	1,453,304	-	14,400	76
77	Roanoke	5,966,546	-	62,979	6,029,525	219,029	1,764,644	119,008	1,012,376	77
78	Rockbridge	2,521,913	285,025	85,980	2,892,918	214,504	95,664	-	50,795	78
79	Rockingham	4,172,575	660,778	152,100	4,985,453	-	-	-	18,635	79
80	Russell	-	-	-	-	-	-	-	-	80
81	Scott	2,073,925	40,000	71,083	2,185,008	-	301,975	78,080	353,874	81
82	Shenandoah	1,263,945	16,421	156,661	1,437,027	-	124,929	-	-	82
83	Smyth	953,193	30,000	87,920	1,071,113	-	180,931	-	-	83
84	Southampton	325,195	179,813	59,591	564,599	-	21,500	-	-	84
85	Spotsylvania	11,031,715	-	159,457	11,191,172	-	-	-	735,423	85
86	Stafford	4,941,392	-	175,604	5,116,996	380,308	33,500	838,749	2,330,519	86
87	Surry	3,329,809	10,000	48,066	3,387,875	29,202	-	-	-	87
88	Sussex	598,917	578,788	45,366	1,223,071	2,500	248,899	-	17,561	88
89	Tazewell	1,056,441	-	84,157	1,140,598	45,070	1,384,861	-	-	89
90	Warren	3,546,667	20,010	124,487	3,691,164	4,161	-	-	-	90
91	Washington	2,043,934	17,770	141,502	2,203,206	596,827	61,237	-	-	91
92	Westmoreland	517,699	16,000	51,205	584,904	23,954	11,250	1,444	2,386	92
93	Wise	5,254,285	-	155,991	5,410,276	1,541,961	451,383	54,513	1,355,113	93
94	Wythe	1,001,347	8,000	65,807	1,075,154	-	-	-	73,303	94
95	York	8,103,939	2,298,510	50,806	10,453,255	28,350	227,384	(7)	502,458	95
95	Total	\$ 1,081,954,664	\$ 29,992,718	\$ 9,378,177	\$ 1,121,325,559	\$ 99,474,519	\$ 54,467,599	\$ 169,051,604	\$ 192,128,652	95

COMPARATIVE REPORT										
EXHIBIT C8 – TOWNS		COMMUNITY DEVELOPMENT EXPENDITURES BY ACTIVITY								
FOR THE YEAR ENDED JUNE 30, 2022										
						Sources of Funds for Expenditures				
No.	Locality	Planning and Community Development	Environmental Management	Cooperative Extension Program	Total	Commonwealth Categorical Aid	Federal Pass- Through	Direct Federal Aid	Local Charges for Service	No.
1	Abingdon	\$ 1,109,360	\$ -	\$ -	\$ 1,109,360	\$ 61,483	\$ 256,769	\$ -	\$ 7,870	1
2	Ashland	1,978,061	-	-	1,978,061	4,336	1,030,903	-	-	2
3	Bedford	2,234,416	-	-	2,234,416	776,044	-	-	-	3
4	Berryville	151,233	-	-	151,233	-	-	-	52,915	4
5	Big Stone Gap	-	-	-	-	-	-	-	-	5
6	Blacksburg	4,966,814	-	-	4,966,814	-	-	1,605,505	16,765	6
7	Blackstone	-	-	-	-	-	-	-	-	7
8	Bluefield	377,682	82,365	-	460,047	-	104,492	-	-	8
9	Bridgewater	650,885	-	-	650,885	-	641,010	-	6,000	9
10	Broadway	871,610	-	-	871,610	-	807,501	-	-	10
11	Christiansburg	1,546,179	-	-	1,546,179	-	-	22,990	-	11
12	Clifton Forge	-	-	-	-	-	-	-	-	12
13	Colonial Beach	269,112	1,640	-	270,752	31,696	-	-	-	13
14	Culpeper	2,552,039	-	-	2,552,039	40,772	1,322,559	-	7,669	14
15	Dumfries	-	-	-	-	-	-	-	-	15
16	Farmville	632,320	-	-	632,320	2,141	-	-	255,147	16
17	Front Royal	762,227	-	-	762,227	-	-	-	(10,354)	17
18	Herndon	2,117,654	-	-	2,117,654	-	-	-	-	18
19	Leesburg	4,609,057	-	-	4,609,057	56,714	-	-	53	19
20	Luray	9,772	-	-	9,772	-	-	-	-	20
21	Marion	960,617	-	-	960,617	-	-	90,000	-	21
22	Orange	147,684	-	-	147,684	-	-	-	-	22
23	Pulaski	1,406,715	-	-	1,406,715	309,475	65,557	141,806	-	23
24	Purcellville	1,633,871	4,344	-	1,638,215	-	-	-	-	24
25	Richlands	-	-	-	-	-	-	-	-	25
26	Rocky Mount	2,390,496	-	-	2,390,496	-	-	28,031	-	26
27	Smithfield	713,385	-	-	713,385	-	137,358	-	-	27
28	South Boston	1,004,078	-	-	1,004,078	20,665	550,865	-	-	28
29	South Hill	644,462	-	-	644,462	-	-	-	-	29
30	Strasburg	222,065	-	-	222,065	-	3,600	-	30,163	30
31	Tazewell	615,033	-	-	615,033	-	-	-	-	31
32	Vienna	1,504,302	-	-	1,504,302	-	-	-	-	32
33	Vinton	-	-	-	-	-	-	-	-	33
34	Warrenton	713,449	-	-	713,449	-	-	-	-	34
35	West Point	898,859	-	-	898,859	-	-	-	-	35
36	Wise	124,223	-	-	124,223	-	341,938	-	-	36
37	Woodstock	415,901	7,219	-	423,120	-	-	-	38,563	37
38	Wytheville	1,646,996	-	-	1,646,996	2,319	-	770,043	30,184	38
38	Total	\$ 39,880,557	\$ 95,568	\$ -	\$ 39,976,125	\$ 1,305,645	\$ 5,262,552	\$ 2,658,375	\$ 434,975	38

COMPARATIVE REPORT																			
EXHIBIT D – CITIES		CAPITAL PROJECTS FOR GENERAL GOVERNMENT																	
FOR THE YEAR ENDED JUNE 30, 2022																			
																		Memo Only	
		Sources of Funds									Application of Funds							Expenditures Made on Behalf of the Local Government	
No.	Locality	State Grants	Federal Grants	Debt Proceeds	Interest Income	Sale of Property	Transfers From General Government	Payments From Other Governments	Other Sources	Total Sources	Education	Streets, Roads, and Bridges	Other General Government	Transfers to Other Funds	Payments to Other Governments	Total Applications	State/Federal	No.	
1	Alexandria	\$ 3,343,876	\$ 12,746,369	\$ 215,211,821	\$ 1,155,920	\$ -	\$ 116,706,237	\$ 293,456	\$ 3,581,703	\$ 353,039,382	\$ 58,332,411	\$ 13,128,898	\$ 175,397,282	\$ -	\$ -	\$ 246,858,591	\$ 4,306,120	1	
2	Bristol	-	289,320	1,956,961	25,658	-	-	-	25,016,838	27,288,777	293,352	-	289,320	418,999	-	1,001,671	213,910	2	
3	Buena Vista	-	-	-	18,581	-	519,549	-	-	538,130	-	-	-	538,057	-	538,057	280,121	3	
4	Charlottesville	8,222,277	334,808	20,598,607	-	-	13,823,812	1,320,093	544,981	44,844,578	-	10,772,619	1,011,020	82,106	-	11,865,745	7,055,404	4	
5	Chesapeake	1,437,589	1,251,562	-	339,707	-	143,528,859	-	825,354	147,383,071	34,740,724	5,985,880	30,124,994	5,543,057	-	76,394,655	3,494,159	5	
6	Colonial Heights	163,162	1,462,957	6,222,804	24,602	-	1,585,655	-	-	9,459,180	513,901	1,168,965	1,417,925	-	-	3,100,791	685,851	6	
7	Covington	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	151,703	7	
8	Danville	1,215,543	-	148,822,062	-	249,294	4,422,857	-	2,626,670	157,336,426	1,703,371	2,812,981	7,838,317	-	-	12,354,669	979,948	8	
9	Emporia	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9	
10	Fairfax	5,918,320	1,822,268	-	-	-	21,468,979	-	-	29,209,567	782,967	-	5,761,461	20,631,503	-	27,175,931	13,859,094	10	
11	Falls Church	644,124	4,746,022	59,072	268	-	2,117,015	4,352,682	403,283	12,322,466	6,651,017	9,849,086	5,015,140	1,539,800	-	23,055,043	3,134,268	11	
12	Franklin	-	-	-	-	-	1,881,021	-	-	1,881,021	-	-	1,881,021	-	-	1,881,021	-	12	
13	Fredericksburg	281,864	-	-	(511,611)	-	1,191,105	-	235,994	1,197,352	1,646,502	-	1,663,978	-	-	3,310,480	239,903	13	
14	Galax	-	2,019,078	-	-	-	1,176,183	-	-	3,195,261	2,460,544	-	454,454	280,263	-	3,195,261	583,346	14	
15	Hampton	1,203,788	3,365,156	-	499,004	-	25,582,435	-	131,988,533	162,638,916	-	4,207,164	32,883,113	62,649,874	-	99,740,151	3,663,269	15	
16	Harrisonburg	1,686,567	250,348	93,337,021	164,332	-	5,825,000	-	-	101,263,268	49,004,275	-	2,350,789	-	-	51,355,064	2,111,793	16	
17	Hopewell	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17	
18	Lexington	-	-	-	-	-	659,000	-	-	659,000	-	-	659,000	-	-	659,000	84,363	18	
19	Lynchburg	1,382,300	770,747	7,136,760	33,453	-	6,979,349	-	257,887	16,560,496	3,074,309	14,040,808	8,299,522	-	-	25,414,639	2,809,161	19	
20	Manassas	1,534,715	5,202,668	30,392,569	115	204,759	11,553,000	-	4,193,831	53,081,657	-	8,698,843	20,247,599	9,186,362	-	38,132,804	4,065,579	20	
21	Manassas Park	160,155	1,454,308	-	-	105,000	5,333,911	-	317,234	7,370,608	-	671,867	22,155,904	8,070,511	-	30,898,282	176,345	21	
22	Martinsville	-	21,100	-	-	-	-	-	-	21,100	-	-	39,775	-	-	39,775	6,087	22	
23	Newport News	21,317,483	6,609,666	12,906,945	1,068,749	1,780,730	81,154,515	-	190,474	125,028,562	18,500,546	38,090,271	38,129,574	6,605,047	871,572	102,197,010	16,855,397	23	
24	Norfolk	-	-	90,520,066	-	-	-	-	-	90,520,066	4,631,637	-	24,848,062	-	41,320	29,521,019	6,359,718	24	
25	Norton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25	
26	Petersburg	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26	
27	Poquoson	-	-	-	16,217	-	2,922,167	-	74,888	3,013,272	9,933,279	-	-	50,000	-	9,983,279	809,628	27	
28	Portsmouth	6,631,938	5,000,000	-	14,326	-	-	-	-	11,646,264	1,821,605	11,280,759	18,002,622	-	-	31,104,986	6,635,846	28	
29	Radford	-	-	-	-	9	7,932,691	-	-	7,932,700	7,701,201	120,237	111,262	-	-	7,932,700	22,996	29	
30	Richmond	2,157,370	5,842,623	28,651,791	46,676	3,532,118	2,200,000	-	-	42,430,578	11,912,874	-	14,429,234	-	-	26,342,108	8,685,875	30	
31	Roanoke	1,504,090	6,090,516	27,975,331	74,740	-	15,368,549	-	25,674	51,038,900	2,225,118	4,529,269	26,183,871	-	-	32,938,258	2,305,362	31	
32	Salem	475,171	291,983	15,080,000	35,444	-	6,091,474	-	-	21,974,072	9,857,321	580,381	1,361,913	-	-	11,799,615	1,122,577	32	
33	Staunton	298,822	1,895,909	-	2,555	-	7,734,862	-	-	9,932,148	5,666	1,261,897	-	4,016,922	-	5,284,485	-	33	
34	Suffolk	24,728,332	5,551,367	21,375,613	-	-	5,841,198	-	-	57,496,510	84,820	28,329,684	22,451,768	415,142	-	51,281,414	24,394,936	34	
35	Virginia Beach	8,608,410	10,345,934	110,066,561	120,757	3,104,838	240,455,298	-	828,887	373,530,685	27,036,690	10,514,234	118,096,223	-	-	155,647,147	15,871,868	35	
36	Waynesboro	-	-	-	1,732	-	-	-	-	1,732	211,198	114,812	-	-	-	326,010	166,149	36	
37	Williamsburg	254,818	424,169	20,748	95,152	-	10,538,661	-	493,159	11,826,707	291,908	1,301,201	3,766,511	-	-	5,359,620	458,549	37	
38	Winchester	4,963,917	111,857	13,043,235	36,219	-	2,404,101	-	640,078	21,199,407	6,315,071	10,431,709	5,944,046	-	232,681	22,923,507	2,259,871	38	
38	Total	\$ 98,134,631	\$ 77,900,735	\$ 843,377,967	\$ 3,262,596	\$ 8,976,748	\$ 746,997,483	\$ 5,966,231	\$ 172,245,468	\$ 1,956,861,859	\$ 259,732,307	\$ 177,891,565	\$ 590,815,700	\$ 120,027,643	\$ 1,145,573	\$ 1,149,612,788	\$ 133,849,197	38	

COMPARATIVE REPORT																		
EXHIBIT D – COUNTIES		CAPITAL PROJECTS FOR GENERAL GOVERNMENT																
FOR THE YEAR ENDED JUNE 30, 2022																		
																	Memo Only	
		Sources of Funds									Application of Funds							Expenditures Made on Behalf of the Local Government
No.	Locality	State Grants	Federal Grants	Debt Proceeds	Interest Income	Sale of Property	Transfers From General Government	Payments From Other Governments	Other Sources	Total Sources	Education	Streets, Roads, and Bridges	Other General Government	Transfers to Other Funds	Payments to Other Governments	Total Applications	State/Federal	No.
1	Accomack	\$ 321,993	\$ 170,354	\$ -	\$ 140	\$ -	\$ 951,686	\$ -	\$ -	\$ 1,444,173	\$ -	\$ -	\$ 894,064	\$ 1,078,535	\$ -	\$ 1,972,599	\$ 25,281	1
2	Albemarle	2,322,036	1,299,477	-	62,591	-	24,979,740	-	3,289,292	31,953,136	34,047,737	-	11,691,381	950,359	-	46,689,477	1,765,811	2
3	Alleghany	-	-	-	-	-	1,036,868	-	-	1,036,868	117,131	-	799,437	-	-	916,568	50,973	3
4	Amelia	-	-	-	2,477	-	-	-	-	2,477	-	-	-	2,477	-	2,477	70,751	4
5	Amherst	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5
6	Appomattox	-	-	-	-	-	17,618	-	-	17,618	-	-	-	-	-	-	16,817	6
7	Arlington	6,930,749	8,446,373	6,235,380	968,291	-	641,703	-	27,151,766	50,374,262	39,733,304	16,156,194	175,202,641	(180,717,877)	-	50,374,262	4,212,984	7
8	Augusta	475,612	-	-	23,237	-	12,367,013	-	1,673,290	14,539,152	2,806,423	-	1,989,467	662,347	-	5,458,237	2,389,688	8
9	Bath	-	-	-	-	-	1,421,374	-	-	1,421,374	831,678	-	589,696	-	-	1,421,374	1,287	9
10	Bedford	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10
11	Bland	-	-	-	1	-	68,800	-	-	68,801	-	-	80,313	-	-	80,313	355,941	11
12	Botetourt	-	-	-	-	-	1,812,697	-	-	1,812,697	27,376	-	1,785,321	-	-	1,812,697	474,683	12
13	Brunswick	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13
14	Buchanan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14
15	Buckingham	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15
16	Campbell	4,190	-	-	102,884	-	2,789,984	-	25,128	2,922,186	26,712,428	45,583	2,770,607	292,216	-	29,820,834	418,778	16
17	Caroline	-	-	-	8,327	-	-	-	20,968	29,295	424,783	-	225,723	-	-	650,506	147,033	17
18	Carroll	-	-	-	18	-	-	-	-	18	-	-	219,672	-	-	219,672	811,334	18
19	Charles City	-	-	5,000,000	-	-	184,641	-	-	5,184,641	-	-	866,890	-	-	866,890	280,106	19
20	Charlotte	-	-	-	2,268	-	-	-	-	2,268	-	-	3,424,163	-	-	3,424,163	538,347	20
21	Chesterfield	7,406,120	28,994,049	141,540,488	890,056	-	23,968,264	-	6,554,832	209,353,809	53,446,680	54,071,539	43,985,245	18,210	-	151,521,674	41,161,576	21
22	Clarke	-	-	-	-	-	35,400	-	-	35,400	-	23,180	12,220	-	-	35,400	1,067	22
23	Craig	-	-	-	-	-	136,154	-	-	136,154	74,958	-	61,196	-	-	136,154	56,781	23
24	Culpeper	22,752	1,460,769	-	16,503	-	11,641,048	-	67,846	13,208,918	4,452,677	-	6,465,869	-	-	10,918,546	1,014,730	24
25	Cumberland	-	-	-	385	-	316,100	-	-	316,485	-	-	181,505	30,100	-	211,605	384,299	25
26	Dickenson	-	15,228,407	-	-	-	-	-	-	15,228,407	13,788,633	-	-	-	-	13,788,633	478,308	26
27	Dinwiddie	69,591	-	-	13,786	-	2,840,125	-	44,761	2,968,263	-	-	2,343,363	-	-	2,343,363	321,200	27
28	Essex	-	174,479	-	144	-	398,087	-	-	572,710	-	-	-	-	-	-	94,481	28
29	Fairfax	1,051,060	7,853,367	265,331,267	472,981	-	172,000,897	4,745,675	41,218,454	492,673,701	215,938,153	16,071,269	167,514,269	26,290,588	-	425,814,279	25,344,052	29
30	Fauquier	60,281	2,156,674	32,025,235	122,086	-	217,484	-	1,917,457	36,499,217	7,618,313	79,704	15,124,786	217,484	-	23,040,287	3,441,398	30
31	Floyd	481,690	1,542,008	-	-	-	9,831,617	-	-	11,855,315	6,708,350	-	4,665,275	-	-	11,373,625	195,267	31
32	Fluvanna	-	-	8,996,454	-	-	-	-	-	8,996,454	-	-	-	-	-	-	11,062	32
33	Franklin	2,628,774	-	-	28,472	-	5,481,236	-	-	8,138,482	2,444,550	128,394	5,565,538	-	-	8,138,482	830,009	33
34	Frederick	482,567	-	8,616,484	94,784	-	-	-	-	9,193,835	9,125,211	-	2,054,185	14,691	-	11,194,087	1,336,714	34
35	Giles	-	-	-	8	-	119,988	-	-	119,996	-	-	210,873	-	-	210,873	44,837	35
36	Gloucester	102,313	36,766	35,149,064	57,991	-	3,634,315	-	267,649	39,248,098	7,218,606	-	255,934	-	-	7,474,540	226,464	36
37	Goochland	416,293	-	59,965,941	147,266	-	6,636,737	-	2,226,120	69,392,357	3,233,917	-	4,419,776	-	-	7,653,693	189,056	37
38	Grayson	698,123	-	-	-	-	-	-	-	698,123	-	-	1,884,671	(1,186,548)	-	698,123	183,465	38
39	Greene	-	-	-	1,046	-	-	-	-	1,046	211,637	-	-	-	-	211,637	105,708	39
40	Greensville	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	40
41	Halifax	-	18,058	105,409,380	147,662	-	600,000	-	1,000,000	107,175,100	950,776	-	206,454	-	-	1,157,230	456,247	41
42	Hanover	274,813	-	-	-	-	9,005,000	-	-	9,279,813	1,781,818	-	5,418,375	-	-	7,200,193	3,015,110	42
43	Henrico	33,678,024	12,384,131	48,115,000	542,928	-	53,704,083	-	15,627,117	164,051,283	8,931,795	33,525,212	103,774,720	-	-	146,231,727	13,872,141	43
44	Henry	-	73,380	-	-	-	-	-	30,495	103,875	-	-	16,132,125	-	-	16,132,125	291,071	44
45	Highland	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	188,118	45
46	Isle of Wight	126,502	35,830	18,844,277	129,474	-	3,398,521	-	-	22,534,604	11,276,502	-	744,873	-	-	12,021,375	347,031	46
47	James City	169,569	823,475	62,244	(419,022)	-	29,704,598	-	682,547	31,023,411	1,844,738	-	13,451,039	-	-	15,295,777	2,130,694	47
48	King & Queen	1,782,811	-	20,000,000	51,739	-	6,842,986	-	-	28,677,536	194,548	-	-	31,604	-	226,152	194,526	48
49	King George	265,103	859,135	-	(437,839)	-	2,955,693	-	62,558	3,704,650	792,455	-	715,846	-	-	1,508,301	2,908,958	49
50	King William	96,367	490,519	6,674,509	9,250	-	228,675	-	390,985	7,890,305	-	-	-	224,582	-	224,582	164,099	50
51	Lancaster	\$ -	\$ -	\$ -	\$ 31,616	\$ -	\$ -	\$ -	\$ -	\$ 31,616	\$ 2,871,514	\$ -	\$ 579,331	\$ 1,976,427	\$ -	\$ 5,427,272	\$ 86,319	51
52	Lee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	52
53	Loudoun	237,925	202,501	235,339,620	5,504	6,740	284,531,108	-	22,940,441	543,263,839	136,039,634	6,387,134	203,327,085	6,812,648	(8,412,277)	344,154,224	11,703,168	53
54	Louisa	-	-	-	95,903	-	8,149,806	-	-	8,245,709	6,995,081	-	1,250,628	-	-	8,245,709	421,561	54
55	Lunenburg	-	-	-	5,796	-	-	-	-	5,796	-	-	-	-	-	-	351,103	55

COMPARATIVE REPORT																		
EXHIBIT D – COUNTIES		CAPITAL PROJECTS FOR GENERAL GOVERNMENT																
FOR THE YEAR ENDED JUNE 30, 2022																		
																	Memo Only	
		Sources of Funds									Application of Funds							Expenditures Made on Behalf of the Local Government
No.	Locality	State Grants	Federal Grants	Debt Proceeds	Interest Income	Sale of Property	Transfers From General Government	Payments From Other Governments	Other Sources	Total Sources	Education	Streets, Roads, and Bridges	Other General Government	Transfers to Other Funds	Payments to Other Governments	Total Applications	State/Federal	No.
56	Madison	-	-	-	-	-	1,766,303	-	-	1,766,303	249,809	-	246,471	-	-	496,280	150,632	56
57	Mathews	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	216,059	57
58	Mecklenburg	26,225	114,157	-	6,927	-	48,557,519	-	14,847,616	63,552,444	56,483,141	-	15,088,760	-	-	71,571,901	400,531	58
59	Middlesex	-	216,371	-	(5,521)	-	-	21,522	-	232,372	-	-	858,491	613,236	-	1,471,727	39,454	59
60	Montgomery	-	408,720	100,953,389	208,499	756,546	-	-	-	102,327,154	24,501,866	-	3,752,016	-	-	28,253,882	6,987,536	60
61	Nelson	-	-	-	-	-	-	-	-	-	-	-	878,309	-	-	878,309	587,208	61
62	New Kent	62,405	-	16,070,000	35,271	-	-	-	954,557	17,122,233	19,916,552	-	1,376,352	-	-	21,292,904	72,608	62
63	Northampton	-	-	42,094,705	154,328	-	3,417,503	-	-	45,666,536	12,602,387	-	-	-	-	12,602,387	277	63
64	Northumberland	-	-	-	-	-	-	-	10,099	10,099	-	-	-	-	-	-	104,655	64
65	Nottoway	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	104,279	65
66	Orange	-	-	-	38,010	-	3,543,307	-	25,439	3,606,756	9,090	-	131,294	154,315	-	294,699	323,420	66
67	Page	189,949	526,212	-	3,173	-	2,222,374	-	37,000	2,978,708	-	-	382,292	4,242,305	-	4,624,597	486,094	67
68	Patrick	-	-	-	-	-	378,662	-	-	378,662	378,662	-	-	-	-	378,662	1,189,625	68
69	Pittsylvania	-	-	-	-	-	4,377,326	-	-	4,377,326	3,002,600	-	1,374,726	-	-	4,377,326	2,492,790	69
70	Powhatan	137,727	-	-	7,420	-	-	-	20,568	165,715	18,674	-	1,155,364	-	-	1,174,038	498,242	70
71	Prince Edward	-	-	-	4,438	-	-	-	421,853	426,291	-	-	1,676,929	-	-	1,676,929	621,901	71
72	Prince George	75,480	-	4,695,000	100,229	-	3,814,211	-	63,583	8,748,503	22,652,780	-	9,997,359	-	-	32,650,139	307,789	72
73	Prince William	51,466,000	11,885,000	-	(9,063,000)	847,000	133,180,000	36,553,000	69,922,000	294,790,000	123,559,000	83,303,000	38,385,000	80,387,000	-	325,634,000	44,998,187	73
74	Pulaski	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	58,629	74
75	Rappahannock	-	-	-	-	-	643,972	-	-	643,972	-	-	573,972	-	-	573,972	80,720	75
76	Richmond	-	-	-	-	-	-	-	-	-	-	-	582,348	-	-	582,348	17,783	76
77	Roanoke	1,918,989	-	22,453,232	43,964	146,767	22,413,185	-	2,566,577	49,542,714	4,915,956	-	27,315,355	3,998,282	-	36,229,593	6,589,566	77
78	Rockbridge	-	300,000	-	407	-	446,067	-	-	746,474	1,833,572	-	259,797	434,893	-	2,528,262	241,610	78
79	Rockingham	1,150,000	-	-	31,903	-	6,039,500	-	40,372	7,261,775	-	-	6,605,873	-	-	6,605,873	1,419,203	79
80	Russell	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	80
81	Scott	-	-	4,027,273	-	-	-	-	-	4,027,273	2,724,475	2,246	1,055,658	-	-	3,782,379	649,575	81
82	Shenandoah	-	-	-	16,039	-	-	-	-	16,039	-	-	92,621	1,172,480	-	1,265,101	1,064,772	82
83	Smyth	-	-	1,960,000	-	-	-	-	-	1,960,000	-	-	-	1,960,000	-	1,960,000	251,681	83
84	Southampton	-	-	-	56,595	-	-	1,297,280	143	1,354,018	-	-	6,642,716	-	-	6,642,716	716,473	84
85	Spotsylvania	-	52,131	32,884,668	196,412	-	11,773,408	-	1,140,584	46,047,203	15,433,126	-	8,232,016	11,938,168	-	35,603,310	1,127,313	85
86	Stafford	-	-	12,372,342	62,726	-	48,442,321	-	-	60,877,389	12,058,209	-	2,826,241	-	-	14,884,450	5,124,389	86
87	Surry	1,535,956	-	-	26,191	-	1,424,367	-	-	2,986,514	-	-	31,868	-	-	31,868	76,596	87
88	Sussex	-	-	-	55,988	-	-	-	-	55,988	-	-	-	687,842	-	687,842	-	88
89	Tazewell	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	343,379	89
90	Warren	-	-	-	-	-	-	-	-	-	77,281	39,058	116,438	-	-	232,777	(332,866)	90
91	Washington	247,500	-	64,820	52,410	-	1,051,036	-	-	1,415,766	365,443	-	2,127,494	-	-	2,492,937	136,515	91
92	Westmoreland	56,000	-	-	(11)	-	2,748,978	-	28,650	2,833,617	18,335,456	13,790	2,158,213	-	-	20,507,459	132,777	92
93	Wise	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	286,308	93
94	Wythe	-	-	-	57,665	-	1,323,947	-	12,915,000	14,296,612	-	-	1,381,612	12,915,000	-	14,296,612	853,137	94
95	York	141,660	696,723	42,663,277	71,699	-	19,301,533	547,985	1,458,200	64,881,077	8,736,776	-	30,291,852	-	-	39,028,628	185,451	95
95	Total	\$ 117,113,149	\$ 96,449,066	\$ 1,277,544,049	\$ (4,659,485)	\$ 1,757,053	\$ 999,515,565	\$ 43,165,462	\$ 229,643,947	\$ 2,760,528,806	\$ 928,496,261	\$ 209,846,303	\$ 966,481,993	\$ (24,798,636)	\$ (8,412,277)	\$ 2,071,613,644	\$ 201,714,731	95

COMPARATIVE REPORT																		
EXHIBIT D – TOWNS		CAPITAL PROJECTS FOR GENERAL GOVERNMENT																
FOR THE YEAR ENDED JUNE 30, 2022																		
																	Memo Only	
		Sources of Funds									Application of Funds						Expenditures Made on Behalf of the Local Government	
No.	Locality	State Grants	Federal Grants	Debt Proceeds	Interest Income	Sale of Property	Transfers From General Government	Payments From Other Governments	Other Sources	Total Sources	Education	Streets, Roads, and Bridges	Other General Government	Transfers to Other Funds	Payments to Other Governments	Total Applications	State/Federal	No.
1	Abingdon	\$ 43,204	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,204	\$ -	\$ -	\$ 7,535,613	\$ -	\$ -	\$ 7,535,613	\$ 52,853	1
2	Ashland	4,252	16,575	-	4,243	-	-	-	81,045	106,115	-	197,742	210,860	-	-	408,602	-	2
3	Bedford	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3
4	Berryville	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	176	4
5	Big Stone Gap	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5
6	Blacksburg	760,859	60,552	-	(9,017)	-	-	-	5,011	817,405	-	1,762,555	15,921,174	-	-	17,683,729	751,179	6
7	Bluefield	-	-	-	-	-	512,329	-	200,000	712,329	-	378,342	333,987	-	-	712,329	(205,107)	7
8	Bridgewater	-	-	-	-	-	-	-	-	-	-	41,146	1,372,577	-	-	1,413,723	526,311	8
9	Broadway	-	-	-	-	-	1,102,163	-	-	1,102,163	-	-	1,102,163	-	-	1,102,163	164	9
10	Christiansburg	1,594,365	617,605	9,300,000	17,576	-	4,153,710	-	1,123,360	16,806,616	-	3,767,534	8,384,082	-	-	12,151,616	723,336	10
11	Clifton Forge	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11
12	Colonial Beach	-	-	-	-	575,809	-	-	-	575,809	-	-	-	421,000	-	421,000	-	12
13	Culpeper	-	14,566	-	-	-	489,407	-	-	503,973	-	311,692	177,715	-	-	489,407	-	13
14	Dumfries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14
15	Farmville	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15
16	Front Royal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16
17	Herndon	7,390,871	115,175	-	-	-	-	-	34,360	7,540,406	-	9,741,761	138,251	-	-	9,880,012	3,477,704	17
18	Leesburg	595,303	332,425	-	11,419	-	2,622,692	58,669,686	1,651,093	63,882,618	-	69,570,454	186,445	2,362,022	-	72,118,921	788,429	18
19	Luray	-	427,035	-	-	-	-	-	-	427,035	-	-	427,035	-	-	427,035	23,692	19
20	Marion	-	622,125	-	-	-	3,402	-	-	625,527	-	-	625,527	-	-	625,527	(189,030)	20
21	Orange	-	-	-	-	-	41,921	-	-	41,921	-	206,714	-	-	-	206,714	311,742	21
22	Pulaski	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30,071	22
23	Purcellville	584,141	223,995	-	3,913	-	95,200	581,225	115,000	1,603,474	-	1,352,583	98,976	-	-	1,451,559	659,588	23
24	Richlands	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24
25	Rocky Mount	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25
26	Smithfield	392,492	373,194	-	-	-	-	-	-	765,686	-	778,740	741,433	-	-	1,520,173	111,548	26
27	South Boston	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	27
28	South Hill	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	28
29	Strasburg	-	-	-	-	-	768,129	-	-	768,129	-	-	768,129	-	-	768,129	398,149	29
30	Tazewell	-	-	-	-	-	86,634	-	-	86,634	-	-	86,634	-	-	86,634	168	30
31	Vienna	-	-	12,680,071	75,068	-	-	-	1,979,155	14,734,294	-	-	12,723,337	8,827,149	-	21,550,486	98,361	31
32	Vinton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	32
33	Warrenton	-	-	-	-	-	-	-	-	-	-	-	579,613	-	-	579,613	9,125	33
34	West Point	-	-	-	-	-	11,793	-	-	11,793	-	-	11,793	-	-	11,793	-	34
35	Wise	-	-	-	-	-	2,635,895	-	-	2,635,895	-	2,301,563	334,332	-	-	2,635,895	48,755	35
36	Woodstock	-	-	-	-	-	357,872	-	-	357,872	-	-	357,872	-	-	357,872	-	36
37	Wytheville	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,463	37
37	Total	\$ 11,365,487	\$ 2,803,247	\$ 21,980,071	\$ 103,202	\$ 575,809	\$ 12,881,147	\$ 59,250,911	\$ 5,189,024	\$ 114,148,898	\$ -	\$ 90,410,826	\$ 52,117,548	\$ 11,610,171	\$ -	\$ 154,138,545	\$ 7,618,677	37

COMPARATIVE REPORT																		
EXHIBIT E – CITIES		DEBT SERVICE FOR GENERAL GOVERNMENT																
FOR THE YEAR ENDED JUNE 30, 2022																		
		Application of Funds																
		Sources of Funds				Redemption of Debt				Debt Interest Costs								
No.	Locality	Direct Sources	Transfers From Other Funds	Payments From Other Governments	Total Sources	Education	Streets, Roads, and Bridges	Other General Government	Total	Education	Streets, Roads, and Bridges	Other General Government	Total	Payments to Other Governments	Transfers to General Government	Other	Total Applications	No.
1	Alexandria	11,782,546	76,140,908	-	87,923,454	15,119,339	1,540,358	42,828,637	59,488,334	3,497,781	433,163	24,504,176	28,435,120	-	-	-	87,923,454	1
2	Bristol	127,305	9,744,312	-	9,871,617	459,524	42,120	2,102,682	2,604,326	1,065,973	1,073	3,852,123	4,919,169	-	-	2,348,122	9,871,617	2
3	Buena Vista	-	538,057	-	538,057	505,347	-	128,027	633,374	32,710	-	132,436	165,146	-	-	-	798,520	3
4	Charlottesville	4,316,164	11,215,052	-	15,531,216	2,204,262	3,190,872	7,230,269	12,625,403	516,529	747,723	1,694,282	2,958,534	-	-	185,645	15,769,582	4
5	Chesapeake	8,782,350	42,882,556	-	51,664,906	18,794,733	4,666,355	10,422,704	33,883,792	5,619,951	1,100,997	5,497,879	12,218,827	-	-	87,232	46,189,851	5
6	Colonial Heights	-	-	-	-	925,147	-	1,884,202	2,809,349	249,404	-	743,441	992,845	-	-	155,264	3,957,458	6
7	Covington	2,511,305	1,545,961	-	4,057,266	977,253	-	599,993	1,577,246	568,708	-	141,771	710,479	-	1,519,373	181,932	3,989,030	7
8	Danville	-	-	-	-	2,779,488	69,117	4,045,324	6,893,929	590,225	-	1,692,615	2,282,840	-	-	65,356	9,242,125	8
9	Emporia	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9
10	Fairfax	66,709,000	-	-	66,709,000	70,088,888	-	5,262,631	75,351,519	1,142,687	-	1,746,585	2,889,272	-	-	194,550	78,435,341	10
11	Falls Church	1,993,410	-	-	1,993,410	6,522,411	325,020	2,645,382	9,492,813	4,366,079	115,610	1,024,380	5,506,069	-	-	2,889	15,001,771	11
12	Franklin	17,182	1,248,744	-	1,265,926	164,462	-	756,236	920,698	48,185	-	490,720	538,905	-	2,093,764	-	3,553,367	12
13	Fredericksburg	490,929	-	-	490,929	2,902,000	-	2,476,340	5,378,340	1,609,808	-	1,896,303	3,506,111	-	-	-	8,884,451	13
14	Galax	1,542,500	774,414	-	2,316,914	285,636	-	281,410	567,046	488,778	-	49,392	538,170	-	1,211,698	-	2,316,914	14
15	Hampton	26,347,909	31,830,622	-	58,178,531	9,539,754	-	39,164,193	48,703,947	3,947,210	-	5,531,997	9,479,207	-	-	-	58,183,154	15
16	Harrisonburg	40,048,740	16,775,822	811,591	57,636,153	16,812,749	12,796,349	21,724,439	51,333,537	4,263,234	543,320	1,328,354	6,134,908	-	-	167,708	57,636,153	16
17	Hopewell	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17
18	Lexington	-	1,634,017	-	1,634,017	958,730	-	132,572	1,091,302	429,290	-	113,425	542,715	-	-	-	1,634,017	18
19	Lynchburg	-	18,377,731	-	18,377,731	5,636,417	2,443,098	3,677,712	11,757,227	3,333,150	1,823,308	1,464,045	6,620,503	-	-	-	18,377,730	19
20	Manassas	1,262,104	15,857,554	-	17,119,658	4,599,168	2,188,925	2,291,567	9,079,660	1,866,218	384,716	1,773,810	4,024,744	-	-	-	13,104,404	20
21	Manassas Park	2,775,881	1,786,890	-	4,562,771	4,788,868	-	4,967,073	9,755,941	1,789,857	-	2,307,314	4,097,171	-	-	122,174	13,975,286	21
22	Martinsville	372,720	1,565,685	-	1,938,405	1,092,959	-	367,248	1,460,207	432,163	-	46,035	478,198	-	-	-	1,938,405	22
23	Newport News	-	63,198,910	-	63,198,910	7,099,490	4,607,615	35,820,046	47,527,151	1,922,586	1,963,849	11,210,351	15,096,786	-	-	102,061	62,725,998	23
24	Norfolk	36,895,000	81,013,285	-	117,908,285	-	144,167	90,400,740	90,544,907	-	1,163,729	26,199,649	27,363,378	-	-	-	117,908,285	24
25	Norton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25
26	Petersburg	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26
27	Poquoson	-	3,795,000	-	3,795,000	42,430	-	2,314,547	2,356,977	1,931	-	1,299,191	1,301,122	-	1,299,000	-	4,957,099	27
28	Portsmouth	-	-	-	-	2,558,342	-	26,181,637	28,739,979	92,196	-	11,735,424	11,827,620	-	-	24,330	40,591,929	28
29	Radford	8,115,658	1,912,523	-	10,028,181	829,383	-	7,861,282	8,690,665	990,863	-	207,276	1,198,139	-	-	139,377	10,028,181	29
30	Richmond	2,382,020	-	1,437,262	3,819,282	19,167,016	7,088,985	37,701,261	63,957,262	12,077,417	4,089,279	16,992,480	33,159,176	-	-	833	97,117,271	30
31	Roanoke	105,995	24,770,241	1,626,823	26,503,059	8,456,073	1,264,228	9,640,197	19,360,498	3,285,657	938,799	3,369,900	7,594,356	-	-	258,879	27,213,733	31
32	Salem	-	4,670,581	210,368	4,880,949	1,592,865	1,500	1,636,118	3,230,483	1,066,905	652	613,215	1,680,772	-	-	-	4,911,255	32
33	Staunton	20,738,946	10,729,151	-	31,468,097	8,038,917	-	15,667,952	23,706,869	2,010,678	-	782,289	2,792,967	-	-	-	26,499,836	33
34	Suffolk	18,558,703	27,578,758	-	46,137,461	17,981,079	-	24,283,228	42,264,307	3,440,470	-	6,125,738	9,566,208	-	-	257,435	52,087,950	34
35	Virginia Beach	(4,192,915)	155,880,988	-	151,688,073	26,840,444	13,611,766	66,524,829	106,977,039	12,971,535	6,254,239	29,204,967	48,430,741	-	2,211,066	415,122	158,033,968	35
36	Waynesboro	279,933	-	-	279,933	2,324,669	-	986,245	3,310,914	1,211,472	-	225,349	1,436,821	-	-	-	4,747,735	36
37	Williamsburg	-	-	-	-	-	-	944,355	944,355	-	-	606,650	606,650	-	-	-	1,551,005	37
38	Winchester	-	-	-	-	7,145,378	1,483	2,099,176	9,246,037	1,807,689	9	1,181,378	2,989,076	-	-	1,250	12,236,363	38
38	Total	\$ 251,963,385	\$ 605,467,762	\$ 4,086,044	\$ 861,517,191	\$ 267,233,221	\$ 53,981,958	\$ 475,050,254	\$ 796,265,433	\$ 76,737,339	\$ 19,560,466	\$ 165,784,940	\$ 262,082,745	\$ -	\$ 8,334,901	\$ 4,710,159	\$ 1,071,393,238	38

COMPARATIVE REPORT																		
EXHIBIT E – COUNTIES		DEBT SERVICE FOR GENERAL GOVERNMENT																
FOR THE YEAR ENDED JUNE 30, 2022																		
		Application of Funds																
		Sources of Funds				Redemption of Debt				Debt Interest Costs								
No.	Locality	Direct Sources	Transfers From Other Funds	Payments From Other Governments	Total Sources	Education	Streets, Roads, and Bridges	Other General Government	Total	Education	Streets, Roads, and Bridges	Other General Government	Total	Payments to Other Governments	Transfers to General Government	Other	Total Applications	No.
1	Accomack	\$ 2,679,360	\$ 6,246,412	\$ -	\$ 8,925,772	\$ 1,590,528	\$ -	\$ 3,469,166	\$ 5,059,694	\$ 581,238	\$ -	\$ 340,222	\$ 921,460	\$ -	\$ -	\$ -	\$ 5,981,154	1
2	Albemarle	20,778,650	23,069,556	-	43,848,206	17,303,468	-	19,397,607	36,701,075	5,523,615	-	2,424,755	7,948,370	-	-	-	44,649,445	2
3	Alleghany	257,545	1,967,495	-	2,225,040	1,341,807	-	513,554	1,855,361	58,581	-	260,528	319,109	-	-	50,570	2,225,040	3
4	Amelia	60,338	-	-	60,338	495,250	-	1,937	497,187	140,004	-	74	140,078	-	-	-	637,265	4
5	Amherst	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5
6	Appomattox	10,430,985	-	-	10,430,985	1,344,493	-	1,085,000	2,429,493	294,762	-	538,232	832,994	-	-	17,654	3,280,141	6
7	Arlington	-	137,633,866	-	137,633,866	38,625,000	8,491,747	41,829,633	88,946,380	19,700,805	283,832	28,644,838	48,629,475	-	-	58,011	137,633,866	7
8	Augusta	69,738	7,750,637	-	7,820,375	5,380,387	290,000	292,677	5,963,064	2,097,668	112,738	39,206	2,249,612	-	-	-	8,212,676	8
9	Bath	-	1,245,393	-	1,245,393	1,170,645	-	-	1,170,645	74,748	-	-	74,748	-	-	-	1,245,393	9
10	Bedford	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10
11	Bland	-	235,910	-	235,910	-	-	169,516	169,516	-	-	66,394	66,394	-	-	-	235,910	11
12	Botetourt	32,232,840	3,625,991	-	35,858,831	2,325,632	-	1,009,710	3,335,342	1,300,359	-	504,740	1,805,099	-	30,489,525	228,865	35,858,831	12
13	Brunswick	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13
14	Buchanan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14
15	Buckingham	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15
16	Campbell	410	5,780,097	-	5,780,507	1,167,233	-	2,320,000	3,487,233	1,406,303	-	682,157	2,088,460	-	-	-	5,575,693	16
17	Caroline	600,638	-	-	600,638	2,912,095	-	2,794,798	5,706,893	1,801,115	-	1,835,179	3,636,294	140,931	-	74,029	9,558,147	17
18	Carroll	6,080,525	3,659,838	-	9,740,363	8,118,800	-	418,113	8,536,913	770,311	-	287,841	1,058,152	-	-	145,298	9,740,363	18
19	Charles City	-	-	-	-	-	-	574,619	574,619	-	-	250,532	250,532	-	-	106,271	931,422	19
20	Charlotte	-	-	-	-	531,952	-	786,830	1,318,782	1,118,544	-	-	1,118,544	-	-	-	2,437,326	20
21	Chesterfield	-	91,022,115	-	91,022,115	44,566,788	4,497,849	17,318,934	66,383,571	17,762,068	1,871,035	6,685,519	26,318,622	-	-	764,686	93,466,879	21
22	Clarke	142,376	-	-	142,376	1,504,402	-	99,901	1,604,303	860,728	-	151,799	1,012,527	-	-	-	2,616,830	22
23	Craig	-	852,244	-	852,244	350,529	-	364,986	715,515	59,933	-	76,796	136,729	-	-	-	852,244	23
24	Culpeper	37,315	-	-	37,315	4,713,631	-	1,945,404	6,659,035	2,434,899	-	398,715	2,833,614	-	-	-	9,492,649	24
25	Cumberland	860,000	-	-	860,000	2,529,081	-	684,293	3,213,374	765,543	-	80,007	845,550	-	-	160,623	4,219,547	25
26	Dickenson	400,265	-	-	400,265	800,000	-	559,931	1,359,931	425,000	-	332,586	757,586	-	-	-	2,117,517	26
27	Dinwiddie	-	7,490,217	-	7,490,217	2,807,051	-	2,957,331	5,764,382	1,020,146	-	1,226,307	2,246,453	-	-	1,191	8,012,026	27
28	Essex	400,775	-	-	400,775	2,201,137	-	572,593	2,773,730	815,849	-	101,924	917,773	70,938	-	1,550	3,763,991	28
29	Fairfax	183,489,752	457,619,342	4,080	641,113,174	169,398,240	30,603,500	290,806,618	490,808,358	60,971,928	14,006,029	67,334,693	142,312,650	-	-	2,706,121	635,827,129	29
30	Fauquier	748,797	13,018,044	-	13,766,841	8,096,054	-	2,124,778	10,220,832	2,296,301	-	1,437,131	3,733,432	-	-	195,007	14,149,271	30
31	Floyd	-	-	-	-	972,099	-	976,589	1,948,688	854,057	-	247,831	1,101,888	-	-	-	3,050,576	31
32	Fluvanna	256,863	-	-	256,863	4,603,972	-	1,635,500	6,239,472	2,639,425	-	52,540	2,691,965	-	-	-	8,931,437	32
33	Franklin	-	6,809,425	-	6,809,425	627,654	-	3,639,775	4,267,429	113,192	-	2,428,804	2,541,996	-	-	-	6,809,425	33
34	Frederick	656,354	14,691	-	671,045	13,016,944	-	4,269,363	17,286,307	5,891,340	-	1,103,238	6,994,578	-	-	-	24,280,885	34
35	Giles	4,534,677	1,696,028	-	6,230,705	1,073,893	-	4,386,950	5,460,843	298,412	-	386,608	685,020	-	-	84,842	6,230,705	35
36	Gloucester	5,018,382	4,015,453	-	9,033,835	2,633,853	-	5,245,432	7,879,285	1,191,555	-	56,373	1,247,928	-	-	168,763	9,295,976	36
37	Goochland	-	1,815,103	-	1,815,103	601,060	-	1,008,957	1,610,017	100,291	-	104,795	205,086	-	-	-	1,815,103	37
38	Grayson	-	-	-	-	847,669	-	4,357	852,026	480,117	-	952	481,069	-	(1,333,095)	-	-	38
39	Greene	19,615,508	430,231	-	20,045,739	1,516,600	-	23,722,719	25,239,319	1,280,035	-	1,575,320	2,855,355	-	-	-	28,094,674	39
40	Greensville	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	40
41	Halifax	-	-	-	-	4,101,224	-	1,445,324	5,546,548	869,416	-	1,088,626	1,958,042	-	-	-	7,504,590	41
42	Hanover	88,731	18,792,770	-	18,881,501	8,223,149	-	5,160,692	13,383,841	2,528,448	-	3,472,020	6,000,468	-	-	10,575	19,394,884	42
43	Henrico	-	85,925,203	-	85,925,203	4,697,595	2,187,103	52,735,373	59,620,071	57,524	898,514	24,489,700	25,445,738	-	-	-	85,065,809	43
44	Henry	-	-	-	-	2,197,653	-	220,589	2,418,242	816,381	-	3,123,603	3,939,984	-	-	-	6,358,226	44
45	Highland	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	45
46	Isle of Wight	318,263	3,635,925	-	3,954,188	4,409,516	-	3,945,268	8,354,784	2,322,741	-	2,049,173	4,371,914	-	900,625	335,118	13,962,441	46
47	James City	41,663	16,667,557	-	16,709,220	8,704,253	-	3,537,221	12,241,474	3,451,896	-	969,054	4,420,950	-	-	46,796	16,709,220	47
48	King & Queen	-	-	-	-	82,550	-	-	82,550	33,304	-	-	33,304	-	-	179,377	295,231	48
49	King George	-	-	-	-	3,160,175	-	1,432,134	4,592,309	1,752,449	-	1,387,980	3,140,429	-	-	-	7,732,738	49
50	King William	47,575	2,921,239	-	2,968,814	1,069,958	-	1,125,000	2,194,958	487,846	-	286,914	774,760	-	-	110,718	3,080,436	50
51	Lancaster	13,767	-	-	13,767	211,644	-	893,161	1,104,805	528,014	-	209,375	737,389	-	-	-	1,842,194	51
52	Lee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	52
53	Loudoun	16,035,945	205,506,396	-	221,542,341	131,332,733	9,333,783	33,505,881	174,172,397	38,241,787	4,673,904	14,044,039	56,959,730	-	421,358	1,457,854	233,011,339	53
54	Louisa	-	-	-	-	1,650,442	-	770,000	2,420,442	1,012,366	-	1,439,056	2,451,422	-	-	-	4,871,864	54

COMPARATIVE REPORT																			
EXHIBIT E – COUNTIES		DEBT SERVICE FOR GENERAL GOVERNMENT																	
FOR THE YEAR ENDED JUNE 30, 2022																			
						Application of Funds													
		Sources of Funds				Redemption of Debt				Debt Interest Costs									
No.	Locality	Direct Sources	Transfers From Other Funds	Payments From Other Governments	Total Sources	Education	Streets, Roads, and Bridges	Other General Government	Total	Education	Streets, Roads, and Bridges	Other General Government	Total	Payments to Other Governments	Transfers to General Government	Other	Total Applications	No.	
55	Lunenburg	4,168,591	-	-	4,168,591	742,177	-	476,000	1,218,177	320,441	-	97,875	418,316	-	-	171,444	1,807,937	55	
56	Madison	-	-	-	-	-	-	1,033,580	1,033,580	9,490	-	684,428	693,918	-	-	-	1,727,498	56	
57	Mathews	1,391,891	-	-	1,391,891	9,218	-	591,955	601,173	681	-	39,799	40,480	-	-	-	641,653	57	
58	Mecklenburg	-	8,598,307	-	8,598,307	4,187,338	-	96,363	4,283,701	4,310,687	-	3,919	4,314,606	-	-	-	8,598,307	58	
59	Middlesex	7,000	-	-	7,000	1,193,606	-	1,605,222	2,798,828	456,972	-	266,033	723,005	-	-	-	3,521,833	59	
60	Montgomery	-	-	-	-	15,348,311	-	3,295,189	18,643,500	5,976,149	-	577,887	6,554,036	-	-	6,920	25,204,456	60	
61	Nelson	-	3,143,087	-	3,143,087	1,800,390	-	965,000	2,765,390	160,803	-	396,947	557,750	-	-	-	3,323,140	61	
62	New Kent	7,304,000	-	-	7,304,000	4,290,093	-	8,526,742	12,816,835	2,168,929	-	202,799	2,371,728	-	-	113,862	15,302,425	62	
63	Northampton	9,311,661	-	-	9,311,661	333,082	-	10,288,901	10,621,983	962,691	-	871,519	1,834,210	-	-	293,276	12,749,469	63	
64	Northumberland	-	-	-	-	1,160,000	-	-	1,160,000	865,310	-	-	865,310	-	-	700	2,026,010	64	
65	Nottoway	-	-	-	-	244,921	-	3,623	248,544	57,210	-	377	57,587	-	-	-	306,131	65	
66	Orange	-	9,526,700	-	9,526,700	5,796,145	-	2,018,004	7,814,149	1,264,147	-	2,279,643	3,543,790	-	-	-	11,357,939	66	
67	Page	16,642,000	7,583,282	-	24,225,282	7,678,368	-	12,541,189	20,219,557	1,756,580	-	745,934	2,502,514	-	-	-	22,722,071	67	
68	Patrick	78,624	-	-	78,624	1,262,025	-	244,081	1,506,106	957,991	-	390,341	1,348,332	-	-	-	2,854,438	68	
69	Pittsylvania	70,317	10,766,881	-	10,837,198	7,119,031	-	1,569,248	8,688,279	1,959,074	-	189,845	2,148,919	-	-	-	10,837,198	69	
70	Powhatan	-	-	-	-	4,503,159	-	1,460,486	5,963,645	2,167,502	-	928,871	3,096,373	-	-	7,230	9,067,248	70	
71	Prince Edward	9,383	-	-	9,383	381,435	-	784,418	1,165,853	118,201	-	408,233	526,434	-	-	-	1,692,287	71	
72	Prince George	-	-	-	-	868,165	-	3,821,000	4,689,165	1,042,292	-	1,663,899	2,706,191	-	-	-	7,395,356	72	
73	Prince William	-	169,011,000	-	169,011,000	75,619,000	14,923,000	33,746,000	124,288,000	35,959,000	4,782,000	3,982,000	44,723,000	-	-	-	169,011,000	73	
74	Pulaski	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	74	
75	Rappahannock	-	368,226	-	368,226	335,000	-	-	335,000	29,910	-	3,316	33,226	-	-	-	368,226	75	
76	Richmond	563,348	-	-	563,348	905,431	-	241,633	1,147,064	468,015	-	124,193	592,208	-	-	-	1,739,272	76	
77	Roanoke	376,976	18,565,933	124,438	19,067,347	11,564,338	-	3,694,511	15,258,849	3,226,863	-	3,104,331	6,331,194	-	368,483	176,302	22,134,828	77	
78	Rockbridge	-	4,969,017	-	4,969,017	2,716,271	-	675,000	3,391,271	1,005,025	-	572,721	1,577,746	-	-	-	4,969,017	78	
79	Rockingham	-	11,311,598	-	11,311,598	7,594,873	-	1,009,469	8,604,342	3,525,257	-	509,308	4,034,565	-	-	6,650	12,645,557	79	
80	Russell	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	80	
81	Scott	-	-	-	-	4,286,225	-	561,500	4,847,725	83,234	-	137,751	220,985	-	-	-	5,068,710	81	
82	Shenandoah	588,406	6,390,221	-	6,978,627	2,956,707	-	2,206,586	5,163,293	600,574	-	1,214,760	1,815,334	-	-	-	6,978,627	82	
83	Smyth	1,104,903	3,496,748	-	4,601,651	1,076,035	-	1,827,000	2,903,035	488,643	-	1,135,410	1,624,053	-	-	74,563	4,601,651	83	
84	Southampton	13,361,963	-	-	13,361,963	1,043,737	-	1,378,653	2,422,390	1,161,036	-	890,964	2,052,000	-	-	-	4,474,390	84	
85	Spotsylvania	39,479,961	43,063,559	-	82,543,520	49,171,034	5,390,193	16,523,828	71,085,055	6,903,655	1,522,174	2,440,172	10,866,001	-	-	592,464	82,543,520	85	
86	Stafford	-	-	-	-	20,760,680	-	9,840,866	30,601,546	10,258,079	-	4,361,169	14,619,248	-	-	-	45,220,794	86	
87	Surry	-	-	-	-	160,000	-	1,350,000	1,510,000	77,263	-	692,777	770,040	-	-	-	2,280,040	87	
88	Sussex	4,039,578	-	-	4,039,578	4,887,232	-	343,148	5,230,380	171,119	-	31,269	202,388	-	-	145,410	5,578,178	88	
89	Tazewell	-	3,117,546	-	3,117,546	807,142	-	1,712,039	2,519,181	34,736	-	563,629	598,365	-	-	-	3,117,546	89	
90	Warren	-	12,837,559	-	12,837,559	3,622,748	240,000	4,942,438	8,805,186	3,288,208	196,363	547,802	4,032,373	-	-	-	12,837,559	90	
91	Washington	407,847	3,225,965	-	3,633,812	1,205,634	-	912,225	2,117,859	542,564	-	973,389	1,515,953	-	-	-	3,633,812	91	
92	Westmoreland	51,608,700	-	-	51,608,700	47,300,798	-	8,314,962	55,615,760	644,854	-	635,203	1,280,057	-	-	-	56,895,817	92	
93	Wise	601,163	5,918,054	-	6,519,217	2,212,585	-	1,674,145	3,886,730	2,598,396	-	89,297	2,687,693	-	-	(55,206)	6,519,217	93	
94	Wythe	-	5,068,602	-	5,068,602	2,043,292	-	1,816,841	3,860,133	587,120	-	506,629	1,093,749	-	-	114,720	5,068,602	94	
95	York	234,978	11,834,403	-	12,069,381	5,250,000	-	2,815,591	8,065,591	2,923,472	-	952,098	3,875,570	-	-	-	11,941,161	95	
95	Total	\$ 457,249,327	\$ 1,448,243,866	\$ 128,518	\$ 1,905,621,711	\$ 817,445,065	\$ 75,957,175	\$ 686,665,650	\$ 1,580,067,890	\$ 286,363,217	\$ 28,346,589	\$ 205,432,713	\$ 520,142,519	\$ 211,869	\$ 30,846,896	\$ 8,552,254	\$ 2,139,821,428	95	

COMPARATIVE REPORT																		
EXHIBIT E – TOWNS		DEBT SERVICE FOR GENERAL GOVERNMENT																
FOR THE YEAR ENDED JUNE 30, 2022																		
		Application of Funds																
		Sources of Funds				Redemption of Debt				Debt Interest Costs				Payments to Other Governments	Transfers to General Government		Total Applications	
No.	Locality	Direct Sources	Transfers From Other Funds	Payments From Other Governments	Total Sources	Education	Streets, Roads, and Bridges	Other General Government	Total	Education	Streets, Roads, and Bridges	Other General Government	Total					No.
1	Abingdon	\$ 25,207	\$ -	\$ -	\$ 25,207	\$ -	\$ -	\$ 728,086	\$ 728,086	\$ -	\$ -	\$ 482,124	\$ 482,124	\$ -	\$ -	\$ -	\$ 1,210,210	1
2	Ashland	-	-	-	-	-	-	404,968	404,968	-	-	154,282	154,282	-	-	-	559,250	2
3	Bedford	555,224	-	-	555,224	-	-	857,851	857,851	-	-	112,224	112,224	-	-	-	970,075	3
4	Berryville	-	-	-	-	-	-	42,711	42,711	-	-	78,765	78,765	-	-	-	121,476	4
5	Big Stone Gap	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5
6	Blacksburg	-	3,252,762	-	3,252,762	-	-	1,991,240	1,991,240	-	-	1,460,197	1,460,197	-	-	-	3,451,437	6
7	Bluefield	-	435,220	-	435,220	-	29,344	312,292	341,636	-	10,441	83,143	93,584	-	-	-	435,220	7
8	Bridgewater	-	346,424	-	346,424	-	-	245,240	245,240	-	-	101,184	101,184	-	-	-	346,424	8
9	Broadway	-	28,401	-	28,401	-	-	22,926	22,926	-	-	5,475	5,475	-	-	-	28,401	9
10	Christiansburg	-	1,511,370	-	1,511,370	-	-	1,328,668	1,328,668	-	-	182,702	182,702	-	-	-	1,511,370	10
11	Clifton Forge	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11
12	Colonial Beach	1,325,693	-	-	1,325,693	204,438	-	1,458,116	1,662,554	292,850	-	57,647	350,497	-	-	-	2,013,051	12
13	Culpeper	-	-	-	-	-	-	1,348,868	1,348,868	-	-	274,397	274,397	-	-	-	1,623,265	13
14	Dumfries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14
15	Farmville	-	-	-	-	-	-	1,501,042	1,501,042	-	-	257,707	257,707	-	-	-	1,758,749	15
16	Front Royal	-	-	-	-	-	-	210,780	210,780	-	-	158,895	158,895	-	-	-	369,675	16
17	Herndon	-	-	-	-	-	-	1,063,929	1,063,929	-	-	274,076	274,076	262,569	-	-	1,600,574	17
18	Leesburg	16,274,716	8,729,551	-	25,004,267	-	-	13,077,541	13,077,541	-	-	2,070,716	2,070,716	-	-	92,826	15,241,083	18
19	Luray	-	86,548	-	86,548	-	-	60,785	60,785	-	-	25,763	25,763	-	-	-	86,548	19
20	Marion	9,412,500	91,926	-	9,504,426	-	-	9,362,880	9,362,880	-	-	141,546	141,546	-	-	-	9,504,426	20
21	Orange	-	-	-	-	-	-	148,050	148,050	-	-	10,864	10,864	-	-	-	158,914	21
22	Pulaski	-	260,646	-	260,646	-	-	234,099	234,099	-	-	26,547	26,547	-	-	-	260,646	22
23	Purcellville	-	-	-	-	-	-	1,336,132	1,336,132	-	-	348,635	348,635	-	-	-	1,684,767	23
24	Richlands	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24
25	Rocky Mount	-	234,555	-	234,555	-	-	197,952	197,952	-	-	36,603	36,603	-	-	-	234,555	25
26	Smithfield	-	-	-	-	-	-	463,248	463,248	-	-	67,843	67,843	-	-	-	531,091	26
27	South Boston	-	-	105,553	105,553	-	-	747,250	747,250	-	-	130,644	130,644	-	-	-	877,894	27
28	South Hill	1,500,000	-	-	1,500,000	-	-	92,325	92,325	-	-	9,844	9,844	-	-	-	102,169	28
29	Strasburg	-	200,717	-	200,717	-	-	81,139	81,139	-	-	63,046	63,046	-	-	56,532	200,717	29
30	Tazewell	-	45,381	-	45,381	-	-	40,773	40,773	-	-	4,608	4,608	-	-	-	45,381	30
31	Vienna	(42,735)	5,212,763	-	5,170,028	-	-	3,656,630	3,656,630	-	-	1,767,624	1,767,624	-	-	-	5,424,254	31
32	Vinton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	32
33	Warrenton	10,426,469	1,229,170	-	11,655,639	-	-	10,720,050	10,720,050	-	-	606,120	606,120	-	-	-	11,326,170	33
34	West Point	3,634,000	456,596	-	4,090,596	12,330	-	3,848,842	3,861,172	15,007	-	145,647	160,654	-	-	-	4,021,826	34
35	Wise	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	35
36	Woodstock	-	176,771	-	176,771	-	-	135,051	135,051	-	-	41,720	41,720	-	-	-	176,771	36
37	Wytheville	-	1,274,541	-	1,274,541	-	-	1,050,393	1,050,393	-	-	224,148	224,148	-	-	-	1,274,541	37
37	Total	\$ 43,111,074	\$ 23,573,342	\$ 105,553	\$ 66,789,969	\$ 216,768	\$ 29,344	\$ 56,769,857	\$ 57,015,969	\$ 307,857	\$ 10,441	\$ 9,404,736	\$ 9,723,034	\$ 262,569	\$ -	\$ 149,358	\$ 67,150,930	37

COMPARATIVE REPORT																			
EXHIBIT F – CITIES		SUMMARY OF ENTERPRISE ACTIVITIES																	
FOR THE YEAR ENDED JUNE 30, 2022																			
		Payments to Other Local Governments for Enterprise Activities		Payments To Enterprise Type Authorities			Revenues From Direct Charges and Contributions						Local Government Enterprise Expenses						
							Contributions/Payments in Support of Operating Expenditures												
No.	Locality	General Operating and Interest	Capital	General Operating and Interest	Capital	User Charges	Net Transfers (To) From General Government Funds	From Other Local Governments	From the Commonwealth	From the Federal Government	Miscellaneous Revenue	Funds Available for Operations	General Operating Expenses	Depreciation	Debt Interest Expenses	Other Expenses	Total Expenses	Funds Available After Expenses	No.
1	Alexandria	\$ -	\$ -	\$ 29,622,198	\$ -	\$ 19,108,799	\$ 21,357,846	\$ -	\$ 7,211,911	\$ -	\$ 29,282	\$ 47,707,838	\$ 30,813,558	\$ 5,387,218	\$ 488,139	\$ -	\$ 36,688,915	\$ 11,018,923	1
2	Bristol	-	-	-	-	23,665	-	-	188,132	225,982	944	438,723	478,822	55,298	-	-	534,120	(95,397)	2
3	Buena Vista	-	-	-	-	2,424,454	-	-	-	-	7,554	2,432,008	1,805,535	448,118	283,812	-	2,537,465	(105,457)	3
4	Charlottesville	-	-	1,715,729	-	66,747,639	(3,550,879)	1,080,040	3,285,722	4,278,938	1,870,655	73,712,115	58,492,083	5,202,750	980,412	2,051,503	66,726,748	6,985,367	4
5	Chesapeake	2,914,763	-	300,861	-	116,177,042	-	693,920	791,690	228,676	583,350	118,474,678	58,652,804	30,048,315	15,667,409	633,039	105,001,567	13,473,111	5
6	Colonial Heights	-	-	626,383	-	5,108,547	-	-	-	-	500,134	5,608,681	2,892,011	473,863	66,448	677,192	4,109,514	1,499,167	6
7	Covington	-	-	-	-	3,837,364	-	-	-	-	130,894	3,968,258	2,240,638	1,013,704	132,586	57,000	3,443,928	524,330	7
8	Danville	-	-	-	-	168,130,973	(14,153,698)	-	21,945	3,268,309	1,980,008	159,247,537	143,970,867	14,407,123	1,642,999	119,949	160,140,938	(893,401)	8
9	Emporia	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9
10	Fairfax	-	-	-	-	15,239,066	-	752,480	-	-	24	15,991,570	9,796,015	2,561,628	681,743	-	13,039,386	2,952,184	10
11	Falls Church	-	253,732	1,248,188	-	4,273,265	-	-	-	5,375	(157,045)	4,121,595	1,621,916	1,263,401	200,254	-	3,085,571	1,036,024	11
12	Franklin	-	-	-	-	19,656,733	(1,002,597)	-	3,363	24,244	4,893	18,686,636	16,339,272	1,171,964	143,560	2,118	17,656,914	1,029,722	12
13	Fredericksburg	-	-	-	-	11,317,276	-	-	2,108,823	2,765,817	2,783,608	18,975,524	12,310,869	3,304,632	547,199	245,700	16,408,400	2,567,124	13
14	Galax	-	-	53,560	-	3,038,773	(1,013,155)	-	-	1,330,952	1,515	3,358,085	2,485,592	649,574	-	3,892	3,139,058	219,027	14
15	Hampton	-	-	4,887,823	-	27,548,682	-	-	2,712,640	5,966,421	598,300	36,826,043	27,791,439	5,755,900	1,625,287	1,475,175	36,647,801	178,242	15
16	Harrisonburg	-	-	67,923	-	92,285,826	(3,482,464)	-	1,768,787	2,848,375	815,073	94,235,597	74,193,170	8,543,716	1,098,569	-	83,835,455	10,400,142	16
17	Hopewell	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17
18	Lexington	-	-	-	-	5,943,094	487,356	-	-	-	11,203	6,441,653	4,452,224	394,822	337,326	-	5,184,372	1,257,281	18
19	Lynchburg	-	-	-	-	45,272,141	1,261,371	77,800	2,866,655	5,419,214	610,463	55,507,644	33,889,032	18,122,365	2,328,748	-	54,340,145	1,167,499	19
20	Manassas	-	-	-	-	76,609,359	(8,113,407)	-	-	550,848	1,534,912	70,581,712	60,248,152	7,602,820	1,882,667	2,479,463	72,213,102	(1,631,390)	20
21	Manassas Park	-	-	-	-	8,169,649	-	-	-	-	1,014,588	9,184,237	3,829,586	756,535	294,852	1,929,325	6,810,298	2,373,939	21
22	Martinsville	-	-	-	-	27,517,263	-	-	25,651	32,338	25,512	27,600,764	25,355,574	1,792,758	149,377	-	27,297,709	303,055	22
23	Newport News	-	-	7,792,362	-	125,689,775	(9,500,000)	-	-	-	6,719,857	122,909,632	70,022,149	23,000,688	7,152,832	310,052	100,485,721	22,423,911	23
24	Norfolk	-	-	20,445,261	-	160,494,692	(10,000,000)	-	-	-	8,502,638	158,997,330	52,531,659	28,740,702	16,852,177	-	98,124,538	60,872,792	24
25	Norton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25
26	Petersburg	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26
27	Poquoson	-	-	-	-	1,798,636	(200,000)	-	-	-	102,462	1,701,098	633,320	646,208	-	-	1,279,528	421,570	27
28	Portsmouth	-	-	2,970,726	-	46,822,794	(9,009,595)	-	-	-	563,596	38,376,795	21,040,796	9,807,723	4,290,304	-	35,138,823	3,237,972	28
29	Radford	-	-	28,490	-	25,166,602	(3,327,287)	110,680	1,120,449	1,466,134	4,284	24,540,862	24,478,212	1,419,861	27,911	35,903	25,961,887	(1,421,025)	29
30	Richmond	-	-	17,908,906	-	412,778,489	(9,528,247)	-	-	-	2,392,376	405,642,618	284,757,155	67,900,690	30,125,657	-	382,783,502	22,859,116	30
31	Roanoke	-	-	-	-	16,368,027	4,868,181	296,114	3,654,212	9,010,923	1,574,604	35,772,061	30,678,059	4,595,546	590,999	317	35,864,921	(92,860)	31
32	Salem	-	-	211,158	-	57,934,945	(3,336,762)	-	-	-	1,787,224	56,385,407	45,554,573	4,074,686	557,421	60,872	50,247,552	6,137,855	32
33	Staunton	-	-	48,159	-	8,769,456	2,012	-	-	89,472	7,909	8,868,849	4,916,544	2,687,177	269,928	-	7,873,649	995,200	33
34	Suffolk	-	-	59,832	-	59,731,335	(479,337)	-	1,091,864	3,016,146	419,501	63,779,509	28,219,740	18,130,030	12,035,475	-	58,385,245	5,394,264	34
35	Virginia Beach	6,047,039	-	459,539	-	136,508,112	(431,500)	-	-	-	977,251	137,053,863	89,979,680	29,920,598	6,533,098	-	126,433,376	10,620,487	35
36	Waynesboro	-	-	44,052	-	11,285,174	(1,264,778)	-	-	106,574	102,599	10,229,569	4,732,423	3,191,572	1,023,477	-	8,947,472	1,282,097	36
37	Williamsburg	-	-	-	-	8,258,979	(160,411)	-	-	-	332,854	8,431,422	6,649,684	838,851	83,909	-	7,572,444	858,978	37
38	Winchester	-	-	123,561	-	37,647,663	(1,246,010)	-	-	120,975	71,314	36,593,942	18,642,670	6,824,233	5,123,124	10,389	30,600,416	5,993,526	38
38	Total	\$ 8,961,802	\$ 253,732	\$ 88,614,711	\$ -	\$ 1,827,684,289	\$ (51,823,361)	\$ 3,011,034	\$ 26,851,844	\$ 40,755,713	\$ 35,904,336	\$ 1,882,383,855	\$ 1,254,495,823	\$ 310,735,069	\$ 113,217,699	\$ 10,091,889	\$ 1,688,540,480	\$ 193,843,375	38

COMPARATIVE REPORT																			
EXHIBIT F – COUNTIES		SUMMARY OF ENTERPRISE ACTIVITIES																	
FOR THE YEAR ENDED JUNE 30, 2022																			
		Payments to Other Local Governments for Enterprise Activities		Payments To Enterprise Type Authorities			Revenues From Direct Charges and Contributions						Local Government Enterprise Expenses						
		General Operating and Interest		General Operating and Interest	Capital	User Charges	Contributions/Payments in Support of Operating Expenditures				Miscellaneous Revenue	Funds Available for Operations	General Operating Expenses	Depreciation	Debt Interest Expenses	Other Expenses	Total Expenses	Funds Available After Expenses	
No.	Locality						Net Transfers (To) From General Government Funds	From Other Local Governments	From the Commonwealth	From the Federal Government									
1	Accomack	\$ -	\$ -	\$ -	\$ -	\$ 734,704	\$ 13,339	\$ -	\$ -	\$ -	\$ 74	\$ 748,117	\$ 949,431	\$ 337,236	\$ 16	\$ -	\$ 1,286,683	\$ (538,566)	1
2	Albemarle	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2
3	Alleghany	-	-	-	-	4,741,086	(595,433)	-	-	621,870	(9,913)	4,757,610	3,692,240	1,173,554	117,048	-	4,982,842	(225,232)	3
4	Amelia	-	-	-	-	263,168	-	-	-	-	-	263,168	512,306	210,560	51,358	-	774,224	(511,056)	4
5	Amherst	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5
6	Appomattox	-	-	-	-	181,946	-	-	-	-	-	181,946	134,019	114,245	-	-	248,264	(66,318)	6
7	Arlington	-	-	46,622,208	-	117,637,904	-	-	-	-	(1,023,562)	116,614,342	60,846,535	20,726,615	6,854,127	7,835,716	96,262,993	20,351,349	7
8	Augusta	-	-	134,080	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8
9	Bath	-	-	-	-	1,177,950	-	-	-	-	2,676	1,180,626	1,249,241	461,382	-	-	1,710,623	(529,997)	9
10	Bedford	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10
11	Bland	-	-	-	-	658,300	504,008	-	-	-	830	1,163,138	710,186	703,502	193,297	-	1,606,985	(443,847)	11
12	Botetourt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12
13	Brunswick	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13
14	Buchanan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14
15	Buckingham	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15
16	Campbell	-	-	107,748	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16
17	Caroline	-	-	-	-	3,705,251	847,630	-	-	-	2,414,669	6,967,550	3,040,348	1,444,953	1,153,168	2,003	5,640,472	1,327,078	17
18	Carroll	-	-	284,328	-	3,407,164	538,885	-	-	-	291,617	4,237,666	2,521,771	1,461,175	588,139	-	4,571,085	(333,419)	18
19	Charles City	-	-	-	-	131,573	92,150	-	-	10,561	-	234,284	841,170	271,889	-	-	1,113,059	(878,775)	19
20	Charlotte	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20
21	Chesterfield	-	-	3,350,724	751,400	120,723,434	123,825	-	-	1,617,863	(15,357,125)	107,107,997	60,357,807	35,274,129	671,467	1,665,890	97,969,293	9,138,704	21
22	Clarke	-	-	-	-	718,602	207,000	-	-	-	149,241	1,074,843	536,946	360,374	13,890	-	911,210	163,633	22
23	Craig	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23
24	Culpeper	-	-	-	-	1,675,115	1,027,528	-	18,252	-	-	2,720,895	2,669,440	1,463,192	86,852	-	4,219,484	(1,498,589)	24
25	Cumberland	-	-	-	-	416,609	168,646	-	-	-	539	585,794	389,460	341,908	82,149	-	813,517	(227,723)	25
26	Dickenson	-	-	-	-	3,650,937	-	-	-	-	238,266	3,889,203	2,515,890	1,066,358	93,485	-	3,675,733	213,470	26
27	Dinwiddie	-	-	-	-	4,223,476	-	-	42,419	202,241	599,006	5,067,142	3,618,220	1,466,545	122,156	183,753	5,390,674	(323,532)	27
28	Essex	-	-	-	-	319,877	-	31,041	7,028	45,000	1,470	404,416	330,592	509,777	8,590	-	848,959	(444,543)	28
29	Fairfax	-	-	75,149,427	-	235,903,392	79,706,372	-	42,966,230	-	16,927,903	375,503,897	207,445,049	75,191,905	25,737,037	-	308,373,991	67,129,906	29
30	Fauquier	470,529	-	-	-	1,011,186	(2,698,101)	-	244,562	171,541	243,502	(1,027,310)	937,460	465,678	7,779	41,296	1,452,213	(2,479,523)	30
31	Floyd	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31
32	Fluvanna	-	-	251,322	-	349,692	-	-	-	-	175,254	524,946	550,469	173,457	271,091	-	995,017	(470,071)	32
33	Franklin	-	-	-	701,721	24,747	15,000	-	-	-	-	39,747	18,319	32,845	-	-	51,164	(11,417)	33
34	Frederick	-	-	68,488	655,560	-	-	-	-	-	-	-	-	-	-	-	-	-	34
35	Giles	-	-	-	-	693,077	-	-	-	-	100,025	793,102	870,171	596,538	19,323	120,781	1,606,813	(813,711)	35
36	Gloucester	-	-	-	-	4,919,569	-	-	-	-	51,319	4,970,888	3,616,025	1,101,572	70,148	30,118	4,817,863	153,025	36
37	Goochland	-	-	-	-	17,752,834	-	-	-	154,728	614,696	18,522,258	5,952,851	2,918,523	3,334,381	-	12,205,755	6,316,503	37
38	Grayson	-	-	53,560	-	229,484	-	-	-	-	-	229,484	228,944	95,816	-	1,862	326,622	(97,138)	38
39	Greene	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	39
40	Greensville	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	40
41	Halifax	-	-	123,075	-	-	-	-	-	-	155,898	155,898	144,301	-	-	15,457	159,758	(3,860)	41
42	Hanover	-	-	762,904	115,600	28,651,000	113,967	-	9,337	522,371	354,537	29,651,212	19,000,247	11,750,286	373,410	463,348	31,587,291	(1,936,079)	42
43	Henrico	-	-	13,285,162	2,023,000	135,479,835	-	-	-	-	31,810,872	167,290,707	70,425,114	32,699,506	11,933,824	86,163	115,144,607	52,146,100	43
44	Henry	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	44
45	Highland	-	-	-	-	32,475	-	-	-	-	12	32,487	25,011	23,972	5,115	-	54,098	(21,611)	45
46	Isle of Wight	-	-	-	1,202,078	7,749,942	8,752,272	-	-	-	12,100	16,514,314	6,540,727	748,553	996,588	-	8,285,868	8,228,446	46
47	James City	-	-	709,000	-	21,964,105	-	-	-	-	(2,176,970)	19,787,135	13,143,835	8,062,145	823,302	-	22,029,282	(2,242,147)	47
48	King & Queen	-	-	65,497	-	112,608	-	-	-	-	50	112,658	165,394	12,651	-	-	178,045	(65,387)	48
49	King George	-	-	-	-	7,989,085	85,038	-	-	-	452,262	8,526,385	4,563,316	1,589,093	677,691	143,661	6,973,761	1,552,624	49
50	King William	-	-	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50
51	Lancaster	-	-	-	-	25,884	-	-	-	-	6,009	31,893	45,948	52,848	2,195	-	100,991	(69,098)	51
52	Lee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	52
53	Loudoun	-	-	1,464,830	-	15,254,609	76,194,682	-	9,768,751	4,465,875	-	105,683,917	88,558,919	3,562,182	11,037,401	-	103,158,502	2,525,415	53
54	Louisa	-	-	-	-	2,877,917	-	-	1,990	-	-	2,879,907	2,979,924	773,872	-	24,882	3,778,678	(898,771)	54
55	Lunenburg	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	55

COMPARATIVE REPORT																			
EXHIBIT F – COUNTIES		SUMMARY OF ENTERPRISE ACTIVITIES																	
FOR THE YEAR ENDED JUNE 30, 2022																			
		Payments to Other Local Governments for Enterprise Activities		Payments To Enterprise Type Authorities			Revenues From Direct Charges and Contributions						Local Government Enterprise Expenses						
							Contributions/Payments in Support of Operating Expenditures												
No.	Locality	General Operating and Interest	Capital	General Operating and Interest	Capital	User Charges	Net Transfers (To) From General Government Funds	From Other Local Governments	From the Commonwealth	From the Federal Government	Miscellaneous Revenue	Funds Available for Operations	General Operating Expenses	Depreciation	Debt Interest Expenses	Other Expenses	Total Expenses	Funds Available After Expenses	No.
56	Madison	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	56
57	Mathews	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	57
58	Mecklenburg	-	-	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	58
59	Middlesex	-	-	-	-	3,841,166	-	-	-	-	-	3,841,166	431,572	-	217,575	-	649,147	3,192,019	59
60	Montgomery	-	-	79,800	-	4,838,820	-	-	-	-	354,564	5,193,384	4,013,319	893,855	95,057	-	5,002,231	191,153	60
61	Nelson	-	-	50,000	-	328,293	183,654	-	-	-	52,401	564,348	151,922	244,845	-	1,250,000	1,646,767	(1,082,419)	61
62	New Kent	-	-	-	-	5,181,462	-	-	5,533	-	2,634,164	7,821,159	3,903,322	1,528,420	340,149	231,456	6,003,347	1,817,812	62
63	Northampton	-	-	-	-	208,075	-	-	-	-	-	208,075	113,094	5,603	-	10,486	129,183	78,892	63
64	Northumberland	-	-	-	-	842,781	149,794	-	-	-	17,358	1,009,933	674,214	324,233	53,499	-	1,051,946	(42,013)	64
65	Nottoway	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	65
66	Orange	-	-	-	-	351,672	-	-	5,042	221,531	11,883	590,128	814,685	414,461	-	-	1,229,146	(639,018)	66
67	Page	-	-	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	67
68	Patrick	-	-	-	-	121,083	-	-	-	-	3,263	124,346	101,811	126,338	-	-	228,149	(103,803)	68
69	Pittsylvania	-	-	-	-	2,735,833	-	-	-	-	-	2,735,833	2,796,019	685,469	-	-	3,481,488	(745,655)	69
70	Powhatan	-	-	-	-	598,682	1,712,286	-	-	-	277,048	2,588,016	998,003	583,504	523,545	-	2,105,052	482,964	70
71	Prince Edward	-	-	-	-	1,194	-	-	-	-	-	1,194	3,036	86,965	85,458	-	175,459	(174,265)	71
72	Prince George	-	-	390,633	-	6,502,565	(405,590)	-	-	-	1,010,157	7,107,132	4,069,269	916,890	139,896	-	5,126,055	1,981,077	72
73	Prince William	-	-	2,262,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	73
74	Pulaski	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	74
75	Rappahannock	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	75
76	Richmond	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	76
77	Roanoke	-	-	639,644	-	-	-	-	-	-	-	-	-	-	-	-	-	-	77
78	Rockbridge	-	-	-	-	3,824,493	-	223,863	-	-	22,082	4,070,438	3,000,865	1,083,926	118,720	35,618	4,239,129	(168,691)	78
79	Rockingham	-	-	1,667,074	1,742,144	9,574,801	-	-	-	17,121	3,399,211	12,991,133	3,596,931	1,393,047	488,282	-	5,478,260	7,512,873	79
80	Russell	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	80
81	Scott	-	-	-	-	4,870,868	-	-	-	-	152,753	5,023,621	3,487,667	1,976,500	265,949	-	5,730,116	(706,495)	81
82	Shenandoah	-	-	-	-	2,096,069	251,132	-	-	-	573,225	2,920,426	2,595,880	290,859	10,244	-	2,896,983	23,443	82
83	Smyth	-	-	65,408	-	2,329,899	267,801	-	-	-	-	2,597,700	1,654,679	1,468,569	223,115	-	3,346,363	(748,663)	83
84	Southampton	-	-	-	-	1,316,730	-	-	-	-	129,129	1,445,859	1,660,723	1,218,491	1,002,139	6,681	3,888,034	(2,442,175)	84
85	Spotsylvania	-	-	-	-	37,019,778	(66,014)	-	-	1,334,194	108,048	38,396,006	21,904,581	12,972,592	3,378,653	-	38,255,826	140,180	85
86	Stafford	-	-	-	1,102,723	48,429,192	(180,985)	-	-	-	2,463,197	50,711,404	29,604,173	16,365,391	3,011,887	1,334,726	50,316,177	395,227	86
87	Surry	-	-	-	-	69,624	137,171	-	-	-	-	206,795	179,083	110,406	-	-	289,489	(82,694)	87
88	Sussex	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	88
89	Tazewell	-	-	-	-	7,776,198	1,086,080	33,005	63,294	71,959	143,597	9,174,133	6,366,481	2,968,931	380,462	-	9,715,874	(541,741)	89
90	Warren	-	-	-	-	187,987	-	-	109,494	-	-	297,481	415,644	-	-	21,130	436,774	(139,293)	90
91	Washington	-	-	-	-	1,809,393	-	-	2,299,500	-	33,312	4,142,205	1,959,140	223,149	27,210	433,423	2,642,922	1,499,283	91
92	Westmoreland	-	-	-	-	1,738,412	-	-	-	-	1,551,340	3,289,752	2,172,741	1,004,598	358,985	171,202	3,707,526	(417,774)	92
93	Wise	-	-	107,500	-	5,502,058	610,968	-	428,929	344,125	7,461	6,893,541	5,039,564	28,596	137,422	91,051	5,296,633	1,596,908	93
94	Wythe	-	-	53,720	-	3,564,007	375,006	-	-	4,558	33,934	3,977,505	2,701,932	1,660,679	482,344	53,640	4,898,595	(921,090)	94
95	York	-	-	381,000	-	12,031,443	(10,000)	-	-	-	2,772,681	14,794,124	7,953,159	4,387,630	743,218	175,991	13,259,998	1,534,126	95
95	Total	\$ 470,529	\$ -	\$ 148,269,132	\$ 8,294,226	\$ 913,081,115	\$ 169,208,111	\$ 287,909	\$ 55,970,361	\$ 9,805,538	\$ 51,786,065	\$ 1,200,139,099	\$ 682,491,135	\$ 260,202,783	\$ 77,408,836	\$ 14,430,334	\$ 1,034,533,088	\$ 165,606,011	95

COMPARATIVE REPORT																			
EXHIBIT F – TOWNS		SUMMARY OF ENTERPRISE ACTIVITIES																	
FOR THE YEAR ENDED JUNE 30, 2022																			
		Payments to Other Local Governments for Enterprise Activities		Payments To Enterprise Type Authorities			Revenues From Direct Charges and Contributions						Local Government Enterprise Expenses						
							Contributions/Payments in Support of Operating Expenditures												
No.	Locality	General Operating and Interest	Capital	General Operating and Interest	Capital	User Charges	Net Transfers (To) From General Government Funds	From Other Local Governments	From the Commonwealth	From the Federal Government	Miscellaneous Revenue	Funds Available for Operations	General Operating Expenses	Depreciation	Debt Interest Expenses	Other Expenses	Total Expenses	Funds Available After Expenses	No.
1	Abingdon	\$ -	\$ -	\$ -	\$ -	\$ 3,617,893	\$ -	\$ -	\$ -	\$ -	\$ 108,980	\$ 3,726,873	\$ 2,125,233	\$ 482,889	\$ 11,740	\$ -	\$ 2,619,862	\$ 1,107,011	1
2	Ashland	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2
3	Bedford	-	-	-	-	20,158,683	(500,000)	-	-	-	268,029	19,926,712	19,077,870	1,018,491	229,747	-	20,326,108	(399,396)	3
4	Berryville	-	-	-	-	5,268,625	-	-	-	540,338	39,217	5,848,180	2,532,210	1,054,125	-	-	3,586,335	2,261,845	4
5	Big Stone Gap	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5
6	Blacksburg	-	-	60,000	-	18,787,804	-	-	3,195,050	1,964,481	129,912	24,077,247	18,890,094	3,467,733	93,587	2,938,358	25,389,772	(1,312,525)	6
7	Bluefield	-	-	-	-	1,415,647	-	-	135,659	272,777	93	1,824,176	1,494,930	314,261	101,171	-	1,910,362	(86,186)	7
8	Bridgewater	-	-	268,986	592,496	2,889,382	(273,373)	-	-	-	-	2,616,009	1,231,139	201,076	34,319	-	1,466,534	1,149,475	8
9	Broadway	-	-	-	-	3,525,361	-	941,078	-	-	79,512	4,545,951	3,048,739	875,833	515,902	-	4,440,474	105,477	9
10	Christiansburg	-	-	83,611	-	11,751,171	-	-	-	-	-	11,751,171	7,390,824	2,256,969	29,409	-	9,677,202	2,073,969	10
11	Clifton Forge	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11
12	Colonial Beach	-	-	-	-	3,539,490	-	-	-	-	146,350	3,685,840	2,263,228	995,655	161,839	-	3,420,722	265,118	12
13	Culpeper	-	-	-	-	22,074,795	-	-	228,278	-	647,029	22,950,102	19,241,023	3,549,862	628,113	962,983	24,381,981	(1,431,879)	13
14	Dumfries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14
15	Farmville	-	-	-	-	3,980,428	(1,082,970)	104,125	391,435	616,923	100,319	4,110,260	2,751,612	707,712	105,025	-	3,564,349	545,911	15
16	Front Royal	-	-	-	-	31,269,415	(884,575)	-	-	-	(630,394)	29,754,446	21,466,888	3,885,957	218,039	-	25,570,884	4,183,562	16
17	Herndon	-	-	-	-	7,234,533	-	-	-	-	180,188	7,414,721	6,741,392	1,243,747	239,082	-	8,224,221	(809,500)	17
18	Leesburg	-	-	-	-	26,807,830	(1,764,000)	-	-	-	8,611,387	33,655,217	15,056,673	6,524,338	1,803,149	72,008	23,456,168	10,199,049	18
19	Luray	-	-	36,100	-	2,975,141	277,353	-	-	-	-	3,252,494	2,257,622	839,601	237,235	-	3,334,458	(81,964)	19
20	Marion	-	-	-	-	4,812,675	-	-	-	-	148	4,812,823	1,288,309	802,466	173,083	-	2,263,858	2,548,965	20
21	Orange	-	-	-	-	3,390,793	-	-	-	-	410	3,391,203	3,010,274	905,847	47,135	-	3,963,256	(572,053)	21
22	Pulaski	-	-	16,500	-	6,107,230	-	-	165,789	1,636,591	130,757	8,040,367	4,334,969	561,226	94,154	-	4,990,349	3,050,018	22
23	Purcellville	-	-	-	-	6,004,334	-	-	-	-	1,191,974	7,196,308	4,305,452	1,340,776	1,247,848	257,962	7,152,038	44,270	23
24	Richlands	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24
25	Rocky Mount	-	-	-	-	3,060,679	-	-	4,000	832,914	6,866	3,904,459	2,098,596	872,767	123,989	-	3,095,352	809,107	25
26	Smithfield	-	-	-	-	3,180,545	-	-	-	691,964	26,827	3,899,336	2,434,237	833,587	40,464	-	3,308,288	591,048	26
27	South Boston	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	27
28	South Hill	-	-	25,000	-	3,500,532	(129,296)	-	-	919,652	23,335	4,314,223	2,339,342	708,762	77,687	34,046	3,159,837	1,154,386	28
29	Strasburg	-	-	-	-	4,609,060	(1,464)	-	-	-	119,725	4,727,321	3,370,602	1,280,115	318,100	-	4,968,817	(241,496)	29
30	Tazewell	-	-	-	-	3,334,368	18,468	-	-	-	58,161	3,410,997	2,608,882	416,861	75,721	-	3,101,464	309,533	30
31	Vienna	-	-	-	-	10,317,479	-	-	-	-	335,877	10,653,356	7,167,306	828,015	2,229	28,312	8,025,862	2,627,494	31
32	Vinton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	32
33	Warrenton	-	-	-	-	5,891,568	-	-	-	23,007	334,934	6,249,509	4,798,238	1,133,289	299,294	138,796	6,369,617	(120,108)	33
34	West Point	-	-	30,000	-	679,174	(219,531)	-	84,466	-	3,936	548,045	426,409	89,016	14,130	-	529,555	18,490	34
35	Wise	-	-	3,000	-	3,007,853	-	-	-	-	5,680	3,013,533	2,145,053	533,402	37,690	52	2,716,197	297,336	35
36	Woodstock	-	-	-	-	4,240,518	-	-	-	-	6,506	4,247,024	2,403,632	1,040,168	218,919	-	3,662,719	584,305	36
37	Wytheville	-	-	440,484	-	6,669,107	-	-	-	-	22,316	6,691,423	4,308,510	1,420,647	235,602	-	5,964,759	726,664	37
37	Total	\$ -	\$ -	\$ 963,681	\$ 592,496	\$ 234,102,113	\$ (4,559,388)	\$ 1,045,203	\$ 4,204,677	\$ 7,498,647	\$ 11,948,074	\$ 254,239,326	\$ 172,609,288	\$ 40,185,193	\$ 7,414,402	\$ 4,432,517	\$ 224,641,400	\$ 29,597,926	37

COMPARATIVE REPORT														
EXHIBIT G – CITIES		SUMMARY OF OUTSTANDING DEBT												
FOR THE YEAR ENDED JUNE 30, 2022														
		Gross Debt					Gross Debt by Function						Balance of Net Debt	
No.	Locality	Bond and Bond Issue Anticipation Loans	Literary Fund Loans	Other Long-Term Obligations	Temporary Loans	Total	Education	Streets, Roads, and Bridges	Other General Government	Enterprise Activities	Total	Funds Restricted	Amount	No.
1	Alexandria	\$ 950,447,653	\$ -	\$ 497,317,294	\$ -	\$ 1,447,764,947	\$ 366,117,531	\$ 21,342,573	\$ 1,060,304,843	\$ -	\$ 1,447,764,947	\$ -	\$ 1,447,764,947	1
2	Bristol	164,767,756	-	55,928,345	-	220,696,101	47,380,348	-	173,052,815	262,938	220,696,101	-	220,696,101	2
3	Buena Vista	14,269,886	-	14,640,273	-	28,910,159	8,142,230	-	15,212,899	5,555,030	28,910,159	-	28,910,159	3
4	Charlottesville	179,948,876	-	140,492,967	-	320,441,843	71,896,650	31,125,387	152,550,824	64,868,982	320,441,843	12,987,110	307,454,733	4
5	Chesapeake	699,163,383	-	796,180,280	-	1,495,343,663	718,107,188	30,217,285	291,184,811	455,834,379	1,495,343,663	34,699,040	1,460,644,623	5
6	Colonial Heights	39,526,807	-	41,890,479	-	81,417,286	40,050,997	-	38,383,291	2,982,998	81,417,286	-	81,417,286	6
7	Covington	27,079,772	8,955,000	18,365,705	-	54,400,477	25,864,796	-	16,012,642	12,523,039	54,400,477	-	54,400,477	7
8	Danville	259,634,152	-	66,827,665	-	326,461,817	184,183,804	-	89,611,782	52,666,231	326,461,817	-	326,461,817	8
9	Emporia	-	-	-	-	-	-	-	-	-	-	-	-	9
10	Fairfax	128,311,594	-	97,697,140	-	226,008,734	66,696,883	-	134,412,297	24,899,554	226,008,734	-	226,008,734	10
11	Falls Church	176,598,001	-	39,220,635	-	215,818,636	165,497,395	4,333,606	37,312,051	8,675,584	215,818,636	-	215,818,636	11
12	Franklin	25,858,148	-	15,810,694	-	41,668,842	12,531,407	-	24,179,492	4,957,943	41,668,842	-	41,668,842	12
13	Fredericksburg	95,163,646	-	96,664,912	-	191,828,558	66,895,443	-	104,255,640	20,677,475	191,828,558	-	191,828,558	13
14	Galax	33,521,715	-	10,944,138	-	44,465,853	29,075,363	-	5,857,696	9,532,794	44,465,853	-	44,465,853	14
15	Hampton	435,175,573	-	363,096,526	-	798,272,099	141,973,168	-	583,492,526	72,806,405	798,272,099	6,072,701	792,199,398	15
16	Harrisonburg	281,325,652	-	108,396,927	-	389,722,579	239,943,219	23,682,299	70,372,487	55,724,574	389,722,579	-	389,722,579	16
17	Hopewell	-	-	-	-	-	-	-	-	-	-	-	-	17
18	Lexington	32,603,805	-	4,871,686	-	37,475,491	16,631,450	-	10,445,857	10,398,184	37,475,491	-	37,475,491	18
19	Lynchburg	364,724,225	-	203,677,944	-	568,402,169	156,857,901	53,669,283	161,349,516	196,525,469	568,402,169	-	568,402,169	19
20	Manassas	186,088,559	-	112,233,961	-	298,322,520	118,621,331	12,780,260	99,120,537	67,800,392	298,322,520	-	298,322,520	20
21	Manassas Park	104,932,225	7,130,000	34,881,417	-	146,943,642	65,971,061	-	72,140,185	8,832,396	146,943,642	-	146,943,642	21
22	Martinsville	25,232,786	-	44,813,222	-	70,046,008	21,337,884	-	22,193,145	26,514,979	70,046,008	-	70,046,008	22
23	Newport News	605,133,533	2,130,886	677,256,420	-	1,284,520,839	371,832,353	57,230,524	628,020,751	227,437,211	1,284,520,839	7,139,809	1,277,381,030	23
24	Norfolk	1,581,704,672	-	537,794,128	-	2,119,498,800	467,855,512	32,437,378	1,038,649,203	580,556,707	2,119,498,800	-	2,119,498,800	24
25	Norton	-	-	-	-	-	-	-	-	-	-	-	-	25
26	Petersburg	-	-	-	-	-	-	-	-	-	-	-	-	26
27	Poquoson	41,158,002	-	17,355,365	-	58,513,367	47,812,917	-	6,658,193	4,042,257	58,513,367	28,760	58,484,607	27
28	Portsmouth	544,670,476	-	206,865,168	-	751,535,644	121,559,934	-	492,393,156	137,582,554	751,535,644	4,891,347	746,644,297	28
29	Radford	33,300,251	-	19,860,694	-	53,160,945	32,907,453	-	17,261,930	2,991,562	53,160,945	-	53,160,945	29
30	Richmond	1,770,702,594	-	682,531,248	-	2,453,233,842	544,587,773	99,483,566	845,163,678	963,998,825	2,453,233,842	12,521,049	2,440,712,793	30
31	Roanoke	276,672,449	-	196,847,785	-	473,520,234	216,602,069	32,934,200	201,935,264	22,048,701	473,520,234	235,769	473,284,465	31
32	Salem	101,517,343	-	70,804,189	-	172,321,532	63,602,427	76,250	66,384,657	42,258,198	172,321,532	-	172,321,532	32
33	Staunton	76,371,587	-	45,927,634	-	122,299,221	71,743,702	-	37,696,612	12,858,907	122,299,221	2,639,664	119,659,557	33
34	Suffolk	688,473,706	-	169,248,377	-	857,722,083	186,696,319	-	281,964,437	389,061,327	857,722,083	-	857,722,083	34
35	Virginia Beach	1,385,112,973	-	1,147,311,141	-	2,532,424,114	1,025,186,575	134,799,567	1,125,960,053	246,477,919	2,532,424,114	-	2,532,424,114	35
36	Waynesboro	61,335,626	-	42,859,567	-	104,195,193	57,408,079	-	19,748,986	27,038,128	104,195,193	-	104,195,193	36
37	Williamsburg	18,180,691	-	10,387,927	-	28,568,618	-	-	24,911,456	3,657,162	28,568,618	-	28,568,618	37
38	Winchester	237,795,356	-	79,814,449	-	317,609,805	81,648,361	-	69,762,691	166,198,753	317,609,805	-	317,609,805	38
38	Total	\$ 11,646,503,473	\$ 18,215,886	\$ 6,668,816,302	\$ -	\$ 18,333,535,661	\$ 5,853,219,523	\$ 534,112,178	\$ 8,017,956,403	\$ 3,928,247,557	\$ 18,333,535,661	\$ 81,215,249	\$ 18,252,320,412	38

COMPARATIVE REPORT														
EXHIBIT G – COUNTIES		SUMMARY OF OUTSTANDING DEBT												
FOR THE YEAR ENDED JUNE 30, 2022														
		Gross Debt					Gross Debt by Function						Balance of Net Debt	
No.	Locality	Bond and Bond Issue Anticipation Loans	Literary Fund Loans	Other Long-Term Obligations	Temporary Loans	Total	Education	Streets, Roads, and Bridges	Other General Government	Enterprise Activities	Total	Funds Restricted	Amount	No.
1	Accomack	\$ 24,631,656	\$ -	\$ 47,724,219	\$ -	\$ 72,355,875	\$ 45,198,642	\$ -	\$ 27,157,233	\$ -	\$ 72,355,875	\$ -	\$ 72,355,875	1
2	Albemarle	198,115,617	-	195,387,405	-	393,503,022	274,369,020	-	119,134,002	-	393,503,022	-	393,503,022	2
3	Alleghany	10,899,308	-	26,231,047	-	37,130,355	15,095,128	-	11,988,190	10,047,037	37,130,355	-	37,130,355	3
4	Amelia	2,914,544	-	18,225,472	-	21,140,016	18,687,506	-	624,962	1,827,548	21,140,016	-	21,140,016	4
5	Amherst	-	-	-	-	-	-	-	-	-	-	-	-	5
6	Appomattox	20,615,359	-	20,218,352	-	40,833,711	18,421,835	-	22,411,876	-	40,833,711	-	40,833,711	6
7	Arlington	1,457,732,440	-	1,183,221,251	-	2,640,953,691	1,118,425,666	231,907,864	1,048,484,822	242,135,339	2,640,953,691	-	2,640,953,691	7
8	Augusta	62,619,495	-	100,238,167	-	162,857,662	142,967,362	2,750,193	17,140,107	-	162,857,662	-	162,857,662	8
9	Bath	317,332	-	8,922,022	-	9,239,354	7,123,053	-	1,620,647	495,654	9,239,354	-	9,239,354	9
10	Bedford	-	-	-	-	-	-	-	-	-	-	-	-	10
11	Bland	10,215,794	-	6,929,242	-	17,145,036	4,690,092	-	4,042,888	8,412,056	17,145,036	-	17,145,036	11
12	Botetourt	74,682,209	26,930	44,380,814	-	119,089,953	68,039,633	-	51,050,320	-	119,089,953	-	119,089,953	12
13	Brunswick	-	-	-	-	-	-	-	-	-	-	-	-	13
14	Buchanan	-	-	-	-	-	-	-	-	-	-	-	-	14
15	Buckingham	-	-	-	-	-	-	-	-	-	-	-	-	15
16	Campbell	63,102,960	347,235	79,427,716	-	142,877,911	107,952,097	-	34,925,814	-	142,877,911	-	142,877,911	16
17	Caroline	124,897,435	-	45,919,532	-	170,816,967	76,373,455	-	39,036,136	55,407,376	170,816,967	-	170,816,967	17
18	Carroll	49,381,344	-	34,337,805	-	83,719,149	41,882,215	-	19,550,886	22,286,048	83,719,149	-	83,719,149	18
19	Charles City	9,673,624	-	10,831,807	-	20,505,431	4,783,260	-	14,408,117	1,314,054	20,505,431	-	20,505,431	19
20	Charlotte	22,508,479	-	20,267,363	-	42,775,842	15,203,474	-	27,572,368	-	42,775,842	-	42,775,842	20
21	Chesterfield	850,072,619	-	778,408,594	-	1,628,481,213	1,092,299,769	52,025,014	445,732,561	38,423,869	1,628,481,213	21,583,077	1,606,898,136	21
22	Clarke	21,505,513	-	19,032,486	-	40,537,999	32,896,033	-	5,081,408	2,560,558	40,537,999	-	40,537,999	22
23	Craig	297,291	-	6,801,139	-	7,098,430	5,243,618	-	1,854,812	-	7,098,430	-	7,098,430	23
24	Culpeper	72,553,390	-	62,406,507	-	134,959,897	116,706,114	-	15,695,048	2,558,735	134,959,897	-	134,959,897	24
25	Cumberland	19,491,485	860,000	16,682,269	-	37,033,754	26,710,525	-	8,463,131	1,860,098	37,033,754	-	37,033,754	25
26	Dickenson	20,946,571	-	35,326,077	-	56,272,648	36,601,991	-	12,873,332	6,797,325	56,272,648	-	56,272,648	26
27	Dinwiddie	61,203,820	-	38,222,688	-	99,426,508	61,353,972	-	33,687,362	4,385,174	99,426,508	-	99,426,508	27
28	Essex	16,950,897	-	10,122,102	-	27,072,999	23,067,243	-	3,324,420	681,336	27,072,999	-	27,072,999	28
29	Fairfax	4,208,563,954	-	5,129,773,212	-	9,338,337,166	4,478,098,366	354,729,598	3,650,557,154	854,952,048	9,338,337,166	102,711,181	9,235,625,985	29
30	Fauquier	106,572,880	-	162,683,299	-	269,256,179	165,299,771	-	96,745,474	7,210,934	269,256,179	1,883,142	267,373,037	30
31	Floyd	34,294,296	-	19,118,524	-	53,412,820	36,676,694	-	16,736,126	-	53,412,820	-	53,412,820	31
32	Fluvanna	85,880,967	-	34,509,776	-	120,390,743	92,771,779	-	17,178,280	10,440,684	120,390,743	-	120,390,743	32
33	Franklin	48,796,025	-	71,294,556	-	120,090,581	55,544,324	-	62,636,257	1,910,000	120,090,581	-	120,090,581	33
34	Frederick	171,352,089	-	215,918,920	-	387,271,009	263,978,230	-	123,292,779	-	387,271,009	-	387,271,009	34
35	Giles	17,916,180	13,251,000	24,507,952	-	55,675,132	34,373,793	-	15,027,774	6,273,565	55,675,132	-	55,675,132	35
36	Gloucester	79,536,453	-	56,966,966	-	136,503,419	105,120,754	-	25,697,684	5,684,981	136,503,419	-	136,503,419	36
37	Goochland	162,334,023	-	53,383,886	-	215,717,909	64,597,204	-	30,356,349	120,764,356	215,717,909	-	215,717,909	37
38	Grayson	11,798,749	-	17,792,097	-	29,590,846	24,170,170	-	5,381,908	38,768	29,590,846	-	29,590,846	38
39	Greene	56,602,487	2,700,000	34,737,939	-	94,040,426	55,883,798	-	10,692,022	27,464,606	94,040,426	-	94,040,426	39
40	Greensville	-	-	-	-	-	-	-	-	-	-	-	-	40
41	Halifax	148,647,903	933,451	42,168,165	-	191,749,519	159,363,362	-	32,386,157	-	191,749,519	-	191,749,519	41
42	Hanover	143,079,624	-	146,367,932	-	289,447,556	176,864,290	-	99,201,899	13,381,367	289,447,556	-	289,447,556	42
43	Henrico	1,111,296,341	-	662,553,547	-	1,773,849,888	821,338,154	23,817,898	451,174,764	477,519,072	1,773,849,888	53,569,349	1,720,280,539	43
44	Henry	108,653,624	-	43,394,917	-	152,048,541	55,007,635	-	97,040,906	-	152,048,541	-	152,048,541	44
45	Highland	111,529	-	2,909,906	-	3,021,435	2,494,755	-	415,151	111,529	3,021,435	-	3,021,435	45
46	Isle of Wight	183,158,645	-	55,834,000	-	238,992,645	121,912,653	-	81,168,696	35,911,296	238,992,645	-	238,992,645	46
47	James City	131,184,559	-	109,709,982	-	240,894,541	169,296,912	-	42,793,312	28,804,317	240,894,541	-	240,894,541	47
48	King & Queen	20,000,000	-	8,362,883	-	28,362,883	7,077,978	-	21,284,905	-	28,362,883	-	28,362,883	48
49	King George	107,905,510	-	34,913,112	-	142,818,622	77,572,645	-	41,730,398	23,515,579	142,818,622	-	142,818,622	49
50	King William	29,550,963	-	22,468,858	-	52,019,821	38,839,973	-	13,179,848	-	52,019,821	-	52,019,821	50
51	Lancaster	18,219,800	-	9,420,716	-	27,640,516	22,327,744	-	5,155,040	157,732	27,640,516	-	27,640,516	51
52	Lee	-	-	-	-	-	-	-	-	-	-	-	-	52
53	Loudoun	2,023,920,122	-	1,456,153,345	-	3,480,073,467	2,196,298,725	141,559,968	833,789,807	308,424,967	3,480,073,467	35,180,703	3,444,892,764	53

COMPARATIVE REPORT														
EXHIBIT G – COUNTIES		SUMMARY OF OUTSTANDING DEBT												
FOR THE YEAR ENDED JUNE 30, 2022														
		Gross Debt					Gross Debt by Function						Balance of Net Debt	
No.	Locality	Bond and Bond Issue Anticipation Loans	Literary Fund Loans	Other Long-Term Obligations	Temporary Loans	Total	Education	Streets, Roads, and Bridges	Other General Government	Enterprise Activities	Total	Funds Restricted	Amount	No.
54	Louisa	62,297,922	-	52,098,497	-	114,396,419	64,896,967	-	49,499,452	-	114,396,419	-	114,396,419	54
55	Lunenburg	10,035,117	-	11,477,771	-	21,512,888	15,141,869	-	6,371,019	-	21,512,888	-	21,512,888	55
56	Madison	23,351,000	-	15,286,845	-	38,637,845	12,903,013	-	25,734,832	-	38,637,845	-	38,637,845	56
57	Mathews	2,013,564	-	10,710,460	-	12,724,024	9,727,387	-	2,996,637	-	12,724,024	-	12,724,024	57
58	Mecklenburg	119,683,525	-	34,468,747	-	154,152,272	149,357,056	-	4,795,216	-	154,152,272	-	154,152,272	58
59	Middlesex	40,150,295	-	11,508,629	-	51,658,924	20,993,384	-	7,836,540	22,829,000	51,658,924	-	51,658,924	59
60	Montgomery	240,309,300	-	97,512,976	-	337,822,276	213,389,194	-	118,873,199	5,559,883	337,822,276	1,450,972	336,371,304	60
61	Nelson	14,439,705	-	17,403,150	-	31,842,855	22,291,560	-	9,307,524	243,771	31,842,855	-	31,842,855	61
62	New Kent	98,162,339	-	26,726,788	-	124,889,127	70,059,210	-	31,920,072	22,909,845	124,889,127	-	124,889,127	62
63	Northampton	82,795,717	-	16,805,276	-	99,600,993	83,938,679	-	15,655,458	6,856	99,600,993	-	99,600,993	63
64	Northumberland	31,221,481	-	11,476,053	-	42,697,534	36,412,613	-	1,213,402	5,071,519	42,697,534	-	42,697,534	64
65	Nottoway	1,083,531	-	20,729,615	-	21,813,146	14,072,652	-	7,740,494	-	21,813,146	-	21,813,146	65
66	Orange	93,860,172	-	49,824,201	-	143,684,373	57,505,432	-	86,161,422	17,519	143,684,373	-	143,684,373	66
67	Page	50,334,380	-	44,922,906	-	95,257,286	55,815,846	-	37,992,890	1,448,550	95,257,286	-	95,257,286	67
68	Patrick	31,979,341	525,000	20,961,541	-	53,465,882	40,345,190	-	9,856,430	3,264,262	53,465,882	-	53,465,882	68
69	Pittsylvania	52,486,696	-	86,185,217	-	138,671,913	102,677,390	-	35,798,981	195,542	138,671,913	-	138,671,913	69
70	Powhatan	106,425,569	-	55,919,493	-	162,345,062	112,152,591	-	35,364,901	14,827,570	162,345,062	-	162,345,062	70
71	Prince Edward	17,267,594	-	21,216,924	-	38,484,518	21,036,238	-	14,795,966	2,652,314	38,484,518	879,660	37,604,858	71
72	Prince George	81,679,255	-	58,500,065	-	140,179,320	82,331,079	-	53,345,527	4,502,714	140,179,320	-	140,179,320	72
73	Prince William	1,136,074,000	-	1,039,651,000	-	2,175,725,000	1,567,387,000	103,317,000	505,021,000	-	2,175,725,000	-	2,175,725,000	73
74	Pulaski	-	-	-	-	-	-	-	-	-	-	-	-	74
75	Rappahannock	560,902	-	12,562,823	-	13,123,725	8,363,474	-	4,760,251	-	13,123,725	-	13,123,725	75
76	Richmond	15,128,133	-	11,203,613	-	26,331,746	21,449,130	-	4,882,616	-	26,331,746	-	26,331,746	76
77	Roanoke	177,888,857	-	154,310,498	-	332,199,355	192,381,479	-	139,817,876	-	332,199,355	261,006	331,938,349	77
78	Rockbridge	62,503,715	-	46,882,310	-	109,386,025	59,940,234	-	38,071,966	11,373,825	109,386,025	-	109,386,025	78
79	Rockingham	112,130,249	-	148,145,062	-	260,275,311	189,861,738	-	58,031,246	12,382,327	260,275,311	-	260,275,311	79
80	Russell	-	-	-	-	-	-	-	-	-	-	-	-	80
81	Scott	23,184,057	-	51,187,902	-	74,371,959	32,478,580	-	21,649,974	20,243,405	74,371,959	-	74,371,959	81
82	Shenandoah	42,576,973	-	74,998,244	-	117,575,217	62,167,284	-	55,001,616	406,317	117,575,217	-	117,575,217	82
83	Smyth	45,012,820	-	35,570,473	-	80,583,293	37,126,030	-	34,408,049	9,049,214	80,583,293	-	80,583,293	83
84	Southampton	78,638,738	3,000,000	17,249,234	-	98,887,972	27,850,952	-	42,128,783	28,908,237	98,887,972	-	98,887,972	84
85	Spotsylvania	397,695,235	-	466,338,289	-	864,033,524	506,110,806	44,493,089	178,679,884	134,749,745	864,033,524	-	864,033,524	85
86	Stafford	387,268,445	-	694,620,427	-	1,081,888,872	696,830,103	-	270,895,501	114,163,268	1,081,888,872	-	1,081,888,872	86
87	Surry	23,956,088	-	11,202,573	-	35,158,661	10,476,612	-	24,682,049	-	35,158,661	-	35,158,661	87
88	Sussex	8,689,492	-	13,981,693	-	22,671,185	18,580,771	-	4,090,414	-	22,671,185	-	22,671,185	88
89	Tazewell	50,293,447	-	73,788,132	116,866	124,198,445	53,488,168	-	36,137,761	34,572,516	124,198,445	-	124,198,445	89
90	Warren	125,046,556	-	52,940,376	-	177,986,932	148,624,558	5,111,071	24,251,303	-	177,986,932	-	177,986,932	90
91	Washington	27,267,767	143,624	75,750,198	-	103,161,589	64,232,169	-	38,132,899	796,521	103,161,589	-	103,161,589	91
92	Westmoreland	69,776,946	-	14,045,882	-	83,822,828	57,068,650	-	13,867,474	12,886,704	83,822,828	-	83,822,828	92
93	Wise	70,441,373	-	85,841,902	-	156,283,275	90,751,140	-	42,694,229	22,837,906	156,283,275	-	156,283,275	93
94	Wythe	77,558,292	8,516,107	30,138,458	-	116,212,857	59,423,809	-	27,768,377	29,020,671	116,212,857	-	116,212,857	94
95	York	189,291,408	-	128,187,670	-	317,479,078	167,458,600	14,085,258	102,485,544	33,449,676	317,479,078	-	317,479,078	95
95	Total	\$ 16,485,265,901	\$ 30,303,347	\$ 15,126,540,479	\$ 116,866	\$ 31,642,226,593	\$ 17,836,100,049	\$ 973,796,953	\$ 9,962,201,906	\$ 2,870,127,685	\$ 31,642,226,593	\$ 217,519,090	\$ 31,424,707,503	95

COMPARATIVE REPORT														
EXHIBIT G – TOWNS		SUMMARY OF OUTSTANDING DEBT												
FOR THE YEAR ENDED JUNE 30, 2022														
		Gross Debt					Gross Debt by Function						Balance of Net Debt	
No.	Locality	Bond and Bond Issue Anticipation Loans	Literary Fund Loans	Other Long-Term Obligations	Temporary Loans	Total	Education	Streets, Roads, and Bridges	Other General Government	Enterprise Activities	Total	Funds Restricted	Amount	No.
1	Abingdon	\$ 19,310,099	\$ -	\$ 4,251,094	\$ -	\$ 23,561,193	\$ -	\$ -	\$ 18,870,770	\$ 4,690,423	\$ 23,561,193	\$ -	\$ 23,561,193	1
2	Ashland	7,559,000	-	403,614	-	7,962,614	-	-	7,962,614	-	7,962,614	-	7,962,614	2
3	Bedford	7,725,868	-	11,947,047	-	19,672,915	-	-	12,156,171	7,516,744	19,672,915	-	19,672,915	3
4	Berryville	9,171,198	-	693,137	-	9,864,335	-	-	2,381,905	7,482,430	9,864,335	-	9,864,335	4
5	Big Stone Gap	-	-	-	-	-	-	-	-	-	-	-	-	5
6	Blacksburg	51,109,242	-	25,904,720	-	77,013,962	-	-	68,062,491	8,951,471	77,013,962	-	77,013,962	6
7	Bluefield	8,772,622	-	2,356,728	-	11,129,350	-	462,799	6,724,326	3,942,225	11,129,350	-	11,129,350	7
8	Bridgewater	5,494,250	-	322,249	-	5,816,499	-	-	4,465,604	1,350,895	5,816,499	-	5,816,499	8
9	Broadway	20,203,432	-	469,464	-	20,672,896	-	-	352,384	20,320,512	20,672,896	-	20,672,896	9
10	Christiansburg	20,183,903	-	14,549,957	-	34,733,860	-	1,730,561	29,720,684	3,282,615	34,733,860	-	34,733,860	10
11	Clifton Forge	-	-	-	-	-	-	-	-	-	-	-	-	11
12	Colonial Beach	18,830,966	-	4,813,565	-	23,644,531	12,389,037	-	1,684,510	9,570,984	23,644,531	-	23,644,531	12
13	Culpeper	32,071,881	-	6,549,915	-	38,621,796	-	-	13,837,501	24,784,295	38,621,796	-	38,621,796	13
14	Dumfries	-	-	-	-	-	-	-	-	-	-	-	-	14
15	Farmville	8,226,162	-	3,265,864	-	11,492,026	-	-	8,053,124	3,438,902	11,492,026	2,007,733	9,484,293	15
16	Front Royal	35,183,790	-	17,869,642	-	53,053,432	-	-	15,725,073	37,328,359	53,053,432	-	53,053,432	16
17	Herndon	20,533,755	-	8,868,229	-	29,401,984	-	-	19,798,845	9,603,139	29,401,984	-	29,401,984	17
18	Leesburg	110,653,294	-	19,899,923	-	130,553,217	-	-	72,025,069	58,528,148	130,553,217	-	130,553,217	18
19	Luray	2,557,584	-	7,307,718	-	9,865,302	-	-	1,921,375	7,943,927	9,865,302	-	9,865,302	19
20	Marion	6,341,393	-	6,695,034	-	13,036,427	-	-	5,751,369	7,285,058	13,036,427	-	13,036,427	20
21	Orange	10,939,109	-	2,518,225	-	13,457,334	-	-	2,145,996	11,311,338	13,457,334	-	13,457,334	21
22	Pulaski	5,372,719	-	1,165,305	-	6,538,024	-	-	1,845,891	4,692,133	6,538,024	-	6,538,024	22
23	Purcellville	51,922,293	-	6,901,128	-	58,823,421	-	-	17,233,450	41,589,971	58,823,421	-	58,823,421	23
24	Richlands	-	-	-	-	-	-	-	-	-	-	-	-	24
25	Rocky Mount	5,363,897	-	3,636,937	-	9,000,834	-	-	4,184,147	4,816,687	9,000,834	-	9,000,834	25
26	Smithfield	4,583,000	-	2,622,531	-	7,205,531	-	-	4,557,018	2,648,513	7,205,531	-	7,205,531	26
27	South Boston	4,190,474	-	5,377,876	-	9,568,350	-	-	9,568,350	-	9,568,350	-	9,568,350	27
28	South Hill	10,366,764	-	4,473,207	-	14,839,971	-	-	5,414,573	9,425,398	14,839,971	-	14,839,971	28
29	Strasburg	27,454,477	-	587,251	-	28,041,728	-	-	3,571,725	24,470,003	28,041,728	-	28,041,728	29
30	Tazewell	3,800,586	-	3,182,718	-	6,983,304	-	-	2,897,889	4,085,415	6,983,304	-	6,983,304	30
31	Vienna	66,579,701	-	15,652,315	-	82,232,016	-	-	79,343,921	2,888,095	82,232,016	-	82,232,016	31
32	Vinton	-	-	-	-	-	-	-	-	-	-	-	-	32
33	Warrenton	20,824,431	-	1,293,321	-	22,117,752	-	-	10,723,613	11,394,139	22,117,752	-	22,117,752	33
34	West Point	4,164,808	-	7,111,161	-	11,275,969	6,576,136	-	4,289,462	410,371	11,275,969	-	11,275,969	34
35	Wise	1,441,560	-	775,492	-	2,217,052	-	-	707,944	1,509,108	2,217,052	-	2,217,052	35
36	Woodstock	16,375,781	-	4,329,244	-	20,705,025	-	-	4,286,309	16,418,716	20,705,025	-	20,705,025	36
37	Wytheville	17,436,316	-	8,709,233	-	26,145,549	-	-	15,088,039	11,057,510	26,145,549	-	26,145,549	37
37	Total	\$ 634,744,355	\$ -	\$ 204,503,844	\$ -	\$ 839,248,199	\$ 18,965,173	\$ 2,193,360	\$ 455,352,142	\$ 362,737,524	\$ 839,248,199	\$ 2,007,733	\$ 837,240,466	37

COMPARATIVE REPORT												
EXHIBIT H – CITIES DEMOGRAPHIC AND TAX DATA												
FOR THE YEAR ENDED JUNE 30, 2022												
No.	Locality	Population Estimates 2021	US Census Bureau Population 2020	Land Area Density (Square Miles) 2020	Population Density 2020	Unemployment Rate (%) 2022	Average Daily Membership in Public Schools 2021-2022	Revenue Capacity per Capita Rank Score 2020	Composite Fiscal Stress Rank Score 2020	Real Estate Tax Rate TY2021 (per \$100 of Assessed Value)	Total Real Estate Taxable Valuation 2021 (in millions)	No.
1	Alexandria	158,675	159,467	14.94	10,673.83	2.4	15,018	8.0	122.0	1.110	\$ 42,815	1
2	Bristol	17,231	17,219	12.87	1,337.92	3.6	2,100	105.0	3.0	1.120	1,309	2
3	Buena Vista	6,628	6,641	6.44	1,031.21	3.6	817	131.0	12.0	1.270	341	3
4	Charlottesville	51,079	51,050	10.25	4,980.49	2.9	3,997	33.0	48.0	0.950	8,417	4
5	Chesapeake	250,256	249,422	338.46	736.93	3.0	39,407	68.0	69.0	1.050	29,002	5
6	Colonial Heights	18,071	18,170	7.52	2,416.22	3.2	2,691	61.0	40.0	1.200	1,766	6
7	Covington	5,729	5,737	5.47	1,048.81	4.0	850	90.0	4.0	0.800	300	7
8	Danville	42,597	42,590	42.80	995.09	4.7	5,389	129.0	8.0	0.840	2,320	8
9	Emporia	5,628	5,766	6.90	835.65	4.6	862	125.0	1.0	0.950	354	9
10	Fairfax	24,107	24,146	6.24	3,869.55	2.5	2,866	5.0	126.0	1.075	6,692	10
11	Falls Church	14,614	14,658	2.05	7,150.24	2.3	2,431	2.0	133.0	1.320	4,570	11
12	Franklin	8,064	8,180	8.28	987.92	4.2	941	111.0	5.0	1.030	573	12
13	Fredericksburg	27,596	27,982	10.45	2,677.70	3.5	3,409	21.0	76.0	0.800	4,512	13
14	Galax	6,747	6,720	8.24	815.53	3.4	1,280	99.0	7.0	0.920	474	14
15	Hampton	136,581	137,148	51.46	2,665.14	3.8	18,731	109.0	15.0	1.240	11,705	15
16	Harrisonburg	55,220	54,810	17.34	3,160.90	3.9	6,217	118.0	18.0	0.860	4,430	16
17	Hopewell	22,976	23,033	10.35	2,225.41	4.2	3,769	127.0	9.0	1.130	1,459	17
18	Lexington	7,397	7,479	2.50	2,991.60	4.8	620	117.0	21.0	1.060	583	18
19	Lynchburg	80,054	80,395	48.98	1,641.38	4.2	7,427	114.0	16.0	1.110	6,182	19
20	Manassas	42,733	42,772	9.84	4,346.75	2.7	7,228	46.0	64.0	1.460	5,403	20
21	Manassas Park	17,205	17,219	3.03	5,682.84	2.5	3,311	88.0	44.0	1.530	1,909	21
22	Martinsville	13,436	13,485	10.96	1,230.38	4.3	1,689	128.0	2.0	1.040	650	22
23	Newport News	185,082	186,247	68.99	2,699.62	3.6	25,226	108.0	17.0	1.220	16,665	23
24	Norfolk	238,102	238,005	53.27	4,467.90	3.5	25,705	112.0	13.0	1.250	21,978	24
25	Norton	3,635	3,687	7.48	492.91	4.4	792	94.0	11.0	0.900	227	25
26	Petersburg	32,912	33,458	22.72	1,472.62	5.3	3,827	130.0	6.0	1.350	1,994	26
27	Poquoson	12,514	12,460	15.36	811.20	2.7	2,028	44.0	103.0	1.140	1,665	27
28	Portsmouth	97,883	97,915	33.30	2,940.39	3.8	12,687	126.0	10.0	1.300	7,909	28
29	Radford	16,930	17,604	9.68	1,818.60	4.0	2,628	133.0	14.0	0.840	878	29
30	Richmond	226,623	226,610	59.93	3,781.24	3.4	20,008	56.0	25.0	1.200	28,017	30
31	Roanoke	99,883	100,011	42.52	2,352.09	3.3	12,971	97.0	19.0	1.220	8,812	31
32	Salem	25,060	25,346	14.52	1,745.59	3.1	3,656	66.0	32.0	1.200	2,357	32
33	Staunton	25,874	25,750	19.92	1,292.67	2.9	2,568	100.0	22.0	0.920	2,258	33
34	Suffolk	96,130	94,324	399.16	236.31	3.2	13,639	72.0	47.0	1.110	10,562	34
35	Virginia Beach	458,028	459,470	244.72	1,877.53	2.9	63,489	50.0	62.0	0.990	61,389	35
36	Waynesboro	22,349	22,196	14.97	1,482.70	3.1	2,825	86.0	20.0	0.900	2,153	36
37	Williamsburg	16,015	16,017	8.94	1,791.61	4.5	990	58.0	51.0	0.600	2,057	37
38	Winchester	28,021	28,120	9.19	3,059.85	2.8	3,971	49.0	29.0	0.930	3,328	38
	NOTES:											
	1) For detailed explanation of information in this section, refer to the Notes to this report.											
	2) Towns are excluded from presentation in this exhibit due to a lack of available and complete data.											

COMPARATIVE REPORT												
EXHIBIT H – COUNTIES		DEMOGRAPHIC AND TAX DATA										
FOR THE YEAR ENDED JUNE 30, 2022												
No.	Locality	Population Estimates 2021	US Census Bureau Population 2020	Land Area Density (Square Miles) 2020	Population Density 2020	Unemployment Rate (%) 2022	Average Daily Membership in Public Schools 2021-2022	Revenue Capacity per Capita Rank Score 2020	Composite Fiscal Stress Rank Score 2020	Real Estate Tax Rate TY2021 (per \$100 of Assessed Value)	Total Real Estate Taxable Valuation 2021 (in millions)	No.
1	Accomack	33,322	33,413	449.32	74.36	3.2	4,573	59.0	59.0	0.610	\$ 3,783	1
2	Albemarle	114,424	112,395	720.47	156.00	2.9	13,354	17.0	115.0	0.854	20,634	2
3	Alleghany	15,151	15,223	446.57	34.09	3.4	1,803	96.0	34.0	0.730	1,051	3
4	Amelia	13,300	13,265	355.36	37.33	3.1	1,565	65.0	93.0	0.510	1,266	4
5	Amherst	31,491	31,307	473.96	66.05	3.1	3,792	91.0	71.0	0.610	2,457	5
6	Appomattox	16,206	16,119	334.22	48.23	3.3	2,232	87.0	73.0	0.630	1,417	6
7	Arlington	237,107	238,643	26.00	9,178.58	2.1	25,976	3.0	132.0	1.030	85,975	7
8	Augusta	77,598	77,487	967.07	80.13	2.8	9,493	60.0	96.0	0.630	7,701	8
9	Bath	4,276	4,209	529.20	7.95	2.5	477	1.0	129.0	0.550	858	9
10	Bedford	79,865	79,462	760.10	104.54	3.0	8,746	43.0	107.0	0.500	9,261	10
11	Bland	6,210	6,270	357.65	17.53	3.1	708	84.0	46.0	0.600	471	11
12	Botetourt	33,642	33,596	541.28	62.07	2.7	4,343	32.0	101.0	0.790	3,947	12
13	Brunswick	15,813	15,849	566.23	27.99	4.4	1,381	64.0	65.0	0.650	1,321	13
14	Buchanan	19,982	20,355	502.85	40.48	4.9	2,315	95.0	26.0	0.390	2,117	14
15	Buckingham	16,711	16,824	579.62	29.03	3.9	1,823	82.0	67.0	0.520	1,609	15
16	Campbell	55,682	55,696	503.21	110.68	3.2	7,445	92.0	68.0	0.520	4,239	16
17	Caroline	31,552	30,887	527.36	58.57	3.2	4,029	67.0	80.0	0.770	3,276	17
18	Carroll	28,819	29,155	474.74	61.41	3.6	3,321	102.0	28.0	0.640	2,387	18
19	Charles City	6,696	6,773	182.90	37.03	3.3	499	24.0	84.0	0.760	863	19
20	Charlotte	11,526	11,529	475.30	24.26	3.1	1,620	101.0	36.0	0.620	1,015	20
21	Chesterfield	369,943	364,548	423.51	860.78	2.9	61,449	63.0	89.0	0.920	43,988	21
22	Clarke	14,888	14,783	175.96	84.01	2.8	1,818	16.0	124.0	0.610	2,502	22
23	Craig	4,885	4,892	328.10	14.91	3.2	478	73.0	85.0	0.630	524	23
24	Culpeper	53,097	52,552	379.19	138.59	2.8	8,170	55.0	98.0	0.550	6,455	24
25	Cumberland	9,713	9,675	297.47	32.52	3.6	1,145	81.0	49.0	0.750	871	25
26	Dickenson	13,902	14,124	330.45	42.74	4.8	1,866	107.0	23.0	0.600	1,253	26
27	Dinwiddie	27,989	27,947	503.89	55.46	3.3	4,088	74.0	74.0	0.790	2,496	27
28	Essex	10,641	10,599	257.33	41.19	3.3	1,433	27.0	86.0	0.740	1,497	28
29	Fairfax	1,145,333	1,150,309	391.02	2,941.82	2.6	171,523	10.0	128.0	1.140	272,244	29
30	Fauquier	73,291	72,972	647.99	112.61	2.6	10,596	14.0	125.0	0.994	12,279	30
31	Floyd	15,347	15,476	380.92	40.63	2.6	1,683	69.0	77.0	0.630	1,705	31
32	Fluvanna	27,556	27,249	287.12	94.90	2.7	3,243	62.0	95.0	0.884	2,915	32
33	Franklin	54,188	54,477	690.61	78.88	3.1	5,956	45.0	90.0	0.610	7,163	33
34	Frederick	92,981	91,419	413.13	221.28	2.5	13,689	40.0	99.0	0.610	11,868	34
35	Giles	16,648	16,787	357.22	46.99	3.3	3,453	104.0	45.0	0.650	1,160	35
36	Gloucester	38,731	38,711	217.81	177.73	2.7	4,845	47.0	97.0	0.695	4,726	36
37	Goochland	25,139	24,727	282.03	87.68	2.8	2,496	6.0	131.0	0.530	6,124	37
38	Grayson	15,240	15,333	441.79	34.71	2.7	1,464	85.0	56.0	0.590	1,670	38
39	Greene	21,030	20,552	155.95	131.79	2.6	2,780	70.0	83.0	0.820	2,225	39
40	Greensville	11,080	11,391	295.23	38.58	3.8	1,094	76.0	43.0	0.670	647	40
41	Halifax	33,704	34,022	817.73	41.61	3.9	4,274	83.0	54.0	0.500	2,880	41
42	Hanover	110,903	109,979	467.60	235.20	2.6	16,591	23.0	120.0	0.810	17,614	42
43	Henrico	336,226	334,389	233.70	1,430.85	2.9	48,898	36.0	94.0	0.870	44,118	43
44	Henry	50,000	50,948	382.35	133.25	3.5	6,691	119.0	35.0	0.555	2,978	44
45	Highland	2,226	2,232	415.16	5.38	2.1	176	9.0	118.0	0.480	675	45
46	Isle of Wight	38,944	38,606	315.69	122.29	2.9	5,446	51.0	81.0	0.850	4,815	46
47	James City	78,567	78,254	142.30	549.92	3.1	9,972	22.0	111.0	0.840	12,618	47
48	King & Queen	6,606	6,608	315.15	20.97	2.9	806	28.0	87.0	0.530	915	48
49	King George	27,021	26,723	179.63	148.77	2.6	4,328	42.0	105.0	0.730	2,918	49
50	King William	18,026	17,810	273.91	65.02	2.7	1,988	71.0	91.0	0.860	1,329	50
51	Lancaster	10,945	10,919	133.31	81.91	3.1	944	12.0	116.0	0.630	2,669	51
52	Lee	22,116	22,173	435.38	50.93	3.8	2,783	132.0	30.0	0.619	970	52

COMPARATIVE REPORT												
EXHIBIT H – COUNTIES		DEMOGRAPHIC AND TAX DATA										
FOR THE YEAR ENDED JUNE 30, 2022												
No.	Locality	Population Estimates 2021	US Census Bureau Population 2020	Land Area Density (Square Miles) 2020	Population Density 2020	Unemployment Rate (%) 2022	Average Daily Membership in Public Schools 2021-2022	Revenue Capacity per Capita Rank Score 2020	Composite Fiscal Stress Rank Score 2020	Real Estate Tax Rate TY2021 (per \$100 of Assessed Value)	Total Real Estate Taxable Valuation 2021 (in millions)	No.
53	Loudoun	425,204	420,959	515.74	816.22	2.5	81,263	13.0	130.0	0.980	95,130	53
54	Louisa	38,364	37,596	495.05	75.94	2.9	4,949	20.0	109.0	0.720	5,693	54
55	Lunenburg	11,848	11,936	431.70	27.65	3.5	1,510	110.0	57.0	0.380	947	55
56	Madison	13,871	13,837	320.64	43.15	2.3	1,606	26.0	102.0	0.740	1,783	56
57	Mathews	8,495	8,533	85.91	99.32	3.0	872	19.0	112.0	0.645	1,637	57
58	Mecklenburg	30,087	30,319	625.31	48.49	3.6	4,144	30.0	31.0	0.420	4,682	58
59	Middlesex	10,586	10,625	130.33	81.52	2.9	1,103	15.0	113.0	0.620	2,221	59
60	Montgomery	101,938	101,323	386.85	261.92	3.1	9,464	103.0	58.0	0.890	8,741	60
61	Nelson	14,820	14,775	470.75	31.39	2.9	1,454	18.0	108.0	0.720	2,520	61
62	New Kent	23,564	22,945	210.03	109.25	2.5	3,209	29.0	119.0	0.790	3,418	62
63	Northampton	12,222	12,282	211.71	58.01	3.1	1,237	31.0	61.0	0.835	1,954	63
64	Northumberland	11,634	11,839	191.43	61.85	3.4	1,125	11.0	117.0	0.610	2,790	64
65	Nottoway	15,604	15,642	314.39	49.75	3.2	1,720	122.0	52.0	0.480	962	65
66	Orange	36,341	36,254	341.08	106.29	3.0	4,707	38.0	100.0	0.720	4,538	66
67	Page	23,629	23,709	310.02	76.48	3.1	2,988	78.0	63.0	0.730	2,300	67
68	Patrick	17,554	17,608	482.95	36.46	3.9	2,389	98.0	50.0	0.680	1,603	68
69	Pittsylvania	60,142	60,501	969.00	62.44	3.3	7,543	106.0	55.0	0.620	4,328	69
70	Powhatan	30,445	30,333	260.20	116.58	2.7	4,149	25.0	121.0	0.790	4,081	70
71	Prince Edward	22,033	22,417	349.95	64.06	4.7	1,786	120.0	42.0	0.470	1,837	71
72	Prince George	43,209	43,010	265.34	162.09	3.5	5,929	121.0	66.0	0.860	3,143	72
73	Prince William	482,708	482,204	335.26	1,438.30	2.8	88,136	35.0	110.0	1.115	70,736	73
74	Pulaski	33,660	33,800	319.84	105.68	3.2	3,853	89.0	37.0	0.740	2,992	74
75	Rappahannock	7,406	7,348	266.37	27.59	2.7	716	7.0	127.0	0.550	1,940	75
76	Richmond	8,947	8,923	191.48	46.60	2.7	1,283	54.0	79.0	0.700	843	76
77	Roanoke	96,546	96,929	250.55	386.86	2.7	13,251	75.0	72.0	1.090	9,322	77
78	Rockbridge	22,596	22,650	596.55	37.97	3.1	2,303	41.0	70.0	0.740	2,702	78
79	Rockingham	83,711	83,757	849.79	98.56	2.8	10,803	57.0	82.0	0.680	10,986	79
80	Russell	25,639	25,781	473.52	54.45	3.6	3,249	115.0	41.0	0.630	1,435	80
81	Scott	21,534	21,576	535.83	40.27	3.3	3,315	123.0	33.0	0.800	1,252	81
82	Shenandoah	44,396	44,186	508.08	86.97	2.9	5,400	52.0	78.0	0.690	4,526	82
83	Smyth	29,523	29,800	451.44	66.01	3.3	3,846	124.0	24.0	0.740	1,535	83
84	Southampton	17,880	17,996	599.20	30.03	2.9	2,435	77.0	60.0	0.890	1,476	84
85	Spotsylvania	141,652	140,032	401.41	348.85	3.0	23,173	48.0	104.0	0.809	17,031	85
86	Stafford	159,247	156,927	269.21	582.92	3.0	28,732	53.0	114.0	0.970	19,143	86
87	Surry	6,569	6,561	278.95	23.52	3.0	621	4.0	123.0	0.770	965	87
88	Sussex	10,409	10,829	490.23	22.09	4.0	955	93.0	27.0	0.580	898	88
89	Tazewell	39,763	40,429	518.79	77.93	4.3	5,215	113.0	39.0	0.580	2,632	89
90	Warren	41,057	40,727	214.57	189.81	3.0	4,961	39.0	88.0	0.655	4,460	90
91	Washington	54,079	53,935	561.19	96.11	3.2	6,420	79.0	75.0	0.600	4,529	91
92	Westmoreland	18,538	18,477	229.33	80.57	3.1	1,436	37.0	92.0	0.760	2,563	92
93	Wise	35,880	36,130	403.44	89.55	4.5	5,361	116.0	38.0	0.690	1,859	93
94	Wythe	28,015	28,290	461.95	61.24	3.3	3,620	80.0	53.0	0.540	2,361	94
95	York	70,319	70,045	104.71	668.94	2.9	12,543	34.0	106.0	0.795	9,693	95

NOTES TO COMPARATIVE REPORT OF LOCAL GOVERNMENT
REVENUES AND EXPENDITURES
Year Ended June 30, 2022

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 of a locality. This information is detailed by type of debt (bonds, temporary loans, 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.

Local government populations included on Exhibit A for cities, counties, and towns reflect the 2020 Census count from the April 1, 2020, results published by the U.S. Census Bureau. As described in Note 2, the report uses these population counts to calculate "per capita" amounts throughout the various exhibits. The U.S. Census Bureau 2020 Census data was obtained from the University of Virginia Weldon Cooper Center since the Center provides more user-friendly data tables for Virginia's populations. This data was retrieved from: <https://demographics.coopercenter.org/census2020#data>.

Note: For those localities who are delayed in submitting their required FY2022 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 transmittal data and audited financial report.

Exhibit H also reflects the July 1, 2021, provisional estimates for cities and counties, obtained from: University of Virginia Weldon Cooper Center, Demographics Research Group. (2022). Virginia Population Estimates. Retrieved from: <https://demographics.coopercenter.org/virginia-population-estimates>.

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 2. Definitions of Key Terms

Following are brief definitions of key terms 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. Population counts used for the per capita calculations for cities, counties, and towns reflect the 2020 Census count from the April 1, 2020, 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 FY2022, 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 Stock Taxes - Includes local revenues derived from bank stock taxes. 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.

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 and bridges is approximately 68% state and 32% federal, and for the maintenance of highways, streets, roads and bridges is approximately 84% state and 16% federal. Additional construction expenditures of \$ 2,020,395,265 and maintenance expenditures of \$ 1,375,760,473, 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	Public Transportation	Steam Plants
Electric Utilities	Airports	Harbors/Ports
Gas Utilities	Hospitals	Coliseums (stadiums and arenas)
Parking Facilities	Nursing Homes	Communication Services (telephone, internet, and cable)

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 capital leases.

EXHIBIT G - SUMMARY OF OUTSTANDING DEBT

This Exhibit reflects the balance of all debt 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, capital 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 results from the U.S. Census Bureau April 1, 2020, Census Count, and the July 1, 2021, provisional estimates obtained from the University of Virginia Weldon Cooper Center. University of Virginia Weldon Cooper Center, Demographics Research Group. (2022). Virginia Population Estimates. Retrieved from: <https://demographics.coopercenter.org/virginia-population-estimates>.

The University of Virginia Weldon Cooper Center notes the following about the 2020 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 Census.

Population density is population divided by land area.

Unemployment rates are the annual averages as of June 2022 (not seasonally adjusted). The rates are 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 2021-2022 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.

Composite fiscal stress rank scores included in the 2022 report are from the Commission on Local Government's most recently published FY2020 fiscal stress report, available at the Department of Housing and Community Development's website, <https://www.dhcd.virginia.gov/clg>. The Commission's FY2020 report is the most recently published report available at the time of the 2022 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 the 2022 report are from the Commission on Local Government's FY2020 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 2021 tax year are from the Department of Taxation's 2021 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 will now use the data collected from the Department of Taxation in efforts to provide more updated tax rate data.

Real estate taxable valuations for the 2021 tax year are from the Department of Taxation's fiscal year 2022 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 58 localities that were late with submitting their required FY2022 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 2022.

Table 1- Delayed Transmittal Data Submissions

FY2022 Transmittal Forms				
Number of Days Late			Years Late	
Locality	1–30	31–60	Over 60	FY12 to FY22
City of:				
Colonial Heights	-	-	XX	1
Danville	-	-	XX	3
Emporia*	-	-	XX	6
Galax	XX	-	-	1
Hopewell*	-	-	XX	11
Norton*	-	-	XX	6
Petersburg*	-	-	XX	6
Portsmouth	XX	-	-	6
Radford	-	-	XX	4
Richmond	-	XX	-	5
Roanoke	-	-	XX	7
County of:				
Accomack	-	-	XX	4
Albemarle	-	-	XX	1
Alleghany	-	XX	-	6
Amelia	-	-	XX	1
Amherst*	-	-	XX	3
Appomattox	-	-	XX	2
Bedford*	-	-	XX	4
Bland	-	XX	-	1
Brunswick*	-	-	XX	4
Buchanan*	-	-	XX	8
Buckingham*	-	-	XX	4
Carroll	XX	-	-	3
Charlotte	-	-	XX	1
Dickenson	XX	-	-	2
Fauquier	XX	-	-	1
Floyd	-	-	XX	1
Giles	-	-	XX	4
Grayson	-	-	XX	4

FY2022 Transmittal Forms				
Number of Days Late			Years Late	
Locality	1–30	31–60	Over 60	FY12 to FY22
County of:				
Greensville*	-	-	XX	2
James City	-	-	XX	2
King George	-	XX	-	2
King William	-	-	XX	3
Lee*	-	-	XX	5
Madison	XX	-	-	1
Montgomery	-	-	XX	3
Nelson	-	-	XX	1
Northumberland	-	-	XX	1
Prince Edward	-	XX	-	5
Prince William	-	XX	-	10
Pulaski*	-	-	XX	5
Russell*	-	-	XX	4
Scott	XX	-	-	8
Sussex	-	XX	-	1
Warren	-	-	XX	4
Westmoreland	-	-	XX	3
Wise	-	-	XX	6
Wythe	XX	-	-	2
Town of:				
Berryville	-	-	XX	2
Big Stone Gap*	-	XX	-	4
Clifton Forge*	-	-	XX	2
Dumfries*	-	-	XX	6
Richlands*	-	-	XX	1
Smithfield	XX	-	-	2
South Hill	XX	-	-	1
Vinton*	-	-	XX	1
West Point	-	-	XX	9
Wise	-	-	XX	2

*See further information below about the delayed FY2022 submissions for these 18 localities.

As of the date of this report, the **Cities of Emporia, Hopewell, Norton, and Petersburg; the Counties of Amherst, Bedford, Brunswick, Buchanan, Buckingham, Greenville, Lee, Pulaski, and Russell; and the Towns of Big Stone Gap, Clifton Forge, Dumfries, Richlands, and Vinton** have not submitted their required transmittal data nor their audited annual financial reports to our Office. Accordingly, we have not included the data for these 18 localities in this report.

Effective starting with the fiscal year 2016 reporting, the Auditor of Public Accounts accepts only the submission of the locality's final, audited financial report to comply with the statutory requirement. Table 2 presents information on the 75 localities that were late with submitting their FY2022 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 report since FY2016.

Table 2 - Delayed Audited Financial Report Submissions

FY2022 Financial Reports				
Number of Days Late				Years Late
Locality	1–30	31–60	Over 60	FY16 to FY22
City of:				
Buena Vista	-	XX	-	7
Colonial Heights	-	-	XX	1
Danville	-	-	XX	2
Emporia	-	-	XX	7
Galax	XX	-	-	2
Hopewell	-	-	XX	7
Norton	-	-	XX	7
Petersburg	-	-	XX	5
Portsmouth	XX	-	-	5
Radford	-	-	XX	7
Richmond	-	XX	-	2
Roanoke	-	-	XX	5
County Of:				
Accomack	-	-	XX	5
Albemarle	-	-	XX	1
Alleghany	-	XX	-	4
Amelia	-	-	XX	1
Amherst	-	-	XX	3
Appomattox	-	-	XX	3
Bath	-	XX	-	5
Bedford	-	-	XX	4
Bland	-	XX	-	4
Brunswick	-	-	XX	5
Buchanan	-	-	XX	5
Buckingham	-	-	XX	5
Carroll	XX	-	-	7

FY2022 Financial Reports				
Number of Days Late				Years Late
Locality	1–30	31–60	Over 60	FY16 to FY22
County Of:				
Charlotte	-	-	XX	2
Dickenson	XX	-	-	6
Fauquier	XX	-	-	3
Floyd	-	-	XX	2
Frederick	XX	-	-	6
Giles	-	-	XX	7
Grayson	-	-	XX	7
Greenville	-	-	XX	6
Highland	-	-	XX	4
James City	-	XX	-	2
King & Queen	XX	-	-	2
King George	-	XX	-	2
King William	-	-	XX	4
Lancaster	XX	-	-	2
Lee	-	-	XX	7
Madison	XX	-	-	5
Mathews	XX	-	-	1
Middlesex	XX	-	-	3
Montgomery	-	-	XX	4
Nelson	-	-	XX	5
Northumberland	-	-	XX	2
Page	-	XX	-	7
Prince Edward	-	XX	-	7
Prince William	-	XX	-	7
Pulaski	-	-	XX	7
Richmond	XX	-	-	2
Rockbridge	XX	-	-	7

FY2022 Financial Reports				
Number of Days Late				Years Late
Locality	1–30	31–60	Over 60	FY16 to FY22
County Of:				
Russell	-	-	XX	7
Scott	XX	-	-	5
Shenandoah	XX			5
Surry	XX	-	-	1
Sussex	-	XX	-	2
Warren	-	-	XX	7
Westmoreland	-	-	XX	6
Wise	-	-	XX	7
Wythe	XX	-	-	5
Town Of:				
Berryville	-	XX	-	5
Big Stone Gap	-	-	XX	7
Bluefield	XX	-	-	3
Clifton Forge	-	-	XX	4
Dumfries	-	-	XX	4
Luray	XX	-	-	2
Marion	XX	-	-	6
Richlands	-	-	XX	1
Smithfield	XX	-	-	4
South Hill	XX	-	-	1
Strasburg	XX	-	-	5
Vinton	-	-	XX	1
West Point	-	-	XX	7
Wise	-	-	XX	2

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 www.apa.virginia.gov/APA_Reports/LG_ComparativeReports.aspx. The Auditor of Public Accounts will further update an amended version of the 2022 Comparative Report on our website after all delayed localities, which are not included in this version of the report, submit their required financial reporting.

While a printed report is no longer published, we provide an alternative, modified electronic version of the 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.