

Estimates of:

- 1) State Sales and Use Tax for Public Education
- 2) Local Option Sales and Use Tax
- 3) Recordation and Grantor's Tax

to be distributed to localities
during Fiscal Year 2011

Preface

Since the 1960's, the Department of Taxation has been providing the local governing body of every county, city, and town in the Commonwealth with an estimate of its distributive share of certain revenues for the following fiscal year. This report complies with the Code of Virginia §15.2-2502 requiring that such estimates be provided within fifteen days following adjournment of the Virginia General Assembly.

Enclosed are the Fiscal Year 2011 estimates for the local distributions of the State Sales and Use Tax for Public Education, the Local Option Sales and Use Tax, and the State Recordation and Grantor's taxes.

During the 2004 Special Session of the General Assembly, the Public Education Standards of Quality/Local Real Estate Property Tax Relief Fund was established. This Fund provides a one-quarter of a cent of sales tax revenue for public education. Half of the amount (one-eighth of a cent) shall be distributed based on the most recent triennial census of school-age population collected by the Department of Education, consistent with the distribution of the existing one cent of sales tax dedicated to public education.

The estimates contained herein should not be interpreted to be a State guarantee that each locality will receive the amounts indicated. Rather, they should be viewed only as estimates for each locality that are consistent with the latest economic assumptions utilized in forecasting State General Fund revenues.

Each local governing body is urged to verify the reasonableness of the estimates based on the expert knowledge of its officials and to track news releases pertaining to the developments with the Commonwealth's Budget and the Census data. If there are any questions concerning this publication, please feel free to contact the Department's Office of Revenue Forecasting at (804) 371-4371.

Janie M. Bowen
Tax Commissioner

STATE SALES AND USE TAX FOR PUBLIC EDUCATION DISTRIBUTION

Revenue generated by the one and one-eighth percent State Sales and Use Tax is distributed monthly to every county and city based on the preceding triennial school-age population census adjusted for annexations¹ and demographic changes. The following table shows for every county and city: the 2008 school-age population and the estimated distribution of State Sales and Use Tax collections for Fiscal Year 2011.

During the 2004 Special Session of the General Assembly, the Public Education Standards of Quality/Local Real Estate Property Tax Relief Fund was established. This Fund provides a one-quarter of a cent of sales tax revenue for public education. Half of the amount (one-eighth of a cent) shall be distributed based on the most recent triennial census of school-age population collected by the Department of Education, consistent with the distribution of the existing one cent of sales tax dedicated to public education.

¹As provided by the Code of Virginia §58.1-638.

Locality	2008 School Age Population # of Students % of State		Estimated Educational Distribution Local Cash Flow Basis (\$)
Counties			
Accomack County	7,452	0.493%	5,317,375
Albemarle County	17,554	1.161%	12,525,659
Alleghany County	3,360	0.222%	2,397,528
Amelia County	2,044	0.135%	1,458,496
Amherst County	6,263	0.414%	4,468,964
Appomattox County	2,542	0.168%	1,813,844
Arlington County	23,054	1.525%	16,450,184
Augusta County	14,175	0.938%	10,114,573
Bath County	772	0.051%	550,861
Bedford County	11,401	0.754%	8,135,185
Bland County	1,010	0.067%	720,686
Botetourt County	6,639	0.439%	4,737,259
Brunswick County	2,760	0.183%	1,969,398
Buchanan County	3,831	0.253%	2,733,610
Buckingham County	2,540	0.168%	1,812,417
Campbell County	10,780	0.713%	7,692,070
Caroline County	5,817	0.385%	4,150,721
Carroll County	4,397	0.291%	3,137,480
Charles City County	1,052	0.070%	750,655
Charlotte County	2,311	0.153%	1,649,014
Chesterfield County	64,885	4.292%	46,298,699
Clarke County	2,490	0.165%	1,776,740
Craig County	922	0.061%	657,893
Culpeper County	9,001	0.595%	6,422,665
Cumberland County	1,884	0.125%	1,344,328
Dickenson County	2,707	0.179%	1,931,580
Dinwiddie County	7,150	0.473%	5,101,883
Essex County	1,797	0.119%	1,282,250
Fairfax County	203,836	13.482%	145,447,200
Fauquier County	15,433	1.021%	11,012,219
Floyd County	2,467	0.163%	1,760,328
Fluvanna County	4,121	0.273%	2,940,540
Franklin County	9,479	0.627%	6,763,741
Frederick County	16,231	1.074%	11,581,632
Giles County	3,119	0.206%	2,225,563
Gloucester County	7,577	0.501%	5,406,569
Goochland County	3,432	0.227%	2,448,904
Grayson County	2,649	0.175%	1,890,194
Greene County	5,768	0.382%	4,115,757
Greensville County	1,717	0.114%	1,225,166

Locality	2008 School Age Population		Estimated Educational Distribution
	# of Students	% of State	Local Cash Flow Basis (\$)
Halifax County	7,250	0.480%	5,173,238
Hanover County	22,633	1.497%	16,149,780
Henrico County	59,672	3.947%	42,578,962
Henry County	9,494	0.628%	6,774,445
Highland County	366	0.024%	261,159
Isle of Wight County	7,590	0.502%	5,415,845
James City County	12,181	0.806%	8,691,754
King and Queen County	1,141	0.075%	814,161
King George County	4,791	0.317%	3,418,619
King William County*	3,458	0.229%	2,467,456
Lancaster County	1,731	0.114%	1,235,155
Lee County	4,459	0.295%	3,181,720
Loudoun County	71,324	4.718%	50,893,248
Louisa County	5,911	0.391%	4,217,795
Lunenburg County	2,072	0.137%	1,478,476
Madison County	2,440	0.161%	1,741,062
Mathews County	1,573	0.104%	1,122,414
Mecklenburg County	5,261	0.348%	3,753,987
Middlesex County	1,532	0.101%	1,093,159
Montgomery County	13,720	0.907%	9,789,908
Nelson County	2,674	0.177%	1,908,033
New Kent County	3,485	0.231%	2,486,722
Northampton County	2,251	0.149%	1,606,201
Northumberland County	1,821	0.120%	1,299,375
Nottoway County	2,854	0.189%	2,036,472
Orange County	5,855	0.387%	4,177,836
Page County	3,887	0.257%	2,773,569
Patrick County	3,258	0.215%	2,324,746
Pittsylvania County	11,262	0.745%	8,036,001
Powhatan County	5,453	0.361%	3,890,989
Prince Edward County	3,579	0.237%	2,553,796
Prince George County	7,293	0.482%	5,203,921
Prince William County	83,989	5.555%	59,930,360
Pulaski County	5,542	0.367%	3,954,495
Rappahannock County	1,256	0.083%	896,219
Richmond County	1,401	0.093%	999,684
Roanoke County	20,117	1.331%	14,354,488
Rockbridge County	3,544	0.234%	2,528,822
Rockingham County	15,070	0.997%	10,753,200
Russell County	4,261	0.282%	3,040,437

Locality	2008 School Age Population		Estimated Educational Distribution Local Cash Flow Basis (\$)
	# of Students	% of State	
Scott County	4,360	0.288%	3,111,078
Shenandoah County	7,076	0.468%	5,049,081
Smyth County	5,639	0.373%	4,023,709
Southampton County	3,379	0.223%	2,411,086
Spotsylvania County	30,099	1.991%	21,477,145
Stafford County	30,170	1.996%	21,527,807
Surry County	1,227	0.081%	875,526
Sussex County	1,503	0.099%	1,072,466
Tazewell County	6,819	0.451%	4,865,698
Warren County	6,953	0.460%	4,961,314
Washington County	8,685	0.574%	6,197,183
Westmoreland County*	2,372	0.157%	1,692,541
Wise County	7,854	0.519%	5,604,223
Wythe County	5,070	0.335%	3,617,699
York County	15,889	1.051%	11,337,598
Cities			
Alexandria City	13,099	0.866%	9,346,793
Bedford City	902	0.060%	643,622
Bristol City	2,896	0.192%	2,066,441
Buena Vista City	1,060	0.070%	756,363
Charlottesville City	5,408	0.358%	3,858,879
Chesapeake City	51,110	3.381%	36,469,546
Colonial Heights City	3,418	0.226%	2,438,914
Covington City	819	0.054%	584,398
Danville City	8,497	0.562%	6,063,035
Emporia City	1,236	0.082%	881,948
Fairfax City	3,543	0.234%	2,528,108
Falls Church City	2,721	0.180%	1,941,570
Franklin City	1,621	0.107%	1,156,665
Fredericksburg City	3,412	0.226%	2,434,633
Galax City	1,310	0.087%	934,751
Hampton City	26,437	1.749%	18,864,124
Harrisonburg City	5,608	0.371%	4,001,589
Hopewell City	3,980	0.263%	2,839,929
Lexington City	576	0.038%	411,005
Lynchburg City	11,635	0.770%	8,302,156
Manassas City	7,772	0.514%	5,545,711
Manassas Park City	2,740	0.181%	1,955,127
Martinsville City	3,491	0.231%	2,491,003
Newport News City	39,931	2.641%	28,492,769

Locality	2008 School Age Population		Estimated Educational Distribution
	# of Students	% of State	Local Cash Flow Basis (\$)
Norfolk City	38,837	2.569%	27,712,146
Norton City	962	0.064%	686,435
Petersburg City	5,146	0.340%	3,671,929
Poquoson City	2,672	0.177%	1,906,606
Portsmouth City	17,926	1.186%	12,791,099
Radford City	1,540	0.102%	1,098,867
Richmond City	34,811	2.303%	24,839,393
Roanoke City	15,703	1.039%	11,204,877
Salem City	4,363	0.289%	3,113,219
Staunton City	3,443	0.228%	2,456,753
Suffolk City	18,768	1.241%	13,391,908
Virginia Beach City	93,842	6.207%	66,960,969
Waynesboro City	3,855	0.255%	2,750,736
Williamsburg City	1,111	0.073%	792,754
Winchester City	4,711	0.312%	3,361,535

* According to the Code of Virginia §58.1-638(D), in any county wherein is situated any incorporated town constituting a school division, the county treasurer shall pay into the town treasury the proper proportionate amount of State sales tax received by him in the ratio that the school population of such town bears to the school population of the entire county.

LOCAL OPTION SALES AND USE TAX

The State collects and distributes the Local Option one percent Sales and Use Tax.² Actual distributions are made to every county and city based on the locality in which the tax was collected. The Calendar Year 2009 actual local option sales tax distribution was used to estimate future distributions.

²As provided under the Code of Virginia §58.1-605 and §58.1-606.

Actual CY 2009 Local 1% Estimated FY 2011
Option Distribution Sales Local Option Sales
and Use Tax and Use Tax

Locality	(\$)		% of State
Counties			
Accomack County	3,223,757	0.328%	3,178,743
Albemarle County	11,844,493	1.207%	11,679,105
Alleghany County	776,202	0.079%	765,364
Amelia County	582,170	0.059%	574,041
Amherst County	2,408,534	0.245%	2,374,903
Appomattox County	857,203	0.087%	845,234
Arlington County	36,406,329	3.709%	35,897,978
Augusta County	4,286,044	0.437%	4,226,197
Bath County	836,643	0.085%	824,961
Bedford County	3,696,949	0.377%	3,645,328
Bland County	230,384	0.023%	227,167
Botetourt County	1,984,261	0.202%	1,956,554
Brunswick County	668,652	0.068%	659,316
Buchanan County	1,454,519	0.148%	1,434,209
Buckingham County*	1,373,983	0.140%	650,000
Campbell County	3,978,570	0.405%	3,923,016
Caroline County	1,428,897	0.146%	1,408,945
Carroll County	1,539,123	0.157%	1,517,631
Charles City County	295,340	0.030%	291,216
Charlotte County	536,505	0.055%	529,014
Chesterfield County	37,458,971	3.816%	36,935,922
Clarke County	920,218	0.094%	907,368
Craig County	151,002	0.015%	148,894
Culpeper County	5,703,936	0.581%	5,624,291
Cumberland County	393,256	0.040%	387,764
Dickenson County	844,968	0.086%	833,169
Dinwiddie County	1,023,304	0.104%	1,009,015
Essex County	1,749,599	0.178%	1,725,169
Fairfax County	151,910,794	15.475%	150,494,421
Fauquier County	6,720,259	0.685%	6,626,423
Floyd County	661,043	0.067%	651,813
Fluvanna County	1,051,648	0.107%	1,036,963
Franklin County	3,839,248	0.391%	3,785,640
Frederick County	8,900,518	0.907%	8,776,238
Giles County	1,357,523	0.138%	1,338,567
Gloucester County	3,635,848	0.370%	3,585,080
Goochland County	2,438,863	0.248%	2,404,809
Grayson County	497,704	0.051%	490,754
Greene County	1,156,809	0.118%	1,140,656
Greensville County	415,235	0.042%	409,437

**Actual CY 2009 Local 1% Estimated FY 2011
Option Distribution Sales Local Option Sales
and Use Tax and Use Tax**

Locality	(\$) % of State		
Halifax County	3,075,255	0.313%	3,032,315
Hanover County	15,578,509	1.587%	15,360,982
Henrico County	54,651,172	5.567%	53,888,064
Henry County	3,732,540	0.380%	3,680,421
Highland County	96,205	0.010%	94,862
Isle of Wight County	2,228,517	0.227%	2,197,399
James City County	8,647,891	0.881%	8,527,138
King and Queen County	166,185	0.017%	163,864
King George County	1,350,369	0.138%	1,331,513
King William County	855,384	0.087%	843,440
Lancaster County	1,657,083	0.169%	1,633,944
Lee County	1,399,993	0.143%	1,380,445
Loudoun County	54,317,187	5.533%	53,558,742
Louisa County	2,158,155	0.220%	2,128,020
Lunenburg County	429,564	0.044%	423,566
Madison County	770,408	0.078%	759,651
Mathews County	416,350	0.042%	410,536
Mecklenburg County	3,450,481	0.352%	3,402,301
Middlesex County	844,879	0.086%	833,082
Montgomery County	9,712,327	0.989%	9,576,711
Nelson County	873,471	0.089%	861,274
New Kent County	1,094,047	0.111%	1,078,771
Northampton County	1,199,918	0.122%	1,183,163
Northumberland County	698,374	0.071%	688,622
Nottoway County	1,232,870	0.126%	1,215,655
Orange County	2,071,990	0.211%	2,043,059
Page County	1,648,072	0.168%	1,625,059
Patrick County	961,104	0.098%	947,684
Pittsylvania County	1,855,065	0.189%	1,829,162
Powhatan County	2,619,382	0.267%	2,582,807
Prince Edward County	2,949,916	0.301%	2,908,725
Prince George County	1,814,706	0.185%	1,789,367
Prince William County	45,516,743	4.637%	44,881,181
Pulaski County	3,164,088	0.322%	3,119,907
Rappahannock County	426,770	0.043%	420,810
Richmond County	1,046,831	0.107%	1,032,214
Roanoke County	9,403,834	0.958%	9,272,526
Rockbridge County	2,283,396	0.233%	2,251,512
Rockingham County	4,634,932	0.472%	4,570,213
Russell County	1,923,952	0.196%	1,897,087

Actual CY 2009 Local 1% Estimated FY 2011
Option Distribution Sales Local Option Sales
and Use Tax and Use Tax

Locality	(\$)		% of State
Scott County	1,432,227	0.146%	1,412,229
Shenandoah County	3,622,584	0.369%	3,572,001
Smyth County	2,108,855	0.215%	2,079,408
Southampton County	505,853	0.052%	498,790
Spotsylvania County	14,070,896	1.433%	13,874,420
Stafford County	9,592,154	0.977%	9,458,217
Surry County	520,475	0.053%	513,207
Sussex County	712,662	0.073%	702,711
Tazewell County	5,905,670	0.602%	5,823,208
Warren County	3,491,973	0.356%	3,443,213
Washington County	6,659,338	0.678%	6,566,352
Westmoreland County	889,466	0.091%	877,046
Wise County	4,641,784	0.473%	4,576,970
Wythe County	3,532,012	0.360%	3,482,693
York County	9,641,961	0.982%	9,507,328
Cities			
Alexandria City	21,971,052	2.238%	21,664,264
Bedford City	817,389	0.083%	805,975
Bristol City	3,664,123	0.373%	3,612,960
Buena Vista City	347,589	0.035%	342,735
Charlottesville City	9,211,901	0.938%	9,083,273
Chesapeake City	31,773,614	3.237%	31,329,951
Colonial Heights City	6,722,274	0.685%	6,628,410
Covington City	1,176,397	0.120%	1,159,971
Danville City	7,602,122	0.774%	7,495,972
Emporia City	1,332,760	0.136%	1,314,151
Fairfax City	10,170,817	1.036%	10,028,799
Falls Church City	2,489,686	0.254%	2,454,922
Franklin City	1,612,527	0.164%	1,590,011
Fredericksburg City	9,865,225	1.005%	9,727,475
Galax City	1,927,984	0.196%	1,901,063
Hampton City	13,443,708	1.370%	13,255,990
Harrisonburg City	10,679,048	1.088%	10,529,933
Hopewell City	1,822,011	0.186%	1,796,569
Lexington City	784,868	0.080%	773,909
Lynchburg City	12,717,925	1.296%	12,540,342
Manassas City	6,458,275	0.658%	6,368,097
Manassas Park City	1,196,106	0.122%	1,179,404
Martinsville City	1,836,993	0.187%	1,811,343
Newport News City	21,050,140	2.144%	20,756,211

**Actual CY 2009 Local 1% Estimated FY 2011
Option Distribution Sales Local Option Sales
and Use Tax and Use Tax**

Locality	(\$)		% of State
Norfolk City	28,740,998	2.928%	28,339,680
Norton City	1,948,764	0.199%	1,921,553
Petersburg City	3,475,030	0.354%	3,426,507
Poquoson City	492,002	0.050%	485,132
Portsmouth City	6,159,787	0.628%	6,073,777
Radford City	833,857	0.085%	822,214
Richmond City	28,896,198	2.944%	28,492,713
Roanoke City	18,538,566	1.889%	18,279,707
Salem City	5,388,149	0.549%	5,312,912
Staunton City	3,492,492	0.356%	3,443,726
Suffolk City	7,291,159	0.743%	7,189,351
Virginia Beach City	50,152,083	5.109%	49,451,796
Waynesboro City	4,560,510	0.465%	4,496,831
Williamsburg City	3,854,386	0.393%	3,800,566
Winchester City	7,609,318	0.775%	7,503,067

****Estimate adjusted for one-time payments.***

RECORDATION AND GRANTOR TAX DISTRIBUTION

Beginning in January 1994, the Department of Accounts distributes \$10 million per quarter of the State revenue from both the Recordation and Grantor's taxes back to the localities in which such taxable deeds or other instruments were recorded³ or, for certain localities, deposits such revenue into the Northern Virginia Transportation District Fund.⁴ For fiscal year 2011, the budget approved by the General Assembly (House Bill 30) reduces the total amount of Recordation and Grantor's taxes transferred back to the localities in which such taxable deeds or other instruments were recorded to \$28 million. (For fiscal year 2012, the distribution of Recordation and Grantor's taxes transferred back to the localities in which such taxable deeds or other instruments were recorded is \$52 million.)

The following table shows, for every county and city, a five-year average distribution (Fiscal Years 2005 - 2009) of the Recordation and Grantor's taxes for the State and the projected Fiscal Year 2011 distribution.

³As provided by the Code of Virginia §58.1-816.

⁴As provided by the Code of Virginia §58.1-815.1.

Locality	2005-09 Average Percent of Total State Recordation/Grantor's Tax Collections	Estimate of State Annual Distribution Fiscal Year 2011 (\$)
Counties		
Accomack County	0.25941%	72,634
Albemarle County	1.32014%	369,640
Alleghany County	0.05350%	14,979
Amelia County	0.09319%	26,093
Amherst County	0.14293%	40,020
Appomattox County	0.06847%	19,172
Arlington County*	4.70808%	1,318,262
Augusta County	0.50137%	140,383
Bath County	0.04867%	13,629
Bedford County	0.65703%	183,968
Bland County	0.02071%	5,800
Botetourt County	0.26115%	73,123
Brunswick County	0.06258%	17,522
Buchanan County	0.04338%	12,148
Buckingham County	0.07071%	19,798
Campbell County	0.25596%	71,668
Caroline County	0.38361%	107,410
Carroll County	0.11374%	31,847
Charles City County	0.03996%	11,188
Charlotte County	0.03664%	10,258
Chesterfield County	3.52434%	986,814
Clarke County	0.18891%	52,896
Craig County	0.02533%	7,093
Culpeper County	0.67387%	188,683
Cumberland County	0.04570%	12,795
Dickenson County	0.04084%	11,434
Dinwiddie County	0.15020%	42,057
Essex County	0.09417%	26,368
Fairfax County*	21.00849%	5,882,376
Fauquier County	1.12103%	313,890
Floyd County	0.06547%	18,331
Fluvanna County	0.26657%	74,641
Franklin County	0.52747%	147,692
Frederick County	1.09235%	305,859
Giles County	0.06210%	17,389

Locality	2005-09 Average Percent of Total State Recordation/Grantor's Tax Collections	Estimate of State Annual Distribution Fiscal Year 2011 (\$)
Gloucester County	0.33824%	94,708
Goochland County	0.35768%	100,151
Grayson County	0.07341%	20,555
Greene County	0.19418%	54,370
Greensville County	0.02676%	7,494
Halifax County	0.11634%	32,576
Hanover County	1.07731%	301,648
Henrico County	3.32592%	931,258
Henry County	0.14304%	40,050
Highland County	0.02031%	5,686
Isle of Wight County	0.41711%	116,790
James City County	1.14816%	321,485
King and Queen County	0.04458%	12,483
King George County	0.33354%	93,391
King William County	0.15849%	44,376
Lancaster County	0.16226%	45,433
Lee County	0.04649%	13,016
Loudoun County*	8.34482%	2,336,549
Louisa County	0.41944%	117,442
Lunenburg County	0.03944%	11,043
Madison County	0.10947%	30,653
Mathews County	0.09670%	27,075
Mecklenburg County	0.19330%	54,125
Middlesex County	0.12695%	35,546
Montgomery County	0.56729%	158,840
Nelson County	0.18945%	53,046
New Kent County	0.22079%	61,822
Northampton County	0.16506%	46,216
Northumberland County	0.17383%	48,672
Nottoway County	0.04833%	13,533
Orange County	0.42315%	118,482
Page County	0.13085%	36,637
Patrick County	0.06087%	17,043
Pittsylvania County	0.20450%	57,260
Powhatan County	0.31751%	88,904

Locality	2005-09 Average Percent of Total State Recordation/Grantor's Tax Collections	Estimate of State Annual Distribution Fiscal Year 2011 (\$)
Prince Edward County	0.10885%	30,477
Prince George County	0.24097%	67,471
Prince William County*	8.43312%	2,361,275
Pulaski County	0.15633%	43,772
Rappahannock County	0.10473%	29,324
Richmond County	0.04105%	11,495
Roanoke County	0.69995%	195,985
Rockbridge County	0.16084%	45,036
Rockingham County	0.61900%	173,321
Russell County	0.07492%	20,977
Scott County	0.05242%	14,677
Shenandoah County	0.38572%	108,001
Smyth County	0.08485%	23,757
Southampton County	0.09946%	27,849
Spotsylvania County	1.99622%	558,942
Stafford County	2.16723%	606,823
Surry County	0.04558%	12,762
Sussex County	0.04386%	12,280
Tazewell County	0.13232%	37,050
Warren County	0.45954%	128,670
Washington County	0.27608%	77,304
Westmoreland County	0.19907%	55,739
Wise County	0.09127%	25,556
Wythe County	0.14180%	39,703
York County	0.81812%	229,074
Cities		
Alexandria City*	3.10002%	868,005
Bedford City	0.02842%	7,958
Bristol City	0.09211%	25,790
Buena Vista City	0.02763%	7,738
Charlottesville City	0.41732%	116,848
Chesapeake City	2.68606%	752,097
Colonial Heights City	0.11125%	31,151
Covington City	0.01556%	4,356
Danville City	0.18192%	50,938

Locality	2005-09 Average Percent of Total State Recordation/Grantor's Tax Collections	Estimate of State Annual Distribution Fiscal Year 2011 (\$)
Emporia City	0.02024%	5,667
Fairfax City*	0.21687%	60,724
Falls Church City*	0.18599%	52,076
Franklin City	0.04906%	13,737
Fredericksburg City	0.38469%	107,713
Galax City	0.02344%	6,563
Hampton City	1.01460%	284,088
Harrisonburg City	0.30534%	85,496
Hopewell City	0.11400%	31,920
Lexington City	0.03395%	9,505
Lynchburg City	0.41357%	115,798
Manassas City*	0.59763%	167,338
Manassas Park City*	0.27028%	75,679
Martinsville City	0.04562%	12,775
Newport News City	1.34440%	376,433
Norfolk City	1.86787%	523,004
Norton City	0.01119%	3,134
Petersburg City	0.16343%	45,761
Poquoson City	0.12434%	34,814
Portsmouth City	0.74087%	207,443
Radford City	0.05517%	15,448
Richmond City	1.94141%	543,595
Roanoke City	0.58351%	163,383
Salem City	0.16678%	46,700
Staunton City	0.18406%	51,537
Suffolk City	1.10707%	309,979
Virginia Beach City	5.28782%	1,480,590
Waynesboro City	0.16881%	47,266
Williamsburg City	0.15790%	44,211
Winchester City	0.28287%	79,205
Northern Virginia Transportation District	46.865%	13,122,283

* indicates estimated distribution to the Northern Virginia Transportation District Fund