

Estimates of:

- 1) Wine Tax and Alcoholic Beverage Profits
- 2) State Sales and Use Tax
- 3) Public Education Standards of Quality /
Local Real Estate Property Tax Relief Fund
- 4) Local Option 1% Sales and Use Tax
- 5) Recordation and Grantor's Tax

to be distributed to localities
during Fiscal Year 2005

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 § 2-2502 requiring that such estimates be provided within fifteen days following adjournment of the Virginia General Assembly.

Enclosed are the Fiscal Year 2005 estimates for the local distributions of the Wine Tax, ABC Profits, State Sales and Use Tax, the Local Option 1% Sales and Use Tax, and the State Recordation and Grantor's taxes.

In addition, 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 $\frac{1}{4}$ of a cent of sales tax revenue for public education. Half of the amount ($\frac{1}{8}$ 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) 367-8391.

Kenneth W. Thorson
Tax Commissioner

WINE TAX DISTRIBUTION

Forty-four percent of the net wine tax collected by the State is distributed to counties, cities, and towns based upon the last preceding U.S. Census of the Population. The total amount of State wine tax collections to be distributed to localities in Fiscal Year 2005 is estimated to be \$4.35 million.

ABC PROFITS DISTRIBUTION

Two-thirds of the net profits of the Alcoholic Beverage Control Commission are distributed quarterly to counties, cities and towns based upon the last preceding U.S. Census of the Population. Each year, subtractions are made from ABC gross profits before distribution. The subtractions for Fiscal Year 2005 are shown below:

\$58,714,022	Transfer to the General Fund "For expenses incurred for care, treatment, study, and rehabilitation of alcoholics by the Department of Mental Health, Mental Retardation and Substance Abuse Services."
\$490,679	Transfer to the General Fund for the Virginia Wine Board.
\$187,756	For services by the Auditor of Public Accounts, the Department of Accounts, and the Department of the Treasury.
\$750,000	Warehouse costs.

The estimated total of ABC profits to be distributed to localities for Fiscal Year 2005 is \$4.15 million.

Locality	Estimated 2000 Population		Estimated Wine Tax Distribution (\$)	Estimated ABC Profits Distribution (\$)
	# of People	% of State		
Counties (Less Towns)				
Accomack County	27,336	0.386%	16,798	16,025
Albemarle County	83,656	1.182%	51,406	49,042
Alleghany County	12,522	0.177%	7,695	7,341
Amelia County	11,400	0.161%	7,005	6,683
Amherst County	29,643	0.419%	18,215	17,378
Appomattox County	11,752	0.166%	7,221	6,889
Arlington County	189,453	2.676%	116,417	111,065
Augusta County	64,632	0.913%	39,716	37,890
Bath County	5,048	0.071%	3,102	2,959
Bedford County	60,371	0.853%	37,097	35,392
Bland County	6,871	0.097%	4,222	4,028
Botetourt County	28,472	0.402%	17,496	16,691
Brunswick County	16,566	0.234%	10,180	9,712
Buchanan County	25,873	0.365%	15,899	15,168
Buckingham County	15,176	0.214%	9,326	8,897
Campbell County	46,394	0.655%	28,509	27,198
Caroline County	21,015	0.297%	12,914	12,320
Carroll County	26,396	0.373%	16,220	15,474
Charles City County	6,926	0.098%	4,256	4,060
Charlotte County	10,487	0.148%	6,444	6,148
Chesterfield County	259,903	3.671%	159,708	152,365
Clarke County	9,254	0.131%	5,686	5,425
Craig County	4,912	0.069%	3,018	2,880
Culpeper County	24,598	0.347%	15,115	14,420
Cumberland County	8,540	0.121%	5,248	5,006
Dickenson County	14,236	0.201%	8,748	8,346
Dinwiddie County	24,051	0.340%	14,779	14,100
Essex County	7,851	0.111%	4,824	4,603
Fairfax County	933,456	13.186%	573,600	547,228
Fauquier County	47,579	0.672%	29,237	27,893
Floyd County	13,442	0.190%	8,260	7,880
Fluvanna County	19,973	0.282%	12,273	11,709
Franklin County	42,935	0.607%	26,383	25,170
Frederick County	57,048	0.806%	35,055	33,444
Giles County	9,867	0.139%	6,063	5,784

Locality	Estimated 2000 Population		Estimated Wine Tax Distribution (\$)	Estimated ABC Profits Distribution (\$)
	# of People	% of State		
Gloucester County	34,780	0.491%	21,372	20,389
Goochland County	16,863	0.238%	10,362	9,886
Grayson County	15,102	0.213%	9,280	8,853
Greene County	14,768	0.209%	9,075	8,658
Greensville County	11,142	0.157%	6,847	6,532
Halifax County	27,156	0.384%	16,687	15,920
Hanover County	79,701	1.126%	48,976	46,724
Henrico County	262,300	3.705%	161,181	153,770
Henry County	57,105	0.807%	35,091	33,477
Highland County	2,378	0.034%	1,461	1,394
Isle of Wight County	21,057	0.297%	12,939	12,344
James City County	48,102	0.679%	29,558	28,199
King and Queen County	6,630	0.094%	4,074	3,887
King George County	16,803	0.237%	10,325	9,851
King William County	10,280	0.145%	6,317	6,027
Lancaster County	9,340	0.132%	5,739	5,475
Lee County	20,654	0.292%	12,692	12,108
Loudoun County	135,061	1.908%	82,994	79,178
Louisa County	23,791	0.336%	14,619	13,947
Lunenburg County	9,946	0.140%	6,112	5,831
Madison County	12,310	0.174%	7,564	7,217
Mathews County	9,207	0.130%	5,658	5,397
Mecklenburg County	23,051	0.326%	14,165	13,513
Middlesex County	9,389	0.133%	5,769	5,504
Montgomery County	27,107	0.383%	16,657	15,891
Nelson County	14,445	0.204%	8,876	8,468
New Kent County	13,462	0.190%	8,272	7,892
Northampton County	9,490	0.134%	5,832	5,563
Northumberland County	12,211	0.172%	7,504	7,159
Nottoway County	9,183	0.130%	5,643	5,383
Orange County	20,271	0.286%	12,456	11,884
Page County	15,102	0.213%	9,280	8,853
Patrick County	18,446	0.261%	11,335	10,814
Pittsylvania County	57,874	0.818%	35,563	33,928
Powhatan County	22,377	0.316%	13,750	13,118

Locality	Estimated 2000 Population		Estimated Wine Tax Distribution (\$)	Estimated ABC Profits Distribution (\$)
	# of People	% of State		
Prince Edward County	13,345	0.189%	8,200	7,823
Prince George County	33,124	0.468%	20,354	19,419
Prince William County	273,677	3.866%	168,172	160,440
Pulaski County	23,366	0.330%	14,358	13,698
Rappahannock County	6,800	0.096%	4,179	3,986
Richmond County	7,434	0.105%	4,568	4,358
Roanoke County	77,996	1.102%	47,928	45,724
Rockbridge County	19,356	0.273%	11,894	11,347
Rockingham County	52,771	0.745%	32,427	30,936
Russell County	24,676	0.349%	15,163	14,466
Scott County	19,007	0.268%	11,680	11,143
Shenandoah County	22,591	0.319%	13,882	13,244
Smyth County	22,966	0.324%	14,112	13,464
Southampton County	14,688	0.207%	9,026	8,611
Spotsylvania County	90,395	1.277%	55,547	52,993
Stafford County	92,446	1.306%	56,807	54,195
Surry County	5,927	0.084%	3,642	3,475
Sussex County	8,784	0.124%	5,398	5,150
Tazewell County	29,644	0.419%	18,216	17,378
Warren County	17,995	0.254%	11,058	10,549
Washington County	40,703	0.575%	25,012	23,862
Westmoreland County	13,175	0.186%	8,096	7,724
Wise County	27,340	0.386%	16,800	16,028
Wythe County	18,445	0.261%	11,334	10,813
York County	56,297	0.795%	34,594	33,003
All Counties	4,287,466	60.566%	2,634,609	2,513,478

Locality	Estimated 2000 Population		Estimated Wine Tax Distribution (\$)	Estimated ABC Profits Distribution (\$)
	# of People	% of State		
Cities				
Alexandria City	128,283	1.812%	78,829	75,204
Bedford City	6,299	0.089%	3,871	3,693
Bristol City	17,367	0.245%	10,672	10,181
Buena Vista City	6,349	0.090%	3,901	3,722
Charlottesville City	40,099	0.566%	24,640	23,508
Chesapeake City	199,184	2.814%	122,397	116,769
Colonial Heights City	16,897	0.239%	10,383	9,906
Covington City	6,303	0.089%	3,873	3,695
Danville City	48,411	0.684%	29,748	28,380
Emporia City	5,665	0.080%	3,481	3,321
Fairfax City	21,498	0.304%	13,210	12,603
Falls Church City	10,377	0.147%	6,377	6,083
Franklin City	8,346	0.118%	5,129	4,893
Fredericksburg City	19,279	0.272%	11,847	11,302
Galax City	6,837	0.097%	4,201	4,008
Hampton City	146,437	2.069%	89,984	85,847
Harrisonburg City	40,453	0.571%	24,858	23,715
Hopewell City	22,277	0.315%	13,689	13,060
Lexington City	6,867	0.097%	4,220	4,026
Lynchburg City	65,269	0.922%	40,107	38,263
Manassas City	35,135	0.496%	21,590	20,597
Manassas Park City	10,290	0.145%	6,323	6,032
Martinsville City	15,416	0.218%	9,473	9,037
Newport News City	180,697	2.553%	111,037	105,932
Norfolk City	234,403	3.311%	144,039	137,416
Norton City	3,904	0.055%	2,399	2,289
Petersburg City	33,740	0.477%	20,733	19,780
Poquoson City	11,566	0.163%	7,107	6,780
Portsmouth City	100,565	1.421%	61,796	58,955
Radford City	15,859	0.224%	9,745	9,297
Richmond City	197,790	2.794%	121,540	115,952
Roanoke City	94,911	1.341%	58,322	55,640
Salem City	24,747	0.350%	15,207	14,508
Staunton City	23,853	0.337%	14,657	13,984
Suffolk City	63,677	0.900%	39,129	37,330

Locality	Estimated 2000 Population		Estimated Wine Tax Distribution (\$)	Estimated ABC Profits Distribution (\$)
	# of People	% of State		
Virginia Beach City	425,257	6.007%	261,317	249,302
Waynesboro City	19,520	0.276%	11,995	11,443
Williamsburg City	11,998	0.169%	7,373	7,034
Winchester City	23,585	0.333%	14,493	13,826
All Cities	2,349,410	33.188%	1,443,691	1,377,315

Locality	Estimated 2000 Population		Estimated Wine Tax Distribution (\$)	Estimated ABC Profits Distribution (\$)
	# of People	% of State		
Towns				
Abingdon	7,780	0.110%	4,781	4,561
Accomac	547	0.008%	336	321
Alberta	306	0.004%	188	179
Altavista	3,425	0.048%	2,105	2,008
Amherst	2,251	0.032%	1,383	1,320
Appalachia	1,839	0.026%	1,130	1,078
Appomatox	1,761	0.025%	1,082	1,032
Ashland	6,619	0.094%	4,067	3,880
Belle Haven	480	0.007%	295	281
Berryville	2,972	0.042%	1,826	1,742
Big Stone Gap	5,906	0.083%	3,629	3,462
Blacksburg	39,575	0.559%	24,318	23,200
Blackstone	3,675	0.052%	2,258	2,154
Bloxom	403	0.006%	248	236
Bluefield	5,078	0.072%	3,120	2,977
Boones Mill	285	0.004%	175	167
Bowling Green	936	0.013%	575	549
Boyce	426	0.006%	262	250
Boydton	477	0.007%	293	280
Boykins	620	0.009%	381	363
Branchville	123	0.002%	76	72
Bridgewater	5,203	0.073%	3,197	3,050
Broadway	2,219	0.031%	1,364	1,301
Brodnax	317	0.004%	195	186
Brookneal	1,259	0.018%	774	738
Buchanan	1,233	0.017%	758	723
Burkeville	489	0.007%	300	287
Cape Charles	1,134	0.016%	697	665
Capron	173	0.002%	106	101
Cedar Bluff	1,085	0.015%	667	636
Charlotte C.H.	463	0.007%	285	271
Chase City	2,457	0.035%	1,510	1,440
Chatham	1,338	0.019%	822	784
Cheriton	499	0.007%	307	293
Chilhowie	1,827	0.026%	1,123	1,071

Locality	Estimated 2000 Population		Estimated Wine Tax Distribution (\$)	Estimated ABC Profits Distribution (\$)
	# of People	% of State		
Chincoteague	4,317	0.061%	2,653	2,531
Christiansburg	16,947	0.239%	10,414	9,935
Claremont	343	0.005%	211	201
Clarksville	1,329	0.019%	817	779
Cleveland	148	0.002%	91	87
Clifton	185	0.003%	114	108
Clifton Forge	4,289	0.061%	2,636	2,514
Clinchco	422	0.006%	259	247
Clinchport	77	0.001%	47	45
Clintwood	1,549	0.022%	952	908
Coeburn	1,996	0.028%	1,227	1,170
Colonial Beach	3,228	0.046%	1,984	1,892
Columbia	49	0.001%	30	29
Courtland	1,270	0.018%	780	745
Craigsville	979	0.014%	602	574
Crewe	2,378	0.034%	1,461	1,394
Culpeper	9,664	0.137%	5,938	5,665
Damascus	981	0.014%	603	575
Dayton	1,344	0.019%	826	788
Dendron	297	0.004%	183	174
Dillwyn	447	0.006%	275	262
Drakes Branch	504	0.007%	310	295
Dublin	2,288	0.032%	1,406	1,341
Duffield	62	0.001%	38	36
Dumfries	4,937	0.070%	3,034	2,894
Dungannon	317	0.004%	195	186
Eastville	203	0.003%	125	119
Edinburg	813	0.011%	500	477
Elkton	2,042	0.029%	1,255	1,197
Exmore	1,136	0.016%	698	666
Farmville	6,845	0.097%	4,206	4,013
Fincastle	359	0.005%	221	210
Floyd	432	0.006%	265	253
Fries	614	0.009%	377	360
Front Royal	13,589	0.192%	8,350	7,966
Gate City	2,159	0.030%	1,327	1,266

Locality	Estimated 2000 Population		Estimated Wine Tax Distribution (\$)	Estimated ABC Profits Distribution (\$)
	# of People	% of State		
Glade Spring	1,374	0.019%	844	805
Glasgow	1,046	0.015%	643	613
Glen Lyn	151	0.002%	93	89
Gordonsville	1,498	0.021%	921	878
Goshen	406	0.006%	249	238
Gretna	1,257	0.018%	772	737
Grottoes	2,114	0.030%	1,299	1,239
Grundy	1,105	0.016%	679	648
Halifax Town	1,389	0.020%	854	814
Hallwood	290	0.004%	178	170
Hamilton	562	0.008%	345	329
Haymarket	879	0.012%	540	515
Haysi	186	0.003%	114	109
Herndon	21,655	0.306%	13,307	12,695
Hillsboro	96	0.001%	59	56
Hillsville	2,849	0.040%	1,751	1,670
Honaker	945	0.013%	581	554
Hurt	1,276	0.018%	784	748
Independence	971	0.014%	597	569
Iron Gate	404	0.006%	248	237
Irvington	673	0.010%	414	395
Ivor	320	0.005%	197	188
Jarratt	589	0.008%	362	345
Jonesville	995	0.014%	611	583
Keller	173	0.002%	106	101
Kenbridge	1,379	0.019%	847	808
Keysville	817	0.012%	502	479
Kilmarnock	1,244	0.018%	764	729
La Crosse	618	0.009%	380	362
Lawrenceville	1,275	0.018%	783	747
Lebanon	3,273	0.046%	2,011	1,919
Leesburg	28,311	0.400%	17,397	16,597
Louisa	1,401	0.020%	861	821
Lovettsville	853	0.012%	524	500
Luray	4,871	0.069%	2,993	2,856

Locality	Estimated 2000 Population		Estimated Wine Tax Distribution (\$)	Estimated ABC Profits Distribution (\$)
	# of People	% of State		
Madison	210	0.003%	129	123
Marion	6,349	0.090%	3,901	3,722
McKenney	482	0.007%	296	283
Melfa	450	0.006%	277	264
Middleburg	632	0.009%	388	371
Middletown	1,015	0.014%	624	595
Mineral	424	0.006%	261	249
Monterey	158	0.002%	97	93
Montross	315	0.004%	194	185
Mt. Crawford	286	0.004%	176	168
Mt. Jackson	1,664	0.024%	1,023	976
Narrows	2,111	0.030%	1,297	1,238
Nassawadox	572	0.008%	351	335
Newcastle	179	0.003%	110	105
New Market	1,732	0.024%	1,064	1,015
Newsoms	288	0.004%	177	169
Nickelsville	448	0.006%	275	263
Occoquan	759	0.011%	466	445
Onancock	1,525	0.022%	937	894
Onley	496	0.007%	305	291
Orange	4,123	0.058%	2,534	2,417
Painter	246	0.003%	151	144
Pamplin City	199	0.003%	122	117
Parksley	837	0.012%	514	491
Pearisburg	2,729	0.039%	1,677	1,600
Pembroke	1,134	0.016%	697	665
Pennington Gap	1,781	0.025%	1,094	1,044
Phenix	200	0.003%	123	117
Pocahontas	441	0.006%	271	259
Port Royal	170	0.002%	104	100
Pound	1,089	0.015%	669	638
Pulaski	9,473	0.134%	5,821	5,553
Purcellville	3,584	0.051%	2,202	2,101
Quantico	561	0.008%	345	329
Remington	624	0.009%	383	366

Locality	Estimated 2000 Population		Estimated Wine Tax Distribution (\$)	Estimated ABC Profits Distribution (\$)
	# of People	% of State		
Rich Creek	665	0.009%	409	390
Richlands	4,144	0.059%	2,546	2,429
Ridgeway	825	0.012%	507	484
Rocky Mount	4,066	0.057%	2,499	2,384
Round Hill	500	0.007%	307	293
Rural Retreat	1,350	0.019%	830	791
St. Charles	159	0.002%	98	93
St. Paul	1,000	0.014%	614	586
Saltville	2,204	0.031%	1,354	1,292
Saxis	337	0.005%	207	198
Scottsburg	155	0.002%	95	91
Scottsville	555	0.008%	341	325
Shenandoah	1,878	0.027%	1,154	1,101
Smithfield	6,324	0.089%	3,886	3,707
South Boston	8,491	0.120%	5,218	4,978
South Hill	4,403	0.062%	2,706	2,581
Standardsville	476	0.007%	292	279
Stanley	1,326	0.019%	815	777
Stephens City	1,146	0.016%	704	672
Stony Creek	202	0.003%	124	118
Strasburg	4,017	0.057%	2,468	2,355
Stuart	961	0.014%	591	563
Surry	262	0.004%	161	154
Tangier	691	0.010%	425	405
Tappahanock	2,138	0.030%	1,314	1,253
Tazewell	4,206	0.059%	2,585	2,466
The Plains	266	0.004%	163	156
Timberville	1,739	0.025%	1,069	1,019
Toms Brook	255	0.004%	157	149
Troutdale	194	0.003%	119	114
Troutville	432	0.006%	265	253
Urbanna	543	0.008%	334	318
Victoria	1,821	0.026%	1,119	1,068
Vienna	14,453	0.204%	8,881	8,473
Vinton	7,782	0.110%	4,782	4,562

Locality	Estimated 2000 Population		Estimated Wine Tax Distribution (\$)	Estimated ABC Profits Distribution (\$)
	# of People	% of State		
Virgilina	159	0.002%	98	93
Wachapreague	236	0.003%	145	138
Wakefield	1,038	0.015%	638	609
Warrenton	6,670	0.094%	4,099	3,910
Warsaw	1,375	0.019%	845	806
Washington	183	0.003%	112	107
Waverly	2,309	0.033%	1,419	1,354
Weber City	1,333	0.019%	819	781
West Point	2,866	0.040%	1,761	1,680
White Stone	358	0.005%	220	210
Windsor	2,347	0.033%	1,442	1,376
Wise	3,255	0.046%	2,000	1,908
Woodstock	4,003	0.057%	2,460	2,347
Wytheville	7,804	0.110%	4,795	4,575
Yorktown	203	0.003%	125	119
All Towns	442,355	6.249%	271,823	259,326
State Totals	7,079,030	100.00%	4,350,000	4,150,000

STATE SALES AND USE TAX DISTRIBUTION

Revenue generated by the one 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 exations¹ and demographic changes. The following table shows for every county and city: the 2003 adjusted school-age population and the estimated distribution of State Sales and Use Tax collections for Fiscal Year 2005.

These estimates are reported on a local cash basis and a modified accrual basis. The cash basis estimates reflect distributions by the State to localities between July 1, 2004 and June 30, 2005. The modified accrual estimates reflect the portion of State collections during Fiscal Year 2005, which will be distributed to localities. Because there is a one month lag between the time collections are received by the Department of Taxation and the time distributions are made by the Department of Accounts and the Department of the Treasury, the modified accrual estimates approximate distributions to localities between August 1, 2004, and July 31, 2005 (e.g. sales tax for a May sale is collected by the State in June and distributed to localities in July.) The modified accrual basis estimates are consistent with the accounting practices required by the Auditor of Public Accounts.²

The total distribution of the State Sales and Use Tax in Fiscal Year 2005 is estimated to be \$912.1 million on a cash basis and \$910.7 million on a modified accrual basis. It should be noted that while the sales tax on food for home consumption was reduced by 0.5% on January 1, 2000, the revenues dedicated to support schools were not affected by this rate reduction.

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

²As set forth in the Uniform Financial Reporting Manual for Virginia Counties and Municipalities published by the Auditor of Public Accounts.

Locality	2003 Adjusted School Age Population		Estimated Educational Distribution	
	# of Students	% of State	Local Cash Flow Basis (\$)	Accrual Basis (\$)
Counties				
Accomack County	7,761	0.537%	4,894,756	4,887,253
Albemarle County	15,253	1.055%	9,619,857	9,605,111
Alleghany County	3,296	0.228%	2,078,742	2,075,555
Amelia County	2,129	0.147%	1,342,731	1,340,673
Amherst County	5,814	0.402%	3,666,810	3,661,189
Appomattox County	2,700	0.187%	1,702,853	1,700,243
Arlington County	22,542	1.559%	14,216,929	14,195,137
Augusta County	13,256	0.917%	8,360,377	8,347,561
Bath County	917	0.063%	578,339	577,453
Bedford County	11,291	0.781%	7,121,078	7,110,163
Bland County	1,038	0.072%	654,652	653,649
Botetourt County	6,028	0.417%	3,801,777	3,795,949
Brunswick County	3,070	0.212%	1,936,207	1,933,239
Buchanan County	4,008	0.277%	2,527,790	2,523,916
Buckingham County	2,764	0.191%	1,743,217	1,740,545
Campbell County	10,372	0.717%	6,541,478	6,531,450
Caroline County	4,190	0.290%	2,642,575	2,638,525
Carroll County	4,948	0.342%	3,120,635	3,115,852
Charles City County	1,130	0.078%	712,675	711,583
Charlotte County	2,426	0.168%	1,530,045	1,527,699
Chesterfield County	60,907	4.212%	38,413,207	38,354,324
Clarke County	2,423	0.168%	1,528,153	1,525,810
Craig County	976	0.067%	615,550	614,606
Culpeper County	7,942	0.549%	5,008,910	5,001,232
Cumberland County	2,055	0.142%	1,296,060	1,294,074
Dickenson County	2,988	0.207%	1,884,490	1,881,602
Dinwiddie County	4,741	0.328%	2,990,083	2,985,500
Essex County	2,057	0.142%	1,297,322	1,295,333
Fairfax County	204,261	14.125%	128,824,601	128,627,131
Fauquier County	12,893	0.892%	8,131,438	8,118,973
Floyd County	2,438	0.169%	1,537,613	1,535,256
Fluvanna County	3,407	0.236%	2,148,748	2,145,454
Franklin County	8,570	0.593%	5,404,981	5,396,696
Frederick County	12,594	0.871%	7,942,862	7,930,687
Giles County	3,162	0.219%	1,994,230	1,991,173

Locality	2003 Adjusted School Age Population		Estimated Educational Distribution	
	# of Students	% of State	Local Cash Flow Basis (\$)	Accrual Basis (\$)
Gloucester County	7,686	0.531%	4,847,454	4,840,024
Goochland County	2,502	0.173%	1,577,977	1,575,558
Grayson County	2,657	0.184%	1,675,733	1,673,165
Greene County	3,136	0.217%	1,977,832	1,974,800
Greensville County	1,896	0.131%	1,195,781	1,193,948
Halifax County	7,250	0.501%	4,572,475	4,565,466
Hanover County	19,863	1.374%	12,527,321	12,508,118
Henrico County	53,368	3.690%	33,658,463	33,606,869
Henry County	10,735	0.742%	6,770,417	6,760,039
Highland County	391	0.027%	246,598	246,220
Isle of Wight County	6,674	0.462%	4,209,200	4,202,748
James City County	10,112	0.699%	6,377,499	6,367,723
King and Queen County	1,100	0.076%	693,755	692,691
King George County	3,501	0.242%	2,208,033	2,204,648
King William County*	2,880	0.199%	1,816,376	1,813,592
Lancaster County	1,742	0.120%	1,098,655	1,096,971
Lee County	4,646	0.321%	2,930,168	2,925,677
Loudoun County	45,904	3.174%	28,951,021	28,906,643
Louisa County	5,519	0.382%	3,480,757	3,475,422
Lunenburg County	2,305	0.159%	1,453,732	1,451,503
Madison County	2,414	0.167%	1,522,477	1,520,143
Mathews County	1,544	0.107%	973,780	972,287
Mecklenburg County	5,464	0.378%	3,446,070	3,440,787
Middlesex County	1,669	0.115%	1,052,615	1,051,002
Montgomery County	12,476	0.863%	7,868,441	7,856,380
Nelson County	2,690	0.186%	1,696,546	1,693,945
New Kent County	3,124	0.216%	1,970,264	1,967,244
Northampton County	2,671	0.185%	1,684,563	1,681,981
Northumberland County	1,753	0.121%	1,105,593	1,103,898
Nottoway County	3,060	0.212%	1,929,900	1,926,942
Orange County	5,092	0.352%	3,211,454	3,206,532
Page County	4,038	0.279%	2,546,711	2,542,807
Patrick County	3,009	0.208%	1,897,735	1,894,826
Pittsylvania County	11,432	0.791%	7,210,005	7,198,953
Powhatan County	4,673	0.323%	2,947,197	2,942,679

Locality	2003 Adjusted School Age Population		Estimated Educational Distribution	
	# of Students	% of State	Local Cash Flow Basis (\$)	Accrual Basis (\$)
Prince Edward County	3,620	0.250%	2,283,084	2,279,585
Prince George County	6,822	0.472%	4,302,542	4,295,946
Prince William County	70,576	4.880%	44,511,312	44,443,082
Pulaski County	6,184	0.428%	3,900,164	3,894,185
Rappahannock County	1,492	0.103%	940,984	939,541
Richmond County	1,343	0.093%	847,012	845,713
Roanoke County	17,866	1.235%	11,267,840	11,250,568
Rockbridge County	3,440	0.238%	2,169,561	2,166,235
Rockingham County	14,724	1.018%	9,286,224	9,271,990
Russell County	5,288	0.366%	3,335,069	3,329,957
Scott County	4,295	0.297%	2,708,797	2,704,645
Shenandoah County	6,845	0.473%	4,317,047	4,310,430
Smyth County	6,282	0.434%	3,961,971	3,955,898
Southampton County	3,963	0.274%	2,499,410	2,495,578
Spotsylvania County	26,002	1.798%	16,399,104	16,373,966
Stafford County	27,657	1.912%	17,442,889	17,416,152
Surry County	1,166	0.081%	735,380	734,253
Sussex County	1,482	0.102%	934,677	933,244
Tazewell County	8,350	0.577%	5,266,230	5,258,158
Warren County	6,203	0.429%	3,912,147	3,906,150
Washington County	7,518	0.520%	4,741,499	4,734,231
Westmoreland County*	3,119	0.216%	1,967,110	1,964,095
Wise County	7,970	0.551%	5,026,569	5,018,864
Wythe County	5,194	0.359%	3,275,784	3,270,763
York County	13,426	0.928%	8,467,593	8,454,614
All Counties	976,150	67.501%	615,644,370	614,700,670

Locality	2003 Adjusted School Age Population		Estimated Educational Distribution	
	# of Students	% of State	Local Cash Flow Basis (\$)	Accrual Basis (\$)
Cities			-	-
Alexandria City	13,964	0.966%	8,806,903	8,793,403
Bedford City	1,117	0.077%	704,477	703,397
Bristol City	2,812	0.194%	1,773,490	1,770,771
Buena Vista City	1,285	0.089%	810,432	809,190
Charlottesville City	6,689	0.463%	4,218,660	4,212,194
Chesapeake City	49,980	3.456%	31,521,698	31,473,380
Colonial Heights City	3,315	0.229%	2,090,725	2,087,520
Covington City	1,004	0.069%	633,209	632,238
Danville City	10,259	0.709%	6,470,210	6,460,292
Emporia City	1,169	0.081%	737,272	736,142
Fairfax City	3,569	0.247%	2,250,919	2,247,469
Falls Church City	2,241	0.155%	1,413,368	1,411,201
Franklin City	1,563	0.108%	985,763	984,252
Fredericksburg City	2,909	0.201%	1,834,666	1,831,854
Galax City	1,226	0.085%	773,221	772,036
Hampton City	31,155	2.154%	19,649,030	19,618,910
Harrisonburg City	4,767	0.330%	3,006,481	3,001,873
Hopewell City	4,663	0.322%	2,940,890	2,936,382
Lexington City	573	0.040%	361,383	360,829
Lynchburg City	13,174	0.911%	8,308,660	8,295,924
Manassas City	8,246	0.570%	5,200,639	5,192,667
Manassas Park City	2,480	0.171%	1,564,102	1,561,704
Martinsville City	3,487	0.241%	2,199,203	2,195,832
Newport News City	44,601	3.084%	28,129,237	28,086,119
Norfolk City	45,967	3.179%	28,990,754	28,946,315
Norton City	847	0.059%	534,191	533,372
Petersburg City	5,662	0.392%	3,570,945	3,565,472
Poquoson City	2,724	0.188%	1,717,989	1,715,356
Portsmouth City	18,085	1.251%	11,405,961	11,388,477
Radford City	1,611	0.111%	1,016,036	1,014,478
Richmond City	35,245	2.437%	22,228,536	22,194,463
Roanoke City	15,966	1.104%	10,069,536	10,054,101
Salem City	4,618	0.319%	2,912,509	2,908,045
Staunton City	3,980	0.275%	2,510,131	2,506,284

Locality	2003 Adjusted School Age Population		Estimated Educational Distribution	
	# of Students	% of State	Local Cash Flow Basis (\$)	Accrual Basis (\$)
Suffolk City	16,678	1.153%	10,518,585	10,502,461
Virginia Beach City	93,572	6.471%	59,014,573	58,924,111
Waynesboro City	3,615	0.250%	2,279,931	2,276,436
Williamsburg City	938	0.065%	591,584	590,677
Winchester City	4,223	0.292%	2,663,388	2,659,305
All Cities	469,979	32.499%	296,409,287	295,954,931
State Totals	1,446,129	100.00%	912,053,657	910,655,602

* 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.

***PUBLIC EDUCATION STANDARDS OF QUALITY / LOCAL REAL ESTATE
PROPERTY TAX RELIEF FUND***

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 $\frac{1}{4}$ of a cent of sales tax revenue for public education. Half of the amount ($\frac{1}{8}$ 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 total distribution of the $\frac{1}{8}$ of a cent of State Sales and Use Tax in Fiscal Year 2005 is estimated to be \$83.5 million on a cash basis.

Locality	2003 Adjusted School Age Population		Estimated Educational Distribution
	# of Students	% of State	Local Cash Flow Basis (\$)
Counties			
Accomack County	7,761	0.537%	448,123
Albemarle County	15,253	1.055%	880,714
Alleghany County	3,296	0.228%	190,312
Amelia County	2,129	0.147%	122,929
Amherst County	5,814	0.402%	335,702
Appomattox County	2,700	0.187%	155,899
Arlington County	22,542	1.559%	1,301,583
Augusta County	13,256	0.917%	765,406
Bath County	917	0.063%	52,948
Bedford County	11,291	0.781%	651,946
Bland County	1,038	0.072%	59,934
Botetourt County	6,028	0.417%	348,059
Brunswick County	3,070	0.212%	177,263
Buchanan County	4,008	0.277%	231,423
Buckingham County	2,764	0.191%	159,594
Campbell County	10,372	0.717%	598,883
Caroline County	4,190	0.290%	241,932
Carroll County	4,948	0.342%	285,699
Charles City County	1,130	0.078%	65,247
Charlotte County	2,426	0.168%	140,078
Chesterfield County	60,907	4.212%	3,516,792
Clarke County	2,423	0.168%	139,905
Craig County	976	0.067%	56,355
Culpeper County	7,942	0.549%	458,574
Cumberland County	2,055	0.142%	118,656
Dickenson County	2,988	0.207%	172,528
Dinwiddie County	4,741	0.328%	273,747
Essex County	2,057	0.142%	118,772
Fairfax County	204,261	14.125%	11,794,102
Fauquier County	12,893	0.892%	744,446
Floyd County	2,438	0.169%	140,771
Fluvanna County	3,407	0.236%	196,721
Franklin County	8,570	0.593%	494,835
Frederick County	12,594	0.871%	727,182
Giles County	3,162	0.219%	182,575

Locality	2003 Adjusted School Age Population		Estimated Educational Distribution
	# of Students	% of State	Local Cash Flow Basis (\$)
Gloucester County	7,686	0.531%	443,792
Goochland County	2,502	0.173%	144,466
Grayson County	2,657	0.184%	153,416
Greene County	3,136	0.217%	181,074
Greensville County	1,896	0.131%	109,476
Halifax County	7,250	0.501%	418,618
Hanover County	19,863	1.374%	1,146,897
Henrico County	53,368	3.690%	3,081,487
Henry County	10,735	0.742%	619,843
Highland County	391	0.027%	22,576
Isle of Wight County	6,674	0.462%	385,359
James City County	10,112	0.699%	583,870
King and Queen County	1,100	0.076%	63,514
King George County	3,501	0.242%	202,149
King William County*	2,880	0.199%	166,292
Lancaster County	1,742	0.120%	100,584
Lee County	4,646	0.321%	268,262
Loudoun County	45,904	3.174%	2,650,513
Louisa County	5,519	0.382%	318,669
Lunenburg County	2,305	0.159%	133,092
Madison County	2,414	0.167%	139,385
Mathews County	1,544	0.107%	89,151
Mecklenburg County	5,464	0.378%	315,493
Middlesex County	1,669	0.115%	96,369
Montgomery County	12,476	0.863%	720,369
Nelson County	2,690	0.186%	155,322
New Kent County	3,124	0.216%	180,381
Northampton County	2,671	0.185%	154,224
Northumberland County	1,753	0.121%	101,219
Nottoway County	3,060	0.212%	176,685
Orange County	5,092	0.352%	294,014
Page County	4,038	0.279%	233,156
Patrick County	3,009	0.208%	173,741
Pittsylvania County	11,432	0.791%	660,088
Powhatan County	4,673	0.323%	269,821

Locality	2003 Adjusted School Age Population		Estimated Educational Distribution
	# of Students	% of State	Local Cash Flow Basis (\$)
Prince Edward County	3,620	0.250%	209,020
Prince George County	6,822	0.472%	393,905
Prince William County	70,576	4.880%	4,075,083
Pulaski County	6,184	0.428%	357,066
Rappahannock County	1,492	0.103%	86,149
Richmond County	1,343	0.093%	77,545
Roanoke County	17,866	1.235%	1,031,589
Rockbridge County	3,440	0.238%	198,627
Rockingham County	14,724	1.018%	850,169
Russell County	5,288	0.366%	305,331
Scott County	4,295	0.297%	247,995
Shenandoah County	6,845	0.473%	395,233
Smyth County	6,282	0.434%	362,725
Southampton County	3,963	0.274%	228,825
Spotsylvania County	26,002	1.798%	1,501,365
Stafford County	27,657	1.912%	1,596,925
Surry County	1,166	0.081%	67,325
Sussex County	1,482	0.102%	85,571
Tazewell County	8,350	0.577%	482,132
Warren County	6,203	0.429%	358,163
Washington County	7,518	0.520%	434,092
Westmoreland County*	3,119	0.216%	180,092
Wise County	7,970	0.551%	460,191
Wythe County	5,194	0.359%	299,903
York County	13,426	0.928%	775,222
All Counties	976,150	67.501%	56,363,246

Locality	2003 Adjusted School Age Population		Estimated Educational Distribution
	# of Students	% of State	Local Cash Flow Basis (\$)
Cities			
Alexandria City	13,964	0.966%	806,286
Bedford City	1,117	0.077%	64,496
Bristol City	2,812	0.194%	162,366
Buena Vista City	1,285	0.089%	74,196
Charlottesville City	6,689	0.463%	386,225
Chesapeake City	49,980	3.456%	2,885,863
Colonial Heights City	3,315	0.229%	191,409
Covington City	1,004	0.069%	57,971
Danville City	10,259	0.709%	592,358
Emporia City	1,169	0.081%	67,498
Fairfax City	3,569	0.247%	206,075
Falls Church City	2,241	0.155%	129,396
Franklin City	1,563	0.108%	90,248
Fredericksburg City	2,909	0.201%	167,967
Galax City	1,226	0.085%	70,790
Hampton City	31,155	2.154%	1,798,901
Harrisonburg City	4,767	0.330%	275,248
Hopewell City	4,663	0.322%	269,243
Lexington City	573	0.040%	33,085
Lynchburg City	13,174	0.911%	760,671
Manassas City	8,246	0.570%	476,127
Manassas Park City	2,480	0.171%	143,196
Martinsville City	3,487	0.241%	201,341
Newport News City	44,601	3.084%	2,575,278
Norfolk City	45,967	3.179%	2,654,151
Norton City	847	0.059%	48,906
Petersburg City	5,662	0.392%	326,926
Poquoson City	2,724	0.188%	157,285
Portsmouth City	18,085	1.251%	1,044,234
Radford City	1,611	0.111%	93,020
Richmond City	35,245	2.437%	2,035,059
Roanoke City	15,966	1.104%	921,882
Salem City	4,618	0.319%	266,645
Staunton City	3,980	0.275%	229,807

Locality	2003 Adjusted School Age Population		Estimated Educational Distribution
	# of Students	% of State	Local Cash Flow Basis (\$)
Suffolk City	16,678	1.153%	962,994
Virginia Beach City	93,572	6.471%	5,402,880
Waynesboro City	3,615	0.250%	208,731
Williamsburg City	938	0.065%	54,160
Winchester City	4,223	0.292%	243,838
All Cities	469,979	32.499%	27,136,754
State Totals	1,446,129	100.00%	83,500,000

* 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 1% SALES AND USE TAX

The State collects and distributes the Local Option one percent Sales and Use Tax.³ Actual distributions are made to every county and city based on the locality in which the tax was collected. The Calendar Year 2003 actual local option sales tax distribution was used to estimate future distributions.

These estimates are reported on a local cash basis and a local modified accrual basis. The cash basis estimates reflect distributions by the State to localities between July 1, 2004 and June 30, 2005. The modified accrual estimates reflect the portion of the State collections during Fiscal Year 2005, which will be distributed to localities. Because there is a one month lag between the time collections are received by the Department of Taxation and the time the distributions are made by the Department of Accounts and the Department of the Treasury, the modified accrual estimates approximate distributions to localities between August 1, 2004, and July 31, 2005 (e.g. sales tax for a June sale is collected by the State in July and distributed to the localities in August). The modified accrual basis estimates are consistent with the accounting practices required by the Auditor of Public Accounts.⁴

The following table shows for every city and county: the actual Calendar Year 2003 distribution, the percentage of total distributions in Calendar Year 2003, and the estimated Fiscal Year 2005 distribution. The total distribution of the Local Option 1% Sales and Use Tax in Fiscal Year 2005 is estimated to be \$930.9 million on a cash basis, and \$929.4 million on a modified accrual basis.

³As provided under the Code of Virginia §58.1-605 and §58.1-606.

⁴As set forth in the Uniform Financial Reporting Manual for Virginia Counties and Municipalities published by the Auditor of Public Accounts.

Locality	Actual CY 2003 Local 1% Option Distribution Sales and Use Tax		Estimated FY 2005 Local 1% Option Sales and Use Tax	
	(\$)	% of State	Local Cash Flow Basis (\$)	Local Modified Accrual Basis (\$)
Counties				
Accomack County	2,856,573	0.341%	3,172,119	3,167,225
Albemarle County	10,916,498	1.302%	12,122,369	12,103,664
Alleghany County	667,538	0.080%	741,276	740,132
Amelia County	552,329	0.066%	613,341	612,394
Amherst County	1,998,485	0.238%	2,219,244	2,215,820
Appomattox County	720,810	0.086%	800,433	799,198
Arlington County	28,711,807	3.425%	31,883,406	31,834,209
Augusta County	3,788,702	0.452%	4,207,214	4,200,722
Bath County	767,629	0.092%	852,424	851,109
Bedford County	2,423,256	0.289%	2,690,937	2,686,784
Bland County	185,172	0.022%	205,626	205,309
Botetourt County	1,785,905	0.213%	1,983,182	1,980,122
Brunswick County	571,084	0.068%	634,167	633,189
Buchanan County	1,320,224	0.157%	1,466,060	1,463,798
Buckingham County	476,657	0.057%	529,310	528,493
Campbell County	3,136,301	0.374%	3,482,747	3,477,373
Caroline County	1,024,290	0.122%	1,137,437	1,135,682
Carroll County	1,293,998	0.154%	1,436,937	1,434,720
Charles City County	265,066	0.032%	294,346	293,892
Charlotte County	500,313	0.060%	555,580	554,722
Chesterfield County	32,068,002	3.825%	35,610,337	35,555,390
Clarke County	767,224	0.092%	851,974	850,659
Craig County	109,906	0.013%	122,047	121,859
Culpeper County	4,876,302	0.582%	5,414,954	5,406,599
Cumberland County	331,073	0.039%	367,645	367,077
Dickenson County	573,714	0.068%	637,089	636,106
Dinwiddie County	784,934	0.094%	871,641	870,296
Essex County	1,531,077	0.183%	1,700,205	1,697,582
Fairfax County	136,278,510	16.257%	151,332,277	151,098,768
Fauquier County	5,885,735	0.702%	6,535,893	6,525,808
Floyd County	470,226	0.056%	522,169	521,363
Fluvanna County	908,737	0.108%	1,009,119	1,007,562
Franklin County	3,479,340	0.415%	3,863,680	3,857,718
Frederick County	5,878,387	0.701%	6,527,733	6,517,661
Giles County	1,165,573	0.139%	1,294,326	1,292,329

Locality	Actual CY 2003 Local 1% Option Distribution Sales and Use Tax		Estimated FY 2005 Local 1% Option Sales and Use Tax	
	(\$)	% of State	Local Cash Flow Basis (\$)	Local Modified Accrual Basis (\$)
Gloucester County	2,900,551	0.346%	3,220,956	3,215,986
Goochland County	1,449,068	0.173%	1,609,136	1,606,653
Grayson County	400,863	0.048%	445,143	444,457
Greene County	744,805	0.089%	827,079	825,803
Greensville County	291,428	0.035%	323,620	323,120
Halifax County	2,631,567	0.314%	2,922,259	2,917,750
Hanover County	11,065,580	1.320%	12,287,920	12,268,959
Henrico County	48,151,026	5.744%	53,469,944	53,387,439
Henry County	3,948,450	0.471%	4,384,609	4,377,843
Highland County	84,228	0.010%	93,532	93,388
Isle of Wight County	1,799,758	0.215%	1,998,565	1,995,481
James City County	6,663,903	0.795%	7,400,019	7,388,600
King and Queen Coui	198,252	0.024%	220,152	219,812
King George County	1,000,978	0.119%	1,111,549	1,109,834
King William County	837,800	0.100%	930,346	928,910
Lancaster County	1,302,192	0.155%	1,446,037	1,443,805
Lee County	1,078,390	0.129%	1,197,513	1,195,665
Loudoun County	37,591,962	4.484%	41,744,492	41,680,080
Louisa County	1,131,343	0.135%	1,256,315	1,254,376
Lunenburg County	348,027	0.042%	386,471	385,875
Madison County	777,231	0.093%	863,086	861,754
Mathews County	362,081	0.043%	402,077	401,457
Mecklenburg County	2,772,200	0.331%	3,078,427	3,073,676
Middlesex County	726,763	0.087%	807,044	805,798
Montgomery County	8,279,110	0.988%	9,193,648	9,179,462
Nelson County	804,519	0.096%	893,389	892,010
New Kent County	680,881	0.081%	756,094	754,927
Northampton County	1,066,734	0.127%	1,184,569	1,182,741
Northumberland Coui	577,384	0.069%	641,164	640,175
Nottoway County	1,089,953	0.130%	1,210,353	1,208,486
Orange County	1,980,132	0.236%	2,198,864	2,195,471
Page County	1,395,678	0.166%	1,549,849	1,547,458
Patrick County	643,163	0.077%	714,209	713,107
Pittsylvania County	1,807,174	0.216%	2,006,801	2,003,704
Powhatan County	1,087,895	0.130%	1,208,067	1,206,203

Locality	Actual CY 2003 Local 1% Option Distribution Sales and Use Tax		Estimated FY 2005 Local 1% Option Sales and Use Tax	
	(\$)	% of State	Local Cash Flow Basis (\$)	Local Modified Accrual Basis (\$)
Prince Edward Count	2,354,692	0.281%	2,614,799	2,610,764
Prince George Count	1,069,513	0.128%	1,187,655	1,185,822
Prince William County	37,491,014	4.472%	41,632,393	41,568,153
Pulaski County	2,539,742	0.303%	2,820,290	2,815,939
Rappahannock Coun	343,443	0.041%	381,381	380,793
Richmond County	895,456	0.107%	994,371	992,837
Roanoke County	7,912,726	0.944%	8,786,792	8,773,234
Rockbridge County	2,034,154	0.243%	2,258,853	2,255,368
Rockingham County	4,014,267	0.479%	4,457,696	4,450,818
Russell County	1,489,114	0.178%	1,653,606	1,651,055
Scott County	1,251,787	0.149%	1,390,063	1,387,918
Shenandoah County	2,970,969	0.354%	3,299,152	3,294,061
Smyth County	1,900,973	0.227%	2,110,960	2,107,703
Southampton County	419,223	0.050%	465,532	464,813
Spotsylvania County	10,568,237	1.261%	11,735,638	11,717,530
Stafford County	7,420,352	0.885%	8,240,028	8,227,314
Surry County	178,506	0.021%	198,225	197,919
Sussex County	578,664	0.069%	642,585	641,594
Tazewell County	4,848,061	0.578%	5,383,594	5,375,287
Warren County	2,336,645	0.279%	2,594,759	2,590,755
Washington County	5,097,389	0.608%	5,660,463	5,651,729
Westmoreland Count	707,986	0.084%	786,192	784,979
Wise County	2,870,358	0.342%	3,187,428	3,182,509
Wythe County	3,292,245	0.393%	3,655,918	3,650,276
York County	6,515,508	0.777%	7,235,233	7,224,068
All Counties	517,843,474	61.775%	575,046,147	574,158,839

Locality	Actual CY 2003 Local 1% Option Distribution Sales and Use Tax		Estimated FY 2005 Local 1% Option Sales and Use Tax	
	(\$)	% of State	Local Cash Flow Basis (\$)	Local Modified Accrual Basis (\$)
Cities				
Alexandria City	21,526,868	2.568%	23,904,796	23,867,911
Bedford City	852,586	0.102%	946,766	945,305
Bristol City	3,500,286	0.418%	3,886,939	3,880,941
Buena Vista City	351,768	0.042%	390,626	390,023
Charlottesville City	8,069,725	0.963%	8,961,133	8,947,306
Chesapeake City	28,360,206	3.383%	31,492,966	31,444,372
Colonial Heights City	6,122,600	0.730%	6,798,923	6,788,432
Covington City	1,053,473	0.126%	1,169,843	1,168,038
Danville City	6,704,600	0.800%	7,445,212	7,433,724
Emporia City	1,180,343	0.141%	1,310,727	1,308,705
Fairfax City	10,309,257	1.230%	11,448,051	11,430,386
Falls Church City	3,307,790	0.395%	3,673,180	3,667,512
Franklin City	1,345,410	0.160%	1,494,028	1,491,723
Fredericksburg City	10,854,327	1.295%	12,053,331	12,034,733
Galax City	1,773,197	0.212%	1,969,071	1,966,032
Hampton City	11,832,073	1.411%	13,139,083	13,118,809
Harrisonburg City	9,133,906	1.090%	10,142,867	10,127,216
Hopewell City	1,559,086	0.186%	1,731,308	1,728,636
Lexington City	632,663	0.075%	702,549	701,465
Lynchburg City	11,174,937	1.333%	12,409,357	12,390,209
Manassas City	6,110,466	0.729%	6,785,448	6,774,978
Manassas Park City	1,532,887	0.183%	1,702,214	1,699,588
Martinsville City	2,096,820	0.250%	2,328,442	2,324,849
Newport News City	19,455,740	2.321%	21,604,884	21,571,547
Norfolk City	26,418,619	3.152%	29,336,905	29,291,638
Norton City	1,412,223	0.168%	1,568,222	1,565,802
Petersburg City	3,263,437	0.389%	3,623,927	3,618,335
Poquoson City	422,238	0.050%	468,879	468,156
Portsmouth City	5,073,969	0.605%	5,634,456	5,625,762
Radford City	763,195	0.091%	847,500	846,193
Richmond City	22,139,419	2.641%	24,585,012	24,547,076
Roanoke City	18,148,607	2.165%	20,153,361	20,122,264
Salem City	5,104,512	0.609%	5,668,373	5,659,627
Staunton City	3,812,768	0.455%	4,233,939	4,227,406

Locality	Actual CY 2003 Local 1% Option Distribution Sales and Use Tax		Estimated FY 2005 Local 1% Option Sales and Use Tax	
	(\$)	% of State	Local Cash Flow Basis (\$)	Local Modified Accrual Basis (\$)
Suffolk City	5,409,837	0.645%	6,007,425	5,998,155
Virginia Beach City	43,976,364	5.246%	48,834,136	48,758,784
Waynesboro City	2,434,684	0.290%	2,703,627	2,699,455
Williamsburg City	4,003,202	0.478%	4,445,409	4,438,549
Winchester City	9,208,300	1.098%	10,225,479	10,209,701
All Cities	320,432,390	38.225%	355,828,393	355,279,343
State Totals	838,275,864	100.00%	930,874,540	929,438,182

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 recorded⁵ or, for certain localities, deposits such revenue into the Northern Virginia Transportation District Fund.⁶

It is estimated that approximately \$20.6 million will be distributed to localities in Fiscal Year 2005. An additional \$19.4 million is estimated to be deposited into the Northern Virginia Transportation District Fund. This \$19.4 million is the estimated amount of recordation taxes attributable to the cities of Alexandria, Fairfax, Falls Church, Manassas, and Manassas Park, and the counties of Arlington, Fairfax, Loudoun and Prince William in Fiscal Year 2005.

The following table shows, for every county and city, a five year average distribution (Fiscal Years 1999-2003) of the Recordation and Grantor's taxes for the State and the projected Fiscal Year 2005 distribution.

⁵As provided by the Code of Virginia §58.1-816.

⁶As provided by the Code of Virginia §58.1-815.1.

Locality	1999-2003 Average Percent of Total State Recordation/Grantor's Tax Collections	Estimate of State Annual Distribution Fiscal Year 2005 (\$)
Counties		
Accomack County	0.21282%	85,128
Albemarle County	1.40151%	560,605
Alleghany County	0.07386%	29,542
Amelia County	0.09224%	36,896
Amherst County	0.17741%	70,965
Appomattox County	0.06385%	25,540
Arlington County*	4.24300%	1,697,202
Augusta County	0.53741%	214,963
Bath County	0.06007%	24,028
Bedford County	0.70237%	280,948
Bland County	0.02226%	8,905
Botetourt County	0.32401%	129,606
Brunswick County	0.07522%	30,089
Buchanan County	0.03889%	15,557
Buckingham County	0.06012%	24,048
Campbell County	0.29049%	116,196
Caroline County	0.17041%	68,166
Carroll County	0.13900%	55,601
Charles City County	0.04978%	19,912
Charlotte County	0.04986%	19,945
Chesterfield County	3.64035%	1,456,141
Clarke County	0.20212%	80,849
Craig County	0.02497%	9,988
Culpeper County	0.44238%	176,951
Cumberland County	0.05192%	20,768
Dickenson County	0.04274%	17,096
Dinwiddie County	0.14741%	58,965
Essex County	0.06736%	26,943
Fairfax County*	25.25113%	10,100,453
Fauquier County	1.14495%	457,979
Floyd County	0.08161%	32,643
Fluvanna County	0.27611%	110,446
Franklin County	0.53244%	212,975
Frederick County	0.83147%	332,590
Giles County	0.07128%	28,514

Locality	1999-2003 Average Percent of Total State Recordation/Grantor's Tax Collections	Estimate of State Annual Distribution Fiscal Year 2005 (\$)
Gloucester County	0.29940%	119,759
Goochland County	0.35604%	142,415
Grayson County	0.08579%	34,316
Greene County	0.15896%	63,582
Greensville County	0.03754%	15,015
Halifax County	0.18634%	74,535
Hanover County	1.32463%	529,851
Henrico County	3.95755%	1,583,019
Henry County	0.22577%	90,307
Highland County	0.02097%	8,387
Isle of Wight County	0.32596%	130,384
James City County	1.17562%	470,247
King and Queen County	0.04639%	18,558
King George County	0.18972%	75,887
King William County	0.12121%	48,482
Lancaster County	0.17182%	68,727
Lee County	0.06243%	24,970
Loudoun County*	8.04887%	3,219,547
Louisa County	0.28732%	114,929
Lunenburg County	0.04963%	19,852
Madison County	0.09119%	36,475
Mathews County	0.10023%	40,092
Mecklenburg County	0.21469%	85,875
Middlesex County	0.12914%	51,656
Montgomery County	0.65821%	263,284
Nelson County	0.18605%	74,422
New Kent County	0.18306%	73,225
Northampton County	0.14039%	56,157
Northumberland County	0.16332%	65,329
Nottoway County	0.05918%	23,674
Orange County	0.31802%	127,207
Page County	0.11714%	46,855
Patrick County	0.08223%	32,892
Pittsylvania County	0.28298%	113,193
Powhatan County	0.28370%	113,481

Locality	1999-2003 Average Percent of Total State Recordation/Grantor's Tax Collections	Estimate of State Annual Distribution Fiscal Year 2005 (\$)
Prince Edward County	0.09058%	36,231
Prince George County	0.24939%	99,757
Prince William County*	7.15736%	2,862,943
Pulaski County	0.20106%	80,425
Rappahannock County	0.10749%	42,997
Richmond County	0.04321%	17,285
Roanoke County	0.93225%	372,900
Rockbridge County	0.18498%	73,990
Rockingham County	0.63193%	252,770
Russell County	0.08649%	34,595
Scott County	0.07077%	28,306
Shenandoah County	0.32721%	130,886
Smyth County	0.11616%	46,465
Southampton County	0.09059%	36,235
Spotsylvania County	1.68663%	674,654
Stafford County	1.86337%	745,347
Surry County	0.03905%	15,620
Sussex County	0.04578%	18,313
Tazewell County	0.17436%	69,743
Warren County	0.36217%	144,869
Washington County	0.33374%	133,495
Westmoreland County	0.14123%	56,491
Wise County	0.10303%	41,210
Wythe County	0.15075%	60,302
York County	0.87268%	349,072
All Counties	77.797%	31,118,627

Locality	1999-2003 Average Percent of Total State Recordation/Grantor's Tax Collections	Estimate of State Annual Distribution Fiscal Year 2005 (\$)
Cities		
Alexandria City*	3.12802%	1,251,207
Bedford City	0.03472%	13,888
Bristol City	0.12571%	50,284
Buena Vista City	0.02956%	11,822
Charlottesville City	0.35255%	141,022
Chesapeake City	2.28628%	914,513
Colonial Heights City	0.15350%	61,400
Covington City	0.02675%	10,699
Danville City	0.21570%	86,278
Emporia City	0.03280%	13,119
Fairfax City*	0.22838%	91,352
Falls Church City*	0.16952%	67,808
Franklin City	0.04656%	18,626
Fredericksburg City	0.24505%	98,021
Galax City	0.03987%	15,948
Hampton City	0.87253%	349,012
Harrisonburg City	0.30040%	120,159
Hopewell City	0.10228%	40,913
Lexington City	0.04168%	16,671
Lynchburg City	0.47103%	188,412
Manassas City*	0.17904%	71,617
Manassas Park City*	0.07456%	29,826
Martinsville City	0.09216%	36,864
Newport News City	1.20068%	480,273
Norfolk City	1.51449%	605,795
Norton City	0.01434%	5,736
Petersburg City	0.14770%	59,080
Poquoson City	0.11701%	46,804
Portsmouth City	0.59814%	239,257
Radford City	0.08442%	33,768
Richmond City	1.77076%	708,305
Roanoke City	0.74648%	298,592
Salem City	0.20708%	82,831
Staunton City	0.16153%	64,611

Locality	1999-2003 Average Percent of Total State Recordation/Grantor's Tax Collections	Estimate of State Annual Distribution Fiscal Year 2005 (\$)
Suffolk City	0.83281%	333,124
Virginia Beach City	5.01818%	2,007,272
Waynesboro City	0.13367%	53,467
Williamsburg City	0.14683%	58,733
Winchester City	0.26066%	104,265
All Cities	22.203%	8,881,373
State Totals	100.00%	40,000,000
Northern Virginia Transportation District	48.480%	19,391,955

* indicates estimated distribution to the Northern Virginia Transportation District Fund