

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 2006

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 2006 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) 371-4371.

Kenneth W. Thorson
Tax Commissioner

WINE TAX DISTRIBUTION

Forty-four percent of the net wine tax collected by the State, or an amount designated in the Budget Bill, 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 2006 is estimated to be \$4.35 million.

ABC PROFITS DISTRIBUTION

Two-thirds of the net profits of the Alcoholic Beverage Control Commission, or an amount designated in the Budget Bill, 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 2006 are shown below:

\$62,731,769	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 2006 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	135,030	1.907%	82,975	79,160
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	22,573	0.319%	13,871	13,233
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	4,287,417	60.565%	2,634,579	2,513,449

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	424	0.006%	261	249
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	531	0.008%	326	311
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	4,035	0.057%	2,479	2,365
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
All Towns	442,203	6.247%	271,730	259,236
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 2006.

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, 2005 and June 30, 2006. The modified accrual estimates reflect the portion of State collections during Fiscal Year 2006, 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, 2005, and July 31, 2006 (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 2006 is estimated to be \$979.0 million on a cash basis and \$981.9 million on a modified accrual basis. It should be noted that while the sales tax on food for home consumption will be reduced by a total of 2% on July 1, 2005, the revenues dedicated to support schools will not be 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%	5,256,187	5,271,345
Albemarle County	15,253	1.055%	10,330,192	10,359,982
Alleghany County	3,296	0.228%	2,232,237	2,238,674
Amelia County	2,129	0.147%	1,441,879	1,446,037
Amherst County	5,814	0.402%	3,937,569	3,948,924
Appomattox County	2,700	0.187%	1,828,592	1,833,866
Arlington County	22,542	1.559%	15,266,714	15,310,740
Augusta County	13,256	0.917%	8,977,711	9,003,601
Bath County	917	0.063%	621,044	622,835
Bedford County	11,291	0.781%	7,646,902	7,668,954
Bland County	1,038	0.072%	702,992	705,019
Botetourt County	6,028	0.417%	4,082,502	4,094,275
Brunswick County	3,070	0.212%	2,079,177	2,085,173
Buchanan County	4,008	0.277%	2,714,444	2,722,272
Buckingham County	2,764	0.191%	1,871,937	1,877,335
Campbell County	10,372	0.717%	7,024,503	7,044,761
Caroline County	4,190	0.290%	2,837,704	2,845,888
Carroll County	4,948	0.342%	3,351,065	3,360,728
Charles City County	1,130	0.078%	765,300	767,507
Charlotte County	2,426	0.168%	1,643,024	1,647,762
Chesterfield County	60,907	4.213%	41,249,656	41,368,611
Clarke County	2,423	0.168%	1,640,992	1,645,725
Craig County	976	0.068%	661,002	662,908
Culpeper County	7,398	0.512%	5,010,343	5,024,792
Cumberland County	2,055	0.142%	1,391,762	1,395,775
Dickenson County	2,988	0.207%	2,023,642	2,029,478
Dinwiddie County	4,741	0.328%	3,210,873	3,220,132
Essex County	2,057	0.142%	1,393,116	1,397,134
Fairfax County	204,261	14.130%	138,337,069	138,736,004
Fauquier County	12,893	0.892%	8,731,867	8,757,048
Floyd County	2,438	0.169%	1,651,151	1,655,913
Fluvanna County	3,407	0.236%	2,307,413	2,314,067
Franklin County	8,570	0.593%	5,804,087	5,820,825
Frederick County	12,594	0.871%	8,529,367	8,553,964
Giles County	3,162	0.219%	2,141,485	2,147,660

Locality	2003 Adjusted School Age Population		Estimated Educational Distribution	
	# of Students	% of State	Local Cash Flow Basis (\$)	Accrual Basis (\$)
Gloucester County	7,686	0.532%	5,205,393	5,220,404
Goochland County	2,502	0.173%	1,694,496	1,699,382
Grayson County	2,657	0.184%	1,799,470	1,804,660
Greene County	3,136	0.217%	2,123,876	2,130,001
Greensville County	1,896	0.131%	1,284,078	1,287,781
Halifax County	7,250	0.502%	4,910,109	4,924,269
Hanover County	19,863	1.374%	13,452,344	13,491,138
Henrico County	53,368	3.692%	36,143,820	36,248,051
Henry County	10,735	0.743%	7,270,347	7,291,314
Highland County	391	0.027%	264,807	265,571
Isle of Wight County	6,674	0.462%	4,520,009	4,533,044
James City County	10,112	0.700%	6,848,417	6,868,166
King and Queen County	1,100	0.076%	744,982	747,130
King George County	3,501	0.242%	2,371,075	2,377,912
King William County*	2,880	0.199%	1,950,498	1,956,123
Lancaster County	1,742	0.121%	1,179,781	1,183,183
Lee County	4,646	0.321%	3,146,533	3,155,607
Loudoun County	45,904	3.175%	31,088,778	31,178,431
Louisa County	5,519	0.382%	3,737,778	3,748,557
Lunenburg County	2,305	0.159%	1,561,076	1,565,578
Madison County	2,414	0.167%	1,634,897	1,639,612
Mathews County	1,544	0.107%	1,045,684	1,048,699
Mecklenburg County	5,464	0.378%	3,700,529	3,711,200
Middlesex County	1,669	0.115%	1,130,341	1,133,601
Montgomery County	12,476	0.863%	8,449,451	8,473,817
Nelson County	2,690	0.186%	1,821,820	1,827,073
New Kent County	3,124	0.216%	2,115,749	2,121,850
Northampton County	2,671	0.185%	1,808,952	1,814,168
Northumberland County	1,753	0.121%	1,187,230	1,190,654
Nottoway County	3,060	0.212%	2,072,405	2,078,381
Orange County	5,092	0.352%	3,448,590	3,458,535
Page County	4,038	0.279%	2,734,761	2,742,648
Patrick County	3,009	0.208%	2,037,865	2,043,741
Pittsylvania County	11,432	0.791%	7,742,395	7,764,723
Powhatan County	4,673	0.323%	3,164,819	3,173,946

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%	2,451,668	2,458,738
Prince George County	6,822	0.472%	4,620,243	4,633,567
Prince William County	70,576	4.882%	47,798,048	47,935,887
Pulaski County	6,184	0.428%	4,188,154	4,200,231
Rappahannock County	1,492	0.103%	1,010,467	1,013,381
Richmond County	1,343	0.093%	909,555	912,178
Roanoke County	17,866	1.236%	12,099,863	12,134,756
Rockbridge County	3,440	0.238%	2,329,762	2,336,481
Rockingham County	14,724	1.019%	9,971,923	10,000,680
Russell County	5,288	0.366%	3,581,332	3,591,660
Scott County	4,295	0.297%	2,908,816	2,917,205
Shenandoah County	6,845	0.474%	4,635,820	4,649,189
Smyth County	6,282	0.435%	4,254,525	4,266,794
Southampton County	3,963	0.274%	2,683,967	2,691,707
Spotsylvania County	26,002	1.799%	17,610,021	17,660,804
Stafford County	27,657	1.913%	18,730,880	18,784,896
Surry County	1,166	0.081%	789,681	791,958
Sussex County	1,482	0.103%	1,003,694	1,006,588
Tazewell County	8,350	0.578%	5,655,091	5,671,399
Warren County	6,203	0.429%	4,201,021	4,213,136
Washington County	7,518	0.520%	5,091,614	5,106,297
Westmoreland County*	3,119	0.216%	2,112,363	2,118,454
Wise County	7,970	0.551%	5,397,734	5,413,299
Wythe County	5,194	0.359%	3,517,670	3,527,814
York County	13,426	0.929%	9,092,844	9,119,066
All Counties	975,606	67.489%	660,735,407	662,640,826

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%	9,457,208	9,484,481
Bedford City	1,117	0.077%	756,495	758,677
Bristol City	2,812	0.195%	1,904,445	1,909,937
Buena Vista City	1,285	0.089%	870,274	872,784
Charlottesville City	6,689	0.463%	4,530,168	4,543,232
Chesapeake City	49,980	3.457%	33,849,275	33,946,889
Colonial Heights City	3,315	0.229%	2,245,105	2,251,579
Covington City	1,004	0.069%	679,965	681,926
Danville City	10,259	0.710%	6,947,973	6,968,010
Emporia City	1,169	0.081%	791,713	793,996
Fairfax City	3,569	0.247%	2,417,128	2,424,099
Falls Church City	2,241	0.155%	1,517,732	1,522,108
Franklin City	1,563	0.108%	1,058,552	1,061,604
Fredericksburg City	2,909	0.201%	1,970,139	1,975,820
Galax City	1,226	0.085%	830,316	832,711
Hampton City	31,155	2.155%	21,099,923	21,160,771
Harrisonburg City	4,767	0.330%	3,228,481	3,237,792
Hopewell City	4,663	0.323%	3,158,047	3,167,154
Lexington City	573	0.040%	388,068	389,187
Lynchburg City	13,174	0.911%	8,922,176	8,947,905
Manassas City	8,246	0.570%	5,584,656	5,600,761
Manassas Park City	2,480	0.172%	1,679,596	1,684,439
Martinsville City	3,487	0.241%	2,361,593	2,368,403
Newport News City	44,601	3.085%	30,206,313	30,293,421
Norfolk City	45,967	3.180%	31,131,445	31,221,221
Norton City	847	0.059%	573,636	575,290
Petersburg City	5,662	0.392%	3,834,626	3,845,684
Poquoson City	2,724	0.188%	1,844,846	1,850,167
Portsmouth City	18,085	1.251%	12,248,182	12,283,503
Radford City	1,611	0.111%	1,091,060	1,094,206
Richmond City	35,245	2.438%	23,869,902	23,938,737
Roanoke City	15,966	1.104%	10,813,076	10,844,258
Salem City	4,618	0.319%	3,127,570	3,136,589
Staunton City	3,980	0.275%	2,695,480	2,703,254

Locality	2003 Adjusted School Age Population		Estimated Educational Distribution	
	# of Students	% of State	Local Cash Flow Basis (\$)	Accrual Basis (\$)
Suffolk City	16,678	1.154%	11,295,282	11,327,855
Virginia Beach City	93,572	6.473%	63,372,236	63,554,988
Waynesboro City	3,615	0.250%	2,448,282	2,455,342
Williamsburg City	938	0.065%	635,267	637,098
Winchester City	4,223	0.292%	2,860,054	2,868,302
All Cities	469,979	32.511%	318,296,285	319,214,183
State Totals	1,445,585	100.00%	979,031,692	981,855,009

* 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 2006 is estimated to be \$112.0 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%	601,301
Albemarle County	15,253	1.055%	1,181,761
Alleghany County	3,296	0.228%	255,365
Amelia County	2,129	0.147%	164,949
Amherst County	5,814	0.402%	450,453
Appomattox County	2,700	0.187%	209,189
Arlington County	22,542	1.559%	1,746,493
Augusta County	13,256	0.917%	1,027,039
Bath County	917	0.063%	71,047
Bedford County	11,291	0.781%	874,796
Bland County	1,038	0.072%	80,421
Botetourt County	6,028	0.417%	467,033
Brunswick County	3,070	0.212%	237,855
Buchanan County	4,008	0.277%	310,529
Buckingham County	2,764	0.191%	214,147
Campbell County	10,372	0.717%	803,594
Caroline County	4,190	0.290%	324,630
Carroll County	4,948	0.342%	383,358
Charles City County	1,130	0.078%	87,549
Charlotte County	2,426	0.168%	187,960
Chesterfield County	60,907	4.213%	4,718,909
Clarke County	2,423	0.168%	187,727
Craig County	976	0.068%	75,618
Culpeper County	7,398	0.512%	573,177
Cumberland County	2,055	0.142%	159,216
Dickenson County	2,988	0.207%	231,502
Dinwiddie County	4,741	0.328%	367,320
Essex County	2,057	0.142%	159,371
Fairfax County	204,261	14.130%	15,825,588
Fauquier County	12,893	0.892%	998,915
Floyd County	2,438	0.169%	188,890
Fluvanna County	3,407	0.236%	263,965
Franklin County	8,570	0.593%	663,980
Frederick County	12,594	0.871%	975,749
Giles County	3,162	0.219%	244,983

Locality	2003 Adjusted School Age Population		Estimated Educational Distribution
	# of Students	% of State	Local Cash Flow Basis (\$)
Gloucester County	7,686	0.532%	595,490
Goochland County	2,502	0.173%	193,848
Grayson County	2,657	0.184%	205,857
Greene County	3,136	0.217%	242,969
Greensville County	1,896	0.131%	146,897
Halifax County	7,250	0.502%	561,710
Hanover County	19,863	1.374%	1,538,931
Henrico County	53,368	3.692%	4,134,808
Henry County	10,735	0.743%	831,719
Highland County	391	0.027%	30,294
Isle of Wight County	6,674	0.462%	517,083
James City County	10,112	0.700%	783,450
King and Queen County	1,100	0.076%	85,225
King George County	3,501	0.242%	271,248
King William County*	2,880	0.199%	223,135
Lancaster County	1,742	0.121%	134,965
Lee County	4,646	0.321%	359,959
Loudoun County	45,904	3.175%	3,556,517
Louisa County	5,519	0.382%	427,597
Lunenburg County	2,305	0.159%	178,585
Madison County	2,414	0.167%	187,030
Mathews County	1,544	0.107%	119,625
Mecklenburg County	5,464	0.378%	423,336
Middlesex County	1,669	0.115%	129,310
Montgomery County	12,476	0.863%	966,607
Nelson County	2,690	0.186%	208,414
New Kent County	3,124	0.216%	242,039
Northampton County	2,671	0.185%	206,942
Northumberland County	1,753	0.121%	135,818
Nottoway County	3,060	0.212%	237,080
Orange County	5,092	0.352%	394,514
Page County	4,038	0.279%	312,853
Patrick County	3,009	0.208%	233,129
Pittsylvania County	11,432	0.791%	885,720
Powhatan County	4,673	0.323%	362,051

Locality	2003 Adjusted School Age Population		Estimated Educational Distribution
	# of Students	% of State	Local Cash Flow Basis (\$)
Prince Edward County	3,620	0.250%	280,468
Prince George County	6,822	0.472%	528,550
Prince William County	70,576	4.882%	5,468,037
Pulaski County	6,184	0.428%	479,120
Rappahannock County	1,492	0.103%	115,596
Richmond County	1,343	0.093%	104,052
Roanoke County	17,866	1.236%	1,384,209
Rockbridge County	3,440	0.238%	266,522
Rockingham County	14,724	1.019%	1,140,776
Russell County	5,288	0.366%	409,700
Scott County	4,295	0.297%	332,765
Shenandoah County	6,845	0.474%	530,332
Smyth County	6,282	0.435%	486,712
Southampton County	3,963	0.274%	307,042
Spotsylvania County	26,002	1.799%	2,014,564
Stafford County	27,657	1.913%	2,142,789
Surry County	1,166	0.081%	90,339
Sussex County	1,482	0.103%	114,821
Tazewell County	8,350	0.578%	646,935
Warren County	6,203	0.429%	480,592
Washington County	7,518	0.520%	582,474
Westmoreland County*	3,119	0.216%	241,652
Wise County	7,970	0.551%	617,494
Wythe County	5,194	0.359%	402,417
York County	13,426	0.929%	1,040,210
All Counties	975,606	67.489%	75,587,303

Locality	2003 Adjusted School Age Population		Estimated Educational Distribution
	# of Students	% of State	Local Cash Flow Basis (\$)
Cities			
Alexandria City	13,964	0.966%	1,081,893
Bedford City	1,117	0.077%	86,542
Bristol City	2,812	0.195%	217,866
Buena Vista City	1,285	0.089%	99,558
Charlottesville City	6,689	0.463%	518,246
Chesapeake City	49,980	3.457%	3,872,315
Colonial Heights City	3,315	0.229%	256,837
Covington City	1,004	0.069%	77,787
Danville City	10,259	0.710%	794,839
Emporia City	1,169	0.081%	90,571
Fairfax City	3,569	0.247%	276,516
Falls Church City	2,241	0.155%	173,627
Franklin City	1,563	0.108%	121,097
Fredericksburg City	2,909	0.201%	225,381
Galax City	1,226	0.085%	94,987
Hampton City	31,155	2.155%	2,413,805
Harrisonburg City	4,767	0.330%	369,334
Hopewell City	4,663	0.323%	361,277
Lexington City	573	0.040%	44,394
Lynchburg City	13,174	0.911%	1,020,686
Manassas City	8,246	0.570%	638,878
Manassas Park City	2,480	0.172%	192,144
Martinsville City	3,487	0.241%	270,163
Newport News City	44,601	3.085%	3,455,564
Norfolk City	45,967	3.180%	3,561,398
Norton City	847	0.059%	65,623
Petersburg City	5,662	0.392%	438,676
Poquoson City	2,724	0.188%	211,048
Portsmouth City	18,085	1.251%	1,401,177
Radford City	1,611	0.111%	124,816
Richmond City	35,245	2.438%	2,730,687
Roanoke City	15,966	1.104%	1,237,002
Salem City	4,618	0.319%	357,790
Staunton City	3,980	0.275%	308,360

Locality	2003 Adjusted School Age Population		Estimated Educational Distribution
	# of Students	% of State	Local Cash Flow Basis (\$)
Suffolk City	16,678	1.154%	1,292,166
Virginia Beach City	93,572	6.473%	7,249,704
Waynesboro City	3,615	0.250%	280,080
Williamsburg City	938	0.065%	72,674
Winchester City	4,223	0.292%	327,187
All Cities	469,979	32.511%	36,412,697
State Totals	1,445,585	100.00%	112,000,000

* 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 2004 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, 2005 and June 30, 2006. The modified accrual estimates reflect the portion of the State collections during Fiscal Year 2006, 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, 2005, and July 31, 2006 (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 2004 distribution, the percentage of total distributions in Calendar Year 2004, and the estimated Fiscal Year 2006 distribution. The total distribution of the Local Option 1% Sales and Use Tax in Fiscal Year 2006 is estimated to be \$999.7 million on a cash basis, and \$1,002.6 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 2004 Local 1% Option Distribution Sales and Use Tax		Estimated FY 2006 Local 1% Option Sales and Use Tax	
	(\$)	% of State	Local Cash Flow Basis (\$)	Local Modified Accrual Basis (\$)
Counties				
Accomack County	3,002,243	0.328%	3,281,906	3,291,429
Albemarle County	11,548,987	1.263%	12,624,792	12,661,424
Alleghany County	667,751	0.073%	729,953	732,071
Amelia County	595,688	0.065%	651,177	653,066
Amherst County	2,168,710	0.237%	2,370,728	2,377,607
Appomattox County	774,326	0.085%	846,456	848,912
Arlington County	30,569,887	3.343%	33,417,518	33,514,482
Augusta County	4,215,592	0.461%	4,608,281	4,621,652
Bath County	840,550	0.092%	918,849	921,515
Bedford County	2,669,981	0.292%	2,918,694	2,927,163
Bland County	201,186	0.022%	219,926	220,564
Botetourt County	1,942,757	0.212%	2,123,728	2,129,890
Brunswick County	663,283	0.073%	725,068	727,172
Buchanan County	1,464,061	0.160%	1,600,440	1,605,084
Buckingham County	471,732	0.052%	515,674	517,170
Campbell County	3,396,863	0.371%	3,713,285	3,724,060
Caroline County	1,095,858	0.120%	1,197,939	1,201,415
Carroll County	1,359,481	0.149%	1,486,118	1,490,431
Charles City County	321,945	0.035%	351,935	352,956
Charlotte County	516,660	0.056%	564,788	566,427
Chesterfield County	33,781,131	3.694%	36,927,895	37,035,044
Clarke County	838,502	0.092%	916,610	919,270
Craig County	115,897	0.013%	126,693	127,061
Culpeper County	5,875,716	0.643%	6,423,048	6,441,685
Cumberland County	362,408	0.040%	396,167	397,317
Dickenson County	597,157	0.065%	652,783	654,678
Dinwiddie County	915,755	0.100%	1,001,058	1,003,963
Essex County	1,543,931	0.169%	1,687,751	1,692,648
Fairfax County	148,172,562	16.203%	161,975,061	162,445,043
Fauquier County	6,657,771	0.728%	7,277,953	7,299,070
Floyd County	543,196	0.059%	593,795	595,518
Fluvanna County	828,634	0.091%	905,822	908,450
Franklin County	3,765,542	0.412%	4,116,308	4,128,252
Frederick County	7,340,591	0.803%	8,024,378	8,047,661
Giles County	1,232,566	0.135%	1,347,382	1,351,291

Locality	Actual CY 2004 Local 1% Option Distribution Sales and Use Tax		Estimated FY 2006 Local 1% Option Sales and Use Tax	
	(\$)	% of State	Local Cash Flow Basis (\$)	Local Modified Accrual Basis (\$)
Gloucester County	3,467,135	0.379%	3,790,104	3,801,102
Goochland County	1,601,196	0.175%	1,750,349	1,755,428
Grayson County	489,353	0.054%	534,937	536,489
Greene County	787,714	0.086%	861,090	863,589
Greensville County	301,728	0.033%	329,834	330,791
Halifax County	2,882,850	0.315%	3,151,392	3,160,536
Hanover County	13,645,474	1.492%	14,916,570	14,959,852
Henrico County	51,821,541	5.667%	56,648,796	56,813,167
Henry County	4,029,670	0.441%	4,405,040	4,417,821
Highland County	87,401	0.010%	95,542	95,819
Isle of Wight County	1,993,528	0.218%	2,179,228	2,185,551
James City County	7,046,920	0.771%	7,703,352	7,725,704
King and Queen County	162,884	0.018%	178,057	178,574
King George County	1,047,452	0.115%	1,145,024	1,148,346
King William County	826,417	0.090%	903,399	906,021
Lancaster County	1,372,489	0.150%	1,500,339	1,504,692
Lee County	1,039,727	0.114%	1,136,579	1,139,877
Loudoun County	43,672,711	4.776%	47,740,891	47,879,414
Louisa County	1,269,457	0.139%	1,387,708	1,391,735
Lunenburg County	379,761	0.042%	415,137	416,341
Madison County	842,531	0.092%	921,015	923,687
Mathews County	409,118	0.045%	447,228	448,525
Mecklenburg County	3,022,296	0.330%	3,303,827	3,313,414
Middlesex County	803,369	0.088%	878,204	880,752
Montgomery County	8,651,087	0.946%	9,456,949	9,484,389
Nelson County	810,456	0.089%	885,951	888,522
New Kent County	738,017	0.081%	806,765	809,105
Northampton County	1,158,389	0.127%	1,266,295	1,269,969
Northumberland County	655,316	0.072%	716,360	718,438
Nottoway County	1,132,151	0.124%	1,237,612	1,241,203
Orange County	2,045,923	0.224%	2,236,503	2,242,993
Page County	1,491,294	0.163%	1,630,210	1,634,940
Patrick County	643,161	0.070%	703,073	705,113
Pittsylvania County	2,036,807	0.223%	2,226,539	2,233,000
Powhatan County	1,325,992	0.145%	1,449,511	1,453,717

Locality	Actual CY 2004 Local 1% Option Distribution Sales and Use Tax		Estimated FY 2006 Local 1% Option Sales and Use Tax	
	(\$)	% of State	Local Cash Flow Basis (\$)	Local Modified Accrual Basis (\$)
Prince Edward County	2,535,533	0.277%	2,771,721	2,779,764
Prince George County	1,113,585	0.122%	1,217,317	1,220,849
Prince William County	43,264,369	4.731%	47,294,511	47,431,739
Pulaski County	2,603,604	0.285%	2,846,134	2,854,392
Rappahannock County	378,759	0.041%	414,041	415,242
Richmond County	1,122,314	0.123%	1,226,859	1,230,419
Roanoke County	7,935,982	0.868%	8,675,231	8,700,403
Rockbridge County	2,268,726	0.248%	2,480,061	2,487,257
Rockingham County	4,437,446	0.485%	4,850,801	4,864,876
Russell County	1,622,044	0.177%	1,773,139	1,778,284
Scott County	1,273,938	0.139%	1,392,608	1,396,648
Shenandoah County	3,411,307	0.373%	3,729,075	3,739,896
Smyth County	1,950,042	0.213%	2,131,691	2,137,877
Southampton County	491,087	0.054%	536,832	538,390
Spotsylvania County	11,833,363	1.294%	12,935,659	12,973,193
Stafford County	8,725,906	0.954%	9,538,737	9,566,414
Surry County	226,327	0.025%	247,410	248,128
Sussex County	603,010	0.066%	659,181	661,094
Tazewell County	5,127,537	0.561%	5,605,175	5,621,439
Warren County	2,637,168	0.288%	2,882,824	2,891,189
Washington County	5,507,853	0.602%	6,020,918	6,038,388
Westmoreland County	806,389	0.088%	881,505	884,063
Wise County	3,036,667	0.332%	3,319,537	3,329,169
Wythe County	3,352,384	0.367%	3,664,664	3,675,297
York County	7,293,895	0.798%	7,973,332	7,996,467
All Counties	568,309,447	62.144%	621,248,334	623,050,933

Locality	Actual CY 2004 Local 1% Option Distribution Sales and Use Tax		Estimated FY 2006 Local 1% Option Sales and Use Tax	
	(\$)	% of State	Local Cash Flow Basis (\$)	Local Modified Accrual Basis (\$)
Cities				
Alexandria City	22,981,575	2.513%	25,122,344	25,195,238
Bedford City	969,954	0.106%	1,060,307	1,063,384
Bristol City	3,512,320	0.384%	3,839,498	3,850,639
Buena Vista City	331,156	0.036%	362,004	363,054
Charlottesville City	8,748,350	0.957%	9,563,272	9,591,021
Chesapeake City	31,009,140	3.391%	33,897,688	33,996,045
Colonial Heights City	6,434,714	0.704%	7,034,117	7,054,527
Covington City	844,144	0.092%	922,778	925,455
Danville City	6,834,481	0.747%	7,471,124	7,492,802
Emporia City	1,218,720	0.133%	1,332,245	1,336,111
Fairfax City	10,696,232	1.170%	11,692,602	11,726,529
Falls Church City	3,745,058	0.410%	4,093,915	4,105,794
Franklin City	1,394,947	0.153%	1,524,889	1,529,313
Fredericksburg City	12,093,288	1.322%	13,219,796	13,258,154
Galax City	1,867,442	0.204%	2,041,397	2,047,321
Hampton City	12,653,279	1.384%	13,831,951	13,872,086
Harrisonburg City	10,268,387	1.123%	11,224,903	11,257,473
Hopewell City	1,638,458	0.179%	1,791,083	1,796,280
Lexington City	669,634	0.073%	732,011	734,135
Lynchburg City	11,868,543	1.298%	12,974,116	13,011,761
Manassas City	6,834,923	0.747%	7,471,606	7,493,286
Manassas Park City	1,889,799	0.207%	2,065,837	2,071,831
Martinsville City	1,965,041	0.215%	2,148,087	2,154,320
Newport News City	20,434,586	2.235%	22,338,099	22,402,915
Norfolk City	28,784,972	3.148%	31,466,336	31,557,638
Norton City	1,528,598	0.167%	1,670,989	1,675,837
Petersburg City	3,498,784	0.383%	3,824,701	3,835,799
Poquoson City	437,781	0.048%	478,561	479,950
Portsmouth City	5,341,445	0.584%	5,839,009	5,855,951
Radford City	775,238	0.085%	847,453	849,912
Richmond City	25,050,558	2.739%	27,384,056	27,463,513
Roanoke City	19,167,929	2.096%	20,953,451	21,014,249
Salem City	5,538,697	0.606%	6,054,635	6,072,203
Staunton City	3,798,870	0.415%	4,152,740	4,164,790

Locality	Actual CY 2004 Local 1% Option Distribution Sales and Use Tax		Estimated FY 2006 Local 1% Option Sales and Use Tax	
	(\$)	% of State	Local Cash Flow Basis (\$)	Local Modified Accrual Basis (\$)
Suffolk City	5,974,748	0.653%	6,531,305	6,550,256
Virginia Beach City	48,042,703	5.253%	52,517,954	52,670,339
Waynesboro City	3,106,982	0.340%	3,396,402	3,406,257
Williamsburg City	4,157,761	0.455%	4,545,063	4,558,251
Winchester City	10,081,795	1.102%	11,020,930	11,052,908
All Cities	346,191,036	37.856%	378,439,256	379,537,326
State Totals	914,500,483	100.00%	999,687,590	1,002,588,258

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 \$20.2 million will be distributed to localities in Fiscal Year 2006. An additional \$19.8 million is estimated to be deposited into the Northern Virginia Transportation District Fund. This \$19.8 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 2006.

The following table shows, for every county and city, a five year average distribution (Fiscal Years 2000 - 2004) of the Recordation and Grantor's taxes for the State and the projected Fiscal Year 2006 distribution.

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

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

Locality	2000-2004 Average Percent of Total State Recordation/Grantor's Tax Collections	Estimate of State Annual Distribution Fiscal Year 2006 (\$)
Counties		
Accomack County	0.22038%	88,153
Albemarle County	1.36427%	545,707
Alleghany County	0.06082%	24,327
Amelia County	0.08616%	34,466
Amherst County	0.16178%	64,710
Appomattox County	0.06049%	24,196
Arlington County*	4.19058%	1,676,232
Augusta County	0.51638%	206,552
Bath County	0.06077%	24,308
Bedford County	0.66342%	265,368
Bland County	0.01933%	7,731
Botetourt County	0.30806%	123,223
Brunswick County	0.06630%	26,520
Buchanan County	0.05139%	20,555
Buckingham County	0.05478%	21,913
Campbell County	0.26336%	105,344
Caroline County	0.19749%	78,997
Carroll County	0.12318%	49,274
Charles City County	0.04433%	17,733
Charlotte County	0.04573%	18,293
Chesterfield County	3.48370%	1,393,479
Clarke County	0.20425%	81,700
Craig County	0.02236%	8,944
Culpeper County	0.48821%	195,285
Cumberland County	0.04395%	17,579
Dickenson County	0.04663%	18,651
Dinwiddie County	0.13985%	55,939
Essex County	0.06516%	26,062
Fairfax County*	25.08535%	10,034,141
Fauquier County	1.19362%	477,450
Floyd County	0.07482%	29,930
Fluvanna County	0.29413%	117,653
Franklin County	0.52179%	208,715
Frederick County	0.88644%	354,575
Giles County	0.06851%	27,405

Locality	2000-2004 Average Percent of Total State Recordation/Grantor's Tax Collections	Estimate of State Annual Distribution Fiscal Year 2006 (\$)
Gloucester County	0.28809%	115,237
Goochland County	0.35708%	142,833
Grayson County	0.08170%	32,680
Greene County	0.15943%	63,771
Greensville County	0.03744%	14,976
Halifax County	0.16787%	67,147
Hanover County	1.24212%	496,849
Henrico County	3.69376%	1,477,503
Henry County	0.19123%	76,494
Highland County	0.01837%	7,348
Isle of Wight County	0.34009%	136,037
James City County	1.12999%	451,994
King and Queen County	0.04581%	18,322
King George County	0.21052%	84,206
King William County	0.11315%	45,260
Lancaster County	0.16357%	65,429
Lee County	0.05530%	22,118
Loudoun County*	8.58273%	3,433,093
Louisa County	0.31649%	126,595
Lunenburg County	0.04881%	19,525
Madison County	0.09091%	36,365
Mathews County	0.09348%	37,392
Mecklenburg County	0.20349%	81,396
Middlesex County	0.12442%	49,768
Montgomery County	0.61724%	246,894
Nelson County	0.18855%	75,422
New Kent County	0.18592%	74,370
Northampton County	0.16077%	64,308
Northumberland County	0.16320%	65,282
Nottoway County	0.05289%	21,156
Orange County	0.32690%	130,761
Page County	0.11283%	45,131
Patrick County	0.07233%	28,932
Pittsylvania County	0.25126%	100,505
Powhatan County	0.28248%	112,991

Locality	2000-2004 Average Percent of Total State Recordation/Grantor's Tax Collections	Estimate of State Annual Distribution Fiscal Year 2006 (\$)
Prince Edward County	0.08680%	34,721
Prince George County	0.22036%	88,145
Prince William County*	7.81267%	3,125,068
Pulaski County	0.18697%	74,788
Rappahannock County	0.10613%	42,451
Richmond County	0.03842%	15,368
Roanoke County	0.86924%	347,698
Rockbridge County	0.16679%	66,716
Rockingham County	0.60713%	242,853
Russell County	0.07961%	31,846
Scott County	0.06380%	25,522
Shenandoah County	0.32257%	129,029
Smyth County	0.10566%	42,264
Southampton County	0.08527%	34,109
Spotsylvania County	1.78735%	714,941
Stafford County	2.01677%	806,708
Surry County	0.03844%	15,374
Sussex County	0.04568%	18,271
Tazewell County	0.16283%	65,131
Warren County	0.39263%	157,050
Washington County	0.30551%	122,206
Westmoreland County	0.14723%	58,893
Wise County	0.09814%	39,258
Wythe County	0.13547%	54,189
York County	0.83237%	332,946
All Counties	78.062%	31,224,748

Locality	2000-2004 Average Percent of Total State Recordation/Grantor's Tax Collections	Estimate of State Annual Distribution Fiscal Year 2006 (\$)
Cities		
Alexandria City*	3.09518%	1,238,072
Bedford City	0.03103%	12,410
Bristol City	0.11193%	44,771
Buena Vista City	0.02838%	11,352
Charlottesville City	0.35103%	140,414
Chesapeake City	2.32327%	929,307
Colonial Heights City	0.14973%	59,891
Covington City	0.02041%	8,164
Danville City	0.19263%	77,054
Emporia City	0.02463%	9,852
Fairfax City*	0.22032%	88,127
Falls Church City*	0.15558%	62,232
Franklin City	0.03934%	15,734
Fredericksburg City	0.24244%	96,976
Galax City	0.03373%	13,492
Hampton City	0.82122%	328,488
Harrisonburg City	0.28711%	114,844
Hopewell City	0.09277%	37,108
Lexington City	0.03954%	15,814
Lynchburg City	0.45671%	182,685
Manassas City*	0.30799%	123,196
Manassas Park City*	0.11380%	45,521
Martinsville City	0.07073%	28,290
Newport News City	1.12398%	449,592
Norfolk City	1.47477%	589,907
Norton City	0.01422%	5,687
Petersburg City	0.13638%	54,551
Poquoson City	0.11437%	45,748
Portsmouth City	0.57678%	230,712
Radford City	0.07703%	30,811
Richmond City	1.69883%	679,534
Roanoke City	0.68903%	275,611
Salem City	0.19244%	76,976
Staunton City	0.15520%	62,078

Locality	2000-2004 Average Percent of Total State Recordation/Grantor's Tax Collections	Estimate of State Annual Distribution Fiscal Year 2006 (\$)
Suffolk City	0.84375%	337,501
Virginia Beach City	5.09281%	2,037,122
Waynesboro City	0.13699%	54,796
Williamsburg City	0.14372%	57,489
Winchester City	0.25836%	103,344
All Cities	21.938%	8,775,252
State Totals	100.00%	40,000,000
Northern Virginia Transportation District	49.564%	19,825,681

* indicates estimated distribution to the Northern Virginia Transportation District Fund