

Estimates of:

- 1) Wine Tax and Alcoholic Beverage Profits
- 2) State Sales and Use Tax for Public Education
- 3) Local Option Sales and Use Tax
- 4) Recordation and Grantor's Tax

to be distributed to localities  
during Fiscal Year 2007

## ***Preface***

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

Enclosed are the Fiscal Year 2007 estimates for the local distributions of the Wine Tax, ABC Profits, State Sales and Use Tax for Public Education, the Local Option Sales and Use Tax, and the State Recordation and Grantor's taxes.

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

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

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

Janie M. Bowen  
Tax Commissioner

### **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.

### **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 2007 are shown below:

<b>\$64,053,769</b>	<b>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."</b>
<b>\$580,679</b>	<b>Transfer to the General Fund for the Virginia Wine Board.</b>
<b>\$187,756</b>	<b>For services by the Auditor of Public Accounts, the Department of Accounts, and the Department of the Treasury.</b>
<b>\$750,000</b>	<b>Warehouse costs.</b>

Locality	Estimated 2000 Population		Estimated Wine Tax Distribution (\$)	Estimated ABC Profits Distribution (\$)
	# of People	% of State		
<b>Counties (Less Towns)</b>				
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	56,877	0.803%	34,950	33,343
Giles County	9,867	0.139%	6,063	5,784
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

Locality	Estimated 2000 Population		Estimated Wine Tax Distribution (\$)	Estimated ABC Profits Distribution (\$)
	# of People	% of State		
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
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	52,733	0.745%	32,404	30,914
Russell County	24,676	0.349%	15,163	14,466

Locality	Estimated 2000 Population		Estimated Wine Tax Distribution (\$)	Estimated ABC Profits Distribution (\$)
	# of People	% of State		
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	27,925	0.394%	17,160	16,371
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
<b>Cities</b>				
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

Locality	Estimated 2000 Population		Estimated Wine Tax Distribution (\$)	Estimated ABC Profits Distribution (\$)
	# of People	% of State		
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
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
<b>Towns</b>				
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	5,302	0.075%	3,258	3,108
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	2,257	0.032%	1,387	1,323
Brodnax	317	0.004%	195	186
Brookneal	1,259	0.018%	774	738

Locality	Estimated 2000 Population		Estimated Wine Tax Distribution (\$)	Estimated ABC Profits Distribution (\$)
	# of People	% of State		
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
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

Locality	Estimated 2000 Population		Estimated	Estimated
	# of People	% of State	Wine Tax Distribution (\$)	ABC Profits Distribution (\$)
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
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
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

Locality	Estimated 2000 Population		Estimated Wine Tax Distribution (\$)	Estimated ABC Profits Distribution (\$)
	# of People	% of State		
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
Rich Creek	665	0.009%	409	390
Richlands	5,639	0.080%	3,465	3,306
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

Locality	Estimated 2000 Population		Estimated Wine Tax Distribution (\$)	Estimated ABC Profits Distribution (\$)
	# of People	% of State		
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	1,317	0.019%	809	772
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
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

## **STATE SALES AND USE TAX FOR PUBLIC EDUCATION DISTRIBUTION**

Revenue generated by the one and one-eighth percent State Sales and Use Tax is distributed monthly to every county and city based on the preceding triennial school-age population census adjusted for annexations<sup>1</sup> and demographic changes. The following table shows for every county and city: the 2005 school-age population and the estimated distribution of State Sales and Use Tax collections for Fiscal Year 2007.

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

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, 2006 and June 30, 2007. The modified accrual estimates reflect the portion of State collections during Fiscal Year 2007, 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, 2006, and July 31, 2007 (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.<sup>2</sup>

---

<sup>1</sup>As provided by the Code of Virginia §58.1-638.

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

Locality	2005 School Age Population		Estimated Educational Distribution	
	# of Students	% of State	Local Cash Flow Basis (\$)	Accrual Basis (\$)
<b>Counties</b>				
Accomack County	6,465	0.435%	4,948,402	4,967,993
Albemarle County	15,307	1.031%	11,716,192	11,762,579
Alleghany County	3,105	0.209%	2,376,610	2,386,020
Amelia County	2,072	0.140%	1,585,938	1,592,217
Amherst County	5,525	0.372%	4,228,912	4,245,655
Appomattox County	2,606	0.175%	1,994,669	2,002,566
Arlington County	21,857	1.472%	16,729,654	16,795,890
Augusta County	14,036	0.945%	10,743,351	10,785,886
Bath County	940	0.063%	719,489	722,338
Bedford County	11,661	0.785%	8,925,493	8,960,830
Bland County	1,006	0.068%	770,006	773,055
Botetourt County	6,224	0.419%	4,763,937	4,782,798
Brunswick County	2,952	0.199%	2,259,502	2,268,448
Buchanan County	3,900	0.263%	2,985,115	2,996,933
Buckingham County	2,841	0.191%	2,174,541	2,183,151
Campbell County	10,787	0.726%	8,256,521	8,289,210
Caroline County	5,855	0.394%	4,481,499	4,499,242
Carroll County	4,961	0.334%	3,797,219	3,812,253
Charles City County	1,021	0.069%	781,488	784,582
Charlotte County	2,387	0.161%	1,827,043	1,834,277
Chesterfield County	64,608	4.351%	49,451,868	49,647,657
Clarke County	2,576	0.173%	1,971,706	1,979,513
Craig County	952	0.064%	728,674	731,559
Culpeper County	7,859	0.529%	6,015,389	6,039,205
Cumberland County	1,822	0.123%	1,394,584	1,400,106
Dickenson County	2,577	0.174%	1,972,472	1,980,281
Dinwiddie County	4,925	0.332%	3,769,664	3,784,589
Essex County	1,965	0.132%	1,504,039	1,509,993
Fairfax County	200,902	13.529%	153,773,205	154,382,020
Fauquier County	14,535	0.979%	11,125,293	11,169,340
Floyd County	2,552	0.172%	1,953,337	1,961,070
Fluvanna County	3,925	0.264%	3,004,250	3,016,144
Franklin County	9,337	0.629%	7,146,671	7,174,966
Frederick County	13,925	0.938%	10,658,390	10,700,589
Giles County	3,094	0.208%	2,368,191	2,377,567
Gloucester County	7,753	0.522%	5,934,255	5,957,750
Goochland County	2,703	0.182%	2,068,914	2,077,105
Grayson County	2,793	0.188%	2,137,801	2,146,265
Greene County	3,224	0.217%	2,467,695	2,477,465
Greensville County	1,843	0.124%	1,410,658	1,416,243

Locality	2005 School Age Population		Estimated Educational Distribution	
	# of Students	% of State	Local Cash Flow Basis (\$)	Accrual Basis (\$)
Halifax County	7,338	0.494%	5,616,608	5,638,845
Hanover County	22,123	1.490%	16,933,254	17,000,296
Henrico County	58,526	3.941%	44,796,620	44,973,978
Henry County	10,593	0.713%	8,108,031	8,140,132
Highland County	368	0.025%	281,672	282,788
Isle of Wight County	7,064	0.476%	5,406,885	5,428,291
James City County	11,149	0.751%	8,533,601	8,567,387
King and Queen County	1,125	0.076%	861,091	864,500
King George County	3,825	0.258%	2,927,709	2,939,300
King William County*	3,122	0.210%	2,389,623	2,399,083
Lancaster County	1,714	0.115%	1,311,920	1,317,114
Lee County	4,687	0.316%	3,587,495	3,601,699
Loudoun County	59,566	4.011%	45,592,651	45,773,160
Louisa County	5,657	0.381%	4,329,947	4,347,090
Lunenburg County	2,248	0.151%	1,720,651	1,727,463
Madison County	2,401	0.162%	1,837,759	1,845,035
Mathews County	1,411	0.095%	1,079,999	1,084,275
Mecklenburg County	5,115	0.344%	3,915,093	3,930,593
Middlesex County	1,599	0.108%	1,223,897	1,228,743
Montgomery County	12,993	0.875%	9,945,024	9,984,398
Nelson County	2,752	0.185%	2,106,419	2,114,759
New Kent County	3,345	0.225%	2,560,310	2,570,447
Northampton County	2,311	0.156%	1,768,872	1,775,875
Northumberland County	1,845	0.124%	1,412,189	1,417,780
Nottoway County	2,845	0.192%	2,177,603	2,186,224
Orange County	5,527	0.372%	4,230,443	4,247,192
Page County	3,997	0.269%	3,059,360	3,071,472
Patrick County	3,108	0.209%	2,378,907	2,388,325
Pittsylvania County	11,190	0.754%	8,564,983	8,598,893
Powhatan County	4,976	0.335%	3,808,700	3,823,779
Prince Edward County	3,832	0.258%	2,933,066	2,944,679
Prince George County	7,220	0.486%	5,526,289	5,548,169
Prince William County	81,353	5.479%	62,268,726	62,515,259
Pulaski County	5,929	0.399%	4,538,140	4,556,107
Rappahannock County	1,428	0.096%	1,093,011	1,097,339
Richmond County	1,336	0.090%	1,022,593	1,026,642
Roanoke County	18,568	1.250%	14,212,207	14,268,476
Rockbridge County	3,506	0.236%	2,683,542	2,694,166
Rockingham County	14,955	1.007%	11,446,766	11,492,086
Russell County	5,048	0.340%	3,863,810	3,879,107

Locality	2005 School Age Population		Estimated Educational Distribution	
	# of Students	% of State	Local Cash Flow Basis (\$)	Accrual Basis (\$)
Scott County	4,270	0.288%	3,268,318	3,281,258
Shenandoah County	7,107	0.479%	5,439,797	5,461,334
Smyth County	5,376	0.362%	4,114,866	4,131,157
Southampton County	4,101	0.276%	3,138,963	3,151,391
Spotsylvania County	28,379	1.911%	21,721,684	21,807,684
Stafford County	31,598	2.128%	24,185,552	24,281,307
Surry County	1,321	0.089%	1,011,112	1,015,115
Sussex County	1,688	0.114%	1,292,019	1,297,134
Tazewell County	8,421	0.567%	6,445,551	6,471,070
Warren County	6,737	0.454%	5,156,594	5,177,010
Washington County	8,572	0.577%	6,561,129	6,587,106
Westmoreland County*	2,725	0.184%	2,085,753	2,094,011
Wise County	7,780	0.524%	5,954,921	5,978,498
Wythe County	5,068	0.341%	3,879,118	3,894,476
York County	14,159	0.954%	10,837,497	10,880,404
<b>Cities</b>				
Alexandria City	13,871	0.934%	10,617,058	10,659,093
Bedford City	902	0.061%	690,403	693,137
Bristol City	2,914	0.196%	2,230,416	2,239,247
Buena Vista City	1,216	0.082%	930,743	934,428
Charlottesville City	6,366	0.429%	4,872,626	4,891,917
Chesapeake City	52,603	3.542%	40,263,073	40,422,482
Colonial Heights City	3,403	0.229%	2,604,704	2,615,016
Covington City	757	0.051%	579,418	581,712
Danville City	8,749	0.589%	6,696,607	6,723,120
Emporia City	1,172	0.079%	897,065	900,617
Fairfax City	3,484	0.235%	2,666,702	2,677,260
Falls Church City	2,305	0.155%	1,764,279	1,771,264
Franklin City	1,504	0.101%	1,151,183	1,155,740
Fredericksburg City	3,107	0.209%	2,378,141	2,387,557
Galax City	1,301	0.088%	995,804	999,746
Hampton City	29,548	1.990%	22,616,453	22,705,996
Harrisonburg City	4,693	0.316%	3,592,088	3,606,310
Hopewell City	4,291	0.289%	3,284,392	3,297,395
Lexington City	663	0.045%	507,469	509,479
Lynchburg City	11,501	0.775%	8,803,027	8,837,879
Manassas City	8,668	0.584%	6,634,609	6,660,876
Manassas Park City	2,530	0.170%	1,936,497	1,944,164
Martinsville City	3,360	0.226%	2,571,791	2,581,973
Newport News City	41,935	2.824%	32,097,636	32,224,717

Locality	2005 School Age Population		Estimated Educational Distribution	
	# of Students	% of State	Local Cash Flow Basis (\$)	Accrual Basis (\$)
Norfolk City	41,701	2.808%	31,918,530	32,044,901
Norton City	843	0.057%	645,244	647,799
Petersburg City	5,352	0.360%	4,096,496	4,112,715
Poquoson City	2,829	0.191%	2,165,356	2,173,929
Portsmouth City	15,967	1.075%	12,221,365	12,269,752
Radford City	1,532	0.103%	1,172,614	1,177,257
Richmond City	34,650	2.333%	26,521,595	26,626,599
Roanoke City	15,768	1.062%	12,069,048	12,116,832
Salem City	4,218	0.284%	3,228,516	3,241,299
Staunton City	4,641	0.313%	3,552,286	3,566,351
Suffolk City	18,460	1.243%	14,129,543	14,185,484
Virginia Beach City	94,382	6.356%	72,241,305	72,527,321
Waynesboro City	4,017	0.271%	3,074,668	3,086,841
Williamsburg City	927	0.062%	709,539	712,348
Winchester City	4,443	0.299%	3,400,734	3,414,199

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

## **LOCAL OPTION SALES AND USE TAX**

The State collects and distributes the Local Option one percent Sales and Use Tax.<sup>3</sup> Actual distributions are made to every county and city based on the locality in which the tax was collected. The Calendar Year 2005 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, 2006 and June 30, 2007. The modified accrual estimates reflect the portion of the State collections during Fiscal Year 2007, 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, 2006, and July 31, 2007 (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.<sup>4</sup>

---

<sup>3</sup>As provided under the Code of Virginia §58.1-605 and §58.1-606.

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

Locality	Actual CY 2005 Local 1% Option Distribution Sales and Use Tax		Estimated FY 2007 Local Option Sales and Use Tax	
	(\$)	% of State	Local Cash Flow Basis (\$)	Local Modified Accrual Basis (\$)
<b>Counties</b>				
Accomack County	3,141,157	0.322%	3,338,734	3,358,026
Albemarle County	13,169,639	1.348%	13,998,005	14,078,889
Alleghany County	798,340	0.082%	848,556	853,459
Amelia County	631,809	0.065%	671,549	675,430
Amherst County	2,480,068	0.254%	2,636,063	2,651,295
Appomattox County	809,646	0.083%	860,572	865,545
Arlington County	32,329,696	3.309%	34,363,224	34,561,784
Augusta County	4,598,622	0.471%	4,887,874	4,916,118
Bath County	847,683	0.087%	901,002	906,208
Bedford County	2,972,286	0.304%	3,159,242	3,177,497
Bland County	267,650	0.027%	284,485	286,129
Botetourt County	1,989,276	0.204%	2,114,400	2,126,618
Brunswick County	714,880	0.073%	759,845	764,236
Buchanan County	1,408,139	0.144%	1,496,710	1,505,358
Buckingham County	480,560	0.049%	510,787	513,738
Campbell County	3,438,976	0.352%	3,655,287	3,676,408
Caroline County	1,191,931	0.122%	1,266,903	1,274,223
Carroll County	1,375,039	0.141%	1,461,529	1,469,974
Charles City County	451,782	0.046%	480,199	482,974
Charlotte County	575,632	0.059%	611,840	615,375
Chesterfield County	36,309,652	3.717%	38,593,518	38,816,522
Clarke County	930,216	0.095%	988,727	994,440
Craig County	113,630	0.012%	120,777	121,475
Culpeper County	6,766,558	0.693%	7,192,172	7,233,731
Cumberland County	456,889	0.047%	485,628	488,434
Dickenson County	621,875	0.064%	660,991	664,810
Dinwiddie County	980,669	0.100%	1,042,353	1,048,376
Essex County	1,700,723	0.174%	1,807,697	1,818,143
Fairfax County	152,456,409	15.606%	162,045,870	162,982,215
Fauquier County	7,482,342	0.766%	7,952,979	7,998,933
Floyd County	537,787	0.055%	571,613	574,916
Fluvanna County	830,131	0.085%	882,346	887,445
Franklin County	4,107,857	0.420%	4,366,240	4,391,469
Frederick County	9,533,047	0.976%	10,132,673	10,191,222
Giles County	1,272,379	0.130%	1,352,412	1,360,226
Gloucester County	3,694,679	0.378%	3,927,073	3,949,765
Goochland County	1,863,467	0.191%	1,980,679	1,992,123
Grayson County	466,604	0.048%	495,953	498,819
Greene County	870,015	0.089%	924,739	930,082
Greensville County	334,730	0.034%	355,784	357,840

Locality	Actual CY 2005 Local 1% Option Distribution Sales and Use Tax		Estimated FY 2007 Local Option Sales and Use Tax	
	(\$)	% of State	Local Cash Flow Basis (\$)	Local Modified Accrual Basis (\$)
Halifax County	3,020,592	0.309%	3,210,586	3,229,138
Hanover County	15,948,003	1.632%	16,951,127	17,049,076
Henrico County	53,036,617	5.429%	56,372,604	56,698,340
Henry County	3,951,546	0.404%	4,200,097	4,224,367
Highland County	87,673	0.009%	93,188	93,726
Isle of Wight County	2,089,286	0.214%	2,220,701	2,233,533
James City County	8,109,966	0.830%	8,620,080	8,669,890
King and Queen County	146,089	0.015%	155,278	156,175
King George County	1,144,957	0.117%	1,216,975	1,224,007
King William County	806,956	0.083%	857,713	862,669
Lancaster County	1,497,521	0.153%	1,591,714	1,600,912
Lee County	1,046,245	0.107%	1,112,054	1,118,480
Loudoun County	48,148,665	4.929%	51,177,202	51,472,917
Louisa County	1,554,613	0.159%	1,652,397	1,661,945
Lunenburg County	406,411	0.042%	431,974	434,470
Madison County	881,689	0.090%	937,146	942,562
Mathews County	407,632	0.042%	433,271	435,775
Mecklenburg County	3,249,719	0.333%	3,454,125	3,474,084
Middlesex County	841,577	0.086%	894,512	899,681
Montgomery County	9,075,090	0.929%	9,645,910	9,701,647
Nelson County	919,955	0.094%	977,820	983,470
New Kent County	814,700	0.083%	865,945	870,948
Northampton County	1,383,376	0.142%	1,470,390	1,478,887
Northumberland County	719,719	0.074%	764,989	769,409
Nottoway County	1,181,504	0.121%	1,255,820	1,263,077
Orange County	2,230,982	0.228%	2,371,310	2,385,012
Page County	1,567,184	0.160%	1,665,760	1,675,385
Patrick County	660,770	0.068%	702,332	706,391
Pittsylvania County	1,900,108	0.194%	2,019,624	2,031,294
Powhatan County	1,448,145	0.148%	1,539,233	1,548,127
Prince Edward County	2,589,649	0.265%	2,752,537	2,768,442
Prince George County	1,088,470	0.111%	1,156,935	1,163,620
Prince William County	46,130,637	4.722%	49,032,240	49,315,562
Pulaski County	2,761,847	0.283%	2,935,567	2,952,529
Rappahannock County	403,975	0.041%	429,385	431,866
Richmond County	1,154,469	0.118%	1,227,085	1,234,176
Roanoke County	9,037,791	0.925%	9,606,265	9,661,773
Rockbridge County	2,446,069	0.250%	2,599,926	2,614,949
Rockingham County	4,752,446	0.486%	5,051,373	5,080,561
Russell County	1,680,626	0.172%	1,786,337	1,796,659

Locality	Actual CY 2005 Local 1% Option Distribution Sales and Use Tax		Estimated FY 2007 Local Option Sales and Use Tax	
	(\$)	% of State	Local Cash Flow Basis (\$)	Local Modified Accrual Basis (\$)
Scott County	1,284,719	0.132%	1,365,528	1,373,418
Shenandoah County	3,796,538	0.389%	4,035,339	4,058,657
Smyth County	1,985,232	0.203%	2,110,102	2,122,295
Southampton County	496,093	0.051%	527,297	530,344
Spotsylvania County	14,583,573	1.493%	15,500,875	15,590,443
Stafford County	9,921,527	1.016%	10,545,588	10,606,523
Surry County	427,651	0.044%	454,550	457,177
Sussex County	652,382	0.067%	693,417	697,424
Tazewell County	5,353,256	0.548%	5,689,974	5,722,852
Warren County	2,819,393	0.289%	2,996,731	3,014,047
Washington County	5,615,547	0.575%	5,968,763	6,003,252
Westmoreland County	851,681	0.087%	905,252	910,483
Wise County	3,021,317	0.309%	3,211,357	3,229,913
Wythe County	3,850,307	0.394%	4,092,490	4,116,137
York County	7,981,472	0.817%	8,483,504	8,532,524
<b>Cities</b>				
Alexandria City	24,434,350	2.501%	25,971,263	26,121,332
Bedford City	921,118	0.094%	979,056	984,713
Bristol City	3,559,033	0.364%	3,782,895	3,804,753
Buena Vista City	348,454	0.036%	370,372	372,512
Charlottesville City	9,249,512	0.947%	9,831,304	9,888,112
Chesapeake City	33,398,028	3.419%	35,498,754	35,703,875
Colonial Heights City	6,813,784	0.697%	7,242,368	7,284,217
Covington City	1,559,554	0.160%	1,657,650	1,667,228
Danville City	7,154,728	0.732%	7,604,758	7,648,701
Emporia City	1,187,417	0.122%	1,262,105	1,269,398
Fairfax City	13,335,359	1.365%	14,174,149	14,256,051
Falls Church City	4,091,615	0.419%	4,348,976	4,374,105
Franklin City	1,386,074	0.142%	1,473,258	1,481,771
Fredericksburg City	12,104,013	1.239%	12,865,352	12,939,691
Galax City	1,896,745	0.194%	2,016,050	2,027,699
Hampton City	13,153,432	1.346%	13,980,778	14,061,563
Harrisonburg City	11,055,933	1.132%	11,751,348	11,819,251
Hopewell City	1,811,272	0.185%	1,925,201	1,936,325
Lexington City	656,363	0.067%	697,649	701,680
Lynchburg City	12,588,608	1.289%	13,380,428	13,457,743
Manassas City	8,125,121	0.832%	8,636,189	8,686,091
Manassas Park City	2,076,444	0.213%	2,207,051	2,219,804
Martinsville City	2,080,336	0.213%	2,211,189	2,223,965
Newport News City	21,610,349	2.212%	22,969,633	23,102,358

Locality	Actual CY 2005 Local 1% Option Distribution Sales and Use Tax		Estimated FY 2007 Local Option Sales and Use Tax	
	(\$)	% of State	Local Cash Flow Basis (\$)	Local Modified Accrual Basis (\$)
Norfolk City	29,868,334	3.057%	31,747,043	31,930,487
Norton City	1,605,342	0.164%	1,706,317	1,716,177
Petersburg City	3,696,047	0.378%	3,928,528	3,951,228
Poquoson City	458,241	0.047%	487,064	489,879
Portsmouth City	5,843,317	0.598%	6,210,859	6,246,747
Radford City	819,176	0.084%	870,702	875,733
Richmond City	27,251,937	2.790%	28,966,075	29,133,449
Roanoke City	19,862,580	2.033%	21,111,930	21,233,921
Salem City	5,523,905	0.565%	5,871,357	5,905,283
Staunton City	3,868,023	0.396%	4,111,320	4,135,077
Suffolk City	6,684,645	0.684%	7,105,107	7,146,162
Virginia Beach City	50,512,822	5.171%	53,690,063	54,000,299
Waynesboro City	3,753,606	0.384%	3,989,707	4,012,760
Williamsburg City	4,149,442	0.425%	4,410,441	4,435,926
Winchester City	10,462,880	1.071%	11,120,992	11,185,253

## **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 recorded<sup>5</sup> or, for certain localities, deposits such revenue into the Northern Virginia Transportation District Fund.<sup>6</sup>

It is estimated that approximately \$19.8 million will be distributed to localities in Fiscal Year 2007. An additional \$20.2 million is estimated to be deposited into the Northern Virginia Transportation District Fund. This \$20.2 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 2007.

The following table shows, for every county and city, a five-year average distribution (Fiscal Years 2001 - 2005) of the Recordation and Grantor's taxes for the State and the projected Fiscal Year 2007 distribution.

---

<sup>5</sup>As provided by the Code of Virginia §58.1-816.

<sup>6</sup>As provided by the Code of Virginia §58.1-815.1.

Locality	2001-05 Average Percent of Total State Recordation/Grantor's Tax Collections	Estimate of State Annual Distribution Fiscal Year 2007 (\$)
<b>Counties</b>		
Accomack County	0.23800%	95,200
Albemarle County	1.29216%	516,864
Alleghany County	0.05043%	20,171
Amelia County	0.08332%	33,329
Amherst County	0.14502%	58,008
Appomattox County	0.05707%	22,830
Arlington County*	4.40442%	1,761,768
Augusta County	0.48210%	192,840
Bath County	0.05668%	22,673
Bedford County	0.62162%	248,649
Bland County	0.01753%	7,013
Botetourt County	0.26731%	106,926
Brunswick County	0.05636%	22,545
Buchanan County	0.04749%	18,995
Buckingham County	0.05229%	20,915
Campbell County	0.24254%	97,014
Caroline County	0.25581%	102,325
Carroll County	0.10691%	42,763
Charles City County	0.03727%	14,910
Charlotte County	0.04027%	16,108
Chesterfield County	3.29892%	1,319,567
Clarke County	0.20457%	81,828
Craig County	0.02027%	8,109
Culpeper County	0.59822%	239,289
Cumberland County	0.03923%	15,691
Dickenson County	0.03802%	15,210
Dinwiddie County	0.12664%	50,655
Essex County	0.06760%	27,042
Fairfax County*	24.46067%	9,784,268
Fauquier County	1.24646%	498,582
Floyd County	0.06582%	26,328
Fluvanna County	0.28400%	113,599
Franklin County	0.53227%	212,907
Frederick County	0.99915%	399,660
Giles County	0.06479%	25,914

<b>Locality</b>	<b>2001-05 Average Percent of Total State Recordation/Grantor's Tax Collections</b>	<b>Estimate of State Annual Distribution Fiscal Year 2007 (\$)</b>
Gloucester County	0.27653%	110,610
Goochland County	0.33174%	132,696
Grayson County	0.07062%	28,248
Greene County	0.15147%	60,587
Greensville County	0.02999%	11,995
Halifax County	0.13819%	55,278
Hanover County	1.11705%	446,820
Henrico County	3.39761%	1,359,043
Henry County	0.16233%	64,931
Highland County	0.01884%	7,537
Isle of Wight County	0.35062%	140,247
James City County	1.05194%	420,778
King and Queen County	0.04174%	16,698
King George County	0.25915%	103,658
King William County	0.11904%	47,616
Lancaster County	0.16038%	64,152
Lee County	0.04358%	17,430
Loudoun County*	8.92645%	3,570,582
Louisa County	0.33894%	135,577
Lunenburg County	0.04386%	17,542
Madison County	0.09497%	37,986
Mathews County	0.08458%	33,831
Mecklenburg County	0.18278%	73,111
Middlesex County	0.11751%	47,005
Montgomery County	0.55781%	223,124
Nelson County	0.19254%	77,015
New Kent County	0.18200%	72,798
Northampton County	0.19384%	77,535
Northumberland County	0.16327%	65,309
Nottoway County	0.04381%	17,524
Orange County	0.35648%	142,593
Page County	0.11605%	46,419
Patrick County	0.06339%	25,356
Pittsylvania County	0.22454%	89,816
Powhatan County	0.27553%	110,211

Locality	2001-05 Average Percent of Total State Recordation/Grantor's Tax Collections	Estimate of State Annual Distribution Fiscal Year 2007 (\$)
Prince Edward County	0.08223%	32,891
Prince George County	0.19645%	78,582
Prince William County*	8.65245%	3,460,978
Pulaski County	0.16129%	64,518
Rappahannock County	0.10551%	42,203
Richmond County	0.03402%	13,607
Roanoke County	0.75817%	303,268
Rockbridge County	0.15728%	62,912
Rockingham County	0.56472%	225,888
Russell County	0.06662%	26,646
Scott County	0.05292%	21,168
Shenandoah County	0.35369%	141,476
Smyth County	0.08729%	34,917
Southampton County	0.08284%	33,136
Spotsylvania County	1.94046%	776,182
Stafford County	2.19519%	878,074
Surry County	0.03896%	15,583
Sussex County	0.03756%	15,024
Tazewell County	0.13402%	53,607
Warren County	0.43920%	175,681
Washington County	0.26943%	107,770
Westmoreland County	0.16027%	64,108
Wise County	0.08725%	34,898
Wythe County	0.12623%	50,491
York County	0.76164%	304,657
<b>Cities</b>		
Alexandria City*	3.20834%	1,283,337
Bedford City	0.02873%	11,493
Bristol City	0.09510%	38,038
Buena Vista City	0.02408%	9,632
Charlottesville City	0.33008%	132,032
Chesapeake City	2.39188%	956,751
Colonial Heights City	0.12901%	51,603
Covington City	0.01777%	7,108
Danville City	0.19736%	78,944

Locality	2001-05 Average Percent of Total State Recordation/Grantor's Tax Collections	Estimate of State Annual Distribution Fiscal Year 2007 (\$)
Emporia City	0.02039%	8,157
Fairfax City*	0.19632%	78,527
Falls Church City*	0.13311%	53,243
Franklin City	0.03512%	14,047
Fredericksburg City	0.27118%	108,473
Galax City	0.02655%	10,619
Hampton City	0.82024%	328,095
Harrisonburg City	0.26748%	106,994
Hopewell City	0.08721%	34,885
Lexington City	0.03543%	14,171
Lynchburg City	0.39951%	159,806
Manassas City*	0.44995%	179,982
Manassas Park City*	0.17817%	71,270
Martinsville City	0.05830%	23,319
Newport News City	1.12912%	451,648
Norfolk City	1.50818%	603,271
Norton City	0.00951%	3,804
Petersburg City	0.12172%	48,687
Poquoson City	0.10870%	43,481
Portsmouth City	0.58616%	234,463
Radford City	0.06315%	25,260
Richmond City	1.61674%	646,697
Roanoke City	0.59988%	239,952
Salem City	0.16827%	67,309
Staunton City	0.14634%	58,535
Suffolk City	0.89450%	357,798
Virginia Beach City	5.08621%	2,034,486
Waynesboro City	0.13639%	54,555
Williamsburg City	0.13392%	53,566
Winchester City	0.26385%	105,541
<b>Northern Virginia Transportation District</b>	<b>50.610%</b>	<b>20,243,954</b>

\* indicates estimated distribution to the Northern Virginia Transportation District Fund