

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 2008

## ***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 2008 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 2008 are shown below:

<b>\$65,375,769</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	Estimated
	# of People	% of State	Wine Tax Distribution (\$)	ABC Profits Distribution (\$)
<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 2008.

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, 2007 and June 30, 2008. The modified accrual estimates reflect the portion of State collections during Fiscal Year 2008, 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, 2007, and July 31, 2008 (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>

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<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%	5,234,003	5,251,854
Albemarle County	15,307	1.031%	12,392,404	12,434,667
Alleghany County	3,105	0.209%	2,513,779	2,522,352
Amelia County	2,072	0.140%	1,677,472	1,683,193
Amherst County	5,525	0.372%	4,472,988	4,488,243
Appomattox County	2,606	0.175%	2,109,793	2,116,988
Arlington County	21,857	1.472%	17,695,223	17,755,571
Augusta County	14,036	0.945%	11,363,414	11,402,168
Bath County	940	0.063%	761,015	763,611
Bedford County	11,661	0.785%	9,440,636	9,472,833
Bland County	1,006	0.068%	814,448	817,226
Botetourt County	6,224	0.419%	5,038,892	5,056,077
Brunswick County	2,952	0.199%	2,389,912	2,398,062
Buchanan County	3,900	0.263%	3,157,403	3,168,172
Buckingham County	2,841	0.191%	2,300,047	2,307,891
Campbell County	10,787	0.726%	8,733,054	8,762,838
Caroline County	5,855	0.394%	4,740,153	4,756,319
Carroll County	4,961	0.334%	4,016,379	4,030,077
Charles City County	1,021	0.069%	826,592	829,411
Charlotte County	2,387	0.161%	1,932,493	1,939,083
Chesterfield County	64,608	4.351%	52,306,032	52,484,417
Clarke County	2,576	0.173%	2,085,505	2,092,618
Craig County	952	0.064%	770,730	773,359
Culpeper County	7,859	0.529%	6,362,573	6,384,272
Cumberland County	1,822	0.123%	1,475,074	1,480,105
Dickenson County	2,577	0.174%	2,086,315	2,093,430
Dinwiddie County	4,925	0.332%	3,987,234	4,000,832
Essex County	1,965	0.132%	1,590,846	1,596,271
Fairfax County	200,902	13.529%	162,648,379	163,203,077
Fauquier County	14,535	0.979%	11,767,400	11,807,532
Floyd County	2,552	0.172%	2,066,075	2,073,121
Fluvanna County	3,925	0.264%	3,177,643	3,188,480
Franklin County	9,337	0.629%	7,559,148	7,584,928
Frederick County	13,925	0.938%	11,273,550	11,311,997
Giles County	3,094	0.208%	2,504,873	2,513,416
Gloucester County	7,753	0.522%	6,276,756	6,298,163
Goochland County	2,703	0.182%	2,188,323	2,195,787
Grayson County	2,793	0.188%	2,261,187	2,268,898
Greene County	3,224	0.217%	2,610,120	2,619,022
Greensville County	1,843	0.124%	1,492,076	1,497,164

Locality	2005 School Age Population		Estimated Educational Distribution	
	# of Students	% of State	Local Cash Flow Basis (\$)	Accrual Basis (\$)
Halifax County	7,338	0.494%	5,940,776	5,961,037
Hanover County	22,123	1.490%	17,910,574	17,971,656
Henrico County	58,526	3.941%	47,382,102	47,543,694
Henry County	10,593	0.713%	8,575,994	8,605,241
Highland County	368	0.025%	297,929	298,945
Isle of Wight County	7,064	0.476%	5,718,948	5,738,452
James City County	11,149	0.751%	9,026,126	9,056,909
King and Queen County	1,125	0.076%	910,789	913,896
King George County	3,825	0.258%	3,096,684	3,107,245
King William County*	3,122	0.210%	2,527,542	2,536,162
Lancaster County	1,714	0.115%	1,387,638	1,392,371
Lee County	4,687	0.316%	3,794,551	3,807,492
Loudoun County	59,566	4.011%	48,224,076	48,388,540
Louisa County	5,657	0.381%	4,579,854	4,595,473
Lunenburg County	2,248	0.151%	1,819,960	1,826,167
Madison County	2,401	0.162%	1,943,827	1,950,456
Mathews County	1,411	0.095%	1,142,332	1,146,228
Mecklenburg County	5,115	0.344%	4,141,056	4,155,179
Middlesex County	1,599	0.108%	1,294,535	1,298,950
Montgomery County	12,993	0.875%	10,519,011	10,554,885
Nelson County	2,752	0.185%	2,227,993	2,235,592
New Kent County	3,345	0.225%	2,708,081	2,717,316
Northampton County	2,311	0.156%	1,870,964	1,877,345
Northumberland County	1,845	0.124%	1,493,695	1,498,789
Nottoway County	2,845	0.192%	2,303,285	2,311,141
Orange County	5,527	0.372%	4,474,607	4,489,868
Page County	3,997	0.269%	3,235,934	3,246,970
Patrick County	3,108	0.209%	2,516,208	2,524,789
Pittsylvania County	11,190	0.754%	9,059,319	9,090,215
Powhatan County	4,976	0.335%	4,028,523	4,042,262
Prince Edward County	3,832	0.258%	3,102,351	3,112,932
Prince George County	7,220	0.486%	5,845,244	5,865,179
Prince William County	81,353	5.479%	65,862,627	66,087,246
Pulaski County	5,929	0.399%	4,800,063	4,816,433
Rappahannock County	1,428	0.096%	1,156,095	1,160,038
Richmond County	1,336	0.090%	1,081,613	1,085,302
Roanoke County	18,568	1.250%	15,032,479	15,083,746
Rockbridge County	3,506	0.236%	2,838,425	2,848,105
Rockingham County	14,955	1.007%	12,107,428	12,148,719
Russell County	5,048	0.340%	4,086,814	4,100,751

Locality	2005 School Age Population		Estimated Educational Distribution	
	# of Students	% of State	Local Cash Flow Basis (\$)	Accrual Basis (\$)
Scott County	4,270	0.288%	3,456,952	3,468,742
Shenandoah County	7,107	0.479%	5,753,761	5,773,383
Smyth County	5,376	0.362%	4,352,359	4,367,203
Southampton County	4,101	0.276%	3,320,131	3,331,454
Spotsylvania County	28,379	1.911%	22,975,373	23,053,728
Stafford County	31,598	2.128%	25,581,445	25,668,688
Surry County	1,321	0.089%	1,069,469	1,073,117
Sussex County	1,688	0.114%	1,366,589	1,371,250
Tazewell County	8,421	0.567%	6,817,563	6,840,813
Warren County	6,737	0.454%	5,454,212	5,472,813
Washington County	8,572	0.577%	6,939,811	6,963,479
Westmoreland County*	2,725	0.184%	2,206,134	2,213,658
Wise County	7,780	0.524%	6,298,615	6,320,096
Wythe County	5,068	0.341%	4,103,005	4,116,998
York County	14,159	0.954%	11,462,994	11,502,087
<b>Cities</b>				
Alexandria City	13,871	0.934%	11,229,832	11,268,130
Bedford City	902	0.061%	730,251	732,741
Bristol City	2,914	0.196%	2,359,147	2,367,193
Buena Vista City	1,216	0.082%	984,462	987,820
Charlottesville City	6,366	0.429%	5,153,854	5,171,431
Chesapeake City	52,603	3.542%	42,586,896	42,732,135
Colonial Heights City	3,403	0.229%	2,755,037	2,764,433
Covington City	757	0.051%	612,860	614,950
Danville City	8,749	0.589%	7,083,108	7,107,265
Emporia City	1,172	0.079%	948,840	952,076
Fairfax City	3,484	0.235%	2,820,614	2,830,233
Falls Church City	2,305	0.155%	1,866,106	1,872,471
Franklin City	1,504	0.101%	1,217,624	1,221,777
Fredericksburg City	3,107	0.209%	2,515,398	2,523,977
Galax City	1,301	0.088%	1,053,277	1,056,870
Hampton City	29,548	1.990%	23,921,784	24,003,367
Harrisonburg City	4,693	0.316%	3,799,409	3,812,366
Hopewell City	4,291	0.289%	3,473,953	3,485,801
Lexington City	663	0.045%	536,759	538,589
Lynchburg City	11,501	0.775%	9,311,102	9,342,857
Manassas City	8,668	0.584%	7,017,532	7,041,464
Manassas Park City	2,530	0.170%	2,048,264	2,055,250
Martinsville City	3,360	0.226%	2,720,225	2,729,502
Newport News City	41,935	2.824%	33,950,183	34,065,968

Locality	2005 School Age Population		Estimated Educational Distribution	
	# of Students	% of State	Local Cash Flow Basis (\$)	Accrual Basis (\$)
Norfolk City	41,701	2.808%	33,760,739	33,875,877
Norton City	843	0.057%	682,485	684,812
Petersburg City	5,352	0.360%	4,332,929	4,347,706
Poquoson City	2,829	0.191%	2,290,332	2,298,143
Portsmouth City	15,967	1.075%	12,926,734	12,970,819
Radford City	1,532	0.103%	1,240,293	1,244,523
Richmond City	34,650	2.333%	28,052,316	28,147,986
Roanoke City	15,768	1.062%	12,765,625	12,809,161
Salem City	4,218	0.284%	3,414,853	3,426,499
Staunton City	4,641	0.313%	3,757,310	3,770,124
Suffolk City	18,460	1.243%	14,945,043	14,996,012
Virginia Beach City	94,382	6.356%	76,410,784	76,671,376
Waynesboro City	4,017	0.271%	3,252,126	3,263,217
Williamsburg City	927	0.062%	750,491	753,050
Winchester City	4,443	0.299%	3,597,011	3,609,279

\* 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 2006 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, 2007 and June 30, 2008. The modified accrual estimates reflect the portion of the State collections during Fiscal Year 2008, 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, 2007, and July 31, 2008 (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>

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<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 2006 Local 1% Option Distribution Sales and Use Tax		Estimated FY 2008 Local Option Sales and Use Tax	
	(\$)	% of State	Local Cash Flow Basis (\$)	Local Modified Accrual Basis (\$)
<b>Counties</b>				
Accomack County	3,219,365	0.313%	3,449,290	3,463,062
Albemarle County	13,054,545	1.269%	13,986,890	14,042,736
Alleghany County	700,141	0.068%	750,144	753,139
Amelia County	656,363	0.064%	703,240	706,047
Amherst County	2,557,723	0.249%	2,740,394	2,751,336
Appomattox County	1,075,383	0.105%	1,152,185	1,156,786
Arlington County	33,480,953	3.255%	35,872,136	36,015,363
Augusta County	4,843,240	0.471%	5,189,141	5,209,859
Bath County	910,671	0.089%	975,710	979,606
Bedford County	3,215,925	0.313%	3,445,603	3,459,361
Bland County	241,646	0.023%	258,905	259,938
Botetourt County	2,201,911	0.214%	2,359,169	2,368,589
Brunswick County	726,668	0.071%	778,566	781,674
Buchanan County	1,472,020	0.143%	1,577,150	1,583,447
Buckingham County	478,587	0.047%	512,767	514,814
Campbell County	3,707,420	0.360%	3,972,201	3,988,061
Caroline County	1,231,262	0.120%	1,319,198	1,324,465
Carroll County	1,477,777	0.144%	1,583,318	1,589,640
Charles City County	446,967	0.043%	478,890	480,802
Charlotte County	583,746	0.057%	625,436	627,934
Chesterfield County	39,028,614	3.795%	41,816,007	41,982,967
Clarke County	1,001,534	0.097%	1,073,063	1,077,347
Craig County	142,172	0.014%	152,326	152,934
Culpeper County	6,393,448	0.622%	6,850,063	6,877,414
Cumberland County	488,309	0.047%	523,184	525,273
Dickenson County	671,433	0.065%	719,386	722,258
Dinwiddie County	1,099,556	0.107%	1,178,085	1,182,789
Essex County	2,088,415	0.203%	2,237,568	2,246,502
Fairfax County	158,800,066	15.439%	170,141,439	170,820,768
Fauquier County	8,163,761	0.794%	8,746,810	8,781,733
Floyd County	600,982	0.058%	643,903	646,474
Fluvanna County	909,138	0.088%	974,068	977,957
Franklin County	4,501,618	0.438%	4,823,120	4,842,378
Frederick County	9,671,427	0.940%	10,362,153	10,403,526
Giles County	1,357,742	0.132%	1,454,711	1,460,520
Gloucester County	3,790,083	0.368%	4,060,768	4,076,982
Goochland County	2,110,055	0.205%	2,260,753	2,269,780
Grayson County	436,100	0.042%	467,246	469,112
Greene County	867,430	0.084%	929,381	933,092
Greensville County	300,584	0.029%	322,052	323,338

Locality	Actual CY 2006 Local 1% Option Distribution Sales and Use Tax		Estimated FY 2008 Local Option Sales and Use Tax	
	(\$)	% of State	Local Cash Flow Basis (\$)	Local Modified Accrual Basis (\$)
Halifax County	3,172,374	0.308%	3,398,943	3,412,514
Hanover County	17,235,885	1.676%	18,466,858	18,540,592
Henrico County	58,111,997	5.650%	62,262,310	62,510,906
Henry County	4,158,457	0.404%	4,455,450	4,473,240
Highland County	100,783	0.010%	107,981	108,412
Isle of Wight County	2,330,782	0.227%	2,497,244	2,507,215
James City County	8,666,528	0.843%	9,285,484	9,322,559
King and Queen County	161,294	0.016%	172,813	173,503
King George County	1,244,915	0.121%	1,333,826	1,339,152
King William County	877,540	0.085%	940,213	943,967
Lancaster County	1,598,476	0.155%	1,712,638	1,719,476
Lee County	1,216,922	0.118%	1,303,833	1,309,039
Loudoun County	49,162,929	4.780%	52,674,106	52,884,420
Louisa County	1,534,863	0.149%	1,644,482	1,651,048
Lunenburg County	410,658	0.040%	439,986	441,743
Madison County	942,406	0.092%	1,009,712	1,013,744
Mathews County	421,052	0.041%	451,123	452,924
Mecklenburg County	3,409,313	0.331%	3,652,803	3,667,388
Middlesex County	931,816	0.091%	998,365	1,002,352
Montgomery County	9,763,071	0.949%	10,460,342	10,502,107
Nelson County	902,850	0.088%	967,330	971,193
New Kent County	904,254	0.088%	968,835	972,703
Northampton County	1,396,039	0.136%	1,495,743	1,501,715
Northumberland County	743,332	0.072%	796,420	799,600
Nottoway County	1,292,245	0.126%	1,384,536	1,390,064
Orange County	2,315,136	0.225%	2,480,481	2,490,385
Page County	1,602,523	0.156%	1,716,974	1,723,829
Patrick County	866,540	0.084%	928,427	932,134
Pittsylvania County	2,057,355	0.200%	2,204,290	2,213,091
Powhatan County	1,633,822	0.159%	1,750,508	1,757,497
Prince Edward County	2,802,811	0.273%	3,002,985	3,014,975
Prince George County	1,242,162	0.121%	1,330,877	1,336,190
Prince William County	47,256,045	4.594%	50,631,034	50,833,190
Pulaski County	2,951,400	0.287%	3,162,187	3,174,812
Rappahannock County	422,899	0.041%	453,102	454,911
Richmond County	1,389,294	0.135%	1,488,516	1,494,459
Roanoke County	9,486,735	0.922%	10,164,270	10,204,854
Rockbridge County	2,572,543	0.250%	2,756,272	2,767,277
Rockingham County	5,130,797	0.499%	5,497,234	5,519,183
Russell County	1,831,363	0.178%	1,962,158	1,969,992

Locality	Actual CY 2006 Local 1% Option Distribution Sales and Use Tax		Estimated FY 2008 Local Option Sales and Use Tax	
	(\$)	% of State	Local Cash Flow Basis (\$)	Local Modified Accrual Basis (\$)
Scott County	1,318,144	0.128%	1,412,285	1,417,924
Shenandoah County	3,889,115	0.378%	4,166,872	4,183,510
Smyth County	2,121,860	0.206%	2,273,402	2,282,479
Southampton County	502,061	0.049%	537,918	540,065
Spotsylvania County	15,184,582	1.476%	16,269,053	16,334,011
Stafford County	9,974,369	0.970%	10,686,731	10,729,400
Surry County	337,314	0.033%	361,405	362,848
Sussex County	671,332	0.065%	719,278	722,150
Tazewell County	5,838,090	0.568%	6,255,042	6,280,016
Warren County	2,965,685	0.288%	3,177,492	3,190,179
Washington County	6,123,185	0.595%	6,560,498	6,586,692
Westmoreland County	947,998	0.092%	1,015,704	1,019,759
Wise County	3,100,967	0.301%	3,322,435	3,335,701
Wythe County	4,034,065	0.392%	4,322,174	4,339,431
York County	8,648,122	0.841%	9,265,764	9,302,759
<b>Cities</b>				
Alexandria City	25,657,644	2.495%	27,490,092	27,599,852
Bedford City	971,470	0.094%	1,040,852	1,045,007
Bristol City	3,745,617	0.364%	4,013,126	4,029,149
Buena Vista City	379,050	0.037%	406,122	407,743
Charlottesville City	10,088,792	0.981%	10,809,326	10,852,485
Chesapeake City	35,621,365	3.463%	38,165,415	38,317,799
Colonial Heights City	7,262,942	0.706%	7,781,655	7,812,725
Covington City	1,194,127	0.116%	1,279,411	1,284,519
Danville City	7,484,295	0.728%	8,018,818	8,050,835
Emporia City	1,453,739	0.141%	1,557,564	1,563,783
Fairfax City	13,576,497	1.320%	14,546,120	14,604,199
Falls Church City	4,219,102	0.410%	4,520,426	4,538,475
Franklin City	1,492,671	0.145%	1,599,276	1,605,662
Fredericksburg City	12,951,062	1.259%	13,876,017	13,931,420
Galax City	2,011,152	0.196%	2,154,787	2,163,390
Hampton City	13,618,973	1.324%	14,591,629	14,649,889
Harrisonburg City	11,663,663	1.134%	12,496,672	12,546,568
Hopewell City	1,908,789	0.186%	2,045,113	2,053,279
Lexington City	740,237	0.072%	793,104	796,271
Lynchburg City	14,397,187	1.400%	15,425,423	15,487,013
Manassas City	8,705,337	0.846%	9,327,065	9,364,305
Manassas Park City	1,804,643	0.175%	1,933,529	1,941,249
Martinsville City	2,218,980	0.216%	2,377,458	2,386,950
Newport News City	22,789,964	2.216%	24,417,605	24,515,098

Locality	Actual CY 2006 Local 1% Option Distribution Sales and Use Tax		Estimated FY 2008 Local Option Sales and Use Tax	
	(\$)	% of State	Local Cash Flow Basis (\$)	Local Modified Accrual Basis (\$)
Norfolk City	31,724,374	3.084%	33,990,103	34,125,816
Norton City	1,871,773	0.182%	2,005,453	2,013,460
Petersburg City	3,842,903	0.374%	4,117,360	4,133,800
Poquoson City	467,557	0.045%	500,950	502,950
Portsmouth City	5,990,737	0.582%	6,418,591	6,444,218
Radford City	1,287,809	0.125%	1,379,783	1,385,292
Richmond City	28,511,697	2.772%	30,547,980	30,669,949
Roanoke City	21,346,093	2.075%	22,870,614	22,961,930
Salem City	5,692,224	0.553%	6,098,759	6,123,109
Staunton City	3,892,015	0.378%	4,169,980	4,186,630
Suffolk City	7,119,194	0.692%	7,627,642	7,658,097
Virginia Beach City	52,786,708	5.132%	56,556,692	56,782,507
Waynesboro City	4,048,329	0.394%	4,337,457	4,354,775
Williamsburg City	4,607,187	0.448%	4,936,228	4,955,937
Winchester City	10,785,107	1.049%	11,555,371	11,601,508

## **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 \$20.0 million will be distributed to localities in Fiscal Year 2008. An additional \$20.0 million is estimated to be deposited into the Northern Virginia Transportation District Fund. This \$20.0 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 2008.

The following table shows, for every county and city, a five-year average distribution (Fiscal Years 2002 - 2006) of the Recordation and Grantor's taxes for the State and the projected Fiscal Year 2008 distribution.

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<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	2002-06 Average Percent of Total State Recordation/Grantor's Tax Collections	Estimate of State Annual Distribution Fiscal Year 2008 (\$)
<b>Counties</b>		
Accomack County	0.24899%	99,595
Albemarle County	1.29712%	518,850
Alleghany County	0.04944%	19,776
Amelia County	0.08329%	33,315
Amherst County	0.13219%	52,878
Appomattox County	0.05728%	22,912
Arlington County*	4.20005%	1,680,019
Augusta County	0.47383%	189,533
Bath County	0.05341%	21,365
Bedford County	0.60493%	241,972
Bland County	0.01694%	6,776
Botetourt County	0.25813%	103,253
Brunswick County	0.05363%	21,454
Buchanan County	0.04200%	16,801
Buckingham County	0.05675%	22,698
Campbell County	0.23671%	94,682
Caroline County	0.33334%	133,335
Carroll County	0.10223%	40,892
Charles City County	0.03678%	14,712
Charlotte County	0.03756%	15,024
Chesterfield County	3.34658%	1,338,631
Clarke County	0.21228%	84,911
Craig County	0.01987%	7,946
Culpeper County	0.66456%	265,824
Cumberland County	0.03830%	15,318
Dickenson County	0.03506%	14,025
Dinwiddie County	0.12820%	51,280
Essex County	0.07769%	31,075
Fairfax County*	23.37899%	9,351,596
Fauquier County	1.24761%	499,046
Floyd County	0.06168%	24,672
Fluvanna County	0.27602%	110,410
Franklin County	0.52474%	209,894
Frederick County	1.06258%	425,032
Giles County	0.06052%	24,206

Locality	2002-06 Average Percent of Total State Recordation/Grantor's Tax Collections	Estimate of State Annual Distribution Fiscal Year 2008 (\$)
Gloucester County	0.29052%	116,206
Goochland County	0.34027%	136,106
Grayson County	0.06490%	25,960
Greene County	0.17169%	68,676
Greensville County	0.02532%	10,126
Halifax County	0.11921%	47,684
Hanover County	1.05121%	420,482
Henrico County	3.27683%	1,310,733
Henry County	0.14533%	58,130
Highland County	0.01828%	7,311
Isle of Wight County	0.37743%	150,971
James City County	1.05962%	423,848
King and Queen County	0.03980%	15,920
King George County	0.29498%	117,994
King William County	0.12428%	49,714
Lancaster County	0.15877%	63,509
Lee County	0.04027%	16,109
Loudoun County*	9.00674%	3,602,698
Louisa County	0.36507%	146,027
Lunenburg County	0.03908%	15,634
Madison County	0.10224%	40,897
Mathews County	0.08499%	33,996
Mecklenburg County	0.18087%	72,346
Middlesex County	0.11475%	45,899
Montgomery County	0.52649%	210,596
Nelson County	0.19355%	77,421
New Kent County	0.19757%	79,029
Northampton County	0.18207%	72,829
Northumberland County	0.16253%	65,011
Nottoway County	0.04051%	16,205
Orange County	0.39586%	158,343
Page County	0.11965%	47,858
Patrick County	0.05796%	23,186
Pittsylvania County	0.20137%	80,548
Powhatan County	0.29213%	116,854

Locality	2002-06 Average Percent of Total State Recordation/Grantor's Tax Collections	Estimate of State Annual Distribution Fiscal Year 2008 (\$)
Prince Edward County	0.08330%	33,318
Prince George County	0.19705%	78,822
Prince William County*	9.02864%	3,611,456
Pulaski County	0.14536%	58,143
Rappahannock County	0.10512%	42,048
Richmond County	0.03552%	14,208
Roanoke County	0.70080%	280,319
Rockbridge County	0.15336%	61,343
Rockingham County	0.55114%	220,455
Russell County	0.06767%	27,069
Scott County	0.05040%	20,162
Shenandoah County	0.37357%	149,427
Smyth County	0.07701%	30,803
Southampton County	0.08314%	33,256
Spotsylvania County	2.06586%	826,346
Stafford County	2.34156%	936,626
Surry County	0.03785%	15,139
Sussex County	0.03650%	14,601
Tazewell County	0.12151%	48,602
Warren County	0.45629%	182,518
Washington County	0.24658%	98,634
Westmoreland County	0.18477%	73,909
Wise County	0.08177%	32,706
Wythe County	0.12134%	48,536
York County	0.73496%	293,982
<b>Cities</b>		
Alexandria City*	3.19293%	1,277,171
Bedford City	0.02619%	10,477
Bristol City	0.08359%	33,435
Buena Vista City	0.02474%	9,895
Charlottesville City	0.36326%	145,305
Chesapeake City	2.49755%	999,020
Colonial Heights City	0.11884%	47,537
Covington City	0.01604%	6,416
Danville City	0.17237%	68,949

Locality	2002-06 Average Percent of Total State Recordation/Grantor's Tax Collections	Estimate of State Annual Distribution Fiscal Year 2008 (\$)
Emporia City	0.01966%	7,865
Fairfax City*	0.21519%	86,078
Falls Church City*	0.11804%	47,217
Franklin City	0.03750%	15,001
Fredericksburg City	0.31828%	127,313
Galax City	0.02506%	10,024
Hampton City	0.85605%	342,420
Harrisonburg City	0.27925%	111,699
Hopewell City	0.08541%	34,163
Lexington City	0.03302%	13,210
Lynchburg City	0.37849%	151,397
Manassas City*	0.53038%	212,152
Manassas Park City*	0.22147%	88,590
Martinsville City	0.05048%	20,191
Newport News City	1.18031%	472,122
Norfolk City	1.60777%	643,110
Norton City	0.00851%	3,404
Petersburg City	0.12362%	49,447
Poquoson City	0.11298%	45,193
Portsmouth City	0.61601%	246,406
Radford City	0.05876%	23,506
Richmond City	1.68060%	672,238
Roanoke City	0.55368%	221,471
Salem City	0.15681%	62,724
Staunton City	0.15127%	60,509
Suffolk City	0.97024%	388,096
Virginia Beach City	5.10361%	2,041,444
Waynesboro City	0.14639%	58,557
Williamsburg City	0.13897%	55,589
Winchester City	0.27417%	109,669
<b>Northern Virginia Transportation District</b>	<b>49.892%</b>	<b>19,956,977</b>

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