Estimates of:

1)	State Sales and Use Tax for Public
	Education

- Local Option Sales and Use Tax Recordation and Grantor's Tax 2) 3)

to be distributed to localities during Fiscal Year 2012

Virginia Department of Taxation March 14, 2011

Preface

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

Enclosed are the Fiscal Year 2012 estimates for the local distributions of the State Sales and Use Tax for Public Education, the Local Option Sales and Use Tax, and the State Recordation and Grantor's taxes.

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

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

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

Craig M. Burns
Tax Commissioner

STATE SALES AND USE TAX FOR PUBLIC EDUCATION DISTRIBUTION

Revenue generated by the one and one-eighth percent State Sales and Use Tax is distributed monthly to every county and city based on the preceding triennial school-age population census adjusted for annexations¹ and demographic changes. The following table shows for every county and city: the 2008 school-age population and the estimated distribution of State Sales and Use Tax collections for Fiscal Year 2012.

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.

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	2008 School Age Population # of		Estimated Educational Distribution Local Cash Flow
Locality	Students	% of State	Basis (\$)
Counties			
Accomack County	7,452	0.494%	5,742,249
Albemarle County	17,554	1.164%	13,526,496
Alleghany County	3,360	0.223%	2,589,098
Amelia County	2,044	0.136%	1,575,035
Amherst County	6,263	0.415%	4,826,048
Appomattox County	2,542	0.169%	1,958,776
Arlington County	23,054	1.528%	17,764,602
Augusta County	14,175	0.940%	10,922,757
Bath County	772	0.051%	594,876
Bedford County	11,401	0.756%	8,785,210
Bland County	1,010	0.067%	778,271
Botetourt County	6,639	0.440%	5,115,780
Brunswick County	2,760	0.183%	2,126,759
Buchanan County	3,831	0.254%	2,952,034
Buckingham County	2,540	0.168%	1,957,235
Campbell County	10,780	0.715%	8,306,689
Caroline County	5,817	0.386%	4,482,376
Carroll County	4,397	0.292%	3,388,174
Charles City County	1,052	0.070%	810,634
Charlotte County	2,311	0.153%	1,780,775
Chesterfield County	64,885	4.302%	49,998,101
Clarke County	2,490	0.165%	1,918,707
Craig County	922	0.061%	710,461
Culpeper County	9,001	0.597%	6,935,854
Cumberland County	1,884	0.125%	1,451,744
Dickenson County	2,707	0.179%	2,085,919
Dinwiddie County	5,773	0.383%	4,448,471
Essex County	1,797	0.119%	1,384,705
Fairfax County	203,836	13.514%	157,068,859
Fauquier County	15,433	1.023%	11,892,127
Floyd County	2,467	0.164%	1,900,984
Fluvanna County	4,121	0.273%	3,175,498
Franklin County	9,479	0.628%	7,304,184
Frederick County	16,231	1.076%	12,507,038
Giles County	3,119	0.207%	2,403,392
Gloucester County	7,577	0.502%	5,838,570
Goochland County	3,432	0.228%	2,644,579
Grayson County	2,649	0.176%	2,041,226
Greene County	3,642	0.241%	2,806,397
Greensville County	1,717	0.114%	1,323,060

Estimated

	Population		Distribution
	# of		Local Cash Flow
Locality	Students	% of State	Basis (\$)
Holifoy County	7.250	0.481%	E E96 E0E
Halifax County	7,250		5,586,595
Hanover County	22,633	1.500%	17,440,194
Henrico County	59,672	3.956%	45,981,146
Henry County	9,494	0.629%	7,315,743
Highland County	366	0.024%	282,027
Isle of Wight County	7,590	0.503%	5,848,587
James City County	12,181	0.808%	9,386,251
King and Queen County	1,141	0.076%	879,215
King George County	4,791	0.318%	3,691,776
King William County*	3,458	0.229%	2,664,613
Lancaster County	1,731	0.115%	1,333,848
Lee County	4,459	0.296%	3,435,949
Loudoun County	71,324	4.729%	54,959,768
Louisa County	5,911	0.392%	4,554,809
Lunenburg County	2,072	0.137%	1,596,610
Madison County	2,440	0.162%	1,880,178
Mathews County	1,573	0.104%	1,212,099
Mecklenburg County	5,261	0.349%	4,053,942
Middlesex County	1,532	0.102%	1,180,505
Montgomery County	13,720	0.102%	10,572,150
Nalaan Carreti	0.074	0.4770/	2.000.400
Nelson County	2,674	0.177%	2,060,490
New Kent County	3,485	0.231%	2,685,419
Northampton County	2,251	0.149%	1,734,541
Northumberland County	1,821	0.121%	1,403,199
Nottoway County	2,854	0.189%	2,199,192
Orange County	5,855	0.388%	4,511,657
Page County	3,887	0.258%	2,995,186
Patrick County	3,258	0.216%	2,510,500
Pittsylvania County	11,262	0.747%	8,678,101
Powhatan County	5,453	0.362%	4,201,890
Prince Edward County	3,579	0.237%	2,757,852
Prince George County	7,293	0.484%	5,619,730
Prince William County	83,989	5.568%	64,718,972
Pulaski County	5,542	0.367%	4,270,470
Rappahannock County	1,256	0.083%	967,829
Richmond County	1,401	0.093%	1,079,561
Roanoke County	20,117	1.334%	15,501,453
Rockbridge County	3,544	0.235%	2,730,882
Rockingham County	15,070	0.999%	11,612,412
Russell County	4,261	0.282%	3,283,377
1.2000000	.,201	3.23270	3,230,011

2008 School Age

Estimated

Educational

	2008 School Age Population		Educational Distribution
	# of		Local Cash Flow
Locality	Students	% of State	Basis (\$)
Spott County	4 260	0.2000/	2.250.662
Scott County	4,360	0.289%	3,359,663
Shenandoah County	7,076	0.469%	5,452,517
Smyth County	5,639	0.374%	4,345,215
Southampton County	3,379	0.224%	2,603,739
Spotsylvania County	30,099	1.995%	23,193,232
Stafford County	30,170	2.000%	23,247,942
Surry County	1,227	0.081%	945,483
Sussex County	1,503	0.100%	1,158,159
Tazewell County	6,819	0.452%	5,254,482
Warren County	6,953	0.461%	5,357,737
Washington County	8,685	0.576%	6,692,356
Westmoreland County*	2,372	0.157%	1,827,780
Wise County	7,854	0.521%	6,052,016
Wythe County	5,070	0.336%	3,906,764
York County	15,889	1.053%	12,243,505
Cities			
Alexandria City	13,099	0.868%	10,093,629
Bedford City	902	0.060%	695,050
Bristol City	2,896	0.192%	2,231,556
Buena Vista City	1,060	0.070%	816,799
Charlottesville City	5,408	0.359%	4,167,215
·		0.00070	4,107,210
Chesapeake City	51,110	3.388%	39,383,570
Colonial Heights City	3,418	0.227%	2,633,791
Covington City	819	0.054%	631,093
Danville City	8,497	0.563%	6,547,490
Emporia City	1,236	0.082%	952,418
Fairfax City	3,543	0.235%	2,730,111
Falls Church City	2,721	0.180%	2,096,707
Franklin City	1,621	0.107%	1,249,086
Fredericksburg City	3,412	0.226%	2,629,167
Galax City	1,310	0.087%	1,009,440
Hampton City	26,437	1.753%	20,371,423
Harrisonburg City	5,608	0.372%	4,321,328
Hopewell City	3,980	0.264%	3,066,848
Lexington City	576	0.038%	443,845
Lynchburg City	11,635	0.771%	8,965,522
Manassas City	7,772	0.515%	5,988,830
Manassas Park City	2,740	0.182%	2,111,348
Martinsville City	3,491	0.231%	2,690,042
Newport News City	39,931	2.647%	30,769,425
	20,001	,0	53,1 55, 126

2008 School Age

Estimated

Educational

	2008 Sch Popul: # of	Educational Distribution Local Cash Flow	
Locality	Students	% of State	Basis (\$)
Norfolk City	38,837	2.575%	29,926,427
Norton City	962	0.064%	741,283
Petersburg City	5,146	0.341%	3,965,327
Poquoson City	2,672	0.177%	2,058,949
Portsmouth City	17,926	1.188%	13,813,146
Radford City	1,540	0.102%	1,186,670
Richmond City	34,811	2.308%	26,824,133
Roanoke City	15,703	1.041%	12,100,180
Salem City	4,363	0.289%	3,361,974
Staunton City	3,443	0.228%	2,653,055
Suffolk City	18,768	1.244%	14,461,961
Virginia Beach City	93,842	6.221%	72,311,348
Waynesboro City	3,855	0.256%	2,970,528
Williamsburg City	1,111	0.074%	856,098
Winchester City	4,711	0.312%	3,630,131

Estimated

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

LOCAL OPTION SALES AND USE TAX

The State collects and distributes the Local Option one percent Sales and Use Tax.² Actual distributions are made to every county and city based on the locality in which the tax was collected. The Calendar Year 2010 actual local option sales tax distribution was used to estimate future distributions.

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²As provided under the <u>Code of Virginia</u> §58.1-605 and §58.1-606.

Locality	(\$)	% of State	
Counties			
Accomack County	3,523,268	0.355%	3,702,774
Albemarle County	12,354,965	1.244%	12,984,436
Alleghany County	781,367	0.079%	821,177
Amelia County	573,862	0.058%	603,100
Amherst County	2,430,968	0.245%	2,554,823
Appomattox County	884,840	0.089%	929,922
Arlington County	36,792,313	3.706%	38,666,837
Augusta County	4,454,289	0.449%	4,681,229
Bath County	705,250	0.071%	741,182
Bedford County	4,454,547	0.449%	4,681,501
Bland County	242,316	0.024%	254,661
Botetourt County	1,994,002	0.201%	2,095,594
Brunswick County	650,433	0.066%	683,571
Buchanan County	1,488,607	0.150%	1,564,450
Buckingham County	1,630,528	0.164%	650,000
Campbell County	4,010,376	0.404%	4,214,700
Caroline County	1,512,251	0.152%	1,589,298
Carroll County	1,638,115	0.165%	1,721,575
Charles City County	435,835	0.044%	458,040
Charlotte County	539,845	0.054%	567,350
Chesterfield County	39,141,433	3.942%	41,135,643
Clarke County	838,987	0.085%	881,732
Craig County	143,915	0.014%	151,247
Culpeper County	5,804,155	0.585%	6,099,870
Cumberland County	359,912	0.036%	378,249
Dickenson County	807,295	0.081%	848,425
Dinwiddie County	1,122,741	0.113%	1,179,944
Essex County	1,713,423	0.173%	1,800,720
Fairfax County	153,598,468	15.471%	162,128,925
Fauquier County	6,484,665	0.653%	6,815,051
Floyd County	659,687	0.066%	693,297
Fluvanna County	1,033,677	0.104%	1,086,342
Franklin County	3,898,143	0.393%	4,096,748
Frederick County	9,340,466	0.941%	9,816,351
Giles County	1,374,631	0.138%	1,444,667
Gloucester County	3,482,963	0.351%	3,660,416
Goochland County	1,596,654	0.161%	1,678,002
Grayson County	410,989	0.041%	431,929
Greene County	1,275,352	0.128%	1,340,330
Greensville County	400,187	0.040%	420,576

Locality	(\$)	% of State	
Halifax County	3,091,865	0.311%	3,249,391
Hanover County	15,958,990	1.607%	16,772,081
Henrico County	56,671,773	5.708%	59,559,133
Henry County	3,743,751	0.377%	3,934,491
Highland County	97,069	0.010%	102,015
Isle of Wight County	2,167,539	0.218%	2,277,973
James City County	8,397,366	0.846%	8,825,201
King and Queen County	165,636	0.017%	174,075
King George County	1,285,200	0.129%	1,350,679
King William County	955,193	0.096%	1,003,859
Lancaster County	1,635,323	0.165%	1,718,640
Lee County	1,362,799	0.137%	1,432,232
Loudoun County	56,142,555	5.655%	59,002,952
Louisa County	2,626,081	0.265%	2,759,876
Lunenburg County	440,543	0.044%	462,988
Madison County	807,539	0.081%	848,682
Mathews County	415,929	0.042%	437,120
Mecklenburg County	3,372,303	0.340%	3,544,118
Middlesex County	853,259	0.086%	896,731
Montgomery County	9,804,598	0.988%	10,304,130
Nelson County	902,305	0.091%	948,277
New Kent County	909,932	0.092%	956,292
Northampton County	1,145,880	0.115%	1,204,261
Northumberland County	650,834	0.066%	683,993
Nottoway County	1,212,052	0.122%	1,273,804
Orange County	2,173,049	0.219%	2,283,763
Page County	1,617,487	0.163%	1,699,896
Patrick County	994,625	0.100%	1,045,300
Pittsylvania County	1,844,619	0.186%	1,938,600
Powhatan County	848,850	0.085%	892,098
Prince Edward County	2,841,753	0.286%	2,986,537
Prince George County	1,799,474	0.181%	1,891,156
Prince William County	48,393,751	4.874%	50,859,355
Pulaski County	3,016,772	0.304%	3,170,473
Rappahannock County	440,990	0.044%	463,458
Richmond County	1,108,820	0.112%	1,165,313
Roanoke County	9,487,699	0.956%	9,971,086
Rockbridge County	2,346,719	0.236%	2,466,282
Rockingham County	5,041,538	0.508%	5,298,398
Russell County	1,940,569	0.195%	2,039,438

Locality	(\$)	% of State	
Scott County	1,430,489	0.144%	1,503,371
Shenandoah County	3,683,199	0.371%	3,870,853
Smyth County	2,103,886	0.212%	2,211,076
Southampton County	546,534	0.055%	574,380
Spotsylvania County	14,358,674	1.446%	15,090,232
Stafford County	10,097,051	1.017%	10,611,484
Surry County	447,567	0.045%	470,370
Sussex County	747,477	0.075%	785,560
Tazewell County	5,825,274	0.587%	6,122,064
Warren County	3,583,598	0.361%	3,766,178
Washington County	6,972,106	0.702%	7,327,327
Westmoreland County	893,284	0.090%	938,796
Wise County	5,397,214	0.544%	5,672,196
Wythe County	3,519,840	0.355%	3,699,172
York County	9,165,580	0.923%	9,632,556
Cities			
Alexandria City	23,096,733	2.326%	24,273,484
Bedford City	858,682	0.086%	902,430
Bristol City	3,507,984	0.353%	3,686,711
Buena Vista City	381,951	0.038%	401,410
Charlottesville City	9,025,497	0.909%	9,485,336
Chesapeake City	31,849,144	3.208%	33,471,820
Colonial Heights City	6,756,430	0.681%	7,100,662
Covington City	1,164,488	0.117%	1,223,817
Danville City	7,685,210	0.774%	8,076,763
Emporia City	1,380,890	0.139%	1,451,244
Fairfax City	9,800,961	0.987%	10,300,309
Falls Church City	3,287,735	0.331%	3,455,241
Franklin City	1,590,563	0.160%	1,671,600
Fredericksburg City	10,227,961	1.030%	10,749,063
Galax City	1,981,616	0.200%	2,082,577
Hampton City	13,648,159	1.375%	14,343,517
Harrisonburg City	10,572,110	1.065%	11,110,746
Hopewell City	1,909,985	0.192%	2,007,297
Lexington City	780,627	0.079%	820,399
Lynchburg City	12,958,234	1.305%	13,618,441
Manassas City	7,063,265	0.711%	7,423,130
Manassas Park City	1,265,493	0.127%	1,329,969
Martinsville City	1,852,450	0.187%	1,946,830
Newport News City	20,951,012	2.110%	22,018,441

Actual CY 2010 Local 1% Estimated FY 2012 Option Distribution Sales Local Option Sales and Use Tax

and Use Tax

Locality	(\$)	% of State	
			_
Norfolk City	27,974,937	2.818%	29,400,227
Norton City	1,862,517	0.188%	1,957,410
Petersburg City	3,576,571	0.360%	3,758,793
Poquoson City	484,658	0.049%	509,350
Portsmouth City	6,070,892	0.611%	6,380,196
Radford City	865,086	0.087%	909,161
Richmond City	24,679,422	2.486%	25,936,809
•			, ,
Roanoke City	18,062,448	1.819%	18,982,709
Salem City	5,564,265	0.560%	5,847,758
Staunton City	3,468,747	0.349%	3,645,476
Suffolk City	7,445,485	0.750%	7,824,824
Virginia Beach City	51,098,399	5.147%	53,701,803
Waynesboro City	4,358,318	0.439%	4,580,369
•			· ·
Williamsburg City	3,951,750	0.398%	4,153,087
Winchester City	7,690,108	0.775%	8,081,910

RECORDATION AND GRANTOR TAX DISTRIBUTION

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

The following table shows, for every county and city, a five-year average distribution (Fiscal Years 2006 - 2010) of the Recordation and Grantor's taxes for the State and the projected Fiscal Year 2012 distribution.

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

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

2006-10 Average Percent of Total State Recordation/Grantor's Tax

Estimate of State Annual Distribution Fiscal Year 2012 (\$)

Locality	Collections	Fiscal Year 2012 (\$)
Counties		
Accomack County	0.25090%	130,466
Albemarle County	1.36426%	709,417
Alleghany County	0.05625%	29,251
Amelia County	0.09345%	48,596
Amherst County	0.14965%	77,820
Appomattox County	0.07482%	38,908
Arlington County*	4.83715%	2,515,318
Augusta County	0.52934%	275,257
Bath County	0.04629%	24,068
Bedford County	0.68365%	355,498
Bland County	0.02206%	11,471
Botetourt County	0.27928%	145,227
Brunswick County	0.06608%	34,364
Buchanan County	0.05498%	28,590
Buckingham County	0.07635%	39,704
Campbell County	0.27241%	141,655
Caroline County	0.37560%	195,309
Carroll County	0.12210%	63,490
Charles City County	0.04096%	21,300
Charlotte County	0.03785%	19,683
Chesterfield County	3.64069%	1,893,156
Clarke County	0.18281%	95,062
Craig County	0.02737%	14,233
Culpeper County	0.62431%	324,639
Cumberland County	0.04836%	25,145
Dickenson County	0.04451%	23,144
Dinwiddie County	0.16266%	84,586
Essex County	0.09816%	51,043
Fairfax County*	20.57849%	10,700,814
Fauquier County	1.05630%	549,278
Floyd County	0.06904%	35,901
Fluvanna County	0.26946%	140,117
Franklin County	0.52458%	272,782
Frederick County	1.04951%	545,748
Giles County	0.06348%	33,009

2006-10 Average Percent of **Total State Estimate of State Recordation/Grantor's Tax Annual Distribution** Collections Fiscal Year 2012 (\$) Locality **Gloucester County** 0.36409% 189,326 **Goochland County** 0.36644% 190,547 **Grayson County** 0.07573% 39,378 **Greene County** 0.20818% 108,252 Greensville County 0.02892% 15,039 Halifax County 0.12462% 64,801 **Hanover County** 1.11897% 581,864 Henrico County 3.38699% 1,761,233 **Henry County** 0.15640% 81,325 **Highland County** 0.02051% 10,666 Isle of Wight County 225,256 0.43318% James City County 1.19502% 621,408 King and Queen County 0.04893% 25,445 King George County 0.33245% 172,872 82,593 King William County 0.15883% **Lancaster County** 0.16355% 85,046 Lee County 0.05346% 27,801 Loudoun County* 8.06371% 4,193,130 Louisa County 0.43209% 224,684 20,660 **Lunenburg County** 0.03973% Madison County 0.11036% 57,389 **Mathews County** 0.10239% 53,243 Mecklenburg County 0.20116% 104,602 Middlesex County 67,653 0.13010% Montgomery County 0.60398% 314,069

New Kent County	0.23879%	124,173
Northampton County	0.14341%	74,574
Northumberland County	0.17656%	91,812
Nottoway County	0.05164%	26,852
Orange County	0.42106%	218,951
Page County	0.13123%	68,238
Patrick County	0.06470%	33,645
Pittsylvania County	0.21163%	110,046
Powhatan County	0.32876%	170,955

Nelson County

0.18782%

97,664

2006-10 Average Percent of **Total State Estimate of State Recordation/Grantor's Tax Annual Distribution** Collections Fiscal Year 2012 (\$) Locality Prince Edward County 0.11405% 59,308 Prince George County 0.25690% 133,588 Prince William County* 7.93362% 4,125,484 Pulaski County 0.16390% 85,230 Rappahannock County 0.10273% 53,420 Richmond County 0.04287% 22,291 Roanoke County 0.73112% 380,184 Rockbridge County 0.16634% 86,496 Rockingham County 0.66479% 345,691 Russell County 0.08145% 42,355 Scott County 0.05679% 29,529 Shenandoah County 0.37654% 195,799 49,077 Smyth County 0.09438% Southampton County 0.10611% 55,178 988,524 Spotsylvania County 1.90101% **Stafford County** 2.08269% 1,083,001 **Surry County** 0.05029% 26,152 Sussex County 0.05141% 26,735 **Tazewell County** 0.14306% 74,391 Warren County 0.44064% 229,135 Washington County 0.29647% 154,166 Westmoreland County 0.20283% 105,472 Wise County 0.09688% 50,380 Wythe County 0.14960% 77,792 York County 0.89334% 464,538 Cities Alexandria City* 3.00446% 1,562,320 **Bedford City** 0.02969% 15,441 **Bristol City** 0.09428% 49,027 **Buena Vista City** 0.03053% 15,877 Charlottesville City 0.44624% 232,043 Chesapeake City 2.73426% 1,421,817

Colonial Heights City

Covington City

Danville City

0.11440%

0.01543%

0.17452%

59,490

8,024

90,752

Locality	2006-10 Average Percent of Total State Recordation/Grantor's Tax Collections	Estimate of State Annual Distribution Fiscal Year 2012 (\$)
Emporia City	0.02266%	11,782
Fairfax City*	0.24283%	126,273
Falls Church City*	0.22443%	116,705
Franklin City	0.05026%	26,133
Fredericksburg City	0.39493%	205,363
Galax City	0.02438%	12,679
Hampton City	1.07384%	558,395
Harrisonburg City	0.31309%	162,808
Hopewell City	0.12122%	63,033
Lexington City	0.03580%	18,616
Lynchburg City	0.45138%	234,716
Manassas City*	0.55158%	286,822
Manassas Park City*	0.25067%	130,351
Martinsville City	0.04613%	23,986
Newport News City	1.38888%	722,217
Norfolk City	1.92259%	999,745
Norton City	0.01413%	7,347
Petersburg City	0.17676%	91,913
Poquoson City	0.13139%	68,324
Portsmouth City	0.78413%	407,750
Radford City	0.05973%	31,060
Richmond City	2.03656%	1,059,014
Roanoke City	0.60941%	316,892
Salem City	0.17537%	91,193
Staunton City	0.19149%	99,576
Suffolk City	1.13963%	592,609
Virginia Beach City	5.35851%	2,786,428
Waynesboro City	0.17616%	91,601
Williamsburg City	0.16143%	83,944
Winchester City	0.27841%	144,775
Northern Virginia Transportation		
District	45.687%	23,757,217

^{*} indicates estimated distribution to the Northern Virginia Transportation District Fund