Estimates of:

- 1) State Sales and Use Tax for Public Education
- 2) 3) Local Option Sales and Use Tax
- Recordation and Grantor's Tax

to be distributed to localities during Fiscal Year 2009

Virginia Department of Taxation March 28, 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 <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 2009 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.

Janie M. Bowen
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 2005 schoolage population and the estimated distribution of State Sales and Use Tax collections for Fiscal Year 2009.

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.

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

	2005 Scho Popula # of	_	Estimated Educational Distribution Local Cash Flow
Locality	Students	% of State	Basis (\$)
Counties			
Accomack County	6,465	0.435%	5,203,528
Albemarle County	15,307	1.031%	12,320,247
Alleghany County	3,105	0.209%	2,499,142
Amelia County	2,072	0.140%	1,667,704
Amherst County	5,525	0.372%	4,446,944
Appomattox County	2,606	0.175%	2,097,509
Arlington County	21,857	1.472%	17,592,189
Augusta County	14,036	0.945%	11,297,249
Bath County	940	0.063%	756,584
Bedford County	11,661	0.785%	9,385,667
Bland County	1,006	0.068%	809,706
Botetourt County	6,224	0.419%	5,009,552
Brunswick County	2,952	0.199%	2,375,996
Buchanan County	3,900	0.263%	3,139,019
Buckingham County	2,841	0.191%	2,286,655
Campbell County	10,787	0.726%	8,682,205
Caroline County	5,855	0.394%	4,712,553
Carroll County	4,961	0.334%	3,992,993
Charles City County	1,021	0.069%	821,779
Charlotte County	2,387	0.161%	1,921,241
Chesterfield County	64,608	4.351%	52,001,472
Clarke County	2,576	0.173%	2,073,362
Craig County	952	0.064%	766,243
Culpeper County	7,859	0.529%	6,325,526
Cumberland County	1,822	0.123%	1,466,485
Dickenson County	2,577	0.174%	2,074,167
Dinwiddie County	4,925	0.332%	3,964,018
Essex County	1,965	0.132%	1,581,583
Fairfax County	200,902	13.529%	161,701,333
Fauquier County	14,535	0.979%	11,698,882
Floyd County	2,552	0.172%	2,054,045
Fluvanna County	3,925	0.264%	3,159,141
Franklin County	9,337	0.629%	7,515,133
Frederick County	13,925	0.938%	11,207,908
Giles County	3,094	0.208%	2,490,288
Gloucester County	7,753	0.522%	6,240,209
Goochland County	2,703	0.182%	2,175,582
Grayson County	2,793	0.188%	2,248,021
Greene County	3,224	0.217%	2,594,922
Greensville County	1,843	0.124%	1,483,388

Estimated

	2005 Scho	_	Educational Distribution
	# of		Local Cash Flow
Locality	Students	% of State	Basis (\$)
Halifax County	7,338	0.494%	5,906,185
Hanover County	22,123	1.490%	17,806,287
Henrico County	58,526	3.941%	47,106,212
Henry County	10,593	0.713%	8,526,059
Highland County	368	0.025%	296,195
Isle of Wight County	7,064	0.476%	5,685,649
James City County	11,149	0.751%	8,973,570
King and Queen County	1,125	0.076%	905,486
King George County	3,825	0.258%	3,078,653
King William County*	3,122	0.210%	2,512,825
Lancaster County	1,714	0.115%	1,379,559
Lee County	4,687	0.316%	3,772,457
Loudoun County	59,566	4.011%	47,943,284
Louisa County	5,657	0.381%	4,553,187
Lunenburg County	2,248	0.151%	1,809,363
Madison County	2,401	0.162%	1,932,509
Mathews County	1,411	0.095%	1,135,681
Mecklenburg County	5,115	0.344%	4,116,944
Middlesex County	1,599	0.108%	1,286,998
Montgomery County	12,993	0.875%	10,457,763
Nelson County	2,752	0.185%	2,215,021
New Kent County	3,345	0.225%	2,692,312
Northampton County	2,311	0.156%	1,860,070
Northumberland County	1,845	0.124%	1,484,997
Nottoway County	2,845	0.192%	2,289,874
Orange County	5,527	0.372%	4,448,553
Page County	3,997	0.269%	3,217,092
Patrick County	3,108	0.209%	2,501,557
Pittsylvania County	11,190	0.754%	9,006,570
Powhatan County	4,976	0.335%	4,005,066
Prince Edward County	3,832	0.258%	3,084,287
Prince George County	7,220	0.486%	5,811,210
Prince William County	81,353	5.479%	65,479,132
Pulaski County	5,929	0.399%	4,772,114
Rappahannock County	1,428	0.096%	1,149,364
Richmond County	1,336	0.090%	1,075,315
Roanoke County	18,568	1.250%	14,944,950
Rockbridge County	3,506	0.236%	2,821,898
Rockingham County	14,955	1.007%	12,036,931
Russell County	5,048	0.340%	4,063,017

2005 School Age

Estimated

Educational

	2005 Sch Popula	_	Educational Distribution
	# of		Local Cash Flow
Locality	Students	% of State	Basis (\$)
Scott County	4,270	0.288%	3,436,823
Shenandoah County	7,107		5,720,258
Smyth County	5,376		4,327,017
Southampton County	4,101	0.276%	3,300,799
Spotsylvania County	28,379	1.911%	22,841,595
Stafford County	31,598	2.128%	25,432,493
Surry County	1,321	0.089%	1,063,242
Sussex County	1,688	0.114%	1,358,632
Tazewell County	8,421	0.567%	6,777,866
Warren County	6,737	0.454%	5,422,454
Washington County	8,572		6,899,403
Westmoreland County*	2,725		2,193,289
Wise County	7,780		6,261,940
Wythe County	5,068		4,079,115
York County	14,159	0.954%	11,396,249
Cities	40.0-4	0.00407	
Alexandria City	13,871	0.934%	11,164,444
Bedford City	902		725,999
Bristol City	2,914		2,345,411
Buena Vista City	1,216		978,730
Charlottesville City	6,366	0.429%	5,123,845
Chesapeake City	52,603		42,338,927
Colonial Heights City	3,403		2,738,995
Covington City	757		609,292
Danville City	8,749	0.589%	7,041,866
Emporia City	1,172		943,315
Fairfax City	3,484		2,804,190
Falls Church City	2,305		1,855,241
Franklin City	1,504		1,210,535
Fredericksburg City	3,107	0.209%	2,500,752
Galax City	1,301	0.088%	1,047,145
Hampton City	29,548	1.990%	23,782,496
Harrisonburg City	4,693	0.316%	3,777,286
Hopewell City	4,291	0.289%	3,453,726
Lexington City	663	0.045%	533,633
Lynchburg City	11,501	0.775%	9,256,887
Manassas City	8,668		6,976,671
Manassas Park City	2,530	0.170%	2,036,338
Martinsville City	3,360		2,704,386
Newport News City	41,935	2.824%	33,752,503

2005 School Age

Estimated

Educational

	2005 School Age Population # of		Educational Distribution Local Cash Flow
Locality	Students	% of State	Basis (\$)
No. fell. Of	44.704	0.0000/	00 504 400
Norfolk City	41,701	2.808%	33,564,162
Norton City	843	0.057%	678,511
Petersburg City	5,352	0.360%	4,307,700
Poquoson City	2,829	0.191%	2,276,996
Portsmouth City	15,967	1.075%	12,851,466
Radford City	1,532	0.103%	1,233,071
Richmond City	34,650	2.333%	27,888,977
Roanoke City	15,768	1.062%	12,691,295
Salem City	4,218	0.284%	3,394,970
Staunton City	4,641	0.313%	3,735,433
Suffolk City	18,460	1.243%	14,858,023
Virginia Beach City	94,382	6.356%	75,965,870
Waynesboro City	4,017	0.271%	3,233,190
Williamsburg City	927	0.062%	746,121
Winchester City	4,443	0.299%	3,576,067

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 2007 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	3,728,577	0.353%	3,855,783
Albemarle County	13,324,159	1.261%	13,778,733
Alleghany County	794,926	0.075%	822,046
Amelia County	713,363	0.068%	737,700
Amherst County	2,577,903	0.244%	2,665,852
Appomattox County	894,578	0.085%	925,098
Arlington County	35,243,374	3.335%	36,445,754
Augusta County	4,878,918	0.462%	5,045,370
Bath County	932,018	0.088%	963,815
Bedford County	3,533,448	0.334%	3,653,997
Bland County	287,295	0.027%	297,096
Botetourt County	2,197,395	0.208%	2,272,362
Brunswick County	759,049	0.072%	784,945
Buchanan County	1,539,846	0.146%	1,592,380
Buckingham County	543,141	0.051%	561,671
Campbell County	4,196,141	0.397%	4,339,299
Caroline County	1,355,465	0.128%	1,401,708
Carroll County	1,573,243	0.149%	1,626,917
Charles City County	453,200	0.043%	468,661
Charlotte County	592,100	0.056%	612,300
Chesterfield County	40,698,288	3.851%	42,086,770
Clarke County	978,937	0.093%	1,012,335
Craig County	151,628	0.014%	156,800
Culpeper County	6,166,446	0.584%	6,376,823
Cumberland County	399,354	0.038%	412,978
Dickenson County	715,435	0.068%	739,843
Dinwiddie County	1,328,419	0.126%	1,373,740
Essex County	2,054,076	0.194%	2,124,153
Fairfax County	164,765,780	15.591%	170,387,010
Fauquier County	8,022,377	0.759%	8,296,073
Floyd County	662,587	0.063%	685,192
Fluvanna County	998,722	0.095%	1,032,794
Franklin County	4,385,493	0.415%	4,535,111
Frederick County	9,795,150	0.927%	10,129,326
Giles County	1,423,921	0.135%	1,472,500
Gloucester County	4,003,446	0.379%	4,140,030
Goochland County	2,365,593	0.224%	2,446,299
Grayson County	462,074	0.044%	477,838
Greene County	980,389	0.093%	1,013,837
Greensville County	366,373	0.035%	378,873

Locality	(\$)	% of State	
Halifax County	3,220,105	0.305%	3,329,963
Hanover County	18,272,646	1.729%	18,896,045
Henrico County	58,906,345	5.574%	60,916,023
Henry County	4,152,161	0.393%	4,293,818
Highland County	100,783	0.010%	104,222
Isle of Wight County	2,377,180	0.225%	2,458,281
James City County	8,850,598	0.838%	9,152,549
King and Queen County	189,909	0.018%	196,388
King George County	1,234,785	0.117%	1,276,911
King William County	802,011	0.076%	829,373
Lancaster County	1,792,202	0.170%	1,853,346
Lee County	1,315,957	0.125%	1,360,853
Loudoun County	52,895,628	5.005%	54,700,241
Louisa County	1,694,698	0.160%	1,752,515
Lunenburg County	435,813	0.041%	450,681
Madison County	908,812	0.086%	939,818
Mathews County	453,910	0.043%	469,396
Mecklenburg County	3,637,138	0.344%	3,761,224
Middlesex County	937,490	0.089%	969,474
Montgomery County	10,213,348	0.966%	10,561,792
Nelson County	973,072	0.092%	1,006,270
New Kent County	1,028,218	0.097%	1,063,297
Northampton County	1,407,889	0.133%	1,455,921
Northumberland County	768,335	0.073%	794,548
Nottoway County	1,318,305	0.125%	1,363,281
Orange County	2,343,970	0.222%	2,423,938
Page County	1,667,335	0.158%	1,724,218
Patrick County	945,156	0.089%	977,401
Pittsylvania County	2,313,463	0.219%	2,392,390
Powhatan County	1,728,789	0.164%	1,787,770
Prince Edward County	3,070,433	0.291%	3,175,185
Prince George County	1,352,090	0.128%	1,398,219
Prince William County	47,173,012	4.464%	48,782,390
Pulaski County	3,648,499	0.345%	3,772,973
Rappahannock County	450,569	0.043%	465,941
Richmond County	1,504,084	0.142%	1,555,398
Roanoke County	9,698,533	0.918%	10,029,413
Rockbridge County	2,598,488	0.246%	2,687,140
Rockingham County	5,129,618	0.485%	5,304,623
Russell County	1,887,629	0.179%	1,952,028

Locality	(\$)	% of State	
Coott County	1 205 120	0.4240/	1 422 204
Scott County Shenandoah County	1,385,138 3,946,419	0.131% 0.373%	1,432,394 4,081,057
Smyth County	2,165,152	0.205%	2,239,019
Southampton County	585,430	0.255%	605,403
Spotsylvania County	15,322,580	1.450%	15,845,332
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Stafford County	9,696,449	0.918%	10,027,258
Surry County	360,615	0.034%	372,918
Sussex County	748,833	0.071%	774,381
Tazewell County	5,898,334	0.558%	6,099,565
Warren County	3,099,600	0.293%	3,205,347
Washington County	6,405,716	0.606%	6,624,256
Westmoreland County	942,204	0.089%	974,349
Wise County	3,354,447	0.317%	3,468,889
Wythe County	4,011,369	0.380%	4,148,223
York County	9,503,613	0.899%	9,827,843
Cities	05 475 750	0.0000/	00 004 000
Alexandria City	25,175,759 999,831	2.382% 0.095%	26,034,668
Bedford City Bristol City	4,167,445	0.095%	1,033,942 4,309,623
Buena Vista City	390,680	0.394 %	404,009
Charlottesville City	10,326,608	0.037 %	10,678,916
Onanoticsvine Oity	10,320,000	0.57770	10,070,310
Chesapeake City	35,851,940	3.393%	37,075,082
Colonial Heights City	7,316,108	0.692%	7,565,708
Covington City	1,228,621	0.116%	1,270,537
Danville City	7,947,158	0.752%	8,218,288
Emporia City	1,411,998	0.134%	1,460,171
Fairfax City	13,531,169	1.280%	13,992,805
Falls Church City	4,144,593	0.392%	4,285,992
Franklin City	1,571,912	0.149%	1,625,540
Fredericksburg City	11,264,478	1.066%	11,648,782
Galax City	2,056,394	0.195%	2,126,551
Hampton City	13,901,899	1.316%	14,376,183
Harrisonburg City	11,754,820	1.112%	12,155,853
Hopewell City	2,039,654	0.193%	2,109,240
Lexington City	772,939	0.073%	799,308
Lynchburg City	14,137,881	1.338%	14,620,216
Manassas City	7,377,797	0.698%	7,629,502
Manassas Park City	1,904,532	0.180%	1,969,508
Martinsville City	2,123,916	0.201%	2,196,377
Newport News City	23,679,643	2.241%	24,487,509

Actual CY 2007 Local Estimated FY 2009 1% Option Distribution Local Option Sales Sales and Use Tax

and Use Tax

Locality	(\$)	% of State	
Norfolk City	32,425,582	3.068%	33,531,829
Norton City	1,838,862	0.174%	1,901,598
Petersburg City	3,951,245	0.374%	4,086,047
Poquoson City	489,968	0.046%	506,684
Portsmouth City	6,778,483	0.641%	7,009,741
Radford City	450,190	0.043%	465,549
Richmond City	31,494,691	2.980% 2.038%	32,569,179 22,273,238
Roanoke City Salem City	21,538,423 5,780,502	0.547%	5,977,712
Staunton City	4,066,722	0.385%	4,205,465
Suffolk City	7,524,016	0.712%	7,780,709
Virginia Beach City	54,533,886	5.160%	56,394,390
Waynesboro City	4,466,781	0.423%	4,619,171
Williamsburg City	4,874,048	0.461%	5,040,334
Winchester City	9,808,775	0.928%	10,143,416

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

The following table shows, for every county and city, a five-year average distribution (Fiscal Years 2003 - 2007) of the Recordation and Grantor's taxes for the State and the projected Fiscal Year 2009 distribution.

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³As provided by the <u>Code of Virginia</u> §58.1-816.

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

2003-07 Average Percent of Total State

Estimate of State

Recordation/Grantor's Tax Annual Distribution Collections Fiscal Year 2009 (\$) Locality Counties **Accomack County** 0.24937% 99,748 525,134 Albemarle County 1.31283% Alleghany County 0.04899% 19,597 Amelia County 35,571 0.08893% **Amherst County** 0.13304% 53,215 **Appomattox County** 0.06035% 24,138 Arlington County* 4.53423% 1,813,692 Augusta County 0.47888% 191,553 **Bath County** 0.05344% 21,375 **Bedford County** 248,204 0.62051% **Bland County** 0.01755% 7,022 **Botetourt County** 0.25313% 101,252 **Brunswick County** 0.05739% 22,957 **Buchanan County** 0.03964% 15,856 **Buckingham County** 0.05954% 23,815 Campbell County 0.23676% 94,703 Caroline County 0.35386% 141,545 **Carroll County** 0.10269% 41,077 **Charles City County** 0.03605% 14,420 **Charlotte County** 0.03491% 13,962 **Chesterfield County** 3.40653% 1,362,611 Clarke County 0.20233% 80,932 Craig County 0.02194% 8,777 **Culpeper County** 0.67218% 268,873 **Cumberland County** 0.04137% 16,549 **Dickenson County** 0.03228% 12,913 **Dinwiddie County** 0.13531% 54,124 34,311 **Essex County** 0.08578% Fairfax County* 22.60640% 9,042,560 **Fauquier County** 1.19465% 477,862 Floyd County 0.06046% 24,185 Fluvanna County 109,642 0.27411% Franklin County 0.51875% 207,498 Frederick County 1.08553% 434,210 Giles County 0.05731% 22,922

2003-07 Average Percent of **Total State Estimate of State Recordation/Grantor's Tax Annual Distribution** Collections Fiscal Year 2009 (\$) Locality **Gloucester County** 0.30441% 121,762 **Goochland County** 0.34890% 139,559 **Grayson County** 0.06807% 27,227 **Greene County** 0.17673% 70,691 Greensville County 0.02600% 10,399 Halifax County 0.11561% 46,243 **Hanover County** 1.04992% 419,967 Henrico County 1,325,510 3.31377% **Henry County** 0.14104% 56,415 **Highland County** 0.01746% 6,983 160,347 Isle of Wight County 0.40087% James City County 1.09763% 439,052 16,259 King and Queen County 0.04065% King George County 0.32080% 128,321 King William County 0.13901% 55,604 **Lancaster County** 0.16080% 64,321 Lee County 0.03959% 15,835 Loudoun County* 8.82544% 3,530,175 Louisa County 0.38706% 154,823 **Lunenburg County** 0.03963% 15,851 **Madison County** 0.10107% 40.429 **Mathews County** 0.08931% 35,724 Mecklenburg County 0.18318% 73.272 Middlesex County 0.11885% 47,539 Montgomery County 0.52476% 209,906 **Nelson County** 0.18916% 75,664 **New Kent County** 0.20249% 80,995 Northampton County 0.17242% 68,967 Northumberland County 0.16573% 66,292 0.04335% 17,340 **Nottoway County Orange County** 0.41002% 164.007 Page County 0.12213% 48,850 **Patrick County** 0.05615% 22,459

0.19286%

0.30170%

77,143

120,680

Pittsylvania County

Powhatan County

2003-07 Average Percent of **Total State Estimate of State Recordation/Grantor's Tax Annual Distribution** Collections Fiscal Year 2009 (\$) Locality Prince Edward County 0.09804% 39,214 Prince George County 0.20539% 82,157 Prince William County* 8.74756% 3,499,023 Pulaski County 0.14871% 59,484 Rappahannock County 0.10496% 41,982 Richmond County 0.03710% 14,842 Roanoke County 0.68458% 273,834 Rockbridge County 60,700 0.15175% Rockingham County 0.55359% 221,436 Russell County 0.06594% 26,377 Scott County 0.04673% 18,691 Shenandoah County 0.37949% 151,797 Smyth County 0.07810% 31,241 Southampton County 0.08931% 35,725 822,015 Spotsylvania County 2.05504% **Stafford County** 2.27547% 910,187 **Surry County** 0.04104% 16,415 Sussex County 0.04172% 16,689 **Tazewell County** 0.11992% 47,967 Warren County 0.46210% 184,839 Washington County 0.25737% 102,948 Westmoreland County 0.18916% 75,663 Wise County 0.08015% 32.058 Wythe County 0.13244% 52,976 York County 0.73513% 294,051 Cities Alexandria City* 3.18292% 1,273,169 **Bedford City** 0.02695% 10,781 **Bristol City** 34,533 0.08633% **Buena Vista City** 0.02609% 10,437 Charlottesville City 0.37408% 149,634 Chesapeake City 2.56561% 1,026,246

Colonial Heights City

Covington City

Danville City

0.11429%

0.01583%

0.17795%

45,716

71,178

6,332

Total State Estimate of State Recordation/Grantor's Tax Annual Distribution Collections Fiscal Year 2009 (\$) Locality **Emporia City** 0.01928% 7,713 Fairfax City* 0.20904% 83,617 Falls Church City* 0.12060% 48,239 Franklin City 0.04092% 16,368 Fredericksburg City 0.34386% 137,543 Galax City 0.02449% 9,797 Hampton City 0.91511% 366,043 Harrisonburg City 111,792 0.27948% 0.09538% Hopewell City 38,152 Lexington City 0.03400% 13,601 Lynchburg City 0.39205% 156,819 Manassas City* 222,839 0.55710% Manassas Park City* 0.24210% 96,841 Martinsville City 0.04517% 18,069 **Newport News City** 484,243 1.21061% Norfolk City 1.69850% 679,400 Norton City 0.01012% 4,048 Petersburg City 0.13828% 55,311 Poquoson City 0.11768% 47,072 267,355 Portsmouth City 0.66839% Radford City 21,308 0.05327% Richmond City 1.77330% 709,319 Roanoke City 0.56601% 226,403 Salem City 0.15457% 61,828 Staunton City 0.15989% 63,955 Suffolk City 1.01570% 406,282 Virginia Beach City 5.14275% 2,057,100 Waynesboro City 0.15007% 60,026 Williamsburg City 58,598 0.14649% Winchester City 0.27141% 108,566 Northern Virginia Transportation District 49.025% 19,610,157

2003-07 Average Percent of

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