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Fairfax County - Revenues and Returns Analysis

Report prepared for Fairfax County by the Center for Economic and Policy Studies, Weldon Cooper Center for Public Service

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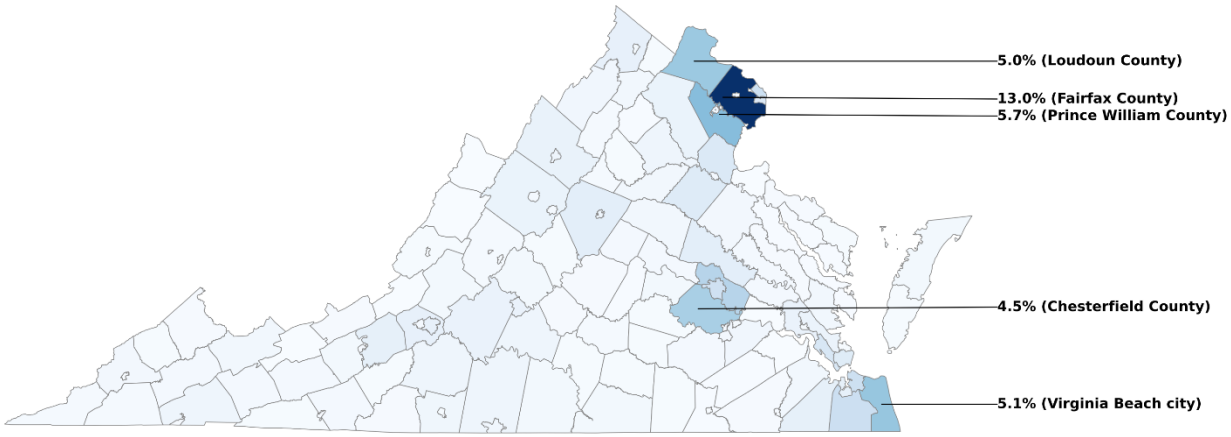
Executive Summary

This study was commissioned by Fairfax County to examine the flow of funds between the County and the Commonwealth of Virginia. It provides a comprehensive "revenue and return" analysis to quantify how much state revenue is generated in Fairfax County and how much state spending and aid flows back to the County. This executive summary highlights the key findings, showing **Fairfax County's contributions to state revenues** and demonstrating its status as a net donor locality. Comparative statistics and tables are provided to show Fairfax's contributions, the returns it receives, and how it stands relative to neighboring jurisdictions.

The analysis combines statewide totals from Commonwealth fiscal reports with demographic and economic data to arrive at its estimates. It allocates General Fund revenues based on observable indicators of tax capacity, including each locality's share of individual and sales tax collections from the Virginia Tax 2024 Annual Report and related distribution tables, wage data for corporate income taxes, and population shares for remaining revenues. On the spending side, various data—actual FY 2024 state payment data for K–12 aid and car tax relief and state totals from reports related to education and healthcare—are allocated across localities using measures such as poverty rates, age structure, and total population. For transportation, Commonwealth Transportation Fund revenue totals are used, and major tax streams are allocated using proxies like registered vehicles, daily vehicle miles traveled, and driving-age population. VDOT and DRPT spending patterns are based on FY 2024 expenditure data by locality and district. More information can be found in the methodology section.

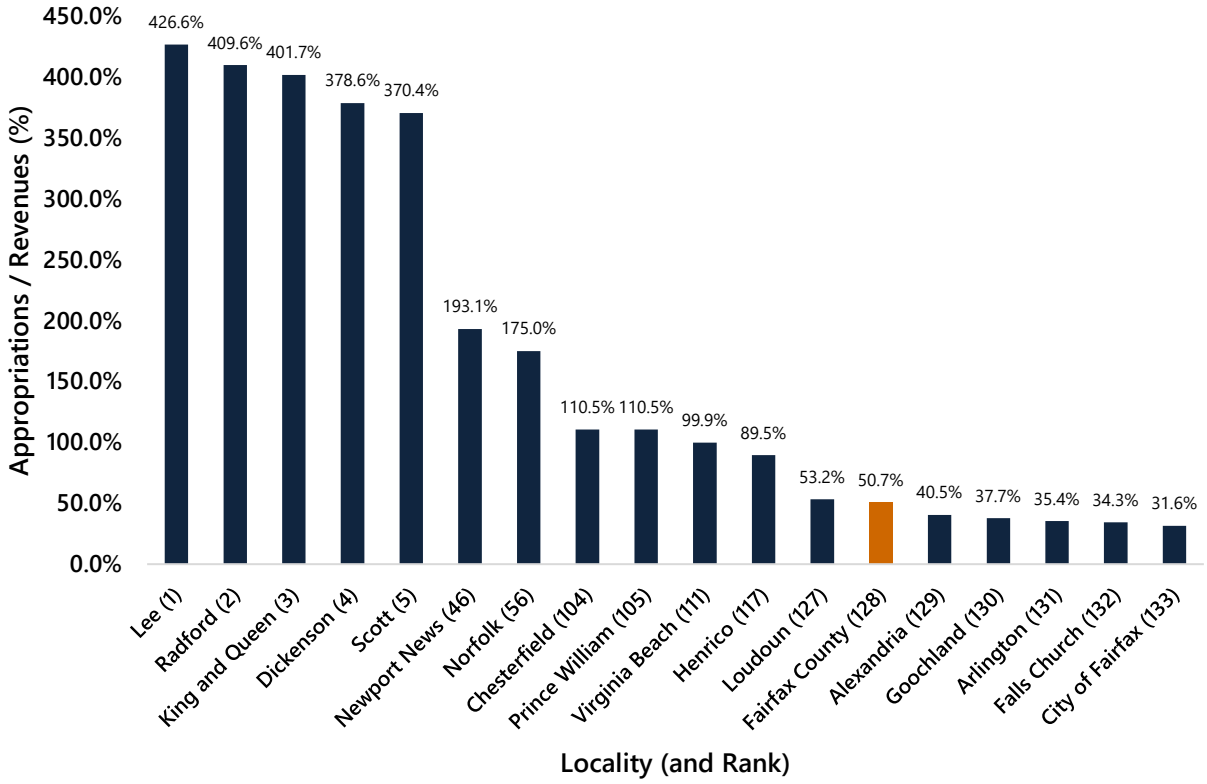
Figure 1 – Fairfax County Has Virginia's Largest Population Share



Fairfax County is the most populous locality in Virginia (about 1.15 million residents, roughly 13% of the state's population). **Figure 1** illustrates that Fairfax's population share is the largest among all counties/cities. This large population, coupled with a high-income economy, translates into a large contribution to state revenues. In FY 2024, Fairfax generated approximately $5.77 billion in General Fund tax revenues for the Commonwealth—20.7% of all

state General Fund revenue. This share, which is the greatest of any single locality, was driven primarily by individual income taxes (over $4.5 billion from Fairfax in FY 2024) as well as sales, corporate, and other taxes. The next highest-contributing jurisdictions (Loudoun, Prince William, and Arlington) each generated about 5-7% of state revenues, making Fairfax's contribution uniquely high. In short, Fairfax County's taxpayers provide substantial fiscal support to Virginia's budget.

Figure 2 – Fairfax County Appropriations as Percentage of Revenues (FY 2024)



In FY 2024, state General Fund appropriations benefitting Fairfax County totaled about $2.93 billion, or 11.1% of statewide General Fund spending—roughly half of Fairfax's 24.1% share of General Fund revenues. **Figure 2** shows this "return rate" as the ratio of state General Fund appropriations received to General Fund revenues generated in each locality. At the high end, counties such as Lee receive more than four dollars in appropriations for every dollar in revenue attributed to them (ratios above 400%), while localities like Arlington, Falls Church, and the City of Fairfax receive only about 30–40 cents per dollar (ratios well below 100%). Fairfax County falls near the bottom of this range: it ranks 128th out of 133 localities, with state appropriations equal to about 51% of the General Fund revenues generated there—roughly **50 cents in return for every $1.00 Fairfax County sends to Richmond.**

In FY 2024, approximately $2.84 billion more was contributed to the state General Fund than came back to Fairfax (a net transfer that helps support programs in other regions). **Table 1** below summarizes Fairfax County's major contributions and returns:

Table 1 – FY 2024 Fairfax County Highlights

Variable	FY 2024 Value
Population	1,149,595 residents (~13% of VA)
Total State General Fund Revenues from Fairfax	$5.772 billion
Fairfax Share of State General Fund Revenues	20.7% of statewide GF revenues
Total State General Fund Appropriations to Fairfax	$2.928 billion
Fairfax Share of State GF Appropriations	11.1% of statewide GF spending
Return on Contribution (Spending vs. Revenue)	~$0.51 per $1.00 contributed (approx. 51% return)
Rank in Return Rate (133 localities)	128th
State K–12 Education Aid to Fairfax	$1.013 billion (10.1% of state K–12 aid)
State Car Tax Relief Funding to Fairfax	$211.3 million (Fairfax's share = 22.2% of state car tax reimbursement)

As shown above, Fairfax's County is a significant net contributor to state finances. Of the roughly $2.93 billion in state spending that Fairfax received, two categories—personal property tax relief and education aid—benefit from further explanation. About $211 million (over 7% of Fairfax's return) came from the state's personal property tax relief ("car tax") reimbursements—a program in which Fairfax residents get a large share (over 22% of statewide car tax funds) due to the County's high vehicle volume and values. This is essentially a pass-through tax rebate to residents rather than a discretionary state investment.

Fairfax's K–12 education aid from the state was about $1.01 billion in FY 2024. While this is the single largest component of state support to the County, it equated to only 10.1% of Virginia's total direct state aid for public schools, while Fairfax enrolls almost 15% of the state's student population. State education funding formulas, which factor in local wealth, result in Fairfax receiving less state school aid per pupil than most other localities (Fairfax's relatively high local real property value and income wealth means the County pays a greater share of education costs locally).

In the final section of the analysis, we look beyond the General Fund to separate transportation revenue streams that flow through the Commonwealth Transportation Fund (CTF), which supports both highway spending (VDOT) and public transportation programs (DRPT). Northern Virginia (which includes Fairfax) generates a significant portion of Virginia's transportation revenues through gas taxes, vehicle fees, and other sources; about 25% of all estimated state transportation revenues in FY 2024 came from the Northern Virginia construction district. However, the region does not receive an equivalent share of state transportation expenditures. For example, in VDOT's FY 2024 budget, the Northern Virginia district was allocated roughly $1.55 billion in state highway spending, which is only about 18% of statewide VDOT expenditures. Fairfax County, with its extensive road network and transit infrastructure, is a major focal point for transportation investment in the Northern Virginia district. The Commonwealth does provide significant support to Northern Virginia for public transit (largely to help fund WMATA Metrorail, Virginia Railway Express, and local transit). In fact, in FY 2024, the Northern Virginia district received approximately $573 million in state transit assistance, accounting for 80.6% of the statewide $710 million in public transit funding. The region also received 50.4% of the $685 million statewide public transportation operating expense budget, underscoring the scale of transit service delivered in Northern Virginia and the significant state investment required to support it. Even so, these transit funds, while substantial, address only part of the region's transportation needs (and are partially supported by regional taxes). Fairfax County still relies on local and regional sources to advance transportation projects, indicating that **state transportation funding has not fully kept pace with the County's fast-growing infrastructure demands**.

Table 2 – Fairfax County's Performance vs. Peers (FY 2024)

Locality	FY24 State GF Revenue Generated	FY24 GF Appropriations Received	State K–12 Aid (FY24)	Return Rate (Spending per $1)
Fairfax County	**$5.77 B** (20.7% of VA total)	**$2.93 B** (11.1% of VA total)	$1.013 B	~$0.50 (50%)
Arlington County	**$1.406 B** (5.1% of VA)	**$0.498 B** (1.9% of VA)	$0.108 B	~$0.35 (35%)
Loudoun County	**$2.092 B** (7.5% of VA)	**$1.114 B** (4.2% of VA)	$0.513 B	~$0.53 (53%)
Prince William County	**$1.405 B** (5.1% of VA)	**$1.552 B** (5.9% of VA)	$0.790 B	~$1.10 (110%)

Fairfax vs. Peer Jurisdictions: Key Metrics

This study includes a comparison of Fairfax's contributions and returns with those of other large affluent, high-growth Northern Virginia localities—Arlington County, Loudoun County, and Prince William County. **Table 2**, which highlights several key metrics from FY 2024 for Fairfax and these three peer localities, reveals several patterns:

- **Fairfax's vs. Peers' Net Contribution**: Fairfax contributes more revenue than any other locality (nearly triple the next highest, which is Loudoun), and its return rate (~50%) is among the lowest. Fairfax's net contribution (the gap between what it gives and gets) was about $2.84 billion in FY 2024—larger in absolute terms than any other locality's net contribution. Loudoun County, another wealthy jurisdiction, also retains only about half of its contributions (receiving $0.53 per $1). Arlington County's return ratio is even lower than Fairfax's (~35 cents per $1), owing to its very high incomes and low state aid. This places Arlington at or near the bottom in statewide return rate, with Fairfax close behind. By contrast, Prince William County—which has a large population but lower per-capita income—receives more from the state than it contributes (about $1.10 in spending per $1 contributed). Prince William's sizeable school-age population and greater state aid needs result in over $1.55 billion of state appropriations, exceeding the ~$1.40 billion it generated.
- **K–12 Aid**: Virginia's LCI-based school funding system relies heavily on resident income—something local governments do not tax directly—and does not factor in key local revenue sources such as business personal property (including data center taxes in Loudoun and Prince William Counties). As a result, it does not capture all sources that

contribute to generating local tax dollars and may thereby misrepresent a locality's need for state support relative to other jurisdictions. Fairfax's state K–12 funding ($1.01B) is significant in dollar terms but smaller than other localities relative to its enrollment. Loudoun, with about one-third Fairfax's population, received roughly half the K–12 aid Fairfax did, reflecting Loudoun's rapid growth and slightly lower local wealth (and thus higher state aid formula share). Prince William's K–12 aid ($790M) is not far behind Fairfax's despite a population less than half that of Fairfax. Meanwhile, Arlington's state school aid was only ~$108M due to its high local wealth and concomitant reliance on local funding for schools.

- **Overall Share of Spending**: Fairfax's 11.05% share of state appropriations is roughly equal to its share of Virginia's population but far below its 20.7% share of revenues. Loudoun and Arlington show a similar pattern (contributing much more than their share of spending). Prince William, however, received about 5.9% of state spending vs. 5.1% of revenue. Another way to view it: Fairfax's per capita state spending return is much lower than the state average, whereas Prince William's is higher than the state average.

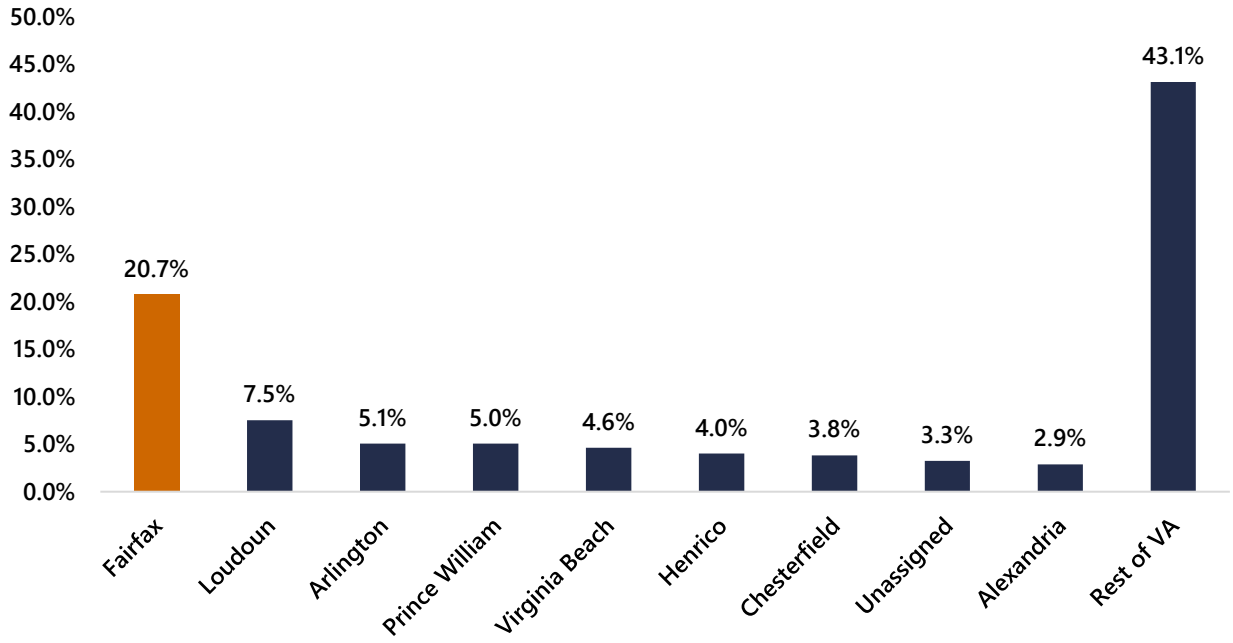
Although not itemized in the table above, it's worth noting how state transportation investments compare. Arlington and Fairfax, as inner suburbs, benefit from significant state-supported transit (e.g. Virginia's subsidies for Metro). Loudoun and Prince William have major highway projects and commuter rail/bus funding supported by the state. However, Fairfax's scale means its absolute transportation needs (and contributions via gas taxes, etc.) are much greater than those of the others. The analysis found that Northern Virginia's share of VDOT spending (~18%) is lower than its share of revenue (~25%), suggesting all Northern Virginia localities—especially Fairfax—receive less highway funding proportionally. On the other hand, Northern Virginia does receive the bulk of state dollars supporting transit systems. For example, Arlington gets substantial state funds for WMATA, and Prince William receives state support for VRE commuter rail and other transit. Even so, these state funds do not fully support Fairfax's transportation needs. Fairfax County continues to rely on regional tax authorities and local bonds to fund many transportation projects, underscoring its need to supplement state transportation programs with substantial local and regional investment.

In summary: Fairfax County is a major net contributor to Virginia's finances. The County's approximately 13% of Virginia's population generated over 20% of the state's General Fund revenue in FY 2024, yet only about 10–11% of state expenditures were directed back to the County. Fairfax's situation is not unique among wealthy Northern Virginia jurisdictions (Arlington and Loudoun also see well under $1.00 returned per $1.00 contributed), but Fairfax's sheer scale makes the gap the most consequential in terms of dollars. Billions of Fairfax-generated tax dollars are redistributed annually to support programs elsewhere in Virginia, making it a significant net contributor to the Commonwealth.

FY 2024 General Fund Revenues

In FY 2024, Fairfax generated roughly one-fifth of all state General Fund revenues, exceeding any other single locality. This contribution is a result of Fairfax's large population (over 1.15 million, about 13% of the state) and its high income and economic activity levels. Other Northern Virginia jurisdictions—such as Loudoun, Arlington, and Prince William—also contribute disproportionately high revenues relative to their population sizes, though none approach Fairfax's total. The General Fund comprises individual income tax and sales tax revenues, and Fairfax's contributions are especially pronounced in income tax collections.

Figure 3 – Largest Contributors to the State General Fund Revenues by Share



Fairfax County generated approximately $5.77 billion in General Fund (GF) revenues in FY 2024, which represents 20.7% of all GF revenues in the Commonwealth (as displayed in **Figure 3**). This makes Fairfax County the single largest source of state general revenues by a wide margin. The next highest contributor, Loudoun County, provided about $2.09 billion (around 7.5% of state GF revenues). Arlington County and Prince William County each generated roughly $1.4 billion (about 5.05% each). In other words, Fairfax alone contributed more than the next three largest contributing localities combined. Among localities outside Northern Virginia, the largest contributor was Virginia Beach at $1.28 billion (4.6% of GF), still only about one-quarter of Fairfax's total. This distribution underlines how concentrated the state's revenue base is in Northern Virginia, and Fairfax County in particular.

The difference in contribution can also be seen on a per-capita basis. Fairfax's population (approximately 1.15 million) accounts for roughly one-eighth of Virginia's residents and

contributed about one-fifth of GF dollars in 2024. This translates to roughly $5,000 per Fairfax resident toward state revenue, far above the statewide average (~$3,160). By comparison, Prince William County (population ~482,000) contributed about $1.405 billion to the GF—roughly $2,800 per resident. Virginia Beach (population ~459,000) contributed about $1.284 billion, which is around $2,830 per resident. Even Loudoun County, with one of the nation's highest median incomes and a population of approximately 421,000, generated about $4,760 per resident—still less than Fairfax County.

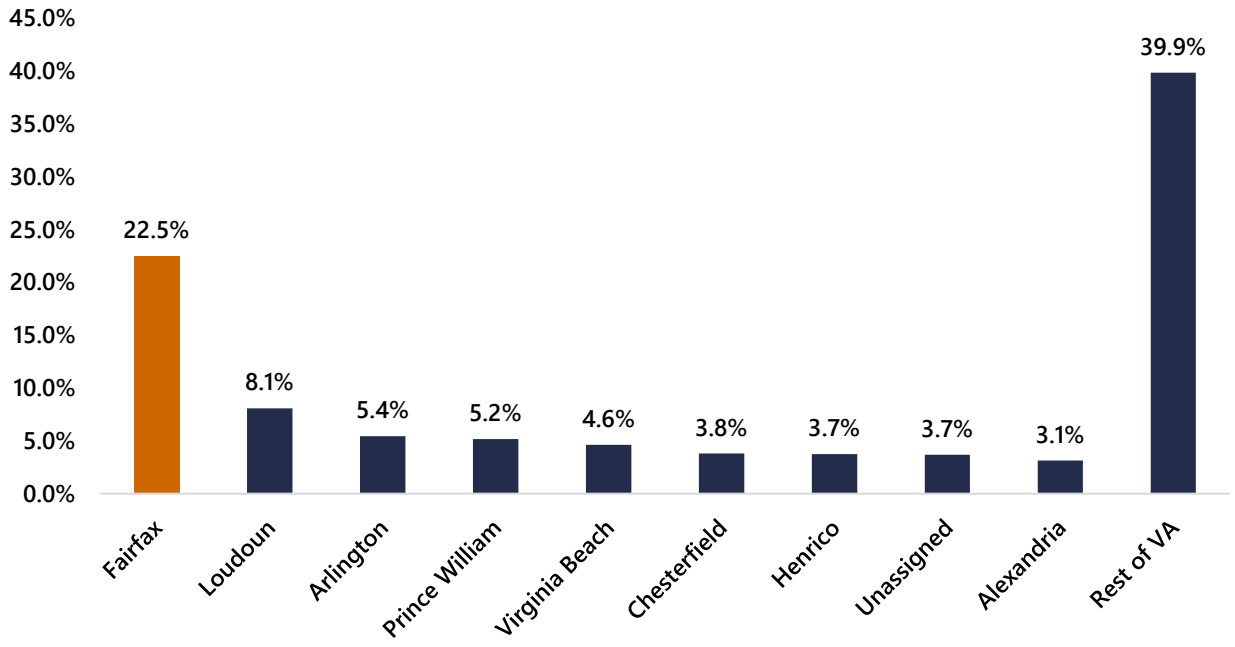
Table 3 illustrates Fairfax County and its Northern Virginia neighbors proportional funding of the state's budget. Fairfax ranks #1 with 20.73% of total GF revenue. Loudoun County ranks #2 and accounts for 7.51%. Arlington and Prince William Counties (ranked third and fourth, respectively) each account for just over 5.0%. Rounding out the top five is the City of Virginia Beach at 4.61%. Notably, four of the top five contributors are Northern Virginia jurisdictions, and together, Northern Virginia localities make up roughly one-third of state GF revenues. Other significant contributors in the top 10 include Henrico County (4.00%), Chesterfield County (3.82%), the City of Alexandria (2.88%), and the City of Richmond (2.63%). Even mid-sized localities like Albemarle County, Stafford County, and Spotsylvania County appear in the top 15 with around 1.3–1.8% each, thanks to their growing tax bases. This distribution highlights how large metropolitan counties shoulder a substantial share of funding for the revenue base, while many rural areas contribute comparatively little (often well under 0.5% each).

Table 3 - FY 2024 General Fund Revenues (Top 20 by Total GF Revenues)

Locality	Population	Individual Income Tax	Sales Tax	Corporate Income Tax	Recordation	All Other GF	Total GF	% of GF Revenues
Fairfax	1,149,595	$4,570,693,657	$640,981,478	$433,122,258	$59,379,252	$68,276,551	$5,772,453,196	20.73%
Loudoun	439,217	$1,639,171,908	$289,357,990	$98,352,884	$39,121,260	$26,085,902	$2,092,089,944	7.51%
Arlington	245,004	$1,103,973,660	$141,721,878	$131,627,322	$14,269,384	$14,551,236	$1,406,143,480	5.05%
Prince William	497,853	$1,047,481,571	$247,292,910	$54,884,129	$25,588,994	$29,568,401	$1,404,816,004	5.05%
Virginia Beach	452,965	$937,619,122	$239,731,825	$62,254,641	$17,015,048	$26,902,421	$1,283,523,056	4.61%
Henrico	345,973	$758,358,880	$239,243,241	$79,385,014	$16,901,589	$20,547,970	$1,114,436,695	4.00%
Chesterfield	394,825	$771,975,238	$196,813,269	$54,673,673	$17,850,322	$23,449,379	$1,064,761,881	3.82%
Alexandria	159,363	$634,896,553	$103,906,499	$44,740,776	$10,006,640	$9,464,860	$803,015,327	2.88%
Richmond	233,039	$491,541,200	$135,848,691	$81,545,872	$9,174,259	$13,840,613	$731,950,635	2.63%
Chesapeake	253,261	$400,413,576	$150,130,358	$37,195,065	$10,324,619	$15,041,634	$613,105,251	2.20%
Albemarle	117,790	$381,077,348	$63,615,997	$27,843,826	$6,787,687	$6,995,764	$486,320,621	1.75%
Norfolk	245,406	$269,239,408	$118,089,089	$62,392,254	$7,938,129	$14,575,112	$472,233,992	1.70%
Stafford	167,455	$328,733,143	$61,086,711	$19,061,113	$8,439,784	$9,945,459	$427,266,211	1.53%
Hanover	114,420	$282,882,478	$93,604,822	$20,172,113	$5,817,215	$6,795,613	$409,272,240	1.47%
Spotsylvania	149,920	$271,849,468	$77,149,214	$12,001,179	$7,577,149	$8,904,023	$377,481,034	1.36%

Locality	Population	Individual Income Tax	Sales Tax	Corporate Income Tax	Recordation	All Other GF	Total GF	% of GF Revenues
Newport News	182,621	$194,196,188	$89,507,530	$42,379,591	$4,809,953	$10,846,195	$341,739,457	1.23%
Fauquier	74,563	$230,199,963	$40,876,383	$9,199,418	$4,982,414	$4,428,433	$289,686,610	1.04%
Frederick	98,977	$183,434,049	$58,228,937	$14,635,106	$5,054,961	$5,878,425	$267,231,478	0.96%
James City	81,826	$201,053,112	$39,467,803	$9,501,272	$4,016,189	$4,859,796	$258,898,172	0.93%
Roanoke	99,504	$133,771,508	$74,125,707	$24,488,966	$2,838,354	$5,909,725	$241,134,260	0.87%
Total (All Localities)	**8,811,195**	**$20,310,406,000**	**$4,709,661,000**	**$1,907,065,000**	**$392,017,000**	**$523,313,000**	**$27,842,462,000**	**100%**

Figure 4 – Share of State Individual Income Taxes by Locality (Top Nine)



The individual income tax is by far the largest component of General Fund revenue and drives Fairfax's leading position. Of Fairfax County's $5.77 billion GF contribution, about $4.57 billion (79%) came from individual income taxes withheld or paid by county residents and certain pass-through businesses. Fairfax County's income tax alone accounted for 22.5% of all individual income tax collected statewide, as seen in **Figure 4**. By comparison, Fairfax's share of statewide sales tax collections was significant, but less so: the county generated about $641 million in state sales tax (approximately 13.6% of the state total). Other Northern Virginia localities show a similar pattern where income tax collections are the lead driver of their contributions. Loudoun County, for example, contributed about $1.64 billion in income tax versus $289 million in sales tax. Arlington's state revenue was bolstered by corporate income tax receipts—over $131 million from corporations attributed to Arlington, reflecting the concentration of corporate headquarters and business activity there. Still, individual income tax was Arlington's largest source at $1.10 billion. Overall, Northern Virginia's high incomes translate to significant income tax payments, especially in Fairfax County.

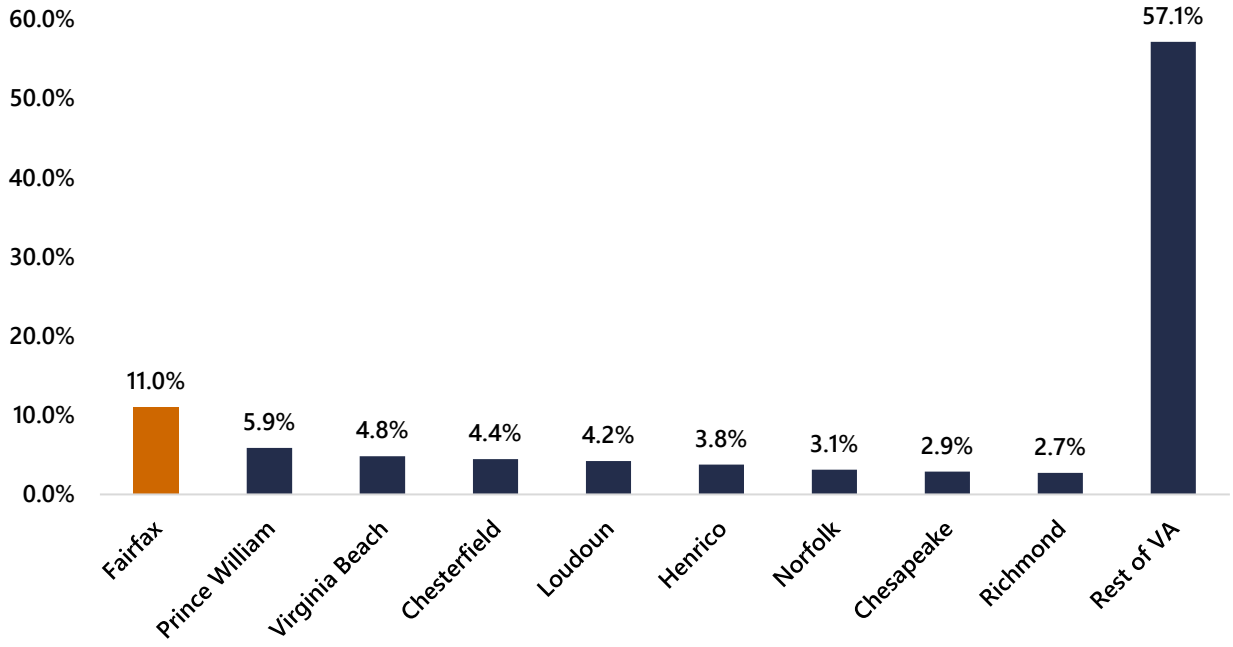
It is noteworthy that Northern Virginia localities contribute a leading share of nearly all major taxes. For instance, Fairfax's ~$59 million in recordation taxes (taxes on property deed recordings) amounted to the highest in the state, indicating a high volume of real estate transactions and values. Similarly, Fairfax and Loudoun each contributed substantially to corporate income taxes (over $433 million and $98 million, respectively, in addition to the aforementioned amount from Arlington County), reflecting robust business profits in the region. In contrast, many smaller or less affluent jurisdictions contributed only a fraction of these state

revenue sources. For example, an entire year's GF revenue from a smaller but still prevalent county like Albemarle (~$27 million total) was under one month's worth of Fairfax's GF contributions.

FY 2024 Appropriations and Direct Aid

While Fairfax County generates over one-fifth of Virginia's general fund revenues and receives the largest absolute amount of state aid of any locality, it receives a significantly smaller share of state expenditures than other counties relative to its contributions. State appropriations benefitting Fairfax County—including direct aid to local governments (e.g. K-12 education funding, car tax distributions) and state spending on programs and services in the county—totaled roughly $2.93 billion in FY 2024, or about 11% of total General Fund appropriations. When compared to the $5.77 billion contributed to revenues, this equates to approximately 50 cents in state spending for every $1.00 Fairfax sent to Richmond. In contrast, many other localities receive far more from the state than they contribute, effectively subsidized by the net outflow from places like Fairfax County. Analysis shows that Fairfax's share of state funding is calculated by formulas (such as the public-school funding formula) that tend to direct more aid to communities with lower fiscal capacity. Fairfax does still receive the single largest absolute amount of state aid of any locality, given its size but in relative terms its "return" on contributions is one of the lowest among Virginia localities (ranking 128th of 133).

Figure 5 – Share of State Appropriations by Locality (Top Nine)

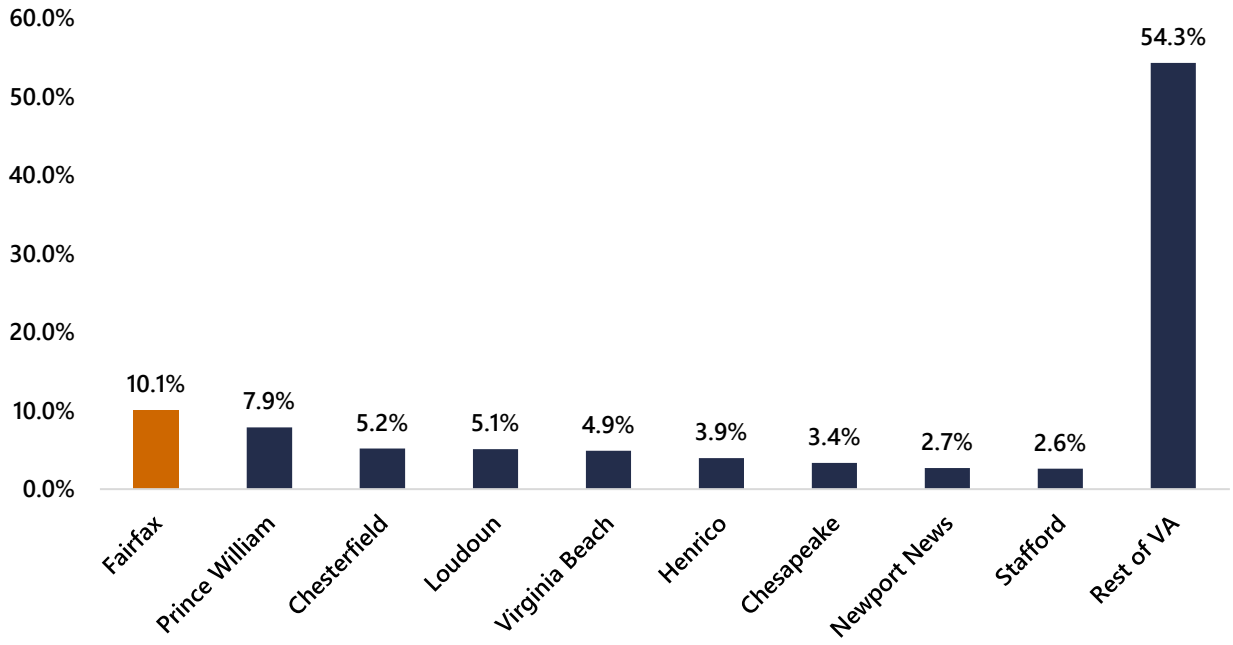


In FY 2024, an estimated $2.93 billion in state General Fund appropriations were expended for the benefit of Fairfax County (including funds flowing to Fairfax County Government, to Fairfax County Public Schools, or directly to residents and organizations in the county). This represented 11.0% of total state GF appropriations (as seen in **Figure 5**). Fairfax's share of appropriations is roughly in line with its share of Virginia's population (about 13%) but much lower than its share

of revenues at 20.7%. **Figure 2** illustrates this point, showing Fairfax's return ratio (~0.51) and rank (128th out of 133 jurisdictions) in dollars returned per dollar contributed. Only a handful of very high-income localities—notably the City of Fairfax, the City of Falls Church, and Arlington County—have lower return ratios than Fairfax.

At the other end of the spectrum, many localities receive far more in state spending than they generate in revenue. For example, Lee County in Southwest Virginia receives approximately $4.27 in state appropriations for every $1 of revenue it contributes. Several other rural counties and small cities have return ratios well above 2:1. This reflects the Commonwealth's use of statewide tax revenues to fund services in communities with smaller tax bases. Among larger jurisdictions, Prince William County's ratio is about 1.10 (roughly $1.10 received per $1 contributed), meaning it is a modest net beneficiary of state funds despite its own growing contributions. Chesterfield County is similar at ~1.11. In contrast, Fairfax County, Arlington, and their small-city neighbors are notable net donors. Arlington County receives only about $0.35 per $1 contributed, and the City of Falls Church about $0.34, the lowest return in the state. The City of Fairfax (surrounded by Fairfax County) also receives around $0.32–0.33 per $1. Fairfax County's $0.50 on the dollar is low, but not the very lowest, owing in part to one factor that boosts Fairfax's receipts—the car tax reimbursement—as discussed below.

Figure 6 – Share of K-12 Direct Aid by Locality (Top Nine)



The largest category of state General Fund spending flowing back to localities is **Direct Aid to localities**, a broad umbrella that includes formula-driven funding for public schools (by far the largest share) along with state support for:

- local police
- construction and maintenance of secondary roads
- constitutional officers (treasurers, commissioners of the revenue, commonwealth's attorneys, sheriffs, clerks of court)
- local and regional jails
- social services and public health
- juvenile justice and behavioral health programs
- libraries
- airports
- parks and recreation
- emergency services
- litter control and recycling
- wastewater treatment, and
- mandated tax relief payments.

In this analysis, those smaller direct aid programs and other estimated state contributions to local services are grouped into the "All Other" category of total appropriations due to a lack of data. Therefore, the Direct Aid category is effectively limited to K–12 education aid and car tax relief.

In absolute dollars, Fairfax County receives more direct aid than any other locality. In FY 2024, Fairfax's direct general fund aid was approximately $1.224 billion. This included about $1.013 billion in state aid for K-12 public education (primarily Standards of Quality education funding for Fairfax County Public Schools) and $211.3 million from the state's Personal Property Tax Relief Act (PPTRA) reimbursement (commonly known as "car tax" relief) for vehicles owned by county residents. No other locality receives as large a car tax relief payment; Fairfax's share of the fixed $950 million statewide car tax reimbursement pot is 22.24%, reflecting the high number and value of personal vehicles in the county when the reimbursement program was established. However, this reimbursement functions as pass-through funding to county residents, since Fairfax must use it to offset vehicle personal property tax bills, and therefore it does not increase the County's net fiscal capacity. In comparison, Prince William County's car tax relief for FY 2024 was about $54.3 million (5.7% of the state total), and Loudoun's was about $48.1 million (5.06% of the total). These three Northern Virginia localities (Fairfax, Loudoun, Prince William) collectively receive roughly one-third of all state car tax relief funds, mirroring their large shares of the state's vehicle stock.

Despite Fairfax County's large absolute aid amount, its share of statewide K-12 aid is relatively modest—about 10.1% of total K-12 direct aid to localities, as highlighted in **Figure 6**. This falls

short of Fairfax's share of Virginia's school-age population (14.3%) and below its share of overall population.[1] It underscores that Virginia's education funding formula directs a smaller proportion of dollars to Fairfax than the county's size might suggest. The **Local Composite Index (LCI)** of ability-to-pay—the formula used to allocate state school funds—is the key reason.[2] The state's funding formula uses the LCI to channel more education aid to less affluent localities with lower property values and incomes. For example, Prince William County Public Schools, with about 91,000 students (roughly half Fairfax's enrollment of 180,982), received $790 million in state aid—roughly 7.9% of state K-12 funds, a larger share than its student share, because Prince William's lower local wealth factors (LCI) qualify it for a higher state share per pupil. Similarly, Chesterfield County (just over 64,000 students) received $518 million (about 5.16% of state aid), more than half of Fairfax's dollar amount despite having one-third the enrollment, due to a more favorable LCI. At the extreme, some rural divisions like Lee County or Scott County rely on the state for over 80% of their school funding and thus receive a greater amount of aid relative to their small size.

Fairfax County's LCI is relatively high at 0.6579, which means that the Fairfax County Public School (FCPS) system covers a larger share of K–12 costs locally and receives less state aid per pupil than the average division, while the City of Fairfax's LCI is even higher at 0.80. According to the Fairfax County Public Schools Fiscal Year 2026 Approved Budget (which cites the Superintendent's Annual Report, FY 2024), FCPS received about $4,056 per pupil in state aid, compared with a statewide average of $6,093 per pupil. As a result, while the typical Virginia school division receives less than half of its funding from local sources, FCPS relies on local revenues for 68.9 percent of its budget.[3]

It is also worth noting that Arlington County, due to its relative wealth, receives a very small share of direct aid—only about $108 million in K-12 support and $31 million in car tax relief (roughly 1.08% of state direct aid, despite Arlington having ~3% of Virginia's population). Arlington's public schools are mostly locally funded given the county's 0.80 LCI (the maximum local effort requirement). Similar patterns hold for the Cities of Falls Church and Fairfax (each also at the 0.80 cap LCI): they receive minimal state school funding and rely on local revenues or tuition agreements.

Since Virginia's LCI-based funding system relies heavily on measures of resident income—something local governments do not tax directly—and does not factor in key local revenue sources such as business personal property (including in areas where data centers are highly

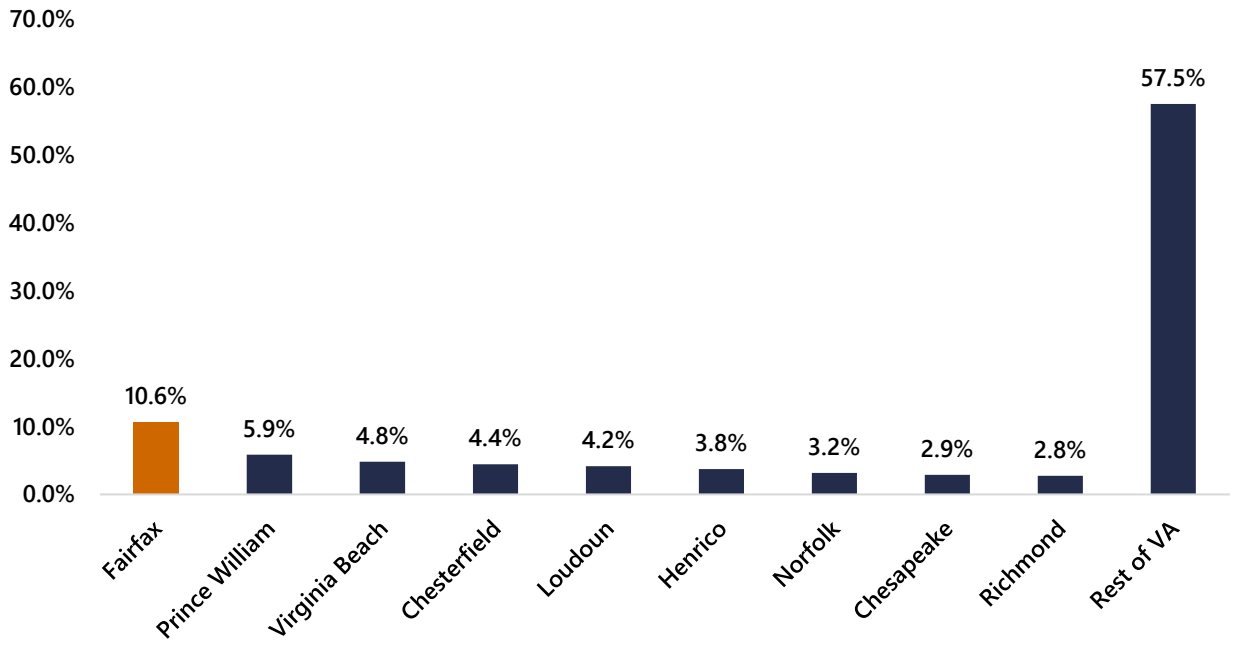
[1] VDOE's Virginia School Quality Profiles, https://schoolquality.virginia.gov/virginia-state-quality-profile

[2] VDOE's Composite Index of Local Ability-to-Pay (LCI): https://www.doe.virginia.gov/data-policy-funding/school-finance/budget-grants-management/composite-index-of-local-ability-to-pay

[3] Fairfax County Public Schools Fiscal Year 2026 Approved Budget, https://www.fcps.edu/about-fcps/budget

prevalent such as Loudoun and Prince William Counties), it does not capture all sources that contribute to generating local tax dollars and may thereby misrepresent a locality's need for state support relative to other jurisdictions. In localities with significant data center development, this omitted base of business personal property can include extremely high-value servers and related equipment that are replaced frequently as they depreciate—creating a large, recurring stream of localized tax revenue that the formula does not fully account for.

Figure 7 – Appropriations Percentage of Revenues (without Car Tax)



Aside from education, the car tax reimbursement is the other major direct aid item in Virginia. Fairfax's $211 million PPTRA payment is by far the largest single locality reimbursement (Fairfax's amount has been fixed since the mid-2000s). Because state law requires car-tax relief on qualifying vehicles, localities cannot bill taxpayers for the 'relieved' portion of the car tax; PPTRA provides state funding that partially backfills the resulting loss of local personal property tax revenue. Because Fairfax had a high number of cars on its tax rolls when the reimbursement formula was set, it locked in a very large payment. Other direct aid programs include HB 599 law enforcement funds (state payments to localities with police departments). Fairfax County receives on the order of $30 million annually for local policing via this formula.[4] There are also smaller general fund aids such as juvenile detention block grants, local Commissioner of Revenue/Treasurer office funding, and so forth. These, however, are relatively minor compared to K-12 and car tax relief. As mentioned earlier in this analysis, those smaller direct aid programs

[4] Virginia DCJS FY 2024 HB 599 Allocations: https://www.dcjs.virginia.gov/sites/dcjs.virginia.gov/files/law-enforcement/599fy2024allocations.pdf

and estimated funds will be included in the "All Other" category amongst the Total Appropriations (see **Table 5**).

In addition to direct aid, the state budget includes general fund expenditures on programs and services that benefit residents of each locality. These include major state-run or state-supported programs like Medicaid, public health and social services, higher education, and state government operations within the locality. Estimating the locality distribution of these expenditures is complex, but they are allocated where possible in this study. For Fairfax County, the analysis estimates roughly $1.704 billion—about 10.98% of all state GF spending outside of direct aid in such "other" General Fund expenditures in FY 2024. When combined with direct aid, this brings Fairfax's total to the $2.93 billion figure noted earlier. Fairfax's $1.704 billion in other GF spending is essentially equal to Fairfax's share of direct aid (10%) and only slightly below its 11% share of total GF appropriation. In other words, Fairfax's share of state spending is fairly consistent across direct aid and other functions, hovering around 10–11%.

Among these other expenditures, Medicaid is the largest single program. Approximately $579.6 million in state Medicaid dollars were estimated to be spent on healthcare for Fairfax County residents in FY 2024. This reflects the sizeable number of Fairfax residents who receive Medicaid (though Fairfax's poverty rate is low, its population is so large that it still has many enrollees, including children, people with disabilities, and low-income adults). Still, Fairfax's estimated share of Medicaid spending (about 10.3% of state Medicaid costs) is lower than its share of total population, indicating fewer Medicaid enrollees per capita than the state average, which is consistent with the county's relative affluence. Other Health and Human Resources (HHR) estimated spending benefiting Fairfax (such as community services board funds, public health, social services, etc.) was about $174.5 million in FY 2024.

Higher education is another significant category: the Commonwealth provided an estimated $393.3 million in General Fund support to public higher education institutions located in Fairfax County. The largest of these is George Mason University, Virginia's largest public university, which is headquartered in Fairfax County (Prince William County houses its Science & Tech campus). George Mason's state general fund appropriation likely accounts for the vast majority of that $393 million. (For context, GMU's self-reported total FY 2024 GF appropriation from the Commonwealth was on the order of $327 million.)[5] Northern Virginia Community College (NVCC), which has its flagship campus in Annandale (Fairfax County), recorded a state General Fund appropriation of approximately $179 million in FY 2024.[6] While NVCC's state funding supports campuses across multiple Northern Virginia jurisdictions, a portion of that

[5] GMU FY 2024 Financial Statements, Note 17: https://fiscal.gmu.edu/wp-content/uploads/247-GMU-Unaudited-Financial-Statements-FY24-1.pdf

[6] Virginia Community College System FY 2024 Financial Report, Page 174, https://rga.lis.virginia.gov/Published/2024/RD976/PDF

appropriation contributes to the higher education allocations estimated for Fairfax County. The remainder—labeled "All Other (est.)" at about $556.8 million—primarily includes a variety of state agency operating expenditures in Fairfax. This could encompass everything from the salaries of state employees working at offices in Fairfax (such as Virginia DMV customer service centers, VDOT district offices, state law enforcement posts, and VDOH offices) to state-funded programs or capital projects located in the county.

In summary, Fairfax County receives substantial General Fund support from the state across both direct aid and other appropriations, while also remaining a major net contributor to the state overall. In FY 2024, Direct Aid to Localities totaled about $1.22 billion, consisting mainly of approximately $1.01 billion in K–12 education funding and $211.3 million in car tax reimbursements; **Table 4** details these components and Fairfax County's shares of statewide K–12 and car tax aid. In addition to this direct aid, Fairfax is estimated to receive roughly $1.70 billion in other General Fund spending, including Medicaid and other Health and Human Resources programs, higher education support for institutions located in the County, and a range of state agency operations and services. As summarized in **Table 5**, these "all other" appropriations account for about 11 percent of statewide General Fund spending in these categories, bringing Fairfax County's total FY 2024 General Fund appropriations to approximately $2.93 billion and providing a picture of the major state-supported services flowing back to the County.

Table 4 – FY 2024 Direct Aid to Localities (Top 20)

Locality	FY 2024 K-12 State Aid	FY 2024 Car Tax Distribution	% of GF Local Aid	% of Car Tax
Fairfax	$1,012,828,848	$211,313,944	10.09%	22.24%
Prince William	$790,012,105	$54,287,527	7.87%	5.71%
Chesterfield	$517,920,360	$41,092,048	5.16%	4.33%
Loudoun	$513,060,686	$48,070,701	5.11%	5.06%
Virginia Beach	$491,440,782	$53,412,868	4.89%	5.62%
Henrico	$396,309,978	$37,001,783	3.95%	3.89%
Chesapeake	$336,840,022	$28,590,001	3.35%	3.01%
Newport News	$271,300,573	$18,572,326	2.70%	1.95%
Stafford	$261,275,363	$12,542,261	2.60%	1.32%
Norfolk	$260,450,287	$16,871,056	2.59%	1.78%
Spotsylvania	$205,565,021	$14,509,422	2.05%	1.53%
Richmond	$192,603,008	$16,708,749	1.92%	1.76%
Hampton	$188,448,969	$15,453,929	1.88%	1.63%
Roanoke	$148,938,762	$8,075,992	1.48%	0.85%
Portsmouth	$138,914,369	$9,862,962	1.38%	1.04%
Suffolk	$122,576,173	$10,169,730	1.22%	1.07%
Hanover	$116,039,060	$15,002,745	1.16%	1.58%
Frederick	$112,899,385	$12,741,898	1.12%	1.34%
Roanoke	$111,438,380	$12,229,857	1.11%	1.29%
Arlington	$108,401,817	$31,252,147	1.08%	3.29%
Total (All Localities)	**$10,041,487,939**	**$950,000,000**	**100%**	**100%**

Table 5 – FY 2024 All Other & Total GF Appropriations (Top 20)

Locality	Medicaid (est.)	Other HHR (est.)	Higher Ed (est.)	All Other (est.)	Subtotal All Other Appr. (est.)	Est. % All Other GF Spending	Est. Total FY2024 Appropriations	% Total GF Appropriations
Fairfax	$579,562,252	$174,525,371	$393,303,675	$556,791,152	$1,704,182,450	10.98%	$2,928,325,243	11.05%
Prince William	$205,633,880	$77,998,969	$182,699,745	$241,128,524	$707,461,118	4.56%	$1,551,760,750	5.85%
Virginia Beach	$261,530,696	$96,898,569	$159,472,816	$219,387,614	$737,289,694	4.75%	$1,282,143,344	4.84%
Chesterfield	$218,780,928	$69,122,983	$138,840,262	$191,228,273	$617,972,447	3.98%	$1,176,984,855	4.44%
Loudoun	$155,440,605	$44,453,052	$139,897,055	$212,728,952	$552,519,664	3.56%	$1,113,651,052	4.20%
Henrico	$210,816,488	$74,629,737	$110,913,972	$167,567,452	$563,927,650	3.63%	$997,239,411	3.76%
Norfolk	$170,097,674	$108,444,474	$151,756,770	$118,859,154	$549,158,073	3.54%	$826,479,416	3.12%
Chesapeake	$139,424,995	$56,249,071	$84,338,808	$122,663,620	$402,676,493	2.59%	$768,106,516	2.90%
Richmond	$175,473,128	$112,211,344	$112,642,571	$112,869,361	$513,196,404	3.31%	$722,508,161	2.73%
Newport News	$123,376,355	$70,664,916	$87,440,301	$88,450,069	$369,931,641	2.38%	$659,804,540	2.49%
Stafford	$66,375,668	$21,698,681	$64,295,554	$81,104,617	$233,474,521	1.50%	$507,292,145	1.91%
Arlington	$110,918,380	$44,584,143	$83,923,150	$118,664,451	$358,090,124	2.31%	$497,744,087	1.88%
Hampton	$95,115,653	$45,589,909	$60,624,859	$66,253,883	$267,584,304	1.72%	$471,487,202	1.78%
Spotsylvania	$80,008,526	$26,744,979	$51,229,087	$72,611,772	$230,594,363	1.49%	$450,668,806	1.70%
Montgomery	$87,726,444	$62,016,287	$118,650,077	$49,462,895	$317,855,703	2.05%	$397,927,441	1.50%

Locality	Medicaid (est.)	Other HHR (est.)	Higher Ed (est.)	All Other (est.)	Subtotal All Other Appr. (est.)	Est. % All Other GF Spending	Est. Total FY2024 Appropriations	% Total GF Appropriations
Roanoke	$86,626,435	$50,023,279	$30,457,066	$48,193,448	$215,300,229	1.39%	$372,314,982	1.40%
Portsmouth	$73,070,121	$42,816,630	$35,936,920	$46,128,236	$197,951,908	1.27%	$346,729,239	1.31%
Alexandria	$80,560,200	$34,253,957	$38,416,126	$77,185,364	$230,415,647	1.48%	$325,482,406	1.23%
Hanover	$68,459,762	$15,148,128	$39,998,848	$55,417,816	$179,024,553	1.15%	$310,066,359	1.17%
Albemarle	$77,901,626	$20,380,946	$57,081,763	$57,050,031	$212,414,366	1.37%	$306,347,456	1.16%
Total (All Localities)	$5,601,302,279	$2,258,620,348	$3,400,015,383	$4,267,585,904	$15,527,523,913	100%	$26,509,876,653	100%

Transportation

Virginia's state transportation funding is collected and managed through the Commonwealth Transportation Fund (CTF), which pools dedicated taxes and fees to support both highway infrastructure and transit programs. These revenues come from sources such as motor fuel taxes, vehicle sales and registration fees, and a portion of statewide sales taxes, among others. Once in the CTF, they are distributed to agencies—primarily to the Virginia Department of Transportation (VDOT)—for roads and bridges, but also to the Department of Rail and Public Transportation (DRPT) for transit and rail investments. The largest component of the CTF is the Transportation Trust Fund (TTF), which represents the dedicated, ongoing revenue stream for transportation programs. By law, 23% of the TTF portion of CTF revenues must be dedicated to mass transit (Commonwealth Mass Transit Fund) and another 7.5% to rail projects, underlining the multimodal scope of Virginia's transportation budget.[7] The overall CTF budget in FY 2024 was about **$9.8 billion** statewide, reflecting the scale of resources involved in maintaining and improving the Commonwealth's transportation network.[8]

[7] Code of Virginia, § 33.2-1524.1. Transportation Trust Fund, https://law.lis.virginia.gov/vacode/title33.2/chapter15/section33.2-1524.1/

[8] FY 2024 Commonwealth Transportation Fund Budget, https://www.vdot.virginia.gov/about/budget-finance/

Table 6 – FY 2024 State Transportation Estimated Revenues Generated by Construction District

Locality	Motor Fuels Tax	MV Sales & Use Tax	MV License Fees	State Sales and Use Tax	Other State Revenue Sources	Total Transportation Revenues	% Total Transportation Revenues
Northern Virginia	$329,561,921	$321,565,360	$60,130,466	$359,288,591	$113,761,540	$1,184,307,878	24.87%
Hampton Roads	$282,487,165	$252,317,526	$44,209,235	$272,731,482	$85,169,968	$936,915,375	19.67%
Richmond	$237,321,085	$180,890,040	$28,412,271	$195,701,614	$57,848,639	$700,173,649	14.70%
Fredericksburg	$142,958,615	$114,275,063	$18,769,307	$125,710,339	$37,616,828	$439,330,152	9.22%
Salem	$132,080,417	$108,615,885	$18,050,835	$117,560,287	$35,717,733	$412,025,156	8.65%
Staunton	$129,816,241	$92,978,484	$14,064,005	$103,201,194	$29,533,463	$369,593,387	7.76%
Culpeper	$91,473,827	$69,399,616	$10,886,679	$75,422,476	$22,223,501	$269,406,098	5.66%
Lynchburg	$72,911,060	$58,365,611	$9,687,459	$65,386,628	$19,462,008	$225,812,767	4.74%
Bristol	$79,297,671	$56,990,416	$8,557,742	$62,111,389	$17,895,320	$224,852,538	4.72%
Total	$1,497,908,000	$1,255,398,000	$212,768,000	$1,377,114,000	$419,229,000	$4,762,417,000	100%

Table 6 estimates FY 2024 transportation-related revenues (fuel taxes, vehicle fees, sales tax contributions, etc.) generated in each of VDOT's nine construction districts. Notably, the **Northern Virginia District—which includes Fairfax County—generates about 25% of all state transportation revenues**, the single largest share of any district. This is on the order of $1.18 billion out of roughly $4.76 billion in statewide FY24 transportation tax and fee collections accounted for in the analysis. Analysis estimates show that Fairfax County alone contributes over half a billion dollars to that total, by far the largest local contribution to Virginia's transportation funds. Other districts such as Hampton Roads and Richmond also provide substantial shares (about 20% and 15%, respectively), but no other region approaches Northern Virginia's contribution level. The revenue distribution largely reflects economic activity and travel demand—Northern Virginia's dense population and high number of vehicles result in considerable fuel purchases, vehicle sales, and registrations that drive these tax revenues. By contrast, more rural districts like Bristol or Lynchburg each account for only around 5% or less of state transportation revenue, highlighting regional differences in revenue generation.

Table 7 – FY 2024 VDOT Allocations by Program

Program	FY 2024 Expenditures
Environmental Monitoring and Evaluation	$19,985,858
Ground Transportation Planning and Research	$144,354,106
Highway Construction Programs	$3,648,997,551
Highway System Maintenance	$2,129,291,986
Commonwealth Toll Facilities	$94,043,843
Financial Assistance to Localities	$1,660,735,953
Non-Toll Supported Transportation Debt Service	$398,657,578
Special Structures	$85,040,000
Administrative and Support Services	$344,405,762
VDOT Capital Outlay	$60,000,000
Support to Other State Agencies	$49,326,969
Support to DRPT Program	$34,735,169
Total	**$8,669,574,775**

Table 7 presents the **actual FY 2024 VDOT expenditures by program**, offering a statewide view of where transportation dollars were spent across major categories. Rather than a geographic breakdown, this table is organized by programmatic areas of spending, such as highway maintenance, construction, administration, and various special funds. Total VDOT spending for FY 2024 was about **$8.67 billion** across all programs. The largest portions of these funds were devoted to road maintenance and operations and to highway construction projects. Significant funds also went to financial assistance to localities, supporting local road projects and street maintenance payments. Smaller shares of the budget covered areas like administration, planning, toll facility operations, and special structures (e.g. major bridges). Additionally, some state transportation dollars flow outside of VDOT's highway programs, such as the dedicated transit and rail funds managed by DRPT (e.g. statewide transit grants and WMATA support for Northern Virginia). Those multimodal investments are part of the broader transportation funding picture (as reflected in the CTF allocations), and subsequent analysis will delve into transit funding distributions.

Table 8 – FY 2024 VDOT Estimated Allocations by District

District	Est. FY 2024 Expenditures	Est. Share
Bristol	$789,668,420	9.11%
Culpeper	$439,867,918	5.07%
Fredericksburg	$388,735,903	4.48%
Hampton Roads	$1,998,850,099	23.06%
Lynchburg	$569,772,769	6.57%
Northern Virginia	$1,546,357,425	17.84%
Richmond	$1,335,157,696	15.40%
Salem	$900,560,723	10.39%
Staunton	$700,602,343	8.08%
Out of State	$1,479	0.00%
Total	**$8,669,574,775**	**100%**

Table 8 provides an estimated distribution of the actual FY 2024 VDOT allocations from **Table 7** across Virginia's nine construction districts. While **Table 7** presents the statewide program totals without geographic specificity, **Table 8** applies estimated shares by district to illustrate how

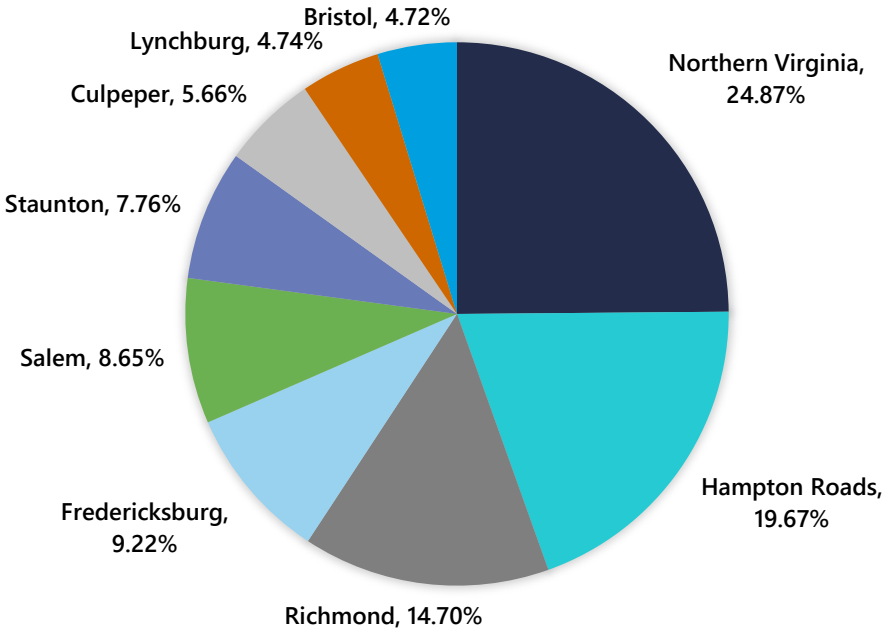
those dollars may have been distributed in practice. These district-level allocations offer a more grounded picture of where transportation dollars are ultimately spent, based on program delivery patterns observed in external expenditure data. Under this estimate, the Northern Virginia District was allocated approximately 18% of total VDOT funds—equating to just over $1.55 billion out of the $8.67 billion statewide VDOT budget in FY 2024. **This estimated allocation is substantially below Northern Virginia's estimated share of revenue generation** (about 25% per **Table 6**), highlighting the gap between what the region contributes to state transportation coffers and what it receives back in state-managed transportation investment. Fairfax County, as the single largest contributor within Northern Virginia, is perhaps most affected by this revenue-return gap.

The analysis that follows will explore these allocations in more depth—including modal breakdowns and the role of DRPT and regional funding—to assess the full scope of Fairfax County's return on its transportation revenue contributions.

VDOT FY 2024 Est. Revenues & Expenditures by Construction District

Transportation revenues and expenditures between Fairfax County (and Northern Virginia generally) and the Commonwealth represent a distinct component of the fiscal relationship. Unlike General Fund dollars, most transportation funds in Virginia are managed through earmarked revenue sources (fuel taxes, vehicle taxes, tolls, etc.) and allocated via formulas and the Commonwealth Transportation Board. Northern Virginia both contributes heavily to these transportation revenues and, through VDOT and related agencies, receives significant state transportation investments. In addition, Northern Virginia has unique regional funding mechanisms—notably the **Northern Virginia Transportation Authority (NVTA)—**that supplement state spending with locally-raised dollars for transportation projects. This section examines (1) VDOT revenues generated in Fairfax/Northern Virginia versus VDOT expenditures in the region, and (2) the role of state transit funding and regional authorities in supporting Fairfax County's transportation infrastructure. The data indicate that Fairfax and its neighbors, making up the Northern Virginia district, contribute roughly a quarter of Virginia's transportation revenues and receive somewhat less than that in state highway allocations, though the gap is partially bridged by regional funding and higher local investment in transit.

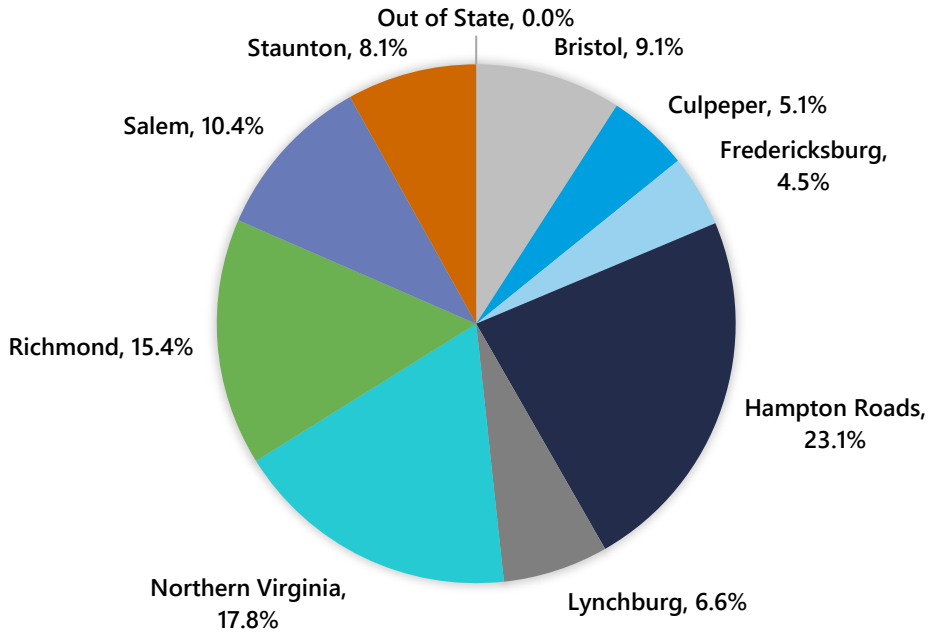
Figure 8 – Est. Percent of FY 2024 State Transportation Revenues Generated by Construction District



Fairfax County and Northern Virginia are major sources of the Commonwealth's transportation funds. The **Northern Virginia VDOT construction district** (which encompasses Fairfax, Arlington, Loudoun, Prince William, and adjacent cities) was estimated to generate

approximately 24.9% of Virginia's FY 2024 transportation revenues (from state fuel taxes, vehicle sales and registration taxes, and other dedicated transportation sources), as demonstrated in **Figure 8**. This is on the order of $1.18 billion out of about $4.76 billion in total state transportation revenue. By comparison, the Northern Virginia district's share of VDOT's FY 2024 state highway allocations was about 17.8% (approximately $1.546 billion of $8.67 billion in total allocations statewide), as seen in **Figure 9**. In dollar terms, Northern Virginia received about $1.55 billion in state highway project and maintenance spending during FY 2024.

Figure 9 – Est. Share of FY 2024 VDOT Expenditures



Hampton Roads, on the other hand, generated roughly 19.7% of transportation revenues but was allocated about 23.1% of VDOT spending ($1.999 billion). This reflects major state investments in projects like the Hampton Roads Bridge-Tunnel expansion and other highway infrastructure in Tidewater. Conversely, the Bristol district (far southwest Virginia) contributed about 4.7% in revenue but received around 9.1% of allocations ($789.7 million), likely highlighting the state's efforts to ensure rural connectivity and maintain extensive highway mileage in less populous areas. In short, Northern Virginia exports a portion of its transportation tax dollars to support infrastructure elsewhere in the state. However state funding formulas have evolved, large projects in Northern Virginia (e.g. interchange improvements, express lanes, Metro capital support) have garnered more state support in recent years.

Fairfax, by virtue of its size, generates the largest portion of Northern Virginia's transportation revenues—principally through fuel purchases and vehicle sales in the county. While exact county-level breakdowns of gas tax receipts are not published (fuel taxes are collected at the distributor level), Fairfax's contribution can be inferred to be the single biggest in the region,

likely on the order of 10–12% of statewide transportation revenue on its own. On the spending side, Fairfax benefits from significant VDOT expenditures: the county hosts ongoing projects like the I-66 Express Lanes and Fairfax County Parkway enhancements that command large state funds. In VDOT's Six-Year Improvement Program, Fairfax County consistently appears at the top in terms of total project allocations (often alongside or just behind Henrico and Prince William, depending on project cycles).

Northern Virginia has additional funding streams for transportation that are outside the state's core allocation process. Chief among these is the **Northern Virginia Transportation Authority (NVTA)**. Created by the General Assembly, NVTA levies dedicated regional taxes—currently a supplemental sales tax (0.7% in participating localities) and other fees—that generate hundreds of millions of dollars annually for transportation projects in Northern Virginia.[9] Since a 2013 legislative package (HB 2313) authorized these revenues, NVTA has amassed a substantial regional transportation budget. By 2025, NVTA reports nearly $5 billion committed to transportation improvements in Northern Virginia.[10] Under the law, 30% of NVTA's revenue is returned directly to member localities (including Fairfax County) for local transportation priorities, and 70% is allocated by NVTA to regional projects that benefit multiple jurisdictions. This funding mechanism means that Northern Virginia, in effect, self-funds a portion of its transportation needs on top of what it receives from the Commonwealth. Fairfax County, for example, uses its 30% of NVTA funds (which amounted to approximately $57.9 million in FY 2024 for Fairfax) for projects like roadway improvements, transit purchases, and pedestrian infrastructure that might otherwise compete for state dollars.[11] NVTA's 70% regional funds have been invested in major projects such as the widening of Route 28 in Fairfax/Loudoun, and new bus rapid transit lines. These NVTA-funded projects often complement VDOT's programs, thereby augmenting the total transportation resources in Northern Virginia beyond what the state alone provides.

The presence of NVTA and other regional authorities (e.g. the Northern Virginia Transportation Commission, which manages transit funds, and the Potomac and Rappahannock Transportation Commission) effectively reduce reliance on state general funds or VDOT allocations for some local priorities. However, it also means Northern Virginia taxpayers pay extra regional taxes that most other Virginians do not in order to address their transportation challenges. Northern

[9] HB 2313, https://legacylis.virginia.gov/cgi-bin/legp604.exe?131+sum+HB2313

[10] NVTA's FY 2024 Annual Report to the Joint Commission on Transportation Accountability, https://rga.lis.virginia.gov/Published/2024/RD778/PDF

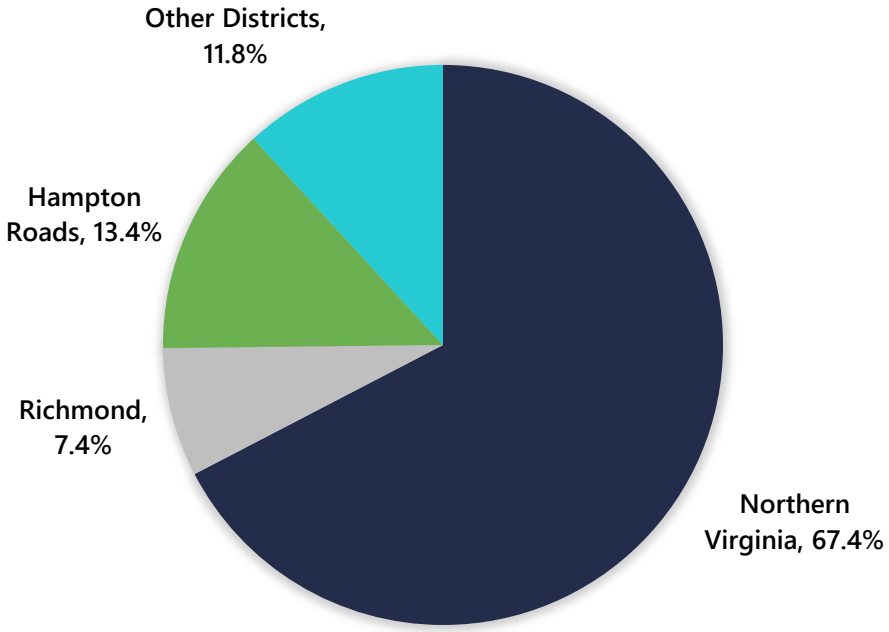
[11] Fairfax County FY 2024 Adopted Budget Transportation Overview, https://www.fairfaxcounty.gov/budget/sites/budget/files/Assets/documents/fy2024/adopted/volume2/Transportation%20Funding%20Overview.pdf

Virginia and Fairfax County may wish to consider this additional context when considering their overall contribution to and funding from the state.

Public Transport / DRPT

Transportation funding in Virginia is not limited to VDOT. Public transportation in Fairfax County and Northern Virginia relies on a partnership of local, regional, state, and federal funding. The Virginia Department of Rail and Public Transportation (DRPT) administers state aid for transit systems statewide, funded by dedicated transportation revenues (separate from the General Fund).

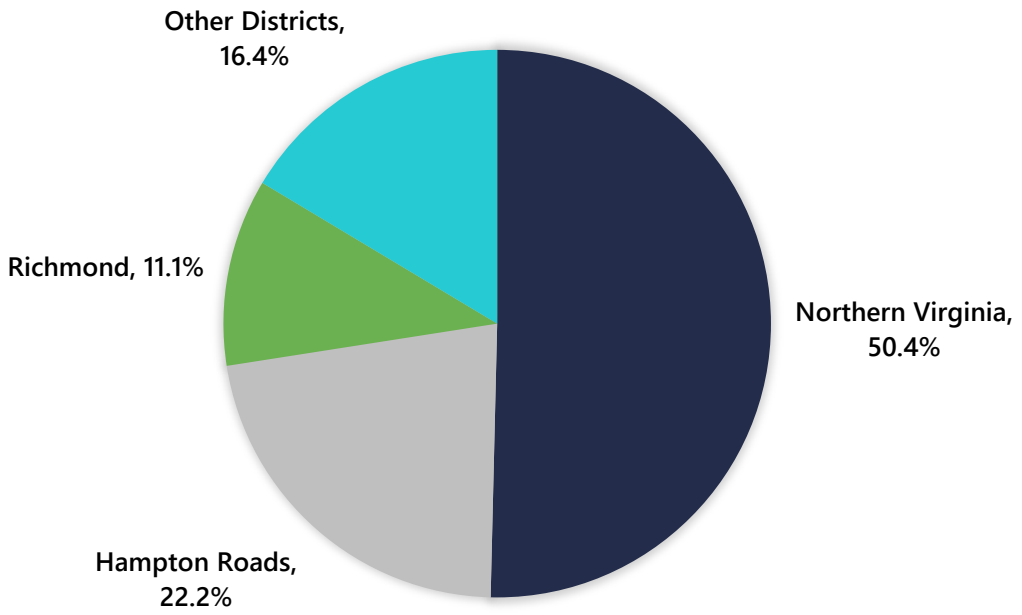
Figure 10 – FY 2024 Total Public Transit Budget ($1.458 bil.)



In FY 2024, Virginia's total public transportation budget was approximately $1.458 billion. This included operating assistance, capital funds, and special programs for transit and commuter rail across the Commonwealth. The breakdown of funding sources was roughly $710 million in state transit funding (about 49% of the total), $384 million from local/regional sources (26%), and $244 million in federal transit aid (17%), with the remainder coming from fares, tolls, and other revenues. (Additional figures can be found with these details in the **Appendices**.) Northern Virginia, with its extensive transit networks—including Metro (WMATA), Virginia Railway Express (VRE), and multiple bus systems (Fairfax Connector, WMATA Metrobus, etc.)—is a major recipient of these transit funds, receiving 67.4% of the total public transit budget in FY 2024, as seen in **Figure 10**. Fairfax County uses state transit assistance to support the Fairfax Connector bus

system and helps fund its share of Metro and VRE obligations. DRPT also co-funds local bus operations: Fairfax Connector receives millions each year in state operating support.

Figure 11 – FY 2024 Public Transportation Operating Expense Budget ($685 mil.)



Operating support is the largest single component of Virginia's transit program, and the distribution reflects where the most service is delivered. Northern Virginia accounts for just over half of statewide operating dollars (50.4%, as seen in **Figure 11**), driven by WMATA operations and high-frequency local systems such as Fairfax Connector and Metrobus. Hampton Roads receives 22.2%, anchored by HRT's bus and ferry networks; the Richmond region receives 11.1% for GRTC and related services; and all other districts combined account for 16.4%. For Fairfax County, the concentration of operating support in Northern Virginia underscores the scale and cost of keeping a large, multimodal network running daily—funding service hours, operators, fuel/energy, parts, and state-of-good-repair activities that sustain mobility for the Commonwealth's most public transit-intensive region.

In addition to NVTA, Fairfax is a member of the **Northern Virginia Transportation Commission (NVTC)**, which governs the region's participation in Metro and VRE. In 2018, Virginia's legislature created a dedicated funding stream for WMATA, redirecting some existing revenue (including a portion of NVTA's taxes) to provide a stable source of capital funding for Metro.[12] Fairfax's "return" from these arrangements comes in the form of major capital projects (e.g. ongoing state-supported funding for the Metro and bus replacements for the Fairfax Connector

[12] HB 1539, https://lis.virginia.gov/bill-details/20181/HB1539

infrastructure) and transit service that, while not a direct dollar transfer to the county, delivers value to residents and businesses. The Virginia Railway Express, co-sponsored by Fairfax through NVTC and PRTC, also receives state operating and capital assistance.

It's worth highlighting the economic returns of transit investment in Northern Virginia. A recent analysis by the NVTC found that Northern Virginia's transit network generates at least $1.5 billion in income and sales tax revenue for the Commonwealth each year—roughly five times what the state spends on transit in the region.[13] The same study noted that the state sees a 160% return on investment for transit in Northern Virginia (i.e., for every $1 the state invests in Northern Virginia transit, it receives $2.60 back in increased tax revenues). This is due to transit's role in facilitating the region's high economic productivity. Such findings underscore that funding transit boosts state revenues and growth.

In summary, Fairfax County's transportation funding relationship with the state is complex but can be viewed as a mix of slightly lower direct state allocation that is currently offset by regional self-help and significant state-supported transit investments. Northern Virginia contributes a large share of Virginia's transportation revenues, and while it doesn't receive an equivalent share of VDOT's budget, mechanisms like NVTA and targeted project funding have helped address the most critical needs. The Commonwealth's support for transit and rail in Fairfax/Northern Virginia further augments the value received by the region, even if those dollars are not always labeled as "Fairfax County" spending.

[13] NVTC, Value of Northern Virginia Transit to the Commonwealth, https://novatransit.org/valueoftransit/

Appendix A - GF Revenues and Appropriations

Estimated General Fund Revenues Generated by Locality

Table A1 – Estimated FY 2024 State General Fund Revenues and Appropriations by Locality

Locality	Individual Income Tax	Sales Tax	Corporate Income Tax	Recordation	All Other GF	Total GF	% of GF Revenues
Counties							
Accomack	$42,307,803	$16,108,945	$4,081,034	$1,033,709	$1,989,508	$65,520,999	0.24%
Albemarle	$381,077,348	$63,615,997	$27,843,826	$6,787,687	$6,995,764	$486,320,621	1.75%
Alleghany	$16,295,282	$3,395,886	$893,345	$285,380	$889,927	$21,759,820	0.08%
Amelia	$19,201,578	$3,839,186	$740,049	$334,527	$809,451	$24,924,791	0.09%
Amherst	$34,014,218	$12,436,075	$2,271,886	$729,792	$1,867,754	$51,319,726	0.18%
Appomattox	$18,152,772	$5,561,942	$886,585	$378,856	$1,009,186	$25,989,341	0.09%
Arlington	$1,103,973,660	$141,721,878	$131,627,322	$14,269,384	$14,551,236	$1,406,143,480	5.05%
Augusta	$119,470,096	$25,358,318	$10,721,461	$2,292,586	$4,626,683	$162,469,144	0.58%
Bath	$6,022,860	$2,886,023	$708,513	$115,084	$252,712	$9,985,192	0.04%
Bedford	$187,028,824	$27,219,057	$5,527,189	$3,067,586	$4,803,611	$227,646,269	0.82%
Bland	$6,243,355	$1,448,252	$679,032	$112,207	$370,843	$8,853,688	0.03%

Locality	Individual Income Tax	Sales Tax	Corporate Income Tax	Recordation	All Other GF	Total GF	% of GF Revenues
Botetourt	$59,682,189	$12,537,903	$4,075,671	$1,069,323	$1,984,637	$79,349,724	0.28%
Brunswick	$13,409,346	$3,059,052	$982,987	$291,518	$882,978	$18,625,882	0.07%
Buchanan	$14,494,256	$5,860,375	$2,295,402	$107,018	$1,131,771	$23,888,822	0.09%
Buckingham	$13,801,909	$3,092,502	$918,614	$364,912	$993,982	$19,171,920	0.07%
Campbell	$64,018,554	$23,372,107	$6,366,595	$1,459,419	$3,353,975	$98,570,650	0.35%
Caroline	$43,491,458	$11,428,663	$1,889,555	$1,596,276	$2,004,949	$60,410,901	0.22%
Carroll	$24,909,740	$8,473,799	$1,402,822	$635,772	$1,708,822	$37,130,954	0.13%
Charles City	$13,993,499	$4,012,328	$611,908	$211,628	$385,334	$19,214,697	0.07%
Charlotte	$10,884,524	$2,781,386	$772,673	$178,365	$679,680	$15,296,628	0.05%
Chesterfield	$771,975,238	$196,813,269	$54,673,673	$17,850,322	$23,449,379	$1,064,761,881	3.82%
Clarke	$40,905,069	$5,179,996	$1,279,042	$689,477	$924,434	$48,978,017	0.18%
Craig	$5,533,092	$838,790	$228,399	$114,731	$283,061	$6,998,073	0.03%
Culpeper	$91,848,088	$30,955,134	$5,452,555	$2,198,850	$3,312,282	$133,766,909	0.48%
Cumberland	$9,736,120	$2,168,370	$379,764	$307,946	$592,849	$13,185,049	0.05%
Dickenson	$9,593,951	$2,989,359	$1,122,385	$105,963	$797,751	$14,609,409	0.05%
Dinwiddie	$35,472,400	$8,951,520	$4,282,527	$719,264	$1,687,381	$51,113,093	0.18%

Locality	Individual Income Tax	Sales Tax	Corporate Income Tax	Recordation	All Other GF	Total GF	% of GF Revenues
Essex	$14,898,954	$7,836,776	$994,317	$298,671	$618,328	$24,647,047	0.09%
Fairfax	$4,570,693,657	$640,981,478	$433,122,258	$59,379,252	$68,276,551	$5,772,453,196	20.73%
Fauquier	$230,199,963	$40,876,383	$9,199,418	$4,982,414	$4,428,433	$289,686,610	1.04%
Floyd	$21,060,139	$4,390,362	$908,740	$400,039	$896,223	$27,655,504	0.10%
Fluvanna	$43,062,932	$7,551,158	$1,730,048	$1,012,289	$1,685,659	$55,042,086	0.20%
Franklin	$75,677,753	$22,874,624	$4,373,060	$2,193,339	$3,214,702	$108,333,477	0.39%
Frederick	$183,434,049	$58,228,937	$14,635,106	$5,054,961	$5,878,425	$267,231,478	0.96%
Giles	$18,803,557	$8,282,715	$3,008,639	$322,400	$986,201	$31,403,512	0.11%
Gloucester	$58,782,736	$19,461,403	$2,868,239	$1,561,256	$2,317,410	$84,991,044	0.31%
Goochland	$120,709,774	$14,167,999	$13,403,369	$2,536,619	$1,632,444	$152,450,204	0.55%
Grayson	$12,463,749	$2,342,452	$776,780	$296,873	$903,112	$16,782,967	0.06%
Greene	$29,477,388	$9,017,253	$1,070,359	$895,722	$1,289,812	$41,750,534	0.15%
Greensville	$9,854,059	$2,587,115	$1,365,330	$141,315	$644,520	$14,592,339	0.05%
Halifax	$35,426,231	$14,515,706	$3,558,557	$875,082	$1,949,062	$56,324,637	0.20%
Hanover	$282,882,478	$93,604,822	$20,172,113	$5,817,215	$6,795,613	$409,272,240	1.47%
Henrico	$758,358,880	$239,243,241	$79,385,014	$16,901,589	$20,547,970	$1,114,436,695	4.00%

Locality	Individual Income Tax	Sales Tax	Corporate Income Tax	Recordation	All Other GF	Total GF	% of GF Revenues
Henry	$44,866,931	$17,412,749	$4,334,421	$904,824	$2,893,926	$70,412,852	0.25%
Highland	$2,434,650	$561,615	$161,230	$112,718	$135,710	$3,405,924	0.01%
Isle of Wight	$72,542,486	$13,035,792	$4,951,560	$1,609,111	$2,437,916	$94,576,866	0.34%
James City	$201,053,112	$39,467,803	$9,501,272	$4,016,189	$4,859,796	$258,898,172	0.93%
King and Queen	$9,587,278	$1,073,237	$360,712	$187,443	$401,667	$11,610,337	0.04%
King George	$55,327,979	$12,055,482	$7,703,345	$1,606,189	$1,677,819	$78,370,814	0.28%
King William	$28,726,999	$5,698,612	$1,450,512	$673,499	$1,118,111	$37,667,733	0.14%
Lancaster	$23,802,235	$7,411,495	$1,507,721	$727,724	$647,846	$34,097,021	0.12%
Lee	$13,568,171	$5,562,931	$1,133,096	$266,572	$1,283,457	$21,814,229	0.08%
Loudoun	$1,639,171,908	$289,357,990	$98,352,884	$39,121,260	$26,085,902	$2,092,089,944	7.51%
Louisa	$65,214,905	$19,518,551	$3,674,157	$2,525,925	$2,460,485	$93,394,023	0.34%
Lunenburg	$9,548,658	$2,032,063	$675,754	$208,869	$716,206	$13,181,550	0.05%
Madison	$24,983,097	$4,490,691	$933,972	$461,112	$830,417	$31,699,289	0.11%
Mathews	$14,449,836	$2,398,506	$392,714	$407,460	$499,307	$18,147,822	0.07%
Mecklenburg	$36,454,705	$32,425,057	$3,486,631	$1,030,907	$1,801,532	$75,198,832	0.27%
Middlesex	$17,709,898	$4,448,299	$935,750	$453,654	$646,361	$24,193,961	0.09%

Locality	Individual Income Tax	Sales Tax	Corporate Income Tax	Recordation	All Other GF	Total GF	% of GF Revenues
Montgomery	$151,447,121	$47,597,185	$15,649,245	$2,646,587	$6,065,391	$223,405,529	0.80%
Nelson	$24,153,600	$5,566,202	$1,153,231	$832,570	$878,286	$32,583,890	0.12%
New Kent	$55,390,525	$9,219,202	$1,756,826	$1,793,063	$1,592,176	$69,751,791	0.25%
Northampton	$18,997,108	$6,637,951	$1,164,750	$862,396	$721,611	$28,383,817	0.10%
Northumberland	$23,244,046	$3,666,284	$734,305	$713,889	$701,596	$29,060,119	0.10%
Nottoway	$12,585,668	$5,497,101	$1,744,713	$269,748	$929,304	$21,026,533	0.08%
Orange	$63,764,180	$15,535,808	$2,910,857	$1,851,899	$2,303,096	$86,365,840	0.31%
Page	$25,859,965	$8,873,516	$1,461,825	$777,419	$1,397,074	$38,369,798	0.14%
Patrick	$15,874,845	$5,341,049	$1,007,681	$336,735	$1,008,770	$23,569,080	0.08%
Pittsylvania	$66,239,677	$11,670,197	$3,753,630	$983,439	$3,498,951	$86,145,894	0.31%
Powhatan	$79,077,566	$14,165,498	$2,632,452	$1,338,154	$1,892,996	$99,106,666	0.36%
Prince Edward	$20,772,387	$11,615,725	$2,548,245	$567,586	$1,339,167	$36,843,111	0.13%
Prince George	$43,253,206	$12,079,577	$5,882,484	$1,066,756	$2,533,477	$64,815,501	0.23%
Prince William	$1,047,481,571	$247,292,910	$54,884,129	$25,588,994	$29,568,401	$1,404,816,004	5.05%
Pulaski	$36,165,995	$15,749,417	$4,763,600	$774,657	$1,966,345	$59,420,014	0.21%
Rappahannock	$25,169,259	$2,646,971	$448,967	$375,194	$443,598	$29,083,989	0.10%

Locality	Individual Income Tax	Sales Tax	Corporate Income Tax	Recordation	All Other GF	Total GF	% of GF Revenues
Richmond	$24,698,433	$4,766,711	$771,734	$187,295	$551,750	$30,975,922	0.11%
Roanoke	$173,193,303	$44,662,927	$12,371,996	$2,922,979	$5,731,133	$238,882,339	0.86%
Rockbridge	$30,841,788	$11,293,761	$1,595,813	$685,211	$1,341,246	$45,757,818	0.16%
Rockingham	$133,770,823	$34,836,177	$12,072,620	$3,459,166	$5,170,118	$189,308,904	0.68%
Russell	$21,788,129	$7,015,414	$1,809,916	$314,174	$1,482,717	$32,410,350	0.12%
Scott	$18,310,784	$5,846,945	$1,334,541	$277,782	$1,263,502	$27,033,554	0.10%
Shenandoah	$66,862,913	$18,254,333	$4,085,779	$1,633,740	$2,669,188	$93,505,953	0.34%
Smyth	$26,660,772	$9,124,644	$3,418,991	$417,074	$1,709,891	$41,331,372	0.15%
Southampton	$21,446,440	$3,036,090	$1,107,153	$354,206	$1,055,333	$26,999,222	0.10%
Spotsylvania	$271,849,468	$77,149,214	$12,001,179	$7,577,149	$8,904,023	$377,481,034	1.36%
Stafford	$328,733,143	$61,086,711	$19,061,113	$8,439,784	$9,945,459	$427,266,211	1.53%
Surry	$8,040,490	$4,588,262	$1,264,215	$179,838	$389,492	$14,462,296	0.05%
Sussex	$8,628,360	$3,959,438	$1,067,248	$235,520	$587,801	$14,478,367	0.05%
Tazewell	$38,322,549	$20,985,870	$3,798,167	$678,430	$2,290,862	$66,075,879	0.24%
Warren	$67,569,018	$19,621,862	$4,267,576	$1,647,728	$2,478,540	$95,584,724	0.34%
Washington	$75,436,504	$29,473,792	$5,881,768	$1,446,508	$3,169,683	$115,408,255	0.41%

Locality	Individual Income Tax	Sales Tax	Corporate Income Tax	Recordation	All Other GF	Total GF	% of GF Revenues
Westmoreland	$27,087,765	$5,169,133	$842,936	$949,588	$1,157,369	$35,206,791	0.13%
Wise	$28,770,359	$11,352,374	$3,106,539	$607,231	$2,068,024	$45,904,525	0.16%
Wythe	$30,052,663	$17,214,302	$3,289,229	$780,428	$1,657,923	$52,994,545	0.19%
York	$140,362,208	$38,475,368	$6,939,136	$3,021,898	$4,323,072	$193,121,682	0.69%
Total (Counties)	**$15,134,669,011**	**$3,120,087,326**	**$1,205,426,486**	**$290,884,888**	**$367,688,230**	**$20,118,755,941**	**72.26%**
Cities							
Alexandria	$634,896,553	$103,906,499	$44,740,776	$10,006,640	$9,464,860	$803,015,327	2.88%
Bristol	$19,543,713	$16,123,072	$2,884,764	$761,014	$980,678	$40,293,240	0.14%
Buena Vista	$5,130,835	$1,905,436	$772,654	$115,720	$393,887	$8,318,531	0.03%
Charlottesville	$110,298,117	$39,527,856	$15,617,857	$1,922,826	$3,073,111	$170,439,767	0.61%
Chesapeake	$400,413,576	$150,130,358	$37,195,065	$10,324,619	$15,041,634	$613,105,251	2.20%
Colonial Heights	$20,878,405	$26,561,899	$2,531,303	$504,984	$1,079,090	$51,555,681	0.19%
Covington	$5,115,114	$4,735,567	$1,335,420	$76,491	$328,140	$11,590,731	0.04%
Danville	$40,471,238	$34,184,665	$7,525,986	$1,832,602	$2,536,031	$86,550,522	0.31%
Emporia	$3,659,599	$6,193,535	$837,108	$115,822	$333,307	$11,139,371	0.04%
Fairfax	$92,355,878	$34,927,071	$10,211,234	$1,786,216	$1,427,958	$140,708,357	0.51%

Locality	Individual Income Tax	Sales Tax	Corporate Income Tax	Recordation	All Other GF	Total GF	% of GF Revenues
Falls Church	$81,425,559	$18,317,459	$6,227,446	$769,764	$942,430	$107,682,658	0.39%
Franklin	$7,260,787	$6,480,002	$995,186	$375,769	$482,856	$15,594,599	0.06%
Fredericksburg	$66,352,412	$42,464,417	$9,366,932	$1,144,305	$1,664,694	$120,992,760	0.43%
Galax	$6,407,792	$8,622,068	$1,476,776	$175,774	$403,686	$17,086,096	0.06%
Hampton	$138,297,405	$59,022,927	$18,871,596	$3,706,959	$8,124,387	$228,023,273	0.82%
Harrisonburg	$44,805,598	$47,848,298	$9,369,693	$1,589,893	$3,378,148	$106,991,630	0.38%
Hopewell	$16,914,698	$7,047,399	$2,965,466	$538,122	$1,339,939	$28,805,624	0.10%
Lexington	$9,745,959	$3,659,253	$1,621,954	$142,509	$435,936	$15,605,610	0.06%
Lynchburg	$99,071,022	$58,002,553	$16,932,172	$2,668,229	$4,857,183	$181,531,159	0.65%
Manassas	$70,183,602	$33,216,164	$12,463,604	$2,736,152	$2,548,682	$121,148,204	0.44%
Manassas Park	$26,893,144	$6,966,477	$1,517,031	$1,281,593	$1,041,555	$37,699,799	0.14%
Martinsville	$12,729,169	$7,051,593	$2,427,945	$512,343	$788,011	$23,509,061	0.08%
Newport News	$194,196,188	$89,507,530	$42,379,591	$4,809,953	$10,846,195	$341,739,457	1.23%
Norfolk	$269,239,408	$118,089,089	$62,392,254	$7,938,129	$14,575,112	$472,233,992	1.70%
Norton	$3,361,056	$5,979,358	$863,828	$59,748	$224,264	$10,488,253	0.04%
Petersburg	$20,652,536	$14,418,603	$3,827,339	$1,282,577	$2,047,533	$42,228,587	0.15%

Locality	Individual Income Tax	Sales Tax	Corporate Income Tax	Recordation	All Other GF	Total GF	% of GF Revenues
Poquoson	$28,695,368	$3,049,656	$518,215	$767,812	$770,074	$33,801,125	0.12%
Portsmouth	$86,275,447	$31,214,258	$18,211,809	$3,304,230	$5,656,478	$144,662,222	0.52%
Radford	$15,968,688	$4,298,922	$1,944,705	$324,741	$1,027,063	$23,564,118	0.08%
Richmond	$491,541,200	$135,848,691	$81,545,872	$9,174,259	$13,840,613	$731,950,635	2.63%
Roanoke	$133,771,508	$74,125,707	$24,488,966	$2,838,354	$5,909,725	$241,134,260	0.87%
Salem	$42,840,421	$25,297,308	$7,761,967	$746,923	$1,490,676	$78,137,295	0.28%
Staunton	$33,621,490	$15,648,146	$3,303,708	$984,413	$1,542,465	$55,100,222	0.20%
Suffolk	$158,830,554	$47,457,355	$13,744,547	$5,592,009	$6,091,939	$231,716,404	0.83%
Virginia Beach	$937,619,122	$239,731,825	$62,254,641	$17,015,048	$26,902,421	$1,283,523,056	4.61%
Waynesboro	$27,854,136	$19,391,579	$2,812,775	$1,190,836	$1,362,330	$52,611,657	0.19%
Williamsburg	$23,425,695	$15,271,193	$3,940,670	$872,614	$931,858	$44,442,030	0.16%
Winchester	$44,438,764	$33,349,890	$9,305,644	$1,142,122	$1,739,824	$89,976,244	0.32%
Unassigned	$750,555,231	--	$154,454,018	--	--	$905,009,249	3.25%
Total (Cities)	**$4,425,181,759**	**$1,589,573,674**	**$547,184,495**	**$101,132,112**	**$155,624,770**	**$6,818,696,809**	**24.49%**
Total (Agg.)	**$20,310,406,000**	**$4,709,661,000**	**$1,907,065,000**	**$392,017,000**	**$523,313,000**	**$27,842,462,000**	**100.00%**

Direct Aid to Localities

Table A2 – Estimated FY 2024 State General Fund Revenues and Appropriations by Locality

Locality	% Population	FY 2024 K-12 State Aid	Total GF Direct Aid to Localities	% GF Local Aid	FY 2024 Car Tax Distribution	% of Car Tax
Counties						
Accomack	0.38%	$48,458,577	$51,513,786	0.47%	$3,055,209	0.32%
Albemarle	1.34%	$78,972,420	$93,933,090	0.86%	$14,960,670	1.57%
Alleghany	0.17%	$30,078,306	$31,689,114	0.29%	$1,610,808	0.17%
Amelia	0.15%	$15,036,233	$16,055,446	0.15%	$1,019,213	0.11%
Amherst	0.36%	$40,278,813	$42,477,831	0.39%	$2,199,018	0.23%
Appomattox	0.19%	$23,492,044	$24,515,680	0.22%	$1,023,637	0.11%
Arlington	2.78%	$108,401,817	$139,653,964	1.27%	$31,252,147	3.29%
Augusta	0.88%	$85,705,152	$90,001,145	0.82%	$4,295,993	0.45%
Bath	0.05%	$2,567,059	$2,607,335	0.02%	$40,276	0.00%
Bedford	0.92%	$80,034,761	$86,120,812	0.78%	$6,086,051	0.64%
Bland	0.07%	$7,605,052	$7,959,613	0.07%	$354,561	0.04%
Botetourt	0.38%	$34,609,426	$38,027,563	0.35%	$3,418,137	0.36%

Locality	% Population	FY 2024 K-12 State Aid	Total GF Direct Aid to Localities	% GF Local Aid	FY 2024 Car Tax Distribution	% of Car Tax
Brunswick	0.17%	$15,188,777	$16,544,513	0.15%	$1,355,736	0.14%
Buchanan	0.22%	$29,121,991	$30,720,099	0.28%	$1,598,108	0.17%
Buckingham	0.19%	$19,958,777	$21,095,692	0.19%	$1,136,914	0.12%
Campbell	0.64%	$76,022,083	$79,478,096	0.72%	$3,456,013	0.36%
Caroline	0.38%	$39,225,349	$41,597,245	0.38%	$2,371,897	0.25%
Carroll	0.33%	$38,026,190	$39,077,742	0.36%	$1,051,552	0.11%
Charles City	0.07%	$4,348,442	$5,039,405	0.05%	$690,963	0.07%
Charlotte	0.13%	$18,446,816	$19,133,726	0.17%	$686,910	0.07%
Chesterfield	4.48%	$517,920,360	$559,012,408	5.09%	$41,092,048	4.33%
Clarke	0.18%	$11,880,719	$14,364,561	0.13%	$2,483,842	0.26%
Craig	0.05%	$5,616,796	$5,957,851	0.05%	$341,055	0.04%
Culpeper	0.63%	$71,278,967	$74,646,775	0.68%	$3,367,808	0.35%
Cumberland	0.11%	$15,775,076	$16,646,812	0.15%	$871,736	0.09%
Dickenson	0.15%	$23,296,652	$24,114,604	0.22%	$817,952	0.09%
Dinwiddie	0.32%	$43,095,414	$46,738,106	0.43%	$3,642,692	0.38%
Essex	0.12%	$10,458,429	$11,512,601	0.10%	$1,054,171	0.11%

Locality	% Population	FY 2024 K-12 State Aid	Total GF Direct Aid to Localities	% GF Local Aid	FY 2024 Car Tax Distribution	% of Car Tax
Fairfax	13.05%	$1,012,828,848	$1,224,142,792	11.15%	$211,313,944	22.24%
Fauquier	0.85%	$67,924,234	$81,583,731	0.74%	$13,659,497	1.44%
Floyd	0.17%	$15,872,633	$16,798,374	0.15%	$925,741	0.10%
Fluvanna	0.32%	$28,452,363	$31,448,933	0.29%	$2,996,570	0.32%
Franklin	0.61%	$53,473,656	$56,100,274	0.51%	$2,626,618	0.28%
Frederick	1.12%	$112,899,385	$125,641,283	1.14%	$12,741,898	1.34%
Giles	0.19%	$34,476,440	$35,704,300	0.33%	$1,227,860	0.13%
Gloucester	0.44%	$39,577,087	$42,355,727	0.39%	$2,778,640	0.29%
Goochland	0.31%	$10,591,859	$13,444,871	0.12%	$2,853,012	0.30%
Grayson	0.17%	$16,605,224	$17,043,011	0.16%	$437,787	0.05%
Greene	0.25%	$25,371,079	$27,620,990	0.25%	$2,249,911	0.24%
Greensville	0.12%	$19,458,476	$20,523,895	0.19%	$1,065,419	0.11%
Halifax	0.37%	$49,501,540	$51,004,774	0.46%	$1,503,234	0.16%
Hanover	1.30%	$116,039,060	$131,041,806	1.19%	$15,002,745	1.58%
Henrico	3.93%	$396,309,978	$433,311,761	3.95%	$37,001,783	3.89%
Henry	0.55%	$78,358,018	$80,129,846	0.73%	$1,771,828	0.19%

Locality	% Population	FY 2024 K-12 State Aid	Total GF Direct Aid to Localities	% GF Local Aid	FY 2024 Car Tax Distribution	% of Car Tax
Highland	0.03%	$2,542,985	$2,710,038	0.02%	$167,052	0.02%
Isle of Wight	0.47%	$44,821,934	$49,937,825	0.45%	$5,115,890	0.54%
James City	0.93%	$-	$9,770,137	0.09%	$9,770,137	1.03%
King and Queen	0.08%	$35,741,515	$36,579,458	0.33%	$837,943	0.09%
King George	0.32%	$8,344,585	$10,492,453	0.10%	$2,147,868	0.23%
King William	0.21%	$18,915,297	$20,119,428	0.18%	$1,204,131	0.13%
Lancaster	0.12%	$4,785,682	$5,656,699	0.05%	$871,017	0.09%
Lee	0.25%	$35,565,510	$36,364,156	0.33%	$798,646	0.08%
Loudoun	4.98%	$513,060,686	$561,131,388	5.11%	$48,070,701	5.06%
Louisa	0.47%	$35,668,964	$37,289,191	0.34%	$1,620,227	0.17%
Lunenburg	0.14%	$17,305,339	$18,353,571	0.17%	$1,048,232	0.11%
Madison	0.16%	$12,727,953	$13,757,006	0.13%	$1,029,053	0.11%
Mathews	0.10%	$6,101,586	$7,101,669	0.06%	$1,000,083	0.11%
Mecklenburg	0.34%	$33,402,619	$34,856,625	0.32%	$1,454,006	0.15%
Middlesex	0.12%	$7,689,373	$8,399,009	0.08%	$709,636	0.07%
Montgomery	1.16%	$75,317,459	$80,071,737	0.73%	$4,754,279	0.50%

Locality	% Population	FY 2024 K-12 State Aid	Total GF Direct Aid to Localities	% GF Local Aid	FY 2024 Car Tax Distribution	% of Car Tax
Nelson	0.17%	$11,196,420	$12,904,450	0.12%	$1,708,030	0.18%
New Kent	0.30%	$25,198,977	$27,416,860	0.25%	$2,217,883	0.23%
Northampton	0.14%	$13,657,441	$15,079,408	0.14%	$1,421,967	0.15%
Northumberland	0.13%	$6,562,070	$7,513,564	0.07%	$951,494	0.10%
Nottoway	0.18%	$20,075,320	$21,125,110	0.19%	$1,049,790	0.11%
Orange	0.44%	$40,637,984	$43,401,057	0.40%	$2,763,073	0.29%
Page	0.27%	$29,512,428	$31,153,219	0.28%	$1,640,791	0.17%
Patrick	0.19%	$25,053,547	$25,742,205	0.23%	$688,659	0.07%
Pittsylvania	0.67%	$87,281,566	$91,420,843	0.83%	$4,139,277	0.44%
Powhatan	0.36%	$27,727,092	$30,749,564	0.28%	$3,022,472	0.32%
Prince Edward	0.26%	$18,460,378	$19,765,728	0.18%	$1,305,350	0.14%
Prince George	0.48%	$58,986,271	$62,608,935	0.57%	$3,622,664	0.38%
Prince William	5.65%	$790,012,105	$844,299,632	7.69%	$54,287,527	5.71%
Pulaski	0.38%	$40,643,782	$42,238,311	0.38%	$1,594,529	0.17%
Rappahannock	0.08%	$3,869,417	$4,814,585	0.04%	$945,168	0.10%
Richmond	0.11%	$13,893,356	$14,697,310	0.13%	$803,955	0.08%

Locality	% Population	FY 2024 K-12 State Aid	Total GF Direct Aid to Localities	% GF Local Aid	FY 2024 Car Tax Distribution	% of Car Tax
Roanoke	1.10%	$111,438,380	$123,668,237	1.13%	$12,229,857	1.29%
Rockbridge	0.26%	$21,423,391	$23,873,015	0.22%	$2,449,624	0.26%
Rockingham	0.99%	$98,409,132	$104,269,647	0.95%	$5,860,515	0.62%
Russell	0.28%	$36,371,479	$37,808,481	0.34%	$1,437,003	0.15%
Scott	0.24%	$51,263,328	$51,997,353	0.47%	$734,026	0.08%
Shenandoah	0.51%	$48,906,948	$52,554,776	0.48%	$3,647,829	0.38%
Smyth	0.33%	$43,193,383	$44,997,699	0.41%	$1,804,316	0.19%
Southampton	0.20%	$25,314,514	$27,660,774	0.25%	$2,346,261	0.25%
Spotsylvania	1.70%	$205,565,021	$220,074,443	2.00%	$14,509,422	1.53%
Stafford	1.90%	$261,275,363	$273,817,624	2.49%	$12,542,261	1.32%
Surry	0.07%	$3,656,423	$4,334,330	0.04%	$677,907	0.07%
Sussex	0.11%	$12,420,134	$13,513,286	0.12%	$1,093,152	0.12%
Tazewell	0.44%	$53,365,531	$56,123,793	0.51%	$2,758,262	0.29%
Warren	0.47%	$40,613,235	$45,154,454	0.41%	$4,541,220	0.48%
Washington	0.61%	$62,267,852	$64,827,138	0.59%	$2,559,286	0.27%
Westmoreland	0.22%	$15,968,586	$17,108,265	0.16%	$1,139,679	0.12%

Locality	% Population	FY 2024 K-12 State Aid	Total GF Direct Aid to Localities	% GF Local Aid	FY 2024 Car Tax Distribution	% of Car Tax
Wise	0.40%	$56,166,746	$57,546,980	0.52%	$1,380,233	0.15%
Wythe	0.32%	$40,763,584	$42,264,398	0.38%	$1,500,814	0.16%
York	0.83%	$99,814,678	$108,556,358	0.99%	$8,741,680	0.92%
Total (Counties)	**70.26%**	**$6,925,597,723**	**$7,615,804,205**	**69.35%**	**$690,206,483**	**72.65%**
Cities						
Alexandria	1.81%	$71,488,228	$95,066,759	0.87%	$23,578,531	2.48%
Bristol	0.19%	$25,207,560	$25,931,550	0.24%	$723,990	0.08%
Buena Vista	0.08%	$10,314,149	$10,977,068	0.10%	$662,919	0.07%
Charlottesville	0.59%	$38,390,759	$41,889,015	0.38%	$3,498,256	0.37%
Chesapeake	2.87%	$336,840,022	$365,430,023	3.33%	$28,590,001	3.01%
Colonial Heights	0.21%	$23,859,210	$25,612,580	0.23%	$1,753,369	0.18%
Covington	0.06%	$-	$545,479	0.00%	$545,479	0.06%
Danville	0.48%	$106,366,261	$109,959,837	1.00%	$3,593,576	0.38%
Emporia	0.06%	$-	$570,320	0.01%	$570,320	0.06%
Fairfax	0.27%	$-	$3,099,005	0.03%	$3,099,005	0.33%
Falls Church	0.18%	$12,908,482	$14,929,360	0.14%	$2,020,878	0.21%

Locality	% Population	FY 2024 K-12 State Aid	Total GF Direct Aid to Localities	% GF Local Aid	FY 2024 Car Tax Distribution	% of Car Tax
Franklin	0.09%	$14,245,315	$15,294,212	0.14%	$1,048,897	0.11%
Fredericksburg	0.32%	$26,982,280	$28,711,112	0.26%	$1,728,833	0.18%
Galax	0.08%	$14,113,030	$14,343,042	0.13%	$230,012	0.02%
Hampton	1.55%	$188,448,969	$203,902,898	1.86%	$15,453,929	1.63%
Harrisonburg	0.65%	$65,119,895	$66,642,478	0.61%	$1,522,583	0.16%
Hopewell	0.26%	$45,197,950	$46,815,979	0.43%	$1,618,030	0.17%
Lexington	0.08%	$4,887,304	$5,468,723	0.05%	$581,419	0.06%
Lynchburg	0.93%	$71,707,772	$77,251,356	0.70%	$5,543,584	0.58%
Manassas	0.49%	$74,606,612	$78,393,246	0.71%	$3,786,634	0.40%
Manassas Park	0.20%	$38,294,821	$39,663,213	0.36%	$1,368,393	0.14%
Martinsville	0.15%	$21,296,159	$21,922,587	0.20%	$626,428	0.07%
Newport News	2.07%	$271,300,573	$289,872,900	2.64%	$18,572,326	1.95%
Norfolk	2.79%	$260,450,287	$277,321,343	2.53%	$16,871,056	1.78%
Norton	0.04%	$8,502,820	$8,709,242	0.08%	$206,422	0.02%
Petersburg	0.39%	$49,923,385	$52,649,426	0.48%	$2,726,040	0.29%
Poquoson	0.15%	$15,617,988	$17,541,419	0.16%	$1,923,431	0.20%

Locality	% Population	FY 2024 K-12 State Aid	Total GF Direct Aid to Localities	% GF Local Aid	FY 2024 Car Tax Distribution	% of Car Tax
Portsmouth	1.08%	$138,914,369	$148,777,331	1.35%	$9,862,962	1.04%
Radford	0.20%	$25,417,899	$26,043,556	0.24%	$625,657	0.07%
Richmond	2.64%	$192,603,008	$209,311,757	1.91%	$16,708,749	1.76%
Roanoke	1.13%	$148,938,762	$157,014,754	1.43%	$8,075,992	0.85%
Salem	0.28%	$33,336,085	$35,924,792	0.33%	$2,588,707	0.27%
Staunton	0.29%	$25,118,747	$26,770,948	0.24%	$1,652,200	0.17%
Suffolk	1.16%	$122,576,173	$132,745,902	1.21%	$10,169,730	1.07%
Virginia Beach	5.14%	$491,440,782	$544,853,650	4.96%	$53,412,868	5.62%
Waynesboro	0.26%	$29,671,567	$31,393,024	0.29%	$1,721,457	0.18%
Williamsburg	0.18%	$75,382,657	$76,156,229	0.69%	$773,572	0.08%
Winchester	0.33%	$36,420,338	$39,042,422	0.36%	$2,622,084	0.28%
Towns	--	--	--	--	$9,135,199	0.96%
Total (Cities)	**29.74%**	**$3,115,890,217**	**$3,366,548,535**	**30.65%**	**$250,658,318**	**26.39%**
TOTAL (AGG.)	**100.00%**	**$10,041,487,939**	**$10,982,352,740**	**100%**	**$950,000,000**	**100%**

Other General Fund Spending in Localities

Table A3 – Estimated FY 2024 Other GF Spending by Locality

Locality	Medicaid (est.)	Other HHR (est.)	Higher Ed (est.)	All Other (est.)	Subtotal All Other Appr.	Est. % All Other GF Spending	Est. Total FY 2024 Appropriations	% Total GF App.
Counties								
Accomack	$32,478,592	$12,730,841	$8,408,037	$16,224,314	$69,841,783	0.45%	$121,355,569	0.46%
Albemarle	$77,901,626	$20,380,946	$57,081,763	$57,050,031	$212,414,366	1.37%	$306,347,456	1.16%
Alleghany	$14,210,502	$5,012,965	$4,524,373	$7,257,302	$31,005,142	0.20%	$62,694,255	0.24%
Amelia	$10,576,597	$3,866,466	$3,590,246	$6,601,026	$24,634,335	0.16%	$40,689,782	0.15%
Amherst	$24,692,079	$8,664,411	$11,553,664	$15,231,423	$60,141,578	0.39%	$102,619,409	0.39%
Appomattox	$13,569,338	$5,337,325	$5,151,796	$8,229,851	$32,288,310	0.21%	$56,803,990	0.21%
Arlington	$110,918,380	$44,584,143	$83,923,150	$118,664,451	$358,090,124	2.31%	$497,744,087	1.88%
Augusta	$56,827,265	$14,593,997	$23,457,436	$37,730,320	$132,609,018	0.85%	$222,610,163	0.84%
Bath	$4,929,732	$2,293,525	$971,078	$2,060,853	$10,255,188	0.07%	$12,862,523	0.05%
Bedford	$61,673,076	$16,702,434	$24,588,968	$39,173,160	$142,137,637	0.92%	$228,258,449	0.86%
Bland	$5,660,629	$2,025,125	$1,308,629	$3,024,199	$12,018,582	0.08%	$19,978,194	0.08%
Botetourt	$24,876,756	$5,201,146	$9,688,479	$16,184,598	$55,950,979	0.36%	$93,978,542	0.35%

Locality	Medicaid (est.)	Other HHR (est.)	Higher Ed (est.)	All Other (est.)	Subtotal All Other Appr.	Est. % All Other GF Spending	Est. Total FY 2024 Appropriations	% Total GF App.
Brunswick	$13,277,194	$5,802,159	$5,289,561	$7,200,635	$31,569,549	0.20%	$48,114,062	0.18%
Buchanan	$21,293,478	$11,659,586	$5,161,936	$9,229,522	$47,344,522	0.30%	$78,064,622	0.29%
Buckingham	$13,669,094	$5,872,857	$4,679,059	$8,105,861	$32,326,872	0.21%	$53,422,563	0.20%
Campbell	$42,572,328	$14,577,458	$18,712,260	$27,351,467	$103,213,513	0.66%	$182,691,609	0.69%
Caroline	$22,645,946	$9,973,826	$11,199,853	$16,350,241	$60,169,866	0.39%	$101,767,112	0.38%
Carroll	$29,078,375	$11,920,112	$7,889,167	$13,935,338	$62,822,992	0.40%	$101,900,733	0.38%
Charles City	$5,988,410	$1,893,670	$1,824,667	$3,142,377	$12,849,124	0.08%	$17,888,529	0.07%
Charlotte	$12,575,632	$7,189,306	$3,365,420	$5,542,750	$28,673,109	0.18%	$47,806,835	0.18%
Chesterfield	$218,780,928	$69,122,983	$138,840,262	$191,228,273	$617,972,447	3.98%	$1,176,984,855	4.44%
Clarke	$11,099,167	$2,725,003	$4,693,357	$7,538,702	$26,056,229	0.17%	$40,420,790	0.15%
Craig	$3,802,355	$1,708,988	$963,334	$2,308,349	$8,783,026	0.06%	$14,740,877	0.06%
Culpeper	$33,684,998	$11,616,773	$18,063,857	$27,011,463	$90,377,091	0.58%	$165,023,866	0.62%
Cumberland	$7,672,351	$1,961,874	$2,385,594	$4,834,650	$16,854,469	0.11%	$33,501,281	0.13%
Dickenson	$14,204,617	$6,927,700	$3,555,041	$6,505,612	$31,192,970	0.20%	$55,307,574	0.21%
Dinwiddie	$20,291,483	$7,762,319	$8,861,038	$13,760,493	$50,675,332	0.33%	$97,413,438	0.37%
Essex	$9,820,875	$4,121,650	$3,945,632	$5,042,430	$22,930,588	0.15%	$34,443,189	0.13%

Locality	Medicaid (est.)	Other HHR (est.)	Higher Ed (est.)	All Other (est.)	Subtotal All Other Appr.	Est. % All Other GF Spending	Est. Total FY 2024 Appropriations	% Total GF App.
Fairfax	$579,562,252	$174,525,371	$393,303,675	$556,791,152	$1,704,182,450	10.98%	$2,928,325,243	11.05%
Fauquier	$42,137,856	$11,719,950	$24,305,312	$36,113,604	$114,276,722	0.74%	$195,860,453	0.74%
Floyd	$12,009,960	$3,197,209	$4,037,614	$7,308,642	$26,553,426	0.17%	$43,351,799	0.16%
Fluvanna	$19,988,460	$5,614,502	$7,617,651	$13,746,447	$46,967,060	0.30%	$78,415,993	0.30%
Franklin	$47,362,575	$15,950,361	$18,383,614	$26,215,697	$107,912,248	0.69%	$164,012,521	0.62%
Frederick	$61,826,070	$17,909,968	$30,418,744	$47,938,202	$158,092,984	1.02%	$283,734,268	1.07%
Giles	$12,658,674	$3,781,324	$4,869,398	$8,042,412	$29,351,807	0.19%	$65,056,108	0.25%
Gloucester	$26,269,505	$6,771,317	$10,650,369	$18,898,337	$62,589,528	0.40%	$104,945,255	0.40%
Goochland	$19,339,040	$2,711,603	$8,663,618	$13,312,481	$44,026,742	0.28%	$57,471,613	0.22%
Grayson	$15,967,727	$7,010,981	$4,452,844	$7,364,825	$34,796,377	0.22%	$51,839,388	0.20%
Greene	$15,942,454	$6,510,661	$6,206,575	$10,518,342	$39,178,033	0.25%	$66,799,023	0.25%
Greensville	$7,671,622	$3,755,396	$3,582,376	$5,256,023	$20,265,417	0.13%	$40,789,312	0.15%
Halifax	$34,073,552	$15,055,341	$9,773,067	$15,894,480	$74,796,440	0.48%	$125,801,214	0.47%
Hanover	$68,459,762	$15,148,128	$39,998,848	$55,417,816	$179,024,553	1.15%	$310,066,359	1.17%
Henrico	$210,816,488	$74,629,737	$110,913,972	$167,567,452	$563,927,650	3.63%	$997,239,411	3.76%
Henry	$46,231,474	$18,431,035	$14,208,117	$23,599,794	$102,470,420	0.66%	$182,600,266	0.69%

Locality	Medicaid (est.)	Other HHR (est.)	Higher Ed (est.)	All Other (est.)	Subtotal All Other Appr.	Est. % All Other GF Spending	Est. Total FY 2024 Appropriations	% Total GF App.
Highland	$2,537,787	$602,105	$989,968	$1,106,710	$5,236,569	0.03%	$7,946,607	0.03%
Isle of Wight	$27,417,787	$7,752,891	$11,867,262	$19,881,057	$66,918,996	0.43%	$116,856,821	0.44%
James City	$67,376,874	$13,509,868	$23,453,114	$39,631,342	$143,971,198	0.93%	$153,741,335	0.58%
King and Queen	$3,380,278	$1,123,518	$2,274,566	$3,275,570	$10,053,931	0.06%	$46,633,389	0.18%
King George	$16,869,573	$5,703,912	$8,354,486	$13,682,514	$44,610,485	0.29%	$55,102,939	0.21%
King William	$18,933,443	$8,891,751	$3,103,446	$9,118,124	$40,046,765	0.26%	$60,166,193	0.23%
Lancaster	$14,386,527	$3,652,109	$2,127,988	$5,283,146	$25,449,769	0.16%	$31,106,468	0.12%
Lee	$25,312,634	$15,238,202	$5,683,706	$10,466,518	$56,701,060	0.37%	$93,065,216	0.35%
Loudoun	$155,440,605	$44,453,052	$139,897,055	$212,728,952	$552,519,664	3.56%	$1,113,651,052	4.20%
Louisa	$30,868,189	$10,672,883	$11,067,685	$20,065,105	$72,673,861	0.47%	$109,963,052	0.41%
Lunenburg	$11,296,465	$4,906,611	$3,101,744	$5,840,617	$25,145,438	0.16%	$43,499,009	0.16%
Madison	$10,375,583	$2,519,334	$4,117,579	$6,771,997	$23,784,493	0.15%	$37,541,498	0.14%
Mathews	$8,473,847	$1,693,146	$2,660,342	$4,071,819	$16,899,155	0.11%	$24,000,824	0.09%
Mecklenburg	$32,126,631	$13,466,119	$8,241,804	$14,691,388	$68,525,942	0.44%	$103,382,567	0.39%
Middlesex	$11,685,341	$2,656,313	$2,334,971	$5,271,037	$21,947,663	0.14%	$30,346,672	0.11%
Montgomery	$87,726,444	$62,016,287	$118,650,077	$49,462,895	$317,855,703	2.05%	$397,927,441	1.50%

Locality	Medicaid (est.)	Other HHR (est.)	Higher Ed (est.)	All Other (est.)	Subtotal All Other Appr.	Est. % All Other GF Spending	Est. Total FY 2024 Appropriations	% Total GF App.
Nelson	$15,765,624	$5,431,171	$4,275,313	$7,162,372	$32,634,481	0.21%	$45,538,931	0.17%
New Kent	$16,027,485	$3,576,533	$7,395,061	$12,984,101	$39,983,179	0.26%	$67,400,039	0.25%
Northampton	$13,396,787	$5,297,641	$3,024,502	$5,884,692	$27,603,623	0.18%	$42,683,030	0.16%
Northumberland	$14,248,477	$3,118,802	$3,253,756	$5,721,471	$26,342,505	0.17%	$33,856,068	0.13%
Nottoway	$13,800,664	$7,574,227	$5,307,843	$7,578,418	$34,261,152	0.22%	$55,386,262	0.21%
Orange	$28,442,744	$9,970,356	$10,793,388	$18,781,612	$67,988,099	0.44%	$111,389,156	0.42%
Page	$18,078,651	$5,711,413	$6,703,232	$11,393,054	$41,886,351	0.27%	$73,039,570	0.28%
Patrick	$15,815,904	$4,696,995	$3,285,379	$8,226,460	$32,024,738	0.21%	$57,766,943	0.22%
Pittsylvania	$55,623,904	$22,585,497	$17,764,198	$28,533,733	$124,507,333	0.80%	$215,928,175	0.81%
Powhatan	$18,358,736	$2,655,631	$8,594,231	$15,437,267	$45,045,865	0.29%	$75,795,429	0.29%
Prince Edward	$20,099,413	$12,464,986	$24,450,107	$10,920,826	$67,935,332	0.44%	$87,701,060	0.33%
Prince George	$21,563,731	$8,765,438	$28,145,513	$20,660,354	$79,135,037	0.51%	$141,743,972	0.53%
Prince William	$205,633,880	$77,998,969	$182,699,745	$241,128,524	$707,461,118	4.56%	$1,551,760,750	5.85%
Pulaski	$29,778,892	$12,362,617	$9,256,351	$16,035,422	$67,433,282	0.43%	$109,671,594	0.41%
Rappahannock	$6,676,058	$1,805,847	$1,766,451	$3,617,511	$13,865,867	0.09%	$18,680,452	0.07%
Richmond	$6,725,937	$2,217,634	$2,566,520	$4,499,489	$16,009,579	0.10%	$30,706,889	0.12%

Locality	Medicaid (est.)	Other HHR (est.)	Higher Ed (est.)	All Other (est.)	Subtotal All Other Appr.	Est. % All Other GF Spending	Est. Total FY 2024 Appropriations	% Total GF App.
Roanoke	$69,621,303	$17,905,139	$29,736,499	$46,737,047	$163,999,988	1.06%	$287,668,225	1.09%
Rockbridge	$19,592,588	$4,628,958	$6,575,671	$10,937,778	$41,734,994	0.27%	$65,608,009	0.25%
Rockingham	$62,544,604	$21,269,580	$33,712,306	$42,162,002	$159,688,493	1.03%	$263,958,140	1.00%
Russell	$24,520,744	$11,561,576	$7,320,958	$12,091,468	$55,494,746	0.36%	$93,303,227	0.35%
Scott	$21,966,906	$9,786,985	$6,071,157	$10,303,781	$48,128,829	0.31%	$100,126,182	0.38%
Shenandoah	$37,335,033	$14,151,105	$13,737,631	$21,767,064	$86,990,833	0.56%	$139,545,610	0.53%
Smyth	$27,121,551	$12,170,388	$8,728,826	$13,944,056	$61,964,821	0.40%	$106,962,520	0.40%
Southampton	$13,161,337	$3,928,315	$5,092,982	$8,606,180	$30,788,815	0.20%	$58,449,590	0.22%
Spotsylvania	$80,008,526	$26,744,979	$51,229,087	$72,611,772	$230,594,363	1.49%	$450,668,806	1.70%
Stafford	$66,375,668	$21,698,681	$64,295,554	$81,104,617	$233,474,521	1.50%	$507,292,145	1.91%
Surry	$5,832,188	$1,942,594	$2,156,726	$3,176,281	$13,107,790	0.08%	$17,442,120	0.07%
Sussex	$7,450,592	$3,063,197	$3,172,836	$4,793,481	$18,480,107	0.12%	$31,993,392	0.12%
Tazewell	$39,084,127	$18,996,830	$12,317,700	$18,681,839	$89,080,496	0.57%	$145,204,289	0.55%
Warren	$28,142,434	$12,073,770	$13,223,113	$20,212,343	$73,651,660	0.47%	$118,806,114	0.45%
Washington	$46,167,855	$14,949,507	$17,485,121	$25,848,570	$104,451,054	0.67%	$169,278,191	0.64%
Westmoreland	$19,072,022	$6,878,059	$4,770,189	$9,438,271	$40,158,541	0.26%	$57,266,806	0.22%

Locality	Medicaid (est.)	Other HHR (est.)	Higher Ed (est.)	All Other (est.)	Subtotal All Other Appr.	Est. % All Other GF Spending	Est. Total FY 2024 Appropriations	% Total GF App.
Wise	$31,225,854	$15,787,365	$12,258,880	$16,864,607	$76,136,705	0.49%	$133,683,685	0.50%
Wythe	$25,194,522	$11,144,124	$8,116,669	$13,520,261	$57,975,577	0.37%	$100,239,974	0.38%
York	$40,982,641	$9,971,438	$26,259,533	$35,254,391	$112,468,003	0.72%	$221,024,361	0.83%
Total (Counties)	$3,828,734,670	$1,322,696,920	$2,158,532,271	$2,998,475,306	$10,308,439,167	66.39%	$17,924,243,373	67.61%
Cities								
Alexandria	$80,560,200	$34,253,957	$38,416,126	$77,185,364	$230,415,647	1.48%	$325,482,406	1.23%
Bristol	$16,300,616	$7,710,197	$5,491,846	$7,997,369	$37,500,028	0.24%	$63,431,578	0.24%
Buena Vista	$6,251,193	$3,725,628	$4,565,398	$3,212,122	$17,754,341	0.11%	$28,731,408	0.11%
Charlottesville	$42,378,994	$29,913,792	$43,870,495	$25,061,039	$141,224,319	0.91%	$183,113,335	0.69%
Chesapeake	$139,424,995	$56,249,071	$84,338,808	$122,663,620	$402,676,493	2.59%	$768,106,516	2.90%
Colonial Heights	$12,342,993	$4,443,961	$4,703,424	$8,799,915	$30,290,293	0.20%	$55,902,873	0.21%
Covington	$5,552,903	$3,329,686	$2,247,227	$2,675,961	$13,805,777	0.09%	$14,351,256	0.05%
Danville	$45,816,503	$27,250,450	$14,927,030	$20,681,181	$108,675,164	0.70%	$218,635,001	0.82%
Emporia	$4,294,893	$1,942,064	$1,931,620	$2,718,098	$10,886,676	0.07%	$11,456,995	0.04%
Fairfax	$13,981,166	$6,089,611	$9,619,863	$11,644,909	$41,335,549	0.27%	$44,434,554	0.17%

Locality	Medicaid (est.)	Other HHR (est.)	Higher Ed (est.)	All Other (est.)	Subtotal All Other Appr.	Est. % All Other GF Spending	Est. Total FY 2024 Appropriations	% Total GF App.
Falls Church	$7,303,117	$1,476,219	$5,494,543	$7,685,456	$21,959,335	0.14%	$36,888,695	0.14%
Franklin	$6,894,758	$3,465,883	$1,811,657	$3,937,658	$16,109,955	0.10%	$31,404,167	0.12%
Fredericksburg	$17,908,631	$11,741,236	$22,475,846	$13,575,476	$65,701,189	0.42%	$94,412,301	0.36%
Galax	$6,876,999	$4,061,524	$2,539,375	$3,292,037	$16,769,936	0.11%	$31,112,978	0.12%
Hampton	$95,115,653	$45,589,909	$60,624,859	$66,253,883	$267,584,304	1.72%	$471,487,202	1.78%
Harrisonburg	$45,693,078	$37,200,562	$75,694,752	$27,548,592	$186,136,984	1.20%	$252,779,461	0.95%
Hopewell	$20,142,220	$13,711,894	$8,755,905	$10,927,122	$53,537,141	0.34%	$100,353,121	0.38%
Lexington	$5,599,681	$2,988,403	$14,927,279	$3,555,032	$27,070,394	0.17%	$32,539,118	0.12%
Lynchburg	$60,268,081	$36,348,339	$82,956,344	$39,610,031	$219,182,795	1.41%	$296,434,152	1.12%
Manassas	$17,624,456	$7,359,336	$14,646,005	$20,784,345	$60,414,142	0.39%	$138,807,388	0.52%
Manassas Park	$6,540,836	$2,599,624	$7,067,588	$8,493,814	$24,701,863	0.16%	$64,365,076	0.24%
Martinsville	$12,020,883	$7,406,028	$5,099,840	$6,426,181	$30,952,931	0.20%	$52,875,518	0.20%
Newport News	$123,376,355	$70,664,916	$87,440,301	$88,450,069	$369,931,641	2.38%	$659,804,540	2.49%
Norfolk	$170,097,674	$108,444,474	$151,756,770	$118,859,154	$549,158,073	3.54%	$826,479,416	3.12%
Norton	$4,080,738	$2,483,128	$1,502,998	$1,828,856	$9,895,720	0.06%	$18,604,961	0.07%
Petersburg	$30,600,122	$18,573,859	$11,937,507	$16,697,511	$77,808,999	0.50%	$130,458,425	0.49%

Locality	Medicaid (est.)	Other HHR (est.)	Higher Ed (est.)	All Other (est.)	Subtotal All Other Appr.	Est. % All Other GF Spending	Est. Total FY 2024 Appropriations	% Total GF App.
Poquoson	$8,246,554	$1,915,407	$3,813,006	$6,279,911	$20,254,878	0.13%	$37,796,297	0.14%
Portsmouth	$73,070,121	$42,816,630	$35,936,920	$46,128,236	$197,951,908	1.27%	$346,729,239	1.31%
Radford	$16,533,298	$14,881,295	$30,684,772	$8,375,636	$70,475,000	0.45%	$96,518,556	0.36%
Richmond	$175,473,128	$112,211,344	$112,642,571	$112,869,361	$513,196,404	3.31%	$722,508,161	2.73%
Roanoke	$86,626,435	$50,023,279	$30,457,066	$48,193,448	$215,300,229	1.39%	$372,314,982	1.40%
Salem	$18,506,713	$6,966,482	$13,836,861	$12,156,369	$51,466,425	0.33%	$87,391,216	0.33%
Staunton	$21,097,675	$8,336,919	$9,950,239	$12,578,711	$51,963,543	0.33%	$78,734,490	0.30%
Suffolk	$61,484,172	$25,874,576	$33,562,863	$49,679,393	$170,601,004	1.10%	$303,346,907	1.14%
Virginia Beach	$261,530,696	$96,898,569	$159,472,816	$219,387,614	$737,289,694	4.75%	$1,282,143,344	4.84%
Waynesboro	$16,256,384	$6,859,124	$6,175,498	$11,109,717	$40,400,724	0.26%	$71,793,748	0.27%
Williamsburg	$11,688,037	$5,666,206	$26,469,177	$7,599,244	$51,422,665	0.33%	$127,578,893	0.48%
Winchester	$25,006,657	$14,449,847	$13,637,918	$14,188,162	$67,282,584	0.43%	$106,325,006	0.40%
Total (Cities)	$1,772,567,609	$935,923,428	$1,241,483,112	$1,269,110,597	$5,219,084,746	33.61%	$8,585,633,281	32.39%
Total (Agg.)	$5,601,302,279	$2,258,620,348	$3,400,015,383	$4,267,585,904	$15,527,523,913	100%	$26,509,876,653	100%

Comparison of GF Revenues Generated to Appropriations by Locality

Table A4 – Comparison of GF Revenues Generated to Appropriations by Locality

Locality	% Population	% of GF Revenues	% of Total GF Appropriations	Appropriations / Revenues
Counties				
Accomack	0.38%	0.24%	0.46%	185.22%
Albemarle	1.34%	1.75%	1.16%	62.99%
Alleghany	0.17%	0.08%	0.24%	288.12%
Amelia	0.15%	0.09%	0.15%	163.25%
Amherst	0.36%	0.18%	0.39%	199.96%
Appomattox	0.19%	0.09%	0.21%	218.57%
Arlington	2.78%	5.05%	1.88%	35.40%
Augusta	0.88%	0.58%	0.84%	137.02%
Bath	0.05%	0.04%	0.05%	128.82%
Bedford	0.92%	0.82%	0.86%	100.27%
Bland	0.07%	0.03%	0.08%	225.65%
Botetourt	0.38%	0.28%	0.35%	118.44%
Brunswick	0.17%	0.07%	0.18%	258.32%
Buchanan	0.22%	0.09%	0.29%	326.78%
Buckingham	0.19%	0.07%	0.20%	278.65%
Campbell	0.64%	0.35%	0.69%	185.34%
Caroline	0.38%	0.22%	0.38%	168.46%
Carroll	0.33%	0.13%	0.38%	274.44%
Charles City	0.07%	0.07%	0.07%	93.10%
Charlotte	0.13%	0.05%	0.18%	312.53%

Locality	% Population	% of GF Revenues	% of Total GF Appropriations	Appropriations / Revenues
Chesterfield	4.48%	3.82%	4.44%	110.54%
Clarke	0.18%	0.18%	0.15%	82.53%
Craig	0.05%	0.03%	0.06%	210.64%
Culpeper	0.63%	0.48%	0.62%	123.37%
Cumberland	0.11%	0.05%	0.13%	254.09%
Dickenson	0.15%	0.05%	0.21%	378.58%
Dinwiddie	0.32%	0.18%	0.37%	190.58%
Essex	0.12%	0.09%	0.13%	139.75%
Fairfax	13.05%	20.73%	11.05%	50.73%
Fauquier	0.85%	1.04%	0.74%	67.61%
Floyd	0.17%	0.10%	0.16%	156.76%
Fluvanna	0.32%	0.20%	0.30%	142.47%
Franklin	0.61%	0.39%	0.62%	151.40%
Frederick	1.12%	0.96%	1.07%	106.18%
Giles	0.19%	0.11%	0.25%	207.16%
Gloucester	0.44%	0.31%	0.40%	123.48%
Goochland	0.31%	0.55%	0.22%	37.70%
Grayson	0.17%	0.06%	0.20%	308.88%
Greene	0.25%	0.15%	0.25%	160.00%
Greensville	0.12%	0.05%	0.15%	279.53%
Halifax	0.37%	0.20%	0.47%	223.35%
Hanover	1.30%	1.47%	1.17%	75.76%
Henrico	3.93%	4.00%	3.76%	89.48%
Henry	0.55%	0.25%	0.69%	259.33%

Locality	% Population	% of GF Revenues	% of Total GF Appropriations	Appropriations / Revenues
Highland	0.03%	0.01%	0.03%	233.32%
Isle of Wight	0.47%	0.34%	0.44%	123.56%
James City	0.93%	0.93%	0.58%	59.38%
King and Queen	0.08%	0.04%	0.18%	401.65%
King George	0.32%	0.28%	0.21%	70.31%
King William	0.21%	0.14%	0.23%	159.73%
Lancaster	0.12%	0.12%	0.12%	91.23%
Lee	0.25%	0.08%	0.35%	426.63%
Loudoun	4.98%	7.51%	4.20%	53.23%
Louisa	0.47%	0.34%	0.41%	117.74%
Lunenburg	0.14%	0.05%	0.16%	330.00%
Madison	0.16%	0.11%	0.14%	118.43%
Mathews	0.10%	0.07%	0.09%	132.25%
Mecklenburg	0.34%	0.27%	0.39%	137.48%
Middlesex	0.12%	0.09%	0.11%	125.43%
Montgomery	1.16%	0.80%	1.50%	178.12%
Nelson	0.17%	0.12%	0.17%	139.76%
New Kent	0.30%	0.25%	0.25%	96.63%
Northampton	0.14%	0.10%	0.16%	150.38%
Northumberland	0.13%	0.10%	0.13%	116.50%
Nottoway	0.18%	0.08%	0.21%	263.41%
Orange	0.44%	0.31%	0.42%	128.97%
Page	0.27%	0.14%	0.28%	190.36%
Patrick	0.19%	0.08%	0.22%	245.10%

Locality	% Population	% of GF Revenues	% of Total GF Appropriations	Appropriations / Revenues
Pittsylvania	0.67%	0.31%	0.81%	250.65%
Powhatan	0.36%	0.36%	0.29%	76.48%
Prince Edward	0.26%	0.13%	0.33%	238.04%
Prince George	0.48%	0.23%	0.53%	218.69%
Prince William	5.65%	5.05%	5.85%	110.46%
Pulaski	0.38%	0.21%	0.41%	184.57%
Rappahannock	0.08%	0.10%	0.07%	64.23%
Richmond	0.11%	0.11%	0.12%	99.13%
Roanoke	1.10%	0.86%	1.09%	120.42%
Rockbridge	0.26%	0.16%	0.25%	143.38%
Rockingham	0.99%	0.68%	1.00%	139.43%
Russell	0.28%	0.12%	0.35%	287.88%
Scott	0.24%	0.10%	0.38%	370.38%
Shenandoah	0.51%	0.34%	0.53%	149.24%
Smyth	0.33%	0.15%	0.40%	258.79%
Southampton	0.20%	0.10%	0.22%	216.49%
Spotsylvania	1.70%	1.36%	1.70%	119.39%
Stafford	1.90%	1.53%	1.91%	118.73%
Surry	0.07%	0.05%	0.07%	120.60%
Sussex	0.11%	0.05%	0.12%	220.97%
Tazewell	0.44%	0.24%	0.55%	219.75%
Warren	0.47%	0.34%	0.45%	124.29%
Washington	0.61%	0.41%	0.64%	146.68%
Westmoreland	0.22%	0.13%	0.22%	162.66%

Locality	% Population	% of GF Revenues	% of Total GF Appropriations	Appropriations / Revenues
Wise	0.40%	0.16%	0.50%	291.22%
Wythe	0.32%	0.19%	0.38%	189.15%
York	0.83%	0.69%	0.83%	114.45%
Total (Counties)	**70.26%**	**72.26%**	**67.61%**	**--**
Cities				
Alexandria	1.81%	2.88%	1.23%	40.53%
Bristol	0.19%	0.14%	0.24%	157.42%
Buena Vista	0.08%	0.03%	0.11%	345.39%
Charlottesville	0.59%	0.61%	0.69%	107.44%
Chesapeake	2.87%	2.20%	2.90%	125.28%
Colonial Heights	0.21%	0.19%	0.21%	108.43%
Covington	0.06%	0.04%	0.05%	123.82%
Danville	0.48%	0.31%	0.82%	252.61%
Emporia	0.06%	0.04%	0.04%	102.85%
Fairfax	0.27%	0.51%	0.17%	31.58%
Falls Church	0.18%	0.39%	0.14%	34.26%
Franklin	0.09%	0.06%	0.12%	201.38%
Fredericksburg	0.32%	0.43%	0.36%	78.03%
Galax	0.08%	0.06%	0.12%	182.10%
Hampton	1.55%	0.82%	1.78%	206.77%
Harrisonburg	0.65%	0.38%	0.95%	236.26%
Hopewell	0.26%	0.10%	0.38%	348.38%
Lexington	0.08%	0.06%	0.12%	208.51%

Locality	% Population	% of GF Revenues	% of Total GF Appropriations	Appropriations / Revenues
Lynchburg	0.93%	0.65%	1.12%	163.30%
Manassas	0.49%	0.44%	0.52%	114.58%
Manassas Park	0.20%	0.14%	0.24%	170.73%
Martinsville	0.15%	0.08%	0.20%	224.92%
Newport News	2.07%	1.23%	2.49%	193.07%
Norfolk	2.79%	1.70%	3.12%	175.01%
Norton	0.04%	0.04%	0.07%	177.39%
Petersburg	0.39%	0.15%	0.49%	308.93%
Poquoson	0.15%	0.12%	0.14%	111.82%
Portsmouth	1.08%	0.52%	1.31%	239.68%
Radford	0.20%	0.08%	0.36%	409.60%
Richmond	2.64%	2.63%	2.73%	98.71%
Roanoke	1.13%	0.87%	1.40%	154.40%
Salem	0.28%	0.28%	0.33%	111.84%
Staunton	0.29%	0.20%	0.30%	142.89%
Suffolk	1.16%	0.83%	1.14%	130.91%
Virginia Beach	5.14%	4.61%	4.84%	99.89%
Waynesboro	0.26%	0.19%	0.27%	136.46%
Williamsburg	0.18%	0.16%	0.48%	287.07%
Winchester	0.33%	0.32%	0.40%	118.17%
Total (Cities)	**29.74%**	**24.49%**	**32.39%**	--
Total (Agg.)	**100%**	**100%**	**100%**	--

Appendix B - FY 2024 State Transportation Revenues Estimated by Locality and VDOT 2024 Budget by Construction District

FY 2024 Estimated Transportation Revenues by Locality

Table B1 – FY 2024 Estimate Transportation Revenues by Locality

Locality	Motor Fuels Tax	MV Sales & Use Tax	MV License Fees	State Sales and Use Tax	Other State Revenue Sources	Total Transportation Revenues	% Total Transportation Revenues
Counties							
Accomack	$7,517,445	$5,771,355	$892,298	$5,993,417	$1,799,910	$21,974,425	0.46%
Albemarle	$24,954,970	$18,903,778	$2,942,613	$20,296,107	$5,999,502	$73,096,969	1.53%
Alleghany	$4,062,217	$2,729,481	$385,290	$2,980,722	$833,623	$10,991,333	0.23%
Amelia	$3,313,773	$2,299,463	$333,883	$2,498,471	$709,841	$9,155,430	0.19%
Amherst	$6,676,032	$5,105,122	$802,788	$5,508,580	$1,631,688	$19,724,210	0.41%
Appomattox	$3,155,152	$2,613,779	$428,994	$2,730,719	$841,749	$9,770,394	0.21%
Arlington	$26,890,871	$29,087,277	$5,773,459	$33,248,471	$10,714,713	$105,714,791	2.22%
Augusta	$23,879,816	$15,228,089	$2,022,654	$16,477,685	$4,506,546	$62,114,790	1.30%
Bath	$886,672	$759,077	$122,890	$734,773	$235,394	$2,738,807	0.06%
Bedford	$12,606,443	$12,137,992	$2,173,841	$12,525,027	$4,068,129	$43,511,431	0.91%

Locality	Motor Fuels Tax	MV Sales & Use Tax	MV License Fees	State Sales and Use Tax	Other State Revenue Sources	Total Transportation Revenues	% Total Transportation Revenues
Bland	$4,718,143	$2,122,951	$157,053	$2,382,745	$516,041	$9,896,933	0.21%
Botetourt	$12,616,244	$7,421,554	$890,949	$8,002,334	$2,099,323	$31,030,404	0.65%
Brunswick	$6,527,038	$3,454,061	$375,252	$4,017,578	$975,417	$15,349,346	0.32%
Buchanan	$3,504,791	$2,893,726	$495,488	$3,303,510	$987,703	$11,185,217	0.23%
Buckingham	$2,799,568	$2,178,669	$375,299	$2,713,465	$774,553	$8,841,555	0.19%
Campbell	$11,121,475	$8,841,086	$1,430,045	$9,515,107	$2,861,818	$33,769,531	0.71%
Caroline	$15,799,448	$8,043,674	$771,520	$8,766,006	$2,095,844	$35,476,492	0.74%
Carroll	$10,922,414	$6,586,935	$803,097	$6,925,046	$1,852,899	$27,090,390	0.57%
Charles City	$1,198,412	$1,023,420	$176,375	$1,132,655	$345,912	$3,876,774	0.08%
Charlotte	$2,523,803	$1,876,681	$287,838	$2,016,217	$591,542	$7,296,082	0.15%
Chesterfield	$60,116,512	$53,397,458	$9,253,957	$56,807,635	$17,808,480	$197,384,043	4.14%
Clarke	$5,519,318	$3,192,456	$381,417	$3,531,711	$912,582	$13,537,484	0.28%
Craig	$660,748	$624,070	$114,371	$693,118	$217,961	$2,310,268	0.05%
Culpeper	$10,234,188	$7,909,505	$1,267,847	$8,712,286	$2,574,267	$30,698,093	0.64%
Cumberland	$1,477,849	$1,442,712	$261,853	$1,508,478	$489,462	$5,180,353	0.11%
Dickenson	$1,667,928	$1,756,404	$342,258	$1,979,390	$637,137	$6,383,118	0.13%

Locality	Motor Fuels Tax	MV Sales & Use Tax	MV License Fees	State Sales and Use Tax	Other State Revenue Sources	Total Transportation Revenues	% Total Transportation Revenues
Dinwiddie	$8,916,448	$5,393,502	$687,251	$6,021,184	$1,590,910	$22,609,296	0.47%
Essex	$2,567,185	$1,809,206	$269,033	$1,998,674	$568,913	$7,213,010	0.15%
Fairfax	$163,660,564	$151,467,644	$27,425,534	$167,943,047	$52,536,738	$563,033,527	11.82%
Fauquier	$23,838,703	$14,326,876	$1,791,023	$15,735,584	$4,159,137	$59,851,323	1.26%
Floyd	$2,399,728	$2,398,932	$434,457	$2,425,338	$802,416	$8,460,870	0.18%
Fluvanna	$3,536,194	$3,758,644	$718,584	$4,016,119	$1,321,952	$13,351,493	0.28%
Franklin	$10,103,851	$8,549,497	$1,441,399	$9,161,005	$2,819,973	$32,075,725	0.67%
Frederick	$21,748,130	$15,223,086	$2,249,796	$16,817,741	$4,773,317	$60,812,070	1.28%
Giles	$3,507,765	$2,724,019	$430,719	$2,903,118	$868,384	$10,434,006	0.22%
Gloucester	$6,665,658	$5,874,015	$1,014,495	$6,268,320	$1,958,022	$21,780,511	0.46%
Goochland	$12,555,846	$6,700,376	$693,451	$7,217,632	$1,785,148	$28,952,454	0.61%
Grayson	$2,340,223	$2,204,657	$399,512	$2,397,301	$759,026	$8,100,718	0.17%
Greene	$3,071,592	$3,069,911	$555,227	$3,094,847	$1,024,992	$10,816,570	0.23%
Greensville	$5,358,891	$2,439,338	$216,256	$3,124,730	$677,287	$11,816,501	0.25%
Halifax	$6,495,063	$4,960,986	$805,550	$5,691,419	$1,653,590	$19,606,607	0.41%
Hanover	$31,108,832	$20,709,150	$2,860,076	$22,150,206	$6,203,612	$83,031,876	1.74%

Locality	Motor Fuels Tax	MV Sales & Use Tax	MV License Fees	State Sales and Use Tax	Other State Revenue Sources	Total Transportation Revenues	% Total Transportation Revenues
Henrico	$57,354,757	$49,828,736	$8,509,466	$52,919,363	$16,482,508	$185,094,830	3.89%
Henry	$9,081,618	$7,711,645	$1,303,588	$8,268,552	$2,547,687	$28,913,091	0.61%
Highland	$441,601	$376,421	$63,380	$398,292	$123,437	$1,403,131	0.03%
Isle of Wight	$7,509,651	$6,199,560	$1,020,788	$6,551,115	$2,009,153	$23,290,267	0.49%
James City	$12,448,925	$11,781,019	$2,110,279	$12,422,833	$3,982,612	$42,745,667	0.90%
King and Queen	$1,994,215	$1,345,127	$185,306	$1,400,331	$397,616	$5,322,594	0.11%
King George	$5,765,675	$4,321,586	$667,726	$4,649,812	$1,367,893	$16,772,691	0.35%
King William	$2,911,608	$2,505,615	$434,549	$2,780,943	$850,582	$9,483,297	0.20%
Lancaster	$2,094,279	$1,971,645	$338,607	$1,903,832	$629,946	$6,938,309	0.15%
Lee	$3,531,934	$2,832,400	$495,342	$3,491,864	$1,009,744	$11,361,284	0.24%
Loudoun	$52,808,500	$52,757,590	$9,907,696	$57,949,661	$18,579,583	$192,003,030	4.03%
Louisa	$10,899,447	$7,164,382	$985,875	$7,784,906	$2,158,106	$28,992,717	0.61%
Lunenburg	$1,552,905	$1,459,034	$275,393	$1,733,981	$531,860	$5,553,173	0.12%
Madison	$3,411,590	$2,449,778	$363,429	$2,616,112	$758,055	$9,598,963	0.20%
Mathews	$1,243,979	$1,395,030	$261,573	$1,340,212	$466,515	$4,707,309	0.10%
Mecklenburg	$9,426,418	$6,223,516	$839,126	$6,487,821	$1,822,821	$24,799,703	0.52%

Locality	Motor Fuels Tax	MV Sales & Use Tax	MV License Fees	State Sales and Use Tax	Other State Revenue Sources	Total Transportation Revenues	% Total Transportation Revenues
Middlesex	$2,350,101	$1,968,432	$318,033	$1,959,323	$616,627	$7,212,516	0.15%
Montgomery	$20,472,440	$15,271,019	$2,447,424	$17,689,542	$5,079,932	$60,960,357	1.28%
Nelson	$4,607,877	$2,998,630	$401,799	$3,174,401	$881,945	$12,064,651	0.25%
New Kent	$12,400,867	$6,234,413	$593,650	$6,928,413	$1,637,173	$27,794,515	0.58%
Northampton	$4,931,147	$2,865,438	$332,940	$3,020,219	$790,843	$11,940,587	0.25%
Northumberland	$1,986,493	$1,905,079	$342,017	$1,986,226	$641,904	$6,861,721	0.14%
Nottoway	$3,165,587	$2,283,405	$360,271	$2,699,521	$760,893	$9,269,677	0.19%
Orange	$5,926,595	$5,261,223	$922,357	$5,738,150	$1,782,948	$19,631,273	0.41%
Page	$3,307,304	$3,126,181	$578,077	$3,535,551	$1,104,970	$11,652,083	0.24%
Patrick	$2,723,477	$2,660,635	$482,610	$2,775,675	$901,576	$9,543,972	0.20%
Pittsylvania	$11,309,232	$9,644,376	$1,620,944	$10,160,342	$3,154,087	$35,888,982	0.75%
Powhatan	$6,588,308	$4,898,488	$771,924	$5,530,411	$1,598,300	$19,387,432	0.41%
Prince Edward	$4,307,837	$3,054,547	$492,068	$3,831,999	$1,055,845	$12,742,296	0.27%
Prince George	$9,772,831	$6,223,574	$904,722	$7,761,434	$2,048,997	$26,711,558	0.56%
Prince William	$63,618,061	$58,973,979	$10,837,324	$67,322,722	$20,857,342	$221,609,428	4.65%
Pulaski	$9,155,833	$6,389,585	$915,931	$6,725,293	$1,933,232	$25,119,874	0.53%

Locality	Motor Fuels Tax	MV Sales & Use Tax	MV License Fees	State Sales and Use Tax	Other State Revenue Sources	Total Transportation Revenues	% Total Transportation Revenues
Rappahannock	$1,665,022	$1,279,110	$199,971	$1,355,616	$404,555	$4,904,274	0.10%
Richmond	$1,947,144	$1,336,447	$204,439	$1,612,526	$443,140	$5,543,695	0.12%
Roanoke	$15,388,587	$13,953,326	$2,468,377	$15,101,648	$4,735,646	$51,647,584	1.08%
Rockbridge	$12,737,737	$6,329,521	$582,052	$6,947,780	$1,630,850	$28,227,940	0.59%
Rockingham	$18,883,069	$13,812,946	$2,103,244	$15,017,978	$4,361,405	$54,178,643	1.14%
Russell	$4,906,332	$4,113,490	$682,856	$4,324,917	$1,335,798	$15,363,393	0.32%
Scott	$4,403,582	$3,483,698	$562,303	$3,760,090	$1,127,860	$13,337,533	0.28%
Shenandoah	$13,898,434	$8,574,643	$1,105,634	$9,401,693	$2,520,415	$35,500,819	0.75%
Smyth	$7,689,545	$5,352,440	$773,032	$5,732,747	$1,637,690	$21,185,455	0.44%
Southampton	$6,543,551	$3,761,445	$446,951	$4,179,179	$1,075,106	$16,006,232	0.34%
Spotsylvania	$26,020,415	$21,250,139	$3,507,056	$22,903,069	$6,951,554	$80,632,233	1.69%
Stafford	$28,949,222	$22,197,215	$3,597,934	$25,245,531	$7,364,568	$87,354,470	1.83%
Surry	$1,194,251	$990,145	$167,457	$1,097,273	$331,711	$3,780,836	0.08%
Sussex	$6,990,086	$3,073,561	$228,824	$3,663,634	$775,675	$14,731,780	0.31%
Tazewell	$5,731,195	$5,547,414	$1,018,515	$6,010,846	$1,920,235	$20,228,205	0.42%
Warren	$8,786,173	$6,552,438	$1,014,312	$7,128,849	$2,085,875	$25,567,647	0.54%

Locality	Motor Fuels Tax	MV Sales & Use Tax	MV License Fees	State Sales and Use Tax	Other State Revenue Sources	Total Transportation Revenues	% Total Transportation Revenues
Washington	$14,236,164	$10,117,837	$1,475,896	$10,658,738	$3,087,582	$39,576,216	0.83%
Westmoreland	$2,724,611	$2,746,513	$505,065	$2,847,938	$935,255	$9,759,381	0.20%
Wise	$5,699,201	$5,064,716	$895,777	$5,618,308	$1,736,093	$19,014,095	0.40%
Wythe	$14,699,549	$7,693,492	$761,564	$8,185,165	$2,002,614	$33,342,382	0.70%
York	$13,012,363	$10,839,172	$1,794,979	$11,442,740	$3,521,456	$40,610,711	0.85%
Total (Counties)	$1,138,433,268	$911,162,409	$149,436,148	$997,742,633	$299,135,265	$3,495,909,723	73.41%
Cities							
Alexandria	$14,659,575	$18,528,208	$3,887,087	$20,863,177	$6,991,457	$64,929,505	1.36%
Bristol	$5,049,691	$3,118,486	$408,738	$3,499,032	$933,294	$13,009,241	0.27%
Buena Vista	$393,050	$702,567	$162,450	$786,421	$279,347	$2,323,836	0.05%
Charlottesville	$3,935,526	$5,276,408	$1,139,753	$6,072,748	$2,039,987	$18,464,423	0.39%
Chesapeake	$43,250,499	$36,419,433	$6,140,432	$39,285,564	$12,046,059	$137,141,987	2.88%
Colonial Heights	$4,372,658	$3,153,225	$463,759	$3,292,431	$962,260	$12,244,333	0.26%
Covington	$600,972	$729,378	$145,237	$749,847	$258,495	$2,483,928	0.05%
Danville	$6,976,755	$5,819,486	$997,904	$6,574,472	$1,978,993	$22,347,610	0.47%

Locality	Motor Fuels Tax	MV Sales & Use Tax	MV License Fees	State Sales and Use Tax	Other State Revenue Sources	Total Transportation Revenues	% Total Transportation Revenues
Emporia	$1,190,541	$821,965	$123,119	$949,257	$264,576	$3,349,458	0.07%
Fairfax	$3,075,671	$3,199,669	$604,140	$3,400,893	$1,115,611	$11,395,985	0.24%
Falls Church	$792,271	$1,648,624	$379,961	$1,669,920	$632,027	$5,122,802	0.11%
Franklin	$571,342	$912,175	$199,905	$953,305	$343,247	$2,979,974	0.06%
Fredericksburg	$6,639,713	$4,669,809	$692,833	$5,154,931	$1,466,391	$18,623,677	0.39%
Galax	$841,962	$892,476	$168,726	$931,857	$309,262	$3,144,283	0.07%
Hampton	$22,374,586	$20,129,347	$3,511,085	$21,354,851	$6,727,950	$74,097,819	1.56%
Harrisonburg	$6,480,153	$5,821,391	$1,120,294	$7,545,173	$2,222,751	$23,189,762	0.49%
Hopewell	$2,248,933	$2,778,617	$563,006	$2,932,697	$1,003,981	$9,527,235	0.20%
Lexington	$404,221	$550,244	$145,489	$970,440	$281,740	$2,352,135	0.05%
Lynchburg	$11,460,417	$9,829,536	$1,782,376	$11,961,430	$3,546,736	$38,580,495	0.81%
Manassas	$3,121,230	$4,394,801	$957,901	$4,977,072	$1,697,316	$15,148,321	0.32%
Manassas Park	$935,176	$1,507,568	$357,364	$1,913,627	$636,753	$5,350,489	0.11%
Martinsville	$1,552,103	$1,615,558	$311,288	$1,797,010	$579,573	$5,855,533	0.12%
Newport News	$29,212,956	$25,902,296	$4,519,630	$28,016,561	$8,727,198	$96,378,642	2.02%
Norfolk	$36,838,868	$31,410,049	$5,517,761	$36,187,610	$10,900,256	$120,854,544	2.54%

Locality	Motor Fuels Tax	MV Sales & Use Tax	MV License Fees	State Sales and Use Tax	Other State Revenue Sources	Total Transportation Revenues	% Total Transportation Revenues
Norton	$1,119,393	$688,706	$89,407	$766,736	$204,504	$2,868,747	0.06%
Petersburg	$6,700,960	$4,829,600	$750,708	$5,570,181	$1,580,526	$19,431,974	0.41%
Poquoson	$739,241	$1,396,671	$319,768	$1,470,625	$540,436	$4,466,741	0.09%
Portsmouth	$11,836,161	$12,152,193	$2,320,791	$13,446,690	$4,330,203	$44,086,038	0.93%
Radford	$1,108,276	$1,571,685	$371,232	$2,141,216	$681,067	$5,873,475	0.12%
Richmond	$33,298,870	$30,935,532	$5,659,120	$34,892,664	$10,862,060	$115,648,247	2.43%
Roanoke	$15,419,292	$13,964,199	$2,455,069	$14,939,184	$4,702,230	$51,479,975	1.08%
Salem	$2,948,294	$3,230,582	$637,852	$3,602,021	$1,175,195	$11,593,944	0.24%
Staunton	$2,273,501	$3,164,345	$670,948	$3,372,808	$1,176,883	$10,658,485	0.22%
Suffolk	$19,473,986	$15,280,023	$2,430,216	$16,219,822	$4,876,804	$58,280,851	1.22%
Virginia Beach	$50,445,965	$59,556,980	$11,791,450	$62,034,914	$21,142,823	$204,972,132	4.30%
Waynesboro	$3,027,945	$2,994,272	$554,786	$3,229,235	$1,039,498	$10,845,736	0.23%
Williamsburg	$1,618,051	$1,527,535	$324,212	$2,270,448	$649,908	$6,390,154	0.13%
Winchester	$2,485,926	$3,111,950	$656,053	$3,574,496	$1,186,334	$11,014,760	0.23%
Total (Cities)	**$359,474,732**	**$344,235,591**	**$63,331,852**	**$379,371,367**	**$120,093,735**	**$1,266,507,277**	**26.59%**
Total (Agg.)	**$1,497,908,000**	**$1,255,398,000**	**$212,768,000**	**$1,377,114,000**	**$419,229,000**	**$4,762,417,000**	**100%**

FY 2024 VDOT Est. Allocations by Program and Locality

Table B2 – FY 2024 VDOT Estimated Allocations by Program and Locality

Locality	Environmental Monitoring and Evaluation	Ground Transportation Planning and Research	Highway Construction Programs	Highway System Maintenance	Commonwealth Toll Facilities	Financial Assistance to Localities
Bristol	$1,820,412	$13,148,497	$332,369,027	$193,946,610	$8,565,986	$151,268,173
Culpeper	$1,014,022	$7,324,089	$185,139,064	$108,033,815	$4,771,499	$84,260,703
Fredericksburg	$896,148	$6,472,708	$163,617,755	$95,475,530	$4,216,841	$74,465,900
Hampton Roads	$4,607,923	$33,282,165	$841,309,903	$490,927,826	$21,682,672	$382,897,929
Lynchburg	$1,313,490	$9,487,090	$239,815,619	$139,939,112	$6,180,652	$109,145,160
No. Virginia	$3,564,798	$25,747,865	$650,857,118	$379,793,307	$16,774,225	$296,218,839
Richmond	$3,077,922	$22,231,251	$561,963,797	$327,921,571	$14,483,220	$255,761,608
Salem	$2,076,051	$14,994,927	$379,043,259	$221,182,328	$9,768,898	$172,510,603
Staunton	$1,615,089	$11,665,488	$294,881,387	$172,071,525	$7,599,835	$134,206,755
Out of State	$3	$25	$623	$363	$16	$283
Total	**$19,985,858**	**$144,354,106**	**$3,648,997,551**	**$2,129,291,986**	**$94,043,843**	**$1,660,735,953**

Table B2 – FY 2024 VDOT Estimated Allocations by Program and Locality (Continued)

Locality	Non-Toll Supported Transportation Debt Service	Special Structures	Administrative and Support Services	VDOT Capital Outlay	Support to Other State Agencies	Support to DRPT Program
Bristol	$36,311,735	$7,745,870	$31,370,207	$5,465,101	$4,492,948	$3,163,854
Culpeper	$20,226,676	$4,314,672	$17,474,103	$3,044,218	$2,502,701	$1,762,357
Fredericksburg	$17,875,446	$3,813,117	$15,442,843	$2,690,346	$2,211,777	$1,557,494
Hampton Roads	$91,914,166	$19,606,753	$79,405,912	$13,833,551	$11,372,786	$8,008,512
Lynchburg	$26,200,158	$5,588,910	$22,634,677	$3,943,258	$3,241,816	$2,282,829
No. Virginia	$71,106,960	$15,168,245	$61,430,280	$10,701,960	$8,798,254	$6,195,573
Richmond	$61,395,253	$13,096,584	$53,040,203	$9,240,299	$7,596,599	$5,349,389
Salem	$41,410,953	$8,833,615	$35,775,492	$6,232,560	$5,123,888	$3,608,150
Staunton	$32,216,163	$6,872,220	$27,831,986	$4,848,697	$3,986,192	$2,807,005
Out of State	$68	$15	$59	$10	$8	$6
Total	$398,657,578	$85,040,000	$344,405,762	$60,000,000	$49,326,969	$34,735,169

Additional Public Transit Funding by District and Category

Figure B1 – FY 2024 Public Transportation Capital/Human Services/CAP Programs/Special Projects Budget ($407 mil.)

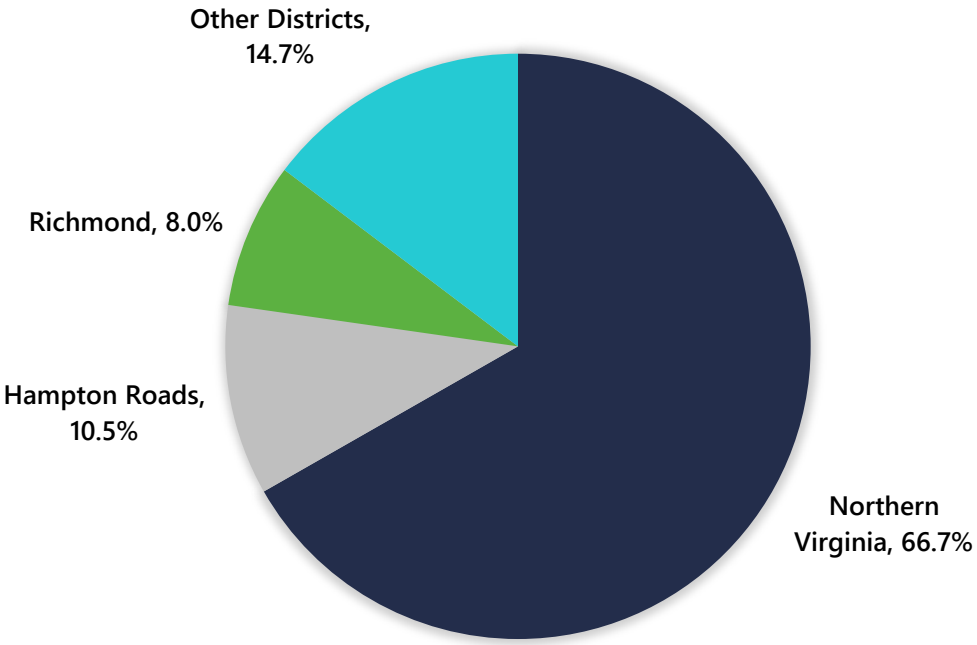


Figure B2 – FY 2024 Public Transit Local Funding ($384 mil.)

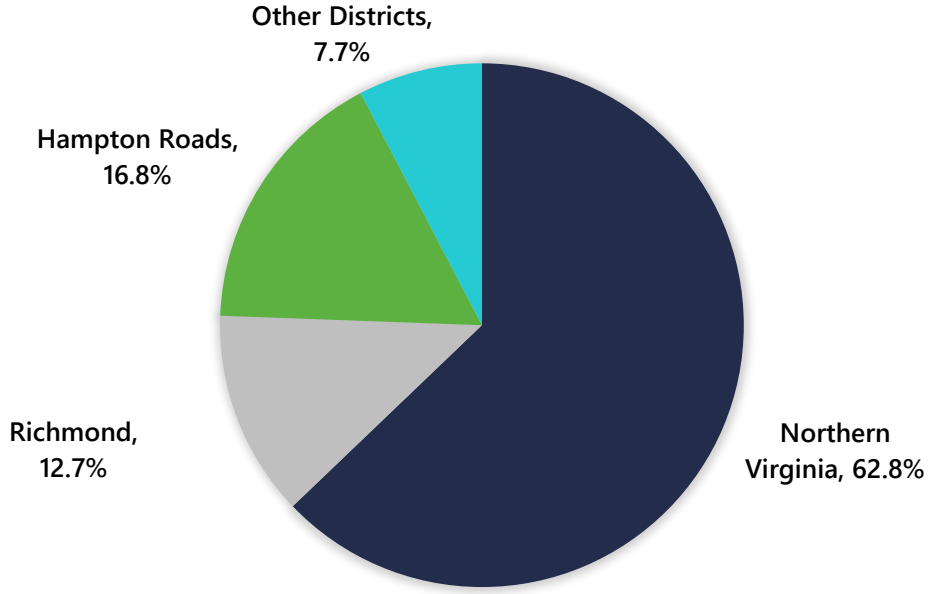


Figure B3 – FY 2024 Public Transit Federal Funding ($244 mil.)

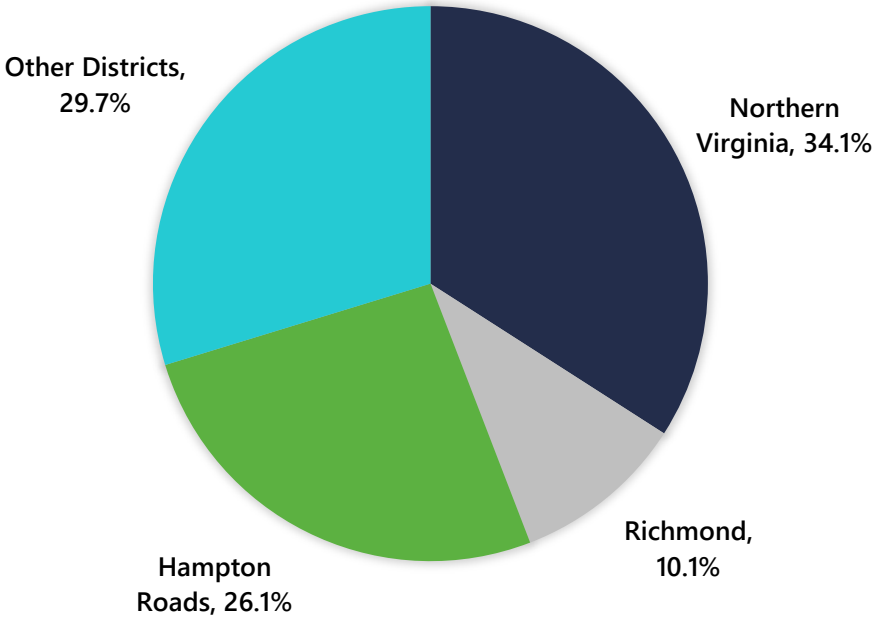
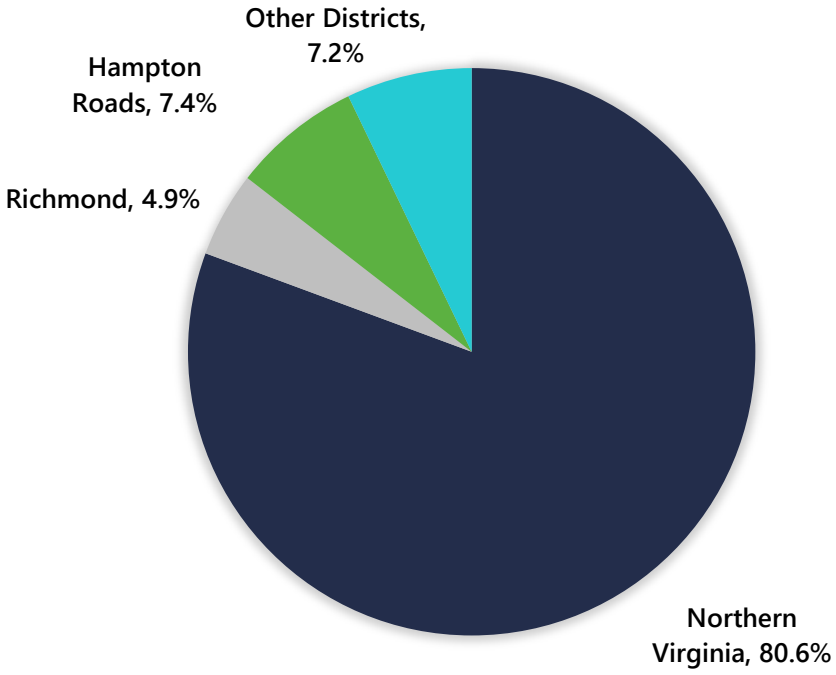


Figure B4 – FY 2024 Public Transit State Funding ($710 mil.)



Appendix C - Methodology Notes

Population: Population data from the Weldon Cooper Center's 2024 locality estimates.

General Fund Revenues:

- **Individual Income Tax**: Estimated each locality's FY2024 individual income tax by taking its TY2022 share from the 2024 annual report from Virginia Tax (Table 1.7) and scaling that share to the FY2024 total revenue.
- **Sales Tax**: Derived each locality's FY2024 GF sales tax by using the FY2024 Local Option Sales Tax Distribution (Table 4.3) to compute locality shares and applying those shares to the state "sales, use, and vending" ByAcct total from the 2024 report.
- **Corporate Income**: Allocated by computing each locality's share of QCEW non-agricultural wages and applying those shares to the FY2024 Corporate Income Tax ByAcct total.
- **Recordation**: Derived by taking locality shares from Recordation Tax and Deeds of Conveyance Revenue Collections by Locality (Table 5.5) and applying them to the FY2024 ByAcct total for recordation of deeds of conveyance.
- **All Other**: Allocated to localities in proportion to their 2024 population shares.

Direct Aid: Actual FY2024 state payment data used to record **K-12 State Aid** and **Personal Property Tax Relief ("car tax")** distributions.

Other Appropriations:

- **Medicaid**: Medicaid state-fund expenditures (2024 Virginia Medicaid & CHIP Data Book) were allocated by locality using a 1/3 weight on share of the state population in poverty and a 2/3 weight on the 65+ population share.
- **Other HHR**: Other HHR totals come from the DPB FY2024 Aid to Localities and were allocated to localities entirely by their share of population in poverty.
- **Higher Ed**: Allocated FY2024 state higher-education appropriations using SHEF FY2024 totals, assigning amounts to localities entirely by their share of the 18–24 population.
- **All Other**: Remaining appropriations distributed according to the share of state population.

Transportation Revenues: Allocations based on the FY2024 total from the June 2025 Commonwealth Transportation Fund Revenue Report.

- **Motor Fuels Tax**: Allocated based on each locality's share of daily vehicle miles traveled (DVMT).
- **MV Sales and Use Tax**: Allocated based on weighting locality shares 60% by vehicle stock (ownership) and 40% by DVMT.
- **MV License Fees**: Allocated based on weighting locality shares by 70% of registered vehicles and by 30% of the driving-age population.
- **State Sales and Use Tax**: Allocated by weighting locality shares by 60% of consumer base (population ages 16+) and by 40% of usage/activity (DVMT).
- **Other State Revenue Sources**: Used a composite weight of 40% driving-age population, 40% registered vehicle stock, and 20% DVMT (usage).

Transportation Allocations by District: Based on FY2024 VDOT expenditures by locality from the 2024 Q4 Expenditures section of the VDOT budget; aggregated locality-level amounts to calculate shares by construction district.