Senate Proposal:

Modify Local Option Sales Tax Distribution Formulas

June 10, 2015

SENATE PROPOSAL TO MODIFY LOCAL OPTION SALES TAX DISTRIBUTION FORMULAS
Analysis Parameters

- Projections include all local-option sales tax articles.
- **Distribution to Counties:** For Articles 39, 40, and 42, the Senate proposal shifts the distribution of local sales tax revenue from 25% Per Capita and 75% Point of Collection to 80% Per Capita and 20% Point of Collection over 4 years. Revenue under Articles 43 and 46 is distributed 100% Point of Collection and remains as such.

Distribution Method, Art. 39, 40, and 42

Fiscal Year	Per Capita	Point of Collection
FY 2015-16	25%	75%
FY 2016-17	40%	60%
FY 2017-18	55%	45%
FY 2018-19	70%	30%
FY 2019-20	80%	20%

- **Base Expansion:** Base Expansion beginning October 2015 is comprised of Installation, Repair, and Maintenance of Tangible Personal Property; and Veterinary and Non-Veterinary Pet Care Services. Beginning in FY 2016-17, the base is also expanded by reducing the non-profit sales tax refund; the aggregate amount of sales for which an organization may receive a sales tax refund is reduced over five years from $667 million per fiscal year to $15 million per fiscal year.

Local Sales Tax Base Expansion ($ in Millions)

Fiscal Year	Art. 39, 40, and 42 Base Expansion	Art. 43 and 46 Base Expansion	Total Base Expansion
FY 2015-16	$49.7	$2.7	$52.4
FY 2016-17	$100.1	$5.7	$105.8
FY 2017-18	$120.6	$6.8	$127.4
FY 2018-19	$141.5	$7.8	$149.3
FY 2019-20	$162.4	$8.9	$171.3

- **Distribution to Cities:** Senate proposal maintains county authority to determine distribution method to cities (i.e., ad valorem or per capita). Projections assume that each county uses the distribution method used as of January 2015.
- **Inflation Rate:** Projections assume 3.5% annual growth over FY 2013-14 actuals.
- **Population:** Per capita projections incorporate the State Demographer's annual county-level population forecasts.
- **City Hold Harmless:** Projections maintain the City Hold Harmless distributions found in existing law.
- FY 2013-14 tables show total County General Fund Revenue from all sources. *Source: Local Government Commission.*
- Senate proposal allows counties to levy up to one-half cent of additional local option sales tax via referendum and allows the counties to specify in the referendum the use of the sales tax proceeds for: (i) education; (ii) transportation; or (iii) general purpose. This revenue is labeled in this document as "Potential Additional Under Senate Plan."
- Total local option sales tax revenue under current law and under the Senate proposal is as follows:

Statewide Total: Local Option Sales Tax Revenue Comparison ($ in Millions)

	Current Law *All Articles*	PROPOSED SENATE PLAN					Change *(Current Law to Senate Total Potential)*	
		Art. 39, 40, & 42	Other Levied Articles	**Subtotal**	Potential Addt'l Under Sen. Plan	**Total Potential Revenue**	$	%
FY 2016-17	2,716.8	2,626.3	201.5	2,827.7	385.4	**3,213.1**	496.3	18%
FY 2017-18	2,811.9	2,735.2	209.4	2,944.5	398.9	**3,343.4**	531.5	19%
FY 2018-19	2,910.3	2,847.6	217.5	3,065.1	412.9	**3,477.9**	567.6	20%
FY 2019-20	3,012.2	2,963.2	225.9	3,189.1	427.3	**3,616.4**	604.2	20%

North Carolina Local Option Sales Taxes

Table 1: Local Option Sales Tax Articles in North Carolina General Statutes

Article	Enacted	Rate	Purpose	Distribution	Adjustment Factor	Levied By	Shared with Municipals
39	1969	1¢	General	Point of Destination	No	100 counties	Yes
40	1983	½¢	70% General; 30% School Capital	Per Capita	Yes	100 counties	Yes
42	1986, modified in 2007	½¢	40% General; 60% School Capital[1]	Point of Destination	Yes (Food portion only)	100 counties	Yes
43	1997, modified in 2009	¼¢ or ½¢	Transit	Point of Destination	No	Durham, Mecklenburg, Orange	Yes
46	2007	¼ ¢	General	Point of Destination	No	29 counties	No

Table 2: County Sales Tax Rates

County						Sales Tax Rate	Articles Levied
70 Counties						**6.75%**	Article 39
Alamance	Chatham	Gaston	Lenoir	Perquimans	Union	2% local +	Article 40
Alleghany	Cherokee	Gates	Lincoln	Person	Vance	4.75% State	Article 42
Avery	Chowan	Graham	Macon	Polk	Wake		
Beaufort	Clay	Granville	Madison	Richmond	Warren		
Bertie	Cleveland	Guilford	McDowell	Rockingham	Washington		
Bladen	Columbus	Henderson	Mitchell	Rutherford	Watauga		
Brunswick	Craven	Hoke	Moore	Scotland	Wayne		
Burke	Currituck	Hyde	Nash	Stanly	Wilson		
Caldwell	Dare	Iredell	Northampton	Stokes	Yadkin		
Camden	Davie	Jackson	Pamlico	Swain	Yancey		
Carteret	Forsyth	Johnston	Pasquotank	Transylvania			
Caswell	Franklin	Jones	Pender	Tyrrell			
27 Counties						**7%**	Article 39
Alexander	Catawba	Greene	Lee	Onslow	Rowan	2.25% local +	Article 40
Anson	Cumberland	Halifax	Martin	Pitt	Sampson	4.75% State	Article 42
Ashe	Davidson	Harnett	Montgomery	Randolph	Surry		Article 46
Buncombe	Duplin	Haywood	New Hanover	Robeson	Wilkes		
Cabarrus	Edgecombe	Hertford					
						7.25%	Article 39
Mecklenburg						2.5% local +	Article 40
						4.75% State	Article 42
							Article 43 (½¢)
						7.5%	Article 39
Durham						2.75% local +	Article 40
Orange						4.75% State	Article 42
							Article 43 (½¢)
							Article 46

[1] The distribution was on a per capita basis as enacted in 1986. The General Assembly changed the distribution to Point of Destination in 2007 as part of the Medicaid relief for counties.

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Alamance County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	Senate Plan
Alamance Co.	141,382,997	21,406,917	15%	22,057,604	22,794,586	23,258,746
Alamance		186,548		192,596	199,114	203,169
Burlington *		9,590,624		9,892,447	10,227,310	10,435,566
Elon		1,830,589		1,887,303	1,951,193	1,990,925
Gibsonville *		613,288		633,778	655,226	668,568
Graham		2,690,960		2,774,996	2,868,933	2,927,353
Green Level		397,206		409,577	423,442	432,065
Haw River		438,023		451,879	467,175	476,688
Mebane *		1,896,362		1,959,184	2,025,488	2,066,732
Ossipee		104,689		108,047	111,704	113,979
Swepsonville		221,329		228,422	236,153	240,962

* Jurisdiction spans multiple counties.

FY 2016-17

	Current Law (All Articles)	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Alamance Co.	23,568,172	23,845,751	-	23,845,751	10,398,236	34,243,987	10,675,815	45%
Alamance	206,336	209,883	-	209,883	-	209,883	3,547	2%
Burlington *	10,575,053	10,775,370	-	10,775,370	-	10,775,370	200,318	2%
Elon	2,022,305	2,055,252	-	2,055,252	-	2,055,252	32,947	2%
Gibsonville *	678,536	691,003	-	691,003	-	691,003	12,466	2%
Graham	2,965,244	3,022,310	-	3,022,310	-	3,022,310	57,066	2%
Green Level	436,935	446,061	-	446,061	-	446,061	9,126	2%
Haw River	482,800	492,250	-	492,250	-	492,250	9,450	2%
Mebane *	2,097,612	2,135,785	-	2,135,785	-	2,135,785	38,173	2%
Ossipee	115,500	117,725	-	117,725	-	117,725	2,225	2%
Swepsonville	244,849	248,880	-	248,880	-	248,880	4,031	2%

FY 2017-18

	Current Law (All Articles)	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Alamance Co.	24,354,078	24,124,535	-	24,124,535	10,762,175	34,886,710	10,532,632	43%
Alamance	213,304	214,087	-	214,087	-	214,087	783	0%
Burlington *	10,932,312	10,985,639	-	10,985,639	-	10,985,639	53,327	0%
Elon	2,090,605	2,094,812	-	2,094,812	-	2,094,812	4,206	0%
Gibsonville *	701,448	705,212	-	705,212	-	705,212	3,764	1%
Graham	3,065,429	3,080,891	-	3,080,891	-	3,080,891	15,462	1%
Green Level	451,702	454,687	-	454,687	-	454,687	2,986	1%
Haw River	499,112	501,900	-	501,900	-	501,900	2,788	1%
Mebane *	2,168,443	2,179,378	-	2,179,378	-	2,179,378	10,935	1%
Ossipee	119,402	120,061	-	120,061	-	120,061	659	1%
Swepsonville	253,116	253,814	-	253,814	-	253,814	698	0%

FY 2018-19

	Current Law (All Articles)	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Alamance Co.	25,166,386	24,327,358	-	24,327,358	11,138,851	35,466,208	10,299,823	41%
Alamance	220,508	217,881	-	217,881	-	217,881	(2,627)	(1%)
Burlington *	11,301,711	11,174,517	-	11,174,517	-	11,174,517	(127,193)	(1%)
Elon	2,161,225	2,130,251	-	2,130,251	-	2,130,251	(30,975)	(1%)
Gibsonville *	725,138	718,103	-	718,103	-	718,103	(7,035)	(1%)
Graham	3,169,019	3,133,442	-	3,133,442	-	3,133,442	(35,577)	(1%)
Green Level	466,970	462,422	-	462,422	-	462,422	(4,548)	(1%)
Haw River	515,978	510,575	-	510,575	-	510,575	(5,403)	(1%)
Mebane *	2,241,680	2,218,872	-	2,218,872	-	2,218,872	(22,808)	(1%)
Ossipee	123,436	122,166	-	122,166	-	122,166	(1,270)	(1%)
Swepsonville	261,665	258,260	-	258,260	-	258,260	(3,405)	(1%)

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Alamance County (cont'd)

FY 2019-20

	Current Law	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection					Change From Current Law to Total Potential Revenue	
	(All Articles)	Art. 39, 40, 42 2¢	Other Levied Articles	**Subtotal**	Potential Addt'l Under Sen. Plan	**Total Potential Revenue**		
Alamance Co.	26,006,881	24,696,986	-	24,696,986	11,528,710	36,225,696	10,218,815	39%
Alamance	227,963	222,798	-	222,798	-	222,798	(5,164)	(2%)
Burlington *	11,683,958	11,422,601	-	11,422,601	-	11,422,601	(261,357)	(2%)
Elon	2,234,302	2,177,139	-	2,177,139	-	2,177,139	(57,163)	(3%)
Gibsonville *	749,652	734,583	-	734,583	-	734,583	(15,069)	(2%)
Graham	3,276,211	3,202,713	-	3,202,713	-	3,202,713	(73,498)	(2%)
Green Level	482,769	472,630	-	472,630	-	472,630	(10,140)	(2%)
Haw River	533,430	521,942	-	521,942	-	521,942	(11,488)	(2%)
Mebane *	2,317,464	2,269,552	-	2,269,552	-	2,269,552	(47,912)	(2%)
Ossipee	127,611	124,907	-	124,907	-	124,907	(2,704)	(2%)
Swepsonville	270,511	264,051	-	264,051	-	264,051	(6,459)	(2%)

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Alexander County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	FY 2013-14 Sales Tax Distribution As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	FY 2015-16 Projected Senate Plan
Alexander Co.	38,525,147	5,134,339	13%	5,262,003	5,423,500	5,536,091
Taylorsville		409,121		420,241	433,706	442,537

FY 2016-17

	Current Law	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection					Change From Current Law	
	(All Articles)	Art. 39, 40, 42 2¢	Other Levied Articles	**Subtotal**	Potential Addt'l Under Sen. Plan	**Total Potential Revenue**	to Total Potential Revenue	
Alexander Co.	5,593,230	6,048,538	439,054	6,487,592	435,809	6,923,400	1,330,171	24%
Taylorsville	448,330	502,566	-	502,566	-	502,566	54,236	12%

FY 2017-18

	Current Law	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection					Change From Current Law	
	(All Articles)	Art. 39, 40, 42 2¢	Other Levied Articles	**Subtotal**	Potential Addt'l Under Sen. Plan	**Total Potential Revenue**	to Total Potential Revenue	
Alexander Co.	5,765,287	7,012,107	461,644	7,473,751	451,062	7,924,813	2,159,526	37%
Taylorsville	462,685	563,268	-	563,268	-	563,268	100,583	22%

FY 2018-19

	Current Law	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection					Change From Current Law	
	(All Articles)	Art. 39, 40, 42 2¢	Other Levied Articles	**Subtotal**	Potential Addt'l Under Sen. Plan	**Total Potential Revenue**	to Total Potential Revenue	
Alexander Co.	5,943,085	8,012,982	485,790	8,498,772	466,849	8,965,621	3,022,536	51%
Taylorsville	477,526	626,270	-	626,270	-	626,270	148,744	31%

FY 2019-20

	Current Law	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection					Change From Current Law	
	(All Articles)	Art. 39, 40, 42 2¢	Other Levied Articles	**Subtotal**	Potential Addt'l Under Sen. Plan	**Total Potential Revenue**	to Total Potential Revenue	
Alexander Co.	6,126,893	8,789,370	509,912	9,299,282	483,189	9,782,470	3,655,577	60%
Taylorsville	492,875	676,913	-	676,913	-	676,913	184,038	37%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Alleghany County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	Senate Plan
Alleghany Co.	15,723,187	1,504,741	10%	1,544,073	1,594,364	1,626,829
Sparta		355,275		365,709	377,922	385,617

FY 2016-17

	Current Law (All Articles)	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Alleghany Co.	1,650,101	1,831,344	-	1,831,344	408,228	2,239,572	589,471	36%
Sparta	391,103	424,937	-	424,937	-	424,937	33,834	9%

FY 2017-18

	Current Law (All Articles)	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Alleghany Co.	1,703,672	2,041,543	-	2,041,543	422,516	2,464,059	760,387	45%
Sparta	404,127	463,887	-	463,887	-	463,887	59,761	15%

FY 2018-19

	Current Law (All Articles)	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Alleghany Co.	1,759,200	2,260,593	-	2,260,593	437,304	2,697,897	938,697	53%
Sparta	417,620	504,423	-	504,423	-	504,423	86,803	21%

FY 2019-20

	Current Law (All Articles)	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Alleghany Co.	1,816,512	2,438,582	-	2,438,582	452,610	2,891,191	1,074,679	59%
Sparta	431,560	538,599	-	538,599	-	538,599	107,040	25%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Anson County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	FY 2013-14 Sales Tax Distribution As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	FY 2015-16 Projected Senate Plan
Anson Co.	36,208,637	2,270,913	6%	2,326,653	2,738,245	2,791,982
Ansonville		93,235		95,908	99,011	101,027
Lilesville		79,782		82,144	84,801	86,528
McFarlan		17,477		17,996	18,578	18,956
Morven		75,051		77,216	79,714	81,337
Peachland		64,118		66,010	68,145	69,533
Polkton		501,906		515,900	532,595	543,440
Wadesboro		857,197		881,707	910,236	928,771

FY 2016-17

	Current Law	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection					Change From Current Law	
	(All Articles)	Art. 39, 40, 42 2¢	Other Levied Articles	**Subtotal**	Potential Addt'l Under Sen. Plan	**Total Potential Revenue**	to Total Potential Revenue	
Anson Co.	2,472,674	2,862,421	366,373	3,228,794	353,098	3,581,893	1,109,219	45%
Ansonville	102,508	113,084	-	113,084	-	113,084	10,576	10%
Lilesville	87,872	96,894	-	96,894	-	96,894	9,022	10%
McFarlan	19,295	21,227	-	21,227	-	21,227	1,933	10%
Morven	82,556	91,051	-	91,051	-	91,051	8,495	10%
Peachland	70,480	77,859	-	77,859	-	77,859	7,379	10%
Polkton	545,328	608,081	-	608,081	-	608,081	62,753	12%
Wadesboro	942,084	1,039,572	-	1,039,572	-	1,039,572	97,487	10%

FY 2017-18

	Current Law	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection					Change From Current Law	
	(All Articles)	Art. 39, 40, 42 2¢	Other Levied Articles	**Subtotal**	Potential Addt'l Under Sen. Plan	**Total Potential Revenue**	to Total Potential Revenue	
Anson Co.	2,547,513	3,306,894	382,900	3,689,794	365,457	4,055,251	1,507,738	59%
Ansonville	105,820	125,354	-	125,354	-	125,354	19,534	18%
Lilesville	90,710	107,444	-	107,444	-	107,444	16,735	18%
McFarlan	19,918	23,539	-	23,539	-	23,539	3,621	18%
Morven	85,223	100,937	-	100,937	-	100,937	15,714	18%
Peachland	72,757	86,334	-	86,334	-	86,334	13,576	19%
Polkton	562,995	673,855	-	673,855	-	673,855	110,860	20%
Wadesboro	972,526	1,152,329	-	1,152,329	-	1,152,329	179,803	18%

FY 2018-19

	Current Law	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection					Change From Current Law	
	(All Articles)	Art. 39, 40, 42 2¢	Other Levied Articles	**Subtotal**	Potential Addt'l Under Sen. Plan	**Total Potential Revenue**	to Total Potential Revenue	
Anson Co.	2,624,552	3,766,665	400,338	4,167,003	378,248	4,545,250	1,920,698	73%
Ansonville	109,238	138,040	-	138,040	-	138,040	28,802	26%
Lilesville	93,639	118,354	-	118,354	-	118,354	24,716	26%
McFarlan	20,560	25,930	-	25,930	-	25,930	5,369	26%
Morven	87,976	111,159	-	111,159	-	111,159	23,183	26%
Peachland	75,107	95,097	-	95,097	-	95,097	19,989	27%
Polkton	581,230	741,856	-	741,856	-	741,856	160,626	28%
Wadesboro	1,003,942	1,268,916	-	1,268,916	-	1,268,916	264,973	26%

FY 2019-20

	Current Law	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection					Change From Current Law	
	(All Articles)	Art. 39, 40, 42 2¢	Other Levied Articles	**Subtotal**	Potential Addt'l Under Sen. Plan	**Total Potential Revenue**	to Total Potential Revenue	
Anson Co.	2,704,244	4,122,590	417,962	4,540,553	391,486	4,932,039	2,227,795	82%
Ansonville	112,774	148,366	-	148,366	-	148,366	35,591	32%
Lilesville	96,669	127,231	-	127,231	-	127,231	30,562	32%
McFarlan	21,225	27,875	-	27,875	-	27,875	6,649	31%
Morven	90,823	119,478	-	119,478	-	119,478	28,654	32%
Peachland	77,539	102,227	-	102,227	-	102,227	24,688	32%
Polkton	600,098	797,223	-	797,223	-	797,223	197,126	33%
Wadesboro	1,036,449	1,363,811	-	1,363,811	-	1,363,811	327,362	32%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Ashe County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	Senate Plan
Ashe Co.	34,538,284	4,454,763	13%	4,584,574	5,249,250	5,355,344
Jefferson		349,920		360,835	372,742	380,333
Lansing		34,768		35,832	37,015	37,769
West Jefferson		290,897		300,226	310,132	316,447

FY 2016-17

	Current Law (All Articles)	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue		
Ashe Co.	4,880,009	5,332,790	556,000	5,888,790	534,789	6,423,580	1,543,571	32%
Jefferson	382,282	415,083	-	415,083	-	415,083	32,800	9%
Lansing	38,163	41,207	-	41,207	-	41,207	3,044	8%
West Jefferson	320,679	345,524	-	345,524	-	345,524	24,845	8%

FY 2017-18

	Current Law (All Articles)	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue		
Ashe Co.	5,036,633	5,745,154	579,913	6,325,067	553,507	6,878,574	1,841,941	37%
Jefferson	394,858	443,514	-	443,514	-	443,514	48,656	12%
Lansing	39,417	44,017	-	44,017	-	44,017	4,600	12%
West Jefferson	331,206	369,348	-	369,348	-	369,348	38,141	12%

FY 2018-19

	Current Law (All Articles)	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue		
Ashe Co.	5,197,473	6,158,957	604,753	6,763,710	572,880	7,336,590	2,139,116	41%
Jefferson	407,801	472,173	-	472,173	-	472,173	64,371	16%
Lansing	40,708	46,849	-	46,849	-	46,849	6,141	15%
West Jefferson	342,040	393,371	-	393,371	-	393,371	51,331	15%

FY 2019-20

	Current Law (All Articles)	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue		
Ashe Co.	5,364,591	6,506,255	630,049	7,136,305	592,931	7,729,235	2,364,644	44%
Jefferson	421,235	497,061	-	497,061	-	497,061	75,827	18%
Lansing	42,047	49,310	-	49,310	-	49,310	7,263	17%
West Jefferson	353,285	414,211	-	414,211	-	414,211	60,926	17%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Avery County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	FY 2013-14 Sales Tax Distribution As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	FY 2015-16 Projected Senate Plan
Avery Co.	28,452,931	3,839,968	13%	3,940,545	4,068,354	4,151,196
Banner Elk		298,086		305,996	316,101	322,538
Beech Mtn. *		6,791		7,004	7,235	7,382
Crossnore		53,151		54,601	56,404	57,553
Elk Park		123,913		127,436	131,642	134,323
Grandfather Vl.		6,884		7,080	7,313	7,462
Newland		191,289		196,686	203,179	207,316
Seven Devils *		7,892		8,136	8,405	8,576
Sugar Mtn.		54,246		55,788	57,630	58,803

* Jurisdiction spans multiple counties.

FY 2016-17

	Current Law (All Articles)	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection: Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Avery Co.	4,212,255	4,226,036	-	4,226,036	1,189,813	5,415,849	1,203,594	29%
Banner Elk	329,838	330,632	-	330,632	-	330,632	794	0%
Beech Mountain	7,482	7,583	-	7,583	-	7,583	101	1%
Crossnore	59,428	59,016	-	59,016	-	59,016	(412)	(1%)
Elk Park	136,145	137,803	-	137,803	-	137,803	1,657	1%
Grandfather Vil.	7,564	7,656	-	7,656	-	7,656	92	1%
Newland	210,798	212,668	-	212,668	-	212,668	1,870	1%
Seven Devils *	8,692	8,807	-	8,807	-	8,807	115	1%
Sugar Mtn.	59,662	60,327	-	60,327	-	60,327	665	1%

FY 2017-18

	Current Law (All Articles)	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection: Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Avery Co.	4,348,622	4,282,324	-	4,282,324	1,231,457	5,513,781	1,165,159	27%
Banner Elk	340,689	336,823	-	336,823	-	336,823	(3,866)	(1%)
Beech Mountain	7,728	7,744	-	7,744	-	7,744	16	0%
Crossnore	61,378	60,144	-	60,144	-	60,144	(1,234)	(2%)
Elk Park	140,632	140,522	-	140,522	-	140,522	(110)	(0%)
Grandfather Vil.	7,813	7,807	-	7,807	-	7,807	(6)	(0%)
Newland	217,740	216,842	-	216,842	-	216,842	(898)	(0%)
Seven Devils *	8,978	8,993	-	8,993	-	8,993	15	0%
Sugar Mountain	61,628	61,517	-	61,517	-	61,517	(110)	(0%)

FY 2018-19

	Current Law (All Articles)	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection: Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Avery Co.	4,489,605	4,322,131	-	4,322,131	1,274,558	5,596,688	1,107,083	25%
Banner Elk	351,909	342,093	-	342,093	-	342,093	(9,816)	(3%)
Beech Mountain	7,983	7,886	-	7,886	-	7,886	(97)	(1%)
Crossnore	63,394	61,111	-	61,111	-	61,111	(2,284)	(4%)
Elk Park	145,272	142,868	-	142,868	-	142,868	(2,404)	(2%)
Grandfather Vil.	8,071	7,937	-	7,937	-	7,937	(133)	(2%)
Newland	224,918	220,435	-	220,435	-	220,435	(4,483)	(2%)
Seven Devils *	9,274	9,156	-	9,156	-	9,156	(119)	(1%)
Sugar Mountain	63,660	62,544	-	62,544	-	62,544	(1,116)	(2%)

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Avery County (cont'd)

FY 2019-20

	Current Law (All Articles)	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Avery Co.	4,635,460	4,385,080	-	4,385,080	1,319,167	5,704,248	1,068,788	23%
Banner Elk	363,519	348,947	-	348,947	-	348,947	(14,572)	(4%)
Beech Mountain	8,247	8,058	-	8,058	-	8,058	(188)	(2%)
Crossnore	65,481	62,352	-	62,352	-	62,352	(3,128)	(5%)
Elk Park	150,072	145,832	-	145,832	-	145,832	(4,240)	(3%)
Grandfather Vil.	8,337	8,102	-	8,102	-	8,102	(235)	(3%)
Newland	232,345	224,992	-	224,992	-	224,992	(7,354)	(3%)
Seven Devils *	9,581	9,354	-	9,354	-	9,354	(226)	(2%)
Sugar Mountain	65,764	63,842	-	63,842	-	63,842	(1,922)	(3%)

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Beaufort County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	Senate Plan
Beaufort Co.	69,292,556	7,278,866	11%	7,453,076	7,690,696	7,847,299
Aurora		109,946		112,872	116,576	118,950
Bath		52,634		54,008	55,781	56,916
Belhaven		355,511		364,766	376,737	384,408
Chocowinity		175,134		179,876	185,778	189,561
Pantego		38,072		39,069	40,351	41,173
Washington		2,070,306		2,125,775	2,195,525	2,240,232
Washington Pk.		95,950		98,531	101,764	103,837

FY 2016-17

	Current Law (All Articles)	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Beaufort Co.	7,955,747	8,327,787	-	8,327,787	2,491,809	10,819,596	2,863,848	36%
Aurora	120,454	125,930	-	125,930	-	125,930	5,477	5%
Bath	57,656	60,242	-	60,242	-	60,242	2,586	4%
Belhaven	389,070	406,856	-	406,856	-	406,856	17,786	5%
Chocowinity	192,214	200,728	-	200,728	-	200,728	8,514	4%
Pantego	41,783	43,580	-	43,580	-	43,580	1,797	4%
Washington	2,272,548	2,371,896	-	2,371,896	-	2,371,896	99,348	4%
Washington Park	105,323	109,945	-	109,945	-	109,945	4,622	4%

FY 2017-18

	Current Law (All Articles)	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Beaufort Co.	8,209,164	8,764,056	-	8,764,056	2,579,022	11,343,078	3,133,914	38%
Aurora	124,402	132,083	-	132,083	-	132,083	7,680	6%
Bath	59,546	63,170	-	63,170	-	63,170	3,623	6%
Belhaven	401,828	426,607	-	426,607	-	426,607	24,779	6%
Chocowinity	198,512	210,583	-	210,583	-	210,583	12,071	6%
Pantego	43,152	45,699	-	45,699	-	45,699	2,547	6%
Washington	2,347,011	2,487,994	-	2,487,994	-	2,487,994	140,983	6%
Washington Park	108,774	115,333	-	115,333	-	115,333	6,558	6%

FY 2018-19

	Current Law (All Articles)	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Beaufort Co.	8,470,895	9,188,939	-	9,188,939	2,669,288	11,858,226	3,387,331	40%
Aurora	128,483	138,158	-	138,158	-	138,158	9,674	8%
Bath	61,500	66,059	-	66,059	-	66,059	4,559	7%
Belhaven	415,013	446,101	-	446,101	-	446,101	31,088	7%
Chocowinity	205,022	220,319	-	220,319	-	220,319	15,297	7%
Pantego	44,567	47,791	-	47,791	-	47,791	3,224	7%
Washington	2,423,967	2,602,652	-	2,602,652	-	2,602,652	178,685	7%
Washington Park	112,341	120,654	-	120,654	-	120,654	8,313	7%

FY 2019-20

	Current Law (All Articles)	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Beaufort Co.	8,741,662	9,563,573	-	9,563,573	2,762,713	12,326,286	3,584,624	41%
Aurora	132,706	143,751	-	143,751	-	143,751	11,045	8%
Bath	63,521	68,722	-	68,722	-	68,722	5,201	8%
Belhaven	428,655	464,074	-	464,074	-	464,074	35,419	8%
Chocowinity	211,757	229,272	-	229,272	-	229,272	17,516	8%
Pantego	46,031	49,719	-	49,719	-	49,719	3,688	8%
Washington	2,503,592	2,708,170	-	2,708,170	-	2,708,170	204,578	8%
Washington Park	116,031	125,550	-	125,550	-	125,550	9,519	8%

Intentionally blank.

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Bertie County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	Senate Plan
Bertie Co.	24,360,686	1,680,311	7%	1,710,356	1,762,065	1,797,946
Askewville		34,951		35,909	37073	37,828
Aulander		128,832		132,235	136523	139,303
Colerain		29,240		30,001	30974	31,604
Kelford		35,987		36,927	38124	38,901
Lewiston Wdvl.		79,531		81,717	84367	86,085
Powellsville		39,602		40,653	41971	42,826
Roxobel		34,322		35,233	36375	37,116
Windsor		515,181		527,366	544477	555,564

FY 2016-17

	Current Law	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection					Change From Current Law	
	(All Articles)	Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	to Total Potential Revenue	
Bertie Co.	1,810,462	2,219,623	-	2,219,623	446,481	2,666,104	855,642	47%
Askewville	38,297	43,620	-	43,620	-	43,620	5,323	14%
Aulander	140,561	160,552	-	160,552	-	160,552	19,991	14%
Colerain	31,949	36,418	-	36,418	-	36,418	4,469	14%
Kelford	39,289	44,828	-	44,828	-	44,828	5,539	14%
Lewiston Wdvl.	87,011	99,269	-	99,269	-	99,269	12,258	14%
Powellsville	43,122	49,361	-	49,361	-	49,361	6,239	14%
Roxobel	37,341	42,780	-	42,780	-	42,780	5,439	15%
Windsor	565,030	639,430	-	639,430	-	639,430	74,400	13%

FY 2017-18

	Current Law	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection					Change From Current Law	
	(All Articles)	Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	to Total Potential Revenue	
Bertie Co.	1,859,241	2,680,142	-	2,680,142	462,108	3,142,250	1,283,008	69%
Askewville	39,468	49,684	-	49,684	-	49,684	10,216	26%
Aulander	144,866	182,807	-	182,807	-	182,807	37,941	26%
Colerain	32,927	41,460	-	41,460	-	41,460	8,532	26%
Kelford	40,492	51,036	-	51,036	-	51,036	10,544	26%
Lewiston Wdvl.	89,673	113,074	-	113,074	-	113,074	23,400	26%
Powellsville	44,444	56,206	-	56,206	-	56,206	11,762	26%
Roxobel	38,486	48,712	-	48,712	-	48,712	10,226	27%
Windsor	582,304	727,326	-	727,326	-	727,326	145,022	25%

FY 2018-19

	Current Law	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection					Change From Current Law	
	(All Articles)	Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	to Total Potential Revenue	
Bertie Co.	1,908,280	3,151,419	-	3,151,419	478,282	3,629,701	1,721,420	90%
Askewville	40,664	55,898	-	55,898	-	55,898	15,234	37%
Aulander	149,260	205,607	-	205,607	-	205,607	56,347	38%
Colerain	33,925	46,625	-	46,625	-	46,625	12,699	37%
Kelford	41,720	57,396	-	57,396	-	57,396	15,675	38%
Lewiston Wdvl.	92,391	127,218	-	127,218	-	127,218	34,827	38%
Powellsville	45,793	63,218	-	63,218	-	63,218	17,425	38%
Roxobel	39,655	54,789	-	54,789	-	54,789	15,135	38%
Windsor	599,934	817,352	-	817,352	-	817,352	217,418	36%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Bertie County (cont'd)

FY 2019-20

	Current Law	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection					Change From Current Law to	
	(All Articles)	Art. 39, 40, 42 2¢	Other Levied Articles	**Subtotal**	Potential Addt'l Under Sen. Plan	**Total Potential Revenue**	Total Potential Revenue	
Bertie Co.	1,957,772	3,496,094	-	3,496,094	495,021	3,991,115	2,033,343	104%
Askewville	41,886	60,672	-	60,672	-	60,672	18,786	45%
Aulander	153,755	223,131	-	223,131	-	223,131	69,376	45%
Colerain	34,947	50,595	-	50,595	-	50,595	15,649	45%
Kelford	42,976	62,284	-	62,284	-	62,284	19,308	45%
Lewiston Wdvl.	95,170	138,086	-	138,086	-	138,086	42,916	45%
Powellsville	47,173	68,608	-	68,608	-	68,608	21,435	45%
Roxobel	40,850	59,460	-	59,460	-	59,460	18,610	46%
Windsor	617,964	886,593	-	886,593	-	886,593	268,629	43%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Bladen County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	Senate Plan
Bladen Co.	44,542,557	4,658,373	10%	4,770,636	4,920,131	5,020,318
Bladenboro		161,914		166,356	171,778	175,276
Clarkton		108,463		111,330	114,960	117,301
Dublin		29,224		30,062	31,041	31,674
East Arcadia		15,677		16,115	16,640	16,979
Elizabethtown		566,290		582,329	601,308	613,553
Tar Heel		6,068		6,236	6,439	6,570
White Lake		236,516		243,007	250,928	256,038

FY 2016-17

	Current Law (All Articles)	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection: Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Bladen Co.	5,089,029	5,621,580	-	5,621,580	1,229,996	6,851,577	1,762,547	35%
Bladenboro	176,952	192,319	-	192,319	-	192,319	15,367	9%
Clarkton	117,888	128,656	-	128,656	-	128,656	10,768	9%
Dublin	31,907	34,771	-	34,771	-	34,771	2,863	9%
East Arcadia	17,206	18,634	-	18,634	-	18,634	1,427	8%
Elizabethtown	621,167	673,450	-	673,450	-	673,450	52,284	8%
Tar Heel	6,547	7,210	-	7,210	-	7,210	663	10%
White Lake	260,012	280,935	-	280,935	-	280,935	20,922	8%

FY 2017-18

	Current Law (All Articles)	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection: Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Bladen Co.	5,248,176	6,298,271	-	6,298,271	1,273,046	7,571,317	2,323,141	44%
Bladenboro	182,714	210,511	-	210,511	-	210,511	27,797	15%
Clarkton	121,731	140,773	-	140,773	-	140,773	19,042	16%
Dublin	32,947	38,077	-	38,077	-	38,077	5,131	16%
East Arcadia	17,766	20,400	-	20,400	-	20,400	2,634	15%
Elizabethtown	641,377	737,400	-	737,400	-	737,400	96,023	15%
Tar Heel	6,761	7,893	-	7,893	-	7,893	1,131	17%
White Lake	268,468	307,510	-	307,510	-	307,510	39,042	15%

FY 2018-19

	Current Law (All Articles)	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection: Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Bladen Co.	5,412,685	6,996,398	-	6,996,398	1,317,603	8,314,000	2,901,316	54%
Bladenboro	188,672	229,278	-	229,278	-	229,278	40,606	22%
Clarkton	125,705	153,271	-	153,271	-	153,271	27,566	22%
Dublin	34,021	41,489	-	41,489	-	41,489	7,468	22%
East Arcadia	18,345	22,222	-	22,222	-	22,222	3,878	21%
Elizabethtown	662,278	803,382	-	803,382	-	803,382	141,104	21%
Tar Heel	6,982	8,597	-	8,597	-	8,597	1,614	23%
White Lake	277,212	334,926	-	334,926	-	334,926	57,714	21%

FY 2019-20

	Current Law (All Articles)	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection: Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Bladen Co.	5,582,616	7,551,357	-	7,551,357	1,363,719	8,915,075	3,332,459	60%
Bladenboro	194,832	244,823	-	244,823	-	244,823	49,991	26%
Clarkton	129,814	163,629	-	163,629	-	163,629	33,815	26%
Dublin	35,132	44,314	-	44,314	-	44,314	9,181	26%
East Arcadia	18,943	23,732	-	23,732	-	23,732	4,788	25%
Elizabethtown	683,883	858,006	-	858,006	-	858,006	174,123	25%
Tar Heel	7,211	9,180	-	9,180	-	9,180	1,969	27%
White Lake	286,252	357,634	-	357,634	-	357,634	71,383	25%

Intentionally blank.

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Brunswick County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	FY 2013-14 Sales Tax Distribution As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	FY 2015-16 Projected Senate Plan
Brunswick Co.	220,025,243	17,440,353	8%	18,145,344	18,875,242	19,259,594
Bald Head Isl.		35,172		36,518	37,933	38,705
Belville		435,718		452,584	470,126	479,699
Boiling Spg. Lk.		1,229,502		1,277,998	1,327,544	1,354,577
Bolivia		31,409		32,581	33,843	34,532
Calabash		403,237		419,168	435,419	444,286
Carolina Shores		687,366		714,046	741,723	756,826
Caswell Beach		89,596		93,040	96,646	98,614
Holden Beach		127,904		132,794	137,940	140,749
Leland		3,151,954		3,282,550	3,409,900	3,479,335
Navassa		343,868		357,362	371,215	378,774
Northwest		165,589		171,987	178,653	182,291
Oak Island		1,509,752		1,567,353	1,628,091	1,661,243
Ocean Isle Bch.		124,526		129,359	134,373	137,109
St James		741,524		770,861	800,748	817,053
Sandy Creek		58,211		60,433	62,775	64,054
Shallotte		842,456		875,986	909,952	928,481
Southport		645,610		670,939	696,949	711,141
Sunset Beach		806,893		838,029	870,509	888,235
Varnamtown		121,715		126,391	131,289	133,962

FY 2016-17

	Current Law (All Articles)	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue		
Brunswick Co.	19,728,754	19,359,419	-	19,359,419	7,217,588	26,577,006	6,848,253	35%
Bald Head Isl.	39,458	39,421	-	39,421	-	39,421	(37)	(0%)
Belville	489,712	488,670	-	488,670	-	488,670	(1,042)	(0%)
Boiling Spg. Lk.	1,385,129	1,380,395	-	1,380,395	-	1,380,395	(4,733)	(0%)
Bolivia	35,221	35,154	-	35,154	-	35,154	(67)	(0%)
Calabash	452,256	452,768	-	452,768	-	452,768	512	0%
Carolina Shores	772,629	771,019	-	771,019	-	771,019	(1,610)	(0%)
Caswell Beach	100,605	100,445	-	100,445	-	100,445	(159)	(0%)
Holden Beach	143,545	143,348	-	143,348	-	143,348	(196)	(0%)
Leland	3,570,806	3,549,026	-	3,549,026	-	3,549,026	(21,780)	(1%)
Navassa	386,386	385,956	-	385,956	-	385,956	(430)	(0%)
Northwest	185,882	185,694	-	185,694	-	185,694	(188)	(0%)
Oak Island	1,694,047	1,691,859	-	1,691,859	-	1,691,859	(2,187)	(0%)
Ocean Isle Bch.	140,062	139,679	-	139,679	-	139,679	(383)	(0%)
St James	840,988	832,674	-	832,674	-	832,674	(8,313)	(1%)
Sandy Creek	65,302	65,235	-	65,235	-	65,235	(67)	(0%)
Shallotte	949,359	946,340	-	946,340	-	946,340	(3,019)	(0%)
Southport	725,920	724,623	-	724,623	-	724,623	(1,297)	(0%)
Sunset Beach	906,637	904,794	-	904,794	-	904,794	(1,843)	(0%)
Varnamtown	136,654	136,448	-	136,448	-	136,448	(206)	(0%)

FY 2017-18

	Current Law (All Articles)	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue		
Brunswick Co.	20,514,127	20,336,642	-	20,336,642	7,470,203	27,806,845	7,292,718	36%
Bald Head Island	40,974	41,286	-	41,286	-	41,286	312	1%
Belville	508,542	511,930	-	511,930	-	511,930	3,389	1%
Boiling Spring Lk.	1,438,427	1,446,749	-	1,446,749	-	1,446,749	8,322	1%
Bolivia	36,574	36,795	-	36,795	-	36,795	221	1%
Calabash	469,634	474,550	-	474,550	-	474,550	4,916	1%
Carolina Shores	802,338	807,770	-	807,770	-	807,770	5,433	1%
Caswell Beach	104,472	105,209	-	105,209	-	105,209	737	1%
Holden Beach	149,062	150,128	-	150,128	-	150,128	1,066	1%
Leland	3,708,450	3,724,128	-	3,724,128	-	3,724,128	15,678	0%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Brunswick County (cont'd)

FY 2017-18 (continued)

	Current Law (All Articles)	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	**Total Potential Revenue**		
Navassa	401,241	404,458	-	404,458	-	404,458	3,217	1%
Northwest	193,026	194,524	-	194,524	-	194,524	1,498	1%
Oak Island	1,759,149	1,771,785	-	1,771,785	-	1,771,785	12,636	1%
Ocean Isle Beach	145,449	146,337	-	146,337	-	146,337	888	1%
St James	873,414	872,763	-	872,763	-	872,763	(651)	(0%)
Sandy Creek	67,811	68,317	-	68,317	-	68,317	506	1%
Shallotte	985,892	992,045	-	992,045	-	992,045	6,153	1%
Southport	753,836	759,357	-	759,357	-	759,357	5,521	1%
Sunset Beach	941,495	947,791	-	947,791	-	947,791	6,296	1%
Varnamtown	141,907	142,918	-	142,918	-	142,918	1,011	1%

FY 2018-19

	Current Law (All Articles)	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	**Total Potential Revenue**		
Brunswick Co.	21,328,073	21,453,431	-	21,453,431	7,731,660	29,185,091	7,857,018	37%
Bald Head Island	42,545	43,365	-	43,365	-	43,365	820	2%
Belville	528,049	537,861	-	537,861	-	537,861	9,812	2%
Boiling Spring Lk.	1,493,646	1,520,714	-	1,520,714	-	1,520,714	27,068	2%
Bolivia	37,976	38,625	-	38,625	-	38,625	649	2%
Calabash	487,639	498,831	-	498,831	-	498,831	11,192	2%
Carolina Shores	833,117	848,741	-	848,741	-	848,741	15,625	2%
Caswell Beach	108,478	110,520	-	110,520	-	110,520	2,042	2%
Holden Beach	154,777	157,686	-	157,686	-	157,686	2,909	2%
Leland	3,851,056	3,919,250	-	3,919,250	-	3,919,250	68,194	2%
Navassa	416,632	425,083	-	425,083	-	425,083	8,451	2%
Northwest	200,428	204,369	-	204,369	-	204,369	3,941	2%
Oak Island	1,826,597	1,860,900	-	1,860,900	-	1,860,900	34,303	2%
Ocean Isle Beach	151,030	153,758	-	153,758	-	153,758	2,729	2%
St James	907,011	917,449	-	917,449	-	917,449	10,439	1%
Sandy Creek	70,411	71,754	-	71,754	-	71,754	1,343	2%
Shallotte	1,023,743	1,042,990	-	1,042,990	-	1,042,990	19,248	2%
Southport	782,757	798,077	-	798,077	-	798,077	15,319	2%
Sunset Beach	977,608	995,727	-	995,727	-	995,727	18,119	2%
Varnamtown	147,349	150,130	-	150,130	-	150,130	2,782	2%

FY 2019-20

	Current Law (All Articles)	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	**Total Potential Revenue**		
Brunswick Co.	22,172,305	22,669,200	-	22,669,200	8,002,268	30,671,468	8,499,163	38%
Bald Head Island	44,174	45,607	-	45,607	-	45,607	1,433	3%
Belville	548,272	565,766	-	565,766	-	565,766	17,493	3%
Boiling Spring Lk.	1,550,889	1,600,088	-	1,600,088	-	1,600,088	49,199	3%
Bolivia	39,429	40,605	-	40,605	-	40,605	1,176	3%
Calabash	506,303	524,881	-	524,881	-	524,881	18,578	4%
Carolina Shores	865,024	892,813	-	892,813	-	892,813	27,789	3%
Caswell Beach	112,631	116,241	-	116,241	-	116,241	3,610	3%
Holden Beach	160,702	165,834	-	165,834	-	165,834	5,132	3%
Leland	3,998,893	4,127,141	-	4,127,141	-	4,127,141	128,248	3%
Navassa	432,587	447,233	-	447,233	-	447,233	14,646	3%
Northwest	208,101	214,965	-	214,965	-	214,965	6,864	3%
Oak Island	1,896,515	1,956,998	-	1,956,998	-	1,956,998	60,483	3%
Ocean Isle Beach	156,815	161,742	-	161,742	-	161,742	4,927	3%
St James	941,839	965,383	-	965,383	-	965,383	23,544	2%
Sandy Creek	73,106	75,460	-	75,460	-	75,460	2,355	3%
Shallotte	1,062,981	1,097,589	-	1,097,589	-	1,097,589	34,609	3%
Southport	812,739	839,661	-	839,661	-	839,661	26,922	3%
Sunset Beach	1,015,044	1,047,334	-	1,047,334	-	1,047,334	32,289	3%
Varnamtown	152,990	157,900	-	157,900	-	157,900	4,910	3%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Buncombe County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	FY 2013-14 Sales Tax Distribution As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	FY 2015-16 Projected Senate Plan
Buncombe Co.	526,783,914	64,097,366	12%	66,340,819	68,688,179	70,008,591
Asheville		17,239,219		17,841,764	18,474,969	18,851,170
Biltmore Forest		918,313		950,607	984,344	1,004,388
Black Mountain		1,316,577		1,363,098	1,411,475	1,440,217
Montreat		332,185		343,890	356,095	363,346
Weaverville		992,723		1,026,983	1,063,430	1,085,085
Woodfin		658,487		681,828	706,027	720,404

FY 2016-17

	Current Law (All Articles)	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Buncombe Co.	71,240,727	59,963,160	10,373,585	70,336,744	9,231,022	79,567,767	8,327,039	12%
Asheville	19,163,970	18,982,796	-	18,982,796	-	18,982,796	(181,173)	(1%)
Biltmore Forest	1,000,094	1,011,511	-	1,011,511	-	1,011,511	11,416	1%
Black Mtn.	1,452,148	1,450,553	-	1,450,553	-	1,450,553	(1,595)	(0%)
Montreat	367,943	365,935	-	365,935	-	365,935	(2,008)	(1%)
Weaverville	1,082,410	1,092,418	-	1,092,418	-	1,092,418	10,008	1%
Woodfin	735,386	725,615	-	725,615	-	725,615	(9,771)	(1%)

FY 2017-18

	Current Law (All Articles)	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Buncombe Co.	73,760,660	59,196,898	10,763,371	69,960,269	9,554,108	79,514,377	5,753,718	8%
Asheville	19,841,654	18,918,129	-	18,918,129	-	18,918,129	(923,526)	(5%)
Biltmore Forest	1,035,425	1,008,196	-	1,008,196	-	1,008,196	(27,229)	(3%)
Black Mountain	1,503,481	1,445,948	-	1,445,948	-	1,445,948	(57,533)	(4%)
Montreat	380,952	364,752	-	364,752	-	364,752	(16,201)	(4%)
Weaverville	1,120,651	1,088,405	-	1,088,405	-	1,088,405	(32,246)	(3%)
Woodfin	761,397	723,360	-	723,360	-	723,360	(38,036)	(5%)

FY 2018-19

	Current Law (All Articles)	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Buncombe Co.	76,368,559	58,271,346	11,161,662	69,433,008	9,888,502	79,321,510	2,952,951	4%
Asheville	20,542,998	18,816,100	-	18,816,100	-	18,816,100	(1,726,897)	(8%)
Biltmore Forest	1,071,990	1,002,902	-	1,002,902	-	1,002,902	(69,088)	(6%)
Black Mountain	1,556,605	1,438,516	-	1,438,516	-	1,438,516	(118,089)	(8%)
Montreat	394,416	362,853	-	362,853	-	362,853	(31,563)	(8%)
Weaverville	1,160,228	1,082,217	-	1,082,217	-	1,082,217	(78,010)	(7%)
Woodfin	788,315	719,696	-	719,696	-	719,696	(68,619)	(9%)

FY 2019-20

	Current Law (All Articles)	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Buncombe Co.	79,068,524	58,352,175	11,574,514	69,926,689	10,234,600	80,161,288	1,092,764	1%
Asheville	21,269,095	18,981,614	-	18,981,614	-	18,981,614	(2,287,481)	(11%)
Biltmore Forest	1,109,844	1,011,828	-	1,011,828	-	1,011,828	(98,016)	(9%)
Black Mountain	1,611,604	1,451,437	-	1,451,437	-	1,451,437	(160,167)	(10%)
Montreat	408,354	366,095	-	366,095	-	366,095	(42,259)	(10%)
Weaverville	1,201,200	1,091,505	-	1,091,505	-	1,091,505	(109,695)	(9%)
Woodfin	816,184	726,200	-	726,200	-	726,200	(89,985)	(11%)

Intentionally blank.

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Burke County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	FY 2013-14 Sales Tax Distribution As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	FY 2015-16 Projected Senate Plan
Burke Co.	99,855,335	10,278,561	10%	10,477,050	10,787,718	11,007,385
Connelly Spgs.		293,205		300,495	309,997	316,310
Drexel		328,248		336,475	347,115	354,183
Glen Alpine		268,086		274,788	283,477	289,249
Hickory *		11,723		12,026	12,406	12,659
Hildebran		354,956		363,858	375,363	383,007
Long View *		132,235		135,547	139,833	142,680
Morganton		2,982,419		3,057,468	3,154,143	3,218,370
Rhodhiss *		125,466		128,696	132,764	135,468
Rutherford Col.		237,285		243,251	250,943	256,053
Valdese		789,893		809,534	835,133	852,139

* Jurisdiction spans multiple counties.

FY 2016-17

	Current Law (All Articles)	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Burke Co.	11,117,821	12,318,481	-	12,318,481	3,603,107	15,921,588	4,803,766	43%
Connelly Springs	320,014	346,394	-	346,394	-	346,394	26,380	8%
Drexel	358,932	387,907	-	387,907	-	387,907	28,975	8%
Glen Alpine	293,171	316,781	-	316,781	-	316,781	23,610	8%
Hickory *	12,867	13,870	-	13,870	-	13,870	1,002	8%
Hildebran	387,467	419,479	-	419,479	-	419,479	32,012	8%
Long View *	144,405	156,264	-	156,264	-	156,264	11,859	8%
Morganton	3,259,911	3,524,987	-	3,524,987	-	3,524,987	265,077	8%
Rhodhiss *	137,522	148,416	-	148,416	-	148,416	10,894	8%
Rutherford Col.	260,676	280,445	-	280,445	-	280,445	19,769	8%
Valdese	863,612	933,187	-	933,187	-	933,187	69,575	8%

FY 2017-18

	Current Law (All Articles)	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Burke Co.	11,450,990	13,485,122	-	13,485,122	3,729,216	17,214,338	5,763,347	50%
Connelly Springs	330,191	372,681	-	372,681	-	372,681	42,490	13%
Drexel	370,340	417,384	-	417,384	-	417,384	47,043	13%
Glen Alpine	302,489	340,843	-	340,843	-	340,843	38,354	13%
Hickory *	13,276	14,929	-	14,929	-	14,929	1,653	12%
Hildebran	399,789	451,358	-	451,358	-	451,358	51,569	13%
Long View *	148,997	168,137	-	168,137	-	168,137	19,140	13%
Morganton	3,363,535	3,793,025	-	3,793,025	-	3,793,025	429,489	13%
Rhodhiss *	141,890	159,744	-	159,744	-	159,744	17,854	13%
Rutherford Col.	268,949	301,767	-	301,767	-	301,767	32,818	12%
Valdese	891,062	1,004,006	-	1,004,006	-	1,004,006	112,945	13%

FY 2018-19

	Current Law (All Articles)	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Burke Co.	11,796,464	14,657,908	-	14,657,908	3,859,738	18,517,646	6,721,182	57%
Connelly Springs	340,736	399,238	-	399,238	-	399,238	58,502	17%
Drexel	382,161	447,165	-	447,165	-	447,165	65,004	17%
Glen Alpine	312,143	365,152	-	365,152	-	365,152	53,009	17%
Hickory *	13,699	16,000	-	16,000	-	16,000	2,301	17%
Hildebran	412,556	483,567	-	483,567	-	483,567	71,010	17%
Long View *	153,755	180,133	-	180,133	-	180,133	26,378	17%
Morganton	3,470,907	4,063,841	-	4,063,841	-	4,063,841	592,934	17%
Rhodhiss *	146,415	171,192	-	171,192	-	171,192	24,777	17%
Rutherford Col.	277,521	323,310	-	323,310	-	323,310	45,789	16%
Valdese	919,504	1,075,552	-	1,075,552	-	1,075,552	156,048	17%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Burke County (cont'd)

FY 2019-20

	Current Law	**SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection**					Change From Current Law	
	(All Articles)	Art. 39, 40, 42 2¢	Other Levied Articles	**Subtotal**	Potential Addt'l Under Sen. Plan	**Total Potential Revenue**	to Total Potential Revenue	
Burke Co.	12,154,580	15,587,507	-	15,587,507	3,994,829	19,582,337	7,427,757	61%
Connelly Springs	351,661	421,517	-	421,517	-	421,517	69,856	20%
Drexel	394,407	472,144	-	472,144	-	472,144	77,737	20%
Glen Alpine	322,145	385,543	-	385,543	-	385,543	63,398	20%
Hickory *	14,138	16,897	-	16,897	-	16,897	2,760	20%
Hildebran	425,783	510,582	-	510,582	-	510,582	84,799	20%
Long View *	158,683	190,194	-	190,194	-	190,194	31,511	20%
Morganton	3,582,140	4,290,969	-	4,290,969	-	4,290,969	708,828	20%
Rhodhiss *	151,104	180,788	-	180,788	-	180,788	29,684	20%
Rutherford Col.	286,402	341,379	-	341,379	-	341,379	54,977	19%
Valdese	948,970	1,135,574	-	1,135,574	-	1,135,574	186,604	20%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Cabarrus County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	Senate Plan
Cabarrus Co.	222,013,974	36,307,279	16%	37,625,525	38,988,204	39,721,279
Concord		12,700,031		13,163,756	13,640,951	13,918,718
Harrisburg		1,254,700		1,301,134	1,348,304	1,375,759
Kannapolis *		4,898,183		5,078,980	5,263,106	5,370,277
Locust *		54,693		56,436	58,481	59,672
Midland		149,619		155,070	160,691	163,963
Mt. Pleasant		192,481		199,505	206,737	210,947

* Jurisdiction spans multiple counties.

FY 2016-17

	Current Law (All Articles)	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Cabarrus Co.	40,470,866	33,780,503	6,650,987	40,431,491	5,699,644	46,131,134	5,660,268	14%
Concord	14,143,962	14,224,691	-	14,224,691	-	14,224,691	80,730	1%
Harrisburg	1,396,258	1,406,422	-	1,406,422	-	1,406,422	10,163	1%
Kannapolis *	5,444,271	5,489,648	-	5,489,648	-	5,489,648	45,377	1%
Locust *	59,331	60,812	-	60,812	-	60,812	1,480	2%
Midland	173,942	167,559	-	167,559	-	167,559	(6,382)	(4%)
Mount Pleasant	213,291	215,582	-	215,582	-	215,582	2,291	1%

FY 2017-18

	Current Law (All Articles)	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Cabarrus Co.	41,935,066	34,439,870	6,904,762	41,344,632	5,899,131	47,243,763	5,308,697	13%
Concord	14,654,329	14,578,225	-	14,578,225	-	14,578,225	(76,104)	(1%)
Harrisburg	1,446,636	1,441,855	-	1,441,855	-	1,441,855	(4,781)	(0%)
Kannapolis *	5,640,674	5,627,591	-	5,627,591	-	5,627,591	(13,083)	(0%)
Locust *	61,465	62,127	-	62,127	-	62,127	661	1%
Midland	180,250	171,714	-	171,714	-	171,714	(8,536)	(5%)
Mount Pleasant	220,983	220,937	-	220,937	-	220,937	(46)	(0%)

FY 2018-19

	Current Law (All Articles)	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Cabarrus Co.	43,450,863	35,137,840	7,166,210	42,304,050	6,105,601	48,409,651	4,958,788	11%
Concord	15,182,672	14,948,860	-	14,948,860	-	14,948,860	(233,812)	(2%)
Harrisburg	1,498,788	1,479,022	-	1,479,022	-	1,479,022	(19,765)	(1%)
Kannapolis *	5,843,993	5,772,266	-	5,772,266	-	5,772,266	(71,727)	(1%)
Locust *	63,674	63,497	-	63,497	-	63,497	(177)	(0%)
Midland	186,782	176,069	-	176,069	-	176,069	(10,712)	(6%)
Mount Pleasant	228,945	226,551	-	226,551	-	226,551	(2,394)	(1%)

FY 2019-20

	Current Law (All Articles)	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Cabarrus Co.	45,020,775	36,149,962	7,436,684	43,586,646	6,319,297	49,905,943	4,885,168	11%
Concord	15,729,848	15,424,099	-	15,424,099	-	15,424,099	(305,748)	(2%)
Harrisburg	1,552,798	1,526,404	-	1,526,404	-	1,526,404	(26,395)	(2%)
Kannapolis *	6,054,559	5,956,909	-	5,956,909	-	5,956,909	(97,650)	(2%)
Locust *	65,962	65,368	-	65,368	-	65,368	(594)	(1%)
Midland	193,547	181,659	-	181,659	-	181,659	(11,887)	(6%)
Mount Pleasant	237,192	233,752	-	233,752	-	233,752	(3,440)	(1%)

Intentionally blank.

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Caldwell County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	FY 2013-14 Sales Tax Distribution As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	FY 2015-16 Projected Senate Plan
Caldwell Co.	95,987,489	8,376,082	9%	8,560,298	8,821,529	9,001,160
Blowing Rock *		14,636		15,910	16,416	16,750
Cajah's Mtn.		458,642		470,916	486,117	496,016
Cedar Rock		48,604		49,899	51,510	52,559
Gamewell		660,688		678,625	700,529	714,794
Granite Falls		767,838		788,741	814,199	830,778
Hickory *		3,116		3,203	3,306	3,374
Hudson		630,991		648,941	669,880	683,520
Lenoir		2,948,616		3,027,535	3,125,265	3,188,904
Rhodhiss *		59,920		61,529	63,516	64,809
Sawmills		851,827		874,810	903,047	921,436

* Jurisdiction spans multiple counties.

FY 2016-17

	Current Law (All Articles)	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection: Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Caldwell Co.	9,103,870	10,021,210	-	10,021,210	3,392,151	13,413,361	4,309,491	47%
Blowing Rock *	16,824	18,735	-	18,735	-	18,735	1,910	11%
Cajah's Mtn.	501,822	540,651	-	540,651	-	540,651	38,828	8%
Cedar Rock	53,215	57,286	-	57,286	-	57,286	4,070	8%
Gamewell	723,503	779,254	-	779,254	-	779,254	55,751	8%
Granite Falls	841,409	905,729	-	905,729	-	905,729	64,320	8%
Hickory *	3,416	3,679	-	3,679	-	3,679	263	8%
Hudson	693,083	745,602	-	745,602	-	745,602	52,519	8%
Lenoir	3,229,026	3,475,867	-	3,475,867	-	3,475,867	246,841	8%
Rhodhiss *	65,532	70,644	-	70,644	-	70,644	5,112	8%
Sawmills	932,510	1,004,454	-	1,004,454	-	1,004,454	71,944	8%

FY 2017-18

	Current Law (All Articles)	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection: Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Caldwell Co.	9,382,406	10,985,770	-	10,985,770	3,510,877	14,496,647	5,114,241	55%
Blowing Rock *	17,361	20,639	-	20,639	-	20,639	3,277	19%
Cajah's Mtn.	518,037	581,480	-	581,480	-	581,480	63,443	12%
Cedar Rock	54,934	61,609	-	61,609	-	61,609	6,674	12%
Gamewell	746,875	838,244	-	838,244	-	838,244	91,369	12%
Granite Falls	868,585	974,324	-	974,324	-	974,324	105,739	12%
Hickory *	3,526	3,958	-	3,958	-	3,958	433	12%
Hudson	715,455	802,498	-	802,498	-	802,498	87,044	12%
Lenoir	3,333,336	3,738,363	-	3,738,363	-	3,738,363	405,027	12%
Rhodhiss *	67,650	75,983	-	75,983	-	75,983	8,333	12%
Sawmills	962,637	1,080,412	-	1,080,412	-	1,080,412	117,776	12%

FY 2018-19

	Current Law (All Articles)	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection: Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Caldwell Co.	9,670,364	11,960,588	-	11,960,588	3,633,757	15,594,345	5,923,981	61%
Blowing Rock *	17,917	22,596	-	22,596	-	22,596	4,680	26%
Cajah's Mtn.	534,808	622,916	-	622,916	-	622,916	88,108	16%
Cedar Rock	56,712	65,996	-	65,996	-	65,996	9,283	16%
Gamewell	771,049	898,117	-	898,117	-	898,117	127,068	16%
Granite Falls	896,694	1,043,950	-	1,043,950	-	1,043,950	147,256	16%
Hickory *	3,640	4,242	-	4,242	-	4,242	602	17%
Hudson	738,594	860,270	-	860,270	-	860,270	121,677	16%
Lenoir	3,441,226	4,004,763	-	4,004,763	-	4,004,763	563,537	16%
Rhodhiss *	69,840	81,401	-	81,401	-	81,401	11,560	17%
Sawmills	993,797	1,157,505	-	1,157,505	-	1,157,505	163,708	16%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Caldwell County (cont'd)

FY 2019-20

	Current Law (All Articles)	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	**Subtotal**	Potential Addt'l Under Sen. Plan	**Total Potential Revenue**	Change From Current Law to Total Potential Revenue	
Caldwell Co.	9,968,252	12,738,306	-	12,738,306	3,760,939	16,499,245	6,530,993	66%
Blowing Rock *	18,491	24,188	-	24,188	-	24,188	5,697	31%
Cajah's Mtn.	552,161	657,981	-	657,981	-	657,981	105,820	19%
Cedar Rock	58,552	69,709	-	69,709	-	69,709	11,156	19%
Gamewell	796,062	948,768	-	948,768	-	948,768	152,705	19%
Granite Falls	925,778	1,102,845	-	1,102,845	-	1,102,845	177,067	19%
Hickory *	3,758	4,482	-	4,482	-	4,482	724	19%
Hudson	762,536	909,084	-	909,084	-	909,084	146,547	19%
Lenoir	3,552,860	4,230,205	-	4,230,205	-	4,230,205	677,345	19%
Rhodhiss *	72,106	85,985	-	85,985	-	85,985	13,879	19%
Sawmills	1,026,039	1,222,732	-	1,222,732	-	1,222,732	196,693	19%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Camden County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	FY 2013-14 Sales Tax Distribution As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	FY 2015-16 Projected Senate Plan
Camden Co.	16,804,395	1,377,953	8%	1,432,296	1,483,073	1,513,273
Elizabeth City *		8,706		9,007	9,325	9,515

* Jurisdiction spans multiple counties.

FY 2016-17

	Current Law (All Articles)	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	**Subtotal**	Potential Addt'l Under Sen. Plan	**Total Potential Revenue**		
Camden Co.	1,529,532	1,809,752	-	1,809,752	273,507	2,083,259	553,726	36%
Elizabeth City *	9,659	10,952	-	10,952	-	10,952	1,293	13%

FY 2017-18

	Current Law (All Articles)	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	**Subtotal**	Potential Addt'l Under Sen. Plan	**Total Potential Revenue**		
Camden Co.	1,583,086	2,115,899	-	2,115,899	283,079	2,398,978	815,892	52%
Elizabeth City *	9,997	12,405	-	12,405	-	12,405	2,408	24%

FY 2018-19

	Current Law (All Articles)	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	**Subtotal**	Potential Addt'l Under Sen. Plan	**Total Potential Revenue**		
Camden Co.	1,638,664	2,443,905	-	2,443,905	292,987	2,736,892	1,098,227	67%
Elizabeth City *	10,348	13,956	-	13,956	-	13,956	3,608	35%

FY 2019-20

	Current Law (All Articles)	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	**Subtotal**	Potential Addt'l Under Sen. Plan	**Total Potential Revenue**		
Camden Co.	1,696,214	2,710,699	-	2,710,699	303,242	3,013,941	1,317,727	78%
Elizabeth City *	10,711	15,247	-	15,247	-	15,247	4,536	42%

Intentionally blank.

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Carteret County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	FY 2013-14 Sales Tax Distribution As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	FY 2015-16 Projected Senate Plan
Carteret Co.	92,152,669	13,657,640	15%	14,105,272	14,606,962	14,904,400
Atlantic Beach		982,602		1,015,732	1,051,754	1,073,170
Beaufort		816,827		845,932	875,934	893,771
Bogue		13,022		13,461	13,938	14,222
Cape Carteret		223,410		230,962	239,153	244,023
Cedar Point		81,125		83,905	86,880	88,649
Emerald Isle		1,434,598		1,482,946	1,535,537	1,566,805
Indian Beach		442,751		458,601	474,866	484,536
Morehead City		1,901,071		1,965,435	2,035,137	2,076,578
Newport		372,940		385,657	399,334	407,465
Peletier		13,933		14,410	14,921	15,225
Pine Knoll Shr.		676,572		699,348	724,149	738,895

FY 2016-17

	Current Law (All Articles)	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Carteret Co.	15,165,150	14,779,148	-	14,779,148	5,575,292	20,354,439	5,189,290	34%
Atlantic Beach	1,084,798	1,078,384	-	1,078,384	-	1,078,384	(6,414)	(1%)
Beaufort	909,075	898,875	-	898,875	-	898,875	(10,200)	(1%)
Bogue	14,488	14,291	-	14,291	-	14,291	(197)	(1%)
Cape Carteret	247,840	245,218	-	245,218	-	245,218	(2,621)	(1%)
Cedar Point	90,734	89,102	-	89,102	-	89,102	(1,632)	(2%)
Emerald Isle	1,613,877	1,574,406	-	1,574,406	-	1,574,406	(39,470)	(2%)
Indian Beach	454,678	487,339	-	487,339	-	487,339	32,660	7%
Morehead City	2,153,781	2,086,797	-	2,086,797	-	2,086,797	(66,983)	(3%)
Newport	416,884	409,514	-	409,514	-	409,514	(7,370)	(2%)
Peletier	15,534	15,303	-	15,303	-	15,303	(231)	(1%)
Pine Knoll Shr.	751,063	742,467	-	742,467	-	742,467	(8,596)	(1%)

FY 2017-18

	Current Law (All Articles)	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Carteret Co.	15,702,256	14,684,240	-	14,684,240	5,770,427	20,454,667	4,752,411	30%
Atlantic Beach	1,123,114	1,083,107	-	1,083,107	-	1,083,107	(40,008)	(4%)
Beaufort	941,195	903,835	-	903,835	-	903,835	(37,360)	(4%)
Bogue	15,000	14,353	-	14,353	-	14,353	(647)	(4%)
Cape Carteret	256,595	246,305	-	246,305	-	246,305	(10,290)	(4%)
Cedar Point	93,940	89,521	-	89,521	-	89,521	(4,419)	(5%)
Emerald Isle	1,670,924	1,581,287	-	1,581,287	-	1,581,287	(89,637)	(5%)
Indian Beach	470,690	490,077	-	490,077	-	490,077	19,387	4%
Morehead City	2,229,934	2,096,111	-	2,096,111	-	2,096,111	(133,823)	(6%)
Newport	431,616	411,401	-	411,401	-	411,401	(20,216)	(5%)
Peletier	16,083	15,375	-	15,375	-	15,375	(708)	(4%)
Pine Knoll Shr.	777,598	745,695	-	745,695	-	745,695	(31,903)	(4%)

FY 2018-19

	Current Law (All Articles)	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Carteret Co.	16,258,171	14,557,279	-	14,557,279	5,972,392	20,529,671	4,271,500	26%
Atlantic Beach	1,162,773	1,086,344	-	1,086,344	-	1,086,344	(76,429)	(7%)
Beaufort	974,440	907,643	-	907,643	-	907,643	(66,797)	(7%)
Bogue	15,530	14,396	-	14,396	-	14,396	(1,134)	(7%)
Cape Carteret	265,658	247,055	-	247,055	-	247,055	(18,603)	(7%)
Cedar Point	97,259	89,821	-	89,821	-	89,821	(7,439)	(8%)
Emerald Isle	1,729,969	1,585,997	-	1,585,997	-	1,585,997	(143,972)	(8%)
Indian Beach	487,262	492,194	-	492,194	-	492,194	4,932	1%
Morehead City	2,308,753	2,102,564	-	2,102,564	-	2,102,564	(206,189)	(9%)
Newport	446,864	412,731	-	412,731	-	412,731	(34,134)	(8%)
Peletier	16,651	15,426	-	15,426	-	15,426	(1,225)	(7%)
Pine Knoll Shr.	805,062	747,898	-	747,898	-	747,898	(57,164)	(7%)

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Carteret County (cont'd)

FY 2019-20

	Current Law (All Articles)	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	**Subtotal**	Potential Addt'l Under Sen. Plan	**Total Potential Revenue**		
Carteret Co.	16,833,671	14,651,458	-	14,651,458	6,181,426	20,832,884	3,999,213	24%
Atlantic Beach	1,203,826	1,102,378	-	1,102,378	-	1,102,378	(101,449)	(8%)
Beaufort	1,008,855	921,838	-	921,838	-	921,838	(87,017)	(9%)
Bogue	16,078	14,608	-	14,608	-	14,608	(1,470)	(9%)
Cape Carteret	275,039	250,711	-	250,711	-	250,711	(24,327)	(9%)
Cedar Point	100,695	91,169	-	91,169	-	91,169	(9,526)	(9%)
Emerald Isle	1,791,092	1,609,394	-	1,609,394	-	1,609,394	(181,698)	(10%)
Indian Beach	504,416	499,929	-	499,929	-	499,929	(4,487)	(1%)
Morehead City	2,390,347	2,133,733	-	2,133,733	-	2,133,733	(256,614)	(11%)
Newport	462,649	418,895	-	418,895	-	418,895	(43,754)	(9%)
Peletier	17,239	15,658	-	15,658	-	15,658	(1,582)	(9%)
Pine Knoll Shr.	833,492	758,918	-	758,918	-	758,918	(74,574)	(9%)

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Caswell County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	Senate Plan
Caswell Co.	25,063,772	2,362,229	9%	2,428,602	2,505,283	2,556,297
Milton		12,467		12,855	13,279	13,549
Yanceyville		128,261		132,212	136,573	139,354

FY 2016-17

	Current Law (All Articles)	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue		
Caswell Co.	2,568,209	3,282,632	-	3,282,632	375,849	3,658,481	1,090,272	42%
Milton	13,633	16,135	-	16,135	-	16,135	2,503	18%
Yanceyville	140,108	165,934	-	165,934	-	165,934	25,826	18%

FY 2017-18

	Current Law (All Articles)	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue		
Caswell Co.	2,648,945	4,067,660	-	4,067,660	389,004	4,456,664	1,807,719	68%
Milton	14,081	18,852	-	18,852	-	18,852	4,771	34%
Yanceyville	144,717	193,856	-	193,856	-	193,856	49,139	34%

FY 2018-19

	Current Law (All Articles)	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue		
Caswell Co.	2,723,912	4,872,309	-	4,872,309	402,619	5,274,928	2,551,016	94%
Milton	14,518	21,639	-	21,639	-	21,639	7,120	49%
Yanceyville	149,212	222,493	-	222,493	-	222,493	73,281	49%

FY 2019-20

	Current Law (All Articles)	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue		
Caswell Co.	2,807,473	5,500,333	-	5,500,333	416,710	5,917,043	3,109,570	111%
Milton	14,990	23,875	-	23,875	-	23,875	8,885	59%
Yanceyville	154,056	245,475	-	245,475	-	245,475	91,419	59%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Catawba County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	FY 2013-14 Sales Tax Distribution As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	FY 2015-16 Projected Senate Plan
Catawba Co.	210,499,011	29,037,049	14%	29,928,641	30,912,409	31,499,409
Brookford		78,515		80,909	83,596	85,298
Catawba		124,661		128,472	132,738	135,441
Claremont		285,372		294,548	304,324	310,520
Conover		1,695,664		1,748,273	1,806,308	1,843,089
Hickory *		8,258,271		8,513,831	8,796,460	8,975,580
Long View *		851,471		877,636	906,772	925,237
Maiden *		692,439		713,782	737,478	752,495
Newton		2,678,599		2,761,564	2,853,238	2,911,337

* Jurisdiction spans multiple counties.

FY 2016-17

	Current Law (All Articles)	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Catawba Co.	31,913,324	27,640,229	5,010,239	32,650,467	4,561,054	37,211,521	5,298,198	17%
Brookford	86,301	88,590	-	88,590	-	88,590	2,289	3%
Catawba	137,119	140,676	-	140,676	-	140,676	3,557	3%
Claremont	314,808	322,814	-	322,814	-	322,814	8,006	3%
Conover	1,866,808	1,914,821	-	1,914,821	-	1,914,821	48,013	3%
Hickory *	9,088,888	9,324,477	-	9,324,477	-	9,324,477	235,589	3%
Long View *	937,013	961,083	-	961,083	-	961,083	24,070	3%
Maiden *	762,919	781,691	-	781,691	-	781,691	18,772	2%
Newton	2,948,556	3,024,553	-	3,024,553	-	3,024,553	75,997	3%

FY 2017-18

	Current Law (All Articles)	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Catawba Co.	32,964,760	27,924,435	5,201,575	33,126,010	4,720,691	37,846,701	4,881,941	15%
Brookford	89,162	90,120	-	90,120	-	90,120	958	1%
Catawba	141,663	143,111	-	143,111	-	143,111	1,448	1%
Claremont	325,234	328,706	-	328,706	-	328,706	3,472	1%
Conover	1,928,666	1,948,484	-	1,948,484	-	1,948,484	19,819	1%
Hickory *	9,390,075	9,487,963	-	9,487,963	-	9,487,963	97,887	1%
Long View *	968,065	977,810	-	977,810	-	977,810	9,745	1%
Maiden *	788,194	795,339	-	795,339	-	795,339	7,145	1%
Newton	3,046,261	3,077,633	-	3,077,633	-	3,077,633	31,372	1%

FY 2018-19

	Current Law (All Articles)	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Catawba Co.	34,051,723	28,091,068	5,397,624	33,488,691	4,885,915	38,374,606	4,322,883	13%
Brookford	92,120	91,387	-	91,387	-	91,387	(733)	(1%)
Catawba	146,362	145,131	-	145,131	-	145,131	(1,231)	(1%)
Claremont	336,014	333,666	-	333,666	-	333,666	(2,348)	(1%)
Conover	1,992,620	1,976,525	-	1,976,525	-	1,976,525	(16,096)	(1%)
Hickory *	9,701,476	9,624,036	-	9,624,036	-	9,624,036	(77,440)	(1%)
Long View *	1,000,169	991,702	-	991,702	-	991,702	(8,467)	(1%)
Maiden *	814,326	806,685	-	806,685	-	806,685	(7,641)	(1%)
Newton	3,147,279	3,121,823	-	3,121,823	-	3,121,823	(25,456)	(1%)

FY 2019-20

	Current Law (All Articles)	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Catawba Co.	35,175,837	28,427,826	5,599,624	34,027,450	5,056,922	39,084,372	3,908,535	11%
Brookford	95,179	93,106	-	93,106	-	93,106	(2,073)	(2%)
Catawba	151,221	147,867	-	147,867	-	147,867	(3,354)	(2%)
Claremont	347,163	340,180	-	340,180	-	340,180	(6,982)	(2%)
Conover	2,058,766	2,014,164	-	2,014,164	-	2,014,164	(44,603)	(2%)
Hickory *	10,023,544	9,806,979	-	9,806,979	-	9,806,979	(216,565)	(2%)
Long View *	1,033,374	1,010,462	-	1,010,462	-	1,010,462	(22,912)	(2%)
Maiden *	841,353	821,977	-	821,977	-	821,977	(19,376)	(2%)
Newton	3,251,757	3,181,203	-	3,181,203	-	3,181,203	(70,555)	(2%)

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Chatham County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	Senate Plan
Chatham Co.	107,192,965	8,801,783	8%	9,160,932	9,504,755	9,698,298
Cary *		348,109		364,853	378,277	385,980
Goldston		52,876		54,887	56,904	58,063
Pittsboro		779,047		810,003	839,776	856,876
Siler City		1,578,951		1,639,922	1,700,191	1,734,811

* Jurisdiction spans multiple counties.

FY 2016-17

	Current Law (All Articles)	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection: Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Chatham Co.	9,867,819	10,822,318	-	10,822,318	2,531,094	13,353,412	3,485,594	35%
Cary *	399,647	424,919	-	424,919	-	424,919	25,272	6%
Goldston	58,890	63,616	-	63,616	-	63,616	4,726	8%
Pittsboro	872,955	939,593	-	939,593	-	939,593	66,638	8%
Siler City	1,761,070	1,901,258	-	1,901,258	-	1,901,258	140,188	8%

FY 2017-18

	Current Law (All Articles)	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection: Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Chatham Co.	10,235,651	12,221,379	-	12,221,379	2,619,683	14,841,062	4,605,411	45%
Cary *	414,306	470,320	-	470,320	-	470,320	56,014	14%
Goldston	61,042	70,108	-	70,108	-	70,108	9,066	15%
Pittsboro	904,881	1,036,258	-	1,036,258	-	1,036,258	131,376	15%
Siler City	1,825,441	2,095,834	-	2,095,834	-	2,095,834	270,393	15%

FY 2018-19

	Current Law (All Articles)	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection: Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Chatham Co.	10,616,551	13,739,607	-	13,739,607	2,711,372	16,450,978	5,834,427	55%
Cary *	429,483	519,313	-	519,313	-	519,313	89,830	21%
Goldston	63,270	77,111	-	77,111	-	77,111	13,841	22%
Pittsboro	937,937	1,140,529	-	1,140,529	-	1,140,529	202,592	22%
Siler City	1,892,087	2,305,709	-	2,305,709	-	2,305,709	413,622	22%

FY 2019-20

	Current Law (All Articles)	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection: Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Chatham Co.	11,011,101	15,042,192	-	15,042,192	2,806,270	17,848,462	6,837,361	62%
Cary *	445,201	562,090	-	562,090	-	562,090	116,889	26%
Goldston	65,578	83,264	-	83,264	-	83,264	17,687	27%
Pittsboro	972,168	1,232,045	-	1,232,045	-	1,232,045	259,876	27%
Siler City	1,961,105	2,490,046	-	2,490,046	-	2,490,046	528,941	27%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Cherokee County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution		FY 2014-15 Projected	FY 2015-16 Projected	
		$	As % of GF		Current Law	Senate Plan
Cherokee Co.	Not Availab	4,942,136	Not Available	5,090,793	5,258,245	5,365,317
Andrews		413,482		426,184	440,422	449,390
Murphy		380,146		391,984	405,077	413,326

FY 2016-17

	Current Law (All Articles)	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue		
Cherokee Co.	5,426,932	5,812,368	-	5,812,368	1,441,698	7,254,066	1,827,134	34%
Andrews	455,406	483,545	-	483,545	-	483,545	28,138	6%
Murphy	418,404	444,838	-	444,838	-	444,838	26,434	6%

FY 2017-18

	Current Law (All Articles)	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue		
Cherokee Co.	5,604,815	6,121,428	-	6,121,428	1,492,158	7,613,586	2,008,770	36%
Andrews	470,568	507,786	-	507,786	-	507,786	37,217	8%
Murphy	432,336	467,237	-	467,237	-	467,237	34,901	8%

FY 2018-19

	Current Law (All Articles)	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue		
Cherokee Co.	5,788,437	6,427,529	-	6,427,529	1,544,383	7,971,912	2,183,475	38%
Andrews	486,230	531,972	-	531,972	-	531,972	45,742	9%
Murphy	446,727	489,593	-	489,593	-	489,593	42,867	10%

FY 2019-20

	Current Law (All Articles)	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue		
Cherokee Co.	5,978,236	6,702,654	-	6,702,654	1,598,437	8,301,091	2,322,855	39%
Andrews	502,423	554,357	-	554,357	-	554,357	51,934	10%
Murphy	461,607	510,264	-	510,264	-	510,264	48,657	11%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Chowan County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	Senate Plan
Chowan Co.	22,442,446	2,362,374	11%	2,417,260	2,495,597	2,546,414
Edenton		465,504		477,980	493,851	503,907

FY 2016-17

	Current Law (All Articles)	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Chowan Co.	2,585,488	2,739,312	-	2,739,312	644,820	3,384,133	798,644	31%
Edenton	512,994	538,719	-	538,719	-	538,719	25,724	5%

FY 2017-18

	Current Law (All Articles)	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Chowan Co.	2,669,206	2,971,283	-	2,971,283	667,389	3,638,672	969,466	36%
Edenton	529,998	577,433	-	577,433	-	577,433	47,435	9%

FY 2018-19

	Current Law (All Articles)	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Chowan Co.	2,755,645	3,208,564	-	3,208,564	690,748	3,899,312	1,143,667	42%
Edenton	547,567	617,092	-	617,092	-	617,092	69,524	13%

FY 2019-20

	Current Law (All Articles)	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Chowan Co.	2,844,780	3,406,282	-	3,406,282	714,924	4,121,206	1,276,426	45%
Edenton	565,705	651,470	-	651,470	-	651,470	85,765	15%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Clay County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	Senate Plan
Clay Co.	21,017,731	1,691,566	8%	1,754,380	1,815,766	1,852,740
Hayesville		28,215		29,250	30,274	30,890

FY 2016-17

	Current Law (All Articles)	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Clay Co.	1,874,380	2,128,838	-	2,128,838	378,211	2,507,050	632,670	34%
Hayesville	31,332	34,690	-	34,690	-	34,690	3,358	11%

FY 2017-18

	Current Law (All Articles)	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Clay Co.	1,939,101	2,395,410	-	2,395,410	391,449	2,786,859	847,758	44%
Hayesville	32,418	38,290	-	38,290	-	38,290	5,872	18%

FY 2018-19

	Current Law (All Articles)	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Clay Co.	2,004,980	2,674,945	-	2,674,945	405,150	3,080,094	1,075,114	54%
Hayesville	33,528	42,059	-	42,059	-	42,059	8,530	25%

FY 2019-20

	Current Law (All Articles)	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Clay Co.	2,073,799	2,907,660	-	2,907,660	419,330	3,326,990	1,253,191	60%
Hayesville	34,685	45,271	-	45,271	-	45,271	10,585	31%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Cleveland County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	Senate Plan
Cleveland Co.	118,727,346	14,684,216	12%	15,042,611	15,512,223	15,828,094
Belwood		-		-	-	-
Boiling Spgs.		292,627		300,364	310,077	316,391
Casar		2,354		2,416	2,494	2,545
Earl		6,146		6,310	6,514	6,646
Fallston		7,683		7,890	8,145	8,311
Grover		50,380		51,715	53,387	54,474
Kings Mtn *		963,186		989,321	1,021,306	1,042,102
Kingstown		28,925		29,688	30,648	31,272
Lattimore		12,782		13,126	13,550	13,826
Lawndale		18,815		19,311	19,935	20,341
Mooresboro		-		-	-	-
Patterson Spgs.		-		-	-	-
Polkville		4,900		5,029	5,192	5,298
Shelby		2,789,440		2,863,565	2,956,160	3,016,356
Waco		8,149		8,369	8,640	8,816

* Jurisdiction spans multiple counties.

FY 2016-17

	Current Law (All Articles)	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Cleveland Co.	15,998,301	17,255,263	-	17,255,263	4,502,682	21,757,944	5,759,643	36%
Belwood	-	-	-	-	-	-	-	-
Boiling Springs	316,167	341,376	-	341,376	-	341,376	25,210	8%
Casar	2,533	2,745	-	2,745	-	2,745	212	8%
Earl	6,651	7,172	-	7,172	-	7,172	521	8%
Fallston	8,292	8,969	-	8,969	-	8,969	677	8%
Grover	54,178	58,778	-	58,778	-	58,778	4,600	8%
Kings Mtn *	1,104,347	1,124,816	-	1,124,816	-	1,124,816	20,469	2%
Kingstown	31,444	33,741	-	33,741	-	33,741	2,297	7%
Lattimore	13,453	14,922	-	14,922	-	14,922	1,469	11%
Lawndale	20,344	21,946	-	21,946	-	21,946	1,602	8%
Mooresboro	-	-	-	-	-	-	-	-
Patterson Springs	-	-	-	-	-	-	-	-
Polkville	5,292	5,715	-	5,715	-	5,715	423	8%
Shelby	3,019,788	3,254,789	-	3,254,789	-	3,254,789	235,001	8%
Waco	8,840	9,515	-	9,515	-	9,515	675	8%

FY 2017-18

	Current Law (All Articles)	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Cleveland Co.	16,499,483	18,472,127	-	18,472,127	4,660,276	23,132,402	6,632,919	40%
Belwood	-	-	-	-	-	-	-	-
Boiling Springs	326,445	362,438	-	362,438	-	362,438	35,994	11%
Casar	2,616	2,914	-	2,914	-	2,914	298	11%
Earl	6,867	7,615	-	7,615	-	7,615	748	11%
Fallston	8,561	9,525	-	9,525	-	9,525	963	11%
Grover	55,942	62,406	-	62,406	-	62,406	6,465	12%
Kings Mtn *	1,139,669	1,194,644	-	1,194,644	-	1,194,644	54,976	5%
Kingstown	32,465	35,822	-	35,822	-	35,822	3,357	10%
Lattimore	13,893	15,847	-	15,847	-	15,847	1,953	14%
Lawndale	21,005	23,299	-	23,299	-	23,299	2,294	11%
Mooresboro	-	-	-	-	-	-	-	-
Patterson Springs	-	-	-	-	-	-	-	-
Polkville	5,464	6,068	-	6,068	-	6,068	603	11%
Shelby	3,117,899	3,455,840	-	3,455,840	-	3,455,840	337,940	11%
Waco	9,127	10,105	-	10,105	-	10,105	978	11%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Cleveland County (cont'd)

FY 2018-19

	Current Law (All Articles)	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue		
Cleveland Co.	17,018,006	19,682,521	-	19,682,521	4,823,385	24,505,907	7,487,901	44%
Belwood	-	-	-	-	-	-	-	-
Boiling Springs	337,079	383,521	-	383,521	-	383,521	46,442	14%
Casar	2,701	3,083	-	3,083	-	3,083	382	14%
Earl	7,091	8,059	-	8,059	-	8,059	968	14%
Fallston	8,840	10,081	-	10,081	-	10,081	1,241	14%
Grover	57,766	66,038	-	66,038	-	66,038	8,272	14%
Kings Mtn *	1,176,215	1,264,569	-	1,264,569	-	1,264,569	88,354	8%
Kingstown	33,520	37,904	-	37,904	-	37,904	4,384	13%
Lattimore	14,349	16,772	-	16,772	-	16,772	2,423	17%
Lawndale	21,689	24,652	-	24,652	-	24,652	2,963	14%
Mooresboro	-	-	-	-	-	-	-	-
Patterson Springs	-	-	-	-	-	-	-	-
Polkville	5,642	6,420	-	6,420	-	6,420	778	14%
Shelby	3,219,419	3,657,102	-	3,657,102	-	3,657,102	437,683	14%
Waco	9,424	10,696	-	10,696	-	10,696	1,272	13%

FY 2019-20

	Current Law (All Articles)	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue		
Cleveland Co.	17,554,828	20,691,256	-	20,691,256	4,992,204	25,683,460	8,128,632	46%
Belwood	-	-	-	-	-	-	-	-
Boiling Springs	348,088	401,918	-	401,918	-	401,918	53,830	15%
Casar	2,790	3,231	-	3,231	-	3,231	442	16%
Earl	7,322	8,446	-	8,446	-	8,446	1,124	15%
Fallston	9,129	10,566	-	10,566	-	10,566	1,437	16%
Grover	59,655	69,207	-	69,207	-	69,207	9,552	16%
Kings Mtn *	1,214,050	1,325,520	-	1,325,520	-	1,325,520	111,470	9%
Kingstown	34,613	39,722	-	39,722	-	39,722	5,108	15%
Lattimore	14,821	17,580	-	17,580	-	17,580	2,759	19%
Lawndale	22,397	25,834	-	25,834	-	25,834	3,437	15%
Mooresboro	-	-	-	-	-	-	-	-
Patterson Springs	-	-	-	-	-	-	-	-
Polkville	5,826	6,728	-	6,728	-	6,728	901	15%
Shelby	3,324,510	3,832,692	-	3,832,692	-	3,832,692	508,182	15%
Waco	9,732	11,211	-	11,211	-	11,211	1,479	15%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Columbus County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	Senate Plan
Columbus Co.	73,418,985	6,583,615	9%	6,819,479	7,036,703	7,179,990
Boardman		24,989		25,855	26,703	27,247
Bolton		110,734		114,578	118,337	120,747
Brunswick		179,959		186,264	192,375	196,292
Cerro Gordo		32,923		34,095	35,213	35,930
Chadbourn		295,095		305,346	315,363	321,785
Fair Bluff		151,592		156,912	162,059	165,359
Lk. Waccamaw		235,835		244,092	252,100	257,233
Sandyfield		71,908		74,438	76,880	78,445
Tabor City		635,454		657,458	679,028	692,855
Whiteville		861,650		892,143	921,408	940,171

FY 2016-17

	Current Law (All Articles)	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	**Subtotal**	Potential Addt'l Under Sen. Plan	**Total Potential Revenue**		
Columbus Co.	7,188,030	8,641,592	-	8,641,592	2,213,720	10,855,312	3,667,282	51%
Boardman	27,337	31,566	-	31,566	-	31,566	4,229	15%
Bolton	121,733	139,889	-	139,889	-	139,889	18,156	15%
Brunswick	196,955	227,463	-	227,463	-	227,463	30,508	15%
Cerro Gordo	36,074	41,651	-	41,651	-	41,651	5,578	15%
Chadbourn	324,138	372,806	-	372,806	-	372,806	48,668	15%
Fair Bluff	166,544	191,626	-	191,626	-	191,626	25,082	15%
Lake Waccamaw	259,978	298,077	-	298,077	-	298,077	38,099	15%
Sandyfield	79,487	90,912	-	90,912	-	90,912	11,425	14%
Tabor City	694,736	802,648	-	802,648	-	802,648	107,912	16%
Whiteville	947,628	1,089,744	-	1,089,744	-	1,089,744	142,116	15%

FY 2017-18

	Current Law (All Articles)	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	**Subtotal**	Potential Addt'l Under Sen. Plan	**Total Potential Revenue**		
Columbus Co.	7,416,444	9,546,812	-	9,546,812	2,291,200	11,838,012	4,421,569	60%
Boardman	28,232	34,318	-	34,318	-	34,318	6,086	22%
Bolton	125,716	152,092	-	152,092	-	152,092	26,376	21%
Brunswick	203,406	247,344	-	247,344	-	247,344	43,938	22%
Cerro Gordo	37,255	45,304	-	45,304	-	45,304	8,049	22%
Chadbourn	334,744	405,332	-	405,332	-	405,332	70,587	21%
Fair Bluff	171,993	208,381	-	208,381	-	208,381	36,388	21%
Lake Waccamaw	268,478	324,127	-	324,127	-	324,127	55,649	21%
Sandyfield	82,084	98,865	-	98,865	-	98,865	16,781	20%
Tabor City	717,495	872,627	-	872,627	-	872,627	155,132	22%
Whiteville	978,628	1,185,200	-	1,185,200	-	1,185,200	206,572	21%

FY 2018-19

	Current Law (All Articles)	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	**Subtotal**	Potential Addt'l Under Sen. Plan	**Total Potential Revenue**		
Columbus Co.	7,652,347	10,472,201	-	10,472,201	2,371,392	12,843,593	5,191,246	68%
Boardman	29,158	37,135	-	37,135	-	37,135	7,977	27%
Bolton	129,832	164,577	-	164,577	-	164,577	34,746	27%
Brunswick	210,072	267,689	-	267,689	-	267,689	57,617	27%
Cerro Gordo	38,475	49,042	-	49,042	-	49,042	10,567	27%
Chadbourn	345,706	438,613	-	438,613	-	438,613	92,907	27%
Fair Bluff	177,625	225,527	-	225,527	-	225,527	47,902	27%
Lake Waccamaw	277,262	350,784	-	350,784	-	350,784	73,522	27%
Sandyfield	84,768	107,004	-	107,004	-	107,004	22,236	26%
Tabor City	741,017	944,230	-	944,230	-	944,230	203,213	27%
Whiteville	1,010,665	1,282,890	-	1,282,890	-	1,282,890	272,225	27%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Columbus County (cont'd)

FY 2019-20

	Current Law	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection					Change From Current Law	
	(All Articles)	Art. 39, 40, 42 2¢	Other Levied Articles	**Subtotal**	Potential Addt'l Under Sen. Plan	**Total Potential Revenue**	to Total Potential Revenue	
Columbus Co.	7,896,279	11,214,173	-	11,214,173	2,454,391	13,668,564	5,772,285	73%
Boardman	30,115	39,477	-	39,477	-	39,477	9,362	31%
Bolton	134,089	174,958	-	174,958	-	174,958	40,869	30%
Brunswick	216,968	284,599	-	284,599	-	284,599	67,632	31%
Cerro Gordo	39,738	52,148	-	52,148	-	52,148	12,410	31%
Chadbourn	357,044	466,283	-	466,283	-	466,283	109,239	31%
Fair Bluff	183,450	239,778	-	239,778	-	239,778	56,327	31%
Lake Waccamaw	286,348	372,942	-	372,942	-	372,942	86,594	30%
Sandyfield	87,544	113,768	-	113,768	-	113,768	26,224	30%
Tabor City	765,346	1,003,766	-	1,003,766	-	1,003,766	238,420	31%
Whiteville	1,043,802	1,364,067	-	1,364,067	-	1,364,067	320,264	31%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Craven County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	Senate Plan
Craven Co.	105,997,421	13,517,968	13%	13,824,793	14,276,015	14,566,713
Bridgeton		142,306		146,135	151,017	154,093
Cove City		11,043		11,341	11,719	11,958
Dover		19,943		20,411	21,093	21,523
Havelock		1,842,902		1,892,522	1,955,752	1,995,576
New Bern		5,499,007		5,646,324	5,834,973	5,953,789
River Bend		362,648		372,332	384,772	392,607
Trent Woods		450,633		462,678	478,137	487,873
Vanceboro		107,418		110,295	113,980	116,301

FY 2016-17

	Current Law (All Articles)	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Craven Co.	14,816,516	15,452,575	-	15,452,575	5,280,334	20,732,909	5,916,393	40%
Bridgeton	156,939	163,124	-	163,124	-	163,124	6,185	4%
Cove City	12,211	12,659	-	12,659	-	12,659	449	4%
Dover	21,966	22,741	-	22,741	-	22,741	775	4%
Havelock	2,025,024	2,112,562	-	2,112,562	-	2,112,562	87,538	4%
New Bern	6,031,526	6,302,347	-	6,302,347	-	6,302,347	270,821	4%
River Bend	399,339	415,572	-	415,572	-	415,572	16,233	4%
Trent Woods	495,870	516,418	-	516,418	-	516,418	20,548	4%
Vanceboro	118,079	123,110	-	123,110	-	123,110	5,030	4%

FY 2017-18

	Current Law (All Articles)	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Craven Co.	15,358,111	16,538,556	-	16,538,556	5,465,146	22,003,702	6,645,590	43%
Bridgeton	162,600	173,113	-	173,113	-	173,113	10,512	6%
Cove City	12,651	13,435	-	13,435	-	13,435	783	6%
Dover	22,759	24,086	-	24,086	-	24,086	1,327	6%
Havelock	2,098,041	2,241,943	-	2,241,943	-	2,241,943	143,902	7%
New Bern	6,248,965	6,687,809	-	6,687,809	-	6,687,809	438,844	7%
River Bend	413,742	440,968	-	440,968	-	440,968	27,226	7%
Trent Woods	513,752	547,984	-	547,984	-	547,984	34,231	7%
Vanceboro	122,337	130,639	-	130,639	-	130,639	8,302	7%

FY 2018-19

	Current Law (All Articles)	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Craven Co.	15,934,170	17,751,259	-	17,751,259	5,656,426	23,407,685	7,473,514	47%
Bridgeton	168,572	184,085	-	184,085	-	184,085	15,513	9%
Cove City	13,116	14,287	-	14,287	-	14,287	1,170	9%
Dover	23,594	25,563	-	25,563	-	25,563	1,969	8%
Havelock	2,175,055	2,384,074	-	2,384,074	-	2,384,074	209,019	10%
New Bern	6,478,283	7,111,259	-	7,111,259	-	7,111,259	632,976	10%
River Bend	428,934	468,866	-	468,866	-	468,866	39,932	9%
Trent Woods	532,615	582,661	-	582,661	-	582,661	50,045	9%
Vanceboro	126,828	138,910	-	138,910	-	138,910	12,082	10%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Craven County (cont'd)

FY 2019-20

	Current Law	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection					Change From Current Law to Total Potential Revenue	
	(All Articles)	Art. 39, 40, 42 2¢	Other Levied Articles	**Subtotal**	Potential Addt'l Under Sen. Plan	**Total Potential Revenue**		
Craven Co.	16,531,161	18,908,973	-	18,908,973	5,854,401	24,763,374	8,232,213	50%
Bridgeton	174,759	194,721	-	194,721	-	194,721	19,962	11%
Cove City	13,598	15,112	-	15,112	-	15,112	1,515	11%
Dover	24,460	27,006	-	27,006	-	27,006	2,546	10%
Havelock	2,254,837	2,521,838	-	2,521,838	-	2,521,838	267,001	12%
New Bern	6,715,839	7,521,817	-	7,521,817	-	7,521,817	805,979	12%
River Bend	444,673	495,920	-	495,920	-	495,920	51,247	12%
Trent Woods	552,156	616,286	-	616,286	-	616,286	64,130	12%
Vanceboro	131,481	146,930	-	146,930	-	146,930	15,449	12%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Cumberland County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	FY 2013-14 Sales Tax Distribution As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	FY 2015-16 Projected Senate Plan
Cumberland Co.	350,615,484	44,729,126	13%	46,222,515	47,787,350	48,659,114
Eastover		595,345		615,390	636,423	649,382
Falcon *		50,976		52,738	54,540	55,651
Fayetteville		33,602,724		34,722,882	35,909,682	36,640,902
Godwin		22,649		23,407	24,207	24,700
Hope Mills		2,512,905		2,598,465	2,687,272	2,741,992
Linden		20,930		21,620	22,359	22,814
Spring Lake		1,901,853		1,962,134	2,029,209	2,070,529
Stedman		169,728		175,557	181,557	185,254
Wade		91,228		94,281	97,504	99,489

* Jurisdiction spans multiple counties.

FY 2016-17

	Current Law (All Articles)	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Cumberland Co.	49,364,852	42,006,811	9,404,965	51,411,776	8,425,203	59,836,979	10,472,127	21%
Eastover	657,707	686,427	-	686,427	-	686,427	28,720	4%
Falcon *	56,660	58,856	-	58,856	-	58,856	2,195	4%
Fayetteville	37,118,056	38,723,867	-	38,723,867	-	38,723,867	1,605,810	4%
Godwin	24,951	26,106	-	26,106	-	26,106	1,156	5%
Hope Mills	2,782,154	2,899,034	-	2,899,034	-	2,899,034	116,879	4%
Linden	23,080	24,106	-	24,106	-	24,106	1,026	4%
Spring Lake	2,107,884	2,186,209	-	2,186,209	-	2,186,209	78,325	4%
Stedman	187,846	195,896	-	195,896	-	195,896	8,050	4%
Wade	100,650	105,153	-	105,153	-	105,153	4,502	4%

FY 2017-18

	Current Law (All Articles)	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Cumberland Co.	51,039,292	43,711,978	9,766,738	53,478,716	8,720,085	62,198,801	11,159,509	22%
Eastover	680,129	714,444	-	714,444	-	714,444	34,315	5%
Falcon *	58,590	61,288	-	61,288	-	61,288	2,698	5%
Fayetteville	38,383,437	40,297,068	-	40,297,068	-	40,297,068	1,913,631	5%
Godwin	25,802	27,169	-	27,169	-	27,169	1,368	5%
Hope Mills	2,876,977	3,017,985	-	3,017,985	-	3,017,985	141,008	5%
Linden	23,867	25,080	-	25,080	-	25,080	1,213	5%
Spring Lake	2,179,718	2,272,982	-	2,272,982	-	2,272,982	93,264	4%
Stedman	194,249	203,967	-	203,967	-	203,967	9,718	5%
Wade	104,082	109,433	-	109,433	-	109,433	5,351	5%

FY 2018-19

	Current Law (All Articles)	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Cumberland Co.	52,770,997	45,399,942	10,140,159	55,540,101	9,025,288	64,565,390	11,794,393	22%
Eastover	703,320	742,553	-	742,553	-	742,553	39,233	6%
Falcon *	60,587	63,731	-	63,731	-	63,731	3,144	5%
Fayetteville	39,692,257	41,874,886	-	41,874,886	-	41,874,886	2,182,630	5%
Godwin	26,682	28,235	-	28,235	-	28,235	1,554	6%
Hope Mills	2,975,055	3,137,372	-	3,137,372	-	3,137,372	162,316	5%
Linden	24,681	26,057	-	26,057	-	26,057	1,376	6%
Spring Lake	2,254,017	2,359,859	-	2,359,859	-	2,359,859	105,843	5%
Stedman	200,871	212,069	-	212,069	-	212,069	11,199	6%
Wade	107,631	113,726	-	113,726	-	113,726	6,094	6%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Cumberland County (cont'd)

FY 2019-20

	Current Law	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection					Change From Current Law	
	(All Articles)	Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	to Total Potential Revenue	
Cumberland Co.	54,562,830	47,066,159	10,524,744	57,590,904	9,341,173	66,932,077	12,369,247	23%
Eastover	727,318	770,692	-	770,692	-	770,692	43,375	6%
Falcon *	62,653	66,167	-	66,167	-	66,167	3,514	6%
Fayetteville	41,046,581	43,456,472	-	43,456,472	-	43,456,472	2,409,891	6%
Godwin	27,592	29,303	-	29,303	-	29,303	1,711	6%
Hope Mills	3,076,543	3,256,708	-	3,256,708	-	3,256,708	180,165	6%
Linden	25,523	27,037	-	27,037	-	27,037	1,514	6%
Spring Lake	2,330,899	2,447,528	-	2,447,528	-	2,447,528	116,629	5%
Stedman	207,723	220,159	-	220,159	-	220,159	12,436	6%
Wade	111,304	118,027	-	118,027	-	118,027	6,723	6%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Currituck County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	FY 2013-14 Sales Tax Distribution As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	FY 2015-16 Projected Senate Plan
Currituck Co.	71,759,490	7,936,554	11%	8,244,598	8,537,651	8,711,501

	Current Law (All Articles)	PROPOSED SENATE PLAN* Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
FY 2016-17	8,825,434	8,725,803	-	8,725,803	2,264,279	10,990,082	2,164,649	25%
FY 2017-18	9,135,368	8,532,799	-	8,532,799	2,343,529	10,876,328	1,740,960	19%
FY 2018-19	9,454,975	8,303,352	-	8,303,352	2,425,552	10,728,904	1,273,929	13%
FY 2019-20	9,784,747	8,233,941	-	8,233,941	2,510,447	10,744,388	959,640	10%

* Distribution as follows:
- FY 2016-17: 40% Per Capita; 60% Point of Collection.
- FY 2017-18: 55% Per Capita; 45% Point of Collection.
- FY 2018-19: 70% Per Capita; 30% Point of Collection.
- FY 2019-20: 80% Per Capita; 20% Point of Collection.

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Dare County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	FY 2013-14 Sales Tax Distribution As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	FY 2015-16 Projected Senate Plan
Dare Co.	125,609,630	16,287,979	13%	16,797,791	17,387,970	17,742,037
Duck		815,324		840,994	870,539	888,266
Kill Devil Hills		1,893,551		1,954,979	2,023,661	2,064,868
Kitty Hawk		869,245		897,466	928,996	947,913
Manteo		528,914		545,963	565,143	576,651
Nags Head		2,213,311		2,283,083	2,363,291	2,411,415
Southern Shr.		965,031		983,304	1,017,844	1,038,570

FY 2016-17

	Current Law (All Articles)	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Dare Co.	18,102,438	15,831,157	-	15,831,157	7,135,673	22,966,830	4,864,391	27%
Duck	919,455	799,486	-	799,486	-	799,486	(119,969)	(13%)
Kill Devil Hills	2,089,144	1,858,737	-	1,858,737	-	1,858,737	(230,408)	(11%)
Kitty Hawk	968,743	853,288	-	853,288	-	853,288	(115,455)	(12%)
Manteo	587,668	519,070	-	519,070	-	519,070	(68,598)	(12%)
Nags Head	2,449,787	2,170,412	-	2,170,412	-	2,170,412	(279,375)	(11%)
Southern Shores	1,049,826	930,331	-	930,331	-	930,331	(119,495)	(11%)

FY 2017-18

	Current Law (All Articles)	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Dare Co.	18,733,195	14,013,903	-	14,013,903	7,385,421	21,399,324	2,666,129	14%
Duck	951,485	714,733	-	714,733	-	714,733	(236,752)	(25%)
Kill Devil Hills	2,161,969	1,662,562	-	1,662,562	-	1,662,562	(499,407)	(23%)
Kitty Hawk	1,002,502	763,241	-	763,241	-	763,241	(239,261)	(24%)
Manteo	608,149	464,234	-	464,234	-	464,234	(143,915)	(24%)
Nags Head	2,535,175	1,940,372	-	1,940,372	-	1,940,372	(594,804)	(23%)
Southern Shores	1,086,439	821,735	-	821,735	-	821,735	(264,704)	(24%)

FY 2018-19

	Current Law (All Articles)	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Dare Co.	19,384,403	12,008,836	-	12,008,836	7,643,911	19,652,747	268,343	1%
Duck	984,550	621,089	-	621,089	-	621,089	(363,461)	(37%)
Kill Devil Hills	2,237,174	1,445,783	-	1,445,783	-	1,445,783	(791,391)	(35%)
Kitty Hawk	1,037,358	663,735	-	663,735	-	663,735	(373,623)	(36%)
Manteo	629,297	403,640	-	403,640	-	403,640	(225,657)	(36%)
Nags Head	2,623,348	1,686,196	-	1,686,196	-	1,686,196	(937,153)	(36%)
Southern Shores	1,124,258	702,001	-	702,001	-	702,001	(422,257)	(38%)

FY 2019-20

	Current Law (All Articles)	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Dare Co.	20,057,006	10,697,306	-	10,697,306	7,911,448	18,608,754	(1,448,252)	(7%)
Duck	1,018,698	560,555	-	560,555	-	560,555	(458,143)	(45%)
Kill Devil Hills	2,314,865	1,305,740	-	1,305,740	-	1,305,740	(1,009,124)	(44%)
Kitty Hawk	1,073,362	599,455	-	599,455	-	599,455	(473,907)	(44%)
Manteo	651,142	364,490	-	364,490	-	364,490	(286,652)	(44%)
Nags Head	2,714,432	1,521,896	-	1,521,896	-	1,521,896	(1,192,537)	(44%)
Southern Shores	1,163,337	623,582	-	623,582	-	623,582	(539,754)	(46%)

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Davidson County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	FY 2013-14 Sales Tax Distribution As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	FY 2015-16 Projected Senate Plan
Davidson Co.	150,435,020	17,085,271	11%	17,551,817	20,647,911	21,053,925
Denton		267,818		275,684	284,798	290,598
High Point *		906,886		935,612	966,533	986,214
Lexington		3,096,487		3,187,508	3,292,893	3,359,946
Midway		777,126		800,609	827,074	843,916
Thomasville *		4,388,550		4,520,469	4,669,907	4,764,999
Wallburg		505,917		521,194	538,423	549,387

* Jurisdiction spans multiple counties.

FY 2016-17

	Current Law (All Articles)	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	**Subtotal**	Potential Addt'l Under Sen. Plan	**Total Potential Revenue**		
Davidson Co.	18,666,933	21,206,772	2,719,120	23,925,893	2,625,619	26,551,512	7,884,579	42%
Denton	294,051	323,152	-	323,152	-	323,152	29,102	10%
High Point *	1,003,353	1,097,978	-	1,097,978	-	1,097,978	94,626	9%
Lexington	3,399,005	3,736,398	-	3,736,398	-	3,736,398	337,393	10%
Midway	854,500	938,861	-	938,861	-	938,861	84,361	10%
Thomasville *	4,824,782	5,300,664	-	5,300,664	-	5,300,664	475,883	10%
Wallburg	556,429	611,189	-	611,189	-	611,189	54,760	10%

FY 2017-18

	Current Law (All Articles)	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	**Subtotal**	Potential Addt'l Under Sen. Plan	**Total Potential Revenue**		
Davidson Co.	19,259,824	23,730,228	2,837,481	26,567,710	2,717,516	29,285,226	10,025,402	52%
Denton	303,746	352,611	-	352,611	-	352,611	48,864	16%
High Point *	1,036,389	1,199,287	-	1,199,287	-	1,199,287	162,898	16%
Lexington	3,511,084	4,077,048	-	4,077,048	-	4,077,048	565,964	16%
Midway	882,667	1,024,830	-	1,024,830	-	1,024,830	142,163	16%
Thomasville *	4,983,829	5,785,629	-	5,785,629	-	5,785,629	801,801	16%
Wallburg	574,771	667,148	-	667,148	-	667,148	92,378	16%

FY 2018-19

	Current Law (All Articles)	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	**Subtotal**	Potential Addt'l Under Sen. Plan	**Total Potential Revenue**		
Davidson Co.	19,871,947	26,338,109	2,961,573	29,299,682	2,812,629	32,112,311	12,240,364	62%
Denton	313,766	383,042	-	383,042	-	383,042	69,275	22%
High Point *	1,070,529	1,303,987	-	1,303,987	-	1,303,987	233,458	22%
Lexington	3,626,913	4,428,950	-	4,428,950	-	4,428,950	802,038	22%
Midway	911,777	1,113,653	-	1,113,653	-	1,113,653	201,876	22%
Thomasville *	5,148,195	6,286,678	-	6,286,678	-	6,286,678	1,138,483	22%
Wallburg	593,725	724,964	-	724,964	-	724,964	131,239	22%

FY 2019-20

	Current Law (All Articles)	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	**Subtotal**	Potential Addt'l Under Sen. Plan	**Total Potential Revenue**		
Davidson Co.	20,504,987	28,425,577	3,087,646	31,513,223	2,911,071	34,424,294	13,919,308	68%
Denton	324,132	408,525	-	408,525	-	408,525	84,393	26%
High Point *	1,105,847	1,391,521	-	1,391,521	-	1,391,521	285,674	26%
Lexington	3,746,738	4,723,626	-	4,723,626	-	4,723,626	976,888	26%
Midway	941,891	1,187,988	-	1,187,988	-	1,187,988	246,098	26%
Thomasville *	5,318,232	6,706,049	-	6,706,049	-	6,706,049	1,387,817	26%
Wallburg	613,333	773,351	-	773,351	-	773,351	160,018	26%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Davie County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	Senate Plan
Davie Co.	52,979,645	5,813,140	11%	5,993,372	6,189,552	6,315,589
Bermuda Run		484,234		499,994	516,685	527,206
Cooleemee		186,032		191,972	198,381	202,421
Mocksville		988,007		1,019,842	1,053,890	1,075,350

FY 2016-17

	Current Law	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection					Change From Current Law to Total Potential Revenue	
	(All Articles)	Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue		
Davie Co.	6,372,283	7,071,556	-	7,071,556	1,758,603	8,830,159	2,457,876	39%
Bermuda Run	533,357	580,686	-	580,686	-	580,686	47,329	9%
Cooleemee	204,727	222,874	-	222,874	-	222,874	18,147	9%
Mocksville	1,087,233	1,184,207	-	1,184,207	-	1,184,207	96,975	9%

FY 2017-18

	Current Law	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection					Change From Current Law to Total Potential Revenue	
	(All Articles)	Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue		
Davie Co.	6,580,356	7,707,975	-	7,707,975	1,820,154	9,528,129	2,947,773	45%
Bermuda Run	551,118	625,497	-	625,497	-	625,497	74,379	13%
Cooleemee	211,546	240,002	-	240,002	-	240,002	28,456	13%
Mocksville	1,123,444	1,275,391	-	1,275,391	-	1,275,391	151,947	14%

FY 2018-19

	Current Law	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection					Change From Current Law to Total Potential Revenue	
	(All Articles)	Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue		
Davie Co.	6,795,486	8,361,903	-	8,361,903	1,883,859	10,245,762	3,450,276	51%
Bermuda Run	569,487	671,573	-	671,573	-	671,573	102,086	18%
Cooleemee	218,597	257,610	-	257,610	-	257,610	39,012	18%
Mocksville	1,160,894	1,369,140	-	1,369,140	-	1,369,140	208,246	18%

FY 2019-20

	Current Law	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection					Change From Current Law to Total Potential Revenue	
	(All Articles)	Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue		
Davie Co.	7,017,837	8,905,066	-	8,905,066	1,949,794	10,854,860	3,837,023	55%
Bermuda Run	588,480	711,149	-	711,149	-	711,149	122,669	21%
Cooleemee	225,889	272,744	-	272,744	-	272,744	46,855	21%
Mocksville	1,199,617	1,449,691	-	1,449,691	-	1,449,691	250,075	21%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Duplin County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	Senate Plan
Duplin Co.	72,256,330	7,818,723	11%	8,040,432	8,307,666	8,474,409
Beulaville		240,286		247,692	256,069	261,284
Calypso		100,142		103,247	106,739	108,913
Faison		179,242		184,662	190,907	194,795
Greenevers		117,443		121,058	125,152	127,701
Harrells *		4,308		4,452	4,603	4,696
Kenansville		155,287		159,830	165,236	168,601
Magnolia		174,137		179,457	185,526	189,304
Mount Olive *		9,470		9,749	10,079	10,284
Rose Hill		302,436		311,760	322,304	328,867
Teachey		69,743		71,850	74,280	75,792
Wallace *		718,544		740,287	765,325	780,909
Warsaw		562,249		579,248	598,839	611,033

* Jurisdiction spans multiple counties.

FY 2016-17

	Current Law (All Articles)	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Duplin Co.	8,593,121	8,632,930	936,749	9,569,678	890,068	10,459,746	1,866,625	22%
Beulaville	265,669	289,381	-	289,381	-	289,381	23,713	9%
Calypso	110,601	120,635	-	120,635	-	120,635	10,034	9%
Faison	197,859	215,684	-	215,684	-	215,684	17,825	9%
Greenevers	129,697	141,430	-	141,430	-	141,430	11,734	9%
Harrells *	4,760	5,208	-	5,208	-	5,208	448	9%
Kenansville	170,579	186,598	-	186,598	-	186,598	16,018	9%
Magnolia	192,293	209,635	-	209,635	-	209,635	17,342	9%
Mount Olive *	10,476	11,383	-	11,383	-	11,383	907	9%
Rose Hill	334,222	364,233	-	364,233	-	364,233	30,011	9%
Teachey	76,926	83,919	-	83,919	-	83,919	6,992	9%
Wallace *	792,302	864,661	-	864,661	-	864,661	72,359	9%
Warsaw	620,171	676,559	-	676,559	-	676,559	56,388	9%

FY 2017-18

	Current Law (All Articles)	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Duplin Co.	8,878,635	9,793,007	979,314	10,772,321	921,220	11,693,541	2,814,906	32%
Beulaville	274,627	319,113	-	319,113	-	319,113	44,486	16%
Calypso	114,331	133,039	-	133,039	-	133,039	18,709	16%
Faison	204,532	237,786	-	237,786	-	237,786	33,254	16%
Greenevers	134,070	155,959	-	155,959	-	155,959	21,888	16%
Harrells *	4,921	5,749	-	5,749	-	5,749	828	17%
Kenansville	176,335	205,635	-	205,635	-	205,635	29,300	17%
Magnolia	198,778	231,148	-	231,148	-	231,148	32,370	16%
Mount Olive *	10,829	12,546	-	12,546	-	12,546	1,716	16%
Rose Hill	345,492	401,655	-	401,655	-	401,655	56,164	16%
Teachey	79,521	92,517	-	92,517	-	92,517	12,996	16%
Wallace *	819,025	953,274	-	953,274	-	953,274	134,249	16%
Warsaw	641,087	745,887	-	745,887	-	745,887	104,800	16%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Duplin County (cont'd)

FY 2018-19

	Current Law (All Articles)	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	**Subtotal**	Potential Addt'l Under Sen. Plan	**Total Potential Revenue**		
Duplin Co.	9,173,752	11,011,270	1,024,269	12,035,540	953,463	12,989,002	3,815,250	42%
Beulaville	283,889	350,262	-	350,262	-	350,262	66,373	23%
Calypso	118,187	146,036	-	146,036	-	146,036	27,848	24%
Faison	211,432	260,940	-	260,940	-	260,940	49,509	23%
Greenevers	138,593	171,180	-	171,180	-	171,180	32,587	24%
Harrells *	5,087	6,316	-	6,316	-	6,316	1,229	24%
Kenansville	182,286	225,577	-	225,577	-	225,577	43,290	24%
Magnolia	205,483	253,685	-	253,685	-	253,685	48,202	23%
Mount Olive *	11,195	13,764	-	13,764	-	13,764	2,569	23%
Rose Hill	357,145	440,863	-	440,863	-	440,863	83,718	23%
Teachey	82,204	101,525	-	101,525	-	101,525	19,321	24%
Wallace *	846,658	1,046,108	-	1,046,108	-	1,046,108	199,451	24%
Warsaw	662,716	818,517	-	818,517	-	818,517	155,801	24%

FY 2019-20

	Current Law (All Articles)	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	**Subtotal**	Potential Addt'l Under Sen. Plan	**Total Potential Revenue**		
Duplin Co.	9,479,249	11,996,984	1,069,858	13,066,842	986,834	14,053,676	4,574,427	48%
Beulaville	293,478	376,393	-	376,393	-	376,393	82,915	28%
Calypso	122,180	156,937	-	156,937	-	156,937	34,757	28%
Faison	218,574	280,370	-	280,370	-	280,370	61,796	28%
Greenevers	143,274	183,948	-	183,948	-	183,948	40,674	28%
Harrells *	5,258	6,791	-	6,791	-	6,791	1,533	29%
Kenansville	188,447	242,320	-	242,320	-	242,320	53,873	29%
Magnolia	212,424	272,594	-	272,594	-	272,594	60,170	28%
Mount Olive *	11,573	14,786	-	14,786	-	14,786	3,213	28%
Rose Hill	369,208	473,753	-	473,753	-	473,753	104,544	28%
Teachey	84,981	109,084	-	109,084	-	109,084	24,103	28%
Wallace *	875,261	1,124,007	-	1,124,007	-	1,124,007	248,746	28%
Warsaw	685,104	879,463	-	879,463	-	879,463	194,359	28%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Durham County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	Senate Plan
Durham Co.	444,054,887	70,485,568	16%	73,082,675	75,706,563	76,849,786
Chapel Hill *		594,866		619,517	642,239	655,317
Durham *		45,275,677		46,927,608	48,647,254	49,637,845
Morrisville *		-		-	-	-
Raleigh *		221,085		229,405	237,813	242,656

* Jurisdiction spans multiple counties.

FY 2016-17

	Current Law (All Articles)	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection: Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Durham Co.	78,612,996	42,060,642	35,366,700	77,427,342	-	77,427,342	(1,185,654)	(2%)
Chapel Hill *	669,187	655,678	-	655,678	-	655,678	(13,509)	(2%)
Durham *	50,567,237	49,539,693	-	49,539,693	-	49,539,693	(1,027,544)	(2%)
Morrisville *	-	-	-	-	-	-	-	-
Raleigh *	249,239	242,319	-	242,319	-	242,319	(6,921)	(3%)

FY 2017-18

	Current Law (All Articles)	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection: Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Durham Co.	81,451,819	41,964,202	36,684,510	78,648,711	-	78,648,711	(2,803,108)	(3%)
Chapel Hill *	693,614	664,168	-	664,168	-	664,168	(29,446)	(4%)
Durham *	52,410,742	50,016,621	-	50,016,621	-	50,016,621	(2,394,121)	(5%)
Morrisville *	-	-	-	-	-	-	-	-
Raleigh *	258,340	244,839	-	244,839	-	244,839	(13,501)	(5%)

FY 2018-19

	Current Law (All Articles)	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection: Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Durham Co.	84,390,450	41,864,531	38,039,565	79,904,095	-	79,904,095	(4,486,355)	(5%)
Chapel Hill *	718,900	673,038	-	673,038	-	673,038	(45,862)	(6%)
Durham *	54,319,148	50,507,351	-	50,507,351	-	50,507,351	(3,811,798)	(7%)
Morrisville *	-	-	-	-	-	-	-	-
Raleigh *	267,761	247,443	-	247,443	-	247,443	(20,318)	(8%)

FY 2019-20

	Current Law (All Articles)	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection: Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Durham Co.	87,433,462	42,438,261	39,443,828	81,882,089	-	81,882,089	(5,551,373)	(6%)
Chapel Hill *	745,089	689,166	-	689,166	-	689,166	(55,924)	(8%)
Durham *	56,295,637	51,589,923	-	51,589,923	-	51,589,923	(4,705,714)	(8%)
Morrisville *	-	-	-	-	-	-	-	-
Raleigh *	277,518	252,894	-	252,894	-	252,894	(24,625)	(9%)

Intentionally blank.

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Edgecombe County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	FY 2013-14 Sales Tax Distribution As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	FY 2015-16 Projected Senate Plan
Edgecombe Co.	Not Available	5,191,692	Not Available	5,305,751	5,460,336	5,563,770
Conetoe		41,811		42,912	44,258	45,159
Leggett		8,536		8,753	9,028	9,212
Macclesfield		67,031		68,799	70,956	72,401
Pinetops		194,763		199,896	206,164	210,362
Princeville		304,778		313,217	323,033	329,611
Rocky Mount *		2,472,084		2,534,250	2,613,746	2,666,969
Sharpsburg *		29,829		30,581	31,540	32,183
Speed		11,413		11,708	12,075	12,321
Tarboro		1,622,394		1,665,192	1,717,405	1,752,376
Whitakers *		56,819		58,312	60,140	61,365

* Jurisdiction spans multiple counties.

FY 2016-17

	Current Law (All Articles)	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Edgecombe Co.	5,631,705	5,415,638	902,929	6,318,567	879,861	7,198,428	1,566,724	28%
Conetoe	45,677	49,929	-	49,929	-	49,929	4,252	9%
Leggett	9,373	10,181	-	10,181	-	10,181	807	9%
Macclesfield	73,359	80,050	-	80,050	-	80,050	6,691	9%
Pinetops	212,987	232,585	-	232,585	-	232,585	19,598	9%
Princeville	335,324	364,660	-	364,660	-	364,660	29,336	9%
Rocky Mount *	2,700,450	2,947,043	-	2,947,043	-	2,947,043	246,593	9%
Sharpsburg *	32,530	35,563	-	35,563	-	35,563	3,034	9%
Speed	12,523	13,619	-	13,619	-	13,619	1,096	9%
Tarboro	1,776,762	1,937,524	-	1,937,524	-	1,937,524	160,762	9%
Whitakers *	62,097	67,845	-	67,845	-	67,845	5,747	9%

FY 2017-18

	Current Law (All Articles)	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Edgecombe Co.	5,798,436	6,091,607	941,108	7,032,715	910,656	7,943,371	2,144,935	37%
Conetoe	47,118	54,326	-	54,326	-	54,326	7,208	15%
Leggett	9,669	11,073	-	11,073	-	11,073	1,404	15%
Macclesfield	75,673	87,101	-	87,101	-	87,101	11,428	15%
Pinetops	219,707	253,069	-	253,069	-	253,069	33,362	15%
Princeville	345,883	397,004	-	397,004	-	397,004	51,121	15%
Rocky Mount *	2,785,683	3,204,909	-	3,204,909	-	3,204,909	419,226	15%
Sharpsburg *	33,557	38,676	-	38,676	-	38,676	5,119	15%
Speed	12,918	14,815	-	14,815	-	14,815	1,897	15%
Tarboro	1,832,795	2,108,186	-	2,108,186	-	2,108,186	275,391	15%
Whitakers *	64,057	73,817	-	73,817	-	73,817	9,760	15%

FY 2018-19

	Current Law (All Articles)	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Edgecombe Co.	5,974,551	6,786,246	981,035	7,767,281	942,529	8,709,810	2,735,259	46%
Conetoe	48,629	58,848	-	58,848	-	58,848	10,219	21%
Leggett	9,978	11,990	-	11,990	-	11,990	2,012	20%
Macclesfield	78,098	94,352	-	94,352	-	94,352	16,255	21%
Pinetops	226,748	274,135	-	274,135	-	274,135	47,387	21%
Princeville	356,949	430,277	-	430,277	-	430,277	73,328	21%
Rocky Mount *	2,874,983	3,470,037	-	3,470,037	-	3,470,037	595,054	21%
Sharpsburg *	34,633	41,877	-	41,877	-	41,877	7,244	21%
Speed	13,332	16,045	-	16,045	-	16,045	2,713	20%
Tarboro	1,891,507	2,283,700	-	2,283,700	-	2,283,700	392,193	21%
Whitakers *	66,110	79,959	-	79,959	-	79,959	13,849	21%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Edgecombe County (cont'd)

FY 2019-20

	Current Law (All Articles)	**SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection** Art. 39, 40, 42 2¢	Other Levied Articles	**Subtotal**	Potential Addt'l Under Sen. Plan	**Total Potential Revenue**	Change From Current Law to Total Potential Revenue	
Edgecombe Co.	6,153,325	7,311,576	1,021,555	8,333,131	975,518	9,308,648	3,155,323	51%
Conetoe	50,174	62,523	-	62,523	-	62,523	12,349	25%
Leggett	10,295	12,736	-	12,736	-	12,736	2,441	24%
Macclesfield	80,578	100,246	-	100,246	-	100,246	19,668	24%
Pinetops	233,951	291,256	-	291,256	-	291,256	57,306	24%
Princeville	368,266	457,296	-	457,296	-	457,296	89,029	24%
Rocky Mount *	2,966,337	3,685,685	-	3,685,685	-	3,685,685	719,348	24%
Sharpsburg *	35,734	44,480	-	44,480	-	44,480	8,746	24%
Speed	13,755	17,045	-	17,045	-	17,045	3,290	24%
Tarboro	1,951,564	2,426,340	-	2,426,340	-	2,426,340	474,776	24%
Whitakers *	68,211	84,951	-	84,951	-	84,951	16,741	25%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Forsyth County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	FY 2013-14 Sales Tax Distribution As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	FY 2015-16 Projected Senate Plan
Forsyth Co.	390,166,613	51,454,878	13%	53,242,191	55,064,782	56,186,052
Bethania		31,089		32,161	33,268	33,946
Clemmons		679,857		703,574	727,804	742,624
High Point *		3,978		4,110	4,251	4,338
Kernersville *		3,580,202		3,704,784	3,832,373	3,910,410
King *		76,255		78,878	81,595	83,256
Lewisville		669,847		693,190	717,063	731,664
Rural Hall		270,639		280,025	289,668	295,567
Tobaccoville *		27,317		28,266	29,240	29,835
Walkertown		246,910		255,530	264,330	269,713
Winston-Salem		30,260,022		31,335,141	32,414,228	33,074,270

* Jurisdiction spans multiple counties.

FY 2016-17

	Current Law (All Articles)	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Forsyth Co.	56,839,730	59,273,832	-	59,273,832	23,254,237	82,528,069	25,688,339	45%
Bethania	33,778	35,790	-	35,790	-	35,790	2,012	6%
Clemmons	747,007	783,160	-	783,160	-	783,160	36,153	5%
High Point *	4,335	4,570	-	4,570	-	4,570	236	5%
Kernersville *	3,961,629	4,123,645	-	4,123,645	-	4,123,645	162,016	4%
King *	84,483	87,776	-	87,776	-	87,776	3,292	4%
Lewisville	731,943	771,585	-	771,585	-	771,585	39,643	5%
Rural Hall	304,943	311,662	-	311,662	-	311,662	6,719	2%
Tobaccoville *	29,985	31,461	-	31,461	-	31,461	1,476	5%
Walkertown	268,511	284,440	-	284,440	-	284,440	15,929	6%
Winston-Salem	33,529,198	34,892,791	-	34,892,791	-	34,892,791	1,363,593	4%

FY 2017-18

	Current Law (All Articles)	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Forsyth Co.	58,772,268	60,649,365	-	60,649,365	24,068,136	84,717,500	25,945,233	44%
Bethania	34,936	36,769	-	36,769	-	36,769	1,833	5%
Clemmons	772,604	804,793	-	804,793	-	804,793	32,189	4%
High Point *	4,483	4,692	-	4,692	-	4,692	209	5%
Kernersville *	4,097,286	4,237,333	-	4,237,333	-	4,237,333	140,047	3%
King *	87,376	90,175	-	90,175	-	90,175	2,799	3%
Lewisville	757,036	792,881	-	792,881	-	792,881	35,845	5%
Rural Hall	315,368	320,233	-	320,233	-	320,233	4,865	2%
Tobaccoville *	31,012	32,327	-	32,327	-	32,327	1,315	4%
Walkertown	277,720	292,301	-	292,301	-	292,301	14,580	5%
Winston-Salem	34,677,190	35,869,869	-	35,869,869	-	35,869,869	1,192,679	3%

FY 2018-19

	Current Law (All Articles)	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Forsyth Co.	60,767,422	61,927,418	-	61,927,418	24,910,520	86,837,938	26,070,516	43%
Bethania	36,134	37,715	-	37,715	-	37,715	1,582	4%
Clemmons	799,047	825,705	-	825,705	-	825,705	26,657	3%
High Point *	4,637	4,809	-	4,809	-	4,809	172	4%
Kernersville *	4,237,426	4,347,210	-	4,347,210	-	4,347,210	109,783	3%
King *	90,364	92,491	-	92,491	-	92,491	2,127	2%
Lewisville	782,961	813,466	-	813,466	-	813,466	30,505	4%
Rural Hall	326,136	328,513	-	328,513	-	328,513	2,378	1%
Tobaccoville *	32,074	33,164	-	33,164	-	33,164	1,090	3%
Walkertown	287,236	299,900	-	299,900	-	299,900	12,665	4%
Winston-Salem	35,863,107	36,815,847	-	36,815,847	-	36,815,847	952,740	3%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Forsyth County (cont'd)

FY 2019-20

	Current Law	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection					Change From Current Law to Total Potential Revenue	
	(All Articles)	Art. 39, 40, 42 2¢	Other Levied Articles	**Subtotal**	Potential Addt'l Under Sen. Plan	**Total Potential Revenue**		
Forsyth Co.	62,828,433	63,469,408	-	63,469,408	25,782,389	89,251,797	26,423,364	42%
Bethania	37,371	38,795	-	38,795	-	38,795	1,424	4%
Clemmons	826,378	849,497	-	849,497	-	849,497	23,118	3%
High Point *	4,796	4,944	-	4,944	-	4,944	149	3%
Kernersville *	4,382,262	4,472,312	-	4,472,312	-	4,472,312	90,050	2%
King *	93,452	95,137	-	95,137	-	95,137	1,685	2%
Lewisville	809,757	836,892	-	836,892	-	836,892	27,136	3%
Rural Hall	337,263	337,951	-	337,951	-	337,951	688	0%
Tobaccoville *	33,171	34,118	-	34,118	-	34,118	947	3%
Walkertown	297,071	308,545	-	308,545	-	308,545	11,474	4%
Winston-Salem	37,088,746	37,886,387	-	37,886,387	-	37,886,387	797,641	2%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Franklin County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	FY 2013-14 Sales Tax Distribution As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	FY 2015-16 Projected Senate Plan
Franklin Co.	85,156,940	7,993,551	9%	8,302,521	8,598,216	8,773,300
Bunn		47,673		49,457	51,210	52,253
Centerville		-		-	-	-
Franklinton		222,593		230,875	239,057	243,925
Louisburg		440,321		457,379	473,589	483,233
Wake Forest *		96,405		100,079	103,625	105,735
Youngsville		249,635		259,382	268,575	274,044

* Jurisdiction spans multiple counties.

FY 2016-17

	Current Law (All Articles)	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue		
Franklin Co.	8,900,087	10,302,112	-	10,302,112	1,824,572	12,126,684	3,226,597	36%
Bunn	52,587	59,309	-	59,309	-	59,309	6,722	13%
Centerville	-	-	-	-	-	-	-	-
Franklinton	243,132	276,829	-	276,829	-	276,829	33,697	14%
Louisburg	486,259	548,856	-	548,856	-	548,856	62,597	13%
Wake Forest *	108,017	120,055	-	120,055	-	120,055	12,038	11%
Youngsville	277,993	311,308	-	311,308	-	311,308	33,316	12%

FY 2017-18

	Current Law (All Articles)	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue		
Franklin Co.	9,216,738	11,972,997	-	11,972,997	1,888,432	13,861,429	4,644,691	50%
Bunn	54,448	66,767	-	66,767	-	66,767	12,319	23%
Centerville	-	-	-	-	-	-	-	-
Franklinton	251,732	311,612	-	311,612	-	311,612	59,880	24%
Louisburg	503,465	618,213	-	618,213	-	618,213	114,748	23%
Wake Forest *	111,841	135,190	-	135,190	-	135,190	23,349	21%
Youngsville	287,832	350,692	-	350,692	-	350,692	62,860	22%

FY 2018-19

	Current Law (All Articles)	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue		
Franklin Co.	9,543,596	13,763,242	-	13,763,242	1,954,527	15,717,769	6,174,173	65%
Bunn	56,370	74,729	-	74,729	-	74,729	18,359	33%
Centerville	-	-	-	-	-	-	-	-
Franklinton	260,618	348,743	-	348,743	-	348,743	88,125	34%
Louisburg	521,241	692,258	-	692,258	-	692,258	171,017	33%
Wake Forest *	115,791	151,348	-	151,348	-	151,348	35,557	31%
Youngsville	297,996	392,738	-	392,738	-	392,738	94,742	32%

FY 2019-20

	Current Law (All Articles)	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue		
Franklin Co.	9,881,919	15,230,065	-	15,230,065	2,022,936	17,253,001	7,371,082	75%
Bunn	58,360	81,413	-	81,413	-	81,413	23,053	40%
Centerville	-	-	-	-	-	-	-	-
Franklinton	269,815	379,916	-	379,916	-	379,916	110,101	41%
Louisburg	539,641	754,384	-	754,384	-	754,384	214,743	40%
Wake Forest *	119,880	164,908	-	164,908	-	164,908	45,028	38%
Youngsville	308,517	428,011	-	428,011	-	428,011	119,494	39%

Intentionally blank.

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Gaston County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	FY 2013-14 Sales Tax Distribution As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	FY 2015-16 Projected Senate Plan
Gaston Co.	243,367,169	28,578,013	12%	29,436,248	30,438,537	31,058,349
Belmont		1,680,746		1,734,432	1,794,020	1,830,551
Bessemer City		457,888		472,212	488,436	498,382
Cherryville		532,280		549,170	568,038	579,604
Cramerton		647,732		668,200	691,158	705,231
Dallas		314,778		324,796	335,955	342,796
Gastonia		8,784,223		9,064,626	9,376,050	9,566,972
High Shoals *		40,034		41,306	42,725	43,595
Kings Mtn *		175,198		180,769	186,980	190,787
Lowell		333,971		344,524	356,360	363,617
McAdenville		105,198		108,626	112,357	114,645
Mount Holly		1,845,682		1,899,740	1,965,020	2,005,034
Ranlo		218,570		225,537	233,285	238,036
Spencer Mtn.		62		50	52	53
Stanley		427,887		441,482	456,649	465,948

* Jurisdiction spans multiple counties.

FY 2016-17

	Current Law (All Articles)	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Gaston Co.	31,568,530	33,307,766	-	33,307,766	10,882,833	44,190,599	12,622,068	40%
Belmont	1,851,197	1,953,053	-	1,953,053	-	1,953,053	101,857	6%
Bessemer City	503,440	531,549	-	531,549	-	531,549	28,109	6%
Cherryville	584,097	618,324	-	618,324	-	618,324	34,227	6%
Cramerton	707,388	752,291	-	752,291	-	752,291	44,903	6%
Dallas	347,553	365,714	-	365,714	-	365,714	18,161	5%
Gastonia	9,698,190	10,207,094	-	10,207,094	-	10,207,094	508,904	5%
High Shoals *	43,620	46,508	-	46,508	-	46,508	2,888	7%
Kings Mtn *	192,358	203,540	-	203,540	-	203,540	11,182	6%
Lowell	365,695	387,880	-	387,880	-	387,880	22,186	6%
McAdenville	115,514	122,359	-	122,359	-	122,359	6,844	6%
Mount Holly	2,023,555	2,136,214	-	2,136,214	-	2,136,214	112,659	6%
Ranlo	239,907	253,957	-	253,957	-	253,957	14,049	6%
Spencer Mtn.	54	48	-	48	-	48	(6)	(11%)
Stanley	470,176	497,085	-	497,085	-	497,085	26,910	6%

FY 2017-18

	Current Law (All Articles)	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Gaston Co.	32,641,180	35,349,081	-	35,349,081	11,263,732	46,612,812	13,971,632	43%
Belmont	1,914,682	2,061,510	-	2,061,510	-	2,061,510	146,828	8%
Bessemer City	520,707	560,867	-	560,867	-	560,867	40,159	8%
Cherryville	604,133	652,586	-	652,586	-	652,586	48,453	8%
Cramerton	731,663	793,921	-	793,921	-	793,921	62,258	9%
Dallas	359,469	385,998	-	385,998	-	385,998	26,529	7%
Gastonia	10,030,724	10,773,793	-	10,773,793	-	10,773,793	743,069	7%
High Shoals *	45,117	49,087	-	49,087	-	49,087	3,970	9%
Kings Mtn *	198,956	214,826	-	214,826	-	214,826	15,871	8%
Lowell	378,241	409,345	-	409,345	-	409,345	31,103	8%
McAdenville	119,477	129,198	-	129,198	-	129,198	9,721	8%
Mount Holly	2,092,975	2,251,608	-	2,251,608	-	2,251,608	158,633	8%
Ranlo	248,137	268,050	-	268,050	-	268,050	19,913	8%
Spencer Mtn.	56	42	-	42	-	42	(14)	(26%)
Stanley	486,303	524,641	-	524,641	-	524,641	38,338	8%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Gaston County (cont'd)

FY 2018-19

	Current Law (All Articles)	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection: Art. 39, 40, 42 2¢	Other Levied Articles	**Subtotal**	Potential Addt'l Under Sen. Plan	**Total Potential Revenue**	Change From Current Law to Total Potential Revenue	
Gaston Co.	33,750,321	37,448,050	-	37,448,050	11,657,962	49,106,012	15,355,691	45%
Belmont	1,980,347	2,173,132	-	2,173,132	-	2,173,132	192,786	10%
Bessemer City	538,567	591,031	-	591,031	-	591,031	52,464	10%
Cherryville	624,858	687,846	-	687,846	-	687,846	62,988	10%
Cramerton	756,771	836,760	-	836,760	-	836,760	79,988	11%
Dallas	371,795	406,874	-	406,874	-	406,874	35,079	9%
Gastonia	10,374,672	11,357,031	-	11,357,031	-	11,357,031	982,360	9%
High Shoals *	46,666	51,740	-	51,740	-	51,740	5,074	11%
Kings Mtn *	205,781	226,442	-	226,442	-	226,442	20,661	10%
Lowell	391,219	431,432	-	431,432	-	431,432	40,213	10%
McAdenville	123,575	136,238	-	136,238	-	136,238	12,663	10%
Mount Holly	2,164,779	2,370,214	-	2,370,214	-	2,370,214	205,436	9%
Ranlo	256,649	282,554	-	282,554	-	282,554	25,905	10%
Spencer Mtn.	58	34	-	34	-	34	(23)	(40%)
Stanley	502,984	552,999	-	552,999	-	552,999	50,016	10%

FY 2019-20

	Current Law (All Articles)	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection: Art. 39, 40, 42 2¢	Other Levied Articles	**Subtotal**	Potential Addt'l Under Sen. Plan	**Total Potential Revenue**	Change From Current Law to Total Potential Revenue	
Gaston Co.	34,898,216	39,358,601	-	39,358,601	12,065,991	51,424,592	16,526,377	47%
Belmont	2,048,307	2,277,622	-	2,277,622	-	2,277,622	229,315	11%
Bessemer City	557,052	619,310	-	619,310	-	619,310	62,258	11%
Cherryville	646,307	720,868	-	720,868	-	720,868	74,561	12%
Cramerton	782,757	876,892	-	876,892	-	876,892	94,134	12%
Dallas	384,552	426,421	-	426,421	-	426,421	41,868	11%
Gastonia	10,730,644	11,903,025	-	11,903,025	-	11,903,025	1,172,381	11%
High Shoals *	48,268	54,225	-	54,225	-	54,225	5,956	12%
Kings Mtn *	212,844	237,318	-	237,318	-	237,318	24,474	11%
Lowell	404,650	452,123	-	452,123	-	452,123	47,473	12%
McAdenville	127,817	142,820	-	142,820	-	142,820	15,003	12%
Mount Holly	2,239,093	2,481,926	-	2,481,926	-	2,481,926	242,833	11%
Ranlo	265,458	296,133	-	296,133	-	296,133	30,675	12%
Spencer Mtn.	60	30	-	30	-	30	(30)	(51%)
Stanley	520,248	579,556	-	579,556	-	579,556	59,308	11%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Gates County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	Senate Plan
Gates Co.	14,763,461	1,281,952	9%	1,295,826	1,327,031	1,354,053
Gatesville		54,933		56,068	57,659	58,833

FY 2016-17

	Current Law (All Articles)	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Gates Co.	1,358,602	1,717,050	-	1,717,050	226,255	1,943,305	584,704	43%
Gatesville	59,268	69,643	-	69,643	-	69,643	10,374	18%

FY 2017-18

	Current Law (All Articles)	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Gates Co.	1,396,558	2,058,923	-	2,058,923	234,174	2,293,097	896,539	64%
Gatesville	61,090	79,664	-	79,664	-	79,664	18,574	30%

FY 2018-19

	Current Law (All Articles)	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Gates Co.	1,437,065	2,416,973	-	2,416,973	242,370	2,659,343	1,222,277	85%
Gatesville	63,007	90,144	-	90,144	-	90,144	27,137	43%

FY 2019-20

	Current Law (All Articles)	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Gates Co.	1,479,451	2,690,773	-	2,690,773	250,853	2,941,626	1,462,175	99%
Gatesville	65,004	98,434	-	98,434	-	98,434	33,430	51%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Graham County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	Senate Plan
Graham Co.	15,444,420	1,379,425	9%	1,424,195	1,473,667	1,503,675
Fontana Dam		129		138	142	145
Robbinsville		48,994		82,067	84,921	86,650
Lk. Santeetlah		74,723		45,833	47,434	48,400

FY 2016-17

	Current Law (All Articles)	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Graham Co.	1,519,783	1,711,863	-	1,711,863	341,571	2,053,434	533,651	35%
Fontana Dam	682	168	-	168	-	168	(514)	(75%)
Robbinsville	75,408	97,935	-	97,935	-	97,935	22,527	30%
Lake Santeetlah	64,203	52,638	-	52,638	-	52,638	(11,565)	(18%)

FY 2017-18

	Current Law (All Articles)	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Graham Co.	1,571,440	1,900,586	-	1,900,586	353,526	2,254,112	682,672	43%
Fontana Dam	704	189	-	189	-	189	(515)	(73%)
Robbinsville	77,965	108,128	-	108,128	-	108,128	30,163	39%
Lake Santeetlah	66,424	56,334	-	56,334	-	56,334	(10,090)	(15%)

FY 2018-19

	Current Law (All Articles)	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Graham Co.	1,624,856	2,099,191	-	2,099,191	365,899	2,465,090	840,234	52%
Fontana Dam	727	212	-	212	-	212	(515)	(71%)
Robbinsville	80,609	118,848	-	118,848	-	118,848	38,239	47%
Lake Santeetlah	68,722	60,198	-	60,198	-	60,198	(8,524)	(12%)

FY 2019-20

	Current Law (All Articles)	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Graham Co.	1,680,383	2,265,912	-	2,265,912	378,706	2,644,618	964,235	57%
Fontana Dam	751	230	-	230	-	230	(521)	(69%)
Robbinsville	83,359	127,919	-	127,919	-	127,919	44,560	53%
Lake Santeetlah	71,105	63,689	-	63,689	-	63,689	(7,416)	(10%)

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Granville County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	Senate Plan
Granville Co.	59,125,631	5,578,293	9%	5,640,882	5,816,215	5,934,649
Butner		1,243,863		1,276,682	1,318,474	1,345,321
Creedmoor		680,089		698,672	721,538	736,231
Oxford		1,373,818		1,409,147	1,455,280	1,484,914
Stem		80,227		82,412	85,109	86,842
Stovall		67,570		69,299	71,568	73,026

FY 2016-17

	Current Law	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection					Change From Current Law	
	(All Articles)	Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	to Total Potential Revenue	
Granville Co.	6,006,206	6,798,524	-	6,798,524	1,825,747	8,624,270	2,618,064	44%
Butner	1,364,548	1,492,144	-	1,492,144	-	1,492,144	127,596	9%
Creedmoor	749,094	816,910	-	816,910	-	816,910	67,816	9%
Oxford	1,505,142	1,646,497	-	1,646,497	-	1,646,497	141,355	9%
Stem	88,748	96,355	-	96,355	-	96,355	7,607	9%
Stovall	74,087	80,968	-	80,968	-	80,968	6,881	9%

FY 2017-18

	Current Law	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection					Change From Current Law	
	(All Articles)	Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	to Total Potential Revenue	
Granville Co.	6,192,591	7,806,951	-	7,806,951	1,889,648	9,696,598	3,504,007	57%
Butner	1,409,127	1,652,522	-	1,652,522	-	1,652,522	243,395	17%
Creedmoor	773,547	905,039	-	905,039	-	905,039	131,492	17%
Oxford	1,554,326	1,822,995	-	1,822,995	-	1,822,995	268,669	17%
Stem	91,643	106,746	-	106,746	-	106,746	15,103	16%
Stovall	76,508	89,643	-	89,643	-	89,643	13,135	17%

FY 2018-19

	Current Law	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection					Change From Current Law	
	(All Articles)	Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	to Total Potential Revenue	
Granville Co.	6,384,953	8,854,673	-	8,854,673	1,955,785	10,810,458	4,425,505	69%
Butner	1,455,193	1,819,073	-	1,819,073	-	1,819,073	363,880	25%
Creedmoor	798,816	996,570	-	996,570	-	996,570	197,754	25%
Oxford	1,605,152	2,006,272	-	2,006,272	-	2,006,272	401,121	25%
Stem	94,634	117,538	-	117,538	-	117,538	22,904	24%
Stovall	79,009	98,651	-	98,651	-	98,651	19,642	25%

FY 2019-20

	Current Law	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection					Change From Current Law	
	(All Articles)	Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	to Total Potential Revenue	
Granville Co.	6,583,835	9,675,528	-	9,675,528	2,024,238	11,699,766	5,115,931	78%
Butner	1,502,843	1,955,664	-	1,955,664	-	1,955,664	452,821	30%
Creedmoor	824,953	1,071,603	-	1,071,603	-	1,071,603	246,650	30%
Oxford	1,657,725	2,156,628	-	2,156,628	-	2,156,628	498,903	30%
Stem	97,728	126,385	-	126,385	-	126,385	28,657	29%
Stovall	81,596	106,042	-	106,042	-	106,042	24,445	30%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Greene County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	Senate Plan
Greene Co.	21,995,882	2,207,957	10%	2,242,516	2,309,555	2,358,233
Hookerton		30,480		31,168	32,162	32,817
Snow Hill		139,982		143,206	147,772	150,781
Walstonburg		23,665		24,230	25,003	25,512

FY 2016-17

	Current Law (All Articles)	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Greene Co.	2,373,196	2,846,792	154,301	3,001,092	148,960	3,150,052	776,856	33%
Hookerton	32,240	38,998	-	38,998	-	38,998	6,758	21%
Snow Hill	153,161	179,215	-	179,215	-	179,215	26,054	17%
Walstonburg	25,239	30,335	-	30,335	-	30,335	5,096	20%

FY 2017-18

	Current Law (All Articles)	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Greene Co.	2,444,293	3,515,280	164,067	3,679,347	154,173	3,833,521	1,389,228	57%
Hookerton	33,274	45,364	-	45,364	-	45,364	12,090	36%
Snow Hill	158,037	208,504	-	208,504	-	208,504	50,467	32%
Walstonburg	26,047	35,302	-	35,302	-	35,302	9,255	36%

FY 2018-19

	Current Law (All Articles)	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Greene Co.	2,517,579	4,216,740	174,822	4,391,562	159,570	4,551,132	2,033,552	81%
Hookerton	34,342	52,035	-	52,035	-	52,035	17,693	52%
Snow Hill	163,071	239,189	-	239,189	-	239,189	76,118	47%
Walstonburg	26,881	40,506	-	40,506	-	40,506	13,625	51%

FY 2019-20

	Current Law (All Articles)	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Greene Co.	2,593,291	4,750,909	185,385	4,936,294	165,154	5,101,448	2,508,157	97%
Hookerton	35,446	57,279	-	57,279	-	57,279	21,833	62%
Snow Hill	168,276	263,313	-	263,313	-	263,313	95,036	56%
Walstonburg	27,744	44,597	-	44,597	-	44,597	16,853	61%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Guilford County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	FY 2013-14 Sales Tax Distribution As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	FY 2015-16 Projected Senate Plan
Guilford Co.	573,175,371	74,232,997	13%	77,048,289	79,761,086	81,385,241
Archdale *		18,621		19,290	19,969	20,375
Burlington *		105,661		109,533	113,386	115,695
Gibsonville *		324,969		337,181	349,043	356,151
Greensboro		40,727,830		42,256,649	43,743,214	44,633,945
High Point *		14,862,984		15,413,760	15,956,003	16,280,911
Jamestown		411,082		426,570	441,577	450,569
Kernersville *		86,073		89,682	92,837	94,728
Oak Ridge		185,675		192,709	199,489	203,551
Pleasant Grdn.		23,396		24,275	25,129	25,640
Sedalia		33,453		34,758	35,981	36,714
Stokesdale		-		-	-	-
Summerfield		120,808		125,363	129,773	132,415
Whitsett		6,698		6,958	7,203	7,349

* Jurisdiction spans multiple counties.

FY 2016-17

	Current Law (All Articles)	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection: Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Guilford Co.	82,344,064	85,058,446	-	85,058,446	35,756,043	120,814,489	38,470,425	47%
Archdale *	20,737	21,311	-	21,311	-	21,311	573	3%
Burlington *	120,129	121,067	-	121,067	-	121,067	937	1%
Gibsonville *	360,647	372,927	-	372,927	-	372,927	12,279	3%
Greensboro	45,264,290	46,735,004	-	46,735,004	-	46,735,004	1,470,714	3%
High Point *	16,480,024	17,041,642	-	17,041,642	-	17,041,642	561,618	3%
Jamestown	466,193	471,824	-	471,824	-	471,824	5,631	1%
Kernersville *	96,459	99,487	-	99,487	-	99,487	3,028	3%
Oak Ridge	207,112	213,183	-	213,183	-	213,183	6,071	3%
Pleasant Garden	26,052	26,848	-	26,848	-	26,848	796	3%
Sedalia	37,177	38,481	-	38,481	-	38,481	1,303	4%
Stokesdale	-	-	-	-	-	-	-	-
Summerfield	134,352	138,664	-	138,664	-	138,664	4,312	3%
Whitsett	7,444	7,703	-	7,703	-	7,703	259	3%

FY 2017-18

	Current Law (All Articles)	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection: Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Guilford Co.	85,232,658	86,162,455	-	86,162,455	37,007,504	123,169,959	37,937,301	45%
Archdale *	21,465	21,699	-	21,699	-	21,699	234	1%
Burlington *	124,342	123,331	-	123,331	-	123,331	(1,010)	(1%)
Gibsonville *	373,292	380,144	-	380,144	-	380,144	6,851	2%
Greensboro	46,851,377	47,638,102	-	47,638,102	-	47,638,102	786,726	2%
High Point *	17,057,847	17,365,306	-	17,365,306	-	17,365,306	307,459	2%
Jamestown	482,542	480,987	-	480,987	-	480,987	(1,555)	(0%)
Kernersville *	99,841	101,708	-	101,708	-	101,708	1,867	2%
Oak Ridge	214,374	217,354	-	217,354	-	217,354	2,979	1%
Pleasant Garden	26,965	27,367	-	27,367	-	27,367	402	1%
Sedalia	38,481	39,263	-	39,263	-	39,263	782	2%
Stokesdale	-	-	-	-	-	-	-	-
Summerfield	139,063	141,359	-	141,359	-	141,359	2,296	2%
Whitsett	7,704	7,859	-	7,859	-	7,859	154	2%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Guilford County (cont'd)

FY 2018-19

	Current Law	**SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection**					Change From Current Law	
	(All Articles)	Art. 39, 40, 42 2¢	Other Levied Articles	**Subtotal**	Potential Addt'l Under Sen. Plan	**Total Potential Revenue**	to Total Potential Revenue	
Guilford Co.	88,221,446	87,184,503	-	87,184,503	38,302,767	125,487,270	37,265,824	42%
Archdale *	22,217	22,075	-	22,075	-	22,075	(142)	(1%)
Burlington *	128,701	125,535	-	125,535	-	125,535	(3,166)	(2%)
Gibsonville *	386,377	387,193	-	387,193	-	387,193	816	0%
Greensboro	48,493,619	48,520,049	-	48,520,049	-	48,520,049	26,430	0%
High Point *	17,655,752	17,680,792	-	17,680,792	-	17,680,792	25,039	0%
Jamestown	499,458	489,940	-	489,940	-	489,940	(9,519)	(2%)
Kernersville *	103,341	103,909	-	103,909	-	103,909	568	1%
Oak Ridge	221,889	221,432	-	221,432	-	221,432	(457)	(0%)
Pleasant Garden	27,910	27,874	-	27,874	-	27,874	(36)	(0%)
Sedalia	39,829	40,031	-	40,031	-	40,031	201	1%
Stokesdale	-	-	-	-	-	-	-	-
Summerfield	143,938	143,992	-	143,992	-	143,992	55	0%
Whitsett	7,975	8,012	-	8,012	-	8,012	37	0%

FY 2019-20

	Current Law	**SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection**					Change From Current Law	
	(All Articles)	Art. 39, 40, 42 2¢	Other Levied Articles	**Subtotal**	Potential Addt'l Under Sen. Plan	**Total Potential Revenue**	to Total Potential Revenue	
Guilford Co.	91,315,747	88,988,310	-	88,988,310	39,643,364	128,631,674	37,315,927	41%
Archdale *	22,996	22,616	-	22,616	-	22,616	(380)	(2%)
Burlington *	133,214	128,657	-	128,657	-	128,657	(4,556)	(3%)
Gibsonville *	399,923	397,005	-	397,005	-	397,005	(2,918)	(1%)
Greensboro	50,193,732	49,748,589	-	49,748,589	-	49,748,589	(445,142)	(1%)
High Point *	18,274,726	18,124,213	-	18,124,213	-	18,124,213	(150,512)	(1%)
Jamestown	516,971	502,379	-	502,379	-	502,379	(14,592)	(3%)
Kernersville *	106,964	106,765	-	106,765	-	106,765	(199)	(0%)
Oak Ridge	229,668	227,077	-	227,077	-	227,077	(2,592)	(1%)
Pleasant Garden	28,889	28,580	-	28,580	-	28,580	(309)	(1%)
Sedalia	41,226	41,074	-	41,074	-	41,074	(152)	(0%)
Stokesdale	-	-	-	-	-	-	-	-
Summerfield	148,984	147,650	-	147,650	-	147,650	(1,334)	(1%)
Whitsett	8,254	8,220	-	8,220	-	8,220	(34)	(0%)

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Halifax County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	FY 2013-14 Sales Tax Distribution As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	FY 2015-16 Projected Senate Plan
Halifax Co.	73,102,447	7,266,741	10%	7,425,474	7,648,933	7,796,172
Enfield		233,391		239,202	246,705	251,728
Halifax		24,571		25,195	25,985	26,515
Hobgood		22,462		23,020	23,742	24,226
Littleton		83,349		85,437	88,116	89,911
Roanoke Rapids		3,144,805		3,224,869	3,326,000	3,393,726
Scotland Neck		222,281		228,381	235,537	240,334
Weldon		465,070		475,688	490,622	500,612

FY 2016-17

	Current Law (All Articles)	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue		
Halifax Co.	7,891,891	7,277,125	1,151,257	8,428,382	1,084,159	9,512,541	1,620,650	21%
Enfield	254,602	270,511	-	270,511	-	270,511	15,908	6%
Halifax	26,822	28,501	-	28,501	-	28,501	1,678	6%
Hobgood	24,463	26,032	-	26,032	-	26,032	1,570	6%
Littleton	90,782	96,628	-	96,628	-	96,628	5,846	6%
Roanoke Rapids	3,425,894	3,648,077	-	3,648,077	-	3,648,077	222,183	6%
Scotland Neck	242,483	258,628	-	258,628	-	258,628	16,144	7%
Weldon	505,736	537,351	-	537,351	-	537,351	31,615	6%

FY 2017-18

	Current Law (All Articles)	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue		
Halifax Co.	8,130,086	7,765,066	1,197,880	8,962,946	1,122,104	10,085,050	1,954,965	24%
Enfield	262,581	286,270	-	286,270	-	286,270	23,689	9%
Halifax	27,663	30,169	-	30,169	-	30,169	2,507	9%
Hobgood	25,230	27,548	-	27,548	-	27,548	2,318	9%
Littleton	93,628	102,265	-	102,265	-	102,265	8,637	9%
Roanoke Rapids	3,533,311	3,861,753	-	3,861,753	-	3,861,753	328,443	9%
Scotland Neck	250,082	274,063	-	274,063	-	274,063	23,981	10%
Weldon	521,605	568,030	-	568,030	-	568,030	46,425	9%

FY 2018-19

	Current Law (All Articles)	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue		
Halifax Co.	8,376,024	8,231,234	1,246,056	9,477,290	1,161,378	10,638,667	2,262,643	27%
Enfield	270,824	301,614	-	301,614	-	301,614	30,790	11%
Halifax	28,531	31,795	-	31,795	-	31,795	3,264	11%
Hobgood	26,022	29,024	-	29,024	-	29,024	3,002	12%
Littleton	96,570	107,755	-	107,755	-	107,755	11,186	12%
Roanoke Rapids	3,644,292	4,069,905	-	4,069,905	-	4,069,905	425,613	12%
Scotland Neck	257,932	289,124	-	289,124	-	289,124	31,192	12%
Weldon	538,002	597,847	-	597,847	-	597,847	59,845	11%

FY 2019-20

	Current Law (All Articles)	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue		
Halifax Co.	8,630,123	8,598,318	1,295,204	9,893,522	1,202,026	11,095,548	2,465,424	29%
Enfield	279,345	314,646	-	314,646	-	314,646	35,301	13%
Halifax	29,428	33,174	-	33,174	-	33,174	3,746	13%
Hobgood	26,842	30,278	-	30,278	-	30,278	3,436	13%
Littleton	99,610	112,417	-	112,417	-	112,417	12,807	13%
Roanoke Rapids	3,759,011	4,246,523	-	4,246,523	-	4,246,523	487,512	13%
Scotland Neck	266,047	301,863	-	301,863	-	301,863	35,816	13%
Weldon	554,951	623,260	-	623,260	-	623,260	68,310	12%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Harnett County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	FY 2013-14 Sales Tax Distribution As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	FY 2015-16 Projected Senate Plan
Harnett Co.	Not Available	14,556,187	Not Available	16,639,432	17,274,057	17,628,095
Angier*		505,873		526,696	546,333	557,458
Benson*		341		355	368	376
Broadway *		1,132		1,179	1,223	1,248
Coats		216,083		224,943	233,329	238,081
Dunn		1,326,697		1,379,355	1,430,771	1,459,905
Erwin		446,053		462,541	479,775	489,545
Lillington		541,325		563,493	584,501	596,403

* Jurisdiction spans multiple counties.

FY 2016-17

	Current Law (All Articles)	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Harnett Co.	16,404,315	19,090,385	1,610,827	20,701,212	1,533,273	22,234,485	5,830,170	36%
Angier*	563,104	635,134	-	635,134	-	635,134	72,031	13%
Benson*	370	428	-	428	-	428	59	16%
Broadway *	1,200	1,422	-	1,422	-	1,422	221	18%
Coats	240,468	271,236	-	271,236	-	271,236	30,768	13%
Dunn	1,492,841	1,662,227	-	1,662,227	-	1,662,227	169,386	11%
Erwin	494,617	556,700	-	556,700	-	556,700	62,083	13%
Lillington	600,564	679,443	-	679,443	-	679,443	78,879	13%

FY 2017-18

	Current Law (All Articles)	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Harnett Co.	17,029,985	22,459,692	1,691,845	24,151,537	1,586,938	25,738,475	8,708,491	51%
Angier*	583,954	719,803	-	719,803	-	719,803	135,849	23%
Benson*	384	486	-	486	-	486	102	27%
Broadway *	1,245	1,612	-	1,612	-	1,612	367	29%
Coats	249,371	307,376	-	307,376	-	307,376	58,004	23%
Dunn	1,548,202	1,882,790	-	1,882,790	-	1,882,790	334,589	22%
Erwin	512,921	629,929	-	629,929	-	629,929	117,007	23%
Lillington	622,791	769,958	-	769,958	-	769,958	147,167	24%

FY 2018-19

	Current Law (All Articles)	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Harnett Co.	17,677,774	26,128,581	1,779,340	27,907,921	1,642,481	29,550,401	11,872,628	67%
Angier*	605,539	811,522	-	811,522	-	811,522	205,983	34%
Benson*	398	548	-	548	-	548	150	38%
Broadway *	1,290	1,817	-	1,817	-	1,817	527	41%
Coats	258,589	346,525	-	346,525	-	346,525	87,937	34%
Dunn	1,605,513	2,121,713	-	2,121,713	-	2,121,713	516,199	32%
Erwin	531,871	709,247	-	709,247	-	709,247	177,376	33%
Lillington	645,801	868,011	-	868,011	-	868,011	222,210	34%

FY 2019-20

	Current Law (All Articles)	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Harnett Co.	18,349,410	29,189,782	1,868,106	31,057,888	1,699,968	32,757,856	14,408,445	79%
Angier*	627,906	889,741	-	889,741	-	889,741	261,835	42%
Benson*	412	601	-	601	-	601	189	46%
Broadway *	1,338	1,992	-	1,992	-	1,992	655	49%
Coats	268,140	379,914	-	379,914	-	379,914	111,774	42%
Dunn	1,664,902	2,325,569	-	2,325,569	-	2,325,569	660,668	40%
Erwin	551,507	776,989	-	776,989	-	776,989	225,482	41%
Lillington	669,644	951,636	-	951,636	-	951,636	281,992	42%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Haywood County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	Senate Plan
Haywood Co.	101,485,258	11,085,386	11%	11,426,691	11,810,928	12,042,936
Canton		920,244		948,141	980,317	1,000,279
Clyde		267,672		275,985	285,350	291,161
Maggie Valley		263,893		273,450	282,723	288,480
Waynesville		2,148,690		2,214,396	2,289,540	2,336,161

FY 2016-17

	Current Law (All Articles)	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue		
Haywood Co.	12,215,546	11,212,356	1,559,209	12,771,566	1,476,932	14,248,498	2,032,952	17%
Canton	1,015,177	1,059,339	-	1,059,339	-	1,059,339	44,162	4%
Clyde	295,089	308,472	-	308,472	-	308,472	13,382	5%
Maggie Valley	293,277	306,453	-	306,453	-	306,453	13,175	4%
Waynesville	2,368,849	2,474,439	-	2,474,439	-	2,474,439	105,591	4%

FY 2017-18

	Current Law (All Articles)	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue		
Haywood Co.	12,626,485	11,698,800	1,621,740	13,320,541	1,528,625	14,849,166	2,222,681	18%
Canton	1,049,534	1,104,060	-	1,104,060	-	1,104,060	54,526	5%
Clyde	305,077	321,623	-	321,623	-	321,623	16,546	5%
Maggie Valley	303,194	320,398	-	320,398	-	320,398	17,205	6%
Waynesville	2,449,026	2,579,269	-	2,579,269	-	2,579,269	130,244	5%

FY 2018-19

	Current Law (All Articles)	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue		
Haywood Co.	13,051,507	12,181,377	1,686,240	13,867,617	1,582,127	15,449,744	2,398,237	18%
Canton	1,085,073	1,148,813	-	1,148,813	-	1,148,813	63,740	6%
Clyde	315,408	334,793	-	334,793	-	334,793	19,384	6%
Maggie Valley	313,451	334,429	-	334,429	-	334,429	20,978	7%
Waynesville	2,531,960	2,684,200	-	2,684,200	-	2,684,200	152,240	6%

FY 2019-20

	Current Law (All Articles)	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue		
Haywood Co.	13,491,212	12,646,905	1,752,489	14,399,395	1,637,501	16,036,896	2,545,684	19%
Canton	1,121,842	1,192,898	-	1,192,898	-	1,192,898	71,056	6%
Clyde	326,097	347,731	-	347,731	-	347,731	21,634	7%
Maggie Valley	324,063	347,979	-	347,979	-	347,979	23,916	7%
Waynesville	2,617,766	2,787,465	-	2,787,465	-	2,787,465	169,700	6%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Henderson County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	Senate Plan
Henderson Co.	128,921,987	18,545,666	14%	19,129,132	19,791,507	20,194,516
Flat Rock		257,732		266,085	275,329	280,935
Fletcher		1,141,737		1,179,327	1,220,297	1,245,145
Hendersonville		2,521,377		2,603,069	2,693,502	2,748,349
Laurel Park		483,676		499,458	516,809	527,333
Mills River		293,686		303,790	314,343	320,744
Saluda *		6,274		6,478	6,703	6,840

* Jurisdiction spans multiple counties.

FY 2016-17

	Current Law (All Articles)	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Henderson Co.	20,512,189	21,439,071	-	21,439,071	5,679,629	27,118,700	6,606,510	32%
Flat Rock	284,314	297,659	-	297,659	-	297,659	13,345	5%
Fletcher	1,269,381	1,319,603	-	1,319,603	-	1,319,603	50,222	4%
Hendersonville	2,783,279	2,911,941	-	2,911,941	-	2,911,941	128,662	5%
Laurel Park	532,351	558,785	-	558,785	-	558,785	26,434	5%
Mills River	327,113	340,172	-	340,172	-	340,172	13,058	4%
Saluda *	6,861	7,247	-	7,247	-	7,247	386	6%

FY 2017-18

	Current Law (All Articles)	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Henderson Co.	21,217,385	22,761,619	-	22,761,619	5,878,416	28,640,035	7,422,650	35%
Flat Rock	294,135	314,471	-	314,471	-	314,471	20,337	7%
Fletcher	1,313,213	1,394,502	-	1,394,502	-	1,394,502	81,290	6%
Hendersonville	2,879,418	3,076,402	-	3,076,402	-	3,076,402	196,985	7%
Laurel Park	550,741	590,412	-	590,412	-	590,412	39,671	7%
Mills River	338,408	359,749	-	359,749	-	359,749	21,341	6%
Saluda *	7,098	7,657	-	7,657	-	7,657	559	8%

FY 2018-19

	Current Law (All Articles)	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Henderson Co.	21,945,832	24,129,250	-	24,129,250	6,084,160	30,213,411	8,267,579	38%
Flat Rock	304,285	331,850	-	331,850	-	331,850	27,565	9%
Fletcher	1,358,512	1,471,939	-	1,471,939	-	1,471,939	113,428	8%
Hendersonville	2,978,778	3,246,398	-	3,246,398	-	3,246,398	267,620	9%
Laurel Park	569,749	623,108	-	623,108	-	623,108	53,359	9%
Mills River	350,080	380,002	-	380,002	-	380,002	29,922	9%
Saluda *	7,343	8,080	-	8,080	-	8,080	737	10%

FY 2019-20

	Current Law (All Articles)	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Henderson Co.	22,698,440	25,379,712	-	25,379,712	6,297,106	31,676,817	8,978,377	40%
Flat Rock	314,776	348,112	-	348,112	-	348,112	33,336	11%
Fletcher	1,405,334	1,544,328	-	1,544,328	-	1,544,328	138,995	10%
Hendersonville	3,081,482	3,405,483	-	3,405,483	-	3,405,483	324,001	11%
Laurel Park	589,396	653,690	-	653,690	-	653,690	64,294	11%
Mills River	362,145	398,878	-	398,878	-	398,878	36,733	10%
Saluda *	7,596	8,477	-	8,477	-	8,477	880	12%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Hertford County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	Senate Plan
Hertford Co.	28,374,551	4,096,041	14%	4,209,840	4,344,397	4,429,895
Ahoskie		983,908		1,014,916	1,048,006	1,069,346
Cofield		56,903		58,733	60,648	61,883
Como		6,723		6,912	7,137	7,283
Harrellsville		9,079		9,337	9,642	9,838
Murfreesboro		338,687		348,316	359,682	367,006
Winton		76,159		78,297	80,852	82,498

FY 2016-17

	Current Law (All Articles)	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Hertford Co.	4,485,184	4,208,704	566,786	4,775,489	549,603	5,325,092	839,908	19%
Ahoskie	1,082,264	1,149,539	-	1,149,539	-	1,149,539	67,275	6%
Cofield	61,918	66,549	-	66,549	-	66,549	4,631	7%
Como	7,075	7,813	-	7,813	-	7,813	739	10%
Harrellsville	9,855	10,556	-	10,556	-	10,556	702	7%
Murfreesboro	371,349	393,812	-	393,812	-	393,812	22,463	6%
Winton	85,709	88,505	-	88,505	-	88,505	2,796	3%

FY 2017-18

	Current Law (All Articles)	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Hertford Co.	4,628,685	4,435,908	589,850	5,025,757	568,839	5,594,596	965,911	21%
Ahoskie	1,117,475	1,209,150	-	1,209,150	-	1,209,150	91,675	8%
Cofield	63,938	70,027	-	70,027	-	70,027	6,088	10%
Como	7,308	8,202	-	8,202	-	8,202	895	12%
Harrellsville	10,177	11,084	-	11,084	-	11,084	907	9%
Murfreesboro	383,442	413,489	-	413,489	-	413,489	30,047	8%
Winton	88,481	92,907	-	92,907	-	92,907	4,426	5%

FY 2018-19

	Current Law (All Articles)	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Hertford Co.	4,776,946	4,656,228	613,654	5,269,882	588,748	5,858,630	1,081,684	23%
Ahoskie	1,153,867	1,267,945	-	1,267,945	-	1,267,945	114,079	10%
Cofield	66,027	73,459	-	73,459	-	73,459	7,432	11%
Como	7,548	8,585	-	8,585	-	8,585	1,036	14%
Harrellsville	10,509	11,603	-	11,603	-	11,603	1,093	10%
Murfreesboro	395,941	432,835	-	432,835	-	432,835	36,895	9%
Winton	91,345	97,234	-	97,234	-	97,234	5,889	6%

FY 2019-20

	Current Law (All Articles)	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Hertford Co.	4,930,234	4,846,913	638,001	5,484,914	609,355	6,094,268	1,164,034	24%
Ahoskie	1,191,500	1,320,845	-	1,320,845	-	1,320,845	129,345	11%
Cofield	68,186	76,542	-	76,542	-	76,542	8,356	12%
Como	7,798	8,932	-	8,932	-	8,932	1,134	15%
Harrellsville	10,853	12,073	-	12,073	-	12,073	1,220	11%
Murfreesboro	408,866	450,381	-	450,381	-	450,381	41,515	10%
Winton	94,307	101,162	-	101,162	-	101,162	6,855	7%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Hoke County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	Senate Plan
Hoke Co.	51,564,253	5,128,288	10%	5,347,406	5,553,451	5,666,534
Raeford		813,020		844,617	876,019	893,858
Red Springs *		-		-	-	-

* Jurisdiction spans multiple counties.

FY 2016-17

	Current Law (All Articles)	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Hoke Co.	5,768,276	7,095,591	-	7,095,591	979,837	8,075,428	2,307,152	40%
Raeford	909,084	1,049,758	-	1,049,758	-	1,049,758	140,674	15%
Red Springs *	-	-	-	-	-	-	-	-

FY 2017-18

	Current Law (All Articles)	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Hoke Co.	6,005,228	8,809,045	-	8,809,045	1,014,131	9,823,176	3,817,948	64%
Raeford	944,284	1,229,596	-	1,229,596	-	1,229,596	285,313	30%
Red Springs *	-	-	-	-	-	-	-	-

FY 2018-19

	Current Law (All Articles)	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Hoke Co.	6,257,588	10,713,065	-	10,713,065	1,049,625	11,762,690	5,505,102	88%
Raeford	981,401	1,428,237	-	1,428,237	-	1,428,237	446,836	46%
Red Springs *	-	-	-	-	-	-	-	-

FY 2019-20

	Current Law (All Articles)	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Hoke Co.	6,524,185	12,312,997	-	12,312,997	1,086,362	13,399,359	6,875,174	105%
Raeford	1,020,339	1,598,134	-	1,598,134	-	1,598,134	577,795	57%
Red Springs *	-	-	-	-	-	-	-	-

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Hyde County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution		FY 2014-15 Projected	FY 2015-16 Projected	
		$	As % of GF		Current Law	Senate Plan
Hyde Co.	15,853,711	1,270,434	8%	1,313,736	1,358,934	1,386,605

	Current Law (All Articles)	PROPOSED SENATE PLAN*					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	**Subtotal**	Potential Addt'l Under Sen. Plan	**Total Potential Revenue**		
FY 2016-17	1,404,780	1,474,218	-	1,474,218	319,642	1,793,859	389,079	28%
FY 2017-18	1,453,086	1,549,317	-	1,549,317	330,829	1,880,146	427,059	29%
FY 2018-19	1,502,987	1,626,161	-	1,626,161	342,408	1,968,569	465,582	31%
FY 2019-20	1,554,436	1,698,872	-	1,698,872	354,393	2,053,264	498,828	32%

* Distribution as follows:
- FY 2016-17: 40% Per Capita; 60% Point of Collection.
- FY 2017-18: 55% Per Capita; 45% Point of Collection.
- FY 2018-19: 70% Per Capita; 30% Point of Collection.
- FY 2019-20: 80% Per Capita; 20% Point of Collection.

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Iredell County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	Senate Plan
Iredell Co.	191,351,444	28,112,943	15%	29,128,151	30,165,705	30,779,961
Davidson *		68,000		70,508	73,012	74,498
Harmony		117,007		121,110	125,410	127,964
Love Valley		24,963		25,860	26,778	27,324
Mooresville		7,452,030		7,727,774	8,002,154	8,165,099
Statesville		5,425,345		5,617,479	5,816,916	5,935,364
Troutman		543,913		563,251	583,248	595,125

* Jurisdiction spans multiple counties.

FY 2016-17

	Current Law (All Articles)	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Iredell Co.	31,209,040	31,890,427	-	31,890,427	11,047,475	42,937,903	11,728,862	38%
Davidson *	76,160	77,505	-	77,505	-	77,505	1,345	2%
Harmony	129,745	132,982	-	132,982	-	132,982	3,237	2%
Love Valley	27,831	28,410	-	28,410	-	28,410	579	2%
Mooresville	8,304,835	8,495,260	-	8,495,260	-	8,495,260	190,425	2%
Statesville	6,017,613	6,169,411	-	6,169,411	-	6,169,411	151,798	3%
Troutman	603,781	618,645	-	618,645	-	618,645	14,864	2%

FY 2017-18

	Current Law (All Articles)	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Iredell Co.	32,316,379	32,645,190	-	32,645,190	11,434,137	44,079,327	11,762,948	36%
Davidson *	78,856	79,679	-	79,679	-	79,679	823	1%
Harmony	134,335	136,558	-	136,558	-	136,558	2,223	2%
Love Valley	28,816	29,190	-	29,190	-	29,190	374	1%
Mooresville	8,598,706	8,734,149	-	8,734,149	-	8,734,149	135,443	2%
Statesville	6,230,504	6,336,665	-	6,336,665	-	6,336,665	106,161	2%
Troutman	625,142	635,471	-	635,471	-	635,471	10,329	2%

FY 2018-19

	Current Law (All Articles)	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Iredell Co.	33,462,016	33,411,991	-	33,411,991	11,834,332	45,246,322	11,784,306	35%
Davidson *	81,645	81,902	-	81,902	-	81,902	257	0%
Harmony	139,084	140,205	-	140,205	-	140,205	1,121	1%
Love Valley	29,834	29,986	-	29,986	-	29,986	151	1%
Mooresville	8,902,765	8,978,431	-	8,978,431	-	8,978,431	75,666	1%
Statesville	6,450,777	6,507,309	-	6,507,309	-	6,507,309	56,532	1%
Troutman	647,244	652,642	-	652,642	-	652,642	5,398	1%

FY 2019-20

	Current Law (All Articles)	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Iredell Co.	34,648,411	34,397,193	-	34,397,193	12,248,533	46,645,726	11,997,315	35%
Davidson *	84,533	84,550	-	84,550	-	84,550	17	0%
Harmony	144,001	144,623	-	144,623	-	144,623	622	0%
Love Valley	30,890	30,942	-	30,942	-	30,942	52	0%
Mooresville	9,217,606	9,269,162	-	9,269,162	-	9,269,162	51,555	1%
Statesville	6,678,860	6,713,383	-	6,713,383	-	6,713,383	34,523	1%
Troutman	670,129	673,351	-	673,351	-	673,351	3,222	0%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Jackson County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	Senate Plan
Jackson Co.	61,467,785	8,654,898	14%	8,893,032	9,188,386	9,375,487
Dillsboro		37,334		38,391	39,681	40,489
Forest Hills		18,399		19,049	19,688	20,089
Highlands *		44,193		45,483	47,011	47,969
Sylva		446,693		459,720	475,172	484,848
Webster		10,160		10,452	10,804	11,024

* Jurisdiction spans multiple counties.

FY 2016-17

	Current Law (All Articles)	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue		
Jackson Co.	9,511,647	9,791,106	-	9,791,106	2,290,117	12,081,223	2,569,575	27%
Dillsboro	41,422	42,346	-	42,346	-	42,346	924	2%
Forest Hills	20,342	21,080	-	21,080	-	21,080	737	4%
Highlands *	48,479	50,189	-	50,189	-	50,189	1,710	4%
Sylva	490,435	507,291	-	507,291	-	507,291	16,856	3%
Webster	11,128	11,531	-	11,531	-	11,531	404	4%

FY 2017-18

	Current Law (All Articles)	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue		
Jackson Co.	9,826,960	10,216,215	-	10,216,215	2,370,271	12,586,485	2,759,525	28%
Dillsboro	42,810	44,145	-	44,145	-	44,145	1,335	3%
Forest Hills	21,024	22,052	-	22,052	-	22,052	1,028	5%
Highlands *	50,107	52,345	-	52,345	-	52,345	2,238	4%
Sylva	506,895	529,074	-	529,074	-	529,074	22,179	4%
Webster	11,501	12,024	-	12,024	-	12,024	523	5%

FY 2018-19

	Current Law (All Articles)	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue		
Jackson Co.	10,153,110	10,635,167	-	10,635,167	2,453,230	13,088,397	2,935,287	29%
Dillsboro	44,246	45,934	-	45,934	-	45,934	1,688	4%
Forest Hills	21,730	23,025	-	23,025	-	23,025	1,295	6%
Highlands *	51,790	54,490	-	54,490	-	54,490	2,700	5%
Sylva	523,923	550,751	-	550,751	-	550,751	26,828	5%
Webster	11,888	12,514	-	12,514	-	12,514	626	5%

FY 2019-20

	Current Law (All Articles)	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue		
Jackson Co.	10,490,236	11,034,717	-	11,034,717	2,539,093	13,573,811	3,083,575	29%
Dillsboro	45,731	47,675	-	47,675	-	47,675	1,944	4%
Forest Hills	22,459	23,952	-	23,952	-	23,952	1,493	7%
Highlands *	53,531	56,571	-	56,571	-	56,571	3,040	6%
Sylva	541,530	571,782	-	571,782	-	571,782	30,252	6%
Webster	12,287	12,990	-	12,990	-	12,990	702	6%

Intentionally blank.

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Johnston County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	Senate Plan
Johnston Co.	262,734,473	27,081,347	10%	28,113,047	29,143,342	29,736,780
Archer Lodge		98,121		101,793	105,515	107,664
Benson *		488,887		506,917	525,279	535,975
Clayton		2,650,545		2,749,374	2,848,967	2,906,980
Four Oaks		190,364		198,301	205,487	209,672
Kenly *		245,921		255,084	264,324	269,706
Micro		37,380		38,766	40,170	40,988
Pine Level		146,327		151,728	157,224	160,425
Princeton		126,278		130,943	135,686	138,449
Selma		687,658		712,942	738,766	753,809
Smithfield		1,932,935		2,004,254	2,076,853	2,119,144
Wilson's Mills		143,418		148,898	154,292	157,434
Zebulon *		-		-	-	-

* Jurisdiction spans multiple counties.

FY 2016-17

	Current Law (All Articles)	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Johnston Co.	30,231,383	32,544,944	-	32,544,944	7,955,478	40,500,422	10,269,039	34%
Archer Lodge	109,092	117,564	-	117,564	-	117,564	8,472	8%
Benson *	540,093	580,535	-	580,535	-	580,535	40,441	7%
Clayton	2,956,779	3,149,367	-	3,149,367	-	3,149,367	192,588	7%
Four Oaks	211,568	227,704	-	227,704	-	227,704	16,136	8%
Kenly *	272,068	292,190	-	292,190	-	292,190	20,122	7%
Micro	40,837	44,401	-	44,401	-	44,401	3,564	9%
Pine Level	162,232	173,765	-	173,765	-	173,765	11,534	7%
Princeton	139,764	149,964	-	149,964	-	149,964	10,200	7%
Selma	767,394	816,429	-	816,429	-	816,429	49,035	6%
Smithfield	2,147,685	2,295,346	-	2,295,346	-	2,295,346	147,661	7%
Wilson's Mills	153,235	170,648	-	170,648	-	170,648	17,413	11%
Zebulon *	-	-	-	-	-	-	-	-

FY 2017-18

	Current Law (All Articles)	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Johnston Co.	31,333,188	35,609,485	-	35,609,485	8,233,919	43,843,405	12,510,216	40%
Archer Lodge	113,058	128,283	-	128,283	-	128,283	15,225	13%
Benson *	559,552	627,018	-	627,018	-	627,018	67,466	12%
Clayton	3,063,406	3,402,250	-	3,402,250	-	3,402,250	338,844	11%
Four Oaks	219,195	246,542	-	246,542	-	246,542	27,347	12%
Kenly *	281,872	315,647	-	315,647	-	315,647	33,776	12%
Micro	42,306	47,960	-	47,960	-	47,960	5,654	13%
Pine Level	168,079	187,682	-	187,682	-	187,682	19,603	12%
Princeton	144,801	161,977	-	161,977	-	161,977	17,176	12%
Selma	795,069	881,750	-	881,750	-	881,750	86,681	11%
Smithfield	2,225,106	2,479,157	-	2,479,157	-	2,479,157	254,052	11%
Wilson's Mills	158,738	184,437	-	184,437	-	184,437	25,699	16%
Zebulon *	-	-	-	-	-	-	-	-

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Johnston County (cont'd)

FY 2018-19

	Current Law	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection					Change From Current Law	
	(All Articles)	Art. 39, 40, 42 2¢	Other Levied Articles	**Subtotal**	Potential Addt'l Under Sen. Plan	**Total Potential Revenue**	to Total Potential Revenue	
Johnston Co.	32,473,526	38,909,666	-	38,909,666	8,522,107	47,431,772	14,958,246	46%
Archer Lodge	117,163	139,815	-	139,815	-	139,815	22,652	19%
Benson *	579,692	676,793	-	676,793	-	676,793	97,101	17%
Clayton	3,173,763	3,673,046	-	3,673,046	-	3,673,046	499,282	16%
Four Oaks	227,089	266,723	-	266,723	-	266,723	39,634	17%
Kenly *	292,018	340,766	-	340,766	-	340,766	48,748	17%
Micro	43,827	51,772	-	51,772	-	51,772	7,945	18%
Pine Level	174,131	202,583	-	202,583	-	202,583	28,452	16%
Princeton	150,013	174,840	-	174,840	-	174,840	24,827	17%
Selma	823,712	951,694	-	951,694	-	951,694	127,982	16%
Smithfield	2,305,234	2,675,980	-	2,675,980	-	2,675,980	370,746	16%
Wilson's Mills	164,434	199,205	-	199,205	-	199,205	34,771	21%
Zebulon *	-	-	-	-	-	-	-	-

FY 2019-20

	Current Law	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection					Change From Current Law	
	(All Articles)	Art. 39, 40, 42 2¢	Other Levied Articles	**Subtotal**	Potential Addt'l Under Sen. Plan	**Total Potential Revenue**	to Total Potential Revenue	
Johnston Co.	33,654,816	41,843,071	-	41,843,071	8,820,380	50,663,451	17,008,636	51%
Archer Lodge	121,415	150,106	-	150,106	-	150,106	28,691	24%
Benson *	600,549	721,969	-	721,969	-	721,969	121,420	20%
Clayton	3,288,058	3,918,710	-	3,918,710	-	3,918,710	630,652	19%
Four Oaks	235,264	284,939	-	284,939	-	284,939	49,675	21%
Kenly *	302,527	363,554	-	363,554	-	363,554	61,028	20%
Micro	45,403	55,231	-	55,231	-	55,231	9,829	22%
Pine Level	180,398	216,107	-	216,107	-	216,107	35,709	20%
Princeton	155,412	186,514	-	186,514	-	186,514	31,103	20%
Selma	853,377	1,015,186	-	1,015,186	-	1,015,186	161,809	19%
Smithfield	2,388,221	2,854,620	-	2,854,620	-	2,854,620	466,398	20%
Wilson's Mills	170,332	212,588	-	212,588	-	212,588	42,256	25%
Zebulon *	-	-	-	-	-	-	-	-

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Jones County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	Senate Plan
Jones Co.	14,563,409	1,012,229	7%	1,045,177	1,077,676	1,099,621
Maysville		66,076		68,156	70,383	71,816
Pollocksville		18,739		19,378	20,011	20,419
Trenton		15,174		15,645	16,157	16,486

FY 2016-17

	Current Law	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection					Change From Current Law	
	(All Articles)	Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	to Total Potential Revenue	
Jones Co.	1,103,533	1,433,477	-	1,433,477	172,869	1,606,346	502,813	46%
Maysville	72,795	86,426	-	86,426	-	86,426	13,630	19%
Pollocksville	20,728	24,606	-	24,606	-	24,606	3,878	19%
Trenton	16,633	19,835	-	19,835	-	19,835	3,202	19%

FY 2017-18

	Current Law	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection					Change From Current Law	
	(All Articles)	Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	to Total Potential Revenue	
Jones Co.	1,137,800	1,772,711	-	1,772,711	178,920	1,951,630	813,830	72%
Maysville	75,168	100,974	-	100,974	-	100,974	25,806	34%
Pollocksville	21,403	28,773	-	28,773	-	28,773	7,370	34%
Trenton	17,175	23,171	-	23,171	-	23,171	5,995	35%

FY 2018-19

	Current Law	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection					Change From Current Law	
	(All Articles)	Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	to Total Potential Revenue	
Jones Co.	1,173,060	2,130,341	-	2,130,341	185,182	2,315,523	1,142,463	97%
Maysville	77,616	116,283	-	116,283	-	116,283	38,666	50%
Pollocksville	22,100	33,158	-	33,158	-	33,158	11,059	50%
Trenton	17,735	26,681	-	26,681	-	26,681	8,945	50%

FY 2019-20

	Current Law	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection					Change From Current Law	
	(All Articles)	Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	to Total Potential Revenue	
Jones Co.	1,209,621	2,405,606	-	2,405,606	191,663	2,597,269	1,387,648	115%
Maysville	80,153	128,400	-	128,400	-	128,400	48,247	60%
Pollocksville	22,822	36,628	-	36,628	-	36,628	13,806	60%
Trenton	18,315	29,459	-	29,459	-	29,459	11,144	61%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Lee County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	FY 2013-14 Sales Tax Distribution As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	FY 2015-16 Projected Senate Plan
Lee Co.	68,139,641	10,524,238	15%	10,910,953	11,295,320	11,515,290
Broadway *		113,695		117,853	122,014	124,498
Sanford		3,861,102		4,003,070	4,144,387	4,228,779

* Jurisdiction spans multiple counties.

FY 2016-17

	Current Law (All Articles)	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	**Subtotal**	Potential Addt'l Under Sen. Plan	**Total Potential Revenue**		
Lee Co.	11,656,165	10,873,162	1,580,109	12,453,271	1,484,682	13,937,953	2,281,787	20%
Broadway *	126,312	134,218	-	134,218	-	134,218	7,906	6%
Sanford	4,333,341	4,559,312	-	4,559,312	-	4,559,312	225,972	5%

FY 2017-18

	Current Law (All Articles)	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	**Subtotal**	Potential Addt'l Under Sen. Plan	**Total Potential Revenue**		
Lee Co.	12,074,180	11,440,577	1,643,586	13,084,164	1,536,646	14,620,810	2,546,630	21%
Broadway *	130,828	140,875	-	140,875	-	140,875	10,047	8%
Sanford	4,488,416	4,785,852	-	4,785,852	-	4,785,852	297,436	7%

FY 2018-19

	Current Law (All Articles)	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	**Subtotal**	Potential Addt'l Under Sen. Plan	**Total Potential Revenue**		
Lee Co.	12,513,525	12,065,265	1,709,471	13,774,735	1,590,429	15,365,164	2,851,639	23%
Broadway *	135,567	148,113	-	148,113	-	148,113	12,546	9%
Sanford	4,651,190	5,032,135	-	5,032,135	-	5,032,135	380,945	8%

FY 2019-20

	Current Law (All Articles)	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	**Subtotal**	Potential Addt'l Under Sen. Plan	**Total Potential Revenue**		
Lee Co.	12,958,241	12,657,700	1,777,208	14,434,908	1,646,094	16,081,002	3,122,761	24%
Broadway *	140,376	155,087	-	155,087	-	155,087	14,711	10%
Sanford	4,816,268	5,269,379	-	5,269,379	-	5,269,379	453,111	9%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Lenoir County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	FY 2013-14 Sales Tax Distribution As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	FY 2015-16 Projected Senate Plan
Lenoir Co.	76,685,253	8,474,581	11%	8,737,650	9,018,351	9,201,989
Grifton *		7,688		7,931	8,192	8,359
Kinston		3,251,266		3,355,559	3,465,821	3,536,394
La Grange		206,002		212,569	219,554	224,025
Pink Hill		70,863		73,199	75,603	77,143

* Jurisdiction spans multiple counties.

FY 2016-17

	Current Law (All Articles)	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Lenoir Co.	9,269,161	10,240,600	-	10,240,600	3,111,292	13,351,892	4,082,730	44%
Grifton *	8,394	9,175	-	9,175	-	9,175	782	9%
Kinston	3,565,555	3,883,026	-	3,883,026	-	3,883,026	317,471	9%
La Grange	223,508	245,946	-	245,946	-	245,946	22,438	10%
Pink Hill	75,995	84,761	-	84,761	-	84,761	8,767	12%

FY 2017-18

	Current Law (All Articles)	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Lenoir Co.	9,566,441	10,747,384	-	10,747,384	3,220,187	13,967,571	4,401,130	46%
Grifton *	8,669	9,609	-	9,609	-	9,609	939	11%
Kinston	3,682,545	4,067,405	-	4,067,405	-	4,067,405	384,860	10%
La Grange	230,863	257,592	-	257,592	-	257,592	26,729	12%
Pink Hill	78,503	88,836	-	88,836	-	88,836	10,333	13%

FY 2018-19

	Current Law (All Articles)	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Lenoir Co.	9,873,593	11,235,780	-	11,235,780	3,332,894	14,568,674	4,695,081	48%
Grifton *	8,954	10,032	-	10,032	-	10,032	1,078	12%
Kinston	3,803,476	4,247,689	-	4,247,689	-	4,247,689	444,213	12%
La Grange	238,466	268,976	-	268,976	-	268,976	30,510	13%
Pink Hill	81,097	92,826	-	92,826	-	92,826	11,729	14%

FY 2019-20

	Current Law (All Articles)	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Lenoir Co.	10,191,037	11,666,840	-	11,666,840	3,449,545	15,116,385	4,925,348	48%
Grifton *	9,249	10,420	-	10,420	-	10,420	1,171	13%
Kinston	3,928,508	4,412,661	-	4,412,661	-	4,412,661	484,154	12%
La Grange	246,327	279,399	-	279,399	-	279,399	33,072	13%
Pink Hill	83,778	96,466	-	96,466	-	96,466	12,688	15%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Lincoln County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	FY 2013-14 Sales Tax Distribution As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	FY 2015-16 Projected Senate Plan
Lincoln Co.	116,205,899	12,444,625	11%	12,847,767	13,284,916	13,555,434
Lincolnton		2,243,712		2,316,724	2,396,203	2,444,997
Maiden *		427		441	456	465

* Jurisdiction spans multiple counties.

FY 2016-17

	Current Law (All Articles)	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Lincoln Co.	13,721,329	15,066,475	-	15,066,475	3,468,134	18,534,610	4,813,280	35%
Lincolnton	2,477,529	2,678,708	-	2,678,708	-	2,678,708	201,179	8%
Maiden *	471	510	-	510	-	510	39	8%

FY 2017-18

	Current Law (All Articles)	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Lincoln Co.	14,186,733	16,413,964	-	16,413,964	3,589,519	20,003,483	5,816,750	41%
Lincolnton	2,562,279	2,884,231	-	2,884,231	-	2,884,231	321,952	13%
Maiden *	487	549	-	549	-	549	62	13%

FY 2018-19

	Current Law (All Articles)	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Lincoln Co.	14,668,091	17,821,268	-	17,821,268	3,715,152	21,536,420	6,868,329	47%
Lincolnton	2,649,951	3,098,491	-	3,098,491	-	3,098,491	448,540	17%
Maiden *	504	590	-	590	-	590	86	17%

FY 2019-20

	Current Law (All Articles)	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Lincoln Co.	15,166,119	19,024,364	-	19,024,364	3,845,182	22,869,547	7,703,428	51%
Lincolnton	2,740,667	3,286,903	-	3,286,903	-	3,286,903	546,236	20%
Maiden *	521	626	-	626	-	626	105	20%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Macon County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	FY 2013-14 Sales Tax Distribution As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	FY 2015-16 Projected Senate Plan
Macon Co.	57,313,589	7,526,207	13%	7,754,999	8,011,142	8,174,271
Franklin		541,483		558,774	577,427	589,185
Highlands *		774,327		798,561	825,222	842,025

* Jurisdiction spans multiple counties.

FY 2016-17

	Current Law (All Articles)	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue		
Macon Co.	8,268,856	8,461,629	-	8,461,629	2,382,250	10,843,879	2,575,023	31%
Franklin	597,757	612,001	-	612,001	-	612,001	14,244	2%
Highlands *	851,928	874,335	-	874,335	-	874,335	22,407	3%

FY 2017-18

	Current Law (All Articles)	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue		
Macon Co.	8,541,185	8,521,964	-	8,521,964	2,465,628	10,987,592	2,446,407	29%
Franklin	617,646	620,293	-	620,293	-	620,293	2,647	0%
Highlands *	880,295	885,871	-	885,871	-	885,871	5,576	1%

FY 2018-19

	Current Law (All Articles)	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue		
Macon Co.	8,822,753	8,547,815	-	8,547,815	2,551,925	11,099,741	2,276,987	26%
Franklin	638,212	626,690	-	626,690	-	626,690	(11,522)	(2%)
Highlands *	909,629	894,680	-	894,680	-	894,680	(14,949)	(2%)

FY 2019-20

	Current Law (All Articles)	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue		
Macon Co.	9,113,696	8,636,620	-	8,636,620	2,641,243	11,277,863	2,164,167	24%
Franklin	659,470	636,907	-	636,907	-	636,907	(22,563)	(3%)
Highlands *	939,949	909,035	-	909,035	-	909,035	(30,914)	(3%)

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Madison County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	FY 2013-14 Sales Tax Distribution As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	FY 2015-16 Projected Senate Plan
Madison Co.	26,225,532	2,211,918	8%	2,282,896	2,355,916	2,403,889
Hot Springs		95,161		98,238	101,497	103,563
Mars Hill		342,929		356,172	367,975	375,468
Marshall		148,330		153,282	158,366	161,591

FY 2016-17

	Current Law (All Articles)	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Madison Co.	2,425,059	2,929,610	-	2,929,610	534,646	3,464,256	1,039,197	43%
Hot Springs	104,640	119,619	-	119,619	-	119,619	14,979	14%
Mars Hill	382,079	434,969	-	434,969	-	434,969	52,890	14%
Marshall	163,221	186,736	-	186,736	-	186,736	23,515	14%

FY 2017-18

	Current Law (All Articles)	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Madison Co.	2,502,379	3,459,201	-	3,459,201	553,359	4,012,559	1,510,180	60%
Hot Springs	108,102	135,383	-	135,383	-	135,383	27,280	25%
Mars Hill	394,695	493,408	-	493,408	-	493,408	98,713	25%
Marshall	168,620	211,425	-	211,425	-	211,425	42,805	25%

FY 2018-19

	Current Law (All Articles)	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Madison Co.	2,582,289	4,016,367	-	4,016,367	572,726	4,589,093	2,006,804	78%
Hot Springs	111,682	151,931	-	151,931	-	151,931	40,249	36%
Mars Hill	407,742	554,783	-	554,783	-	554,783	147,041	36%
Marshall	174,204	237,346	-	237,346	-	237,346	63,142	36%

FY 2019-20

	Current Law (All Articles)	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Madison Co.	2,664,867	4,452,602	-	4,452,602	592,772	5,045,373	2,380,507	89%
Hot Springs	115,384	165,329	-	165,329	-	165,329	49,945	43%
Mars Hill	421,232	604,378	-	604,378	-	604,378	183,146	43%
Marshall	179,977	258,325	-	258,325	-	258,325	78,347	44%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Martin County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	FY 2013-14 Sales Tax Distribution As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	FY 2015-16 Projected Senate Plan
Martin Co.	34,213,135	3,866,952	11%	3,944,511	4,063,574	4,143,563
Bear Grass		5,347		5,473	5,644	5,759
Everetts		10,104		10,348	10,672	10,889
Hamilton		28,954		29,612	30,538	31,160
Hassell		2,299		2,353	2,426	2,476
Jamesville		44,513		45,549	46,973	47,930
Oak City		26,062		26,695	27,530	28,090
Parmele		21,903		22,416	23,117	23,587
Robersonville		190,226		194,662	200,750	204,838
Williamston		1,020,702		1,045,701	1,078,390	1,100,349

FY 2016-17

	Current Law (All Articles)	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue		
Martin Co.	4,238,568	3,888,709	529,215	4,417,924	491,200	4,909,125	670,556	16%
Bear Grass	5,682	6,127	-	6,127	-	6,127	445	8%
Everetts	10,796	11,588	-	11,588	-	11,588	792	7%
Hamilton	30,426	33,137	-	33,137	-	33,137	2,712	9%
Hassell	2,035	2,634	-	2,634	-	2,634	599	29%
Jamesville	47,537	50,984	-	50,984	-	50,984	3,448	7%
Oak City	27,809	29,896	-	29,896	-	29,896	2,087	8%
Parmele	23,375	25,092	-	25,092	-	25,092	1,718	7%
Robersonville	203,938	217,897	-	217,897	-	217,897	13,959	7%
Williamston	1,073,949	1,171,180	-	1,171,180	-	1,171,180	97,232	9%

FY 2017-18

	Current Law (All Articles)	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue		
Martin Co.	4,366,441	4,125,104	550,850	4,675,954	508,392	5,184,346	817,906	19%
Bear Grass	5,862	6,465	-	6,465	-	6,465	604	10%
Everetts	11,136	12,231	-	12,231	-	12,231	1,095	10%
Hamilton	31,392	34,950	-	34,950	-	34,950	3,558	11%
Hassell	2,105	2,778	-	2,778	-	2,778	674	32%
Jamesville	49,036	53,787	-	53,787	-	53,787	4,751	10%
Oak City	28,686	31,555	-	31,555	-	31,555	2,869	10%
Parmele	24,112	26,473	-	26,473	-	26,473	2,361	10%
Robersonville	210,359	229,880	-	229,880	-	229,880	19,521	9%
Williamston	1,108,032	1,236,302	-	1,236,302	-	1,236,302	128,269	12%

FY 2018-19

	Current Law (All Articles)	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue		
Martin Co.	4,498,366	4,348,746	573,174	4,921,919	526,186	5,448,106	949,740	21%
Bear Grass	6,047	6,792	-	6,792	-	6,792	745	12%
Everetts	11,488	12,852	-	12,852	-	12,852	1,364	12%
Hamilton	32,390	36,699	-	36,699	-	36,699	4,309	13%
Hassell	2,177	2,918	-	2,918	-	2,918	742	34%
Jamesville	50,584	56,493	-	56,493	-	56,493	5,909	12%
Oak City	29,592	33,159	-	33,159	-	33,159	3,567	12%
Parmele	24,874	27,807	-	27,807	-	27,807	2,933	12%
Robersonville	216,990	241,451	-	241,451	-	241,451	24,461	11%
Williamston	1,143,237	1,299,253	-	1,299,253	-	1,299,253	156,017	14%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Martin County (cont'd)

FY 2019-20

	Current Law	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection					Change From Current Law	
	(All Articles)	Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	to Total Potential Revenue	
Martin Co.	4,634,696	4,527,553	595,929	5,123,482	544,603	5,668,085	1,033,389	22%
Bear Grass	6,239	7,071	-	7,071	-	7,071	832	13%
Everetts	11,851	13,382	-	13,382	-	13,382	1,531	13%
Hamilton	33,421	38,196	-	38,196	-	38,196	4,774	14%
Hassell	2,252	3,038	-	3,038	-	3,038	786	35%
Jamesville	52,185	58,807	-	58,807	-	58,807	6,623	13%
Oak City	30,529	34,528	-	34,528	-	34,528	3,999	13%
Parmele	25,661	28,947	-	28,947	-	28,947	3,286	13%
Robersonville	223,846	251,346	-	251,346	-	251,346	27,500	12%
Williamston	1,179,637	1,352,976	-	1,352,976	-	1,352,976	173,339	15%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
McDowell County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	Senate Plan
McDowell Co.	51,041,033	7,361,259	14%	7,525,615	7,765,431	7,923,557
Marion		1,094,585		1,122,875	1,159,721	1,183,336
Old Fort		151,133		154,111	159,174	162,416

FY 2016-17

	Current Law (All Articles)	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	**Subtotal**	Potential Addt'l Under Sen. Plan	**Total Potential Revenue**		
McDowell Co.	8,032,558	8,490,320	-	8,490,320	1,945,071	10,435,391	2,402,833	30%
Marion	1,212,757	1,261,549	-	1,261,549	-	1,261,549	48,791	4%
Old Fort	165,930	172,736	-	172,736	-	172,736	6,806	4%

FY 2017-18

	Current Law (All Articles)	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	**Subtotal**	Potential Addt'l Under Sen. Plan	**Total Potential Revenue**		
McDowell Co.	8,288,057	9,208,487	-	9,208,487	2,013,148	11,221,635	2,933,578	35%
Marion	1,252,385	1,352,156	-	1,352,156	-	1,352,156	99,771	8%
Old Fort	171,363	184,665	-	184,665	-	184,665	13,302	8%

FY 2018-19

	Current Law (All Articles)	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	**Subtotal**	Potential Addt'l Under Sen. Plan	**Total Potential Revenue**		
McDowell Co.	8,551,464	9,936,815	-	9,936,815	2,083,608	12,020,424	3,468,960	41%
Marion	1,293,287	1,444,308	-	1,444,308	-	1,444,308	151,021	12%
Old Fort	176,970	196,773	-	196,773	-	196,773	19,803	11%

FY 2019-20

	Current Law (All Articles)	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	**Subtotal**	Potential Addt'l Under Sen. Plan	**Total Potential Revenue**		
McDowell Co.	8,823,923	10,538,733	-	10,538,733	2,156,535	12,695,268	3,871,345	44%
Marion	1,335,602	1,523,674	-	1,523,674	-	1,523,674	188,073	14%
Old Fort	182,771	207,269	-	207,269	-	207,269	24,498	13%

Intentionally blank.

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Mecklenburg County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	FY 2013-14 Sales Tax Distribution As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	FY 2015-16 Projected Senate Plan
Mecklenburg Co.	1,684,721,895	220,994,971	13%	230,472,889	238,959,462	243,943,386
Charlotte		120,093,933		125,087,770	129,634,284	132,083,534
Cornelius		2,746,520		2,865,603	2,971,729	3,032,242
Davidson *		1,295,054		1,351,922	1,401,998	1,430,546
Huntersville		5,813,917		6,053,102	6,271,650	6,376,430
Matthews		2,339,793		2,441,399	2,531,817	2,583,372
Mint Hill *		1,402,389		1,463,819	1,518,038	1,548,949
Pineville		1,181,897		1,232,690	1,278,337	1,304,368
Stallings *		15,487		16,168	16,767	17,109
Weddington *		-		-	-	-

* Jurisdiction spans multiple counties.

FY 2016-17

	Current Law (All Articles)	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Mecklenburg Co.	246,763,671	210,050,376	43,523,528	253,573,905	-	253,573,905	6,810,234	3%
Charlotte	134,561,403	103,505,520	33,886,974	137,392,494	-	137,392,494	2,831,091	2%
Cornelius	3,038,700	3,148,165	-	3,148,165	-	3,148,165	109,465	4%
Davidson *	1,441,912	1,485,958	-	1,485,958	-	1,485,958	44,046	3%
Huntersville	6,461,179	4,429,386	2,200,964	6,630,350	-	6,630,350	169,171	3%
Matthews	2,621,385	2,682,294	-	2,682,294	-	2,682,294	60,909	2%
Mint Hill *	1,561,126	1,608,796	-	1,608,796	-	1,608,796	47,670	3%
Pineville	1,311,921	1,353,780	-	1,353,780	-	1,353,780	41,859	3%
Stallings *	17,228	17,772	-	17,772	-	17,772	544	3%
Weddington *	-	-	-	-	-	-	-	-

FY 2017-18

	Current Law (All Articles)	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Mecklenburg Co.	255,837,048	210,094,418	45,289,434	255,383,852	-	255,383,852	(453,196)	(0%)
Charlotte	139,463,615	104,153,915	35,176,209	139,330,124	-	139,330,124	(133,492)	(0%)
Cornelius	3,150,362	3,167,484	-	3,167,484	-	3,167,484	17,122	1%
Davidson *	1,494,983	1,495,779	-	1,495,779	-	1,495,779	795	0%
Huntersville	6,695,053	4,458,479	2,282,428	6,740,907	-	6,740,907	45,855	1%
Matthews	2,718,020	2,698,909	-	2,698,909	-	2,698,909	(19,111)	(1%)
Mint Hill *	1,618,583	1,619,281	-	1,619,281	-	1,619,281	699	0%
Pineville	1,360,170	1,361,646	-	1,361,646	-	1,361,646	1,476	0%
Stallings *	17,862	17,890	-	17,890	-	17,890	28	0%
Weddington *	-	-	-	-	-	-	-	-

FY 2018-19

	Current Law (All Articles)	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Mecklenburg Co.	265,232,231	210,308,749	47,090,361	257,399,110	-	257,399,110	(7,833,121)	(3%)
Charlotte	144,539,274	104,896,682	36,499,312	141,395,994	-	141,395,994	(3,143,280)	(2%)
Cornelius	3,265,984	3,189,636	-	3,189,636	-	3,189,636	(76,348)	(2%)
Davidson *	1,549,938	1,507,003	-	1,507,003	-	1,507,003	(42,935)	(3%)
Huntersville	6,937,187	4,491,739	2,366,266	6,858,005	-	6,858,005	(79,182)	(1%)
Matthews	2,818,084	2,717,953	-	2,717,953	-	2,717,953	(100,132)	(4%)
Mint Hill *	1,678,078	1,631,272	-	1,631,272	-	1,631,272	(46,805)	(3%)
Pineville	1,410,131	1,370,689	-	1,370,689	-	1,370,689	(39,442)	(3%)
Stallings *	18,519	18,026	-	18,026	-	18,026	(493)	(3%)
Weddington *	-	-	-	-	-	-	-	-

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Mecklenburg County (cont'd)

FY 2019-20

	Current Law (All Articles)	**SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection** Art. 39, 40, 42 2¢	Other Levied Articles	**Subtotal**	Potential Addt'l Under Sen. Plan	**Total Potential Revenue**	Change From Current Law to Total Potential Revenue	
Mecklenburg Co.	274,964,592	213,916,987	48,963,976	262,880,963	-	262,880,963	(12,083,629)	(4%)
Charlotte	149,796,262	107,088,160	37,872,777	144,960,937	-	144,960,937	(4,835,325)	(3%)
Cornelius	3,385,755	3,255,956	-	3,255,956	-	3,255,956	(129,799)	(4%)
Davidson *	1,606,865	1,538,892	-	1,538,892	-	1,538,892	(67,973)	(4%)
Huntersville	7,187,944	4,586,645	2,453,209	7,039,854	-	7,039,854	(148,090)	(2%)
Matthews	2,921,745	2,774,587	-	2,774,587	-	2,774,587	(147,157)	(5%)
Mint Hill *	1,739,709	1,665,675	-	1,665,675	-	1,665,675	(74,034)	(4%)
Pineville	1,461,884	1,398,839	-	1,398,839	-	1,398,839	(63,045)	(4%)
Stallings *	19,199	18,408	-	18,408	-	18,408	(791)	(4%)
Weddington *	-	-	-	-	-	-	-	-

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Mitchell County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	Senate Plan
Mitchell Co.	17,862,626	2,837,950	16%	2,920,565	3,013,668	3,075,034
Bakersville		42,783		44,045	45,481	46,407
Spruce Pine		372,219		383,596	396,095	404,161

FY 2016-17

	Current Law (All Articles)	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Mitchell Co.	3,104,709	3,336,264	-	3,336,264	831,700	4,167,964	1,063,254	34%
Bakersville	47,014	49,997	-	49,997	-	49,997	2,983	6%
Spruce Pine	408,251	435,698	-	435,698	-	435,698	27,447	7%

FY 2017-18

	Current Law (All Articles)	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Mitchell Co.	3,204,051	3,484,638	-	3,484,638	860,809	4,345,447	1,141,396	36%
Bakersville	48,549	52,158	-	52,158	-	52,158	3,609	7%
Spruce Pine	421,587	454,791	-	454,791	-	454,791	33,203	8%

FY 2018-19

	Current Law (All Articles)	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Mitchell Co.	3,306,801	3,626,269	-	3,626,269	890,937	4,517,207	1,210,406	37%
Bakersville	50,137	54,251	-	54,251	-	54,251	4,114	8%
Spruce Pine	435,383	473,318	-	473,318	-	473,318	37,935	9%

FY 2019-20

	Current Law (All Articles)	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Mitchell Co.	3,413,093	3,754,649	-	3,754,649	922,120	4,676,770	1,263,676	37%
Bakersville	51,780	56,212	-	56,212	-	56,212	4,432	9%
Spruce Pine	449,657	490,605	-	490,605	-	490,605	40,948	9%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Montgomery County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	Senate Plan
Montgomery Co.	38,225,643	3,266,143	9%	3,349,549	3,454,397	3,523,666
Biscoe		286,875		294,978	304,567	310,768
Candor		141,924		145,955	150,700	153,768
Mount Gilead		197,545		203,283	209,890	214,164
Star		147,658		152,024	156,964	160,160
Troy		562,094		577,406	596,180	608,320

FY 2016-17

	Current Law (All Articles)	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Montgomery Co.	3,563,201	3,711,342	393,271	4,104,613	402,404	4,507,017	943,817	26%
Biscoe	314,846	351,292	-	351,292	-	351,292	36,446	12%
Candor	155,693	173,833	-	173,833	-	173,833	18,140	12%
Mount Gilead	214,177	242,187	-	242,187	-	242,187	28,011	13%
Star	159,987	181,165	-	181,165	-	181,165	21,178	13%
Troy	613,949	687,298	-	687,298	-	687,298	73,348	12%

FY 2017-18

	Current Law (All Articles)	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Montgomery Co.	3,671,888	4,196,316	411,225	4,607,542	416,488	5,024,030	1,352,142	37%
Biscoe	324,877	386,126	-	386,126	-	386,126	61,248	19%
Candor	160,654	191,083	-	191,083	-	191,083	30,429	19%
Mount Gilead	221,024	266,292	-	266,292	-	266,292	45,268	20%
Star	165,103	199,240	-	199,240	-	199,240	34,137	21%
Troy	633,537	755,130	-	755,130	-	755,130	121,593	19%

FY 2018-19

	Current Law (All Articles)	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Montgomery Co.	3,783,277	4,690,343	430,100	5,120,443	431,065	5,551,508	1,768,232	47%
Biscoe	335,192	421,676	-	421,676	-	421,676	86,484	26%
Candor	165,755	208,688	-	208,688	-	208,688	42,933	26%
Mount Gilead	228,067	290,896	-	290,896	-	290,896	62,829	28%
Star	170,365	217,692	-	217,692	-	217,692	47,327	28%
Troy	653,679	824,343	-	824,343	-	824,343	170,664	26%

FY 2019-20

	Current Law (All Articles)	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Montgomery Co.	3,900,448	5,079,113	449,176	5,528,289	446,153	5,974,442	2,073,994	53%
Biscoe	345,983	450,932	-	450,932	-	450,932	104,949	30%
Candor	171,092	223,175	-	223,175	-	223,175	52,083	30%
Mount Gilead	235,432	311,134	-	311,134	-	311,134	75,702	32%
Star	175,868	232,865	-	232,865	-	232,865	56,997	32%
Troy	674,749	881,335	-	881,335	-	881,335	206,586	31%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Moore County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	FY 2013-14 Sales Tax Distribution As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	FY 2015-16 Projected Senate Plan
Moore Co.	122,331,286	13,769,247	11%	14,240,302	14,750,002	15,050,353
Aberdeen		1,400,903		1,451,939	1,503,626	1,534,244
Cameron		60,889		62,947	65,187	66,514
Candor		-		-	-	-
Carthage		472,171		488,534	505,924	516,226
Foxfire Village		195,771		202,607	209,819	214,092
Pinebluff		285,250		295,078	305,581	311,804
Pinehurst		3,179,586		3,289,715	3,406,813	3,476,185
Robbins		233,375		241,276	249,864	254,952
Southern Pines		2,645,822		2,736,561	2,833,968	2,891,676
Taylortown		152,752		157,913	163,534	166,864
Vass		152,613		157,754	163,369	166,696
Whisp. Pines		638,135		660,532	684,044	697,973

FY 2016-17

	Current Law (All Articles)	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue		
Moore Co.	15,302,619	15,300,724	-	15,300,724	5,950,429	21,251,153	5,948,534	39%
Aberdeen	1,582,447	1,576,659	-	1,576,659	-	1,576,659	(5,788)	(0%)
Cameron	68,151	68,271	-	68,271	-	68,271	120	0%
Candor	-	-	-	-	-	-	-	-
Carthage	523,947	530,071	-	530,071	-	530,071	6,123	1%
Foxfire Village	217,981	219,859	-	219,859	-	219,859	1,878	1%
Pinebluff	316,855	320,136	-	320,136	-	320,136	3,281	1%
Pinehurst	3,537,100	3,569,380	-	3,569,380	-	3,569,380	32,280	1%
Robbins	258,777	261,694	-	261,694	-	261,694	2,917	1%
Southern Pines	2,951,457	2,968,740	-	2,968,740	-	2,968,740	17,283	1%
Taylortown	169,360	171,271	-	171,271	-	171,271	1,912	1%
Vass	169,333	171,091	-	171,091	-	171,091	1,758	1%
Whisp. Pines	710,376	716,836	-	716,836	-	716,836	6,460	1%

FY 2017-18

	Current Law (All Articles)	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue		
Moore Co.	15,845,034	15,738,011	-	15,738,011	6,158,694	21,896,705	6,051,671	38%
Aberdeen	1,638,378	1,629,042	-	1,629,042	-	1,629,042	(9,335)	(1%)
Cameron	70,559	70,438	-	70,438	-	70,438	(122)	(0%)
Candor	-	-	-	-	-	-	-	-
Carthage	542,454	547,151	-	547,151	-	547,151	4,697	1%
Foxfire Village	225,681	226,976	-	226,976	-	226,976	1,295	1%
Pinebluff	328,047	330,415	-	330,415	-	330,415	2,368	1%
Pinehurst	3,662,051	3,684,358	-	3,684,358	-	3,684,358	22,307	1%
Robbins	267,918	270,008	-	270,008	-	270,008	2,091	1%
Southern Pines	3,055,729	3,063,797	-	3,063,797	-	3,063,797	8,067	0%
Taylortown	175,342	176,706	-	176,706	-	176,706	1,364	1%
Vass	175,315	176,510	-	176,510	-	176,510	1,195	1%
Whisp. Pines	735,471	740,113	-	740,113	-	740,113	4,642	1%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Moore County (cont'd)

FY 2018-19

	Current Law (All Articles)	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Moore Co.	16,404,997	16,182,743	-	16,182,743	6,374,248	22,556,991	6,151,995	38%
Aberdeen	1,696,151	1,682,700	-	1,682,700	-	1,682,700	(13,451)	(1%)
Cameron	73,047	72,651	-	72,651	-	72,651	(396)	(1%)
Candor	-	-	-	-	-	-	-	-
Carthage	561,574	564,617	-	564,617	-	564,617	3,043	1%
Foxfire Village	233,637	234,255	-	234,255	-	234,255	619	0%
Pinebluff	339,610	340,923	-	340,923	-	340,923	1,313	0%
Pinehurst	3,791,132	3,801,921	-	3,801,921	-	3,801,921	10,789	0%
Robbins	277,361	278,503	-	278,503	-	278,503	1,142	0%
Southern Pines	3,163,447	3,160,957	-	3,160,957	-	3,160,957	(2,490)	(0%)
Taylortown	181,522	182,258	-	182,258	-	182,258	737	0%
Vass	181,494	182,046	-	182,046	-	182,046	552	0%
Whisp. Pines	761,396	763,926	-	763,926	-	763,926	2,530	0%

FY 2019-20

	Current Law (All Articles)	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Moore Co.	16,983,568	16,704,761	-	16,704,761	6,597,347	23,302,107	6,318,539	37%
Aberdeen	1,755,868	1,742,182	-	1,742,182	-	1,742,182	(13,685)	(1%)
Cameron	75,618	75,144	-	75,144	-	75,144	(474)	(1%)
Candor	-	-	-	-	-	-	-	-
Carthage	581,338	584,185	-	584,185	-	584,185	2,848	0%
Foxfire Village	241,860	242,398	-	242,398	-	242,398	538	0%
Pinebluff	351,563	352,712	-	352,712	-	352,712	1,149	0%
Pinehurst	3,924,564	3,933,660	-	3,933,660	-	3,933,660	9,096	0%
Robbins	287,122	288,068	-	288,068	-	288,068	946	0%
Southern Pines	3,274,793	3,270,064	-	3,270,064	-	3,270,064	(4,729)	(0%)
Taylortown	187,910	188,513	-	188,513	-	188,513	603	0%
Vass	187,881	188,286	-	188,286	-	188,286	405	0%
Whisp. Pines	788,194	790,534	-	790,534	-	790,534	2,339	0%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Nash County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	Senate Plan
Nash Co.	109,062,829	11,671,259	11%	11,980,911	12,354,874	12,606,453
Bailey		95,869		98,598	101,786	103,858
Castalia		45,176		46,447	47,949	48,926
Dortches		161,688		166,440	171,820	175,319
Middlesex		138,822		142,828	147,446	150,448
Momeyer		37,889		39,006	40,266	41,086
Nashville		918,781		945,347	975,910	995,782
Red Oak		589,403		606,723	626,335	639,089
Rocky Mount *		6,771,960		6,968,100	7,193,373	7,339,850
Sharpsburg *		211,706		217,787	224,828	229,406
Spring Hope		227,063		233,633	241,186	246,097
Whitakers *		57,749		59,402	61,323	62,572

* Jurisdiction spans multiple counties.

FY 2016-17

	Current Law (All Articles)	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Nash Co.	12,700,548	13,649,883	-	13,649,883	5,476,169	19,126,052	6,425,504	51%
Bailey	104,807	111,533	-	111,533	-	111,533	6,725	6%
Castalia	49,366	52,530	-	52,530	-	52,530	3,164	6%
Dortches	177,549	188,380	-	188,380	-	188,380	10,831	6%
Middlesex	151,848	161,604	-	161,604	-	161,604	9,757	6%
Momeyer	41,476	44,149	-	44,149	-	44,149	2,674	6%
Nashville	1,007,212	1,069,658	-	1,069,658	-	1,069,658	62,447	6%
Red Oak	646,687	686,698	-	686,698	-	686,698	40,011	6%
Rocky Mount *	7,412,555	7,884,621	-	7,884,621	-	7,884,621	472,066	6%
Sharpsburg *	231,731	246,397	-	246,397	-	246,397	14,666	6%
Spring Hope	248,537	264,358	-	264,358	-	264,358	15,821	6%
Whitakers *	63,276	67,202	-	67,202	-	67,202	3,927	6%

FY 2017-18

	Current Law (All Articles)	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Nash Co.	13,096,727	14,065,582	-	14,065,582	5,667,834	19,733,416	6,636,689	51%
Bailey	108,193	115,232	-	115,232	-	115,232	7,039	7%
Castalia	50,961	54,263	-	54,263	-	54,263	3,302	6%
Dortches	183,277	194,730	-	194,730	-	194,730	11,453	6%
Middlesex	156,753	167,001	-	167,001	-	167,001	10,249	7%
Momeyer	42,815	45,639	-	45,639	-	45,639	2,824	7%
Nashville	1,039,722	1,105,417	-	1,105,417	-	1,105,417	65,695	6%
Red Oak	667,554	709,839	-	709,839	-	709,839	42,285	6%
Rocky Mount *	7,651,937	8,148,425	-	8,148,425	-	8,148,425	496,488	6%
Sharpsburg *	239,215	254,608	-	254,608	-	254,608	15,393	6%
Spring Hope	256,564	273,199	-	273,199	-	273,199	16,635	6%
Whitakers *	65,318	69,438	-	69,438	-	69,438	4,119	6%

FY 2018-19

	Current Law (All Articles)	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Nash Co.	13,505,912	14,421,853	-	14,421,853	5,866,209	20,288,062	6,782,149	50%
Bailey	111,693	118,622	-	118,622	-	118,622	6,930	6%
Castalia	52,610	55,849	-	55,849	-	55,849	3,240	6%
Dortches	189,196	200,564	-	200,564	-	200,564	11,368	6%
Middlesex	161,822	171,954	-	171,954	-	171,954	10,132	6%
Momeyer	44,199	47,008	-	47,008	-	47,008	2,809	6%
Nashville	1,073,321	1,138,233	-	1,138,233	-	1,138,233	64,912	6%
Red Oak	689,120	731,103	-	731,103	-	731,103	41,984	6%
Rocky Mount *	7,899,340	8,390,556	-	8,390,556	-	8,390,556	491,216	6%
Sharpsburg *	246,949	262,139	-	262,139	-	262,139	15,189	6%
Spring Hope	264,859	281,312	-	281,312	-	281,312	16,453	6%
Whitakers *	67,429	71,488	-	71,488	-	71,488	4,058	6%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Nash County (cont'd)

FY 2019-20

	Current Law	**SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection**					Change From Current Law	
	(All Articles)	Art. 39, 40, 42 2¢	Other Levied Articles	**Subtotal**	Potential Addt'l Under Sen. Plan	**Total Potential Revenue**	to Total Potential Revenue	
Nash Co.	13,928,689	14,756,806	-	14,756,806	6,071,526	20,828,332	6,899,643	50%
Bailey	115,311	121,941	-	121,941	-	121,941	6,630	6%
Castalia	54,314	57,404	-	57,404	-	57,404	3,090	6%
Dortches	195,315	206,246	-	206,246	-	206,246	10,930	6%
Middlesex	167,063	176,790	-	176,790	-	176,790	9,727	6%
Momeyer	45,630	48,341	-	48,341	-	48,341	2,711	6%
Nashville	1,108,054	1,170,271	-	1,170,271	-	1,170,271	62,216	6%
Red Oak	711,414	751,812	-	751,812	-	751,812	40,399	6%
Rocky Mount *	8,155,099	8,626,880	-	8,626,880	-	8,626,880	471,781	6%
Sharpsburg *	254,945	269,498	-	269,498	-	269,498	14,553	6%
Spring Hope	273,434	289,233	-	289,233	-	289,233	15,798	6%
Whitakers *	69,612	73,492	-	73,492	-	73,492	3,880	6%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
New Hanover County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	Senate Plan
New Hanover Co.	335,166,028	53,531,424	16%	55,507,217	57,528,696	58,624,491
Carolina Beach		1,267,737		1,311,949	1,359,836	1,387,526
Kure Beach		674,892		700,587	726,174	740,961
Wilmington		18,499,881		19,204,277	19,905,672	20,311,006
Wrightsville B.		1,072,167		1,111,740	1,152,335	1,175,799

FY 2016-17

	Current Law (All Articles)	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue		
New Hanover Co.	59,699,181	49,524,872	9,153,125	58,677,996	8,096,346	66,774,342	7,075,161	12%
Carolina Beach	1,410,034	1,390,114	-	1,390,114	-	1,390,114	(19,920)	(1%)
Kure Beach	752,894	743,813	-	743,813	-	743,813	(9,080)	(1%)
Wilmington	20,670,682	20,389,225	-	20,389,225	-	20,389,225	(281,457)	(1%)
Wrightsville B.	1,190,990	1,179,478	-	1,179,478	-	1,179,478	(11,512)	(1%)

FY 2017-18

	Current Law (All Articles)	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue		
New Hanover Co.	61,870,437	48,956,815	9,496,112	58,452,927	8,379,718	66,832,645	4,962,208	8%
Carolina Beach	1,461,256	1,384,992	-	1,384,992	-	1,384,992	(76,264)	(5%)
Kure Beach	780,259	742,851	-	742,851	-	742,851	(37,408)	(5%)
Wilmington	21,422,189	20,362,888	-	20,362,888	-	20,362,888	(1,059,301)	(5%)
Wrightsville B.	1,234,246	1,176,930	-	1,176,930	-	1,176,930	(57,316)	(5%)

FY 2018-19

	Current Law (All Articles)	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue		
New Hanover Co.	64,118,436	48,331,911	9,847,294	58,179,205	8,673,008	66,852,212	2,733,777	4%
Carolina Beach	1,514,287	1,378,688	-	1,378,688	-	1,378,688	(135,599)	(9%)
Kure Beach	808,591	741,418	-	741,418	-	741,418	(67,173)	(8%)
Wilmington	22,200,255	20,323,660	-	20,323,660	-	20,323,660	(1,876,596)	(8%)
Wrightsville B.	1,279,031	1,173,543	-	1,173,543	-	1,173,543	(105,488)	(8%)

FY 2019-20

	Current Law (All Articles)	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue		
New Hanover Co.	66,446,678	48,605,080	10,211,752	58,816,832	8,976,563	67,793,395	1,346,716	2%
Carolina Beach	1,569,211	1,394,020	-	1,394,020	-	1,394,020	(175,191)	(11%)
Kure Beach	837,934	751,091	-	751,091	-	751,091	(86,843)	(10%)
Wilmington	23,006,090	20,588,855	-	20,588,855	-	20,588,855	(2,417,235)	(11%)
Wrightsville B.	1,325,412	1,188,037	-	1,188,037	-	1,188,037	(137,376)	(10%)

Intentionally blank.

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Northampton County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	Senate Plan
Northampton Co.	46,766,824	1,743,162	4%	1,748,898	1,788,326	1,824,741
Conway		122,318		124,576	128,111	130,720
Garysburg		153,127		155,852	160,277	163,540
Gaston		168,295		171,320	176,183	179,771
Jackson		74,083		75,405	77,546	79,125
Lasker		17,898		18,235	18,753	19,135
Rich Square		140,977		143,493	147,567	150,572
Seaboard		91,877		93,565	96,220	98,180
Severn		40,213		40,944	42,106	42,963
Woodland		116,833		118,889	122,264	124,754

FY 2016-17

	Current Law	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection					Change From Current Law	
	(All Articles)	Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	to Total Potential Revenue	
Northampton Co.	1,826,946	2,171,950	-	2,171,950	434,256	2,606,205	779,259	43%
Conway	132,405	147,236	-	147,236	-	147,236	14,831	11%
Garysburg	165,532	184,148	-	184,148	-	184,148	18,616	11%
Gaston	181,797	202,440	-	202,440	-	202,440	20,643	11%
Jackson	79,929	89,097	-	89,097	-	89,097	9,168	11%
Lasker	19,434	21,556	-	21,556	-	21,556	2,123	11%
Rich Square	152,704	169,550	-	169,550	-	169,550	16,846	11%
Seaboard	99,141	110,580	-	110,580	-	110,580	11,439	12%
Severn	43,472	48,386	-	48,386	-	48,386	4,914	11%
Woodland	126,096	140,462	-	140,462	-	140,462	14,366	11%

FY 2017-18

	Current Law	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection					Change From Current Law	
	(All Articles)	Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	to Total Potential Revenue	
Northampton Co.	1,868,137	2,615,662	-	2,615,662	449,455	3,065,116	1,196,980	64%
Conway	136,156	166,810	-	166,810	-	166,810	30,654	23%
Garysburg	170,225	208,581	-	208,581	-	208,581	38,356	23%
Gaston	186,953	229,313	-	229,313	-	229,313	42,360	23%
Jackson	82,197	100,920	-	100,920	-	100,920	18,722	23%
Lasker	19,983	24,425	-	24,425	-	24,425	4,442	22%
Rich Square	157,028	192,049	-	192,049	-	192,049	35,021	22%
Seaboard	101,955	125,277	-	125,277	-	125,277	23,322	23%
Severn	44,704	54,813	-	54,813	-	54,813	10,108	23%
Woodland	129,674	159,087	-	159,087	-	159,087	29,413	23%

FY 2018-19

	Current Law	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection					Change From Current Law	
	(All Articles)	Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	to Total Potential Revenue	
Northampton Co.	1,910,481	3,063,113	-	3,063,113	465,185	3,528,299	1,617,818	85%
Conway	140,026	186,612	-	186,612	-	186,612	46,586	33%
Garysburg	175,068	233,298	-	233,298	-	233,298	58,230	33%
Gaston	192,274	256,500	-	256,500	-	256,500	64,226	33%
Jackson	84,538	112,880	-	112,880	-	112,880	28,341	34%
Lasker	20,550	27,328	-	27,328	-	27,328	6,778	33%
Rich Square	161,491	214,810	-	214,810	-	214,810	53,319	33%
Seaboard	104,858	140,146	-	140,146	-	140,146	35,287	34%
Severn	45,976	61,315	-	61,315	-	61,315	15,339	33%
Woodland	133,366	177,928	-	177,928	-	177,928	44,562	33%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Northampton County (cont'd)

FY 2019-20

	Current Law	**SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection**					Change From Current Law	
	(All Articles)	Art. 39, 40, 42 2¢	Other Levied Articles	**Subtotal**	Potential Addt'l Under Sen. Plan	**Total Potential Revenue**	to Total Potential Revenue	
Northampton Co.	1,953,892	3,380,937	-	3,380,937	481,467	3,862,404	1,908,512	98%
Conway	144,016	201,557	-	201,557	-	201,557	57,541	40%
Garysburg	180,060	251,955	-	251,955	-	251,955	71,895	40%
Gaston	197,759	277,021	-	277,021	-	277,021	79,261	40%
Jackson	86,952	121,908	-	121,908	-	121,908	34,956	40%
Lasker	21,135	29,518	-	29,518	-	29,518	8,384	40%
Rich Square	166,091	231,991	-	231,991	-	231,991	65,901	40%
Seaboard	107,852	151,368	-	151,368	-	151,368	43,516	40%
Severn	47,287	66,222	-	66,222	-	66,222	18,935	40%
Woodland	137,173	192,151	-	192,151	-	192,151	54,979	40%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Onslow County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	FY 2013-14 Sales Tax Distribution As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	FY 2015-16 Projected Senate Plan
Onslow Co.	197,509,955	33,578,911	17%	34,952,390	36,233,002	36,936,277
Holly Ridge		410,829		427,642	443,252	452,278
Jacksonville		10,098,275		10,503,948	10,887,318	11,109,013
N. Topsail Bea.		1,015,720		1,055,741	1,094,270	1,116,552
Richlands		279,485		290,946	301,566	307,707
Surf City *		433,682		451,430	467,908	477,436
Swansboro		802,807		835,523	866,020	883,654

* Jurisdiction spans multiple counties.

FY 2016-17

	Current Law (All Articles)	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Onslow Co.	37,573,911	33,730,475	5,173,415	38,903,890	4,496,319	43,400,209	5,826,298	16%
Holly Ridge	470,052	476,794	-	476,794	-	476,794	6,742	1%
Jacksonville	11,233,830	11,706,288	-	11,706,288	-	11,706,288	472,458	4%
N. Topsail Bea.	1,271,395	1,176,080	-	1,176,080	-	1,176,080	(95,315)	(7%)
Richlands	311,116	324,400	-	324,400	-	324,400	13,284	4%
Surf City *	481,449	503,315	-	503,315	-	503,315	21,866	5%
Swansboro	874,029	931,464	-	931,464	-	931,464	57,435	7%

FY 2017-18

	Current Law (All Articles)	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Onslow Co.	38,957,584	36,060,766	5,382,629	41,443,395	4,653,690	46,097,084	7,139,501	18%
Holly Ridge	487,291	506,479	-	506,479	-	506,479	19,188	4%
Jacksonville	11,644,169	12,429,802	-	12,429,802	-	12,429,802	785,632	7%
N. Topsail Bea.	1,318,594	1,248,220	-	1,248,220	-	1,248,220	(70,374)	(5%)
Richlands	322,482	344,614	-	344,614	-	344,614	22,132	7%
Surf City *	499,030	534,652	-	534,652	-	534,652	35,622	7%
Swansboro	905,852	989,360	-	989,360	-	989,360	83,507	9%

FY 2018-19

	Current Law (All Articles)	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Onslow Co.	40,389,927	38,591,738	5,600,405	44,192,143	4,816,569	49,008,712	8,618,785	21%
Holly Ridge	505,137	538,439	-	538,439	-	538,439	33,302	7%
Jacksonville	12,068,931	13,208,680	-	13,208,680	-	13,208,680	1,139,750	9%
N. Topsail Bea.	1,367,454	1,325,872	-	1,325,872	-	1,325,872	(41,582)	(3%)
Richlands	334,246	366,376	-	366,376	-	366,376	32,130	10%
Surf City *	517,228	568,389	-	568,389	-	568,389	51,161	10%
Swansboro	938,794	1,051,690	-	1,051,690	-	1,051,690	112,896	12%

FY 2019-20

	Current Law (All Articles)	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Onslow Co.	41,873,986	41,007,898	5,824,775	46,832,673	4,985,149	51,817,822	9,943,836	24%
Holly Ridge	523,626	569,299	-	569,299	-	569,299	45,673	9%
Jacksonville	12,508,955	13,961,948	-	13,961,948	-	13,961,948	1,452,993	12%
N. Topsail Bea.	1,418,087	1,401,097	-	1,401,097	-	1,401,097	(16,990)	(1%)
Richlands	346,434	387,385	-	387,385	-	387,385	40,951	12%
Surf City *	536,081	600,965	-	600,965	-	600,965	64,884	12%
Swansboro	972,918	1,111,897	-	1,111,897	-	1,111,897	138,980	14%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Orange County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	FY 2013-14 Sales Tax Distribution As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	FY 2015-16 Projected Senate Plan
Orange Co.	241,278,879	23,643,646	10%	24,408,387	25,269,178	25,690,875
Carrboro		3,502,913		3,614,599	3,743,199	3,819,420
Chapel Hill *		9,732,757		10,046,077	10,403,500	10,615,344
Durham *		5,410		5,577	5,775	5,893
Hillsborough		1,095,281		1,129,851	1,170,048	1,193,874
Mebane *		328,639		339,615	351,699	358,860

* Jurisdiction spans multiple counties.

FY 2016-17

	Current Law	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection					Change From Current Law	
	(All Articles)	Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	to Total Potential Revenue	
Orange Co.	26,282,168	16,532,617	10,325,303	26,857,920	-	26,857,920	575,752	2%
Carrboro	3,898,802	3,997,213	-	3,997,213	-	3,997,213	98,411	3%
Chapel Hill *	10,803,775	11,110,870	-	11,110,870	-	11,110,870	307,095	3%
Durham *	5,990	6,164	-	6,164	-	6,164	174	3%
Hillsborough	1,218,379	1,249,286	-	1,249,286	-	1,249,286	30,907	3%
Mebane *	366,965	375,795	-	375,795	-	375,795	8,830	2%

FY 2017-18

	Current Law	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection					Change From Current Law	
	(All Articles)	Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	to Total Potential Revenue	
Orange Co.	27,213,609	17,914,889	10,741,286	28,656,175	-	28,656,175	1,442,566	5%
Carrboro	4,036,958	4,263,589	-	4,263,589	-	4,263,589	226,631	6%
Chapel Hill *	11,186,573	11,853,083	-	11,853,083	-	11,853,083	666,510	6%
Durham *	6,203	6,571	-	6,571	-	6,571	369	6%
Hillsborough	1,261,552	1,332,331	-	1,332,331	-	1,332,331	70,779	6%
Mebane *	379,970	401,133	-	401,133	-	401,133	21,163	6%

FY 2018-19

	Current Law	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection					Change From Current Law	
	(All Articles)	Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	to Total Potential Revenue	
Orange Co.	28,177,390	19,387,375	11,174,360	30,561,735	-	30,561,735	2,384,344	8%
Carrboro	4,179,911	4,545,150	-	4,545,150	-	4,545,150	365,238	9%
Chapel Hill *	11,582,664	12,637,655	-	12,637,655	-	12,637,655	1,054,991	9%
Durham *	6,422	7,002	-	7,002	-	7,002	579	9%
Hillsborough	1,306,224	1,420,103	-	1,420,103	-	1,420,103	113,879	9%
Mebane *	393,426	427,923	-	427,923	-	427,923	34,497	9%

FY 2019-20

	Current Law	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection					Change From Current Law	
	(All Articles)	Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	to Total Potential Revenue	
Orange Co.	29,175,421	20,703,507	11,619,466	32,322,973	-	32,322,973	3,147,552	11%
Carrboro	4,327,944	4,806,114	-	4,806,114	-	4,806,114	478,170	11%
Chapel Hill *	11,992,827	13,364,490	-	13,364,490	-	13,364,490	1,371,663	11%
Durham *	6,650	7,401	-	7,401	-	7,401	751	11%
Hillsborough	1,352,483	1,501,496	-	1,501,496	-	1,501,496	149,012	11%
Mebane *	407,361	452,697	-	452,697	-	452,697	45,335	11%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Pamlico County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	FY 2013-14 Sales Tax Distribution As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	FY 2015-16 Projected Senate Plan
Pamlico Co.	23,449,873	1,913,294	8%	1,956,057	2,017,383	2,058,463
Alliance		-		-	-	-
Arapahoe		-		-	-	-
Bayboro		22,297		22,896	23,640	24,121
Grantsboro		6,154		6,332	6,538	6,671
Mesic		7,962		8,190	8,456	8,628
Minnesott Bea.		33,980		34,842	35,975	36,707
Oriental		121,074		124,292	128,330	130,944
Stonewall		9,027		8,966	9,259	9,448
Vandemere		11,205		11,466	11,839	12,080

FY 2016-17

	Current Law (All Articles)	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue		
Pamlico Co.	2,079,102	2,344,776	-	2,344,776	463,637	2,808,414	729,312	35%
Alliance	1,693	-	-	-	-	-	(1,693)	(100%)
Arapahoe	-	-	-	-	-	-	-	-
Bayboro	24,285	26,851	-	26,851	-	26,851	2,566	11%
Grantsboro	6,740	7,434	-	7,434	-	7,434	694	10%
Mesic	8,706	9,613	-	9,613	-	9,613	907	10%
Minnesott Bea.	37,078	40,831	-	40,831	-	40,831	3,754	10%
Oriental	132,362	145,744	-	145,744	-	145,744	13,382	10%
Stonewall	9,564	10,335	-	10,335	-	10,335	771	8%
Vandemere	12,234	13,424	-	13,424	-	13,424	1,190	10%

FY 2017-18

	Current Law (All Articles)	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue		
Pamlico Co.	2,144,325	2,613,255	-	2,613,255	479,865	3,093,119	948,795	44%
Alliance	1,735	-	-	-	-	-	(1,735)	(100%)
Arapahoe	-	-	-	-	-	-	-	-
Bayboro	25,075	29,363	-	29,363	-	29,363	4,289	17%
Grantsboro	6,959	8,137	-	8,137	-	8,137	1,178	17%
Mesic	8,989	10,520	-	10,520	-	10,520	1,532	17%
Minnesott Bea.	38,283	44,622	-	44,622	-	44,622	6,339	17%
Oriental	136,662	159,358	-	159,358	-	159,358	22,696	17%
Stonewall	9,877	11,126	-	11,126	-	11,126	1,249	13%
Vandemere	12,631	14,657	-	14,657	-	14,657	2,026	16%

FY 2018-19

	Current Law (All Articles)	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue		
Pamlico Co.	2,211,618	2,889,118	-	2,889,118	496,660	3,385,778	1,174,160	53%
Alliance	1,778	-	-	-	-	-	(1,778)	(100%)
Arapahoe	-	-	-	-	-	-	-	-
Bayboro	25,890	31,946	-	31,946	-	31,946	6,056	23%
Grantsboro	7,185	8,860	-	8,860	-	8,860	1,675	23%
Mesic	9,281	11,454	-	11,454	-	11,454	2,173	23%
Minnesott Bea.	39,527	48,517	-	48,517	-	48,517	8,990	23%
Oriental	141,103	173,354	-	173,354	-	173,354	32,251	23%
Stonewall	10,200	11,933	-	11,933	-	11,933	1,733	17%
Vandemere	13,042	15,924	-	15,924	-	15,924	2,883	22%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Pamlico County (cont'd)

FY 2019-20

	Current Law (All Articles)	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	**Subtotal**	Potential Addt'l Under Sen. Plan	**Total Potential Revenue**		
Pamlico Co.	2,281,241	3,109,241	-	3,109,241	514,043	3,623,284	1,342,043	59%
Alliance	1,823	-	-	-	-	-	(1,823)	(100%)
Arapahoe	-	-	-	-	-	-	-	-
Bayboro	26,734	34,083	-	34,083	-	34,083	7,349	27%
Grantsboro	7,418	9,457	-	9,457	-	9,457	2,039	27%
Mesic	9,583	12,225	-	12,225	-	12,225	2,642	28%
Minnesott Bea.	40,815	51,744	-	51,744	-	51,744	10,929	27%
Oriental	145,698	184,939	-	184,939	-	184,939	39,241	27%
Stonewall	10,535	12,620	-	12,620	-	12,620	2,085	20%
Vandemere	13,467	16,975	-	16,975	-	16,975	3,509	26%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Pasquotank County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	FY 2013-14 Sales Tax Distribution As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	FY 2015-16 Projected Senate Plan
Pasquotank Co.	56,226,954	6,520,462	12%	6,652,010	6,858,318	6,997,972
Elizabeth City *		2,773,147		2,842,281	2,933,265	2,992,994

* Jurisdiction spans multiple counties.

FY 2016-17

	Current Law (All Articles)	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	**Subtotal**	Potential Addt'l Under Sen. Plan	**Total Potential Revenue**		
Pasquotank Co.	7,073,873	7,323,386	-	7,323,386	2,397,583	9,720,969	2,647,096	37%
Elizabeth City *	3,028,706	3,139,330	-	3,139,330	-	3,139,330	110,624	4%

FY 2017-18

	Current Law (All Articles)	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	**Subtotal**	Potential Addt'l Under Sen. Plan	**Total Potential Revenue**		
Pasquotank Co.	7,298,695	7,488,343	-	7,488,343	2,481,498	9,969,841	2,671,146	37%
Elizabeth City *	3,127,356	3,226,817	-	3,226,817	-	3,226,817	99,461	3%

FY 2018-19

	Current Law (All Articles)	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	**Subtotal**	Potential Addt'l Under Sen. Plan	**Total Potential Revenue**		
Pasquotank Co.	7,532,195	7,626,652	-	7,626,652	2,568,351	10,195,002	2,662,807	35%
Elizabeth City *	3,229,721	3,306,917	-	3,306,917	-	3,306,917	77,196	2%

FY 2019-20

	Current Law (All Articles)	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	**Subtotal**	Potential Addt'l Under Sen. Plan	**Total Potential Revenue**		
Pasquotank Co.	7,774,778	7,782,791	-	7,782,791	2,658,243	10,441,034	2,666,257	34%
Elizabeth City *	3,335,962	3,393,156	-	3,393,156	-	3,393,156	57,194	2%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Pender County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	FY 2013-14 Sales Tax Distribution As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	FY 2015-16 Projected Senate Plan
Pender Co.	76,991,414	7,531,907	10%	7,866,805	8,173,273	8,339,703
Atkinson		61,707		64,255	66,682	68,040
Burgaw		789,476		821,310	852,327	869,682
Saint Helena		80,075		83,346	86,493	88,255
Surf City *		325,210		338,679	351,472	358,629
Topsail Beach		75,580		78,688	81,660	83,323
Wallace *		-		-	-	-
Watha		39,391		41,038	42,588	43,456

* Jurisdiction spans multiple counties.

FY 2016-17

	Current Law (All Articles)	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue		
Pender Co.	8,486,781	9,577,164	-	9,577,164	1,929,918	11,507,081	3,020,300	36%
Atkinson	69,305	76,161	-	76,161	-	76,161	6,856	10%
Burgaw	882,080	972,972	-	972,972	-	972,972	90,892	10%
Saint Helena	89,897	98,764	-	98,764	-	98,764	8,867	10%
Surf City *	365,311	401,462	-	401,462	-	401,462	36,151	10%
Topsail Beach	84,741	93,260	-	93,260	-	93,260	8,518	10%
Wallace *	-	-	-	-	-	-	-	-
Watha	44,182	48,656	-	48,656	-	48,656	4,474	10%

FY 2017-18

	Current Law (All Articles)	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue		
Pender Co.	8,812,456	10,947,724	-	10,947,724	1,997,465	12,945,189	4,132,734	47%
Atkinson	71,894	84,831	-	84,831	-	84,831	12,937	18%
Burgaw	915,009	1,083,237	-	1,083,237	-	1,083,237	168,228	18%
Saint Helena	93,256	109,984	-	109,984	-	109,984	16,728	18%
Surf City *	378,961	447,189	-	447,189	-	447,189	68,228	18%
Topsail Beach	87,906	103,868	-	103,868	-	103,868	15,961	18%
Wallace *	-	-	-	-	-	-	-	-
Watha	45,833	54,208	-	54,208	-	54,208	8,376	18%

FY 2018-19

	Current Law (All Articles)	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue		
Pender Co.	9,148,975	12,443,738	-	12,443,738	2,067,376	14,511,114	5,362,140	59%
Atkinson	74,571	94,241	-	94,241	-	94,241	19,669	26%
Burgaw	949,050	1,202,910	-	1,202,910	-	1,202,910	253,859	27%
Saint Helena	96,728	122,161	-	122,161	-	122,161	25,433	26%
Surf City *	393,072	496,820	-	496,820	-	496,820	103,748	26%
Topsail Beach	91,179	115,381	-	115,381	-	115,381	24,202	27%
Wallace *	-	-	-	-	-	-	-	-
Watha	47,539	60,235	-	60,235	-	60,235	12,695	27%

FY 2019-20

	Current Law (All Articles)	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue		
Pender Co.	9,497,763	13,726,084	-	13,726,084	2,139,734	15,865,818	6,368,055	67%
Atkinson	77,345	102,468	-	102,468	-	102,468	25,123	32%
Burgaw	984,318	1,307,605	-	1,307,605	-	1,307,605	323,287	33%
Saint Helena	100,325	132,811	-	132,811	-	132,811	32,486	32%
Surf City *	407,692	540,211	-	540,211	-	540,211	132,519	33%
Topsail Beach	94,569	125,448	-	125,448	-	125,448	30,879	33%
Wallace *	-	-	-	-	-	-	-	-
Watha	49,307	65,502	-	65,502	-	65,502	16,195	33%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Perquimans County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	Senate Plan
Perquimans Co.	17,014,306	1,391,004	8%	1,429,678	1,479,666	1,509,796
Hertford		375,005		386,309	399,834	407,976
Winfall		104,588		107,807	111,582	113,854

FY 2016-17

	Current Law	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection					Change From Current Law	
	(All Articles)	Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	to Total Potential Revenue	
Perquimans Co.	1,539,529	1,780,132	-	1,780,132	335,223	2,115,355	575,826	37%
Hertford	414,938	459,548	-	459,548	-	459,548	44,610	11%
Winfall	116,061	128,278	-	128,278	-	128,278	12,217	11%

FY 2017-18

	Current Law	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection					Change From Current Law	
	(All Articles)	Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	to Total Potential Revenue	
Perquimans Co.	1,595,786	2,140,252	-	2,140,252	346,956	2,487,208	891,422	56%
Hertford	429,835	523,549	-	523,549	-	523,549	93,714	22%
Winfall	120,228	146,177	-	146,177	-	146,177	25,949	22%

FY 2018-19

	Current Law	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection					Change From Current Law	
	(All Articles)	Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	to Total Potential Revenue	
Perquimans Co.	1,654,296	2,529,683	-	2,529,683	359,099	2,888,782	1,234,486	75%
Hertford	445,297	592,391	-	592,391	-	592,391	147,095	33%
Winfall	124,554	165,430	-	165,430	-	165,430	40,876	33%

FY 2019-20

	Current Law	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection					Change From Current Law	
	(All Articles)	Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	to Total Potential Revenue	
Perquimans Co.	1,715,281	2,847,235	-	2,847,235	371,668	3,218,903	1,503,621	88%
Hertford	461,367	650,172	-	650,172	-	650,172	188,804	41%
Winfall	129,050	181,586	-	181,586	-	181,586	52,536	41%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Person County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	Senate Plan
Person Co.	57,701,331	6,357,999	11%	6,517,115	6,727,038	6,864,019
Roxboro		1,216,335		1,249,109	1,290,315	1,316,589

FY 2016-17

	Current Law	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection					Change From Current Law	
	(All Articles)	Art. 39, 40, 42 2¢	Other Levied Articles	**Subtotal**	Potential Addt'l Under Sen. Plan	**Total Potential Revenue**	to Total Potential Revenue	
Person Co.	6,942,752	7,484,576	-	7,484,576	1,799,773	9,284,350	2,341,598	34%
Roxboro	1,335,270	1,421,808	-	1,421,808	-	1,421,808	86,538	6%

FY 2017-18

	Current Law	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection					Change From Current Law	
	(All Articles)	Art. 39, 40, 42 2¢	Other Levied Articles	**Subtotal**	Potential Addt'l Under Sen. Plan	**Total Potential Revenue**	to Total Potential Revenue	
Person Co.	7,165,708	8,036,130	-	8,036,130	1,862,765	9,898,895	2,733,187	38%
Roxboro	1,379,180	1,513,756	-	1,513,756	-	1,513,756	134,576	10%

FY 2018-19

	Current Law	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection					Change From Current Law	
	(All Articles)	Art. 39, 40, 42 2¢	Other Levied Articles	**Subtotal**	Potential Addt'l Under Sen. Plan	**Total Potential Revenue**	to Total Potential Revenue	
Person Co.	7,395,999	8,591,956	-	8,591,956	1,927,962	10,519,918	3,123,919	42%
Roxboro	1,424,561	1,606,745	-	1,606,745	-	1,606,745	182,184	13%

FY 2019-20

	Current Law	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection					Change From Current Law	
	(All Articles)	Art. 39, 40, 42 2¢	Other Levied Articles	**Subtotal**	Potential Addt'l Under Sen. Plan	**Total Potential Revenue**	to Total Potential Revenue	
Person Co.	7,634,124	9,059,987	-	9,059,987	1,995,441	11,055,428	3,421,304	45%
Roxboro	1,471,499	1,688,126	-	1,688,126	-	1,688,126	216,628	15%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Pitt County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	FY 2013-14 Sales Tax Distribution As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	FY 2015-16 Projected Senate Plan
Pitt Co.	228,090,458	24,777,434	11%	25,574,052	26,453,834	26,942,649
Ayden		881,554		909,842	941,364	960,533
Bethel		280,405		289,330	299,354	305,450
Falkland		17,093		17,650	18,262	18,634
Farmville		829,464		856,002	885,659	903,693
Fountain		76,217		78,639	81,364	83,021
Greenville		15,166,585		15,663,352	16,206,004	16,536,002
Grifton *		433,721		447,559	463,065	472,494
Grimesland		78,871		81,378	84,197	85,912
Simpson		73,805		76,137	78,775	80,379
Winterville		1,659,868		1,713,274	1,772,631	1,808,727

FY 2016-17

	Current Law	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection					Change From Current Law	
	(All Articles)	Art. 39, 40, 42 2¢	Other Levied Articles	**Subtotal**	Potential Addt'l Under Sen. Plan	**Total Potential Revenue**	to Total Potential Revenue	
Pitt Co.	27,423,889	23,014,295	4,917,723	27,932,018	4,332,635	32,264,653	4,840,764	18%
Ayden	974,673	999,309	-	999,309	-	999,309	24,635	3%
Bethel	309,697	317,740	-	317,740	-	317,740	8,043	3%
Falkland	18,890	19,390	-	19,390	-	19,390	500	3%
Farmville	917,011	940,130	-	940,130	-	940,130	23,119	3%
Fountain	84,247	86,359	-	86,359	-	86,359	2,112	3%
Greenville	16,809,441	17,209,206	-	17,209,206	-	17,209,206	399,765	2%
Grifton *	479,667	491,524	-	491,524	-	491,524	11,857	2%
Grimesland	87,094	89,366	-	89,366	-	89,366	2,272	3%
Simpson	81,527	83,603	-	83,603	-	83,603	2,076	3%
Winterville	1,835,461	1,881,823	-	1,881,823	-	1,881,823	46,362	3%

FY 2017-18

	Current Law	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection					Change From Current Law	
	(All Articles)	Art. 39, 40, 42 2¢	Other Levied Articles	**Subtotal**	Potential Addt'l Under Sen. Plan	**Total Potential Revenue**	to Total Potential Revenue	
Pitt Co.	28,368,361	24,085,750	5,108,322	29,194,072	4,484,277	33,678,349	5,309,988	19%
Ayden	1,008,344	1,043,733	-	1,043,733	-	1,043,733	35,389	4%
Bethel	320,396	331,818	-	331,818	-	331,818	11,422	4%
Falkland	19,543	20,258	-	20,258	-	20,258	715	4%
Farmville	948,690	981,873	-	981,873	-	981,873	33,183	3%
Fountain	87,158	90,183	-	90,183	-	90,183	3,025	3%
Greenville	17,390,063	17,980,723	-	17,980,723	-	17,980,723	590,660	3%
Grifton *	496,237	513,324	-	513,324	-	513,324	17,087	3%
Grimesland	90,103	93,323	-	93,323	-	93,323	3,221	4%
Simpson	84,344	87,296	-	87,296	-	87,296	2,953	4%
Winterville	1,898,867	1,965,571	-	1,965,571	-	1,965,571	66,703	4%

FY 2018-19

	Current Law	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection					Change From Current Law	
	(All Articles)	Art. 39, 40, 42 2¢	Other Levied Articles	**Subtotal**	Potential Addt'l Under Sen. Plan	**Total Potential Revenue**	to Total Potential Revenue	
Pitt Co.	29,345,326	25,178,229	5,305,322	30,483,551	4,641,227	35,124,778	5,779,452	20%
Ayden	1,043,177	1,089,177	-	1,089,177	-	1,089,177	46,000	4%
Bethel	331,464	346,216	-	346,216	-	346,216	14,752	4%
Falkland	20,218	21,145	-	21,145	-	21,145	927	5%
Farmville	981,462	1,024,570	-	1,024,570	-	1,024,570	43,108	4%
Fountain	90,169	94,094	-	94,094	-	94,094	3,925	4%
Greenville	17,990,724	18,770,299	-	18,770,299	-	18,770,299	779,575	4%
Grifton *	513,379	535,621	-	535,621	-	535,621	22,241	4%
Grimesland	93,216	97,371	-	97,371	-	97,371	4,155	4%
Simpson	87,257	91,073	-	91,073	-	91,073	3,816	4%
Winterville	1,964,462	2,051,244	-	2,051,244	-	2,051,244	86,782	4%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Pitt County (cont'd)

FY 2019-20

	Current Law	**SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection**					Change From Current Law	
	(All Articles)	Art. 39, 40, 42 2¢	Other Levied Articles	**Subtotal**	Potential Addt'l Under Sen. Plan	**Total Potential Revenue**	to Total Potential Revenue	
Pitt Co.	30,356,568	26,244,828	5,508,230	31,753,058	4,803,670	36,556,728	6,200,161	20%
Ayden	1,079,231	1,134,389	-	1,134,389	-	1,134,389	55,158	5%
Bethel	342,921	360,554	-	360,554	-	360,554	17,633	5%
Falkland	20,917	22,027	-	22,027	-	22,027	1,110	5%
Farmville	1,015,383	1,067,064	-	1,067,064	-	1,067,064	51,681	5%
Fountain	93,285	97,989	-	97,989	-	97,989	4,704	5%
Greenville	18,612,449	19,554,096	-	19,554,096	-	19,554,096	941,647	5%
Grifton *	531,122	557,818	-	557,818	-	557,818	26,696	5%
Grimesland	96,437	101,401	-	101,401	-	101,401	4,964	5%
Simpson	90,273	94,837	-	94,837	-	94,837	4,563	5%
Winterville	2,032,357	2,136,458	-	2,136,458	-	2,136,458	104,101	5%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Polk County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	Senate Plan
Polk Co.	26,343,060	2,415,026	9%	2,485,805	2,566,968	2,619,239
Columbus		179,252		184,657	190,848	194,734
Saluda *		127,164		131,148	135,544	138,304
Tryon		303,004		312,681	323,161	329,741

* Jurisdiction spans multiple counties.

FY 2016-17

	Current Law (All Articles)	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Polk Co.	2,650,254	3,062,617	-	3,062,617	614,909	3,677,526	1,027,271	39%
Columbus	197,507	219,478	-	219,478	-	219,478	21,971	11%
Saluda *	140,454	155,961	-	155,961	-	155,961	15,507	11%
Tryon	335,280	371,941	-	371,941	-	371,941	36,661	11%

FY 2017-18

	Current Law (All Articles)	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Polk Co.	2,735,960	3,527,221	-	3,527,221	636,431	4,163,652	1,427,692	52%
Columbus	204,082	244,526	-	244,526	-	244,526	40,444	20%
Saluda *	145,129	173,840	-	173,840	-	173,840	28,712	20%
Tryon	346,436	414,675	-	414,675	-	414,675	68,239	20%

FY 2018-19

	Current Law (All Articles)	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Polk Co.	2,824,502	4,014,646	-	4,014,646	658,706	4,673,351	1,848,849	65%
Columbus	210,880	270,750	-	270,750	-	270,750	59,870	28%
Saluda *	149,961	192,560	-	192,560	-	192,560	42,599	28%
Tryon	357,969	459,422	-	459,422	-	459,422	101,453	28%

FY 2019-20

	Current Law (All Articles)	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Polk Co.	2,915,671	4,400,735	-	4,400,735	681,760	5,082,495	2,166,824	74%
Columbus	217,894	292,275	-	292,275	-	292,275	74,382	34%
Saluda *	154,947	207,918	-	207,918	-	207,918	52,971	34%
Tryon	369,867	496,124	-	496,124	-	496,124	126,257	34%

Intentionally blank.

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Randolph County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	Senate Plan
Randolph Co.	126,089,079	17,282,073	14%	17,745,423	18,305,042	18,664,017
Archdale *		1,882,517		1,938,062	2,001,232	2,041,983
Asheboro		4,251,955		4,377,629	4,520,313	4,612,359
Franklinville		194,638		200,182	206,708	210,918
High Point *		1,843		1,898	1,960	1,999
Liberty		445,006		457,756	472,679	482,304
Ramseur		282,607		290,618	300,093	306,203
Randleman		689,446		709,288	732,410	747,324
Seagrove		37,977		39,070	40,344	41,165
Staley		66,458		68,392	70,622	72,060
Thomasville *		46,174		47,598	49,149	50,150
Trinity		1,105,175		1,136,590	1,173,645	1,197,544

* Jurisdiction spans multiple counties.

FY 2016-17

	Current Law (All Articles)	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Randolph Co.	18,864,978	18,509,175	2,454,265	20,963,440	2,357,642	23,321,082	4,456,104	24%
Archdale *	2,070,533	2,253,767	-	2,253,767	-	2,253,767	183,234	9%
Asheboro	4,675,283	5,090,858	-	5,090,858	-	5,090,858	415,575	9%
Franklinville	213,146	232,675	-	232,675	-	232,675	19,528	9%
High Point *	2,021	2,207	-	2,207	-	2,207	186	9%
Liberty	488,310	532,100	-	532,100	-	532,100	43,790	9%
Ramseur	310,178	337,766	-	337,766	-	337,766	27,588	9%
Randleman	758,071	824,534	-	824,534	-	824,534	66,463	9%
Seagrove	41,698	45,418	-	45,418	-	45,418	3,720	9%
Staley	72,970	79,518	-	79,518	-	79,518	6,547	9%
Thomasville *	51,363	55,388	-	55,388	-	55,388	4,025	8%
Trinity	1,213,415	1,321,036	-	1,321,036	-	1,321,036	107,620	9%

FY 2017-18

	Current Law (All Articles)	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Randolph Co.	19,461,144	20,564,681	2,559,789	23,124,470	2,440,160	25,564,630	6,103,486	31%
Archdale *	2,137,884	2,448,979	-	2,448,979	-	2,448,979	311,095	15%
Asheboro	4,827,371	5,531,931	-	5,531,931	-	5,531,931	704,560	15%
Franklinville	220,086	252,714	-	252,714	-	252,714	32,628	15%
High Point *	2,087	2,398	-	2,398	-	2,398	311	15%
Liberty	504,203	577,971	-	577,971	-	577,971	73,768	15%
Ramseur	320,272	366,833	-	366,833	-	366,833	46,561	15%
Randleman	782,731	895,664	-	895,664	-	895,664	112,933	14%
Seagrove	43,055	49,336	-	49,336	-	49,336	6,281	15%
Staley	75,345	86,390	-	86,390	-	86,390	11,045	15%
Thomasville *	53,030	60,221	-	60,221	-	60,221	7,191	14%
Trinity	1,252,902	1,434,773	-	1,434,773	-	1,434,773	181,871	15%

FY 2018-19

	Current Law (All Articles)	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Randolph Co.	20,076,889	22,668,761	2,670,122	25,338,883	2,525,565	27,864,448	7,787,559	39%
Archdale *	2,207,489	2,649,093	-	2,649,093	-	2,649,093	441,604	20%
Asheboro	4,984,551	5,984,086	-	5,984,086	-	5,984,086	999,535	20%
Franklinville	227,259	273,252	-	273,252	-	273,252	45,993	20%
High Point *	2,155	2,594	-	2,594	-	2,594	439	20%
Liberty	520,627	624,984	-	624,984	-	624,984	104,357	20%
Ramseur	330,705	396,623	-	396,623	-	396,623	65,918	20%
Randleman	808,217	968,568	-	968,568	-	968,568	160,351	20%
Seagrove	44,458	53,352	-	53,352	-	53,352	8,894	20%
Staley	77,799	93,434	-	93,434	-	93,434	15,635	20%
Thomasville *	54,752	65,177	-	65,177	-	65,177	10,425	19%
Trinity	1,293,710	1,551,337	-	1,551,337	-	1,551,337	257,627	20%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Randolph County (cont'd)

FY 2019-20

	Current Law (All Articles)	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	**Subtotal**	Potential Addt'l Under Sen. Plan	**Total Potential Revenue**	Change From Current Law to Total Potential Revenue	
Randolph Co.	20,713,298	24,341,666	2,782,244	27,123,910	2,613,960	29,737,870	9,024,571	44%
Archdale *	2,279,460	2,816,124	-	2,816,124	-	2,816,124	536,665	24%
Asheboro	5,147,073	6,361,475	-	6,361,475	-	6,361,475	1,214,402	24%
Franklinville	234,676	290,407	-	290,407	-	290,407	55,732	24%
High Point *	2,225	2,758	-	2,758	-	2,758	533	24%
Liberty	537,610	664,250	-	664,250	-	664,250	126,640	24%
Ramseur	341,492	421,510	-	421,510	-	421,510	80,018	23%
Randleman	834,569	1,029,453	-	1,029,453	-	1,029,453	194,883	23%
Seagrove	45,908	56,705	-	56,705	-	56,705	10,798	24%
Staley	80,336	99,315	-	99,315	-	99,315	18,979	24%
Thomasville *	56,532	69,309	-	69,309	-	69,309	12,777	23%
Trinity	1,335,906	1,648,711	-	1,648,711	-	1,648,711	312,805	23%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Richmond County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	Senate Plan
Richmond Co.	57,806,937	5,427,846	9%	5,524,499	5,695,519	5,811,496
Dobbins Hgts.		158,151		161,955	167,214	170,619
Ellerbe		193,315		198,010	204,440	208,603
Hamlet		1,197,063		1,226,270	1,266,088	1,291,869
Hoffman		107,411		110,021	113,594	115,907
Norman		25,734		26,363	27,219	27,773
Rockingham		1,748,249		1,790,219	1,848,355	1,885,992

FY 2016-17

	Current Law (All Articles)	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Richmond Co.	5,897,676	6,224,426	-	6,224,426	2,010,741	8,235,167	2,337,491	40%
Dobbins Heights	173,049	181,628	-	181,628	-	181,628	8,579	5%
Ellerbe	211,747	222,085	-	222,085	-	222,085	10,338	5%
Hamlet	1,311,141	1,375,424	-	1,375,424	-	1,375,424	64,283	5%
Hoffman	117,594	123,399	-	123,399	-	123,399	5,804	5%
Norman	28,273	29,570	-	29,570	-	29,570	1,297	5%
Rockingham	1,914,231	2,007,643	-	2,007,643	-	2,007,643	93,412	5%

FY 2017-18

	Current Law (All Articles)	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Richmond Co.	6,079,997	6,751,892	-	6,751,892	2,081,117	8,833,009	2,753,012	45%
Dobbins Heights	178,659	194,125	-	194,125	-	194,125	15,465	9%
Ellerbe	218,610	237,391	-	237,391	-	237,391	18,781	9%
Hamlet	1,353,642	1,470,294	-	1,470,294	-	1,470,294	116,653	9%
Hoffman	121,407	131,904	-	131,904	-	131,904	10,498	9%
Norman	29,188	31,611	-	31,611	-	31,611	2,422	8%
Rockingham	1,976,285	2,145,740	-	2,145,740	-	2,145,740	169,455	9%

FY 2018-19

	Current Law (All Articles)	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Richmond Co.	6,268,379	7,282,323	-	7,282,323	2,153,956	9,436,279	3,167,901	51%
Dobbins Heights	184,461	206,763	-	206,763	-	206,763	22,303	12%
Ellerbe	225,707	252,872	-	252,872	-	252,872	27,165	12%
Hamlet	1,397,584	1,566,251	-	1,566,251	-	1,566,251	168,667	12%
Hoffman	125,348	140,507	-	140,507	-	140,507	15,159	12%
Norman	30,135	33,674	-	33,674	-	33,674	3,539	12%
Rockingham	2,040,446	2,285,398	-	2,285,398	-	2,285,398	244,952	12%

FY 2019-20

	Current Law (All Articles)	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Richmond Co.	6,462,965	7,712,426	-	7,712,426	2,229,344	9,941,771	3,478,806	54%
Dobbins Heights	190,458	217,632	-	217,632	-	217,632	27,174	14%
Ellerbe	233,043	266,181	-	266,181	-	266,181	33,137	14%
Hamlet	1,443,011	1,648,732	-	1,648,732	-	1,648,732	205,721	14%
Hoffman	129,423	147,903	-	147,903	-	147,903	18,480	14%
Norman	31,114	35,448	-	35,448	-	35,448	4,334	14%
Rockingham	2,106,773	2,405,497	-	2,405,497	-	2,405,497	298,724	14%

Intentionally blank.

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Robeson County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	Senate Plan
Robeson Co.	132,528,875	17,913,571	14%	18,301,497	18,858,587	19,233,869
Fairmont		486,721		498,841	514,708	525,189
Lumber Bridge		17,283		17,723	18,286	18,659
Lumberton		3,957,853		4,056,605	4,185,639	4,270,870
Marietta		32,236		33,039	34,090	34,785
Maxton *		406,326		416,267	429,509	438,255
McDonald		20,654		21,163	21,836	22,280
Orrum		16,913		17,344	17,895	18,259
Parkton		80,161		82,151	84,764	86,490
Pembroke		524,760		536,184	553,255	564,520
Proctorville		21,510		22,057	22,758	23,222
Raynham		17,466		17,911	18,480	18,857
Red Springs *		630,778		646,829	667,400	680,991
Rennert		71,027		72,818	75,134	76,664
Rowland		188,882		193,522	199,678	203,744
St Pauls		414,358		424,470	437,973	446,892

* Jurisdiction spans multiple counties.

FY 2016-17

	Current Law (All Articles)	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Robeson Co.	19,454,865	18,937,787	2,273,871	21,211,658	2,153,078	23,364,736	3,909,871	20%
Fairmont	532,979	571,672	-	571,672	-	571,672	38,693	7%
Lumber Bridge	18,854	20,315	-	20,315	-	20,315	1,461	8%
Lumberton	4,333,247	4,648,973	-	4,648,973	-	4,648,973	315,726	7%
Marietta	35,344	37,864	-	37,864	-	37,864	2,519	7%
Maxton *	444,344	476,955	-	476,955	-	476,955	32,611	7%
McDonald	22,574	24,250	-	24,250	-	24,250	1,675	7%
Orrum	18,501	19,880	-	19,880	-	19,880	1,379	7%
Parkton	87,732	94,142	-	94,142	-	94,142	6,410	7%
Pembroke	582,015	613,660	-	613,660	-	613,660	31,645	5%
Proctorville	23,529	25,283	-	25,283	-	25,283	1,754	7%
Raynham	19,106	20,531	-	20,531	-	20,531	1,425	7%
Red Springs *	691,138	741,436	-	741,436	-	741,436	50,298	7%
Rennert	77,726	83,460	-	83,460	-	83,460	5,734	7%
Rowland	206,636	221,745	-	221,745	-	221,745	15,109	7%
St Pauls	453,044	486,341	-	486,341	-	486,341	33,297	7%

FY 2017-18

	Current Law (All Articles)	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Robeson Co.	20,048,923	21,033,324	2,373,105	23,406,429	2,228,436	25,634,865	5,585,941	28%
Fairmont	549,910	620,928	-	620,928	-	620,928	71,019	13%
Lumber Bridge	19,453	22,070	-	22,070	-	22,070	2,617	13%
Lumberton	4,470,906	5,049,638	-	5,049,638	-	5,049,638	578,732	13%
Marietta	36,467	41,126	-	41,126	-	41,126	4,660	13%
Maxton *	458,465	517,958	-	517,958	-	517,958	59,494	13%
McDonald	23,292	26,336	-	26,336	-	26,336	3,045	13%
Orrum	19,089	21,598	-	21,598	-	21,598	2,509	13%
Parkton	90,519	102,250	-	102,250	-	102,250	11,730	13%
Pembroke	600,432	665,684	-	665,684	-	665,684	65,252	11%
Proctorville	24,277	27,467	-	27,467	-	27,467	3,191	13%
Raynham	19,713	22,305	-	22,305	-	22,305	2,592	13%
Red Springs *	713,089	805,497	-	805,497	-	805,497	92,409	13%
Rennert	80,196	90,663	-	90,663	-	90,663	10,467	13%
Rowland	213,202	240,818	-	240,818	-	240,818	27,616	13%
St Pauls	467,442	528,139	-	528,139	-	528,139	60,696	13%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Robeson County (cont'd)

FY 2018-19

	Current Law	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection					Change From Current Law	
	(All Articles)	Art. 39, 40, 42 2¢	Other Levied Articles	**Subtotal**	Potential Addt'l Under Sen. Plan	**Total Potential Revenue**	to Total Potential Revenue	
Robeson Co.	20,662,132	23,156,456	2,476,843	25,633,298	2,306,431	27,939,729	7,277,597	35%
Fairmont	567,400	670,982	-	670,982	-	670,982	103,581	18%
Lumber Bridge	20,073	23,854	-	23,854	-	23,854	3,781	19%
Lumberton	4,613,118	5,456,793	-	5,456,793	-	5,456,793	843,676	18%
Marietta	37,626	44,442	-	44,442	-	44,442	6,816	18%
Maxton *	473,053	559,621	-	559,621	-	559,621	86,568	18%
McDonald	24,033	28,456	-	28,456	-	28,456	4,423	18%
Orrum	19,696	23,343	-	23,343	-	23,343	3,647	19%
Parkton	93,399	110,489	-	110,489	-	110,489	17,090	18%
Pembroke	619,457	718,510	-	718,510	-	718,510	99,053	16%
Proctorville	25,049	29,687	-	29,687	-	29,687	4,638	19%
Raynham	20,340	24,107	-	24,107	-	24,107	3,767	19%
Red Springs *	735,766	870,604	-	870,604	-	870,604	134,839	18%
Rennert	82,747	97,982	-	97,982	-	97,982	15,235	18%
Rowland	219,985	260,199	-	260,199	-	260,199	40,213	18%
St Pauls	482,317	570,607	-	570,607	-	570,607	88,291	18%

FY 2019-20

	Current Law	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection					Change From Current Law	
	(All Articles)	Art. 39, 40, 42 2¢	Other Levied Articles	**Subtotal**	Potential Addt'l Under Sen. Plan	**Total Potential Revenue**	to Total Potential Revenue	
Robeson Co.	21,295,615	24,814,349	2,581,950	27,396,298	2,387,156	29,783,454	8,487,840	40%
Fairmont	585,480	712,197	-	712,197	-	712,197	126,717	22%
Lumber Bridge	20,713	25,322	-	25,322	-	25,322	4,609	22%
Lumberton	4,760,116	5,792,048	-	5,792,048	-	5,792,048	1,031,933	22%
Marietta	38,825	47,172	-	47,172	-	47,172	8,348	22%
Maxton *	488,132	593,938	-	593,938	-	593,938	105,806	22%
McDonald	24,799	30,202	-	30,202	-	30,202	5,403	22%
Orrum	20,324	24,780	-	24,780	-	24,780	4,456	22%
Parkton	96,375	117,274	-	117,274	-	117,274	20,899	22%
Pembroke	639,120	762,103	-	762,103	-	762,103	122,982	19%
Proctorville	25,847	31,514	-	31,514	-	31,514	5,667	22%
Raynham	20,988	25,591	-	25,591	-	25,591	4,603	22%
Red Springs *	759,206	924,196	-	924,196	-	924,196	164,990	22%
Rennert	85,384	104,008	-	104,008	-	104,008	18,624	22%
Rowland	226,997	276,161	-	276,161	-	276,161	49,164	22%
St Pauls	497,692	605,590	-	605,590	-	605,590	107,898	22%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Rockingham County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	FY 2013-14 Sales Tax Distribution As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	FY 2015-16 Projected Senate Plan
Rockingham Co.	103,115,680	10,174,511	10%	10,370,613	10,676,019	10,893,412
Eden		2,654,280		2,719,506	2,805,210	2,862,332
Madison		380,925		390,364	402,666	410,865
Mayodan		422,631		433,204	446,854	455,953
Reidsville		2,458,662		2,519,166	2,598,556	2,651,470
Stoneville		179,669		184,154	189,957	193,825
Wentworth		476,079		487,811	503,184	513,430

FY 2016-17

	Current Law (All Articles)	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Rockingham Co.	10,997,691	12,118,221	-	12,118,221	3,879,958	15,998,180	5,000,489	45%
Eden	2,898,233	3,121,403	-	3,121,403	-	3,121,403	223,170	8%
Madison	416,157	448,098	-	448,098	-	448,098	31,941	8%
Mayodan	461,605	497,329	-	497,329	-	497,329	35,724	8%
Reidsville	2,683,550	2,891,504	-	2,891,504	-	2,891,504	207,954	8%
Stoneville	196,234	211,409	-	211,409	-	211,409	15,175	8%
Wentworth	519,824	559,920	-	559,920	-	559,920	40,097	8%

FY 2017-18

	Current Law (All Articles)	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Rockingham Co.	11,327,582	13,175,290	-	13,175,290	4,015,757	17,191,047	5,863,464	52%
Eden	2,990,482	3,341,990	-	3,341,990	-	3,341,990	351,509	12%
Madison	429,401	479,811	-	479,811	-	479,811	50,410	12%
Mayodan	476,296	532,584	-	532,584	-	532,584	56,288	12%
Reidsville	2,768,977	3,095,895	-	3,095,895	-	3,095,895	326,917	12%
Stoneville	202,479	226,390	-	226,390	-	226,390	23,910	12%
Wentworth	536,369	599,509	-	599,509	-	599,509	63,139	12%

FY 2018-19

	Current Law (All Articles)	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Rockingham Co.	11,670,576	14,233,052	-	14,233,052	4,156,308	18,389,360	6,718,784	58%
Eden	3,086,219	3,564,099	-	3,564,099	-	3,564,099	477,880	15%
Madison	443,145	511,745	-	511,745	-	511,745	68,600	15%
Mayodan	491,543	568,089	-	568,089	-	568,089	76,546	16%
Reidsville	2,857,634	3,301,697	-	3,301,697	-	3,301,697	444,063	16%
Stoneville	208,961	241,476	-	241,476	-	241,476	32,515	16%
Wentworth	553,541	639,371	-	639,371	-	639,371	85,830	16%

FY 2019-20

	Current Law (All Articles)	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Rockingham Co.	12,026,801	15,079,024	-	15,079,024	4,301,779	19,380,803	7,354,002	61%
Eden	3,185,512	3,752,659	-	3,752,659	-	3,752,659	567,147	18%
Madison	457,400	538,850	-	538,850	-	538,850	81,449	18%
Mayodan	507,356	598,216	-	598,216	-	598,216	90,860	18%
Reidsville	2,949,584	3,476,408	-	3,476,408	-	3,476,408	526,824	18%
Stoneville	215,683	254,279	-	254,279	-	254,279	38,595	18%
Wentworth	571,350	673,210	-	673,210	-	673,210	101,860	18%

Intentionally blank.

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Rowan County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	Senate Plan
Rowan Co.	140,162,722	17,036,910	12%	17,598,169	18,175,721	18,525,780
China Grove		663,872		685,995	708,927	723,363
Cleveland		138,737		143,336	148,127	151,144
East Spencer		242,730		250,732	259,115	264,391
Faith		129,138		133,454	137,915	140,723
Granite Quarry		472,493		488,486	504,814	515,093
Kannapolis *		1,502,676		1,552,686	1,604,591	1,637,265
Landis		493,263		509,730	526,769	537,495
Rockwell		336,089		347,310	358,920	366,229
Salisbury		5,361,379		5,538,188	5,723,332	5,839,874
Spencer		518,502		535,632	553,538	564,810

* Jurisdiction spans multiple counties.

FY 2016-17

	Current Law (All Articles)	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Rowan Co.	18,708,222	18,236,274	2,730,617	20,966,892	2,551,619	23,518,511	4,810,289	26%
China Grove	731,095	805,537	-	805,537	-	805,537	74,442	10%
Cleveland	152,717	168,295	-	168,295	-	168,295	15,579	10%
East Spencer	266,912	294,362	-	294,362	-	294,362	27,450	10%
Faith	142,242	156,718	-	156,718	-	156,718	14,477	10%
Granite Quarry	521,374	573,789	-	573,789	-	573,789	52,415	10%
Kannapolis *	1,654,217	1,823,209	-	1,823,209	-	1,823,209	168,992	10%
Landis	543,418	598,576	-	598,576	-	598,576	55,157	10%
Rockwell	370,397	407,847	-	407,847	-	407,847	37,451	10%
Salisbury	5,904,304	6,501,918	-	6,501,918	-	6,501,918	597,613	10%
Spencer	571,463	628,863	-	628,863	-	628,863	57,400	10%

FY 2017-18

	Current Law (All Articles)	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Rowan Co.	19,322,984	19,970,654	2,844,186	22,814,840	2,640,926	25,455,766	6,132,782	32%
China Grove	755,478	868,188	-	868,188	-	868,188	112,710	15%
Cleveland	157,810	181,369	-	181,369	-	181,369	23,558	15%
East Spencer	275,816	317,200	-	317,200	-	317,200	41,384	15%
Faith	146,985	168,915	-	168,915	-	168,915	21,930	15%
Granite Quarry	538,757	618,577	-	618,577	-	618,577	79,820	15%
Kannapolis *	1,709,391	1,964,967	-	1,964,967	-	1,964,967	255,577	15%
Landis	561,541	645,149	-	645,149	-	645,149	83,608	15%
Rockwell	382,749	439,582	-	439,582	-	439,582	56,833	15%
Salisbury	6,101,220	7,006,395	-	7,006,395	-	7,006,395	905,175	15%
Spencer	590,520	677,676	-	677,676	-	677,676	87,156	15%

FY 2018-19

	Current Law (All Articles)	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Rowan Co.	19,958,419	21,754,486	2,962,554	24,717,040	2,733,358	27,450,398	7,491,979	38%
China Grove	780,689	932,659	-	932,659	-	932,659	151,971	19%
Cleveland	163,077	194,821	-	194,821	-	194,821	31,744	19%
East Spencer	285,023	340,699	-	340,699	-	340,699	55,677	20%
Faith	151,890	181,466	-	181,466	-	181,466	29,576	19%
Granite Quarry	556,730	664,673	-	664,673	-	664,673	107,943	19%
Kannapolis *	1,766,438	2,110,841	-	2,110,841	-	2,110,841	344,403	19%
Landis	580,279	693,076	-	693,076	-	693,076	112,797	19%
Rockwell	395,520	472,239	-	472,239	-	472,239	76,719	19%
Salisbury	6,304,823	7,525,472	-	7,525,472	-	7,525,472	1,220,649	19%
Spencer	610,223	727,902	-	727,902	-	727,902	117,679	19%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Rowan County (cont'd)

FY 2019-20

	Current Law	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection					Change From Current Law	
	(All Articles)	Art. 39, 40, 42 2¢	Other Levied Articles	**Subtotal**	Potential Addt'l Under Sen. Plan	**Total Potential Revenue**	to Total Potential Revenue	
Rowan Co.	20,615,691	23,225,081	3,083,414	26,308,495	2,829,026	29,137,521	8,521,829	41%
China Grove	806,770	988,076	-	988,076	-	988,076	181,306	22%
Cleveland	168,525	206,386	-	206,386	-	206,386	37,861	22%
East Spencer	294,547	360,906	-	360,906	-	360,906	66,359	23%
Faith	156,964	192,254	-	192,254	-	192,254	35,290	22%
Granite Quarry	575,323	704,273	-	704,273	-	704,273	128,950	22%
Kannapolis *	1,825,455	2,236,234	-	2,236,234	-	2,236,234	410,779	23%
Landis	599,663	734,270	-	734,270	-	734,270	134,606	22%
Rockwell	408,732	500,307	-	500,307	-	500,307	91,575	22%
Salisbury	6,515,453	7,971,813	-	7,971,813	-	7,971,813	1,456,360	22%
Spencer	630,607	771,088	-	771,088	-	771,088	140,482	22%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Rutherford County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	FY 2013-14 Sales Tax Distribution As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	FY 2015-16 Projected Senate Plan
Rutherford Co.	71,370,383	9,911,713	14%	10,159,910	10,472,692	10,685,944
Bostic		16,051		16,491	17,019	17,365
Chimney Rk. V.		20,831		21,289	21,972	22,419
Ellenboro		22,311		22,910	23,644	24,125
Forest City		728,128		749,335	773,318	789,065
Lake Lure		839,296		861,979	889,585	907,700
Ruth		29,332		30,148	31,113	31,746
Rutherfordton		624,472		641,055	661,588	675,060
Spindale		502,430		516,370	532,904	543,755

FY 2016-17

	Current Law (All Articles)	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue		
Rutherford Co.	10,720,848	11,775,976	-	11,775,976	3,011,639	14,787,616	4,066,768	38%
Bostic	17,266	18,888	-	18,888	-	18,888	1,622	9%
Chimney Rock V.	22,291	24,313	-	24,313	-	24,313	2,022	9%
Ellenboro	23,877	26,232	-	26,232	-	26,232	2,355	10%
Forest City	885,183	859,066	-	859,066	-	859,066	(26,117)	(3%)
Lake Lure	917,341	987,099	-	987,099	-	987,099	69,758	8%
Ruth	31,370	34,538	-	34,538	-	34,538	3,168	10%
Rutherfordton	676,036	733,922	-	733,922	-	733,922	57,885	9%
Spindale	539,866	591,550	-	591,550	-	591,550	51,684	10%

FY 2017-18

	Current Law (All Articles)	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue		
Rutherford Co.	11,053,630	12,667,159	-	12,667,159	3,117,047	15,784,205	4,730,576	43%
Bostic	17,824	20,130	-	20,130	-	20,130	2,306	13%
Chimney Rock V.	23,013	25,842	-	25,842	-	25,842	2,829	12%
Ellenboro	24,650	27,950	-	27,950	-	27,950	3,300	13%
Forest City	912,774	916,359	-	916,359	-	916,359	3,585	0%
Lake Lure	946,839	1,051,835	-	1,051,835	-	1,051,835	104,996	11%
Ruth	32,385	36,817	-	36,817	-	36,817	4,432	14%
Rutherfordton	697,838	781,870	-	781,870	-	781,870	84,032	12%
Spindale	557,317	630,570	-	630,570	-	630,570	73,253	13%

FY 2018-19

	Current Law (All Articles)	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue		
Rutherford Co.	11,398,411	13,555,098	-	13,555,098	3,226,143	16,781,241	5,382,830	47%
Bostic	18,402	21,374	-	21,374	-	21,374	2,973	16%
Chimney Rock V.	23,760	27,370	-	27,370	-	27,370	3,610	15%
Ellenboro	25,450	29,671	-	29,671	-	29,671	4,220	17%
Forest City	941,358	973,830	-	973,830	-	973,830	32,472	3%
Lake Lure	977,391	1,116,704	-	1,116,704	-	1,116,704	139,313	14%
Ruth	33,437	39,102	-	39,102	-	39,102	5,665	17%
Rutherfordton	720,419	829,905	-	829,905	-	829,905	109,487	15%
Spindale	575,390	669,685	-	669,685	-	669,685	94,295	16%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Rutherford County (cont'd)

FY 2019-20

	Current Law (All Articles)	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection Art. 39, 40, 42 2¢	Other Levied Articles	**Subtotal**	Potential Addt'l Under Sen. Plan	**Total Potential Revenue**	Change From Current Law to Total Potential Revenue	
Rutherford Co.	11,755,508	14,283,295	-	14,283,295	3,339,058	17,622,354	5,866,846	50%
Bostic	19,000	22,443	-	22,443	-	22,443	3,443	18%
Chimney Rock V.	24,533	28,692	-	28,692	-	28,692	4,158	17%
Ellenboro	26,279	31,149	-	31,149	-	31,149	4,870	19%
Forest City	970,962	1,023,049	-	1,023,049	-	1,023,049	52,087	5%
Lake Lure	1,009,027	1,172,414	-	1,172,414	-	1,172,414	163,387	16%
Ruth	34,526	41,062	-	41,062	-	41,062	6,536	19%
Rutherfordton	743,800	871,185	-	871,185	-	871,185	127,385	17%
Spindale	594,104	703,244	-	703,244	-	703,244	109,140	18%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Sampson County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	FY 2013-14 Sales Tax Distribution As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	FY 2015-16 Projected Senate Plan
Sampson Co.	74,424,433	9,035,858	12%	9,320,379	9,625,112	9,818,864
Autryville		37,073		38,326	39,604	40,410
Clinton		1,608,910		1,660,230	1,715,587	1,750,521
Faison*		-		-	-	-
Falcon *		-		-	-	-
Garland		116,777		120,481	124,498	127,033
Harrells *		33,408		34,478	35,627	36,353
Newton Grove		105,712		108,978	112,612	114,905
Roseboro		222,665		229,741	237,401	242,235
Salemburg		81,252		83,835	86,631	88,395
Turkey		55,181		56,963	58,863	60,061

* Jurisdiction spans multiple counties.

FY 2016-17

	Current Law (All Articles)	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Sampson Co.	9,922,364	10,156,562	1,058,513	11,215,075	1,005,226	12,220,301	2,297,937	23%
Autryville	40,876	45,296	-	45,296	-	45,296	4,420	11%
Clinton	1,773,675	1,960,236	-	1,960,236	-	1,960,236	186,561	11%
Faison*	-	-	-	-	-	-	-	-
Falcon *	-	-	-	-	-	-	-	-
Garland	128,697	142,239	-	142,239	-	142,239	13,542	11%
Harrells *	36,828	40,710	-	40,710	-	40,710	3,882	11%
Newton Grove	116,138	128,604	-	128,604	-	128,604	12,466	11%
Roseboro	245,186	271,239	-	271,239	-	271,239	26,052	11%
Salemburg	89,610	98,979	-	98,979	-	98,979	9,370	10%
Turkey	60,985	67,271	-	67,271	-	67,271	6,286	10%

FY 2017-18

	Current Law (All Articles)	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Sampson Co.	10,246,690	11,372,387	1,106,190	12,478,577	1,040,409	13,518,986	3,272,296	32%
Autryville	42,235	49,673	-	49,673	-	49,673	7,438	18%
Clinton	1,832,642	2,147,888	-	2,147,888	-	2,147,888	315,247	17%
Faison*	-	-	-	-	-	-	-	-
Falcon *	-	-	-	-	-	-	-	-
Garland	132,976	155,843	-	155,843	-	155,843	22,867	17%
Harrells *	38,053	44,609	-	44,609	-	44,609	6,556	17%
Newton Grove	120,001	140,854	-	140,854	-	140,854	20,853	17%
Roseboro	253,339	297,188	-	297,188	-	297,188	43,850	17%
Salemburg	92,589	108,450	-	108,450	-	108,450	15,861	17%
Turkey	63,011	73,724	-	73,724	-	73,724	10,712	17%

FY 2018-19

	Current Law (All Articles)	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Sampson Co.	10,581,961	12,636,936	1,156,354	13,793,289	1,076,824	14,870,113	4,288,152	41%
Autryville	43,640	54,222	-	54,222	-	54,222	10,581	24%
Clinton	1,893,617	2,342,846	-	2,342,846	-	2,342,846	449,229	24%
Faison*	-	-	-	-	-	-	-	-
Falcon *	-	-	-	-	-	-	-	-
Garland	137,400	169,976	-	169,976	-	169,976	32,576	24%
Harrells *	39,319	48,660	-	48,660	-	48,660	9,341	24%
Newton Grove	123,996	153,579	-	153,579	-	153,579	29,583	24%
Roseboro	261,769	324,148	-	324,148	-	324,148	62,379	24%
Salemburg	95,669	118,289	-	118,289	-	118,289	22,620	24%
Turkey	65,107	80,428	-	80,428	-	80,428	15,321	24%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Sampson County (cont'd)

FY 2019-20

	Current Law	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection					Change From Current Law	
	(All Articles)	Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	to Total Potential Revenue	
Sampson Co.	10,928,794	13,658,982	1,207,215	14,866,196	1,114,512	15,980,709	5,051,915	46%
Autryville	45,094	58,025	-	58,025	-	58,025	12,931	29%
Clinton	1,956,703	2,506,058	-	2,506,058	-	2,506,058	549,355	28%
Faison*	-	-	-	-	-	-	-	-
Falcon *	-	-	-	-	-	-	-	-
Garland	141,978	181,810	-	181,810	-	181,810	39,832	28%
Harrells *	40,629	52,051	-	52,051	-	52,051	11,423	28%
Newton Grove	128,129	164,238	-	164,238	-	164,238	36,109	28%
Roseboro	270,492	346,720	-	346,720	-	346,720	76,228	28%
Salemburg	98,856	126,526	-	126,526	-	126,526	27,670	28%
Turkey	67,275	86,039	-	86,039	-	86,039	18,764	28%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Scotland County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	FY 2013-14 Sales Tax Distribution As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	FY 2015-16 Projected Senate Plan
Scotland Co.	45,767,406	5,242,339	11%	5,378,359	5,541,329	5,654,166
East Laurinburg		5,257		5,402	5,573	5,687
Gibson		37,934		39,004	40,241	41,060
Laurinburg		1,297,845		1,337,468	1,379,824	1,407,921
Maxton *		35,077		36,062	37,205	37,962
Wagram		62,607		64,375	66,416	67,768

* Jurisdiction spans multiple counties.

FY 2016-17

	Current Law (All Articles)	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Scotland Co.	5,745,875	6,284,110	-	6,284,110	1,593,975	7,878,085	2,132,210	37%
East Laurinburg	5,742	6,220	-	6,220	-	6,220	478	8%
Gibson	41,722	44,929	-	44,929	-	44,929	3,207	8%
Laurinburg	1,383,790	1,542,596	-	1,542,596	-	1,542,596	158,805	11%
Maxton *	38,516	41,536	-	41,536	-	41,536	3,020	8%
Wagram	68,409	74,155	-	74,155	-	74,155	5,745	8%

FY 2017-18

	Current Law (All Articles)	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Scotland Co.	5,920,094	6,758,321	-	6,758,321	1,649,764	8,408,085	2,487,991	42%
East Laurinburg	5,925	6,626	-	6,626	-	6,626	702	12%
Gibson	43,044	47,877	-	47,877	-	47,877	4,833	11%
Laurinburg	1,428,110	1,645,766	-	1,645,766	-	1,645,766	217,656	15%
Maxton *	39,737	44,258	-	44,258	-	44,258	4,521	11%
Wagram	70,582	79,021	-	79,021	-	79,021	8,439	12%

FY 2018-19

	Current Law (All Articles)	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Scotland Co.	6,100,298	7,225,871	-	7,225,871	1,707,505	8,933,376	2,833,078	46%
East Laurinburg	6,113	7,030	-	7,030	-	7,030	916	15%
Gibson	44,411	50,806	-	50,806	-	50,806	6,395	14%
Laurinburg	1,473,965	1,748,431	-	1,748,431	-	1,748,431	274,466	19%
Maxton *	41,000	46,963	-	46,963	-	46,963	5,962	15%
Wagram	72,829	83,857	-	83,857	-	83,857	11,028	15%

FY 2019-20

	Current Law (All Articles)	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Scotland Co.	6,286,248	7,601,142	-	7,601,142	1,767,268	9,368,410	3,082,162	49%
East Laurinburg	6,308	7,371	-	7,371	-	7,371	1,063	17%
Gibson	45,824	53,281	-	53,281	-	53,281	7,457	16%
Laurinburg	1,521,338	1,834,887	-	1,834,887	-	1,834,887	313,549	21%
Maxton *	42,305	49,248	-	49,248	-	49,248	6,943	16%
Wagram	75,150	87,941	-	87,941	-	87,941	12,791	17%

Intentionally blank.

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Stanly County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	FY 2013-14 Sales Tax Distribution As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	FY 2015-16 Projected Senate Plan
Stanly Co.	79,022,043	6,866,656	9%	7,043,707	7,277,934	7,426,132
Albemarle		2,721,060		2,799,240	2,894,065	2,952,996
Badin		336,817		346,483	358,220	365,514
Locust *		471,676		486,306	502,775	513,013
Misenheimer		115,368		118,571	122,588	125,084
New London		103,385		106,359	109,961	112,201
Norwood		405,791		417,468	431,610	440,399
Oakboro		322,976		332,550	343,814	350,815
Red Cross		127,305		130,985	135,422	138,180
Richfield		105,829		108,902	112,591	114,883
Stanfield *		256,862		264,440	273,397	278,964

* Jurisdiction spans multiple counties.

FY 2016-17

	Current Law (All Articles)	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Stanly Co.	7,514,113	8,198,301	-	8,198,301	2,877,340	11,075,641	3,561,528	47%
Albemarle	2,991,421	3,208,683	-	3,208,683	-	3,208,683	217,261	7%
Badin	370,214	397,155	-	397,155	-	397,155	26,941	7%
Locust *	520,526	558,120	-	558,120	-	558,120	37,594	7%
Misenheimer	126,945	135,844	-	135,844	-	135,844	8,899	7%
New London	113,731	121,917	-	121,917	-	121,917	8,186	7%
Norwood	445,952	478,542	-	478,542	-	478,542	32,591	7%
Oakboro	355,837	381,378	-	381,378	-	381,378	25,541	7%
Red Cross	139,993	150,158	-	150,158	-	150,158	10,165	7%
Richfield	116,405	124,851	-	124,851	-	124,851	8,446	7%
Stanfield *	283,002	303,245	-	303,245	-	303,245	20,242	7%

FY 2017-18

	Current Law (All Articles)	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Stanly Co.	7,761,848	8,808,514	-	8,808,514	2,978,047	11,786,561	4,024,713	52%
Albemarle	3,092,117	3,411,811	-	3,411,811	-	3,411,811	319,694	10%
Badin	382,676	422,290	-	422,290	-	422,290	39,614	10%
Locust *	538,038	594,143	-	594,143	-	594,143	56,105	10%
Misenheimer	131,217	144,372	-	144,372	-	144,372	13,154	10%
New London	117,559	129,637	-	129,637	-	129,637	12,078	10%
Norwood	460,964	508,848	-	508,848	-	508,848	47,885	10%
Oakboro	367,811	405,710	-	405,710	-	405,710	37,899	10%
Red Cross	144,705	159,678	-	159,678	-	159,678	14,973	10%
Richfield	120,323	132,776	-	132,776	-	132,776	12,453	10%
Stanfield *	292,526	322,569	-	322,569	-	322,569	30,043	10%

FY 2018-19

	Current Law (All Articles)	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Stanly Co.	8,017,807	9,431,887	-	9,431,887	3,082,279	12,514,166	4,496,360	56%
Albemarle	3,196,220	3,619,744	-	3,619,744	-	3,619,744	423,523	13%
Badin	395,560	448,019	-	448,019	-	448,019	52,459	13%
Locust *	556,143	631,053	-	631,053	-	631,053	74,910	13%
Misenheimer	135,635	153,098	-	153,098	-	153,098	17,464	13%
New London	121,516	137,539	-	137,539	-	137,539	16,023	13%
Norwood	476,484	539,872	-	539,872	-	539,872	63,388	13%
Oakboro	380,191	430,627	-	430,627	-	430,627	50,436	13%
Red Cross	149,577	169,425	-	169,425	-	169,425	19,848	13%
Richfield	124,374	140,889	-	140,889	-	140,889	16,515	13%
Stanfield *	302,371	342,356	-	342,356	-	342,356	39,985	13%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Stanly County (cont'd)

FY 2019-20

	Current Law (All Articles)	**SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection** Art. 39, 40, 42 2¢	Other Levied Articles	**Subtotal**	Potential Addt'l Under Sen. Plan	**Total Potential Revenue**	Change From Current Law to Total Potential Revenue	
Stanly Co.	8,282,629	9,967,465	-	9,967,465	3,190,159	13,157,623	4,874,994	59%
Albemarle	3,303,942	3,806,178	-	3,806,178	-	3,806,178	502,236	15%
Badin	408,892	471,089	-	471,089	-	471,089	62,197	15%
Locust *	574,877	664,027	-	664,027	-	664,027	89,149	16%
Misenheimer	140,205	160,935	-	160,935	-	160,935	20,730	15%
New London	125,612	144,625	-	144,625	-	144,625	19,013	15%
Norwood	492,543	567,686	-	567,686	-	567,686	75,142	15%
Oakboro	393,000	452,935	-	452,935	-	452,935	59,934	15%
Red Cross	154,618	178,161	-	178,161	-	178,161	23,543	15%
Richfield	128,565	148,159	-	148,159	-	148,159	19,594	15%
Stanfield *	312,559	360,076	-	360,076	-	360,076	47,517	15%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Stokes County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	Senate Plan
Stokes Co.	50,925,248	5,343,100	10%	5,418,918	5,565,228	5,678,551
Danbury		10,063		10,263	10,572	10,787
King *		710,181		725,049	746,879	762,088
Tobaccoville *		-		-	-	-
Walnut Cove		139,295		142,164	146,445	149,427

* Jurisdiction spans multiple counties.

FY 2016-17

	Current Law (All Articles)	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Stokes Co.	5,721,441	6,699,383	-	6,699,383	1,118,147	7,817,529	2,096,088	37%
Danbury	10,694	12,190	-	12,190	-	12,190	1,495	14%
King *	773,955	861,586	-	861,586	-	861,586	87,630	11%
Tobaccoville *	-	-	-	-	-	-	-	-
Walnut Cove	150,735	168,910	-	168,910	-	168,910	18,175	12%

FY 2017-18

	Current Law (All Articles)	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Stokes Co.	5,879,002	7,849,592	-	7,849,592	1,157,282	9,006,874	3,127,872	53%
Danbury	11,022	13,701	-	13,701	-	13,701	2,679	24%
King *	797,461	968,807	-	968,807	-	968,807	171,346	21%
Tobaccoville *	-	-	-	-	-	-	-	-
Walnut Cove	155,325	189,906	-	189,906	-	189,906	34,581	22%

FY 2018-19

	Current Law (All Articles)	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Stokes Co.	6,042,694	9,031,430	-	9,031,430	1,197,787	10,229,216	4,186,523	69%
Danbury	11,362	15,255	-	15,255	-	15,255	3,892	34%
King *	821,840	1,079,020	-	1,079,020	-	1,079,020	257,180	31%
Tobaccoville *	-	-	-	-	-	-	-	-
Walnut Cove	160,086	211,488	-	211,488	-	211,488	51,402	32%

FY 2019-20

	Current Law (All Articles)	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Stokes Co.	6,212,940	9,922,944	-	9,922,944	1,239,709	11,162,653	4,949,714	80%
Danbury	11,715	16,478	-	16,478	-	16,478	4,763	41%
King *	847,142	1,165,803	-	1,165,803	-	1,165,803	318,660	38%
Tobaccoville *	-	-	-	-	-	-	-	-
Walnut Cove	165,027	228,483	-	228,483	-	228,483	63,456	38%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Surry County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	Senate Plan
Surry Co.	82,468,812	15,139,426	18%	15,543,672	16,049,715	16,366,382
Dobson		378,438		388,940	401,771	409,952
Elkin *		925,472		950,634	981,998	1,001,994
Mount Airy		2,470,684		2,538,713	2,622,464	2,675,864
Pilot Mountain		353,385		363,315	375,299	382,941

* Jurisdiction spans multiple counties.

FY 2016-17

	Current Law (All Articles)	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Surry Co.	16,595,947	15,037,472	2,052,845	17,090,318	1,967,234	19,057,551	2,461,604	15%
Dobson	415,889	428,694	-	428,694	-	428,694	12,805	3%
Elkin *	1,016,240	1,047,517	-	1,047,517	-	1,047,517	31,277	3%
Mount Airy	2,714,031	2,797,905	-	2,797,905	-	2,797,905	83,874	3%
Pilot Mountain	388,858	400,515	-	400,515	-	400,515	11,657	3%

FY 2017-18

	Current Law (All Articles)	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Surry Co.	17,137,194	15,418,418	2,134,037	17,552,455	2,036,087	19,588,541	2,451,348	14%
Dobson	429,585	441,190	-	441,190	-	441,190	11,605	3%
Elkin *	1,049,714	1,077,724	-	1,077,724	-	1,077,724	28,010	3%
Mount Airy	2,803,420	2,879,120	-	2,879,120	-	2,879,120	75,700	3%
Pilot Mountain	401,660	412,265	-	412,265	-	412,265	10,605	3%

FY 2018-19

	Current Law (All Articles)	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Surry Co.	17,696,816	15,752,434	2,217,303	17,969,737	2,107,350	20,077,087	2,380,271	13%
Dobson	443,748	452,807	-	452,807	-	452,807	9,058	2%
Elkin *	1,084,329	1,105,763	-	1,105,763	-	1,105,763	21,434	2%
Mount Airy	2,895,858	2,954,581	-	2,954,581	-	2,954,581	58,723	2%
Pilot Mountain	414,899	423,200	-	423,200	-	423,200	8,301	2%

FY 2019-20

	Current Law (All Articles)	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Surry Co.	18,275,395	16,114,003	2,302,837	18,416,840	2,181,107	20,597,947	2,322,552	13%
Dobson	458,394	465,158	-	465,158	-	465,158	6,764	1%
Elkin *	1,120,123	1,135,691	-	1,135,691	-	1,135,691	15,568	1%
Mount Airy	2,991,442	3,034,932	-	3,034,932	-	3,034,932	43,490	1%
Pilot Mountain	428,588	434,798	-	434,798	-	434,798	6,210	1%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Swain County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	Senate Plan
Swain Co.	22,334,235	2,311,508	10%	2,393,369	2,477,909	2,528,366
Bryson City		324,771		336,104	347,953	355,039

FY 2016-17

	Current Law (All Articles)	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Swain Co.	2,568,407	2,803,942	-	2,803,942	607,652	3,411,595	843,188	33%
Bryson City	360,137	388,167	-	388,167	-	388,167	28,030	8%

FY 2017-18

	Current Law (All Articles)	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Swain Co.	2,658,670	3,086,832	-	3,086,832	628,920	3,715,752	1,057,082	40%
Bryson City	372,779	421,040	-	421,040	-	421,040	48,260	13%

FY 2018-19

	Current Law (All Articles)	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Swain Co.	2,751,991	3,387,228	-	3,387,228	650,933	4,038,160	1,286,169	47%
Bryson City	385,853	455,815	-	455,815	-	455,815	69,962	18%

FY 2019-20

	Current Law (All Articles)	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Swain Co.	2,848,617	3,645,630	-	3,645,630	673,715	4,319,346	1,470,729	52%
Bryson City	399,389	486,493	-	486,493	-	486,493	87,104	22%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Transylvania County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	Senate Plan
Transylvania Co.	49,448,970	5,672,278	11%	5,804,987	5,995,855	6,117,947
Brevard		1,284,102		1,318,507	1,362,661	1,390,409
Rosman		26,453		27,161	28,071	28,642

FY 2016-17

	Current Law (All Articles)	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Transylvania Co.	6,239,130	6,440,174	-	6,440,174	1,660,229	8,100,403	1,861,273	30%
Brevard	1,397,352	1,464,035	-	1,464,035	-	1,464,035	66,682	5%
Rosman	28,357	30,158	-	30,158	-	30,158	1,801	6%

FY 2017-18

	Current Law (All Articles)	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Transylvania Co.	6,451,811	6,859,297	-	6,859,297	1,718,337	8,577,634	2,125,823	33%
Brevard	1,445,378	1,549,704	-	1,549,704	-	1,549,704	104,326	7%
Rosman	29,333	31,922	-	31,922	-	31,922	2,590	9%

FY 2018-19

	Current Law (All Articles)	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Transylvania Co.	6,673,559	7,297,509	-	7,297,509	1,778,479	9,075,988	2,402,430	36%
Brevard	1,495,336	1,639,048	-	1,639,048	-	1,639,048	143,712	10%
Rosman	30,347	33,762	-	33,762	-	33,762	3,415	11%

FY 2019-20

	Current Law (All Articles)	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Transylvania Co.	6,903,788	7,697,735	-	7,697,735	1,840,726	9,538,460	2,634,673	38%
Brevard	1,547,154	1,722,654	-	1,722,654	-	1,722,654	175,500	11%
Rosman	31,399	35,484	-	35,484	-	35,484	4,084	13%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Tyrrell County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	FY 2013-14 Sales Tax Distribution As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	FY 2015-16 Projected Senate Plan
Tyrrell Co.	Not Available	531,374	Not Available	537,450	552,583	563,835
Columbia		65,000		66,215	68,240	69,629

FY 2016-17

	Current Law	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection					Change From Current Law to	
	(All Articles)	Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Total Potential Revenue	
Tyrrell Co.	568,671	653,210	-	653,210	115,894	769,104	200,433	35%
Columbia	69,629	78,073	-	78,073	-	78,073	8,444	12%

FY 2017-18

	Current Law	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection					Change From Current Law to	
	(All Articles)	Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Total Potential Revenue	
Tyrrell Co.	584,617	747,709	-	747,709	119,950	867,659	283,042	48%
Columbia	71,762	86,684	-	86,684	-	86,684	14,923	21%

FY 2018-19

	Current Law	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection					Change From Current Law to	
	(All Articles)	Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Total Potential Revenue	
Tyrrell Co.	600,931	843,271	-	843,271	124,149	967,420	366,490	61%
Columbia	73,954	95,413	-	95,413	-	95,413	21,459	29%

FY 2019-20

	Current Law	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection					Change From Current Law to	
	(All Articles)	Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Total Potential Revenue	
Tyrrell Co.	617,823	915,104	-	915,104	128,494	1,043,598	425,775	69%
Columbia	76,224	102,280	-	102,280	-	102,280	26,057	34%

Intentionally blank.

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Union County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	FY 2013-14 Sales Tax Distribution As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	FY 2015-16 Projected Senate Plan
Union Co.	302,246,032	29,569,276	10%	30,737,038	31,903,442	32,553,083
Fairview		22,262		23,106	23,963	24,451
Hemby Bridge		-		-	-	-
Indian Trail		1,622,227		1,691,742	1,754,569	1,790,297
Lake Park		158,792		164,889	171,009	174,491
Marshville		189,632		197,017	204,329	208,490
Marvin		138,639		143,991	149,335	152,376
Mineral Springs		18,527		19,239	19,953	20,359
Mint Hill *		1,439		1,494	1,550	1,581
Monroe		5,042,062		5,235,502	5,429,797	5,540,363
Stallings *		899,424		934,008	968,671	988,396
Unionville		26,622		27,636	28,662	29,245
Waxhaw		1,204,161		1,251,370	1,297,816	1,324,243
Weddington *		262,371		274,755	284,966	290,768
Wesley Chapel		40,788		42,361	43,933	44,828
Wingate		133,793		138,900	144,054	146,987

* Jurisdiction spans multiple counties.

FY 2016-17

	Current Law (All Articles)	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection: Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Union Co.	33,119,659	35,728,308	-	35,728,308	9,033,423	44,761,731	11,642,073	35%
Fairview	24,806	26,518	-	26,518	-	26,518	1,713	7%
Hemby Bridge	-	-	-	-	-	-	-	-
Indian Trail	1,830,933	1,946,389	-	1,946,389	-	1,946,389	115,456	6%
Lake Park	176,685	189,287	-	189,287	-	189,287	12,602	7%
Marshville	218,744	226,231	-	226,231	-	226,231	7,486	3%
Marvin	154,604	165,315	-	165,315	-	165,315	10,711	7%
Mineral Springs	20,538	22,086	-	22,086	-	22,086	1,548	8%
Mint Hill *	1,602	1,715	-	1,715	-	1,715	113	7%
Monroe	5,614,348	6,010,096	-	6,010,096	-	6,010,096	395,748	7%
Stallings *	1,002,913	1,072,242	-	1,072,242	-	1,072,242	69,328	7%
Unionville	29,672	31,721	-	31,721	-	31,721	2,049	7%
Waxhaw	1,365,309	1,437,115	-	1,437,115	-	1,437,115	71,807	5%
Weddington *	296,137	316,791	-	316,791	-	316,791	20,655	7%
Wesley Chapel	45,549	48,633	-	48,633	-	48,633	3,085	7%
Wingate	149,206	159,434	-	159,434	-	159,434	10,228	7%

FY 2017-18

	Current Law (All Articles)	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection: Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Union Co.	34,371,622	39,590,422	-	39,590,422	9,349,593	48,940,016	14,568,394	42%
Fairview	25,723	28,880	-	28,880	-	28,880	3,157	12%
Hemby Bridge	-	-	-	-	-	-	-	-
Indian Trail	1,898,776	2,124,499	-	2,124,499	-	2,124,499	225,724	12%
Lake Park	183,217	206,190	-	206,190	-	206,190	22,973	13%
Marshville	226,878	246,494	-	246,494	-	246,494	19,615	9%
Marvin	160,322	180,094	-	180,094	-	180,094	19,773	12%
Mineral Springs	21,297	24,058	-	24,058	-	24,058	2,761	13%
Mint Hill *	1,661	1,868	-	1,868	-	1,868	207	12%
Monroe	5,821,921	6,546,683	-	6,546,683	-	6,546,683	724,763	12%
Stallings *	1,040,002	1,168,019	-	1,168,019	-	1,168,019	128,017	12%
Unionville	30,769	34,549	-	34,549	-	34,549	3,779	12%
Waxhaw	1,415,937	1,566,024	-	1,566,024	-	1,566,024	150,087	11%
Weddington *	307,109	346,455	-	346,455	-	346,455	39,346	13%
Wesley Chapel	47,234	52,980	-	52,980	-	52,980	5,747	12%
Wingate	154,724	173,653	-	173,653	-	173,653	18,929	12%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Union County (cont'd)

FY 2018-19

	Current Law	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection					Change From Current Law	
	(All Articles)	Art. 39, 40, 42 2¢	Other Levied Articles	**Subtotal**	Potential Addt'l Under Sen. Plan	**Total Potential Revenue**	to Total Potential Revenue	
Union Co.	35,668,022	43,806,680	-	43,806,680	9,676,829	53,483,509	17,815,486	50%
Fairview	26,672	31,440	-	31,440	-	31,440	4,767	18%
Hemby Bridge	-	-	-	-	-	-	-	-
Indian Trail	1,969,018	2,317,590	-	2,317,590	-	2,317,590	348,572	18%
Lake Park	189,979	224,510	-	224,510	-	224,510	34,531	18%
Marshville	235,300	268,457	-	268,457	-	268,457	33,157	14%
Marvin	166,241	196,114	-	196,114	-	196,114	29,873	18%
Mineral Springs	22,083	26,196	-	26,196	-	26,196	4,114	19%
Mint Hill *	1,722	2,034	-	2,034	-	2,034	312	18%
Monroe	6,036,832	7,128,282	-	7,128,282	-	7,128,282	1,091,450	18%
Stallings *	1,078,401	1,271,830	-	1,271,830	-	1,271,830	193,429	18%
Unionville	31,905	37,614	-	37,614	-	37,614	5,708	18%
Waxhaw	1,468,356	1,705,752	-	1,705,752	-	1,705,752	237,396	16%
Weddington *	318,470	378,620	-	378,620	-	378,620	60,150	19%
Wesley Chapel	48,978	57,692	-	57,692	-	57,692	8,714	18%
Wingate	160,437	189,064	-	189,064	-	189,064	28,627	18%

FY 2019-20

	Current Law	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection					Change From Current Law	
	(All Articles)	Art. 39, 40, 42 2¢	Other Levied Articles	**Subtotal**	Potential Addt'l Under Sen. Plan	**Total Potential Revenue**	to Total Potential Revenue	
Union Co.	37,015,506	47,562,842	-	47,562,842	10,015,518	57,578,360	20,562,854	56%
Fairview	27,658	33,765	-	33,765	-	33,765	6,107	22%
Hemby Bridge	-	-	-	-	-	-	-	-
Indian Trail	2,041,950	2,492,237	-	2,492,237	-	2,492,237	450,287	22%
Lake Park	197,000	241,146	-	241,146	-	241,146	44,146	22%
Marshville	244,047	288,391	-	288,391	-	288,391	44,345	18%
Marvin	172,387	210,658	-	210,658	-	210,658	38,271	22%
Mineral Springs	22,898	28,138	-	28,138	-	28,138	5,239	23%
Mint Hill *	1,786	2,185	-	2,185	-	2,185	399	22%
Monroe	6,259,947	7,656,417	-	7,656,417	-	7,656,417	1,396,471	22%
Stallings *	1,118,267	1,366,092	-	1,366,092	-	1,366,092	247,825	22%
Unionville	33,085	40,398	-	40,398	-	40,398	7,313	22%
Waxhaw	1,522,785	1,832,540	-	1,832,540	-	1,832,540	309,754	20%
Weddington *	330,266	407,607	-	407,607	-	407,607	77,341	23%
Wesley Chapel	50,789	61,970	-	61,970	-	61,970	11,181	22%
Wingate	166,368	203,061	-	203,061	-	203,061	36,694	22%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Vance County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	FY 2013-14 Sales Tax Distribution As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	FY 2015-16 Projected Senate Plan
Vance Co.	58,675,223	7,334,181	12%	7,496,390	7,731,424	7,888,857
Henderson		2,395,725		2,456,553	2,536,062	2,587,703
Kittrell		3,408		3,500	3,613	3,687
Middleburg		6,341		6,498	6,708	6,845

FY 2016-17

	Current Law (All Articles)	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Vance Co.	7,941,744	8,363,530	-	8,363,530	2,409,256	10,772,787	2,831,042	36%
Henderson	2,668,002	2,738,294	-	2,738,294	-	2,738,294	70,292	3%
Kittrell	3,713	3,904	-	3,904	-	3,904	191	5%
Middleburg	6,925	7,241	-	7,241	-	7,241	315	5%

FY 2017-18

	Current Law (All Articles)	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Vance Co.	8,192,662	8,747,714	-	8,747,714	2,493,580	11,241,294	3,048,632	37%
Henderson	2,754,252	2,860,165	-	2,860,165	-	2,860,165	105,914	4%
Kittrell	3,834	4,081	-	4,081	-	4,081	248	6%
Middleburg	7,151	7,560	-	7,560	-	7,560	410	6%

FY 2018-19

	Current Law (All Articles)	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Vance Co.	8,452,705	9,115,203	-	9,115,203	2,580,855	11,696,058	3,243,353	38%
Henderson	2,843,610	2,978,997	-	2,978,997	-	2,978,997	135,387	5%
Kittrell	3,959	4,254	-	4,254	-	4,254	296	7%
Middleburg	7,384	7,872	-	7,872	-	7,872	488	7%

FY 2019-20

	Current Law (All Articles)	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Vance Co.	8,721,923	9,444,520	-	9,444,520	2,671,185	12,115,706	3,393,783	39%
Henderson	2,936,116	3,089,797	-	3,089,797	-	3,089,797	153,681	5%
Kittrell	4,088	4,415	-	4,415	-	4,415	327	8%
Middleburg	7,625	8,163	-	8,163	-	8,163	537	7%

Intentionally blank.

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Wake County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	FY 2013-14 Sales Tax Distribution As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	FY 2015-16 Projected Senate Plan
Wake Co.	1,142,723,258	128,648,278	11%	134,091,430	139,126,799	141,959,802
Angier*		18,955		19,714	20,443	20,860
Apex		7,000,237		7,288,993	7,558,626	7,712,541
Cary *		24,788,189		25,801,666	26,756,041	27,300,867
Clayton*		-		-	-	-
Durham *		-		-	-	-
Fuquay-Varina		3,399,080		3,541,826	3,672,866	3,747,655
Garner		4,727,560		4,918,880	5,100,807	5,204,674
Holly Springs		4,654,445		4,849,261	5,028,668	5,131,066
Knightdale		2,165,927		2,256,469	2,339,950	2,387,598
Morrisville *		3,536,463		3,684,829	3,821,159	3,898,968
Raleigh *		73,733,184		76,710,120	79,547,223	81,167,022
Rolesville		725,241		755,732	783,693	799,651
Wake Forest *		5,437,787		5,660,439	5,869,815	5,989,341
Wendell		1,074,837		1,118,731	1,160,111	1,183,734
Zebulon *		802,073		834,125	864,972	882,585

* Jurisdiction spans multiple counties.

FY 2016-17

	Current Law (All Articles)	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Wake Co.	144,185,966	146,620,549	-	146,620,549	71,193,866	217,814,415	73,628,449	51%
Angier*	21,241	21,633	-	21,633	-	21,633	391	2%
Apex	7,841,799	8,004,561	-	8,004,561	-	8,004,561	162,761	2%
Cary *	27,687,204	28,327,803	-	28,327,803	-	28,327,803	640,599	2%
Clayton*	-	-	-	-	-	-	-	-
Durham *	-	-	-	-	-	-	-	-
Fuquay-Varina	3,805,349	3,891,451	-	3,891,451	-	3,891,451	86,102	2%
Garner	5,274,315	5,398,976	-	5,398,976	-	5,398,976	124,661	2%
Holly Springs	5,229,247	5,327,456	-	5,327,456	-	5,327,456	98,209	2%
Knightdale	2,427,389	2,478,897	-	2,478,897	-	2,478,897	51,508	2%
Morrisville *	3,964,446	4,048,458	-	4,048,458	-	4,048,458	84,012	2%
Raleigh *	82,355,029	84,191,937	-	84,191,937	-	84,191,937	1,836,908	2%
Rolesville	819,000	830,360	-	830,360	-	830,360	11,360	1%
Wake Forest *	6,076,521	6,214,877	-	6,214,877	-	6,214,877	138,356	2%
Wendell	1,199,241	1,228,221	-	1,228,221	-	1,228,221	28,980	2%
Zebulon *	893,301	915,229	-	915,229	-	915,229	21,928	2%

FY 2017-18

	Current Law (All Articles)	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Wake Co.	149,568,445	148,767,982	-	148,767,982	73,685,651	222,453,634	72,885,189	49%
Angier*	22,024	22,072	-	22,072	-	22,072	49	0%
Apex	8,130,516	8,173,643	-	8,173,643	-	8,173,643	43,126	1%
Cary *	28,705,941	28,919,231	-	28,919,231	-	28,919,231	213,290	1%
Clayton*	-	-	-	-	-	-	-	-
Durham *	-	-	-	-	-	-	-	-
Fuquay-Varina	3,945,434	3,975,602	-	3,975,602	-	3,975,602	30,168	1%
Garner	5,468,332	5,510,180	-	5,510,180	-	5,510,180	41,848	1%
Holly Springs	5,421,896	5,442,161	-	5,442,161	-	5,442,161	20,265	0%
Knightdale	2,516,768	2,532,181	-	2,532,181	-	2,532,181	15,413	1%
Morrisville *	4,110,430	4,135,890	-	4,135,890	-	4,135,890	25,460	1%
Raleigh *	85,385,237	85,920,680	-	85,920,680	-	85,920,680	535,443	1%
Rolesville	849,206	848,343	-	848,343	-	848,343	(863)	(0%)
Wake Forest *	6,300,126	6,344,883	-	6,344,883	-	6,344,883	44,757	1%
Wendell	1,243,356	1,253,824	-	1,253,824	-	1,253,824	10,468	1%
Zebulon *	926,149	933,767	-	933,767	-	933,767	7,618	1%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Wake County (cont'd)

FY 2018-19

	Current Law (All Articles)	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	**Subtotal**	Potential Addt'l Under Sen. Plan	**Total Potential Revenue**		
Wake Co.	155,142,463	151,212,332	-	151,212,332	76,264,649	227,476,981	72,334,519	47%
Angier*	22,833	22,551	-	22,551	-	22,551	(282)	(1%)
Apex	8,429,472	8,357,874	-	8,357,874	-	8,357,874	(71,597)	(1%)
Cary *	29,760,799	29,563,621	-	29,563,621	-	29,563,621	(197,178)	(1%)
Clayton*	-	-	-	-	-	-	-	-
Durham *	-	-	-	-	-	-	-	-
Fuquay-Varina	4,090,487	4,067,302	-	4,067,302	-	4,067,302	(23,184)	(1%)
Garner	5,669,228	5,631,335	-	5,631,335	-	5,631,335	(37,893)	(1%)
Holly Springs	5,621,379	5,567,153	-	5,567,153	-	5,567,153	(54,226)	(1%)
Knightdale	2,609,317	2,590,244	-	2,590,244	-	2,590,244	(19,073)	(1%)
Morrisville *	4,261,591	4,231,164	-	4,231,164	-	4,231,164	(30,427)	(1%)
Raleigh *	88,522,889	87,804,099	-	87,804,099	-	87,804,099	(718,790)	(1%)
Rolesville	880,483	867,939	-	867,939	-	867,939	(12,544)	(1%)
Wake Forest *	6,531,659	6,486,531	-	6,486,531	-	6,486,531	(45,128)	(1%)
Wendell	1,289,036	1,281,719	-	1,281,719	-	1,281,719	(7,316)	(1%)
Zebulon *	960,162	953,962	-	953,962	-	953,962	(6,200)	(1%)

FY 2019-20

	Current Law (All Articles)	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	**Subtotal**	Potential Addt'l Under Sen. Plan	**Total Potential Revenue**		
Wake Co.	160,917,961	155,447,987	-	155,447,987	78,933,912	234,381,898	73,463,937	46%
Angier*	23,672	23,242	-	23,242	-	23,242	(430)	(2%)
Apex	8,739,162	8,618,997	-	8,618,997	-	8,618,997	(120,166)	(1%)
Cary *	30,853,523	30,481,932	-	30,481,932	-	30,481,932	(371,590)	(1%)
Clayton*	-	-	-	-	-	-	-	-
Durham *	-	-	-	-	-	-	-	-
Fuquay-Varina	4,240,747	4,195,874	-	4,195,874	-	4,195,874	(44,873)	(1%)
Garner	5,877,334	5,805,092	-	5,805,092	-	5,805,092	(72,242)	(1%)
Holly Springs	5,828,026	5,742,754	-	5,742,754	-	5,742,754	(85,272)	(1%)
Knightdale	2,705,189	2,671,879	-	2,671,879	-	2,671,879	(33,310)	(1%)
Morrisville *	4,418,180	4,364,828	-	4,364,828	-	4,364,828	(53,352)	(1%)
Raleigh *	91,773,170	90,509,191	-	90,509,191	-	90,509,191	(1,263,979)	(1%)
Rolesville	912,885	895,397	-	895,397	-	895,397	(17,488)	(2%)
Wake Forest *	6,771,504	6,688,210	-	6,688,210	-	6,688,210	(83,293)	(1%)
Wendell	1,336,354	1,321,502	-	1,321,502	-	1,321,502	(14,853)	(1%)
Zebulon *	995,395	983,155	-	983,155	-	983,155	(12,240)	(1%)

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Warren County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	FY 2013-14 Sales Tax Distribution As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	FY 2015-16 Projected Senate Plan
Warren Co.	32,925,431	2,251,910	7%	2,285,635	2,350,272	2,398,130
Macon		20,650		21,118	21,770	22,214
Norlina		193,115		197,517	203,618	207,764
Warrenton		148,777		152,242	156,944	160,140

FY 2016-17

	Current Law (All Articles)	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	**Subtotal**	Potential Addt'l Under Sen. Plan	**Total Potential Revenue**		
Warren Co.	2,413,450	2,907,950	-	2,907,950	471,067	3,379,016	965,566	40%
Macon	22,453	25,572	-	25,572	-	25,572	3,119	14%
Norlina	210,187	239,193	-	239,193	-	239,193	29,007	14%
Warrenton	162,095	184,409	-	184,409	-	184,409	22,314	14%

FY 2017-18

	Current Law (All Articles)	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	**Subtotal**	Potential Addt'l Under Sen. Plan	**Total Potential Revenue**		
Warren Co.	2,482,618	3,434,318	-	3,434,318	487,554	3,921,872	1,439,254	58%
Macon	23,151	28,940	-	28,940	-	28,940	5,788	25%
Norlina	216,722	270,702	-	270,702	-	270,702	53,981	25%
Warrenton	167,134	208,741	-	208,741	-	208,741	41,607	25%

FY 2018-19

	Current Law (All Articles)	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	**Subtotal**	Potential Addt'l Under Sen. Plan	**Total Potential Revenue**		
Warren Co.	2,554,096	3,978,616	-	3,978,616	504,618	4,483,234	1,929,138	76%
Macon	23,873	32,421	-	32,421	-	32,421	8,547	36%
Norlina	223,479	303,278	-	303,278	-	303,278	79,798	36%
Warrenton	172,343	233,897	-	233,897	-	233,897	61,553	36%

FY 2019-20

	Current Law (All Articles)	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	**Subtotal**	Potential Addt'l Under Sen. Plan	**Total Potential Revenue**		
Warren Co.	2,628,301	4,392,383	-	4,392,383	522,280	4,914,663	2,286,362	87%
Macon	24,622	35,171	-	35,171	-	35,171	10,549	43%
Norlina	230,486	329,011	-	329,011	-	329,011	98,525	43%
Warrenton	177,745	253,766	-	253,766	-	253,766	76,021	43%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Washington County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	Senate Plan
Washington Co.	17,925,243	1,716,548	10%	1,745,920	1,797,027	1,833,619
Creswell		25,226		25,813	26,619	27,161
Plymouth		405,545		414,750	427,706	436,416
Roper		54,237		55,476	57,209	58,374

FY 2016-17

	Current Law	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection					Change From Current Law to Total Potential Revenue	
	(All Articles)	Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue		
Washington Co.	1,865,492	2,045,337	-	2,045,337	487,084	2,532,421	666,929	36%
Creswell	27,142	29,728	-	29,728	-	29,728	2,585	10%
Plymouth	430,831	477,521	-	477,521	-	477,521	46,690	11%
Roper	58,746	63,877	-	63,877	-	63,877	5,131	9%

FY 2017-18

	Current Law	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection					Change From Current Law to Total Potential Revenue	
	(All Articles)	Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue		
Washington Co.	1,919,945	2,248,950	-	2,248,950	504,132	2,753,082	833,137	43%
Creswell	27,993	32,122	-	32,122	-	32,122	4,129	15%
Plymouth	444,403	515,855	-	515,855	-	515,855	71,452	16%
Roper	60,583	69,009	-	69,009	-	69,009	8,426	14%

FY 2018-19

	Current Law	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection					Change From Current Law to Total Potential Revenue	
	(All Articles)	Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue		
Washington Co.	1,975,930	2,451,712	-	2,451,712	521,776	2,973,489	997,558	50%
Creswell	28,870	34,522	-	34,522	-	34,522	5,651	20%
Plymouth	458,397	554,253	-	554,253	-	554,253	95,855	21%
Roper	62,477	74,150	-	74,150	-	74,150	11,673	19%

FY 2019-20

	Current Law	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection					Change From Current Law to Total Potential Revenue	
	(All Articles)	Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue		
Washington Co.	2,034,032	2,609,483	-	2,609,483	540,038	3,149,521	1,115,489	55%
Creswell	29,780	36,493	-	36,493	-	36,493	6,713	23%
Plymouth	472,904	585,811	-	585,811	-	585,811	112,908	24%
Roper	64,440	78,375	-	78,375	-	78,375	13,935	22%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Watauga County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	FY 2013-14 Sales Tax Distribution As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	FY 2015-16 Projected Senate Plan
Watauga Co.	58,458,531	9,977,204	17%	10,282,145	10,630,752	10,847,223
Beech Mtn. *		1,331,429		1,373,291	1,420,180	1,449,099
Blowing Rock *		1,191,331		1,228,771	1,270,725	1,296,601
Boone		2,161,272		2,229,745	2,305,875	2,352,829
Seven Devils *		244,389		252,206	260,816	266,127

* Jurisdiction spans multiple counties.

FY 2016-17

	Current Law (All Articles)	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Watauga Co.	11,007,223	10,860,053	-	10,860,053	3,997,963	14,858,016	3,850,793	35%
Beech Mountain	1,471,853	1,466,238	-	1,466,238	-	1,466,238	(5,616)	(0%)
Blowing Rock *	1,316,866	1,311,926	-	1,311,926	-	1,311,926	(4,939)	(0%)
Boone	2,386,520	2,380,927	-	2,380,927	-	2,380,927	(5,593)	(0%)
Seven Devils *	269,857	269,344	-	269,344	-	269,344	(513)	(0%)

FY 2017-18

	Current Law (All Articles)	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Watauga Co.	11,379,667	10,823,646	-	10,823,646	4,137,892	14,961,538	3,581,872	31%
Beech Mountain	1,521,999	1,475,161	-	1,475,161	-	1,475,161	(46,838)	(3%)
Blowing Rock *	1,361,731	1,319,899	-	1,319,899	-	1,319,899	(41,832)	(3%)
Boone	2,467,839	2,395,736	-	2,395,736	-	2,395,736	(72,103)	(3%)
Seven Devils *	279,052	271,065	-	271,065	-	271,065	(7,987)	(3%)

FY 2018-19

	Current Law (All Articles)	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Watauga Co.	11,764,622	10,745,605	-	10,745,605	4,282,718	15,028,324	3,263,701	28%
Beech Mountain	1,573,844	1,480,064	-	1,480,064	-	1,480,064	(93,780)	(6%)
Blowing Rock *	1,408,117	1,324,274	-	1,324,274	-	1,324,274	(83,843)	(6%)
Boone	2,551,914	2,404,039	-	2,404,039	-	2,404,039	(147,875)	(6%)
Seven Devils *	288,559	272,054	-	272,054	-	272,054	(16,505)	(6%)

FY 2019-20

	Current Law (All Articles)	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Watauga Co.	12,163,153	10,796,963	-	10,796,963	4,432,613	15,229,577	3,066,423	25%
Beech Mountain	1,627,514	1,499,141	-	1,499,141	-	1,499,141	(128,373)	(8%)
Blowing Rock *	1,456,136	1,341,334	-	1,341,334	-	1,341,334	(114,802)	(8%)
Boone	2,638,949	2,435,270	-	2,435,270	-	2,435,270	(203,680)	(8%)
Seven Devils *	298,401	275,623	-	275,623	-	275,623	(22,778)	(8%)

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Wayne County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	Senate Plan
Wayne Co.	120,615,121	17,429,349	14%	18,007,659	18,598,098	18,976,806
Eureka		30,224		31,300	32,346	33,004
Fremont		143,143		147,860	152,803	155,914
Goldsboro		6,384,112		6,595,646	6,816,105	6,954,899
Mount Olive *		600,003		620,106	640,832	653,881
Pikeville		109,499		113,154	116,936	119,317
Seven Springs		10,108		10,431	10,780	11,000
Walnut Creek		268,716		277,694	286,976	292,819

* Jurisdiction spans multiple counties.

FY 2016-17

	Current Law (All Articles)	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue		
Wayne Co.	19,130,759	20,766,632	-	20,766,632	6,171,308	26,937,940	7,807,181	41%
Eureka	33,472	35,782	-	35,782	-	35,782	2,310	7%
Fremont	159,285	168,771	-	168,771	-	168,771	9,486	6%
Goldsboro	7,075,474	7,529,197	-	7,529,197	-	7,529,197	453,722	6%
Mount Olive *	667,463	708,031	-	708,031	-	708,031	40,568	6%
Pikeville	122,485	129,188	-	129,188	-	129,188	6,703	5%
Seven Springs	11,161	11,900	-	11,900	-	11,900	739	7%
Walnut Creek	297,833	317,050	-	317,050	-	317,050	19,217	6%

FY 2017-18

	Current Law (All Articles)	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue		
Wayne Co.	19,762,693	22,133,038	-	22,133,038	6,387,304	28,520,342	8,757,649	44%
Eureka	34,595	37,936	-	37,936	-	37,936	3,342	10%
Fremont	164,625	178,679	-	178,679	-	178,679	14,054	9%
Goldsboro	7,312,817	7,971,966	-	7,971,966	-	7,971,966	659,150	9%
Mount Olive *	689,840	749,819	-	749,819	-	749,819	59,979	9%
Pikeville	126,588	136,803	-	136,803	-	136,803	10,215	8%
Seven Springs	11,536	12,592	-	12,592	-	12,592	1,057	9%
Walnut Creek	307,823	335,745	-	335,745	-	335,745	27,922	9%

FY 2018-19

	Current Law (All Articles)	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue		
Wayne Co.	20,423,324	23,541,116	-	23,541,116	6,610,859	30,151,975	9,728,651	48%
Eureka	35,765	40,159	-	40,159	-	40,159	4,393	12%
Fremont	170,193	188,888	-	188,888	-	188,888	18,695	11%
Goldsboro	7,560,266	8,428,220	-	8,428,220	-	8,428,220	867,954	11%
Mount Olive *	713,172	792,886	-	792,886	-	792,886	79,714	11%
Pikeville	130,866	144,650	-	144,650	-	144,650	13,784	11%
Seven Springs	11,926	13,305	-	13,305	-	13,305	1,379	12%
Walnut Creek	318,239	355,011	-	355,011	-	355,011	36,772	12%

FY 2019-20

	Current Law (All Articles)	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue		
Wayne Co.	21,114,551	24,810,747	-	24,810,747	6,842,239	31,652,987	10,538,436	50%
Eureka	36,987	42,209	-	42,209	-	42,209	5,222	14%
Fremont	176,003	198,356	-	198,356	-	198,356	22,354	13%
Goldsboro	7,818,422	8,851,199	-	8,851,199	-	8,851,199	1,032,777	13%
Mount Olive *	737,516	832,782	-	832,782	-	832,782	95,266	13%
Pikeville	135,331	151,922	-	151,922	-	151,922	16,591	12%
Seven Springs	12,334	13,968	-	13,968	-	13,968	1,634	13%
Walnut Creek	329,106	372,863	-	372,863	-	372,863	43,756	13%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Wilkes County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	FY 2013-14 Sales Tax Distribution As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	FY 2015-16 Projected Senate Plan
Wilkes Co.	77,254,488	12,676,231	16%	13,029,118	13,447,796	13,719,437
Elkin *		17,995		18,522	19,129	19,518
N. Wilkesboro		956,806		984,319	1,016,573	1,037,274
Ronda		93,728		96,438	99,598	101,626
Wilkesboro		770,636		793,165	819,152	835,833

* Jurisdiction spans multiple counties.

FY 2016-17

	Current Law (All Articles)	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Wilkes Co.	13,881,442	13,458,850	1,430,981	14,889,831	1,361,152	16,250,983	2,369,541	17%
Elkin *	19,800	21,062	-	21,062	-	21,062	1,261	6%
N. Wilkesboro	1,063,643	1,118,970	-	1,118,970	-	1,118,970	55,327	5%
Ronda	102,796	109,638	-	109,638	-	109,638	6,842	7%
Wilkesboro	846,481	901,876	-	901,876	-	901,876	55,396	7%

FY 2017-18

	Current Law (All Articles)	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Wilkes Co.	14,327,944	14,497,514	1,492,329	15,989,843	1,408,792	17,398,636	3,070,692	21%
Elkin *	20,447	22,487	-	22,487	-	22,487	2,039	10%
N. Wilkesboro	1,098,334	1,194,374	-	1,194,374	-	1,194,374	96,041	9%
Ronda	106,159	117,034	-	117,034	-	117,034	10,875	10%
Wilkesboro	874,165	962,871	-	962,871	-	962,871	88,705	10%

FY 2018-19

	Current Law (All Articles)	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Wilkes Co.	14,789,282	15,544,758	1,556,076	17,100,833	1,458,100	18,558,933	3,769,652	25%
Elkin *	21,116	23,929	-	23,929	-	23,929	2,813	13%
N. Wilkesboro	1,134,188	1,270,675	-	1,270,675	-	1,270,675	136,487	12%
Ronda	109,635	124,519	-	124,519	-	124,519	14,884	14%
Wilkesboro	902,780	1,024,603	-	1,024,603	-	1,024,603	121,823	13%

FY 2019-20

	Current Law (All Articles)	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection — Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Change From Current Law to Total Potential Revenue	
Wilkes Co.	15,266,496	16,417,959	1,620,978	18,038,936	1,509,134	19,548,070	4,281,574	28%
Elkin *	21,809	25,179	-	25,179	-	25,179	3,370	15%
N. Wilkesboro	1,171,279	1,336,811	-	1,336,811	-	1,336,811	165,531	14%
Ronda	113,232	131,006	-	131,006	-	131,006	17,774	16%
Wilkesboro	932,383	1,078,078	-	1,078,078	-	1,078,078	145,695	16%

Intentionally blank.

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Wilson County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	FY 2013-14 Sales Tax Distribution As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	FY 2015-16 Projected Senate Plan
Wilson Co.	107,032,675	11,735,656	11%	12,090,683	12,518,425	12,773,335
Black Creek		56,330		58,111	60,162	61,388
Elm City		122,041		125,888	130,331	132,985
Kenly *		9,315		9,607	9,946	10,149
Lucama		60,107		61,999	64,187	65,494
Saratoga		41,893		43,393	44,925	45,840
Sharpsburg *		18,957		19,566	20,257	20,670
Sims		24,277		25,054	25,938	26,466
Stantonsburg		56,923		58,714	60,786	62,024
Wilson		6,621,643		6,831,044	7,072,163	7,216,172

* Jurisdiction spans multiple counties.

FY 2016-17

	Current Law (All Articles)	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue		
Wilson Co.	12,975,297	13,659,128	-	13,659,128	4,852,559	18,511,687	5,536,390	43%
Black Creek	62,004	65,388	-	65,388	-	65,388	3,385	5%
Elm City	135,398	141,642	-	141,642	-	141,642	6,244	5%
Kenly *	10,958	10,808	-	10,808	-	10,808	(150)	(1%)
Lucama	66,306	69,756	-	69,756	-	69,756	3,450	5%
Saratoga	46,534	48,956	-	48,956	-	48,956	2,422	5%
Sharpsburg *	21,599	22,024	-	22,024	-	22,024	425	2%
Sims	26,803	28,198	-	28,198	-	28,198	1,395	5%
Stantonsburg	63,707	66,059	-	66,059	-	66,059	2,353	4%
Wilson	7,327,148	7,686,452	-	7,686,452	-	7,686,452	359,304	5%

FY 2017-18

	Current Law (All Articles)	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue		
Wilson Co.	13,450,708	14,285,961	-	14,285,961	5,022,399	19,308,360	5,857,652	44%
Black Creek	64,247	68,310	-	68,310	-	68,310	4,063	6%
Elm City	140,302	147,962	-	147,962	-	147,962	7,660	5%
Kenly *	11,358	11,290	-	11,290	-	11,290	(68)	(1%)
Lucama	68,706	72,867	-	72,867	-	72,867	4,161	6%
Saratoga	48,220	51,277	-	51,277	-	51,277	3,057	6%
Sharpsburg *	22,384	23,015	-	23,015	-	23,015	631	3%
Sims	27,774	29,465	-	29,465	-	29,465	1,691	6%
Stantonsburg	66,017	69,005	-	69,005	-	69,005	2,988	5%
Wilson	7,592,454	8,029,962	-	8,029,962	-	8,029,962	437,507	6%

FY 2018-19

	Current Law (All Articles)	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue		
Wilson Co.	13,934,970	14,938,367	-	14,938,367	5,198,183	20,136,550	6,201,579	45%
Black Creek	66,542	71,345	-	71,345	-	71,345	4,803	7%
Elm City	145,318	154,526	-	154,526	-	154,526	9,209	6%
Kenly *	11,766	11,790	-	11,790	-	11,790	24	0%
Lucama	71,161	76,097	-	76,097	-	76,097	4,937	7%
Saratoga	49,943	53,693	-	53,693	-	53,693	3,750	8%
Sharpsburg *	23,186	24,046	-	24,046	-	24,046	860	4%
Sims	28,766	30,781	-	30,781	-	30,781	2,015	7%
Stantonsburg	68,378	72,063	-	72,063	-	72,063	3,685	5%
Wilson	7,863,804	8,386,745	-	8,386,745	-	8,386,745	522,941	7%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Wilson County (cont'd)

FY 2019-20

	Current Law	**SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection**					Change From Current Law to Total Potential Revenue	
	(All Articles)	Art. 39, 40, 42 2¢	Other Levied Articles	**Subtotal**	Potential Addt'l Under Sen. Plan	**Total Potential Revenue**		
Wilson Co.	14,412,598	15,533,120	-	15,533,120	5,380,119	20,913,239	6,500,641	45%
Black Creek	68,836	74,198	-	74,198	-	74,198	5,362	8%
Elm City	150,325	160,698	-	160,698	-	160,698	10,373	7%
Kenly *	12,170	12,260	-	12,260	-	12,260	90	1%
Lucama	73,614	79,135	-	79,135	-	79,135	5,522	8%
Saratoga	51,664	55,934	-	55,934	-	55,934	4,270	8%
Sharpsburg *	23,984	25,012	-	25,012	-	25,012	1,029	4%
Sims	29,758	32,017	-	32,017	-	32,017	2,259	8%
Stantonsburg	70,733	74,940	-	74,940	-	74,940	4,207	6%
Wilson	8,134,835	8,722,099	-	8,722,099	-	8,722,099	587,264	7%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Yadkin County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	FY 2013-14 Sales Tax Distribution As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	FY 2015-16 Projected Senate Plan
Yadkin Co.	38,565,027	4,842,704	13%	4,947,374	5,093,671	5,197,392
Boonville		123,674		127,028	131,024	133,693
East Bend		74,344		76,435	78,839	80,444
Jonesville		245,572		250,540	258,440	263,703
Yadkinville		337,939		347,029	357,949	365,238

FY 2016-17

	Current Law (All Articles)	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue		
Yadkin Co.	5,239,482	6,025,788	-	6,025,788	1,138,733	7,164,520	1,925,038	37%
Boonville	135,805	150,154	-	150,154	-	150,154	14,348	11%
East Bend	81,076	90,392	-	90,392	-	90,392	9,316	11%
Jonesville	273,237	295,197	-	295,197	-	295,197	21,960	8%
Yadkinville	370,976	410,165	-	410,165	-	410,165	39,190	11%

FY 2017-18

	Current Law (All Articles)	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue		
Yadkin Co.	5,395,673	6,872,503	-	6,872,503	1,178,588	8,051,091	2,655,417	49%
Boonville	140,091	166,463	-	166,463	-	166,463	26,372	19%
East Bend	83,640	100,250	-	100,250	-	100,250	16,611	20%
Jonesville	281,826	326,334	-	326,334	-	326,334	44,508	16%
Yadkinville	382,683	454,675	-	454,675	-	454,675	71,992	19%

FY 2018-19

	Current Law (All Articles)	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue		
Yadkin Co.	5,557,350	7,743,557	-	7,743,557	1,219,839	8,963,396	3,406,046	61%
Boonville	144,526	183,249	-	183,249	-	183,249	38,722	27%
East Bend	86,293	110,399	-	110,399	-	110,399	24,105	28%
Jonesville	290,716	358,350	-	358,350	-	358,350	67,634	23%
Yadkinville	394,801	500,485	-	500,485	-	500,485	105,684	27%

FY 2019-20

	Current Law (All Articles)	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection					Change From Current Law to Total Potential Revenue	
		Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue		
Yadkin Co.	5,724,781	8,418,166	-	8,418,166	1,262,533	9,680,699	3,955,918	69%
Boonville	149,119	196,777	-	196,777	-	196,777	47,659	32%
East Bend	89,041	118,574	-	118,574	-	118,574	29,534	33%
Jonesville	299,921	384,237	-	384,237	-	384,237	84,316	28%
Yadkinville	407,347	537,409	-	537,409	-	537,409	130,062	32%

Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Yancey County

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution $	FY 2013-14 Sales Tax Distribution As % of GF	FY 2014-15 Projected	FY 2015-16 Projected Current Law	FY 2015-16 Projected Senate Plan
Yancey Co.	Not Available	2,625,234	Not Available	2,692,513	2,778,124	2,834,694
Burnsville		358,052		368,351	380,433	388,179

FY 2016-17

	Current Law	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection					Change From Current Law	
	(All Articles)	Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	to Total Potential Revenue	
Yancey Co.	2,868,171	3,201,070	-	3,201,070	658,030	3,859,100	990,929	35%
Burnsville	393,832	429,372	-	429,372	-	429,372	35,540	9%

FY 2017-18

	Current Law	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection					Change From Current Law	
	(All Articles)	Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	to Total Potential Revenue	
Yancey Co.	2,959,288	3,555,216	-	3,555,216	681,061	4,236,277	1,276,989	43%
Burnsville	406,728	468,215	-	468,215	-	468,215	61,487	15%

FY 2018-19

	Current Law	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection					Change From Current Law	
	(All Articles)	Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	to Total Potential Revenue	
Yancey Co.	3,053,281	3,919,858	-	3,919,858	704,898	4,624,757	1,571,476	51%
Burnsville	420,046	508,223	-	508,223	-	508,223	88,177	21%

FY 2019-20

	Current Law	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection					Change From Current Law	
	(All Articles)	Art. 39, 40, 42 2¢	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	to Total Potential Revenue	
Yancey Co.	3,150,583	4,213,783	-	4,213,783	729,570	4,943,352	1,792,769	57%
Burnsville	433,831	541,664	-	541,664	-	541,664	107,833	25%

Intentionally blank.