

# NOTES

TO: Honorable Mayor and City Council Members

FROM: Barbara Lipscomb, City Manager 

DATE: April 3, 2013

SUBJECT: Materials for Your Information

Please find attached the following material for your information:

1. Copies of correspondence from me to Pitt County's local delegation concerning potential revenue losses resulting from SB 394
2. A memo from Chris Padgett, Interim Assistant City Manager, regarding special event permits recently approved

als

## Attachments

cc: Dave Holec, City Attorney  
Carol Barwick, City Clerk



# City of Greenville

## North Carolina

P.O. Box 7207 – Greenville, N.C. 27835-7207

CITY MANAGER'S OFFICE

April 2, 2013

Senator Louis Pate  
N.C. Senate  
16 West Jones Street, Room 1028  
Raleigh, NC 27601-2808

Dear Senator Pate:

Please find enclosed information, which was provided to me by the North Carolina League of Municipalities, regarding potential revenue losses to cities and towns resulting from SB 394. This information is being shared with you to provide background for your decision making on this important issue. It is my understanding that some form of “true-up” is planned to remedy any losses; however, it is critical that each community’s revenues be kept “whole” and intact during the process of tax reform in order to continue to provide the necessary and vital community services that each municipality provides.

If you have questions or would like additional information, please feel free to contact me. I appreciate your efforts on behalf of the citizens and municipalities.

Sincerely,

Barbara Lipscomb  
City Manager

dr

Enclosure

cc: Mayor and City Council  
Dave Holec, City Attorney



# City of Greenville

## North Carolina

P.O. Box 7207 - Greenville, N.C. 27835-7207

CITY MANAGER'S OFFICE

April 2, 2013

Senator Don Davis  
N.C. Senate  
300 N. Salisbury Street, Room 518  
Raleigh, NC 27603-5925

Dear Senator Davis:

Please find enclosed information, which was provided to me by the North Carolina League of Municipalities, regarding potential revenue losses to cities and towns resulting from SB 394. This information is being shared with you to provide background for your decision making on this important issue. It is my understanding that some form of "true-up" is planned to remedy any losses; however, it is critical that each community's revenues be kept "whole" and intact during the process of tax reform in order to continue to provide the necessary and vital community services that each municipality provides.

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Sincerely,

Barbara Lipscomb  
City Manager

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Enclosure

cc: Mayor and City Council  
Dave Holec, City Attorney



# City of Greenville

North Carolina

P.O. Box 7207 – Greenville, N.C. 27835-7207

CITY MANAGER'S OFFICE

April 2, 2013

Representative Brian Brown  
N.C. House of Representatives  
300 N. Salisbury Street, Room 604  
Raleigh, NC 27603-5925

Dear Representative Brown:

Please find enclosed information, which was provided to me by the North Carolina League of Municipalities, regarding potential revenue losses to cities and towns resulting from SB 394. This information is being shared with you to provide background for your decision making on this important issue. It is my understanding that some form of “true-up” is planned to remedy any losses; however, it is critical that each community’s revenues be kept “whole” and intact during the process of tax reform in order to continue to provide the necessary and vital community services that each municipality provides.

If you have questions or would like additional information, please feel free to contact me. I appreciate your efforts on behalf of the citizens and municipalities.

Sincerely,

Barbara Lipscomb  
City Manager

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Enclosure

cc: Mayor and City Council  
Dave Holec, City Attorney



# City of Greenville

North Carolina

P.O. Box 7207 - Greenville, N.C. 27835-7207

CITY MANAGER'S OFFICE

April 2, 2013

Representative Susan Martin  
N.C. House of Representatives  
300 N. Salisbury Street, Room 306C  
Raleigh, NC 27603-5925

Dear Representative Martin:

Please find enclosed information, which was provided to me by the North Carolina League of Municipalities, regarding potential revenue losses to cities and towns resulting from SB 394. This information is being shared with you to provide background for your decision making on this important issue. It is my understanding that some form of "true-up" is planned to remedy any losses; however, it is critical that each community's revenues be kept "whole" and intact during the process of tax reform in order to continue to provide the necessary and vital community services that each municipality provides.

If you have questions or would like additional information, please feel free to contact me. I appreciate your efforts on behalf of the citizens and municipalities.

Sincerely,

Barbara Lipscomb  
City Manager

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Enclosure

cc: Mayor and City Council  
Dave Holec, City Attorney



# City of Greenville

## North Carolina

P.O. Box 7207 – Greenville, N.C. 27835-7207

CITY MANAGER'S OFFICE

April 2, 2013

Representative Jean Farmer-Butterfield  
N.C. House of Representatives  
16 West Jones Street, Room 1220  
Raleigh, NC 27601-1096

Dear Representative Farmer-Butterfield:

Please find enclosed information, which was provided to me by the North Carolina League of Municipalities, regarding potential revenue losses to cities and towns resulting from SB 394. This information is being shared with you to provide background for your decision making on this important issue. It is my understanding that some form of "true-up" is planned to remedy any losses; however, it is critical that each community's revenues be kept "whole" and intact during the process of tax reform in order to continue to provide the necessary and vital community services that each municipality provides.

If you have questions or would like additional information, please feel free to contact me. I appreciate your efforts on behalf of the citizens and municipalities.

Sincerely,

Barbara Lipscomb  
City Manager

dr

Enclosure

cc: Mayor and City Council  
Dave Holec, City Attorney

**Maximum Revenue Loss From SB 394 (with no offset for increased sales tax) and Property Tax Needed to Recover**

Municipality	Revenue Loss						Revenue Recovery	
	Beer and Wine Excise Tax (FY 11-12) [\$]	Natural Gas Excise Tax (FY 11-12) [\$]	Electricity Excise Tax (FY 11-12) [\$]	Privilege License Tax (FY 09-10) [\$]	1 Cent of Sales Tax On Food (2012 Sales) [\$]	Total [\$]	Property Tax Increase Required to Replace Total (Cents)	Property Tax Increase Required to Replace Total (% Increase)
Aberdeen	\$ 27,638	\$ 11,705	\$ 324,551	\$ 15,275	\$ 72,262	\$ 451,431	6.56	15%
Ahoskie	\$ 21,850	\$ 20,986	\$ 144,799	\$ 116,381	\$ 63,999	\$ 368,014	14.44	19%
Alamance	\$ 4,123	\$ 1,270	\$ 21,681	\$ -	\$ 9,467	\$ 36,542	4.12	21%
Albemarle	\$ 69,046	\$ 50,332	\$ 742,144	\$ 155,718	\$ 183,909	\$ 1,201,149	12.67	23%
Alliance	\$ 3,362	\$ 213	\$ 23,456	\$ -	\$ -	\$ 27,031	N/A	N/A
Andrews	\$ 7,738	\$ -	\$ 53,313	\$ 4,271	\$ 27,514	\$ 92,836	8.14	21%
Angier	\$ 18,999	\$ 506	\$ 121,835	\$ -	\$ 21,530	\$ 162,870	6.02	11%
Ansonville	\$ 2,037	\$ -	\$ 13,929	\$ -	\$ 4,633	\$ 20,600	7.88	32%
Apex	\$ 163,556	\$ 133,672	\$ 875,572	\$ -	\$ 287,886	\$ 1,460,686	3.33	10%
Arapahoe	\$ 2,409	\$ -	\$ 12,366	\$ -	\$ -	\$ 14,775	N/A	N/A
Archdale	\$ 49,610	\$ 24,782	\$ 290,147	\$ 47,963	\$ 105,773	\$ 518,275	5.61	19%
Archer Lodge	\$ 18,739	\$ -	\$ 76,198	\$ -	\$ 4,995	\$ 99,932	3.95	26%
Asheboro	\$ 109,453	\$ 147,403	\$ 1,459,714	\$ 312,837	\$ 237,318	\$ 2,266,726	10.63	19%
Asheville	\$ 363,888	\$ 483,188	\$ 3,378,807	\$ 1,040,201	\$ 910,797	\$ 6,176,881	5.65	13%
Askewville	\$ 1,044	\$ -	\$ 6,017	\$ -	\$ 1,039	\$ 8,100	7.50	50%
Atkinson	\$ 1,304	\$ -	\$ 11,754	\$ 475	\$ 2,577	\$ 16,111	12.79	35%
Atlantic Beach	\$ 6,503	\$ -	\$ 185,831	\$ 18,640	\$ 59,197	\$ 270,171	1.65	10%
Aulander	\$ 3,882	\$ -	\$ 43,446	\$ -	\$ 3,860	\$ 51,188	17.13	23%
Aurora	\$ 2,262	\$ -	\$ 21,289	\$ 1,490	\$ 7,389	\$ 32,429	14.23	26%
Autryville	\$ -	\$ -	\$ 7,042	\$ 380	\$ 2,015	\$ 9,437	9.69	19%
Ayden	\$ 21,529	\$ -	\$ 280,378	\$ -	\$ 40,058	\$ 341,966	16.40	33%
Badin	\$ 8,549	\$ 3	\$ 20,346	\$ -	\$ 22,817	\$ 51,714	8.32	22%
Bailey	\$ 2,474	\$ -	\$ 23,393	\$ 1,694	\$ 6,838	\$ 34,399	12.19	20%
Bakersville	\$ -	\$ 917	\$ 17,880	\$ 1,145	\$ 3,093	\$ 23,034	8.49	24%
Bald Head Island	\$ 689	\$ -	\$ 62,242	\$ -	\$ 1,358	\$ 64,289	0.52	1%
Banner Elk	\$ 4,454	\$ 10,172	\$ 42,940	\$ 2,585	\$ 20,565	\$ 80,716	3.30	9%
Bath	\$ 1,083	\$ -	\$ -	\$ 355	\$ 3,544	\$ 4,982	1.10	6%
Bayboro	\$ 5,420	\$ -	\$ 28,325	\$ 753	\$ 1,318	\$ 35,816	11.98	53%
Bear Grass	\$ 316	\$ -	\$ 2,092	\$ -	\$ 283	\$ 2,691	5.23	19%
Beaufort	\$ 17,565	\$ -	\$ 170,626	\$ 31,797	\$ 43,851	\$ 263,839	3.47	13%
Beech Mountain	\$ 1,395	\$ -	\$ 113,915	\$ -	\$ 3,881	\$ 119,191	2.03	3%
Belhaven	\$ 7,340	\$ -	\$ 57,706	\$ 4,538	\$ 23,990	\$ 93,573	9.17	20%
Belmont	\$ 43,717	\$ 49,755	\$ 388,549	\$ 15,043	\$ 101,354	\$ 598,418	5.65	12%
Belville	\$ 8,449	\$ -	\$ 52,187	\$ 6,083	\$ 16,695	\$ 83,413	4.44	65%
Belwood	\$ -	\$ -	\$ 17,508	\$ -	\$ -	\$ 17,508	N/A	N/A
Benson	\$ 14,450	\$ 8,840	\$ 291,392	\$ -	\$ 20,199	\$ 334,882	12.10	23%
Bermuda Run	\$ 7,500	\$ 3,336	\$ 87,368	\$ -	\$ 16,979	\$ 115,183	2.55	17%
Bessemer City	\$ 23,171	\$ (2,033)	\$ 245,751	\$ 3,320	\$ 28,586	\$ 298,795	9.25	22%
Bethania	\$ 1,421	\$ -	\$ 10,338	\$ -	\$ 1,935	\$ 13,694	4.05	13%
Bethel	\$ 6,885	\$ -	\$ 29,830	\$ 846	\$ 12,793	\$ 50,354	9.50	16%
Beulaville	\$ 5,617	\$ -	\$ 53,796	\$ 2,676	\$ 12,032	\$ 74,121	8.78	20%
Biltmore Forest	\$ 5,820	\$ 22,292	\$ 72,981	\$ -	\$ 47,865	\$ 148,958	1.97	6%
Biscoe	\$ 7,366	\$ -	\$ 187,236	\$ -	\$ 19,690	\$ 214,292	21.13	36%
Black Creek	\$ 3,349	\$ -	\$ 27,032	\$ -	\$ 3,328	\$ 33,710	12.69	23%
Black Mountain	\$ 34,120	\$ 21,840	\$ 304,054	\$ 26,720	\$ 68,258	\$ 454,992	4.87	13%
Bladenboro	\$ -	\$ 4,082	\$ 51,722	\$ 4,222	\$ 8,758	\$ 68,784	8.79	15%
Blowing Rock	\$ 5,403	\$ -	\$ 139,231	\$ 11,973	\$ 14,259	\$ 170,866	1.59	6%
Boardman	\$ -	\$ -	\$ 5,549	\$ -	\$ 1,546	\$ 7,095	14.41	288%
Bogue	\$ 2,977	\$ -	\$ 42,805	\$ -	\$ 833	\$ 46,615	6.81	136%
Boiling Spring Lakes	\$ 23,436	\$ -	\$ 121,880	\$ 5,816	\$ 46,528	\$ 197,659	4.10	24%
Boiling Springs	\$ -	\$ 11,911	\$ 100,183	\$ 2,363	\$ 19,540	\$ 133,997	5.05	17%
Bolivia	\$ 624	\$ 616	\$ 9,965	\$ -	\$ 1,226	\$ 12,431	9.87	197%
Bolton	\$ 2,998	\$ -	\$ 14,708	\$ 213	\$ 6,828	\$ 24,747	19.28	32%
Boone	\$ 74,462	\$ 50,919	\$ 634,318	\$ 34,556	\$ 199,615	\$ 993,870	7.32	20%
Boonville	\$ 2,911	\$ 117	\$ 74,203	\$ -	\$ 6,549	\$ 83,780	11.61	25%
Bostic	\$ -	\$ -	\$ 6,566	\$ -	\$ 973	\$ 7,540	4.99	20%
Brevard	\$ 33,059	\$ 46,448	\$ 209,854	\$ 19,567	\$ 75,170	\$ 384,098	4.04	9%
Bridgeton	\$ 1,976	\$ -	\$ 19,980	\$ 1,435	\$ 6,482	\$ 29,873	4.65	9%

**Maximum Revenue Loss From SB 394 (with no offset for increased sales tax) and Property Tax Needed to Recover**

Municipality	Revenue Loss						Revenue Recovery	
	Beer and Wine Excise Tax (FY 11-12)	Natural Gas Excise Tax (FY 11-12)	Electricity Excise Tax (FY 11-12)	Privilege License Tax (FY 09-10)	1 Cent of Sales Tax On Food (2012 Sales)	Total	Property Tax Increase Required to Replace Total (Cents)	Property Tax Increase Required to Replace Total (% Increase)
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]		
Broadway	\$ 5,324	\$ -	\$ 32,862	\$ -	\$ 14,383	\$ 52,569	N/A	N/A
Brookford	\$ 1,659	\$ 638	\$ 9,148	\$ 94	\$ 4,386	\$ 15,925	6.48	12%
Brunswick	\$ 4,861	\$ -	\$ 11,269	\$ -	\$ 11,070	\$ 27,200	18.16	40%
Bryson City	\$ 6,187	\$ 2,328	\$ 59,945	\$ 6,614	\$ 18,681	\$ 93,755	7.27	22%
Bunn	\$ 1,499	\$ -	\$ 15,609	\$ 1,156	\$ 1,668	\$ 19,932	9.59	14%
Burgaw	\$ 16,889	\$ 2,827	\$ 129,837	\$ 7,950	\$ 33,299	\$ 190,801	7.23	15%
Burlington	\$ 218,694	\$ 387,791	\$ 1,645,423	\$ 537,431	\$ 498,626	\$ 3,287,966	8.14	14%
Burnsville	\$ 7,331	\$ 10,521	\$ 85,523	\$ 18,235	\$ 22,547	\$ 144,159	8.85	18%
Butner	\$ 32,994	\$ 13,301	\$ 296,273	\$ -	\$ 58,647	\$ 401,215	7.68	22%
Cajah Mountain	\$ -	\$ 609	\$ 46,654	\$ -	\$ 29,311	\$ 76,574	N/A	N/A
Calabash	\$ 7,790	\$ -	\$ 95,173	\$ 25,401	\$ 15,375	\$ 143,739	4.97	57%
Calypso	\$ -	\$ -	\$ 40,206	\$ 205	\$ 5,000	\$ 45,411	31.31	67%
Cameron	\$ 1,235	\$ -	\$ 7,470	\$ -	\$ 3,229	\$ 11,934	6.15	11%
Candor	\$ 3,639	\$ -	\$ 74,777	\$ -	\$ 9,730	\$ 88,146	15.02	24%
Canton	\$ 18,349	\$ 6,243	\$ 669,016	\$ 6,789	\$ 59,847	\$ 760,244	17.90	31%
Cape Carteret	\$ 8,336	\$ -	\$ 70,831	\$ 7,707	\$ 13,320	\$ 100,193	2.58	16%
Carolina Beach	\$ 24,822	\$ -	\$ 257,775	\$ 44,758	\$ 68,806	\$ 396,161	1.61	9%
Carolina Shores	\$ 13,297	\$ -	\$ 107,628	\$ 7,664	\$ 26,292	\$ 154,881	3.91	39%
Carrboro	\$ 85,203	\$ 44,655	\$ 385,751	\$ 81,155	\$ 186,474	\$ 783,238	4.05	7%
Carthage	\$ 9,588	\$ -	\$ 96,970	\$ 4,508	\$ 24,931	\$ 135,996	6.45	16%
Cary	\$ 590,130	\$ 619,049	\$ 3,566,022	\$ 1,631,132	\$ 1,036,083	\$ 7,442,416	3.56	11%
Casar	\$ -	\$ -	\$ 9,686	\$ -	\$ 160	\$ 9,846	8.12	162%
Castalia	\$ 1,166	\$ -	\$ 7,115	\$ -	\$ 3,226	\$ 11,507	13.95	70%
Caswell Beach	\$ 1,737	\$ -	\$ 32,384	\$ 4,787	\$ 3,436	\$ 42,345	1.28	8%
Catawba	\$ 2,617	\$ -	\$ 23,163	\$ -	\$ 6,934	\$ 32,714	5.21	11%
Cedar Point	\$ 5,563	\$ 159	\$ 51,226	\$ -	\$ 4,682	\$ 61,630	1.78	29%
Cedar Rock	\$ -	\$ -	\$ 10,583	\$ -	\$ 3,114	\$ 13,697	2.44	16%
Centerville	\$ 389	\$ -	\$ 3,133	\$ -	\$ -	\$ 3,522	N/A	N/A
Cerro Gordo	\$ -	\$ -	\$ 8,437	\$ 4	\$ 2,031	\$ 10,472	17.54	88%
Chadborn	\$ 8,059	\$ -	\$ 77,840	\$ 8,192	\$ 18,285	\$ 112,376	15.97	26%
Chapel Hill	\$ 248,837	\$ 265,529	\$ 1,702,225	\$ 137,009	\$ 540,573	\$ 2,894,173	4.05	8%
Charlotte	\$ 3,201,792	\$ 3,624,830	\$ 21,893,509	\$ 24,724,663	\$ 3,895,374	\$ 57,340,167	6.49	15%
Cherryville	\$ 24,991	\$ 33,815	\$ 138,964	\$ 16,985	\$ 32,494	\$ 247,249	7.19	16%
Chimney Rock	\$ -	\$ -	\$ 10,968	\$ -	\$ 1,582	\$ 12,551	1.85	25%
China Grove	\$ 15,463	\$ 11,300	\$ 123,276	\$ -	\$ 35,447	\$ 185,487	7.04	15%
Chocowinity	\$ 3,566	\$ -	\$ 35,364	\$ 125	\$ 11,681	\$ 50,736	8.82	20%
Claremont	\$ 5,871	\$ 12,257	\$ 242,708	\$ -	\$ 15,587	\$ 276,422	7.98	17%
Clarkton	\$ 3,618	\$ 5,584	\$ 113,561	\$ 1,319	\$ 6,258	\$ 130,341	25.32	44%
Clayton	\$ 70,355	\$ 61,213	\$ 481,755	\$ 86,510	\$ 105,369	\$ 805,202	5.45	10%
Clemmons	\$ 80,970	\$ 55,055	\$ 530,385	\$ 450	\$ 39,992	\$ 706,852	3.51	30%
Cleveland	\$ 3,778	\$ 6,738	\$ 129,145	\$ -	\$ 8,089	\$ 147,750	9.01	36%
Clinton	\$ 37,244	\$ 39,512	\$ 605,608	\$ 42,799	\$ 88,513	\$ 813,676	12.19	30%
Clyde	\$ -	\$ 853	\$ 28,979	\$ 293	\$ 17,306	\$ 47,430	6.45	15%
Coats	\$ 9,224	\$ -	\$ 48,805	\$ 2,685	\$ 8,734	\$ 69,448	7.38	13%
Cofield	\$ 1,789	\$ -	\$ 39,101	\$ -	\$ 3,492	\$ 44,383	18.50	41%
Colerain	\$ 884	\$ -	\$ 8,435	\$ -	\$ 879	\$ 10,197	8.42	19%
Columbia	\$ 3,856	\$ 1,590	\$ 26,204	\$ 2,753	\$ 2,880	\$ 37,282	6.58	15%
Columbus	\$ 4,346	\$ 6,987	\$ 46,284	\$ 17,028	\$ 9,825	\$ 84,469	7.13	18%
Como	\$ 394	\$ -	\$ 3,207	\$ -	\$ 497	\$ 4,098	7.60	25%
Concord	\$ 344,542	\$ 327,849	\$ 2,111,385	\$ 976,359	\$ 452,855	\$ 4,212,991	4.18	10%
Conetoe	\$ 1,278	\$ -	\$ 6,948	\$ -	\$ 2,845	\$ 11,071	11.66	73%
Connelly Springs	\$ -	\$ 383	\$ 30,390	\$ 25	\$ 21,113	\$ 51,912	3.79	76%
Conover	\$ 35,442	\$ 53,479	\$ 486,786	\$ 1,775	\$ 93,905	\$ 671,387	6.87	17%
Conway	\$ 3,622	\$ -	\$ 50,569	\$ -	\$ 1,750	\$ 55,941	10.86	25%
Cooleemee	\$ 4,172	\$ 4,500	\$ 26,210	\$ -	\$ 7,977	\$ 42,859	12.13	32%
Cornelius	\$ 108,249	\$ 114,376	\$ 708,299	\$ -	\$ 118,049	\$ 1,048,972	2.16	9%
Cove City	\$ 1,737	\$ 66	\$ 14,181	\$ 140	\$ 501	\$ 16,626	9.91	66%
Cramerton	\$ 18,072	\$ 17,860	\$ 92,844	\$ 67	\$ 39,654	\$ 168,497	4.17	9%



**Maximum Revenue Loss From SB 394 (with no offset for increased sales tax) and Property Tax Needed to Recover**

Municipality	Revenue Loss						Revenue Recovery	
	Beer and Wine Excise Tax (FY 11-12) [\$]	Natural Gas Excise Tax (FY 11-12) [\$]	Electricity Excise Tax (FY 11-12) [\$]	Privilege License Tax (FY 09-10) [\$]	1 Cent of Sales Tax On Food (2012 Sales) [\$]	Total [\$]	Property Tax Increase Required to Replace Total (Cents)	Property Tax Increase Required to Replace Total (% Increase)
Creedmoor	\$ 17,929	\$ 2,418	\$ 98,376	\$ 9,794	\$ 31,866	\$ 160,382	6.39	9%
Creswell	\$ 1,196	\$ 1,553	\$ 9,792	\$ -	\$ 1,661	\$ 14,202	12.41	25%
Crossnore	\$ -	\$ -	\$ 6,314	\$ -	\$ 3,754	\$ 10,068	9.82	41%
Dallas	\$ 19,476	\$ 19,194	\$ 104,352	\$ 3,625	\$ 19,053	\$ 165,700	6.77	18%
Danbury	\$ 816	\$ -	\$ 9,370	\$ -	\$ 492	\$ 10,678	9.94	37%
Davidson	\$ 47,608	\$ 67,555	\$ 309,690	\$ -	\$ 56,081	\$ 480,934	2.89	8%
Denton	\$ -	\$ -	\$ 38,652	\$ -	\$ 15,901	\$ 54,553	5.01	9%
Dillsboro	\$ 1,006	\$ -	\$ 13,006	\$ 1,669	\$ 1,946	\$ 17,627	3.93	19%
Dobbins Heights	\$ 3,752	\$ -	\$ 14,739	\$ -	\$ 9,072	\$ 27,563	20.16	40%
Dobson	\$ 6,880	\$ 5,871	\$ 93,075	\$ -	\$ 26,532	\$ 132,358	10.30	27%
Dortches	\$ 4,064	\$ -	\$ 20,489	\$ -	\$ 11,318	\$ 35,870	N/A	N/A
Dover	\$ 1,746	\$ 16	\$ 9,457	\$ -	\$ 1,060	\$ 12,279	8.54	28%
Drexel	\$ -	\$ 2,612	\$ 49,943	\$ -	\$ 23,544	\$ 76,098	7.29	23%
Dublin	\$ -	\$ 1,292	\$ 12,961	\$ 785	\$ 1,505	\$ 16,543	10.83	22%
Duck	\$ 1,599	\$ -	\$ 152,403	\$ -	\$ 41,243	\$ 195,245	0.91	7%
Dunn	\$ 40,450	\$ 41,399	\$ 346,629	\$ 38,252	\$ 56,696	\$ 523,427	6.95	14%
Durham	\$ 994,213	\$ 996,101	\$ 7,254,464	\$ 2,665,452	\$ 1,868,674	\$ 13,778,904	6.06	11%
Earl	\$ -	\$ -	\$ 4,771	\$ -	\$ 407	\$ 5,178	5.67	33%
East Arcadia	\$ 2,107	\$ -	\$ 5,554	\$ -	\$ 824	\$ 8,485	8.55	24%
East Bend	\$ 2,656	\$ -	\$ 18,705	\$ -	\$ 3,858	\$ 25,219	6.41	13%
East Laurinburg	\$ 1,300	\$ -	\$ 5,578	\$ -	\$ 406	\$ 7,284	18.98	63%
East Spencer	\$ 6,655	\$ 3,031	\$ 48,229	\$ 5,443	\$ 14,217	\$ 77,576	8.53	14%
Eastover	\$ 15,719	\$ -	\$ 154,944	\$ -	\$ 28,335	\$ 198,998	7.08	35%
Eden	\$ 67,361	\$ 97,857	\$ 446,290	\$ 41,083	\$ 181,232	\$ 833,823	9.61	16%
Edenton	\$ 21,638	\$ 12,672	\$ 265,846	\$ 51,352	\$ 28,727	\$ 380,235	7.84	27%
Elizabeth City	\$ 80,974	\$ 19,346	\$ 816,139	\$ 233,297	\$ 164,065	\$ 1,313,822	10.16	22%
Elizabethtown	\$ 15,550	\$ 728	\$ 172,623	\$ 34,926	\$ 29,651	\$ 253,478	10.16	17%
Elk Park	\$ 1,457	\$ -	\$ 11,939	\$ -	\$ 8,763	\$ 22,159	10.06	36%
Elkin	\$ 17,444	\$ 10,040	\$ 177,607	\$ 12,220	\$ 66,658	\$ 283,969	6.56	14%
Ellenboro	\$ -	\$ -	\$ 14,202	\$ -	\$ 1,395	\$ 15,597	6.44	29%
Ellerbe	\$ 3,398	\$ -	\$ 36,307	\$ 1,088	\$ 11,054	\$ 51,846	13.49	27%
Elm City	\$ 5,654	\$ 1,720	\$ 53,609	\$ 2,600	\$ 7,279	\$ 70,863	12.46	20%
Elon	\$ 40,850	\$ 24,623	\$ 171,905	\$ 8,129	\$ 93,900	\$ 339,406	6.48	18%
Emerald Isle	\$ 15,897	\$ -	\$ 257,576	\$ 13,724	\$ 96,199	\$ 383,396	1.30	11%
Enfield	\$ 10,953	\$ 9,930	\$ 39,557	\$ 6,703	\$ 13,393	\$ 80,536	9.28	12%
Erwin	\$ 19,237	\$ 17,398	\$ 83,758	\$ 7,866	\$ 21,070	\$ 149,329	6.31	13%
Eureka	\$ 220	\$ -	\$ 6,591	\$ -	\$ 1,500	\$ 8,310	9.60	15%
Everetts	\$ 711	\$ -	\$ 5,534	\$ 90	\$ 524	\$ 6,858	11.42	29%
Fair Bluff	\$ 4,129	\$ -	\$ 36,644	\$ -	\$ 9,368	\$ 50,141	N/A	N/A
Fairmont	\$ 11,564	\$ -	\$ 85,075	\$ 26,102	\$ 25,079	\$ 147,820	15.77	22%
Fairview	\$ -	\$ 200	\$ 97,693	\$ -	\$ 731	\$ 98,624	2.39	120%
Faison	\$ 4,181	\$ 133	\$ 52,773	\$ 1,208	\$ 8,962	\$ 67,256	13.37	25%
Faith	\$ 3,501	\$ 742	\$ 22,498	\$ -	\$ 7,503	\$ 34,244	5.63	14%
Falcon	\$ 1,347	\$ 3,313	\$ 13,153	\$ -	\$ 2,419	\$ 20,232	13.81	92%
Falkland	\$ 420	\$ -	\$ -	\$ 145	\$ 778	\$ 1,344	3.20	7%
Fallston	\$ 1,043	\$ -	\$ 22,629	\$ -	\$ 502	\$ 24,173	6.25	125%
Farmville	\$ 20,316	\$ 21,471	\$ 237,424	\$ 19,652	\$ 37,767	\$ 336,630	12.11	25%
Fayetteville	\$ 902,467	\$ 506,409	\$ 4,797,926	\$ 968,776	\$ 1,617,173	\$ 8,792,751	6.83	15%
Flat Rock	\$ 13,548	\$ 28,417	\$ 91,268	\$ -	\$ 13,039	\$ 146,272	1.73	21%
Fletcher	\$ 31,265	\$ 36,000	\$ 451,903	\$ 15,680	\$ 56,675	\$ 591,523	6.37	20%
Fontana Dam	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
Forest City	\$ 32,491	\$ 31,358	\$ 180,308	\$ -	\$ 40,432	\$ 284,590	5.15	18%
Forest Hills	\$ -	\$ -	\$ -	\$ -	\$ 640	\$ 640	N/A	N/A
Fountain	\$ 1,863	\$ 8	\$ 6,360	\$ 365	\$ 3,469	\$ 12,065	6.03	10%
Four Oaks	\$ 8,388	\$ 2	\$ 55,345	\$ 3,221	\$ 5,849	\$ 72,805	5.41	16%
Foxfire Village	\$ 3,925	\$ -	\$ 26,490	\$ -	\$ 10,252	\$ 40,667	2.58	8%
Franklin	\$ 16,672	\$ 15,187	\$ 208,242	\$ 65,560	\$ 30,461	\$ 336,122	5.40	22%
Franklinton	\$ 8,817	\$ 4,424	\$ 52,774	\$ 2,030	\$ 7,784	\$ 75,829	7.59	11%

**Maximum Revenue Loss From SB 394 (with no offset for increased sales tax) and Property Tax Needed to Recover**

Municipality	Revenue Loss						Revenue Recovery	
	Beer and Wine Excise Tax (FY 11-12) [\$]	Natural Gas Excise Tax (FY 11-12) [\$]	Electricity Excise Tax (FY 11-12) [\$]	Privilege License Tax (FY 09-10) [\$]	1 Cent of Sales Tax On Food (2012 Sales) [\$]	Total [\$]	Property Tax Increase Required to Replace Total (Cents)	Property Tax Increase Required to Replace Total (% Increase)
Franklinville	\$ -	\$ 1,651	\$ 52,749	\$ -	\$ 10,957	\$ 65,357	19.12	46%
Fremont	\$ 5,451	\$ -	\$ 43,081	\$ 175	\$ 8,134	\$ 56,841	11.64	18%
Fuquay-Varina	\$ 78,318	\$ 86,523	\$ 478,288	\$ 38,611	\$ 138,214	\$ 819,955	3.85	10%
Gamewell	\$ -	\$ 1,261	\$ 71,132	\$ -	\$ 42,059	\$ 114,452	N/A	N/A
Garland	\$ 2,712	\$ -	\$ 24,471	\$ 1,758	\$ 6,440	\$ 35,382	14.92	21%
Garner	\$ 112,395	\$ 93,404	\$ 821,646	\$ 60,565	\$ 197,057	\$ 1,285,067	4.31	9%
Garysburg	\$ 4,580	\$ -	\$ 12,616	\$ 399	\$ 2,207	\$ 19,801	7.22	12%
Gaston	\$ 4,991	\$ -	\$ 32,619	\$ 1,424	\$ 2,412	\$ 41,446	11.01	22%
Gastonia	\$ 311,311	\$ 329,875	\$ 2,124,423	\$ 239,289	\$ 534,181	\$ 3,539,078	7.13	14%
Gatesville	\$ 1,391	\$ 698	\$ 8,609	\$ -	\$ 3,733	\$ 14,430	4.51	28%
Gibson	\$ 2,335	\$ -	\$ 11,568	\$ 260	\$ 2,761	\$ 16,924	12.19	18%
Gibsonville	\$ 27,890	\$ 18,640	\$ 141,587	\$ 9,046	\$ 47,728	\$ 244,890	5.17	10%
Glen Alpine	\$ -	\$ 1,096	\$ 30,672	\$ 701	\$ 19,232	\$ 51,700	6.00	22%
Godwin	\$ 602	\$ -	\$ 3,659	\$ -	\$ 1,083	\$ 5,344	3.93	20%
Goldsboro	\$ 158,097	\$ 101,004	\$ 1,483,081	\$ 242,051	\$ 359,368	\$ 2,343,601	10.64	16%
Goldston	\$ 1,170	\$ 1,288	\$ 7,912	\$ 294	\$ 1,809	\$ 12,472	5.30	38%
Graham	\$ 61,572	\$ 61,059	\$ 378,423	\$ 34,044	\$ 139,728	\$ 674,827	7.17	16%
Grandfather Village	\$ 108	\$ -	\$ 26,407	\$ -	\$ 486	\$ 27,001	N/A	N/A
Granite Falls	\$ 20,494	\$ 23,900	\$ 140,990	\$ 3,825	\$ 48,952	\$ 238,160	6.72	16%
Granite Quarry	\$ 12,717	\$ 9,185	\$ 54,599	\$ 6,273	\$ 27,299	\$ 110,073	5.56	14%
Grantsboro	\$ 2,981	\$ 476	\$ 17,666	\$ -	\$ 324	\$ 21,447	5.99	120%
Green Level	\$ 9,106	\$ 2,937	\$ 35,512	\$ 590	\$ 20,697	\$ 68,841	10.87	32%
Greenevers	\$ 2,750	\$ -	\$ 7,286	\$ -	\$ 5,888	\$ 15,924	10.35	34%
Greensboro	\$ 1,170,117	\$ 1,589,920	\$ 8,842,394	\$ 3,091,741	\$ 2,148,684	\$ 16,842,855	7.05	11%
Greenville	\$ 368,940	\$ 1,250	\$ 4,328,030	\$ 538,595	\$ 685,968	\$ 5,922,782	10.36	20%
Gritton	\$ 11,417	\$ -	\$ 88,799	\$ 1,224	\$ 20,293	\$ 121,733	14.15	24%
Grimesland	\$ 1,932	\$ 10	\$ 14,307	\$ 556	\$ 3,594	\$ 20,400	15.63	33%
Grover	\$ 3,061	\$ 1,574	\$ 14,609	\$ 273	\$ 3,356	\$ 22,872	6.92	18%
Halifax	\$ 1,014	\$ -	\$ 11,436	\$ 153	\$ 1,447	\$ 14,049	11.28	21%
Hamilton	\$ 1,768	\$ 574	\$ 200,184	\$ -	\$ 1,593	\$ 204,119	164.88	289%
Hamlet	\$ 28,184	\$ 11,636	\$ 235,756	\$ 8,135	\$ 68,291	\$ 352,002	12.68	19%
Harmony	\$ 2,301	\$ -	\$ 18,317	\$ -	\$ 5,160	\$ 25,779	9.15	91%
Harrells	\$ -	\$ -	\$ 7,597	\$ -	\$ 2,053	\$ 9,649	9.16	70%
Harrellsville	\$ 459	\$ -	\$ 2,414	\$ -	\$ 673	\$ 3,546	5.69	16%
Harrisburg	\$ 55,593	\$ 53,671	\$ 353,199	\$ 2,910	\$ 40,830	\$ 506,203	2.90	21%
Hassell	\$ 364	\$ -	\$ 4,278	\$ -	\$ 122	\$ 4,764	22.30	89%
Havelock	\$ 91,277	\$ 4,097	\$ 762,450	\$ 18,229	\$ 84,665	\$ 960,718	10.42	22%
Haw River	\$ 10,000	\$ 10,533	\$ 64,071	\$ 27,411	\$ 22,677	\$ 134,691	9.86	22%
Hayesville	\$ 1,352	\$ -	\$ 15,731	\$ -	\$ 1,421	\$ 18,504	5.42	20%
Hemby Bridge	\$ -	\$ 810	\$ 39,822	\$ -	\$ 3	\$ 40,635	N/A	N/A
Henderson	\$ 66,663	\$ 69,202	\$ 459,619	\$ 118,909	\$ 158,695	\$ 873,089	10.40	18%
Hendersonville	\$ 57,144	\$ 88,499	\$ 464,953	\$ 149,660	\$ 127,455	\$ 887,711	5.62	14%
Hertford	\$ 9,307	\$ 3,218	\$ 62,069	\$ 6,104	\$ 16,522	\$ 97,221	6.85	20%
Hickory	\$ 173,673	\$ 248,001	\$ 1,749,970	\$ 1,114,937	\$ 459,584	\$ 3,746,165	8.88	18%
High Point	\$ 454,017	\$ 542,236	\$ 3,227,388	\$ 2,343,606	\$ 850,364	\$ 7,417,611	8.23	12%
High Shoals	\$ -	\$ -	\$ 13,003	\$ -	\$ 2,443	\$ 15,446	5.38	13%
Highlands	\$ 4,008	\$ -	\$ 87,116	\$ 7,478	\$ 47,563	\$ 146,165	N/A	N/A
Hildebran	\$ -	\$ 6,387	\$ 101,900	\$ -	\$ 25,558	\$ 133,845	8.37	56%
Hillsborough	\$ 26,486	\$ 34,389	\$ 195,867	\$ 43,595	\$ 58,170	\$ 358,507	4.86	8%
Hobgood	\$ 1,503	\$ -	\$ 10,479	\$ 250	\$ 1,377	\$ 13,610	12.77	22%
Hoffman	\$ 2,155	\$ -	\$ 10,324	\$ -	\$ 6,156	\$ 18,634	12.95	65%
Holden Beach	\$ 2,509	\$ -	\$ 101,713	\$ 7,389	\$ 4,941	\$ 116,552	1.00	8%
Holly Ridge	\$ 5,498	\$ -	\$ 57,118	\$ 4,712	\$ 10,941	\$ 78,270	5.09	12%
Holly Springs	\$ 107,616	\$ 84,326	\$ 591,948	\$ 39,074	\$ 189,756	\$ 1,012,720	3.21	8%
Hookerton	\$ 1,776	\$ 202	\$ 19,761	\$ -	\$ 1,169	\$ 22,908	16.56	33%
Hope Mills	\$ 65,753	\$ 13,458	\$ 433,120	\$ 54,353	\$ 118,806	\$ 685,491	6.98	17%
Hot Springs	\$ 2,431	\$ -	\$ 17,652	\$ -	\$ 4,684	\$ 24,766	N/A	N/A
Hudson	\$ -	\$ 13,182	\$ 110,147	\$ -	\$ 39,447	\$ 162,776	6.62	18%

**Maximum Revenue Loss From SB 394 (with no offset for increased sales tax) and Property Tax Needed to Recover**

Municipality	Revenue Loss						Revenue Recovery	
	Beer and Wine Excise Tax (FY 11-12) [\$]	Natural Gas Excise Tax (FY 11-12) [\$]	Electricity Excise Tax (FY 11-12) [\$]	Privilege License Tax (FY 09-10) [\$]	1 Cent of Sales Tax On Food (2012 Sales) [\$]	Total [\$]	Property Tax Increase Required to Replace Total (Cents)	Property Tax Increase Required to Replace Total (% Increase)
Huntersville	\$ 203,612	\$ 196,961	\$ 1,258,941	\$ -	\$ 160,604	\$ 1,820,118	3.14	11%
Indian Beach	\$ 485	\$ -	\$ 43,091	\$ 1,092	\$ 22,862	\$ 67,531	1.56	7%
Indian Trail	\$ 146,173	\$ 244,025	\$ 777,547	\$ 95,261	\$ 42,022	\$ 1,305,028	3.93	27%
Jackson	\$ 2,223	\$ -	\$ 19,556	\$ 100	\$ 1,069	\$ 22,948	8.11	15%
Jacksonville	\$ 335,106	\$ 26,932	\$ 1,673,118	\$ 656,177	\$ 399,438	\$ 3,090,770	9.13	17%
Jamestown	\$ 14,714	\$ 55,654	\$ 76,524	\$ -	\$ 21,586	\$ 168,478	4.32	11%
Jamesville	\$ 2,127	\$ 506	\$ 9,366	\$ 360	\$ 2,407	\$ 14,766	10.54	15%
Jefferson	\$ 6,977	\$ 3,154	\$ 118,190	\$ -	\$ 20,245	\$ 148,567	9.65	29%
Jonesville	\$ 2,503	\$ 586	\$ 78,863	\$ 5,008	\$ 16,706	\$ 103,666	5.86	12%
Kannapolis	\$ 185,562	\$ 142,558	\$ 944,158	\$ 176,993	\$ 256,263	\$ 1,705,533	4.70	10%
Kelford	\$ 1,088	\$ -	\$ 5,358	\$ -	\$ 1,081	\$ 7,527	N/A	N/A
Kenansville	\$ 3,717	\$ 1,731	\$ 61,382	\$ -	\$ 7,904	\$ 74,735	12.20	31%
Kenly	\$ 5,845	\$ -	\$ 48,207	\$ -	\$ 10,235	\$ 64,287	5.22	9%
Kernersville	\$ 100,515	\$ 141,140	\$ 706,425	\$ -	\$ 217,588	\$ 1,165,668	4.69	9%
Kill Devil Hills	\$ 28,925	\$ 3,508	\$ 322,148	\$ 30,373	\$ 88,877	\$ 473,831	1.80	8%
King	\$ 29,870	\$ 11,898	\$ 208,261	\$ -	\$ 37,193	\$ 287,222	5.04	13%
Kings Mountain	\$ 45,936	\$ 694	\$ 499,658	\$ 15,699	\$ 72,891	\$ 634,878	8.80	22%
Kingstown	\$ -	\$ -	\$ 12,852	\$ -	\$ 1,937	\$ 14,789	7.99	23%
Kinston	\$ 93,916	\$ 105,869	\$ 1,332,500	\$ 65,526	\$ 222,992	\$ 1,820,803	13.46	20%
Kittrell	\$ 2,028	\$ -	\$ 5,275	\$ -	\$ 210	\$ 7,514	11.34	113%
Kitty Hawk	\$ 14,164	\$ 2,244	\$ 178,868	\$ -	\$ 41,306	\$ 236,582	1.63	9%
Knightdale	\$ 49,796	\$ 36,856	\$ 333,405	\$ 56,134	\$ 88,036	\$ 564,226	4.50	11%
Kure Beach	\$ 8,752	\$ -	\$ 107,190	\$ 2,444	\$ 28,621	\$ 147,006	1.25	8%
La Grange	\$ 12,448	\$ -	\$ 82,737	\$ 6,028	\$ 14,569	\$ 115,781	9.26	21%
Lake Lure	\$ 5,182	\$ -	\$ 90,495	\$ -	\$ 52,348	\$ 148,025	1.50	7%
Lake Park	\$ -	\$ 9,080	\$ 64,545	\$ -	\$ 5,164	\$ 78,789	3.05	13%
Lake Santeetlah	\$ -	\$ -	\$ 4,769	\$ -	\$ 1,685	\$ 6,454	0.55	9%
Lake Waccamaw	\$ 6,425	\$ -	\$ 47,676	\$ 818	\$ 14,580	\$ 69,499	2.75	14%
Landis	\$ 13,492	\$ 11,353	\$ 189,659	\$ -	\$ 28,812	\$ 243,316	10.92	27%
Lansing	\$ -	\$ -	\$ 5,342	\$ -	\$ 2,004	\$ 7,346	9.75	28%
Lasker	\$ 529	\$ -	\$ 2,913	\$ -	\$ 255	\$ 3,697	9.20	37%
Lattimore	\$ -	\$ -	\$ 9,563	\$ -	\$ 830	\$ 10,394	5.72	32%
Laurel Park	\$ 9,480	\$ 10,677	\$ 57,004	\$ -	\$ 24,071	\$ 101,231	2.77	8%
Laurinburg	\$ 69,055	\$ 45,674	\$ 545,136	\$ 112,264	\$ 83,104	\$ 855,234	11.20	28%
Lawndale	\$ -	\$ -	\$ 14,547	\$ -	\$ 1,262	\$ 15,809	7.80	34%
Leggett	\$ 260	\$ -	\$ 1,995	\$ -	\$ 581	\$ 2,836	7.22	29%
Leland	\$ 59,016	\$ 1,528	\$ 656,826	\$ 86,927	\$ 117,246	\$ 921,543	5.28	35%
Lenoir	\$ 79,120	\$ 77,411	\$ 855,935	\$ 47,075	\$ 188,838	\$ 1,248,379	8.83	16%
Lewiston-Woodville	\$ 2,383	\$ -	\$ 8,037	\$ 725	\$ 2,369	\$ 13,513	8.03	13%
Lewisville	\$ 54,943	\$ 19,668	\$ 301,682	\$ 81	\$ 39,605	\$ 415,979	3.26	18%
Lexington	\$ 82,326	\$ 1,628	\$ 1,343,834	\$ -	\$ 183,929	\$ 1,611,717	11.75	21%
Liberty	\$ 11,555	\$ 8,944	\$ 76,046	\$ 3,371	\$ 25,033	\$ 124,948	7.62	15%
Lilesville	\$ -	\$ 250	\$ 12,182	\$ 81	\$ 3,938	\$ 16,451	10.33	22%
Lillington	\$ 13,921	\$ 18,745	\$ 165,217	\$ 353	\$ 22,068	\$ 220,304	8.10	16%
Lincolnton	\$ 45,667	\$ 82,147	\$ 351,588	\$ -	\$ 118,000	\$ 597,402	7.45	13%
Linden	\$ 563	\$ -	\$ 3,622	\$ -	\$ 1,010	\$ 5,195	6.39	43%
Littleton	\$ 2,916	\$ -	\$ 23,386	\$ 2,571	\$ 5,023	\$ 33,896	9.37	14%
Locust	\$ 12,725	\$ 1,155	\$ 111,263	\$ 23,574	\$ 33,759	\$ 182,475	5.26	15%
Long View	\$ 17,881	\$ 10,117	\$ 168,164	\$ 18,064	\$ 56,852	\$ 271,078	8.59	21%
Louisburg	\$ 14,788	\$ 12,532	\$ 203,419	\$ 7,462	\$ 14,874	\$ 253,074	10.09	19%
Love Valley	\$ 488	\$ -	\$ 879	\$ -	\$ 1,093	\$ 2,460	3.42	14%
Lowell	\$ 15,299	\$ 13,899	\$ 77,647	\$ 3,199	\$ 20,434	\$ 130,477	5.24	13%
Lucama	\$ 4,827	\$ -	\$ 44,159	\$ 985	\$ 3,595	\$ 53,565	15.62	31%
Lumber Bridge	\$ -	\$ 15	\$ 6,478	\$ -	\$ 885	\$ 7,378	12.18	41%
Lumberton	\$ 93,535	\$ 73,371	\$ 911,223	\$ 1,246,211	\$ 203,274	\$ 2,527,614	18.86	30%
Maccllesfield	\$ 2,045	\$ 810	\$ 97	\$ 375	\$ 4,556	\$ 7,883	4.79	13%
Macon	\$ 516	\$ -	\$ 2,937	\$ -	\$ 953	\$ 4,406	9.01	30%
Madison	\$ 9,744	\$ 20,317	\$ 84,441	\$ 70,877	\$ 26,111	\$ 211,491	9.81	13%

**Maximum Revenue Loss From SB 394 (with no offset for increased sales tax) and Property Tax Needed to Recover**

Municipality	Revenue Loss						Revenue Recovery	
	Beer and Wine Excise Tax (FY 11-12)	Natural Gas Excise Tax (FY 11-12)	Electricity Excise Tax (FY 11-12)	Privilege License Tax (FY 09-10)	1 Cent of Sales Tax On Food (2012 Sales)	Total	Property Tax Increase Required to Replace Total (Cents)	Property Tax Increase Required to Replace Total (% Increase)
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]		
Maggie Valley	\$ 5,009	\$ -	\$ 66,557	\$ 18,168	\$ 16,321	\$ 106,055	2.74	7%
Magnolia	\$ 3,040	\$ -	\$ 19,621	\$ -	\$ 8,728	\$ 31,388	14.83	23%
Maiden	\$ 14,415	\$ 14,879	\$ 306,838	\$ -	\$ 38,299	\$ 374,431	5.20	13%
Mantco	\$ 6,209	\$ -	\$ 97,787	\$ 17,529	\$ 25,692	\$ 147,217	2.13	9%
Marietta	\$ -	\$ -	\$ 1,514	\$ -	\$ 1,651	\$ 3,165	N/A	N/A
Marion	\$ 34,987	\$ 18,457	\$ 273,508	\$ 25,296	\$ 61,047	\$ 413,294	11.20	22%
Mars Hill	\$ 8,078	\$ 8,337	\$ 71,323	\$ 2,296	\$ 15,868	\$ 105,901	10.53	22%
Marshall	\$ 3,769	\$ -	\$ 46,217	\$ -	\$ 7,273	\$ 57,259	8.93	18%
Marshville	\$ 10,436	\$ 16	\$ 120,330	\$ 1,663	\$ 6,027	\$ 138,472	8.40	20%
Marvin	\$ 24,328	\$ 5,006	\$ 135,733	\$ -	\$ 4,455	\$ 169,522	1.70	34%
Matthews	\$ 118,396	\$ 178,923	\$ 846,155	\$ 170,800	\$ 103,446	\$ 1,417,720	4.20	14%
Maxton	\$ 10,533	\$ 5,402	\$ 68,872	\$ 4,755	\$ 23,674	\$ 113,236	16.19	20%
Mayodan	\$ 10,749	\$ 9,813	\$ 263,010	\$ 15,288	\$ 28,853	\$ 327,713	18.83	32%
Maysville	\$ 4,419	\$ -	\$ 27,854	\$ 2,571	\$ 1,497	\$ 36,341	9.22	17%
McAdenville	\$ -	\$ 2,743	\$ 233,529	\$ -	\$ 6,082	\$ 242,354	23.63	79%
McDonald	\$ -	\$ -	\$ 2,629	\$ -	\$ 1,064	\$ 3,692	11.98	240%
McFarlan	\$ -	\$ -	\$ 1,814	\$ -	\$ 860	\$ 2,673	8.18	34%
Mebane	\$ 49,571	\$ 40,751	\$ 455,401	\$ 8,456	\$ 112,737	\$ 666,915	4.52	10%
Mesic	\$ 953	\$ -	\$ 3,651	\$ -	\$ 436	\$ 5,040	5.31	23%
Micro	\$ 1,924	\$ -	\$ 13,500	\$ 75	\$ 1,545	\$ 17,044	8.45	15%
Middleburg	\$ 576	\$ -	\$ 5,849	\$ -	\$ 438	\$ 6,863	12.71	51%
Middlesex	\$ 3,575	\$ -	\$ 18,844	\$ 1,778	\$ 9,874	\$ 34,071	7.42	13%
Midland	\$ 13,405	\$ 771	\$ 83,579	\$ -	\$ 5,326	\$ 103,081	2.94	21%
Midway	\$ -	\$ 3,564	\$ 100,150	\$ -	\$ 45,642	\$ 149,356	4.53	91%
Mills River	\$ 29,490	\$ 25,988	\$ 225,843	\$ -	\$ 13,180	\$ 294,501	3.63	42%
Milton	\$ 719	\$ -	\$ 4,434	\$ -	\$ 428	\$ 5,582	5.79	19%
Mineral Springs	\$ -	\$ -	\$ 181,037	\$ -	\$ 601	\$ 181,638	6.86	274%
Minnesott Beach	\$ 1,906	\$ -	\$ 9,145	\$ -	\$ 2,288	\$ 13,339	1.63	11%
Mint Hill	\$ 98,686	\$ 23,981	\$ 525,299	\$ -	\$ 59,617	\$ 707,583	3.20	12%
Misenheimer	\$ -	\$ -	\$ 17,429	\$ -	\$ 8,172	\$ 25,601	21.83	99%
Mocksville	\$ 21,954	\$ 29,633	\$ 229,678	\$ -	\$ 42,096	\$ 323,360	4.53	16%
Momeyer	\$ 975	\$ -	\$ 5,607	\$ -	\$ 2,687	\$ 9,269	7.92	61%
Monroe	\$ 143,010	\$ 12,066	\$ 1,582,073	\$ 364,865	\$ 164,445	\$ 2,266,459	6.79	12%
Montreat	\$ 3,126	\$ -	\$ 28,812	\$ -	\$ 17,280	\$ 49,218	2.07	6%
Moorestboro	\$ -	\$ -	\$ 7,573	\$ -	\$ -	\$ 7,573	N/A	N/A
Moorestville	\$ 142,330	\$ 185,800	\$ 1,381,184	\$ 49,595	\$ 319,970	\$ 2,078,880	4.32	7%
Morehead City	\$ 37,664	\$ 17,135	\$ 521,328	\$ 70,818	\$ 111,273	\$ 758,218	4.18	15%
Morganton	\$ 73,375	\$ 126,493	\$ 859,354	\$ 56,097	\$ 214,105	\$ 1,329,424	8.19	18%
Morrisville	\$ 81,061	\$ 96,758	\$ 763,752	\$ 620,646	\$ 143,399	\$ 1,705,616	5.07	14%
Morven	\$ 1,651	\$ -	\$ 13,509	\$ -	\$ 3,741	\$ 18,901	13.36	30%
Mount Airy	\$ 45,078	\$ 18,357	\$ 512,005	\$ 32,095	\$ 173,712	\$ 781,246	7.41	13%
Mount Gilead	\$ 5,117	\$ 2,480	\$ 39,691	\$ -	\$ 13,596	\$ 60,883	10.47	17%
Mount Holly	\$ 59,259	\$ 75,172	\$ 418,411	\$ -	\$ 126,883	\$ 679,724	5.84	11%
Mount Olive	\$ 19,926	\$ 5,792	\$ 197,009	\$ 20,253	\$ 33,426	\$ 276,407	11.72	20%
Mount Pleasant	\$ 7,197	\$ -	\$ 50,973	\$ -	\$ 6,816	\$ 64,986	4.43	10%
Murfreesboro	\$ 12,292	\$ -	\$ 79,968	\$ 6,665	\$ 25,287	\$ 124,212	10.63	16%
Murphy	\$ 7,071	\$ -	\$ 16,253	\$ -	\$ 25,168	\$ 48,492	2.09	6%
Nags Head	\$ 11,932	\$ 4,603	\$ 288,171	\$ 34,458	\$ 102,081	\$ 441,246	1.42	8%
Nashville	\$ 23,626	\$ 2,204	\$ 165,944	\$ 5,258	\$ 65,286	\$ 262,318	N/A	N/A
Navassa	\$ 6,568	\$ -	\$ 28,930	\$ -	\$ 13,038	\$ 48,537	4.64	23%
New Bern	\$ 128,396	\$ 87,150	\$ 1,421,637	\$ 268,819	\$ 252,677	\$ 2,158,680	7.01	17%
New London	\$ -	\$ 3,474	\$ 114,471	\$ -	\$ 6,970	\$ 124,915	12.30	77%
Newland	\$ 3,014	\$ 4,368	\$ 61,606	\$ 1,098	\$ 13,542	\$ 83,628	11.28	31%
Newport	\$ 18,020	\$ -	\$ 138,446	\$ 6,532	\$ 21,546	\$ 184,544	6.52	18%
Newton	\$ 56,304	\$ 63,235	\$ 490,176	\$ 390	\$ 148,856	\$ 758,961	7.64	16%
Newton Grove	\$ 2,470	\$ 454	\$ 36,254	\$ 1,715	\$ 5,865	\$ 46,757	8.40	24%
Norlina	\$ 4,857	\$ 1,573	\$ 25,591	\$ -	\$ 8,952	\$ 40,972	10.83	17%
Norman	\$ 445	\$ -	\$ 3,243	\$ -	\$ 1,457	\$ 5,145	N/A	N/A

**Maximum Revenue Loss From SB 394 (with no offset for increased sales tax) and Property Tax Needed to Recover**

Municipality	Revenue Loss						Revenue Recovery	
	Beer and Wine Excise Tax (FY 11-12)	Natural Gas Excise Tax (FY 11-12)	Electricity Excise Tax (FY 11-12)	Privilege License Tax (FY 09-10)	1 Cent of Sales Tax On Food (2012 Sales)	Total	Property Tax Increase Required to Replace Total (Cents)	Property Tax Increase Required to Replace Total (% Increase)
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]		
North Topsail Beach	\$ 3,224	\$ -	\$ 107,984	\$ 8,143	\$ 22,934	\$ 142,284	1.74	7%
North Wilkesboro	\$ 18,479	\$ 10,802	\$ 208,775	\$ 10,843	\$ 55,111	\$ 304,010	7.48	14%
Northwest	\$ 3,206	\$ -	\$ 6,209	\$ 1,788	\$ 6,341	\$ 17,544	4.23	20%
Norwood	\$ 10,329	\$ 8,718	\$ 80,594	\$ 4,880	\$ 27,472	\$ 131,993	5.86	15%
Oak City	\$ 1,373	\$ 11	\$ 7,766	\$ -	\$ 1,337	\$ 10,487	7.10	18%
Oak Island	\$ 29,593	\$ -	\$ 381,443	\$ -	\$ 58,320	\$ 469,355	1.98	7%
Oak Ridge	\$ 27,426	\$ 3,305	\$ 162,768	\$ -	\$ 9,572	\$ 203,071	2.57	30%
Oakboro	\$ -	\$ 490	\$ 86,327	\$ 1,728	\$ 21,572	\$ 110,117	7.89	19%
Ocean Isle Beach	\$ 2,400	\$ -	\$ 163,548	\$ 17,091	\$ 4,753	\$ 187,793	1.06	8%
Old Fort	\$ -	\$ 1,079	\$ 82,535	\$ 2,910	\$ 10,804	\$ 97,327	10.71	29%
Oriental	\$ 3,899	\$ -	\$ 34,699	\$ -	\$ 7,304	\$ 45,902	2.24	11%
Orrum	\$ -	\$ -	\$ 4,372	\$ -	\$ 861	\$ 5,232	N/A	N/A
Ossipee	\$ 2,353	\$ -	\$ 11,829	\$ -	\$ 5,372	\$ 19,554	9.03	50%
Oxford	\$ 36,910	\$ 40,962	\$ 348,223	\$ 78,003	\$ 65,381	\$ 569,479	11.37	19%
Pantego	\$ 780	\$ -	\$ 9,300	\$ -	\$ 2,556	\$ 12,636	8.10	51%
Parkton	\$ -	\$ -	\$ 16,759	\$ -	\$ 4,117	\$ 20,876	9.25	19%
Parmele	\$ 1,205	\$ -	\$ 4,171	\$ -	\$ 1,175	\$ 6,551	9.37	14%
Patterson Springs	\$ -	\$ -	\$ 11,544	\$ -	\$ -	\$ 11,544	N/A	N/A
Peachland	\$ -	\$ -	\$ 10,934	\$ -	\$ 3,193	\$ 14,127	8.85	29%
Peletier	\$ 2,799	\$ -	\$ 24,314	\$ -	\$ 856	\$ 27,969	4.29	78%
Pembroke	\$ 12,907	\$ 15,290	\$ 160,071	\$ 24,626	\$ 27,850	\$ 240,744	14.28	22%
Pikeville	\$ 754	\$ 9	\$ 28,120	\$ -	\$ 6,060	\$ 34,943	8.38	14%
Pilot Mountain	\$ 6,408	\$ -	\$ 49,337	\$ 14,334	\$ 24,705	\$ 94,785	7.09	13%
Pine Knoll Shores	\$ 5,823	\$ -	\$ 96,983	\$ 3,551	\$ 43,491	\$ 149,848	1.47	9%
Pine Level	\$ 7,422	\$ -	\$ 40,416	\$ -	\$ 5,829	\$ 53,667	5.39	12%
Pinebluff	\$ 5,819	\$ -	\$ 44,875	\$ 3,318	\$ 15,113	\$ 69,124	7.14	19%
Pinehurst	\$ 64,051	\$ 22,000	\$ 524,389	\$ -	\$ 167,119	\$ 777,560	2.30	8%
Pinetops	\$ 5,962	\$ -	\$ 517	\$ 1,215	\$ 13,264	\$ 20,958	3.36	10%
Pineville	\$ 32,552	\$ 67,260	\$ 598,670	\$ 586,107	\$ 50,446	\$ 1,335,034	7.91	25%
Pink Hill	\$ 2,392	\$ -	\$ 20,107	\$ 3,126	\$ 4,716	\$ 30,340	8.93	16%
Pittsboro	\$ 16,317	\$ 18,567	\$ 85,524	\$ 10,548	\$ 25,681	\$ 156,636	3.79	13%
Pleasant Garden	\$ 19,528	\$ 4,166	\$ 112,658	\$ -	\$ 1,215	\$ 137,566	4.16	166%
Plymouth	\$ 16,798	\$ 2,189	\$ 95,854	\$ 8,615	\$ 28,686	\$ 152,142	9.60	16%
Polkton	\$ 14,559	\$ 12	\$ 29,581	\$ -	\$ 24,873	\$ 69,025	18.52	74%
Polkville	\$ 936	\$ -	\$ 11,387	\$ -	\$ 330	\$ 12,653	4.97	99%
Pollocksville	\$ 1,347	\$ 1,493	\$ 9,037	\$ -	\$ 391	\$ 12,268	6.92	21%
Powellsville	\$ 1,196	\$ -	\$ 5,296	\$ -	\$ 1,188	\$ 7,679	11.43	48%
Princeton	\$ 5,212	\$ 2,397	\$ 47,547	\$ 1,957	\$ 5,097	\$ 62,210	9.00	17%
Princeville	\$ 9,038	\$ -	\$ 14,108	\$ 835	\$ 20,298	\$ 44,279	N/A	N/A
Proctorville	\$ -	\$ -	\$ 3,453	\$ -	\$ 1,101	\$ 4,554	10.53	53%
Raeford	\$ 20,113	\$ 12,917	\$ 363,121	\$ 340	\$ 18,245	\$ 414,735	11.25	23%
Raleigh	\$ 1,762,158	\$ 1,764,140	\$ 13,288,888	\$ 7,265,819	\$ 3,088,120	\$ 27,169,125	5.48	15%
Ramseur	\$ -	\$ 5,772	\$ (5,840)	\$ 2,580	\$ 15,941	\$ 18,453	1.58	3%
Randleman	\$ 17,864	\$ 12,886	\$ 220,015	\$ 3,560	\$ 38,720	\$ 293,045	7.61	13%
Ranlo	\$ -	\$ 13,556	\$ 116,702	\$ -	\$ 13,281	\$ 143,539	8.40	23%
Raynham	\$ -	\$ -	\$ 2,020	\$ -	\$ 894	\$ 2,915	12.23	61%
Red Cross	\$ -	\$ -	\$ 23,275	\$ -	\$ 8,589	\$ 31,864	6.52	41%
Red Oak	\$ 14,918	\$ -	\$ 82,330	\$ -	\$ 41,422	\$ 138,670	N/A	N/A
Red Springs	\$ 14,887	\$ 8,602	\$ 99,501	\$ 8,185	\$ 32,322	\$ 163,497	10.92	18%
Reidsville	\$ 62,989	\$ 106,544	\$ 830,149	\$ 70,866	\$ 168,776	\$ 1,239,323	11.86	17%
Rennert	\$ -	\$ -	\$ 4,655	\$ -	\$ 3,626	\$ 8,281	9.14	91%
Rhodhiss	\$ -	\$ 426	\$ 20,464	\$ -	\$ 12,743	\$ 33,633	9.67	18%
Rich Square	\$ 4,151	\$ -	\$ 32,378	\$ -	\$ 2,013	\$ 38,541	8.80	14%
Richfield	\$ 2,651	\$ -	\$ 31,734	\$ 2,000	\$ 7,107	\$ 43,491	7.29	49%
Richlands	\$ 6,590	\$ -	\$ 70,584	\$ -	\$ 9,072	\$ 86,246	6.61	18%
River Bend	\$ 13,561	\$ -	\$ 73,580	\$ -	\$ 16,754	\$ 103,896	3.18	12%
Swanoke Rapids	\$ 68,158	\$ 55,217	\$ 639,350	\$ 77,396	\$ 172,918	\$ 1,013,039	9.21	15%
Swainsboro	\$ 1,205	\$ -	\$ 30,685	\$ 2,289	\$ 12,413	\$ 46,592	8.52	13%

**Maximum Revenue Loss From SB 394 (with no offset for increased sales tax) and Property Tax Needed to Recover**

Municipality	Revenue Loss						Revenue Recovery	
	Beer and Wine Excise Tax (FY 11-12) [\$]	Natural Gas Excise Tax (FY 11-12) [\$]	Electricity Excise Tax (FY 11-12) [\$]	Privilege License Tax (FY 09-10) [\$]	1 Cent of Sales Tax On Food (2012 Sales) [\$]	Total [\$]	Property Tax Increase Required to Replace Total (Cents)	Property Tax Increase Required to Replace Total (% Increase)
Robbinsville	\$ -	\$ -	\$ 64,140	\$ -	\$ 6,103	\$ 70,243	13.59	28%
Robersonville	\$ 6,447	\$ 9,238	\$ 70,873	\$ -	\$ 10,200	\$ 96,758	12.19	21%
Rockingham	\$ 41,395	\$ 44,226	\$ 501,440	\$ 13,435	\$ 100,186	\$ 700,682	11.46	24%
Rockwell	\$ 9,146	\$ 16,681	\$ 45,126	\$ 3,038	\$ 19,573	\$ 93,564	6.29	20%
Rocky Mount	\$ 249,920	\$ 666	\$ 2,281,830	\$ 133,348	\$ 650,083	\$ 3,315,848	8.97	16%
Rolesville	\$ 16,521	\$ 13,014	\$ 97,657	\$ 11,428	\$ 29,291	\$ 167,911	3.53	8%
Ronda	\$ 1,800	\$ -	\$ 16,653	\$ 218	\$ 5,390	\$ 24,061	15.72	39%
Roper	\$ 2,647	\$ 274	\$ 12,369	\$ -	\$ 3,886	\$ 19,176	14.34	17%
Rose Hill	\$ 7,051	\$ 21	\$ 42,085	\$ -	\$ 15,120	\$ 64,277	11.35	18%
Roseboro	\$ 5,169	\$ 3,426	\$ 46,296	\$ 4,535	\$ 12,274	\$ 71,700	N/A	N/A
Rosman	\$ 2,504	\$ -	\$ 16,042	\$ 1,150	\$ 1,541	\$ 21,238	10.07	25%
Rowland	\$ 4,506	\$ -	\$ 34,242	\$ -	\$ 9,765	\$ 48,513	12.57	17%
Roxboro	\$ 36,339	\$ 44,522	\$ 386,243	\$ 35,761	\$ 70,753	\$ 573,617	9.14	15%
Roxobel	\$ 1,040	\$ -	\$ 6,835	\$ -	\$ 1,031	\$ 8,907	10.38	42%
Rural Hall	\$ 12,724	\$ 16,409	\$ 111,868	\$ -	\$ 16,124	\$ 157,125	4.21	17%
Ruth	\$ -	\$ 372	\$ 9,241	\$ -	\$ 1,759	\$ 11,373	4.21	16%
Rutherford College	\$ -	\$ 4,682	\$ 79,971	\$ 870	\$ 16,996	\$ 102,519	9.30	93%
Rutherfordton	\$ 18,310	\$ 24,016	\$ 164,071	\$ 56,236	\$ 39,478	\$ 302,111	10.25	20%
Saint Helena	\$ 1,694	\$ -	\$ 3,678	\$ -	\$ 3,351	\$ 8,723	2.74	55%
Salemburg	\$ -	\$ 3,507	\$ 24,903	\$ 120	\$ 4,483	\$ 33,013	11.89	40%
Salisbury	\$ 146,108	\$ 269,926	\$ 1,236,779	\$ 299,940	\$ 312,914	\$ 2,265,667	8.54	14%
Saluda	\$ 3,087	\$ -	\$ 21,662	\$ 3,445	\$ 7,207	\$ 35,401	3.61	6%
Sandy Creek	\$ 1,135	\$ -	\$ 5,036	\$ -	\$ 2,242	\$ 8,413	7.02	23%
Sandyfield	\$ -	\$ -	\$ 5,048	\$ -	\$ 4,419	\$ 9,467	9.25	26%
Sanford	\$ 61,044	\$ 90,055	\$ 1,099,458	\$ 39,560	\$ 334,496	\$ 1,624,612	7.64	14%
Saratoga	\$ 1,776	\$ 787	\$ -	\$ -	\$ 1,921	\$ 4,484	2.76	5%
Sawmills	\$ -	\$ 1,653	\$ 229,533	\$ -	\$ 54,364	\$ 285,549	13.52	68%
Scotland Neck	\$ 8,908	\$ -	\$ 99,019	\$ 6,333	\$ 11,771	\$ 126,030	14.82	23%
Seaboard	\$ 2,738	\$ -	\$ 15,701	\$ 300	\$ 1,319	\$ 20,059	8.51	17%
Seagrove	\$ -	\$ -	\$ 12,911	\$ 515	\$ 2,143	\$ 15,569	N/A	N/A
Sedalia	\$ 2,712	\$ -	\$ 18,060	\$ -	\$ 1,596	\$ 22,369	5.76	21%
Selma	\$ 26,512	\$ 15,183	\$ 218,422	\$ 4,865	\$ 27,851	\$ 292,833	7.28	14%
Seven Devils	\$ 836	\$ -	\$ 12,698	\$ 632	\$ 2,449	\$ 16,615	1.09	2%
Seven Springs	\$ 122	\$ -	\$ 3,602	\$ 60	\$ 602	\$ 4,386	10.61	21%
Severn	\$ 1,196	\$ -	\$ 24,326	\$ -	\$ 577	\$ 26,099	8.59	22%
Shallotte	\$ 16,027	\$ -	\$ 254,595	\$ 60,785	\$ 31,806	\$ 363,213	5.86	17%
Sharpsburg	\$ 8,804	\$ 2,596	\$ 42,610	\$ 2,474	\$ 18,177	\$ 74,661	11.93	23%
Shelby	\$ 88,206	\$ 69	\$ 798,567	\$ 810	\$ 185,090	\$ 1,072,742	6.57	15%
Siler City	\$ 34,371	\$ 25,419	\$ 264,033	\$ 15,128	\$ 53,406	\$ 392,357	9.74	22%
Simpson	\$ 1,815	\$ -	\$ -	\$ -	\$ 3,374	\$ 5,189	2.54	6%
Sims	\$ 1,226	\$ -	\$ 5,231	\$ -	\$ 1,385	\$ 7,843	5.06	11%
Smithfield	\$ 47,859	\$ 53,766	\$ 585,839	\$ 22,806	\$ 77,153	\$ 787,423	7.90	14%
Snow Hill	\$ 6,928	\$ 6,532	\$ 51,942	\$ -	\$ 5,331	\$ 70,734	7.91	23%
Southern Pines	\$ 53,656	\$ 45,510	\$ 497,169	\$ 35,428	\$ 139,781	\$ 771,544	3.64	10%
Southern Shores	\$ 11,746	\$ 290	\$ 115,782	\$ -	\$ 38,844	\$ 166,662	0.94	7%
Southport	\$ 12,357	\$ -	\$ 175,850	\$ 17,412	\$ 24,508	\$ 230,126	3.46	14%
Sparta	\$ 7,678	\$ -	\$ 216,913	\$ 3,493	\$ 24,005	\$ 252,088	19.50	65%
Speed	\$ 347	\$ -	\$ 936	\$ -	\$ 775	\$ 2,057	N/A	N/A
Spencer	\$ 14,177	\$ 13,779	\$ 88,650	\$ 2,454	\$ 30,314	\$ 149,373	7.67	12%
Spencer Mountain	\$ -	\$ 89	\$ 790	\$ -	\$ 42	\$ 921	5.80	45%
Spindale	\$ 18,726	\$ 7,794	\$ 130,772	\$ 8,527	\$ 30,281	\$ 196,100	9.86	16%
Spring Hope	\$ 5,741	\$ -	\$ 53,323	\$ 4,131	\$ 15,976	\$ 79,171	10.52	18%
Spring Lake	\$ 49,549	\$ -	\$ 246,998	\$ 84,031	\$ 90,518	\$ 471,096	11.10	17%
Spruce Pine	\$ 9,428	\$ 29,606	\$ 188,071	\$ 5,260	\$ 24,624	\$ 256,989	12.62	32%
St. James	\$ 13,808	\$ -	\$ 155,918	\$ -	\$ 27,677	\$ 197,403	1.58	32%
St Pauls	\$ 9,861	\$ 6,231	\$ 78,936	\$ -	\$ 21,404	\$ 116,432	10.64	18%
Staley	\$ -	\$ (4,810)	\$ 14,755	\$ -	\$ 3,710	\$ 13,654	6.86	55%
Stallings	\$ 60,316	\$ 39,570	\$ 408,183	\$ 59,360	\$ 29,738	\$ 597,167	3.73	17%

**Maximum Revenue Loss From SB 394 (with no offset for increased sales tax) and Property Tax Needed to Recover**

Municipality	Revenue Loss						Revenue Recovery	
	Beer and Wine Excise Tax (FY 11-12) [\$]	Natural Gas Excise Tax (FY 11-12) [\$]	Electricity Excise Tax (FY 11-12) [\$]	Privilege License Tax (FY 09-10) [\$]	1 Cent of Sales Tax On Food (2012 Sales) [\$]	Total [\$]	Property Tax Increase Required to Replace Total (Cents)	Property Tax Increase Required to Replace Total (% Increase)
Stanfield	\$ 6,451	\$ 2,611	\$ 45,262	\$ 985	\$ 17,213	\$ 72,523	6.49	17%
Stanley	\$ 6,128	\$ 13,732	\$ 80,719	\$ -	\$ 25,999	\$ 126,577	5.35	10%
Stantonsburg	\$ 3,414	\$ 6,285	\$ 47,076	\$ 641	\$ 3,444	\$ 60,860	15.79	37%
Star	\$ 3,795	\$ -	\$ 18,241	\$ -	\$ 10,101	\$ 32,138	10.26	16%
Statesville	\$ 106,728	\$ 159,120	\$ 1,199,972	\$ 365,295	\$ 238,489	\$ 2,069,605	7.30	19%
Stedman	\$ -	\$ -	\$ 26,948	\$ 2,691	\$ 8,029	\$ 37,667	4.70	15%
Stem	\$ 2,015	\$ 621	\$ 9,802	\$ -	\$ 3,657	\$ 16,095	4.88	11%
Stokesdale	\$ 21,958	\$ 6,218	\$ 192,399	\$ -	\$ -	\$ 220,575	N/A	N/A
Stoneville	\$ 4,580	\$ -	\$ 33,420	\$ 1,338	\$ 12,283	\$ 51,620	8.36	12%
Stonewall	\$ 1,217	\$ 60	\$ 8,112	\$ -	\$ 1,342	\$ 10,732	2.10	14%
Stovall	\$ 1,815	\$ -	\$ 7,879	\$ -	\$ 3,217	\$ 12,912	8.83	18%
Sugar Mountain	\$ 858	\$ 30	\$ 81,982	\$ -	\$ 3,838	\$ 86,708	2.47	7%
Summerfield	\$ 44,519	\$ 5,997	\$ 244,890	\$ -	\$ 6,196	\$ 301,601	2.34	67%
Sunset Beach	\$ 15,585	\$ -	\$ 236,188	\$ -	\$ 30,859	\$ 282,632	1.61	15%
Surf City	\$ 8,063	\$ -	\$ 136,677	\$ 22,188	\$ 22,817	\$ 189,745	1.54	5%
Swansboro	\$ 11,551	\$ -	\$ 89,677	\$ 20,251	\$ 22,364	\$ 143,843	3.89	10%
Swepsonville	\$ 5,022	\$ 4,358	\$ 71,410	\$ -	\$ 11,398	\$ 92,187	N/A	N/A
Sylva	\$ 11,274	\$ 8,340	\$ 194,495	\$ 16,833	\$ 22,689	\$ 253,631	6.39	21%
Tabor City	\$ 17,223	\$ -	\$ 112,417	\$ 9,724	\$ 39,218	\$ 178,581	13.11	19%
Tar Heel	\$ -	\$ 347	\$ 3,600	\$ 681	\$ 324	\$ 4,951	9.44	31%
Tarboro	\$ 49,545	\$ 61,632	\$ 584,416	\$ 53,110	\$ 110,328	\$ 859,031	10.38	25%
Taylorsville	\$ 9,133	\$ 4,543	\$ 95,559	\$ 6,357	\$ 22,864	\$ 138,455	7.78	22%
Taylortown	\$ 3,141	\$ -	\$ 16,207	\$ -	\$ 8,151	\$ 27,499	3.74	9%
Teachey	\$ -	\$ 33	\$ 6,657	\$ -	\$ 3,501	\$ 10,191	4.94	11%
Thomasville	\$ 116,364	\$ 65,876	\$ 862,763	\$ -	\$ 260,768	\$ 1,305,772	8.36	15%
Tobaccoville	\$ 10,574	\$ 58	\$ 60,166	\$ -	\$ 1,629	\$ 72,427	3.91	78%
Topsail Beach	\$ 1,603	\$ -	\$ 33,358	\$ 3,246	\$ 3,165	\$ 41,372	0.67	2%
Trent Woods	\$ 18,072	\$ 6,025	\$ 28,903	\$ -	\$ 21,594	\$ 74,594	1.18	7%
Trenton	\$ 1,244	\$ 2,410	\$ 12,366	\$ -	\$ 351	\$ 16,370	12.24	33%
Trinity	\$ -	\$ 11,079	\$ 188,528	\$ -	\$ 62,254	\$ 261,861	5.03	50%
Troutman	\$ 10,602	\$ 9,107	\$ 112,587	\$ -	\$ 23,770	\$ 156,065	4.75	11%
Troy	\$ 14,684	\$ -	\$ 212,163	\$ 29,179	\$ 39,083	\$ 295,109	18.90	39%
Tryon	\$ 7,158	\$ 6,774	\$ 44,904	\$ 25	\$ 16,279	\$ 75,140	4.61	9%
Turkey	\$ -	\$ 31	\$ 6,591	\$ -	\$ 3,015	\$ 9,637	10.81	45%
Unionville	\$ -	\$ -	\$ 147,794	\$ -	\$ 873	\$ 148,667	3.01	150%
Valdese	\$ 19,476	\$ 19,553	\$ 224,067	\$ -	\$ 56,830	\$ 319,925	8.16	20%
Vanceboro	\$ 4,372	\$ 327	\$ 33,064	\$ 1,997	\$ 4,931	\$ 44,690	8.20	18%
Vandemere	\$ 1,101	\$ -	\$ 7,558	\$ -	\$ 763	\$ 9,421	4.51	23%
Varnamtown	\$ 2,361	\$ -	\$ 16,381	\$ -	\$ 4,670	\$ 23,411	4.95	99%
Vass	\$ 3,133	\$ -	\$ 26,439	\$ -	\$ 8,138	\$ 37,709	6.14	13%
Waco	\$ -	\$ -	\$ 6,129	\$ -	\$ 514	\$ 6,644	5.44	32%
Wade	\$ 2,409	\$ 51	\$ 11,817	\$ -	\$ 4,346	\$ 18,623	5.44	23%
Wadesboro	\$ 25,216	\$ 15,534	\$ 190,707	\$ 4,655	\$ 42,648	\$ 278,760	9.42	19%
Wagram	\$ 3,635	\$ -	\$ 18,027	\$ 2,750	\$ 4,437	\$ 28,849	12.39	19%
Wake Forest	\$ 131,394	\$ 114,506	\$ 864,265	\$ 48,996	\$ 227,615	\$ 1,386,775	3.73	7%
Walkertown	\$ 20,267	\$ 4,735	\$ 192,063	\$ 19,641	\$ 14,671	\$ 251,378	6.05	30%
Wallace	\$ 16,876	\$ 3,226	\$ 128,850	\$ 58,756	\$ 36,065	\$ 243,773	10.20	18%
Wallburg	\$ -	\$ -	\$ 30,585	\$ -	\$ 29,722	\$ 60,307	2.61	52%
Walnut Cove	\$ 6,196	\$ 9,797	\$ 44,858	\$ -	\$ 6,591	\$ 67,441	6.82	17%
Walnut Creek	\$ 3,626	\$ -	\$ 20,759	\$ -	\$ 15,036	\$ 39,421	2.38	6%
Walstonburg	\$ 953	\$ -	\$ 58	\$ 166	\$ 876	\$ 2,053	1.95	4%
Warrenton	\$ 3,743	\$ 2,293	\$ 43,380	\$ 3,705	\$ 6,889	\$ 60,010	8.40	14%
Warsaw	\$ 13,284	\$ 1,439	\$ 101,279	\$ 6,735	\$ 28,320	\$ 151,057	10.61	19%
Washington	\$ 42,365	\$ 45,707	\$ 820,184	\$ 184,368	\$ 138,629	\$ 1,231,253	15.48	31%
Washington Park	\$ 1,963	\$ 855	\$ (206)	\$ -	\$ 6,421	\$ 9,033	1.77	7%
Watha	\$ 828	\$ 135	\$ 2,265	\$ -	\$ 1,637	\$ 4,864	6.13	123%
Waxhaw	\$ 42,994	\$ 26,991	\$ 240,155	\$ 20,409	\$ 37,544	\$ 368,093	2.98	9%
Waynesville	\$ 42,833	\$ 11,990	\$ 353,807	\$ 19,580	\$ 139,586	\$ 567,796	5.34	13%

**Maximum Revenue Loss From SB 394 (with no offset for increased sales tax) and Property Tax Needed to Recover**

Municipality	Revenue Loss						Revenue Recovery	
	Beer and Wine Excise Tax (FY 11-12) [\$]	Natural Gas Excise Tax (FY 11-12) [\$]	Electricity Excise Tax (FY 11-12) [\$]	Privilege License Tax (FY 09-10) [\$]	1 Cent of Sales Tax On Food (2012 Sales) [\$]	Total [\$]	Property Tax Increase Required to Replace Total (Cents)	Property Tax Increase Required to Replace Total (% Increase)
Weaverville	\$ 15,914	\$ 28,467	\$ 245,353	\$ 15,045	\$ 53,111	\$ 357,890	5.54	15%
Webster	\$ -	\$ 254	\$ 19,768	\$ -	\$ 587	\$ 20,609	3.67	73%
Weddington	\$ 41,252	\$ 15,047	\$ 274,874	\$ -	\$ 5,133	\$ 336,306	1.72	57%
Weldon	\$ 7,162	\$ 11,578	\$ 48,556	\$ 3,138	\$ 25,171	\$ 95,605	4.44	7%
Wendell	\$ 25,502	\$ 6,446	\$ 152,199	\$ -	\$ 44,679	\$ 228,826	5.22	11%
Wentworth	\$ 12,137	\$ 5,980	\$ 90,383	\$ -	\$ 32,650	\$ 141,150	N/A	N/A
Wesley Chapel	\$ 32,998	\$ 15,688	\$ 176,841	\$ 21,931	\$ 1,308	\$ 248,766	2.69	163%
West Jefferson	\$ 5,646	\$ 2,414	\$ 126,184	\$ 10,253	\$ 16,487	\$ 160,983	6.41	15%
Whispering Pines	\$ 12,738	\$ -	\$ 79,478	\$ 240	\$ 33,307	\$ 125,764	3.07	8%
Whitakers	\$ 3,232	\$ 13,138	\$ 19,216	\$ 1,097	\$ 7,989	\$ 44,672	15.00	21%
White Lake	\$ 897	\$ -	\$ 55,643	\$ 6,074	\$ 12,851	\$ 75,464	2.55	11%
Whiteville	\$ 23,418	\$ 4,284	\$ 292,789	\$ 106,108	\$ 53,123	\$ 479,722	11.54	26%
Whitsett	\$ 2,565	\$ 11,592	\$ 15,230	\$ -	\$ 327	\$ 29,714	6.51	130%
Wilkesboro	\$ 14,801	\$ 7,257	\$ 355,227	\$ 31,117	\$ 44,175	\$ 452,576	7.32	18%
Williamston	\$ 23,917	\$ 3,055	\$ 167,327	\$ 8,634	\$ 51,639	\$ 254,572	7.94	11%
Wilmington	\$ 463,090	\$ 241,468	\$ 4,250,115	\$ 1,781,647	\$ 831,441	\$ 7,567,762	5.40	15%
Wilson	\$ 214,128	\$ 29,264	\$ 3,312,974	\$ 494,571	\$ 394,035	\$ 4,444,972	11.59	23%
Wilson's Mills	\$ 9,939	\$ 414	\$ 31,628	\$ -	\$ 5,495	\$ 47,476	3.76	12%
Windsor	\$ 15,589	\$ 957	\$ 94,155	\$ 2,668	\$ 15,586	\$ 128,955	11.50	77%
Winfall	\$ 2,578	\$ 940	\$ 15,798	\$ 1,267	\$ 4,582	\$ 25,166	5.51	13%
Wingate	\$ 15,186	\$ -	\$ 74,537	\$ -	\$ 4,382	\$ 94,105	7.50	19%
Winston-Salem	\$ 998,021	\$ 1,023,590	\$ 7,695,067	\$ 2,452,725	\$ 1,726,628	\$ 13,896,032	6.55	14%
Winterville	\$ 40,463	\$ -	\$ 101,891	\$ 18,379	\$ 75,322	\$ 236,055	3.46	8%
Winton	\$ 3,336	\$ 1,079	\$ 17,269	\$ 919	\$ 5,919	\$ 28,522	10.56	16%
Woodfin	\$ 26,651	\$ 9,999	\$ 149,688	\$ 8,735	\$ 33,629	\$ 228,701	3.76	14%
Woodland	\$ 3,505	\$ -	\$ 19,789	\$ -	\$ 1,688	\$ 24,982	8.98	14%
Wrightsville Beach	\$ 10,775	\$ 186	\$ 169,060	\$ 14,266	\$ 51,748	\$ 246,035	0.74	8%
Yadkinville	\$ 12,834	\$ 3,739	\$ 375,344	\$ -	\$ 17,769	\$ 409,685	18.39	45%
Yanceyville	\$ 8,826	\$ 5,015	\$ 71,117	\$ -	\$ 4,846	\$ 89,804	9.57	29%
Youngsville	\$ 5,043	\$ 1,348	\$ 31,950	\$ 3,069	\$ 7,984	\$ 49,394	3.86	7%
Zebulon	\$ 19,341	\$ 4,834	\$ 328,494	\$ 15,740	\$ 33,782	\$ 402,192	4.95	10%
<b>Total</b>	<b>\$ 22,435,300</b>	<b>\$ 19,841,744</b>	<b>\$ 183,605,839</b>	<b>\$ 62,356,162</b>	<b>\$ 40,636,543</b>	<b>\$ 328,875,588</b>		



## Memorandum

To: Honorable Mayor and City Council Members

From: Chris Padgett, Interim Assistant City Manager *CNP*

Date: April 3, 2013

Subject: Notice of Special Event Permits Approved

The following special event applications were approved by the Greenville Police Department. If you have any questions about this report, contact me or Chief Aden.

Name of Event	Event Date	Event Location	Event Organizer/ Sponsoring Agency	Law Enforcement Required
Charity Race (amplified sound)	3/23/2013	Town Common	Alpha Delta Pi Sorority	No
5K Road Race (parade permit)	4/6/2013	Health Sciences Building on ECU Campus	ECU School of Nursing	Yes
Pirate Fest (street closing; amplified sound)	4/12 - 13/2013	Evans Street (from 1 <sup>st</sup> to 5 <sup>th</sup> Streets) 1 <sup>st</sup> Street to 4 <sup>th</sup> Street (from Cotanche to Washington Streets)	Uptown Greenville	Yes
5K Fundraising Event (amplified sound)	4/13/2013	Fit for Life	Autism Society NC	No

als

cc: Dave Holec, City Attorney  
Carol Barwick, City Clerk