

**TABLE 57A. ARTICLE 39 FIRST ONE-CENT (1¢) LOCAL GOVERNMENT SALES AND USE TAX  
ALLOCATIONS AND DISTRIBUTABLE SHARES BY COUNTY  
FOR FISCAL YEAR 2007-2008**

County	Tax Allocation			Total tax allocation [\$]	(-) Cost of collection [\$]	(= Distributable proceeds [\$]
	Point -of -sale * [excludes food] [\$]	Food				
		Point-of-sale based on 1997-98 collections [1997-98 percentage shares]				
		[\$]	% share			
Alamance.....	16,292,175.56	2,158,457.41	1.75722%	18,450,632.97	79,340.03	18,371,292.94
Alexander.....	1,470,358.78	381,275.54	0.31040%	1,851,634.32	7,889.03	1,843,745.29
Alleghany.....	785,692.00	156,563.65	0.12746%	942,255.65	4,071.33	938,184.32
Anson.....	1,114,423.45	251,243.83	0.20454%	1,365,667.28	5,846.38	1,359,820.90
Ashe.....	2,203,336.87	342,939.17	0.27919%	2,546,276.04	10,943.70	2,535,332.34
Avery.....	2,383,429.59	355,517.34	0.28943%	2,738,946.93	11,892.66	2,727,054.27
Beaufort.....	4,341,551.51	780,816.57	0.63567%	5,122,368.08	21,929.20	5,100,438.88
Bertie.....	715,733.78	106,005.32	0.08630%	821,739.10	3,552.72	818,186.38
Bladen.....	1,645,934.30	387,318.96	0.31532%	2,033,253.26	8,710.11	2,024,543.15
Brunswick.....	12,180,735.16	1,219,357.28	0.99269%	13,400,092.44	57,971.70	13,342,120.74
Buncombe.....	34,563,925.90	4,111,426.51	3.34715%	38,675,352.41	166,919.62	38,508,432.79
Burke.....	5,452,998.73	1,381,731.09	1.12488%	6,834,729.82	29,439.25	6,805,290.57
Cabarrus.....	22,866,571.20	1,873,434.20	1.52518%	24,740,005.40	106,274.97	24,633,730.43
Caldwell.....	5,801,980.73	1,136,972.76	0.92562%	6,938,953.49	29,757.86	6,909,195.63
Camden.....	596,880.81	37,500.99	0.03053%	634,381.80	2,715.67	631,666.13
Carteret.....	9,631,215.75	1,317,857.59	1.07288%	10,949,073.34	47,394.62	10,901,678.72
Caswell.....	470,335.95	135,534.53	0.11034%	605,870.48	2,600.96	603,269.52
Catawba.....	20,013,655.06	2,311,373.02	1.88171%	22,325,028.08	95,540.25	22,229,487.83
Chatham.....	4,344,157.27	466,890.61	0.38010%	4,811,047.88	20,681.48	4,790,366.40
Cherokee.....	2,940,554.52	426,466.05	0.34719%	3,367,020.57	14,459.77	3,352,560.80
Chowan.....	1,018,231.84	210,168.25	0.17110%	1,228,400.09	5,294.59	1,223,105.50
Clay.....	746,785.12	102,222.05	0.08322%	849,007.17	3,674.60	845,332.57
Cleveland.....	6,542,271.23	1,391,078.73	1.13249%	7,933,349.96	33,970.15	7,899,379.81
Columbus.....	3,494,351.90	654,420.75	0.53277%	4,148,772.65	17,717.07	4,131,055.58
Craven.....	9,113,214.24	1,158,370.38	0.94304%	10,271,584.62	43,927.63	10,227,656.99
Cumberland.....	33,229,116.12	3,940,405.21	3.20792%	37,169,521.33	158,890.85	37,010,630.48
Currituck.....	3,635,194.48	270,786.65	0.22045%	3,905,981.13	17,433.00	3,888,548.13
Dare.....	12,056,269.43	1,093,759.85	0.89044%	13,150,029.28	58,343.84	13,091,685.44
Davidson.....	9,739,762.39	1,941,766.56	1.58081%	11,681,528.95	50,094.44	11,631,434.51
Davie.....	2,488,735.89	366,375.82	0.29827%	2,855,111.71	12,209.52	2,842,902.19
Duplin.....	2,931,572.28	604,722.23	0.49231%	3,536,294.51	15,143.50	3,521,151.01
Durham.....	37,708,335.92	3,654,939.80	2.97552%	41,363,275.72	176,642.00	41,186,633.72
Edgecombe.....	3,080,847.19	781,197.35	0.63598%	3,862,044.54	16,668.42	3,845,376.12
Forsyth.....	45,738,520.44	5,418,757.35	4.41146%	51,157,277.79	219,146.13	50,938,131.66
Franklin.....	2,851,671.73	397,268.47	0.32342%	3,248,940.20	13,981.09	3,234,959.11
Gaston.....	17,145,213.39	3,082,006.79	2.50909%	20,227,220.18	86,549.22	20,140,670.96
Gates.....	248,871.82	130,142.13	0.10595%	379,013.95	1,631.82	377,382.13
Graham.....	547,182.93	115,242.40	0.09382%	662,425.33	2,881.88	659,543.45
Granville.....	2,552,489.73	561,349.68	0.45700%	3,113,839.41	13,350.52	3,100,488.89
Greene.....	525,105.42	125,756.98	0.10238%	650,862.40	2,802.99	648,059.41
Guilford.....	60,307,637.70	7,114,942.71	5.79234%	67,422,580.41	289,740.78	67,132,839.63
Halifax.....	4,136,155.95	725,762.51	0.59085%	4,861,918.46	20,838.49	4,841,079.97
Harnett.....	5,790,739.77	906,389.41	0.73790%	6,697,129.18	28,688.89	6,668,440.29
Haywood.....	6,272,944.58	955,572.01	0.77794%	7,228,516.59	31,164.60	7,197,351.99
Henderson.....	9,773,213.08	1,325,289.03	1.07893%	11,098,502.11	47,841.09	11,050,661.02

TABLE 57A. - Continued

County	Tax Allocation			Total tax allocation [\$]	Cost of collection [\$]	(-) Distributable proceeds [\$]
	Point -of -sale * [excludes food] [\$]	Food				
		Point-of-sale based on 1997-98 collections [1997-98 percentage shares]				
		[\$]	% share			
Hertford.....	1,730,052.70	416,430.52	0.33902%	2,146,483.22	9,186.75	2,137,296.47
Hoke.....	1,139,689.46	183,132.57	0.14909%	1,322,822.03	5,687.68	1,317,134.35
Hyde.....	603,192.55	59,721.60	0.04862%	662,914.15	2,941.93	659,972.22
Iredell.....	20,448,713.05	1,916,315.42	1.56009%	22,365,028.47	95,920.48	22,269,107.99
Jackson.....	4,206,154.55	519,487.97	0.42292%	4,725,642.52	20,450.21	4,705,192.31
Johnston.....	13,456,359.77	1,537,877.23	1.25200%	14,994,237.00	64,274.75	14,929,962.25
Jones.....	259,506.61	33,201.82	0.02703%	292,708.43	1,250.50	291,457.93
Lee.....	6,278,557.07	927,099.15	0.75476%	7,205,656.22	30,882.74	7,174,773.48
Lenoir.....	4,949,139.65	903,662.50	0.73568%	5,852,802.15	25,035.94	5,827,766.21
Lincoln.....	5,691,000.41	894,179.76	0.72796%	6,585,180.17	28,201.80	6,556,978.37
Macon.....	4,541,198.17	543,133.44	0.44217%	5,084,331.61	22,055.20	5,062,276.41
Madison.....	862,990.11	180,196.86	0.14670%	1,043,186.97	4,507.17	1,038,679.80
Martin.....	2,050,674.38	294,849.78	0.24004%	2,345,524.16	10,034.25	2,335,489.91
McDowell.....	2,848,888.65	578,595.53	0.47104%	3,427,484.18	14,731.63	3,412,752.55
Mecklenburg.....	147,016,624.27	12,331,994.83	10.03961%	159,348,619.10	686,691.71	158,661,927.39
Mitchell.....	1,369,538.51	245,249.56	0.19966%	1,614,788.07	6,930.90	1,607,857.17
Montgomery.....	1,391,097.93	370,146.81	0.30134%	1,761,244.74	7,532.92	1,753,711.82
Moore.....	9,440,566.16	1,334,526.10	1.08645%	10,775,092.26	46,325.31	10,728,766.95
Nash.....	10,403,711.62	1,617,608.55	1.31691%	12,021,320.17	51,420.60	11,969,899.57
New Hanover....	32,641,348.59	3,223,719.98	2.62446%	35,865,068.57	154,555.51	35,710,513.06
Northampton.....	669,895.60	53,125.45	0.04325%	723,021.05	3,099.25	719,921.80
Onslow.....	15,617,052.16	1,551,462.62	1.26306%	17,168,514.78	73,585.39	17,094,929.39
Orange.....	10,282,942.83	1,832,727.11	1.49204%	12,115,669.94	51,730.49	12,063,939.45
Pamlico.....	702,860.94	160,396.06	0.13058%	863,257.00	3,730.68	859,526.32
Pasquotank.....	4,053,556.36	622,287.46	0.50661%	4,675,843.82	19,848.02	4,655,995.80
Pender.....	2,937,794.62	453,563.13	0.36925%	3,391,357.75	14,759.18	3,376,598.57
Perquimans.....	622,516.82	111,606.54	0.09086%	734,123.36	3,173.99	730,949.37
Person.....	2,822,655.43	496,456.65	0.40417%	3,319,112.08	14,186.48	3,304,925.60
Pitt.....	17,716,986.35	2,010,062.07	1.63641%	19,727,048.42	84,661.51	19,642,386.91
Polk.....	1,083,216.68	210,364.80	0.17126%	1,293,581.48	5,580.09	1,288,001.39
Randolph.....	8,627,762.69	1,642,187.57	1.33692%	10,269,950.26	43,973.02	10,225,977.24
Richmond.....	3,161,362.77	611,232.43	0.49761%	3,772,595.20	16,097.62	3,756,497.58
Robeson.....	8,875,757.07	1,447,975.28	1.17881%	10,323,732.35	44,157.88	10,279,574.47
Rockingham.....	5,815,572.70	1,374,238.23	1.11878%	7,189,810.93	30,773.73	7,159,037.20
Rowan.....	9,745,322.81	1,658,499.87	1.35020%	11,403,822.68	49,003.24	11,354,819.44
Rutherford.....	4,605,521.79	876,749.65	0.71377%	5,482,271.44	23,459.72	5,458,811.72
Sampson.....	3,802,194.91	694,968.12	0.56578%	4,497,163.03	19,288.41	4,477,874.62
Scotland.....	2,740,961.02	550,429.78	0.44811%	3,291,390.80	14,072.15	3,277,318.65
Stanly.....	4,496,697.69	924,359.99	0.75253%	5,421,057.68	23,349.56	5,397,708.12
Stokes.....	1,680,713.40	373,819.54	0.30433%	2,054,532.94	8,801.16	2,045,731.78
Surry.....	7,174,565.07	1,357,864.50	1.10545%	8,532,429.57	36,474.51	8,495,955.06
Swain.....	940,968.15	180,356.54	0.14683%	1,121,324.69	4,861.79	1,116,462.90
Transylvania.....	3,101,310.11	476,864.69	0.38822%	3,578,174.80	15,505.53	3,562,669.27
Tyrrell.....	180,957.37	34,073.93	0.02774%	215,031.30	922.96	214,108.34
Union.....	14,551,834.14	1,480,599.90	1.20537%	16,032,434.04	69,162.66	15,963,271.38

TABLE 57A. - Continued

County	Tax Allocation			Total tax allocation [\$]	(-)	(=)
	Point -of -sale * [excludes food] [\$]	Food			Cost of collection [\$]	Distributable proceeds [\$]
		Point-of-sale based on 1997-98 collections [1997-98 percentage shares]				
		[\$]	% share			
Vance.....	3,743,327.90	723,416.40	0.58894%	4,466,744.30	19,083.57	4,447,660.73
Wake.....	119,833,188.12	11,062,939.19	9.00644%	130,896,127.31	563,113.58	130,333,013.73
Warren.....	695,365.94	165,026.90	0.13435%	860,392.84	3,717.33	856,675.51
Washington.....	708,708.31	192,775.01	0.15694%	901,483.32	3,865.52	897,617.80
Watauga.....	7,487,106.48	723,772.62	0.58923%	8,210,879.10	35,455.92	8,175,423.18
Wayne.....	9,569,946.56	1,558,476.43	1.26877%	11,128,422.99	47,626.50	11,080,796.49
Wilkes.....	5,055,785.77	895,690.59	0.72919%	5,951,476.36	25,607.56	5,925,868.80
Wilson.....	8,440,877.14	1,214,161.42	0.98846%	9,655,038.56	41,438.57	9,613,599.99
Yadkin.....	1,881,263.87	400,523.57	0.32607%	2,281,787.44	9,845.92	2,271,941.52
Yancey .....	1,259,322.21	232,094.06	0.18895%	1,491,416.27	6,467.94	1,484,948.33
Totals.....	997,504,957.48	122,833,653.60	100.00000%	1,120,338,611.08	4,815,657.83	1,115,522,953.25

\*Net collections (excluding food) are determined by the point-of-sale (origin) basis.

\*\*County tax allocations of proceeds generated from food transactions subject to the one-percent rate are based on county proportions of State sales tax collected on food during the 1997-98 fiscal year.

These amounts do not agree with the actual receipts of the local governments in fiscal year 2007-08 due to the lag in the collection/distribution cycle.