

Comparison of Sales Tax and Holdharmless Distributions for Fiscal Year 2018

Current Per Capita Distributions with Reimbursements vs. Ad Valorem Based Distributions

	Per Capita with Current Reimbursement Agreement					Ad Valorem				Variance
	Sales Taxes	Holdharmless	Reimbursements	Net	% of Total	Sales Taxes	Holdharmless	Net	% of Total	
Cumberland County	52,133,813	(9,540,134)	7,723,364	50,317,042	55.6%	63,372,373	(5,486,461)	57,885,912	63.9%	7,568,870
Fayetteville	32,993,379	8,196,066	(7,511,012)	33,678,433	37.2%	23,928,826	4,832,634	28,761,460	31.8%	(4,916,973)
Towns	5,410,562	1,344,068	(212,352)	6,542,278	7.2%	3,236,554	653,827	3,890,381	4.3%	(2,651,897)

**Note:** Under the "Ad Valorem" distribution method, all taxing districts would receive a share of sales tax distributions. Examples of these districts include the County Fire and Recreation Districts, and the City Downtown and Lake Valley Drive Municipal Service Districts. The amounts listed for the City and County include the share of sales taxes that would go to those districts.