

Appendix F. Cities: Effect on Local Option Sales Tax Revenue of Eliminating Uniform 2.25% Rate Option or Adopting a Population-based Distribution.

City	2017 Actual				Fiscal Year 2016-17 Estimate if Rule 129 Enforced and Uniform 2.25% Eliminated*				Fiscal Year 2016-17 Estimate if Rule 129 Enforced and Destination-based				Fiscal Year 2016-17 Estimate if Rule 129 Enforced and Population-based			
	2017 Actual Uniform 2.25% Distribution	50% Earmarked for K12 Education LESS 1% for Trustees	Remaining 50% LESS 2% for Trustees	Fiscal Year 2016-17 Estimate if Rule 129 Enforced and Uniform 2.25% Eliminated*	50% Earmarked for K12 Education LESS 1% for Trustees	Remaining 50% LESS 2% for Trustees	Difference	Fiscal Year 2016-17 Estimate if Rule 129 Enforced and Destination-based	50% Earmarked for K12 Education LESS 1% for Trustees	Remaining 50% LESS 2% for Trustees	Difference	Fiscal Year 2016-17 Estimate if Rule 129 Enforced and Population-based	50% Earmarked for K12 Education LESS 1% for Trustees	Remaining 50% LESS 2% for Trustees	Difference	
Adams	\$ 19,892	\$ 9,847	\$ 9,747	\$ 36,507	\$ 18,071	\$ 17,888	\$ 8,141	\$ 29,869	\$ 14,785	\$ 14,636	\$ 4,889	\$ 37,820	\$ 18,721	\$ 18,532	\$ 8,785	
Adamsville	\$ 93,759	\$ 46,411	\$ 45,942	\$ 94,410	\$ 46,733	\$ 46,261	\$ 319	\$ 77,244	\$ 38,236	\$ 37,850	\$ (8,092)	\$ 126,500	\$ 62,618	\$ 61,985	\$ 16,043	
Alamo	\$ 75,318	\$ 37,282	\$ 36,906	\$ 124,825	\$ 61,788	\$ 61,164	\$ 24,258	\$ 102,129	\$ 50,554	\$ 50,043	\$ 13,138	\$ 144,769	\$ 71,661	\$ 70,937	\$ 34,031	
Alcoa	\$ 2,920,349	\$ 1,445,573	\$ 1,430,971	\$ 1,228,646	\$ 608,180	\$ 602,036	\$ (828,935)	\$ 1,005,256	\$ 497,602	\$ 492,575	\$ (938,396)	\$ 512,188	\$ 253,533	\$ 250,972	\$ (1,179,999)	
Alexandria	\$ 23,640	\$ 11,702	\$ 11,584	\$ 56,704	\$ 28,068	\$ 27,785	\$ 16,201	\$ 46,394	\$ 22,965	\$ 22,733	\$ 11,149	\$ 58,090	\$ 28,754	\$ 28,464	\$ 16,880	
Algood	\$ 487,314	\$ 241,220	\$ 238,784	\$ 274,840	\$ 136,046	\$ 134,672	\$ (104,112)	\$ 224,869	\$ 111,310	\$ 110,186	\$ (128,598)	\$ 205,470	\$ 101,708	\$ 100,680	\$ (138,104)	
Allardt	\$ 17,639	\$ 8,731	\$ 8,643	\$ 36,319	\$ 17,978	\$ 17,796	\$ 9,153	\$ 32,687	\$ 16,180	\$ 16,017	\$ 7,374	\$ 38,424	\$ 19,020	\$ 18,828	\$ 10,185	
Altamont	\$ 20,018	\$ 9,909	\$ 9,809	\$ 29,820	\$ 14,761	\$ 14,612	\$ 4,803	\$ 29,820	\$ 14,761	\$ 14,612	\$ 4,803	\$ 59,631	\$ 29,517	\$ 29,219	\$ 19,140	
Ardmore	\$ 129,168	\$ 63,938	\$ 63,292	\$ 75,777	\$ 37,510	\$ 37,131	\$ (26,161)	\$ 68,199	\$ 33,759	\$ 33,418	\$ (29,874)	\$ 71,081	\$ 35,185	\$ 34,830	\$ (28,462)	
Arlington	\$ 391,207	\$ 193,648	\$ 191,691	\$ 943,085	\$ 466,827	\$ 462,111	\$ 270,420	\$ 771,615	\$ 381,949	\$ 378,091	\$ 186,400	\$ 725,225	\$ 358,986	\$ 355,360	\$ 163,669	
Ashland City	\$ 628,157	\$ 310,938	\$ 307,797	\$ 393,301	\$ 194,684	\$ 192,717	\$ (115,079)	\$ 321,792	\$ 159,287	\$ 157,678	\$ (150,119)	\$ 272,094	\$ 134,687	\$ 133,326	\$ (174,471)	
Athens	\$ 1,205,830	\$ 596,886	\$ 590,857	\$ 659,637	\$ 326,520	\$ 323,222	\$ (267,635)	\$ 742,091	\$ 367,335	\$ 363,625	\$ (227,232)	\$ 794,247	\$ 393,152	\$ 389,181	\$ (201,676)	
Atoka	\$ 347,067	\$ 171,798	\$ 170,063	\$ 730,051	\$ 361,375	\$ 357,725	\$ 187,662	\$ 597,314	\$ 295,671	\$ 292,684	\$ 122,621	\$ 531,846	\$ 263,264	\$ 260,605	\$ 90,542	
Atwood	\$ 32,480	\$ 16,077	\$ 15,915	\$ 46,268	\$ 22,903	\$ 22,672	\$ 6,757	\$ 37,856	\$ 18,739	\$ 18,549	\$ 2,634	\$ 54,866	\$ 27,158	\$ 26,884	\$ 10,969	
Auburntown	\$ 2,091	\$ 1,035	\$ 1,025	\$ 8,004	\$ 3,962	\$ 3,922	\$ 2,897	\$ 10,291	\$ 5,094	\$ 5,042	\$ 4,018	\$ 15,896	\$ 7,868	\$ 7,789	\$ 6,764	
Baileytown	\$ 63,242	\$ 31,305	\$ 30,988	\$ 35,530	\$ 17,587	\$ 17,410	\$ (13,579)	\$ 29,070	\$ 14,390	\$ 14,244	\$ (16,744)	\$ 25,451	\$ 12,598	\$ 12,471	\$ (18,517)	
Baneberry	\$ 2,440	\$ 1,208	\$ 1,196	\$ 49,053	\$ 24,821	\$ 24,036	\$ 22,840	\$ 40,134	\$ 19,866	\$ 19,666	\$ 18,470	\$ 32,156	\$ 15,917	\$ 15,757	\$ 14,561	
Bartlett	\$ 3,240,869	\$ 1,604,230	\$ 1,588,026	\$ 5,074,999	\$ 2,512,124	\$ 2,486,749	\$ 898,723	\$ 4,152,272	\$ 2,055,374	\$ 2,034,612	\$ 446,587	\$ 3,472,377	\$ 1,718,827	\$ 1,701,465	\$ 113,439	
Baxter	\$ 106,485	\$ 52,710	\$ 52,178	\$ 83,158	\$ 41,163	\$ 40,748	\$ (11,430)	\$ 68,039	\$ 33,679	\$ 33,339	\$ (18,839)	\$ 79,909	\$ 39,555	\$ 39,156	\$ (13,022)	
Bean Station	\$ 97,109	\$ 48,069	\$ 47,584	\$ 165,617	\$ 81,981	\$ 81,153	\$ 33,569	\$ 135,505	\$ 67,075	\$ 66,398	\$ 18,814	\$ 168,912	\$ 83,612	\$ 82,762	\$ 35,183	
Beersheba Springs	\$ 1,277	\$ 632	\$ 626	\$ 14,749	\$ 7,301	\$ 7,227	\$ 6,602	\$ 14,749	\$ 7,301	\$ 7,227	\$ 6,602	\$ 27,688	\$ 13,706	\$ 13,567	\$ 12,941	
Bell Buckle	\$ 18,792	\$ 9,302	\$ 9,208	\$ 32,936	\$ 16,303	\$ 16,138	\$ 6,930	\$ 26,947	\$ 13,339	\$ 13,204	\$ 3,996	\$ 30,325	\$ 15,011	\$ 14,859	\$ 5,651	
Belle Meade	\$ 90,560	\$ 44,827	\$ 44,374	\$ 643,644	\$ 318,604	\$ 315,385	\$ 271,011	\$ 643,644	\$ 318,604	\$ 315,385	\$ 271,011	\$ 258,667	\$ 128,040	\$ 126,747	\$ 82,373	
Bells	\$ 69,011	\$ 34,161	\$ 33,816	\$ 116,195	\$ 57,517	\$ 56,936	\$ 23,120	\$ 95,069	\$ 47,059	\$ 46,584	\$ 12,768	\$ 142,541	\$ 70,558	\$ 69,845	\$ 36,029	
Benton	\$ 44,094	\$ 21,826	\$ 21,606	\$ 75,649	\$ 37,446	\$ 37,068	\$ 15,462	\$ 61,895	\$ 30,638	\$ 30,329	\$ 8,723	\$ 82,152	\$ 40,665	\$ 40,254	\$ 18,648	
Berry Hill	\$ 616,795	\$ 305,313	\$ 302,229	\$ 191,183	\$ 94,636	\$ 93,680	\$ (208,550)	\$ 191,183	\$ 94,636	\$ 93,680	\$ (208,550)	\$ 38,564	\$ 19,089	\$ 18,896	\$ (283,333)	
Bethel Springs	\$ 11,186	\$ 5,537	\$ 5,481	\$ 20,776	\$ 10,284	\$ 10,180	\$ 4,699	\$ 20,776	\$ 10,284	\$ 10,180	\$ 4,699	\$ 41,111	\$ 20,350	\$ 20,144	\$ 14,663	
Big Sandy	\$ 28,826	\$ 14,269	\$ 14,125	\$ 25,095	\$ 12,422	\$ 12,297	\$ (1,828)	\$ 20,532	\$ 10,163	\$ 10,061	\$ (4,064)	\$ 31,917	\$ 15,799	\$ 15,639	\$ 1,514	
Blaine	\$ 97,156	\$ 48,092	\$ 47,607	\$ 129,201	\$ 63,955	\$ 63,309	\$ 15,702	\$ 105,710	\$ 52,327	\$ 51,798	\$ 4,192	\$ 112,547	\$ 55,711	\$ 55,148	\$ 7,542	
Bluff City	\$ 49,474	\$ 24,489	\$ 24,242	\$ 85,452	\$ 42,299	\$ 41,871	\$ 17,629	\$ 85,452	\$ 42,299	\$ 41,871	\$ 17,629	\$ 104,334	\$ 51,645	\$ 51,123	\$ 26,881	
Bolivar	\$ 346,947	\$ 171,739	\$ 170,004	\$ 311,660	\$ 154,272	\$ 152,713	\$ (17,291)	\$ 254,994	\$ 126,222	\$ 124,947	\$ (45,057)	\$ 317,288	\$ 157,058	\$ 155,471	\$ (14,533)	
Bradden	\$ 4,403	\$ 2,180	\$ 2,158	\$ 14,174	\$ 7,016	\$ 6,946	\$ 4,788	\$ 14,174	\$ 7,016	\$ 6,946	\$ 4,788	\$ 17,152	\$ 8,490	\$ 8,404	\$ 6,247	
Bradford	\$ 17,266	\$ 8,547	\$ 8,460	\$ 56,972	\$ 28,201	\$ 27,916	\$ 19,456	\$ 46,614	\$ 23,074	\$ 22,841	\$ 14,380	\$ 62,696	\$ 31,034	\$ 30,721	\$ 22,260	
Brentwood	\$ 4,388,044	\$ 2,172,082	\$ 2,150,142	\$ 5,870,741	\$ 2,906,017	\$ 2,876,663	\$ 726,521	\$ 5,870,741	\$ 2,906,017	\$ 2,876,663	\$ 726,521	\$ 2,789,304	\$ 1,380,705	\$ 1,366,759	\$ (783,383)	
Brighton	\$ 37,815	\$ 18,718	\$ 18,529	\$ 133,858	\$ 66,260	\$ 65,590	\$ 47,061	\$ 133,858	\$ 66,260	\$ 65,590	\$ 47,061	\$ 165,917	\$ 82,129	\$ 81,299	\$ 62,770	
Bristol	\$ 1,802,091	\$ 892,035	\$ 883,025	\$ 1,539,252	\$ 761,930	\$ 754,234	\$ (128,791)	\$ 1,539,252	\$ 761,930	\$ 754,234	\$ (128,791)	\$ 1,607,959	\$ 795,940	\$ 787,900	\$ (95,125)	
Brownsville	\$ 446,162	\$ 220,850	\$ 218,619	\$ 578,816	\$ 286,514	\$ 283,620	\$ 65,000	\$ 473,577	\$ 234,420	\$ 232,053	\$ 13,433	\$ 608,554	\$ 301,234	\$ 298,191	\$ 79,572	
Bruceston	\$ 25,723	\$ 12,733	\$ 12,604	\$ 66,807	\$ 33,069	\$ 32,735	\$ 20,131	\$ 54,660	\$ 27,057	\$ 26,783	\$ 14,179	\$ 86,519	\$ 42,827	\$ 42,394	\$ 29,790	
Bulls Gap	\$ 29,823	\$ 14,762	\$ 14,613	\$ 36,373	\$ 18,005	\$ 17,823	\$ 3,210	\$ 29,760	\$ 14,731	\$ 14,582	\$ (31)	\$ 43,012	\$ 21,291	\$ 21,076	\$ 6,463	
Burlison	\$ 8,306	\$ 4,112	\$ 4,070	\$ 18,197	\$ 9,008	\$ 8,917	\$ 4,846	\$ 18,197	\$ 9,008	\$ 8,917	\$ 4,846	\$ 25,261	\$ 12,504	\$ 12,378	\$ 8,308	
Burns	\$ 55,493	\$ 27,469	\$ 27,192	\$ 105,302	\$ 52,124	\$ 51,598	\$ 24,406	\$ 86,156	\$ 42,647	\$ 42,216	\$ 15,025	\$ 90,201	\$ 44,649	\$ 44,198	\$ 17,007	
Byrdstown	\$ 72,296	\$ 35,787	\$ 35,425	\$ 50,651	\$ 25,072	\$ 24,819	\$ (10,606)	\$ 41,442	\$ 20,514	\$ 20,306	\$ (15,119)	\$ 46,904	\$ 23,217	\$ 22,983	\$ (12,442)	
Calhoun	\$ 16,000	\$ 7,920	\$ 7,840	\$ 19,586	\$ 9,695	\$ 9,597	\$ 1,757	\$ 22,034	\$ 10,907	\$ 10,797	\$ 2,957	\$ 29,073	\$ 14,391	\$ 14,246	\$ 6,406	
Camden	\$ 431,265	\$ 213,476	\$ 211,320	\$ 274,842	\$ 136,047	\$ 134,673	\$ (76,647)	\$ 224,871	\$ 111,311	\$ 110,187	\$ (101,133)	\$ 212,064	\$ 104,972	\$ 103,911	\$ (107,409)	
Carthage	\$ 302,981	\$ 149,976	\$ 148,461	\$ 188,993	\$ 88,493	\$ 87,599	\$ (60,862)	\$ 146,269	\$ 72,403	\$ 71,672	\$ (76,789)	\$ 135,875	\$ 67,258	\$ 66,579	\$ (81,882)	
Caryville	\$ 96,209	\$ 47,624	\$ 47,143	\$ 113,347	\$ 56,107	\$ 55,540	\$ 8,397	\$ 113,347	\$ 56,107	\$ 55,540	\$ 8,397	\$ 137,218	\$ 67,923	\$ 67,237	\$ 20,094	
Cedar Hill	\$ 7,055	\$ 3,492	\$ 3,457	\$ 12,032	\$ 5,956	\$ 5,896	\$ 2,439	\$ 9,844	\$ 4,873	\$ 4,824	\$ 1,367	\$ 18,029	\$ 8,924	\$ 8,834	\$ 5,377	
Celina	\$ 76,078	\$ 37,658	\$ 37,278	\$ 83,589	\$ 41,376	\$ 40,958	\$ 3,680	\$ 68,391	\$ 33,853	\$ 33,511	\$ (3,767)	\$ 87,931	\$ 43,526	\$ 43,086	\$ 5,808	
Centertown	\$ 8,348	\$ 4,132	\$ 4,091	\$ 16,758	\$ 8,295	\$ 8,211	\$ 4,121	\$ 13,711	\$ 6,787	\$ 6,718	\$ 2,628	\$ 14,869	\$ 7,360	\$ 7,286	\$ 3,195	
Centerville	\$ 182,933	\$ 90,552	\$ 89,637	\$ 209,310	\$ 103,608	\$ 102,562	\$ 12,924	\$ 171,253	\$ 84,770	\$ 83,914	\$ (5,723)	\$ 215,179	\$ 106,514	\$ 105,438	\$ 15,801	
Chapel Hill	\$ 92,086	\$ 45,582	\$ 45,122	\$ 84,677	\$ 41,915	\$ 41,492	\$ (3,630)	\$ 84,677	\$ 41,915	\$ 41,492	\$ (3,630)	\$ 87,439	\$ 43,282	\$ 42,845	\$ (2,277)	
Charleston	\$ 36,813	\$ 18,222	\$ 18,038	\$ 48,649	\$ 24,081	\$ 23,838	\$ 5,800	\$ 39,804	\$ 19,703	\$ 19,504	\$ 1,465	\$ 39,835	\$ 19,718	\$ 19,519	\$ 1,481	
Charlotte	\$ 67,485	\$ 33,405	\$ 33,068	\$ 71,180	\$ 35,234	\$ 34,878	\$ 1,810	\$ 58,238	\$ 28,828	\$ 28,537	\$ (4,531)	\$ 72,766	\$ 36,019	\$ 35,655	\$ 2,587	
Chattanooga	\$ 15,841,974	\$ 7,841,777	\$ 7,762,567	\$ 11,522,964	\$ 5,703,867	\$ 5,646,252	\$ (2,116,315)	\$ 11,522,964	\$ 5,703,867	\$ 5,646,252	\$ (2,116,315)	\$ 10,247,349	\$ 5,072,438	\$ 5,021,201	\$ (2,741,366)	
Church Hill	\$ 209,323	\$ 103,615	\$ 102,568	\$ 386,144	\$ 191,141	\$ 189,211	\$ 86,642	\$ 315,936	\$ 156,388	\$ 154,809	\$ 52,241	\$ 199,126	\$ 99,115	\$ 98,546	\$ 16,454	
Clarksburg	\$ 22,173	\$ 10,975	\$ 10,865	\$ 26,350	\$ 13,043	\$ 12,911	\$ 2,047	\$ 21,559	\$ 10,672	\$ 10,564	\$ (301)	\$ 23,637	\$ 11,700	\$ 11,582	\$ 717	
Clarksville	\$ 8,296,292	\$ 4,106,664	\$ 4,065,183	\$ 8,670,344	\$ 4,291,820	\$ 4,248,469	\$ 183,286	\$ 7,803,310	\$ 3,862,638	\$ 3,823,622	\$ (241,561)	\$ 8,052,218	\$ 3,985,848	\$ 3,945,587	\$ (119,596)	
Cleveland	\$ 4,302,053	\$ 2,129,516	\$ 2,108,006	\$ 3,446,940	\$ 1,706,235	\$ 1,689,001	\$ (419,005)	\$ 2,820,224	\$ 1,396,011	\$ 1,381,910	\$ (726,096)	\$ 2,506,062	\$ 1,240,501	\$ 1,227,970	\$ (880,035)	
Clifton	\$ 36,306	\$ 17,971	\$ 17,790	\$ 62,509	\$ 30,942	\$ 30,630	\$ 12,840	\$ 51,144	\$ 25,316	\$ 25,061	\$ 7,271	\$ 149,968	\$ 74,234	\$ 73,484	\$ 55,694	
Clinton	\$ 963,582	\$ 476,973	\$ 472,155	\$ 813,476	\$ 402,671	\$ 398,603	\$ (73,552)	\$ 665,571	\$ 329,458	\$ 326,130	\$ (146,025)	\$ 598,439	\$ 296,227	\$ 293,235	\$ (178,920)	

Appendix F. Cities: Effect on Local Option Sales Tax Revenue of Eliminating Uniform 2.25% Rate Option or Adopting a Population-based Distribution.

City	2017 Actual				Fiscal Year 2016-17 Estimate if Rule 129 Enforced and Uniform 2.25% Eliminated*				Fiscal Year 2016-17 Estimate if Rule 129 Enforced and Destination-based Distribution				Fiscal Year 2016-17 Estimate if Rule 129 Enforced and Population-based Distribution			
	Uniform 2.25% Distribution	50% Earmarked for K12 Education LESS 1% for Trustees	Remaining 50% LESS 2% for Trustees	Difference	Uniform 2.25% Distribution	50% Earmarked for K12 Education LESS 1% for Trustees	Remaining 50% LESS 2% for Trustees	Difference	Uniform 2.25% Distribution	50% Earmarked for K12 Education LESS 1% for Trustees	Remaining 50% LESS 2% for Trustees	Difference	Uniform 2.25% Distribution	50% Earmarked for K12 Education LESS 1% for Trustees	Remaining 50% LESS 2% for Trustees	Difference
Collierville	\$ 3,661,805	\$ 1,812,593	\$ 1,794,284	\$ 6,011,510	\$ 2,975,697	\$ 2,945,640	\$ 1,151,356	\$ 4,918,508	\$ 2,434,662	\$ 2,410,069	\$ 615,785	\$ 3,021,564	\$ 1,495,674	\$ 1,480,566	\$ (313,718)	
Collinwood	\$ 46,612	\$ 23,073	\$ 22,840	\$ 51,419	\$ 25,452	\$ 25,195	\$ 2,355	\$ 42,070	\$ 20,825	\$ 20,614	\$ (2,226)	\$ 57,400	\$ 28,413	\$ 28,126	\$ 5,286	
Columbia	\$ 2,642,425	\$ 1,308,001	\$ 1,294,788	\$ 1,936,460	\$ 958,547	\$ 948,865	\$ (345,923)	\$ 1,936,460	\$ 958,547	\$ 948,865	\$ (345,923)	\$ 2,067,259	\$ 1,023,293	\$ 1,012,957	\$ (281,831)	
Cookeville	\$ 4,319,137	\$ 2,137,973	\$ 2,116,377	\$ 2,732,641	\$ 1,352,657	\$ 1,338,994	\$ (777,383)	\$ 2,235,797	\$ 1,106,720	\$ 1,095,541	\$ (1,020,836)	\$ 1,833,005	\$ 907,338	\$ 898,173	\$ (1,218,204)	
Coopertown	\$ 74,962	\$ 37,106	\$ 36,731	\$ 272,119	\$ 134,699	\$ 133,338	\$ 96,607	\$ 222,643	\$ 110,208	\$ 109,095	\$ 72,364	\$ 261,180	\$ 129,284	\$ 127,978	\$ 91,247	
Copperhill	\$ 23,239	\$ 11,503	\$ 11,387	\$ 18,815	\$ 9,313	\$ 9,219	\$ (2,168)	\$ 18,815	\$ 9,313	\$ 9,219	\$ (2,168)	\$ 21,074	\$ 10,432	\$ 10,326	\$ (1,061)	
Cornersville	\$ 32,630	\$ 16,152	\$ 15,989	\$ 51,338	\$ 25,412	\$ 25,156	\$ 9,167	\$ 51,338	\$ 25,412	\$ 25,156	\$ 9,167	\$ 70,675	\$ 34,984	\$ 34,631	\$ 18,642	
Cottage Grove	\$ 478	\$ 237	\$ 234	\$ 3,874	\$ 1,918	\$ 1,898	\$ 1,664	\$ 3,170	\$ 1,569	\$ 1,553	\$ 1,319	\$ 5,174	\$ 2,561	\$ 2,535	\$ 2,301	
Covington	\$ 852,273	\$ 421,875	\$ 417,614	\$ 607,038	\$ 300,484	\$ 297,449	\$ (120,165)	\$ 496,668	\$ 245,850	\$ 243,367	\$ (174,247)	\$ 531,604	\$ 263,144	\$ 260,486	\$ (157,128)	
Cowan	\$ 28,286	\$ 14,001	\$ 13,860	\$ 53,742	\$ 26,602	\$ 26,334	\$ 12,474	\$ 53,742	\$ 26,602	\$ 26,334	\$ 12,474	\$ 99,994	\$ 49,497	\$ 48,997	\$ 35,137	
Crab Orchard	\$ 23,533	\$ 11,649	\$ 11,531	\$ 43,585	\$ 21,574	\$ 21,357	\$ 9,826	\$ 53,660	\$ 27,175	\$ 27,025	\$ 14,747	\$ 44,963	\$ 22,257	\$ 22,032	\$ 10,501	
Cross Plains	\$ 73,990	\$ 36,625	\$ 36,255	\$ 118,878	\$ 58,845	\$ 58,250	\$ 21,995	\$ 97,264	\$ 48,146	\$ 47,659	\$ 11,404	\$ 104,434	\$ 51,695	\$ 51,173	\$ 14,918	
Crossville	\$ 2,165,572	\$ 1,071,958	\$ 1,061,130	\$ 1,041,565	\$ 515,575	\$ 510,367	\$ (550,763)	\$ 852,129	\$ 421,834	\$ 417,573	\$ (643,557)	\$ 637,599	\$ 315,611	\$ 312,423	\$ (748,707)	
Crump	\$ 24,891	\$ 12,321	\$ 12,197	\$ 62,981	\$ 31,176	\$ 30,861	\$ 18,664	\$ 51,530	\$ 25,507	\$ 25,250	\$ 13,053	\$ 83,376	\$ 41,271	\$ 40,854	\$ 28,658	
Cumberland City	\$ 18,758	\$ 9,285	\$ 9,191	\$ 15,546	\$ 7,695	\$ 7,617	\$ (1,574)	\$ 15,546	\$ 7,695	\$ 7,617	\$ (1,574)	\$ 18,409	\$ 9,112	\$ 9,020	\$ (1,711)	
Cumberland Gap	\$ 7,468	\$ 3,697	\$ 3,659	\$ 4,642	\$ 4,595	\$ 4,595	\$ 935	\$ 4,642	\$ 4,595	\$ 4,595	\$ 935	\$ 27,471	\$ 13,598	\$ 13,461	\$ 9,801	
Dandridge	\$ 351,974	\$ 174,227	\$ 172,467	\$ 235,199	\$ 116,424	\$ 115,248	\$ (57,220)	\$ 192,436	\$ 95,256	\$ 94,294	\$ (78,174)	\$ 168,662	\$ 83,488	\$ 82,644	\$ (89,823)	
Dayton	\$ 850,025	\$ 420,762	\$ 416,512	\$ 507,528	\$ 251,227	\$ 248,689	\$ (167,823)	\$ 415,251	\$ 205,549	\$ 203,473	\$ (213,039)	\$ 420,234	\$ 208,016	\$ 205,914	\$ (210,598)	
Decatur	\$ 75,612	\$ 37,428	\$ 37,050	\$ 68,436	\$ 33,876	\$ 33,534	\$ (3,516)	\$ 76,990	\$ 38,110	\$ 37,725	\$ 676	\$ 94,842	\$ 46,947	\$ 46,473	\$ 9,423	
Decaturville	\$ 49,918	\$ 24,709	\$ 24,460	\$ 41,594	\$ 20,589	\$ 20,381	\$ (4,079)	\$ 37,435	\$ 18,530	\$ 18,343	\$ (6,117)	\$ 50,417	\$ 24,956	\$ 24,704	\$ 244	
Decherd	\$ 347,510	\$ 172,017	\$ 170,280	\$ 180,494	\$ 89,345	\$ 88,442	\$ (81,838)	\$ 89,345	\$ 89,345	\$ 88,442	\$ (81,838)	\$ 142,934	\$ 70,752	\$ 70,038	\$ (100,242)	
Dickson	\$ 2,290,618	\$ 1,133,856	\$ 1,122,403	\$ 1,421,504	\$ 703,645	\$ 696,537	\$ (425,866)	\$ 1,163,049	\$ 575,790	\$ 569,894	\$ (552,509)	\$ 883,417	\$ 437,291	\$ 432,874	\$ (689,529)	
Dover	\$ 98,557	\$ 48,786	\$ 48,293	\$ 101,323	\$ 50,155	\$ 49,648	\$ 1,355	\$ 82,901	\$ 41,036	\$ 40,621	\$ (7,672)	\$ 85,430	\$ 42,288	\$ 41,861	\$ (6,432)	
Dowelltown	\$ 339	\$ 168	\$ 166	\$ 14,946	\$ 7,398	\$ 7,324	\$ 1,757	\$ 12,229	\$ 6,053	\$ 5,992	\$ 5,826	\$ 20,837	\$ 10,314	\$ 10,210	\$ 10,044	
Doyle	\$ 3,392	\$ 1,679	\$ 1,662	\$ 17,802	\$ 8,812	\$ 8,723	\$ 7,061	\$ 17,802	\$ 8,812	\$ 8,723	\$ 7,061	\$ 31,302	\$ 15,494	\$ 15,338	\$ 13,676	
Dresden	\$ 138,821	\$ 68,716	\$ 68,022	\$ 143,794	\$ 71,178	\$ 70,459	\$ 2,437	\$ 117,650	\$ 58,237	\$ 57,648	\$ (10,374)	\$ 173,931	\$ 86,096	\$ 85,226	\$ 17,204	
Ducktown	\$ 35,639	\$ 17,641	\$ 17,463	\$ 20,327	\$ 10,062	\$ 9,960	\$ (7,503)	\$ 20,327	\$ 10,062	\$ 9,960	\$ (7,503)	\$ 27,297	\$ 13,512	\$ 13,376	\$ (4,087)	
Dunlap	\$ 399,365	\$ 197,685	\$ 195,689	\$ 332,930	\$ 164,800	\$ 163,135	\$ (32,553)	\$ 272,397	\$ 134,836	\$ 133,474	\$ (62,214)	\$ 286,453	\$ 141,794	\$ 140,362	\$ (55,327)	
Dyer	\$ 73,702	\$ 36,483	\$ 36,114	\$ 124,011	\$ 61,386	\$ 60,766	\$ 24,652	\$ 101,464	\$ 50,225	\$ 49,717	\$ 13,603	\$ 138,359	\$ 68,488	\$ 67,796	\$ 31,682	
Dyersburg	\$ 1,559,875	\$ 772,138	\$ 764,339	\$ 1,350,042	\$ 668,271	\$ 661,521	\$ (102,818)	\$ 1,104,580	\$ 546,767	\$ 541,244	\$ (223,095)	\$ 1,037,619	\$ 513,622	\$ 508,433	\$ (255,905)	
Eagleville	\$ 193,357	\$ 95,712	\$ 94,745	\$ 92,371	\$ 45,724	\$ 45,262	\$ (49,483)	\$ 75,577	\$ 37,410	\$ 37,033	\$ (57,713)	\$ 37,782	\$ 18,702	\$ 18,513	\$ (76,232)	
East Ridge	\$ 745,459	\$ 369,002	\$ 365,275	\$ 1,029,121	\$ 509,415	\$ 504,269	\$ 138,994	\$ 1,029,121	\$ 509,415	\$ 504,269	\$ 138,994	\$ 1,256,939	\$ 622,185	\$ 615,900	\$ 250,625	
Eastview	\$ 16,282	\$ 8,059	\$ 7,978	\$ 30,277	\$ 14,836	\$ 14,836	\$ 6,858	\$ 30,277	\$ 14,836	\$ 14,836	\$ 6,858	\$ 41,830	\$ 20,706	\$ 20,497	\$ 12,519	
Elizabethton	\$ 1,315,968	\$ 651,404	\$ 644,824	\$ 973,680	\$ 481,972	\$ 477,103	\$ (167,721)	\$ 796,647	\$ 394,340	\$ 390,357	\$ (254,677)	\$ 837,500	\$ 414,563	\$ 410,375	\$ (234,449)	
Elkton	\$ 19,436	\$ 9,621	\$ 9,524	\$ 32,762	\$ 16,217	\$ 16,053	\$ 6,530	\$ 29,486	\$ 14,595	\$ 14,448	\$ 4,924	\$ 34,859	\$ 17,255	\$ 17,081	\$ 7,557	
Englewood	\$ 20,853	\$ 10,322	\$ 10,218	\$ 48,068	\$ 23,794	\$ 23,553	\$ 13,335	\$ 54,076	\$ 26,768	\$ 26,497	\$ 16,279	\$ 89,454	\$ 44,280	\$ 43,832	\$ 33,614	
Enville	\$ 1,816	\$ 899	\$ 890	\$ 13,875	\$ 6,868	\$ 6,799	\$ 5,909	\$ 11,352	\$ 5,619	\$ 5,563	\$ 4,673	\$ 11,845	\$ 5,863	\$ 5,804	\$ 4,914	
Erin	\$ 107,728	\$ 53,325	\$ 52,787	\$ 69,084	\$ 34,196	\$ 33,851	\$ (18,935)	\$ 56,523	\$ 27,979	\$ 27,696	\$ (25,090)	\$ 75,768	\$ 37,505	\$ 37,126	\$ (15,600)	
Erwin	\$ 236,633	\$ 117,133	\$ 115,950	\$ 304,310	\$ 150,633	\$ 149,112	\$ 33,162	\$ 248,981	\$ 123,245	\$ 122,001	\$ 6,050	\$ 356,210	\$ 176,324	\$ 174,543	\$ 58,593	
Estill Springs	\$ 43,734	\$ 21,648	\$ 21,430	\$ 108,480	\$ 53,698	\$ 53,155	\$ 31,726	\$ 108,480	\$ 53,698	\$ 53,155	\$ 31,726	\$ 125,444	\$ 62,095	\$ 61,468	\$ 40,038	
Ethridge	\$ 46,006	\$ 22,773	\$ 22,543	\$ 30,406	\$ 15,051	\$ 14,899	\$ (7,644)	\$ 24,878	\$ 12,314	\$ 12,190	\$ (10,353)	\$ 27,161	\$ 13,445	\$ 13,309	\$ (9,234)	
Etowah	\$ 158,528	\$ 78,472	\$ 77,679	\$ 127,138	\$ 62,933	\$ 62,297	\$ (15,381)	\$ 143,030	\$ 70,800	\$ 70,085	\$ (7,594)	\$ 203,167	\$ 100,568	\$ 99,552	\$ 21,873	
Fairview	\$ 460,697	\$ 228,045	\$ 225,742	\$ 564,559	\$ 279,457	\$ 276,634	\$ 50,892	\$ 461,912	\$ 228,646	\$ 226,337	\$ 595	\$ 469,849	\$ 232,575	\$ 230,226	\$ 4,484	
Farragut	\$ 1,690,945	\$ 837,018	\$ 828,563	\$ 2,321,364	\$ 1,149,075	\$ 1,137,469	\$ 308,906	\$ 2,321,364	\$ 1,149,075	\$ 1,137,469	\$ 308,906	\$ 1,423,477	\$ 704,621	\$ 697,504	\$ (131,059)	
Fayetteville	\$ 826,096	\$ 408,917	\$ 404,787	\$ 506,419	\$ 250,677	\$ 248,145	\$ (156,642)	\$ 455,777	\$ 225,610	\$ 223,331	\$ (181,456)	\$ 408,577	\$ 202,245	\$ 200,203	\$ (204,584)	
Finger	\$ 1,221	\$ 605	\$ 599	\$ 11,068	\$ 5,479	\$ 5,424	\$ 4,825	\$ 11,068	\$ 5,479	\$ 5,423	\$ 4,825	\$ 17,593	\$ 8,708	\$ 8,620	\$ 8,022	
Forest Hills	\$ 51,015	\$ 25,252	\$ 24,997	\$ 968,723	\$ 479,518	\$ 474,674	\$ 449,677	\$ 968,723	\$ 479,518	\$ 474,674	\$ 449,677	\$ 415,069	\$ 205,459	\$ 203,384	\$ 178,387	
Franklin	\$ 8,990,196	\$ 4,450,147	\$ 4,405,196	\$ 7,829,249	\$ 3,875,478	\$ 3,836,332	\$ (568,864)	\$ 7,829,248	\$ 3,875,478	\$ 3,836,332	\$ (568,864)	\$ 4,300,642	\$ 2,128,818	\$ 2,107,314	\$ (2,297,882)	
Friendship	\$ 15,484	\$ 7,665	\$ 7,587	\$ 35,358	\$ 17,502	\$ 17,325	\$ 9,738	\$ 28,929	\$ 14,320	\$ 14,175	\$ 6,588	\$ 39,673	\$ 19,638	\$ 19,440	\$ 11,853	
Friendsville	\$ 26,568	\$ 13,151	\$ 13,018	\$ 51,160	\$ 25,324	\$ 25,068	\$ 12,050	\$ 41,858	\$ 20,720	\$ 20,510	\$ 7,492	\$ 54,420	\$ 26,938	\$ 26,666	\$ 13,647	
Gadsden	\$ 2,242	\$ 1,110	\$ 1,099	\$ 20,494	\$ 10,144	\$ 10,042	\$ 8,943	\$ 16,768	\$ 8,300	\$ 8,216	\$ 7,118	\$ 27,620	\$ 13,672	\$ 13,435	\$ 12,435	
Gainesboro	\$ 81,876	\$ 40,528	\$ 40,119	\$ 48,050	\$ 23,785	\$ 23,545	\$ (16,575)	\$ 39,314	\$ 19,460	\$ 19,264	\$ (20,855)	\$ 54,631	\$ 27,042	\$ 26,799	\$ (13,350)	
Gallatin	\$ 2,238,382	\$ 1,107,999	\$ 1,096,807	\$ 2,220,662	\$ 1,099,228	\$ 1,088,124	\$ (8,683)	\$ 2,220,662	\$ 1,099,228	\$ 1,088,124	\$ (8,683)	\$ 1,895,866	\$ 938,454	\$ 928,975	\$ (167,833)	
Galloway	\$ 67,882	\$ 33,601	\$ 33,262	\$ 31,533	\$ 15,609	\$ 15,451	\$ (17,811)	\$ 31,533	\$ 15,609	\$ 15,451	\$ (17,811)	\$ 38,888	\$ 19,249	\$ 19,055	\$ (14,207)	
Garland	\$ 7,232	\$ 3,580	\$ 3,544	\$ 11,850	\$ 10,816	\$ 10,707	\$ 7,163	\$ 21,850	\$ 10,816	\$ 10,707	\$ 7,163	\$ 19,818	\$ 9,810	\$ 9,711	\$ 6,167	
Gates	\$ 6,881	\$ 3,406	\$ 3,372	\$ 23,621	\$ 11,693	\$ 11,574	\$ 8,203	\$ 19,327	\$ 9,567	\$ 9,470	\$ 6,098	\$ 37,260	\$ 18,444	\$ 18,257	\$ 14,885	
Gatlinburg	\$ 2,412,162	\$ 1,194,020	\$ 1,181,959	\$ 825,477	\$ 408,611	\$ 404,484	\$ (777,475)	\$ 675,390	\$ 334,318	\$ 330,941	\$ (851,018)	\$ 236,401	\$ 117,018	\$ 115,836	\$ (1,066,123)	
Germantown	\$ 2,171,101	\$ 1,074,695	\$ 1,063,839	\$ 5,652,709	\$ 2,798,091	\$ 2,769,828	\$ 1,705,988	\$ 4,624,944	\$ 2,289,347	\$ 2,266,223	\$ 1,202,383	\$ 2,754,221	\$ 1,363,241	\$ 1,349,471	\$ 285,631	
Gibson	\$ 9,064	\$ 4,487	\$ 4,441	\$ 18,387	\$ 9,101	\$ 9,009	\$ 4,568	\$ 15,044	\$ 7,447	\$ 7,371	\$ 2,930	\$ 23,171	\$ 11,469	\$ 11,354	\$ 6,912	
Gilt Edge	\$ 4,758	\$ 2,355	\$ 2,311	\$ 18,664	\$ 9,239	\$ 9,145	\$ 4,584	\$ 18,664	\$ 9,239	\$ 9,145	\$ 4,584	\$ 28,219	\$ 13,968	\$ 13,827	\$ 11,496	
Gleason	\$ 31,235	\$ 15														

Appendix F. Cities: Effect on Local Option Sales Tax Revenue of Eliminating Uniform 2.25% Rate Option or Adopting a Population-based Distribution.

City	2017 Actual				Fiscal Year 2016-17 Estimate if Rule 129 Enforced and Uniform 2.25% Eliminated*				Fiscal Year 2016-17 Estimate if Rule 129 Enforced and Destination-based				Fiscal Year 2016-17 Estimate if Rule 129 Enforced and Population-based			
	Uniform 2.25% Distribution	50% Earmarked for K12 Education LESS 1% for Trustees	Remaining 50% LESS 2% for Trustees	Difference	Uniform 2.25% Distribution	50% Earmarked for K12 Education LESS 1% for Trustees	Remaining 50% LESS 2% for Trustees	Difference	Uniform 2.25% Distribution	50% Earmarked for K12 Education LESS 1% for Trustees	Remaining 50% LESS 2% for Trustees	Difference	Uniform 2.25% Distribution	50% Earmarked for K12 Education LESS 1% for Trustees	Remaining 50% LESS 2% for Trustees	Difference
Gordonsville	\$ 118,755	\$ 58,784	\$ 58,190	\$ (11,287)	\$ 55,087	\$ 54,531	\$ (3,659)	\$ 91,053	\$ 45,071	\$ 44,616	\$ (13,574)	\$ 75,271	\$ 37,259	\$ 36,883	\$ (21,307)	
Grand Junction	\$ 15,291	\$ 7,569	\$ 7,493	\$ (14,755)	\$ 7,304	\$ 7,230	\$ (263)	\$ 14,755	\$ 7,304	\$ 7,230	\$ (263)	\$ 19,141	\$ 9,475	\$ 9,379	\$ 1,886	
Graysville	\$ 28,356	\$ 14,036	\$ 13,895	\$ 69,718	\$ 34,510	\$ 34,162	\$ 20,267	\$ 57,042	\$ 28,236	\$ 27,950	\$ 14,056	\$ 88,095	\$ 43,607	\$ 43,167	\$ 29,272	
Greenback	\$ 19,368	\$ 9,587	\$ 9,490	\$ 57,580	\$ 28,502	\$ 28,214	\$ 18,724	\$ 64,778	\$ 32,065	\$ 31,741	\$ 22,251	\$ 66,506	\$ 32,920	\$ 32,588	\$ 23,098	
Greenbrier	\$ 108,050	\$ 53,485	\$ 52,945	\$ 393,506	\$ 194,785	\$ 192,818	\$ 139,873	\$ 321,959	\$ 159,370	\$ 157,760	\$ 104,815	\$ 390,766	\$ 193,429	\$ 191,475	\$ 138,531	
Greeneville	\$ 1,996,632	\$ 988,333	\$ 978,350	\$ 1,156,563	\$ 572,498	\$ 566,716	\$ (411,634)	\$ 946,278	\$ 468,408	\$ 463,676	\$ (514,673)	\$ 885,340	\$ 438,243	\$ 433,817	\$ (544,533)	
Greenfield	\$ 55,233	\$ 27,340	\$ 27,064	\$ 99,078	\$ 49,043	\$ 48,548	\$ 21,484	\$ 81,064	\$ 40,126	\$ 39,721	\$ 12,657	\$ 127,180	\$ 62,954	\$ 62,318	\$ 35,254	
Gruetli-Laager	\$ 24,586	\$ 12,170	\$ 12,047	\$ 69,495	\$ 34,003	\$ 34,052	\$ 22,005	\$ 69,495	\$ 34,052	\$ 34,052	\$ 22,005	\$ 106,785	\$ 52,858	\$ 52,324	\$ 40,277	
Guys	\$ 1,537	\$ 761	\$ 753	\$ 17,135	\$ 8,482	\$ 8,396	\$ 7,643	\$ 17,135	\$ 8,482	\$ 8,396	\$ 7,643	\$ 27,495	\$ 13,610	\$ 13,473	\$ 12,719	
Halls	\$ 71,067	\$ 35,178	\$ 34,823	\$ 114,442	\$ 56,649	\$ 56,077	\$ 21,254	\$ 93,635	\$ 46,349	\$ 45,881	\$ 11,058	\$ 132,588	\$ 65,631	\$ 64,968	\$ 30,145	
Harriman	\$ 650,525	\$ 322,010	\$ 318,757	\$ 383,209	\$ 189,689	\$ 187,772	\$ (130,985)	\$ 344,888	\$ 170,720	\$ 168,995	\$ (149,762)	\$ 370,987	\$ 183,639	\$ 181,784	\$ (136,974)	
Harrogate	\$ 63,470	\$ 31,418	\$ 31,100	\$ 187,240	\$ 92,684	\$ 91,748	\$ 60,647	\$ 187,240	\$ 92,684	\$ 91,748	\$ 60,647	\$ 261,547	\$ 129,466	\$ 128,158	\$ 97,058	
(For Hartsville, see Trousdale-Hartsville in Appendix E.)																
Henderson	\$ 295,531	\$ 146,288	\$ 144,810	\$ 300,997	\$ 148,993	\$ 147,488	\$ 2,678	\$ 246,270	\$ 121,904	\$ 120,672	\$ (24,138)	\$ 364,900	\$ 180,626	\$ 178,801	\$ 33,991	
Hendersonville	\$ 3,361,048	\$ 1,663,719	\$ 1,646,913	\$ 4,139,631	\$ 2,049,118	\$ 2,028,419	\$ 381,506	\$ 4,139,631	\$ 2,049,118	\$ 2,028,419	\$ 381,506	\$ 3,294,330	\$ 1,630,693	\$ 1,614,222	\$ (32,692)	
Henning	\$ 29,675	\$ 14,541	\$ 14,541	\$ 23,467	\$ 12,689	\$ 12,689	\$ 38,837	\$ 19,224	\$ 19,224	\$ 19,224	\$ 38,837	\$ 55,500	\$ 27,472	\$ 27,195	\$ 12,654	
Henry	\$ 12,114	\$ 5,996	\$ 5,936	\$ 23,395	\$ 11,581	\$ 11,464	\$ 5,528	\$ 19,141	\$ 9,475	\$ 9,379	\$ 3,444	\$ 27,350	\$ 13,538	\$ 13,401	\$ 7,466	
Hickory Valley	\$ 12,413	\$ 6,145	\$ 6,083	\$ 8,748	\$ 4,330	\$ 4,287	\$ (1,796)	\$ 7,158	\$ 3,543	\$ 3,507	\$ (2,575)	\$ 6,001	\$ 2,971	\$ 2,941	\$ (3,142)	
Hohenwald	\$ 317,398	\$ 157,112	\$ 155,525	\$ 210,607	\$ 104,250	\$ 103,197	\$ (52,327)	\$ 189,546	\$ 93,825	\$ 92,878	\$ (62,647)	\$ 219,641	\$ 108,633	\$ 107,536	\$ (47,989)	
Hollow Rock	\$ 7,620	\$ 3,772	\$ 3,734	\$ 26,206	\$ 12,972	\$ 12,841	\$ 9,107	\$ 21,442	\$ 10,614	\$ 10,506	\$ 6,772	\$ 41,348	\$ 20,467	\$ 20,261	\$ 16,527	
Hornbeak	\$ 9,701	\$ 4,802	\$ 4,753	\$ 19,549	\$ 9,677	\$ 9,579	\$ 4,825	\$ 15,994	\$ 7,917	\$ 7,837	\$ 3,084	\$ 24,790	\$ 12,271	\$ 12,147	\$ 7,394	
Hornsby	\$ 1,710	\$ 846	\$ 838	\$ 13,907	\$ 6,884	\$ 6,814	\$ 5,976	\$ 11,378	\$ 5,632	\$ 5,575	\$ 4,737	\$ 17,892	\$ 8,857	\$ 8,767	\$ 7,929	
Humboldt	\$ 454,014	\$ 224,737	\$ 222,467	\$ 422,547	\$ 209,161	\$ 207,048	\$ (15,419)	\$ 345,720	\$ 171,131	\$ 169,403	\$ (53,064)	\$ 489,431	\$ 242,268	\$ 239,821	\$ 17,354	
Huntingdon	\$ 342,906	\$ 169,738	\$ 168,024	\$ 244,870	\$ 121,211	\$ 119,986	\$ (48,037)	\$ 200,348	\$ 99,172	\$ 98,171	\$ (69,853)	\$ 232,440	\$ 115,058	\$ 113,896	\$ (54,128)	
Huntland	\$ 14,399	\$ 7,128	\$ 7,056	\$ 31,561	\$ 15,623	\$ 15,465	\$ 8,410	\$ 31,561	\$ 15,623	\$ 15,465	\$ 8,410	\$ 50,958	\$ 25,224	\$ 24,969	\$ 17,914	
Huntsville	\$ 51,925	\$ 25,703	\$ 25,443	\$ 40,206	\$ 19,902	\$ 19,701	\$ (5,742)	\$ 40,206	\$ 19,902	\$ 19,701	\$ (5,742)	\$ 70,991	\$ 35,140	\$ 34,785	\$ 9,342	
Jacksboro	\$ 319,039	\$ 157,924	\$ 156,329	\$ 160,115	\$ 79,257	\$ 78,507	\$ (77,873)	\$ 160,115	\$ 79,257	\$ 78,507	\$ (77,873)	\$ 122,472	\$ 60,624	\$ 60,011	\$ (96,318)	
Jackson	\$ 7,004,420	\$ 3,467,188	\$ 3,432,166	\$ 5,242,861	\$ 2,595,216	\$ 2,589,002	\$ (863,164)	\$ 4,289,614	\$ 2,123,359	\$ 2,101,911	\$ (1,330,255)	\$ 3,923,402	\$ 1,942,084	\$ 1,922,467	\$ (1,509,699)	
Jamestown	\$ 318,807	\$ 157,809	\$ 156,215	\$ 116,467	\$ 57,651	\$ 57,069	\$ (99,146)	\$ 104,821	\$ 51,886	\$ 51,362	\$ (104,853)	\$ 110,003	\$ 54,451	\$ 53,901	\$ (102,314)	
Jasper	\$ 255,183	\$ 126,316	\$ 125,040	\$ 234,580	\$ 116,117	\$ 114,944	\$ (10,096)	\$ 191,929	\$ 95,005	\$ 94,045	\$ (30,995)	\$ 196,743	\$ 97,388	\$ 96,404	\$ (28,636)	
Jefferson City	\$ 904,018	\$ 447,489	\$ 442,969	\$ 530,204	\$ 262,451	\$ 259,800	\$ (183,169)	\$ 433,803	\$ 214,733	\$ 212,564	\$ (230,405)	\$ 466,766	\$ 231,049	\$ 228,715	\$ (214,254)	
Jellico	\$ 44,232	\$ 21,895	\$ 21,674	\$ 94,492	\$ 46,774	\$ 46,301	\$ 24,628	\$ 94,492	\$ 46,774	\$ 46,301	\$ 24,628	\$ 138,979	\$ 68,794	\$ 68,099	\$ 46,426	
Johnson City	\$ 6,400,407	\$ 3,168,202	\$ 3,136,200	\$ 5,245,142	\$ 2,596,345	\$ 2,570,120	\$ (566,080)	\$ 4,720,628	\$ 2,336,711	\$ 2,313,108	\$ (823,092)	\$ 3,907,804	\$ 1,934,363	\$ 1,914,824	\$ (1,221,376)	
Jonesborough	\$ 474,757	\$ 235,005	\$ 232,631	\$ 381,306	\$ 188,747	\$ 186,840	\$ (45,791)	\$ 343,176	\$ 169,872	\$ 168,156	\$ (64,475)	\$ 308,119	\$ 152,519	\$ 150,978	\$ (81,653)	
Kenton	\$ 27,823	\$ 13,772	\$ 13,633	\$ 60,545	\$ 29,970	\$ 29,667	\$ 16,034	\$ 49,537	\$ 24,521	\$ 24,273	\$ 10,640	\$ 75,153	\$ 37,201	\$ 36,825	\$ 23,192	
Kimball	\$ 543,149	\$ 268,859	\$ 266,143	\$ 221,144	\$ 109,466	\$ 108,361	\$ (157,782)	\$ 180,936	\$ 89,563	\$ 88,659	\$ (177,484)	\$ 84,908	\$ 42,029	\$ 41,605	\$ (224,538)	
Kingsport	\$ 5,218,801	\$ 2,583,306	\$ 2,557,212	\$ 4,659,657	\$ 2,306,530	\$ 2,283,232	\$ (273,980)	\$ 3,812,447	\$ 1,887,161	\$ 1,868,099	\$ (689,113)	\$ 3,006,054	\$ 1,487,997	\$ 1,472,967	\$ (1,084,246)	
Kingston	\$ 224,234	\$ 110,996	\$ 109,875	\$ 374,379	\$ 185,318	\$ 183,446	\$ 73,571	\$ 336,941	\$ 166,786	\$ 165,101	\$ 55,226	\$ 362,724	\$ 179,548	\$ 177,735	\$ 67,860	
Kingston Springs	\$ 126,979	\$ 62,855	\$ 62,220	\$ 251,909	\$ 124,695	\$ 123,435	\$ 61,216	\$ 206,107	\$ 102,023	\$ 100,993	\$ 38,773	\$ 175,952	\$ 87,096	\$ 86,216	\$ 23,997	
Knoxville	\$ 20,177,696	\$ 9,987,959	\$ 9,887,071	\$ 12,167,780	\$ 6,023,051	\$ 5,962,212	\$ (3,924,859)	\$ 12,167,780	\$ 6,023,051	\$ 5,962,212	\$ (3,924,859)	\$ 10,794,850	\$ 5,343,451	\$ 5,289,476	\$ (4,597,595)	
La Vergne	\$ 2,088,666	\$ 1,033,890	\$ 1,023,446	\$ 2,344,251	\$ 1,160,404	\$ 1,148,683	\$ 125,237	\$ 1,918,023	\$ 949,422	\$ 939,831	\$ (83,615)	\$ 1,972,926	\$ 976,598	\$ 966,734	\$ (56,712)	
Lafayette	\$ 474,112	\$ 234,686	\$ 232,315	\$ 274,191	\$ 135,725	\$ 134,354	\$ (97,961)	\$ 274,191	\$ 135,725	\$ 134,354	\$ (97,961)	\$ 266,043	\$ 131,691	\$ 130,361	\$ (101,954)	
LaFollette	\$ 527,320	\$ 261,023	\$ 258,387	\$ 291,727	\$ 144,405	\$ 142,946	\$ (115,441)	\$ 291,727	\$ 144,405	\$ 142,946	\$ (115,441)	\$ 425,047	\$ 210,398	\$ 208,273	\$ (50,114)	
LaGrange	\$ 345	\$ 171	\$ 169	\$ 5,020	\$ 2,485	\$ 2,460	\$ 2,291	\$ 5,020	\$ 2,485	\$ 2,460	\$ 2,291	\$ 7,872	\$ 3,897	\$ 3,857	\$ 3,688	
Lakeland	\$ 245,970	\$ 121,755	\$ 120,525	\$ 1,231,011	\$ 609,350	\$ 603,195	\$ 482,670	\$ 1,007,191	\$ 498,559	\$ 493,523	\$ 372,998	\$ 818,123	\$ 404,971	\$ 400,880	\$ 280,355	
Lakesite	\$ 98,672	\$ 48,843	\$ 48,349	\$ 119,813	\$ 59,307	\$ 58,708	\$ 10,359	\$ 119,813	\$ 59,307	\$ 58,708	\$ 10,359	\$ 113,263	\$ 56,065	\$ 55,499	\$ 7,149	
Lawrenceburg	\$ 1,151,231	\$ 569,860	\$ 564,103	\$ 751,787	\$ 372,134	\$ 368,376	\$ (195,128)	\$ 515,098	\$ 304,474	\$ 301,398	\$ (262,705)	\$ 614,446	\$ 304,151	\$ 301,078	\$ (263,025)	
Lebanon	\$ 3,225,776	\$ 1,596,759	\$ 1,580,630	\$ 1,959,499	\$ 969,952	\$ 960,155	\$ (620,476)	\$ 1,959,499	\$ 969,952	\$ 960,155	\$ (620,476)	\$ 1,600,677	\$ 792,335	\$ 784,332	\$ (796,298)	
Lenoir City	\$ 1,041,345	\$ 515,466	\$ 510,259	\$ 473,658	\$ 234,461	\$ 232,092	\$ (278,167)	\$ 532,865	\$ 263,768	\$ 261,104	\$ (249,155)	\$ 509,983	\$ 252,442	\$ 249,892	\$ (260,368)	
Lewisburg	\$ 775,584	\$ 383,914	\$ 380,036	\$ 548,657	\$ 271,585	\$ 268,842	\$ (111,194)	\$ 548,657	\$ 271,585	\$ 268,842	\$ (111,194)	\$ 652,239	\$ 319,597	\$ 319,597	\$ (60,439)	
Lexington	\$ 856,438	\$ 423,937	\$ 419,654	\$ 573,436	\$ 283,851	\$ 280,983	\$ (138,671)	\$ 469,175	\$ 232,241	\$ 229,896	\$ (189,759)	\$ 453,443	\$ 224,454	\$ 222,187	\$ (197,468)	
Liberty	\$ 6,644	\$ 3,289	\$ 3,255	\$ 14,169	\$ 7,014	\$ 6,943	\$ 3,688	\$ 11,593	\$ 5,739	\$ 5,681	\$ 2,425	\$ 18,124	\$ 8,971	\$ 8,881	\$ 5,625	
Linden	\$ 70,418	\$ 34,857	\$ 34,505	\$ 41,586	\$ 20,585	\$ 20,377	\$ (14,128)	\$ 37,427	\$ 18,527	\$ 18,339	\$ (16,165)	\$ 51,861	\$ 25,671	\$ 25,412	\$ (9,093)	
Livingston	\$ 392,783	\$ 194,427	\$ 192,463	\$ 224,916	\$ 111,333	\$ 110,209	\$ (82,255)	\$ 202,424	\$ 100,200	\$ 99,188	\$ (93,276)	\$ 234,888	\$ 116,269	\$ 115,095	\$ (77,369)	
Lobelville	\$ 31,589	\$ 15,637	\$ 15,479	\$ 52,147	\$ 25,813	\$ 25,552	\$ 10,743	\$ 46,933	\$ 23,232	\$ 22,997	\$ 7,518	\$ 54,243	\$ 26,850	\$ 26,579	\$ 11,100	
Lookout Mountain	\$ 20,405	\$ 10,100	\$ 9,998	\$ 2												

Appendix F. Cities: Effect on Local Option Sales Tax Revenue of Eliminating Uniform 2.25% Rate Option or Adopting a Population-based Distribution.

City	2017 Actual Uniform 2.25% Distribution	50% Earmarked for K12 Education LESS 1% for Trustees	Remaining 50% LESS 2% for Trustees	Fiscal Year 2016-17 Estimate if Rule 129 Enforced and Uniform 2.25% Eliminated*	50% Earmarked for K12 Education LESS 1% for Trustees	Remaining 50% LESS 2% for Trustees	Difference	Fiscal Year 2016-17 Estimate if Rule 129 Enforced and Destination-based Distribution	50% Earmarked for K12 Education LESS 1% for Trustees	Remaining 50% LESS 2% for Trustees	Difference	Fiscal Year 2016-17 Estimate if Rule 129 Enforced and Population-based Distribution	50% Earmarked for K12 Education LESS 1% for Trustees	Remaining 50% LESS 2% for Trustees	Difference
Madisonville	\$ 471,410	\$ 233,348	\$ 230,991	\$ 292,982	\$ 145,026	\$ 143,561	\$ (87,430)	\$ 292,982	\$ 145,026	\$ 143,561	\$ (87,430)	\$ 274,736	\$ 135,994	\$ 134,621	\$ (96,370)
Manchester	\$ 1,198,037	\$ 593,028	\$ 587,038	\$ 858,442	\$ 424,929	\$ 420,636	\$ (166,402)	\$ 702,361	\$ 347,669	\$ 344,157	\$ (242,881)	\$ 610,111	\$ 302,005	\$ 298,954	\$ (288,084)
Martin	\$ 686,322	\$ 339,729	\$ 336,298	\$ 569,616	\$ 281,960	\$ 279,112	\$ (57,186)	\$ 466,050	\$ 230,695	\$ 228,364	\$ (107,933)	\$ 661,346	\$ 327,366	\$ 324,059	\$ (12,238)
Maryville	\$ 2,724,175	\$ 1,348,467	\$ 1,334,846	\$ 2,486,243	\$ 1,230,690	\$ 1,218,259	\$ (116,587)	\$ 2,034,198	\$ 1,006,928	\$ 996,757	\$ (338,089)	\$ 1,698,473	\$ 840,744	\$ 832,252	\$ (502,594)
Mason	\$ 16,652	\$ 8,243	\$ 8,160	\$ 25,652	\$ 12,698	\$ 12,570	\$ 4,410	\$ 25,652	\$ 12,698	\$ 12,570	\$ 4,410	\$ 88,929	\$ 44,020	\$ 43,575	\$ 35,416
Maury City	\$ 24,070	\$ 11,914	\$ 11,794	\$ 33,114	\$ 16,392	\$ 16,226	\$ 4,432	\$ 27,093	\$ 13,411	\$ 13,276	\$ 1,482	\$ 39,380	\$ 19,493	\$ 19,296	\$ 7,502
Maynardville	\$ 153,061	\$ 75,765	\$ 75,000	\$ 101,116	\$ 50,552	\$ 49,547	\$ (25,453)	\$ 101,116	\$ 50,552	\$ 49,547	\$ (25,453)	\$ 139,303	\$ 68,955	\$ 68,259	\$ (6,741)
McEwen	\$ 68,012	\$ 33,666	\$ 33,326	\$ 92,523	\$ 45,799	\$ 45,337	\$ 12,010	\$ 75,701	\$ 37,472	\$ 37,094	\$ 3,767	\$ 102,947	\$ 50,959	\$ 50,444	\$ 17,118
McKenzie	\$ 245,783	\$ 121,663	\$ 120,434	\$ 276,620	\$ 136,927	\$ 135,544	\$ 15,110	\$ 226,326	\$ 112,031	\$ 110,900	\$ (9,534)	\$ 310,410	\$ 153,653	\$ 152,101	\$ 31,667
McLemoresville	\$ 3,181	\$ 1,575	\$ 1,559	\$ 16,031	\$ 7,935	\$ 7,855	\$ 6,296	\$ 13,116	\$ 6,493	\$ 6,427	\$ 4,868	\$ 20,726	\$ 10,259	\$ 10,156	\$ 8,597
McMinnville	\$ 1,192,603	\$ 590,338	\$ 584,375	\$ 865,151	\$ 428,250	\$ 423,924	\$ (160,451)	\$ 707,851	\$ 350,386	\$ 346,847	\$ (237,528)	\$ 796,776	\$ 394,404	\$ 390,420	\$ (193,955)
Medina	\$ 71,706	\$ 35,494	\$ 35,136	\$ 251,112	\$ 124,300	\$ 123,045	\$ 87,900	\$ 205,455	\$ 101,700	\$ 100,673	\$ 65,537	\$ 216,098	\$ 106,969	\$ 105,888	\$ 70,752
Medon	\$ 6,057	\$ 2,998	\$ 2,968	\$ 8,810	\$ 4,361	\$ 4,317	\$ 1,349	\$ 7,208	\$ 3,568	\$ 3,532	\$ 564	\$ 10,419	\$ 5,158	\$ 5,106	\$ 2,138
Memphis	\$ 31,595,241	\$ 15,639,644	\$ 15,481,668	\$ 33,553,477	\$ 16,608,971	\$ 16,441,204	\$ 959,536	\$ 33,553,477	\$ 16,608,971	\$ 16,441,204	\$ 959,536	\$ 38,757,259	\$ 19,184,843	\$ 18,991,057	\$ 3,509,389
Michie	\$ 13,503	\$ 6,684	\$ 6,616	\$ 25,595	\$ 12,669	\$ 12,542	\$ 5,925	\$ 25,595	\$ 12,669	\$ 12,542	\$ 5,925	\$ 35,107	\$ 17,378	\$ 17,202	\$ 10,586
Middleton	\$ 109,007	\$ 53,959	\$ 53,414	\$ 60,589	\$ 29,992	\$ 29,689	\$ (23,725)	\$ 49,573	\$ 24,539	\$ 24,291	\$ (29,123)	\$ 41,825	\$ 20,703	\$ 20,494	\$ (32,920)
Milan	\$ 664,813	\$ 329,082	\$ 325,758	\$ 515,507	\$ 255,176	\$ 252,599	\$ (73,160)	\$ 421,779	\$ 208,780	\$ 206,672	\$ (119,078)	\$ 462,846	\$ 229,109	\$ 226,795	\$ (98,964)
Milledgeville	\$ 9,607	\$ 4,755	\$ 4,707	\$ 12,863	\$ 6,367	\$ 6,303	\$ 1,596	\$ 10,524	\$ 5,210	\$ 5,157	\$ 450	\$ 15,457	\$ 7,651	\$ 7,574	\$ 2,866
Millersville	\$ 120,215	\$ 59,507	\$ 58,905	\$ 393,764	\$ 194,913	\$ 192,945	\$ 134,039	\$ 322,171	\$ 159,475	\$ 157,864	\$ 98,558	\$ 390,741	\$ 193,417	\$ 191,463	\$ 132,558
Millington	\$ 1,164,222	\$ 576,290	\$ 570,469	\$ 863,266	\$ 427,316	\$ 423,000	\$ (147,469)	\$ 706,308	\$ 349,623	\$ 346,091	\$ (224,378)	\$ 615,889	\$ 304,865	\$ 301,785	\$ (268,683)
Minor Hill	\$ 20,109	\$ 9,954	\$ 9,853	\$ 23,485	\$ 11,625	\$ 11,508	\$ 1,654	\$ 21,136	\$ 10,463	\$ 10,357	\$ 503	\$ 31,267	\$ 15,477	\$ 15,321	\$ 5,467
Mitchellville	\$ 236	\$ 117	\$ 116	\$ 5,336	\$ 2,641	\$ 2,614	\$ 2,499	\$ 5,336	\$ 2,641	\$ 2,614	\$ 2,499	\$ 10,895	\$ 5,393	\$ 5,339	\$ 5,223
Monteagle	\$ 170,994	\$ 84,642	\$ 83,787	\$ 97,977	\$ 48,498	\$ 48,009	\$ (35,778)	\$ 97,977	\$ 48,498	\$ 48,009	\$ (35,778)	\$ 73,466	\$ 36,366	\$ 35,998	\$ (47,789)
Monterey	\$ 83,600	\$ 41,382	\$ 40,964	\$ 105,264	\$ 52,106	\$ 51,579	\$ 10,615	\$ 86,125	\$ 42,632	\$ 42,201	\$ 1,237	\$ 162,405	\$ 80,391	\$ 79,578	\$ 38,615
Morrison	\$ 69,723	\$ 34,513	\$ 34,164	\$ 40,531	\$ 20,063	\$ 19,860	\$ (14,304)	\$ 33,161	\$ 16,415	\$ 16,249	\$ (17,915)	\$ 39,837	\$ 19,719	\$ 19,520	\$ (14,644)
Morristown	\$ 3,358,260	\$ 1,662,339	\$ 1,645,548	\$ 2,061,900	\$ 1,020,641	\$ 1,010,331	\$ (635,217)	\$ 1,687,009	\$ 835,070	\$ 826,635	\$ (818,913)	\$ 1,706,523	\$ 844,729	\$ 836,196	\$ (809,351)
Moscow	\$ 19,837	\$ 9,819	\$ 9,720	\$ 26,857	\$ 13,294	\$ 13,160	\$ 3,440	\$ 26,857	\$ 13,294	\$ 13,160	\$ 3,440	\$ 33,240	\$ 16,454	\$ 16,287	\$ 6,567
Mosheim	\$ 136,362	\$ 67,499	\$ 66,817	\$ 124,595	\$ 61,675	\$ 61,052	\$ (5,766)	\$ 101,941	\$ 50,951	\$ 49,951	\$ (16,866)	\$ 137,331	\$ 67,979	\$ 67,292	\$ 475
Mount Carmel	\$ 100,608	\$ 49,801	\$ 49,298	\$ 291,574	\$ 144,329	\$ 142,871	\$ 93,573	\$ 238,560	\$ 118,087	\$ 116,895	\$ 67,596	\$ 323,902	\$ 160,332	\$ 158,712	\$ 109,414
Mount Pleasant	\$ 145,478	\$ 72,012	\$ 71,284	\$ 183,535	\$ 90,850	\$ 89,932	\$ 18,648	\$ 183,535	\$ 90,850	\$ 89,932	\$ 18,648	\$ 267,134	\$ 132,231	\$ 130,895	\$ 59,611
Mountain City	\$ 136,819	\$ 67,725	\$ 67,041	\$ 67,162	\$ 33,245	\$ 32,910	\$ (34,132)	\$ 100,744	\$ 49,868	\$ 49,364	\$ (17,677)	\$ 146,067	\$ 72,303	\$ 71,573	\$ 4,531
Mt. Juliet	\$ 2,662,832	\$ 1,318,102	\$ 1,304,788	\$ 2,417,964	\$ 1,196,892	\$ 1,184,802	\$ (119,985)	\$ 2,417,964	\$ 1,196,892	\$ 1,184,802	\$ (119,985)	\$ 1,563,848	\$ 774,105	\$ 766,285	\$ (538,502)
Munford	\$ 156,303	\$ 77,370	\$ 76,589	\$ 426,845	\$ 211,288	\$ 209,154	\$ 132,565	\$ 349,266	\$ 172,872	\$ 171,126	\$ 94,537	\$ 366,815	\$ 181,573	\$ 179,739	\$ 103,511
Murfreesboro	\$ 11,975,270	\$ 5,927,759	\$ 5,867,882	\$ 10,997,632	\$ 5,443,828	\$ 5,388,840	\$ (479,042)	\$ 8,998,063	\$ 4,454,041	\$ 4,409,051	\$ (1,458,831)	\$ 6,841,169	\$ 3,386,379	\$ 3,352,173	\$ (2,515,709)
(For Nashville, see Davidson-Nashville in Appendix E.)															
New Hope	\$ 1,349	\$ 668	\$ 661	\$ 45,109	\$ 22,329	\$ 22,104	\$ 21,443	\$ 36,908	\$ 18,269	\$ 18,085	\$ 17,424	\$ 63,438	\$ 31,402	\$ 31,084	\$ 30,423
New Johnsonville	\$ 48,243	\$ 23,880	\$ 23,639	\$ 117,923	\$ 58,373	\$ 57,782	\$ 34,143	\$ 96,482	\$ 47,759	\$ 47,276	\$ 23,637	\$ 117,769	\$ 58,296	\$ 57,707	\$ 34,068
New Market	\$ 17,680	\$ 8,752	\$ 8,663	\$ 78,490	\$ 38,853	\$ 38,460	\$ 29,797	\$ 64,219	\$ 31,789	\$ 31,467	\$ 22,804	\$ 80,774	\$ 39,983	\$ 39,579	\$ 30,916
New Tazewell	\$ 260,319	\$ 128,858	\$ 127,556	\$ 129,789	\$ 64,245	\$ 63,597	\$ (63,960)	\$ 129,789	\$ 64,245	\$ 63,597	\$ (63,960)	\$ 173,352	\$ 85,809	\$ 84,942	\$ (42,614)
Newbern	\$ 109,570	\$ 54,237	\$ 53,689	\$ 97,432	\$ 48,832	\$ 47,558	\$ 161,044	\$ 161,044	\$ 79,717	\$ 78,912	\$ 25,222	\$ 198,538	\$ 98,276	\$ 97,284	\$ 43,594
Newport	\$ 1,037,672	\$ 513,648	\$ 508,459	\$ 520,328	\$ 257,562	\$ 254,961	\$ (253,499)	\$ 425,723	\$ 210,733	\$ 208,604	\$ (299,855)	\$ 402,307	\$ 199,142	\$ 197,130	\$ (311,329)
Niota	\$ 32,079	\$ 15,879	\$ 15,719	\$ 33,175	\$ 16,421	\$ 16,256	\$ 537	\$ 37,321	\$ 18,474	\$ 18,287	\$ 2,569	\$ 43,190	\$ 21,379	\$ 21,163	\$ 5,444
Nolensville	\$ 130,835	\$ 64,763	\$ 64,109	\$ 545,812	\$ 270,177	\$ 267,448	\$ 203,339	\$ 545,812	\$ 270,177	\$ 267,448	\$ 203,339	\$ 397,091	\$ 196,560	\$ 194,575	\$ 130,466
Normandy	\$ 358	\$ 177	\$ 176	\$ 4,194	\$ 2,076	\$ 2,055	\$ 1,879	\$ 3,431	\$ 1,698	\$ 1,681	\$ 1,506	\$ 8,030	\$ 3,975	\$ 3,935	\$ 3,759
Norris	\$ 25,160	\$ 12,454	\$ 12,328	\$ 124,654	\$ 61,704	\$ 61,080	\$ 48,752	\$ 101,990	\$ 50,485	\$ 49,975	\$ 37,647	\$ 95,141	\$ 47,095	\$ 46,619	\$ 34,291
Oak Hill	\$ 5,952	\$ 2,946	\$ 2,917	\$ 712,245	\$ 352,562	\$ 349,000	\$ 346,084	\$ 712,245	\$ 352,562	\$ 349,000	\$ 346,084	\$ 358,789	\$ 177,600	\$ 175,806	\$ 172,890
Oak Ridge	\$ 2,927,314	\$ 1,449,020	\$ 1,434,384	\$ 2,782,104	\$ 1,377,142	\$ 1,363,231	\$ (71,153)	\$ 2,726,267	\$ 1,126,752	\$ 1,115,371	\$ (319,013)	\$ 1,830,544	\$ 906,119	\$ 896,967	\$ (537,417)
Oakdale	\$ 732	\$ 362	\$ 359	\$ 5,906	\$ 2,923	\$ 2,894	\$ 2,535	\$ 6,444	\$ 3,289	\$ 3,255	\$ 2,897	\$ 12,315	\$ 6,096	\$ 6,034	\$ 5,676
Oakland	\$ 409,317	\$ 202,612	\$ 200,566	\$ 551,420	\$ 272,953	\$ 270,196	\$ 69,630	\$ 551,420	\$ 272,953	\$ 270,196	\$ 69,630	\$ 428,527	\$ 212,121	\$ 209,978	\$ 9,413
Obion	\$ 8,391	\$ 4,153	\$ 4,111	\$ 57,584	\$ 28,504	\$ 28,216	\$ 24,105	\$ 47,114	\$ 23,922	\$ 23,086	\$ 18,775	\$ 66,555	\$ 33,093	\$ 32,759	\$ 28,647
Oliver Springs	\$ 151,493	\$ 74,989	\$ 74,231	\$ 224,150	\$ 110,954	\$ 109,834	\$ 35,602	\$ 183,396	\$ 90,781	\$ 89,864	\$ 15,632	\$ 196,447	\$ 97,241	\$ 96,259	\$ 72,027
Oneida	\$ 379,177	\$ 187,692	\$ 185,797	\$ 216,656	\$ 107,245	\$ 106,161	\$ (79,635)	\$ 107,245	\$ 106,161	\$ 105,161	\$ (79,635)	\$ 221,540	\$ 109,662	\$ 108,555	\$ (22,222)
Orlinda	\$ 31,478	\$ 15,581	\$ 15,424	\$ 65,149	\$ 32,249	\$ 31,923	\$ 16,499	\$ 53,303	\$ 26,385	\$ 26,119	\$ 10,695	\$ 53,299	\$ 26,383	\$ 26,117	\$ 10,693
Orme	\$ 0	\$ 0	\$ 0	\$ 4,970	\$ 2,460	\$ 2,435	\$ 2,435	\$ 4,066	\$ 2,013	\$ 1,992	\$ 1,992	\$ 7,354	\$ 3,640	\$ 3,603	\$ 3,603
Palmer	\$ 3,983	\$ 1,972	\$ 1,952	\$ 16,532	\$ 8,184	\$ 8,101	\$ 6,149	\$ 16,532	\$ 8,184	\$ 8,101	\$ 6,149	\$ 38,219	\$ 18,919	\$ 18,728	\$ 16,776
Paris	\$ 1,265,978	\$ 626,659	\$ 620,329	\$ 729,650	\$ 361,177	\$ 357,528	\$ (262,801)	\$ 596,986	\$ 295,508	\$ 292,523	\$ (327,806)	\$ 592,944	\$ 293,507	\$ 290,543	\$ (329,786)
Parkers Crossroads	\$ 44,404	\$ 21,980	\$ 21,758	\$ 28,944	\$ 14,183	\$ 14,183	\$ (7,575)	\$ 23,682	\$ 11,722	\$ 11,604	\$ (10,154)	\$ 19,667	\$ 9,834	\$ 9,735	\$ (3,203)
Parrottsville	\$ 21,760	\$ 10,771	\$ 10,662	\$ 17,099	\$ 8,464	\$ 8,378	\$ (2,284)	\$ 13,990	\$ 6,925	\$ 6,855	\$ (3,807)	\$ 15,500	\$ 7,672	\$ 7,595	\$ (3,067)
Parsons	\$ 188,946	\$ 93,528	\$ 92,584	\$ 127,869	\$ 63,295	\$ 62,656	\$ (29,928)	\$ 115,082	\$ 56,966	\$ 56,390	\$ (36,193)	\$ 138,249	\$ 68,433	\$ 67,742	\$ (24,842)
Pegram	\$ 26,901	\$ 13,316	\$ 13,181	\$ 164,353	\$ 81,355	\$ 80,533	\$ 67,352	\$ 134,470	\$ 66,563	\$ 65,891	\$ 52,709	\$ 132,399	\$ 65,538	\$ 64,876	\$ 51,694
Petersburg	\$ 10,818	\$ 5,355	\$ 5,301	\$ 24,071	\$ 11,915	\$ 11,795	\$ 6,494	\$ 21,664	\$ 10,724	\$ 10,615	\$ 5,314	\$ 32,055	\$ 15,867	\$ 15,707	\$ 10,406
Philadelphia	\$ 10,497	\$ 5,196	\$ 5,144	\$ 31,689	\$ 15,686	\$ 15,528	\$ 10,384	\$ 35,65							

Appendix F. Cities: Effect on Local Option Sales Tax Revenue of Eliminating Uniform 2.25% Rate Option or Adopting a Population-based Distribution.

City	2017 Actual Uniform 2.25% Distribution	50% Earmarked for K12 Education LESS 1% for Trustees	Remaining 50% LESS 2% for Trustees	Fiscal Year 2016-17 Estimate if Rule 129 Enforced and Uniform 2.25% Eliminated*	50% Earmarked for K12 Education LESS 1% for Trustees	Remaining 50% LESS 2% for Trustees	Difference	Fiscal Year 2016-17 Estimate if Rule 129 Enforced and Destination-based Distribution	50% Earmarked for K12 Education LESS 1% for Trustees	Remaining 50% LESS 2% for Trustees	Difference	Fiscal Year 2016-17 Estimate if Rule 129 Enforced and Population-based Distribution	50% Earmarked for K12 Education LESS 1% for Trustees	Remaining 50% LESS 2% for Trustees	Difference
Pigeon Forge	\$ 4,592,636	\$ 2,273,355	\$ 2,250,392	\$ 1,466,531	\$ 725,933	\$ 718,600	\$ (1,531,792)	\$ 1,199,889	\$ 593,945	\$ 587,945	\$ (1,662,446)	\$ 349,149	\$ 172,829	\$ 171,083	\$ (2,079,309)
Pikeville	\$ 82,711	\$ 40,942	\$ 40,528	\$ 86,736	\$ 42,934	\$ 42,500	\$ 1,972	\$ 86,736	\$ 42,934	\$ 42,500	\$ 1,972	\$ 96,750	\$ 47,891	\$ 47,407	\$ 6,879
Piperton	\$ 238,127	\$ 117,873	\$ 116,682	\$ 243,942	\$ 120,751	\$ 119,532	\$ 2,849	\$ 199,589	\$ 98,796	\$ 97,799	\$ (18,884)	\$ 101,481	\$ 50,233	\$ 49,725	\$ (66,957)
Pittman Center	\$ 24,794	\$ 12,273	\$ 12,149	\$ 36,674	\$ 18,154	\$ 17,970	\$ 5,822	\$ 30,006	\$ 14,853	\$ 14,703	\$ 2,554	\$ 30,730	\$ 15,211	\$ 15,058	\$ 2,909
Plainview	\$ 9,203	\$ 4,555	\$ 4,509	\$ 71,605	\$ 35,445	\$ 35,087	\$ 30,577	\$ 71,605	\$ 35,445	\$ 35,087	\$ 30,577	\$ 124,209	\$ 61,484	\$ 60,863	\$ 56,353
Pleasant Hill	\$ 16,570	\$ 8,202	\$ 8,119	\$ 25,325	\$ 12,536	\$ 12,409	\$ 4,290	\$ 20,720	\$ 10,256	\$ 10,153	\$ 2,034	\$ 32,700	\$ 16,186	\$ 16,023	\$ 7,904
Pleasant View	\$ 181,972	\$ 90,076	\$ 89,166	\$ 274,449	\$ 135,852	\$ 134,480	\$ 45,314	\$ 274,449	\$ 135,852	\$ 134,480	\$ 45,314	\$ 259,219	\$ 128,313	\$ 127,017	\$ 37,851
Portland	\$ 402,774	\$ 199,373	\$ 197,359	\$ 663,341	\$ 328,354	\$ 325,037	\$ 127,678	\$ 542,733	\$ 268,653	\$ 265,939	\$ 68,580	\$ 684,583	\$ 338,869	\$ 335,446	\$ 138,087
Powells Crossroads	\$ 5,522	\$ 2,733	\$ 2,706	\$ 84,354	\$ 41,755	\$ 41,334	\$ 38,628	\$ 69,017	\$ 34,163	\$ 33,818	\$ 31,113	\$ 81,372	\$ 40,279	\$ 39,872	\$ 37,166
Pulaski	\$ 827,579	\$ 409,652	\$ 405,514	\$ 517,019	\$ 255,924	\$ 253,339	\$ (152,175)	\$ 423,015	\$ 209,393	\$ 207,277	\$ (198,236)	\$ 458,294	\$ 226,855	\$ 224,564	\$ (180,950)
Puryear	\$ 10,798	\$ 5,345	\$ 5,291	\$ 29,420	\$ 14,563	\$ 14,416	\$ 9,125	\$ 24,071	\$ 11,915	\$ 11,795	\$ 6,504	\$ 39,185	\$ 19,397	\$ 19,201	\$ 13,910
Ramer	\$ 4,494	\$ 2,224	\$ 2,202	\$ 11,943	\$ 5,912	\$ 5,852	\$ 3,650	\$ 11,943	\$ 5,912	\$ 5,852	\$ 3,650	\$ 18,735	\$ 9,274	\$ 9,180	\$ 6,978
Red Bank	\$ 326,262	\$ 161,500	\$ 159,868	\$ 607,877	\$ 300,899	\$ 297,860	\$ 137,991	\$ 607,877	\$ 300,899	\$ 297,860	\$ 137,991	\$ 707,244	\$ 350,086	\$ 346,550	\$ 186,681
Red Boiling Springs	\$ 35,136	\$ 17,392	\$ 17,217	\$ 37,417	\$ 18,521	\$ 18,334	\$ 1,117	\$ 37,417	\$ 18,521	\$ 18,334	\$ 1,117	\$ 63,915	\$ 31,638	\$ 31,318	\$ 14,101
Ridgely	\$ 18,454	\$ 9,135	\$ 9,043	\$ 92,628	\$ 45,851	\$ 45,388	\$ 36,345	\$ 75,786	\$ 37,514	\$ 37,135	\$ 28,093	\$ 107,100	\$ 53,015	\$ 52,479	\$ 43,437
Ridgeside	\$ 556	\$ 275	\$ 272	\$ 56,567	\$ 28,001	\$ 27,718	\$ 27,446	\$ 56,567	\$ 28,001	\$ 27,718	\$ 27,446	\$ 30,098	\$ 14,898	\$ 14,748	\$ 14,475
Ridgetop	\$ 31,883	\$ 15,782	\$ 15,623	\$ 116,816	\$ 57,824	\$ 57,240	\$ 41,617	\$ 116,816	\$ 57,824	\$ 57,240	\$ 41,617	\$ 117,670	\$ 58,247	\$ 57,658	\$ 42,036
Ripley	\$ 396,963	\$ 196,497	\$ 194,512	\$ 416,223	\$ 206,030	\$ 203,949	\$ 9,438	\$ 340,546	\$ 168,570	\$ 166,868	\$ (27,644)	\$ 490,216	\$ 242,657	\$ 240,206	\$ 45,694
Rives	\$ 211	\$ 104	\$ 103	\$ 9,174	\$ 4,541	\$ 4,495	\$ 4,392	\$ 7,506	\$ 3,716	\$ 3,678	\$ 3,575	\$ 18,516	\$ 9,165	\$ 9,073	\$ 8,970
Rockford	\$ 43,657	\$ 21,610	\$ 21,392	\$ 62,641	\$ 31,007	\$ 30,694	\$ 9,302	\$ 51,252	\$ 25,370	\$ 25,113	\$ 3,722	\$ 52,366	\$ 25,921	\$ 25,659	\$ 4,268
Rockwood	\$ 407,702	\$ 201,812	\$ 199,774	\$ 281,618	\$ 139,401	\$ 137,993	\$ (61,781)	\$ 253,456	\$ 125,461	\$ 124,193	\$ (75,581)	\$ 322,560	\$ 159,667	\$ 158,054	\$ (41,720)
Rocky Top	\$ 126,956	\$ 62,843	\$ 62,208	\$ 85,152	\$ 42,150	\$ 41,725	\$ (20,484)	\$ 69,670	\$ 34,487	\$ 34,138	\$ (28,070)	\$ 101,493	\$ 50,239	\$ 49,731	\$ (12,477)
Rogersville	\$ 582,512	\$ 288,344	\$ 285,431	\$ 330,152	\$ 163,425	\$ 161,775	\$ (123,656)	\$ 270,125	\$ 133,712	\$ 132,361	\$ (153,070)	\$ 258,662	\$ 128,038	\$ 126,745	\$ (158,687)
Rossville	\$ 39,005	\$ 19,307	\$ 19,112	\$ 58,430	\$ 28,923	\$ 28,630	\$ 9,518	\$ 58,430	\$ 28,923	\$ 28,630	\$ 9,518	\$ 43,561	\$ 21,563	\$ 21,345	\$ 2,232
Rutherford	\$ 22,392	\$ 11,084	\$ 10,972	\$ 50,701	\$ 25,097	\$ 24,843	\$ 13,871	\$ 41,482	\$ 20,534	\$ 20,326	\$ 9,354	\$ 67,112	\$ 33,220	\$ 32,885	\$ 21,913
Rutledge	\$ 55,742	\$ 27,592	\$ 27,313	\$ 71,380	\$ 35,333	\$ 34,976	\$ 7,663	\$ 58,402	\$ 28,909	\$ 28,617	\$ 1,303	\$ 67,224	\$ 33,276	\$ 32,940	\$ 5,626
Saltillo	\$ 5,994	\$ 2,967	\$ 2,937	\$ 23,779	\$ 11,771	\$ 11,652	\$ 8,715	\$ 19,456	\$ 9,631	\$ 9,533	\$ 6,596	\$ 19,091	\$ 9,450	\$ 9,355	\$ 6,417
Samburg	\$ 10,900	\$ 5,395	\$ 5,341	\$ 12,840	\$ 6,356	\$ 6,292	\$ 951	\$ 10,506	\$ 5,200	\$ 5,148	\$ (193)	\$ 12,865	\$ 6,368	\$ 6,304	\$ 963
Sardis	\$ 1,394	\$ 690	\$ 683	\$ 21,272	\$ 10,530	\$ 10,424	\$ 9,740	\$ 17,405	\$ 8,615	\$ 8,528	\$ 7,845	\$ 23,043	\$ 11,406	\$ 11,291	\$ 10,608
Saulsberry	\$ 7	\$ 3	\$ 3	\$ 3,057	\$ 1,513	\$ 1,498	\$ 1,495	\$ 2,502	\$ 1,238	\$ 1,226	\$ 1,226	\$ 4,709	\$ 2,331	\$ 2,307	\$ 2,304
Savannah	\$ 952,075	\$ 471,277	\$ 466,517	\$ 483,648	\$ 239,406	\$ 236,988	\$ (229,529)	\$ 395,712	\$ 195,878	\$ 193,899	\$ (272,618)	\$ 402,281	\$ 199,129	\$ 197,118	\$ (269,399)
Scotts Hill	\$ 48,710	\$ 24,111	\$ 23,868	\$ 44,765	\$ 22,158	\$ 21,935	\$ (1,933)	\$ 40,288	\$ 19,943	\$ 19,741	\$ (4,127)	\$ 57,134	\$ 28,281	\$ 27,996	\$ 4,128
Selmer	\$ 345,347	\$ 170,947	\$ 169,220	\$ 202,531	\$ 100,253	\$ 99,240	\$ (69,980)	\$ 202,531	\$ 100,253	\$ 99,240	\$ (69,980)	\$ 254,490	\$ 125,972	\$ 124,700	\$ (44,520)
Sevierville	\$ 5,219,429	\$ 2,583,617	\$ 2,557,520	\$ 2,123,050	\$ 1,050,910	\$ 1,040,295	\$ (1,517,226)	\$ 1,737,041	\$ 859,835	\$ 851,150	\$ (1,706,370)	\$ 889,895	\$ 440,498	\$ 436,049	\$ (2,121,472)
Sharon	\$ 16,092	\$ 7,965	\$ 7,885	\$ 46,634	\$ 23,084	\$ 22,851	\$ 18,696	\$ 38,155	\$ 18,887	\$ 18,696	\$ 18,696	\$ 55,814	\$ 27,628	\$ 27,349	\$ 19,464
Shelbyville	\$ 1,541,109	\$ 762,849	\$ 755,143	\$ 1,247,695	\$ 617,609	\$ 611,371	\$ (143,773)	\$ 1,020,842	\$ 505,317	\$ 500,212	\$ (254,931)	\$ 1,193,257	\$ 590,662	\$ 584,696	\$ (170,447)
Signal Mountain	\$ 93,330	\$ 46,198	\$ 45,732	\$ 746,145	\$ 369,342	\$ 365,611	\$ 319,880	\$ 746,145	\$ 369,342	\$ 365,611	\$ 319,880	\$ 521,957	\$ 258,190	\$ 255,583	\$ 209,851
Silerton	\$ -	\$ -	\$ -	\$ 9,258	\$ 4,583	\$ 4,537	\$ 4,537	\$ 9,258	\$ 4,537	\$ 4,537	\$ 3,712	\$ 7,146	\$ 3,537	\$ 3,502	\$ 3,502
Slayden	\$ 20	\$ 10	\$ 10	\$ 5,411	\$ 2,678	\$ 2,651	\$ 2,642	\$ 4,427	\$ 2,191	\$ 2,169	\$ 2,169	\$ 10,168	\$ 5,033	\$ 4,982	\$ 4,973
Smithville	\$ 425,990	\$ 210,865	\$ 208,735	\$ 294,538	\$ 145,797	\$ 144,324	\$ (64,411)	\$ 240,986	\$ 119,288	\$ 118,083	\$ (90,652)	\$ 265,161	\$ 131,255	\$ 129,929	\$ (78,806)
Smyrna	\$ 3,375,078	\$ 1,670,664	\$ 1,653,788	\$ 3,462,720	\$ 1,714,047	\$ 1,696,733	\$ 42,945	\$ 2,833,135	\$ 1,402,402	\$ 1,388,236	\$ (265,552)	\$ 2,471,614	\$ 1,223,449	\$ 1,211,091	\$ (442,697)
Sneedville	\$ 50,715	\$ 25,104	\$ 24,851	\$ 46,740	\$ 23,136	\$ 22,903	\$ (1,948)	\$ 52,582	\$ 26,028	\$ 25,765	\$ 915	\$ 80,466	\$ 39,831	\$ 39,428	\$ 14,578
Soddy-Daisy	\$ 498,161	\$ 246,590	\$ 244,099	\$ 713,318	\$ 353,092	\$ 349,526	\$ 105,427	\$ 713,318	\$ 353,092	\$ 349,526	\$ 105,427	\$ 775,094	\$ 383,671	\$ 379,996	\$ 135,697
Somerville	\$ 139,879	\$ 69,240	\$ 68,541	\$ 157,419	\$ 77,922	\$ 77,135	\$ 8,595	\$ 157,419	\$ 77,922	\$ 77,135	\$ 8,595	\$ 185,258	\$ 91,702	\$ 90,776	\$ 22,236
South Carthage	\$ 80,235	\$ 39,716	\$ 39,315	\$ 81,609	\$ 40,396	\$ 39,988	\$ 673	\$ 66,771	\$ 33,051	\$ 32,718	\$ (6,598)	\$ 78,349	\$ 38,783	\$ 38,391	\$ (924)
South Fulton	\$ 27,213	\$ 13,470	\$ 13,334	\$ 101,108	\$ 50,049	\$ 49,543	\$ 36,209	\$ 82,725	\$ 40,949	\$ 40,535	\$ 27,201	\$ 137,561	\$ 68,093	\$ 67,405	\$ 54,071
South Pittsburg	\$ 192,270	\$ 95,174	\$ 94,212	\$ 177,996	\$ 88,108	\$ 87,218	\$ (6,995)	\$ 145,633	\$ 72,088	\$ 71,360	\$ (22,852)	\$ 176,028	\$ 87,134	\$ 86,254	\$ (7,959)
Sparta	\$ 500,585	\$ 247,789	\$ 245,286	\$ 235,346	\$ 116,496	\$ 115,319	\$ (129,967)	\$ 235,346	\$ 116,496	\$ 115,319	\$ (129,967)	\$ 282,499	\$ 139,837	\$ 138,424	\$ (106,862)
Spencer	\$ 30,508	\$ 15,102	\$ 14,949	\$ 68,202	\$ 33,760	\$ 33,419	\$ 18,470	\$ 55,802	\$ 27,622	\$ 27,343	\$ 12,394	\$ 93,056	\$ 46,062	\$ 45,597	\$ 30,648
Spring City	\$ 118,664	\$ 58,739	\$ 58,146	\$ 141,508	\$ 70,046	\$ 69,339	\$ (11,193)	\$ 115,779	\$ 57,311	\$ 56,732	\$ (1,414)	\$ 120,090	\$ 59,445	\$ 58,844	\$ 699
Spring Hill	\$ 1,643,578	\$ 813,571	\$ 805,353	\$ 2,354,911	\$ 1,165,681	\$ 1,153,906	\$ 348,553	\$ 2,354,911	\$ 1,165,681	\$ 1,153,906	\$ 348,553	\$ 1,873,596	\$ 927,430	\$ 918,062	\$ 112,709
Springfield	\$ 1,587,797	\$ 785,959	\$ 778,020	\$ 1,192,839	\$ 590,456	\$ 584,491	\$ (193,529)	\$ 975,960	\$ 483,101	\$ 478,220	\$ (299,800)	\$ 977,779	\$ 484,001	\$ 479,112	\$ (298,909)
St. Joseph	\$ 18,812	\$ 9,312	\$ 9,218	\$ 44,550	\$ 22,052	\$ 21,829	\$ 12,611	\$ 36,450	\$ 18,043	\$ 17,860	\$ 8,642	\$ 46,851	\$ 23,191	\$ 22,957	\$ 13,739
Stanton	\$ 4,330	\$ 2,143	\$ 2,122	\$ 11,633	\$ 5,759	\$ 5,700	\$ 3,579	\$ 9,518	\$ 4,712	\$ 4,664	\$ 2,542	\$ 25,381	\$ 12,563	\$ 12,437	\$ 10,315
Stantonville	\$ 1,586	\$ 785	\$ 777	\$ 9,432	\$ 4,669	\$ 4,621	\$ 3,844	\$ 9,432	\$ 4,669	\$ 4,621	\$ 3,844	\$ 16,511	\$ 8,173	\$ 8,091	\$ 7,314
Sunbright	\$ 23,688	\$ 11,725	\$ 11,607	\$ 26,135	\$ 12,937	\$ 12,806	\$ 1,199	\$ 21,383	\$ 10,585	\$ 10,478	\$ (1,129)	\$ 31,976	\$ 15,828	\$ 15,668	\$ 4,061
Surgoinsville	\$ 38,744	\$ 19,179	\$ 18,985	\$ 108,520	\$ 53,718	\$ 53,175	\$ 34,190	\$ 88,789	\$ 43,951	\$ 43,507	\$ 24,522	\$ 108,874	\$ 53,893	\$ 53,348	\$ 34,363
Sweetwater	\$ 532,442	\$ 263,559	\$ 260,897	\$ 379,815	\$ 188,009	\$ 186,110	\$ (74,787)	\$ 310,758	\$ 153,825	\$ 152,271	\$ (108,625)	\$ 338,422	\$ 167,519	\$ 165,827	\$ (95,070)
Tazewell	\$ 161,140	\$ 79,764	\$ 78,959	\$ 103,465	\$ 51,215	\$ 50,698	\$ (28,261)	\$ 103,465	\$ 51,215	\$ 50,698	\$ (28,261)	\$ 129,081	\$ 63,895	\$ 63,250	\$ (15,709)
Tellico Plains	\$ 62,441	\$ 30,908	\$ 30,596	\$ 37,486	\$ 18,556	\$ 18,368	\$ (12,228)	\$ 37,486	\$ 18,556	\$ 18,368	\$ (12,228)	\$ 50,670	\$ 25,082	\$ 24,828	\$ (5,768)
Tennessee Ridge	\$ 29,274	\$ 14,491	\$ 14,344	\$ 72,616	\$ 35,945	\$ 35,582	\$ 21,238	\$ 59,413	\$ 29,410	\$ 29,112	\$ 14,768	\$ 81,361	\$ 40,274	\$ 39,867	\$ 25,523
Thompson's Station	\$ 255,493	\$ 126,469	\$ 125,192	\$ 348,867	\$ 172,689	\$ 170,									

Appendix F. Cities: Effect on Local Option Sales Tax Revenue of Eliminating Uniform 2.25% Rate Option or Adopting a Population-based Distribution.

City	2017 Actual				Fiscal Year 2016-17 Estimate if Rule 129 Enforced and Uniform 2.25% Eliminated*				Fiscal Year 2016-17 Estimate if Rule 129 Enforced and Destination-based Distribution				Fiscal Year 2016-17 Estimate if Rule 129 Enforced and Population-based Distribution			
	Uniform 2.25% Distribution	50% Earmarked for K12 Education LESS 1% for Trustees	Remaining 50% LESS 2% for Trustees		Uniform 2.25% Distribution	50% Earmarked for K12 Education LESS 1% for Trustees	Remaining 50% LESS 2% for Trustees	Difference	Uniform 2.25% Distribution	50% Earmarked for K12 Education LESS 1% for Trustees	Remaining 50% LESS 2% for Trustees	Difference	Uniform 2.25% Distribution	50% Earmarked for K12 Education LESS 1% for Trustees	Remaining 50% LESS 2% for Trustees	Difference
Three Way	\$ 53,760	\$ 26,611	\$ 26,343	\$ 126,891	\$ 62,811	\$ 62,176	\$ 35,834	\$ 103,820	\$ 51,391	\$ 50,872	\$ 24,529	\$ 105,982	\$ 52,461	\$ 51,931	\$ 25,589	
Tiptonville	\$ 69,584	\$ 34,444	\$ 34,096	\$ 86,041	\$ 42,590	\$ 42,160	\$ 8,064	\$ 70,397	\$ 34,846	\$ 34,494	\$ 398	\$ 245,766	\$ 121,654	\$ 120,425	\$ 86,329	
Toone	\$ 3,659	\$ 1,811	\$ 1,793	\$ 12,771	\$ 6,322	\$ 6,258	\$ 4,465	\$ 10,449	\$ 5,172	\$ 5,120	\$ 3,327	\$ 20,899	\$ 10,345	\$ 10,240	\$ 8,447	
Townsend	\$ 144,097	\$ 71,328	\$ 70,607	\$ 66,930	\$ 33,130	\$ 32,796	\$ (37,812)	\$ 54,761	\$ 27,107	\$ 26,833	\$ (43,775)	\$ 27,783	\$ 13,753	\$ 13,614	\$ (56,994)	
Tracy City	\$ 48,012	\$ 23,766	\$ 23,526	\$ 48,918	\$ 24,214	\$ 23,970	\$ 444	\$ 48,918	\$ 24,214	\$ 23,970	\$ 444	\$ 84,928	\$ 42,039	\$ 41,615	\$ 18,089	
Trenton	\$ 201,328	\$ 99,657	\$ 98,651	\$ 212,613	\$ 105,243	\$ 104,180	\$ 5,529	\$ 173,956	\$ 86,108	\$ 85,238	\$ (13,412)	\$ 247,821	\$ 122,671	\$ 121,432	\$ 22,782	
Trezevant	\$ 17,013	\$ 8,422	\$ 8,337	\$ 32,634	\$ 16,154	\$ 15,990	\$ 7,654	\$ 26,700	\$ 13,217	\$ 13,083	\$ 4,747	\$ 49,363	\$ 24,435	\$ 24,188	\$ 15,852	
Trimble	\$ 4,907	\$ 2,429	\$ 2,404	\$ 28,767	\$ 14,240	\$ 14,096	\$ 11,651	\$ 23,536	\$ 11,651	\$ 11,533	\$ 9,129	\$ 37,504	\$ 18,564	\$ 18,377	\$ 15,973	
Troy	\$ 62,698	\$ 31,035	\$ 30,722	\$ 87,134	\$ 43,131	\$ 42,696	\$ 11,974	\$ 71,291	\$ 35,289	\$ 34,933	\$ 4,211	\$ 82,322	\$ 40,749	\$ 40,338	\$ 9,616	
Tulahoma	\$ 1,599,960	\$ 791,980	\$ 783,980	\$ 1,441,514	\$ 713,550	\$ 706,342	\$ (77,638)	\$ 1,179,421	\$ 583,813	\$ 577,916	\$ (206,064)	\$ 1,128,699	\$ 558,706	\$ 553,062	\$ (230,918)	
Tusculum	\$ 22,958	\$ 11,364	\$ 11,249	\$ 122,845	\$ 60,808	\$ 60,194	\$ 48,945	\$ 100,510	\$ 49,752	\$ 49,250	\$ 38,000	\$ 157,053	\$ 77,741	\$ 76,956	\$ 65,707	
Unicoi	\$ 195,390	\$ 96,718	\$ 95,741	\$ 245,692	\$ 121,618	\$ 120,389	\$ 24,648	\$ 201,021	\$ 99,505	\$ 98,500	\$ 2,759	\$ 219,080	\$ 108,445	\$ 107,349	\$ 11,608	
Union City	\$ 1,067,475	\$ 528,400	\$ 523,063	\$ 717,906	\$ 355,363	\$ 351,774	\$ (171,289)	\$ 587,378	\$ 290,752	\$ 287,815	\$ (235,248)	\$ 637,515	\$ 315,570	\$ 312,382	\$ (210,681)	
Vanleer	\$ 18,590	\$ 9,202	\$ 9,109	\$ 16,448	\$ 8,142	\$ 8,060	\$ (1,049)	\$ 13,458	\$ 6,662	\$ 6,594	\$ (2,515)	\$ 22,515	\$ 11,145	\$ 11,032	\$ 1,923	
Viola	\$ 117	\$ 58	\$ 57	\$ 2,967	\$ 1,469	\$ 1,454	\$ 1,396	\$ 2,427	\$ 1,202	\$ 1,189	\$ 1,132	\$ 7,341	\$ 3,634	\$ 3,597	\$ 3,540	
Vonore	\$ 177,042	\$ 87,636	\$ 86,751	\$ 107,164	\$ 53,046	\$ 52,510	\$ (34,240)	\$ 107,164	\$ 53,046	\$ 52,510	\$ (34,240)	\$ 89,726	\$ 44,414	\$ 43,966	\$ (42,785)	
Walden	\$ 29,551	\$ 14,628	\$ 14,480	\$ 192,397	\$ 95,236	\$ 94,275	\$ 79,794	\$ 192,397	\$ 95,236	\$ 94,275	\$ 79,794	\$ 131,662	\$ 65,173	\$ 64,514	\$ 50,034	
Wartburg	\$ 108,365	\$ 53,641	\$ 53,099	\$ 63,469	\$ 31,417	\$ 31,100	\$ (21,999)	\$ 51,929	\$ 25,705	\$ 25,445	\$ (27,653)	\$ 53,471	\$ 26,468	\$ 26,201	\$ (26,898)	
Wartrace	\$ 6,999	\$ 3,464	\$ 3,429	\$ 28,046	\$ 13,883	\$ 13,743	\$ 10,313	\$ 22,947	\$ 11,359	\$ 11,244	\$ 7,814	\$ 38,073	\$ 18,846	\$ 18,656	\$ 15,226	
Watauga	\$ 15,323	\$ 7,585	\$ 7,508	\$ 15,046	\$ 7,448	\$ 7,373	\$ (136)	\$ 12,311	\$ 6,094	\$ 6,032	\$ (1,476)	\$ 25,776	\$ 12,759	\$ 12,630	\$ 5,122	
Watertown	\$ 48,513	\$ 24,014	\$ 23,771	\$ 59,562	\$ 29,483	\$ 29,185	\$ 5,414	\$ 59,562	\$ 29,483	\$ 29,185	\$ 5,414	\$ 86,478	\$ 42,807	\$ 42,374	\$ 18,603	
Waverly	\$ 316,182	\$ 156,510	\$ 154,929	\$ 270,004	\$ 133,652	\$ 132,302	\$ (22,627)	\$ 220,913	\$ 109,352	\$ 108,247	\$ (46,682)	\$ 243,182	\$ 120,375	\$ 119,159	\$ (35,770)	
Waynesboro	\$ 134,750	\$ 66,701	\$ 66,027	\$ 143,705	\$ 71,134	\$ 70,415	\$ 4,388	\$ 117,577	\$ 58,200	\$ 57,613	\$ (8,415)	\$ 144,611	\$ 71,583	\$ 70,860	\$ 4,832	
Westmoreland	\$ 106,593	\$ 52,764	\$ 52,231	\$ 99,648	\$ 49,326	\$ 48,828	\$ (3,403)	\$ 99,648	\$ 49,326	\$ 48,828	\$ (3,403)	\$ 129,739	\$ 64,221	\$ 63,572	\$ 11,342	
White Bluff	\$ 122,796	\$ 60,784	\$ 60,170	\$ 156,268	\$ 77,353	\$ 76,572	\$ 16,401	\$ 127,856	\$ 62,289	\$ 62,649	\$ 2,479	\$ 186,852	\$ 92,492	\$ 91,558	\$ 31,387	
White House	\$ 818,765	\$ 405,288	\$ 401,195	\$ 924,492	\$ 457,624	\$ 453,001	\$ 51,806	\$ 756,403	\$ 374,419	\$ 370,637	\$ (30,557)	\$ 640,687	\$ 317,140	\$ 313,937	\$ (87,258)	
White Pine	\$ 142,664	\$ 70,619	\$ 69,905	\$ 137,161	\$ 67,894	\$ 67,209	\$ (2,697)	\$ 112,222	\$ 55,550	\$ 54,989	\$ (14,916)	\$ 130,034	\$ 64,367	\$ 63,717	\$ (6,189)	
Whiteville	\$ 58,703	\$ 29,058	\$ 28,764	\$ 54,308	\$ 26,883	\$ 26,611	\$ (2,153)	\$ 44,434	\$ 21,995	\$ 21,773	\$ (6,992)	\$ 251,027	\$ 124,258	\$ 123,003	\$ 94,239	
Whitwell	\$ 85,141	\$ 42,145	\$ 41,719	\$ 111,140	\$ 55,015	\$ 54,459	\$ 12,740	\$ 90,933	\$ 45,012	\$ 44,557	\$ 2,838	\$ 102,186	\$ 50,582	\$ 50,071	\$ 8,352	
Williston	\$ 2,581	\$ 1,278	\$ 1,265	\$ 15,571	\$ 7,708	\$ 7,630	\$ 6,365	\$ 15,571	\$ 7,708	\$ 7,630	\$ 6,365	\$ 23,436	\$ 11,601	\$ 11,483	\$ 10,219	
Winchester	\$ 576,528	\$ 285,381	\$ 282,499	\$ 555,100	\$ 274,775	\$ 271,999	\$ (10,499)	\$ 555,100	\$ 274,775	\$ 271,999	\$ (10,499)	\$ 524,234	\$ 259,496	\$ 256,875	\$ (25,624)	
Winfield	\$ 25,741	\$ 12,742	\$ 12,613	\$ 35,781	\$ 17,711	\$ 17,532	\$ 4,920	\$ 35,781	\$ 17,711	\$ 17,532	\$ 4,920	\$ 56,293	\$ 27,865	\$ 27,584	\$ 14,971	
Woodbury	\$ 109,018	\$ 53,964	\$ 53,419	\$ 87,215	\$ 43,171	\$ 42,735	\$ (10,684)	\$ 112,134	\$ 55,506	\$ 54,945	\$ 1,526	\$ 156,849	\$ 77,640	\$ 76,856	\$ 23,437	
Woodland Mills	\$ 874	\$ 433	\$ 428	\$ 19,296	\$ 9,552	\$ 9,455	\$ 9,027	\$ 15,788	\$ 7,815	\$ 7,736	\$ 7,308	\$ 22,632	\$ 11,203	\$ 11,090	\$ 10,661	
Yorkville	\$ 2,308	\$ 1,142	\$ 1,131	\$ 18,043	\$ 8,931	\$ 8,841	\$ 7,710	\$ 14,763	\$ 7,308	\$ 7,234	\$ 6,103	\$ 17,536	\$ 8,680	\$ 8,593	\$ 7,462	
TOTAL	\$ 254,521,688	\$ 125,988,235	\$ 124,715,627	\$ 230,967,130	\$ 114,328,730	\$ 113,173,894	\$ (11,541,733)	\$ 210,174,704	\$ 104,036,478	\$ 102,985,605	\$ (21,730,022)	\$ 191,964,434	\$ 95,022,395	\$ 94,062,573	\$ (30,653,054)	
Metros	\$ 50,760,455	\$ 25,126,425	\$ 24,872,623	\$ 46,754,082	\$ 23,143,271	\$ 22,909,500	\$ (1,963,123)	\$ 46,710,905	\$ 23,121,898	\$ 22,888,344	\$ (1,984,279)	\$ 38,052,995	\$ 18,836,233	\$ 18,645,968	\$ (6,226,655)	
TOTAL + Metros	\$ 305,282,142	\$ 151,114,660	\$ 149,588,250	\$ 277,721,212	\$ 137,472,000	\$ 136,083,394	\$ (13,504,856)	\$ 256,885,609	\$ 127,158,377	\$ 125,873,949	\$ (23,714,301)	\$ 230,017,429	\$ 113,858,628	\$ 112,708,540	\$ (36,879,709)	

\*TACIR staff estimate using household income data from the US Census, which is highly correlated to sales, adjusted for the 20.8% of sales that are business to business sales, calculated from the Department of Revenue Collection Summary for fiscal year 2017-18.