



State of North Carolina

Department of State Treasurer

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TREASURER

*State and Local Government Finance Division
and the Local Government Commission*

VANCE HOLLOWMAN
DEPUTY TREASURER

Memorandum #1099

May 19, 2008

TO: Municipal Officials and Certified Public Accountants

FROM: Sharon Edmundson, Director
Fiscal Management Section

SUBJECT: Management of Cash and Taxes and Fund Balance Available – Municipalities
For the Fiscal Year ended June 30, 2007

This publication provides comparative cash and investment, fund balance, and tax levy information of municipal governments for the fiscal year ended June 30, 2007. As in the past, we have added the county assessment-to-sales ratios and have calculated effective tax rates for each municipality. (Note: the effective tax rate is calculated by multiplying the unit-wide tax rate by the assessment-to-sales ratio.) Providing the effective tax rates should result in a better comparison of tax rates between municipalities, given those municipalities are at different points on their revaluation cycles. The average tax rates are calculated on a dollar-weighted basis. In addition, the dollar-weighted average unit-wide effective tax rates for the last five fiscal years are presented. The statistics provide a range of highest and lowest items within a grouping and the mathematical average. Tax collection percentages and average tax collection percentages are presented for all property, all property other than motor vehicles, and motor vehicles only.

The municipalities in this report have been segregated into one of two groups: municipalities with electrical systems or municipalities without electrical systems. Both groups are further segregated into the population groups noted below. The statistics provide the detail of the highest and the lowest items within a grouping and the mathematical average. The Average Tax Collection percentages are based upon an average weighted by the total tax levy. This analysis presents statistical information for the State as a whole and the following population groupings: 50,000 and above; 10,000 to 49,999; 2,500 to 9,999; 1,000 to 2,499; 500 to 999; and 499 and below.

Municipal officials are encouraged to compare their own performances to similar municipalities and to statewide averages. Such comparisons may identify opportunities for improvement or may indicate improved performances from previous fiscal years. For those municipalities with below average tax collection percentages, collection procedures should be reviewed to determine if more effective means of collection are available. An improvement in tax collection percentages provides numerous benefits to municipalities. It provides more revenues to finance programs, generates additional funds for the investment program, and allows the property tax rate to be lower than it would otherwise have to be. Section 50, “Tax Assessment, Billing, and Collection” in the North Carolina Department of State Treasurer Policies Manual, provides information on collection procedures. This section is available on our Web site at www.nc treasurer.com, under the state and local government link, then the auditing and reporting line. Please contact Ms. Lisa Olson, 919-807-2382, if you need to order a hard copy of this section. Also, the Institute of Government at the University of North Carolina at Chapel Hill offers courses in tax collection that may benefit tax collectors in carrying out their statutory responsibilities.

Given the role assumed by the counties in billing and collecting motor vehicle taxes, local officials should strongly consider consolidating the property tax functions of counties and municipalities. Again Section 50, "Tax Assessment, Billing, and Collection," contains a discussion on consolidated property tax functions. In addition, Memorandum #692, Consolidating County and Municipal Property Tax Functions and Memorandum #929, Results of Municipal and County Survey on Consolidating and Billing of Tax Functions, which discuss joint arrangements utilized by many counties and municipalities, are available from our office. Consolidating the property tax functions should provide more economical use of equipment, office personnel, supplies, and postage. A single tax billing and collection office would simplify taxpayers' efforts to pay and inquire about the status of their taxes. Also, especially for smaller units, a consolidated office should be able to enforce tax collections (attachment and garnishment, levy and foreclosure) at a lower cost. Of course, the most effective arrangement assumes that the municipal and county officials will have a cooperative arrangement.

The statewide and population grouping tax collection percentages over the last five fiscal years are as follows:

Average Tax Collection Percentages

<u>Population Grouping</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Statewide - All Units	97.10%	97.37%	97.41%	97.51%	97.59
Units With Electrical Systems:					
All with electric	96.27	96.52	96.95	96.77	96.78
50,000 and Above	96.52	96.81	97.12	97.16	97.21
10,000 to 49,999	96.37	96.52	97.05	96.63	96.32
2,500 to 9,999	95.16	95.21	95.85	95.48	96.44
1,000 to 2,499	90.61	90.56	92.66	93.16	93.80
500 to 999	95.95	97.04	96.55	96.64	97.89
499 and Below	90.46	93.24	92.79	90.53	90.55
Units Without Electrical Systems:					
All without electric	97.31	97.59	97.53	97.71	97.80
50,000 and Above	97.82	98.01	97.83	98.14	98.23
10,000 to 49,999	96.54	96.79	97.36	97.50	97.26
2,500 to 9,999	96.46	96.91	97.00	97.01	96.99
1,000 to 2,499	96.23	96.59	96.85	96.61	96.79
500 to 999	94.10	96.09	96.08	95.97	96.20
499 and Below	97.59	98.11	93.30	89.11	96.62

For municipalities, the statewide tax collection percentage improved slightly in 2006-07. The high tax collection percentages over the last five fiscal years are a good indicator of the quality of municipal financial management; however in some individual cases there is still room for improvement.

A factor which might adversely affect a municipality's collection rate is the treatment of taxes collected by the county by June 30th, but not remitted to the municipality until after June 30th. Since these taxes have been received by the municipality's agent for collecting taxes, the county, these funds can be

counted as collected during the fiscal year. These collections should be reclassified from taxes receivable to an amount due from other governments. Any current collections would be included in the calculation of the current year's tax collection rate.

Average 2006-2007 Tax Collection Percentages

<u>Population Grouping</u>	<u>Excluding Motor Vehicles</u>	<u>Motor Vehicles</u>
Statewide - All Units	98.59	86.56
Units With Electrical Systems:		
All with electric	98.08	84.30
50,000 and Above	98.50	85.07
10,000 to 49,999	97.63	83.66
2,500 to 9,999	97.72	82.79
1,000 to 2,499	95.81	81.38
500 to 999	98.65	83.29
499 and Below	94.37	73.08
Units Without Electrical Systems:		
All without electric	98.72	87.25
50,000 and Above	99.09	88.31
10,000 to 49,999	98.34	86.37
2,500 to 9,999	97.96	85.29
1,000 to 2,499	97.85	83.01
500 to 999	97.26	80.88
499 and Below	97.33	80.81

For the 2006-2007 fiscal year we continue to report collection rates for motor vehicles and property other than motor vehicles separately. These figures are included in the report because the methods of billing and collecting taxes differ between motor vehicles and other classes of property. The same trend noted for all property is noted for all property other than motor vehicles. Tax collection percentages for municipalities vary according to population, with the largest municipalities having the highest tax collection percentages. This trend is generally true for motor vehicle taxes, but the trend is not as strong. A strong correlation between population and motor vehicle tax collection rates was noted among counties.

For the 2006-2007 fiscal year collections for titled vehicles are collected under the staggered system. Taxes are due upon a titled vehicle on the first day of the fourth month after the vehicle is registered. Therefore, taxes levied on vehicles registered during April, May and June of a fiscal year are not due until the subsequent fiscal year. These taxes should not be included in the current year's levy or in calculating the percentage of that levy collected for financial reporting purposes.

In the past, tax collectors from those municipalities and counties that had the higher collection percentages for motor vehicles have indicated that they send out multiple late notices for vehicle taxes. Some of those local governments also aggressively attached the assets and garnished the wages of a delinquent taxpayer. Units that rely solely upon the block upon subsequent year registrations placed with the Division of Motor Vehicles should eventually collect a high percentage of motor vehicle taxes, but their current year collection percentages of motor vehicle taxes will probably be lower.

The report provides dollar weighted tax rate averages for all five fiscal years presented below. The statewide and population grouping statistics on the unit-wide property tax rates over the last five fiscal years are as follows:

		Average Unit-Wide Tax Rates (per \$100)				
<u>Population Grouping</u>		<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Statewide – All Units		\$0.4594	\$0.4566	\$0.4448	\$0.4321	\$0.4445
Units With Electrical Systems						
All with electric	0.4852	0.4846	0.4658	0.4713	0.4679	
50,000 and Above	0.5395	0.5419	0.5135	0.5264	0.5144	
10,000 to 49,999	0.4506	0.4540	0.4388	0.4374	0.4400	
2,500 to 9,999	0.4341	0.4137	0.4079	0.4094	0.4066	
1,000 to 2,499	0.4507	0.4655	0.4693	0.4667	0.4726	
500 to 999	0.2350	0.2208	0.1978	0.1969	0.2236	
499 and Below	0.4326	0.4319	0.4526	0.4508	0.4488	
Units Without Electrical Systems						
All without	0.4530	0.4496	0.4395	0.4228	0.4390	
50,000 and Above	0.4812	0.4807	0.4681	0.4576	0.4849	
10,000 to 49,999	0.4794	0.4737	0.4680	0.4686	0.4796	
2,500 to 9,999	0.3833	0.3759	0.3626	0.3191	0.3116	
1,000 to 2,499	0.3479	0.3386	0.3306	0.3297	0.3424	
500 to 999	0.3430	0.3355	0.3263	0.2737	0.2310	
499 and Below	0.3249	0.3240	0.3181	0.3049	0.3655	

The table on the next page shows the effective tax rates. The effective tax rate equals the property tax levy divided by the estimated market value of assessed property. The averages in the following table are also dollar weighted. Beginning in 2002-03, the larger municipalities began experiencing an increase in this average, which continued until 2006-07, when rates declined in almost every population group. Stated tax rates increased on average for 2006-07, having decreased the previous two years.

<u>Population Grouping</u>	Average Unit-Wide Effective Tax Rates (per \$100)				
	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Statewide – All Units	0.4113	0.4209	0.4108	0.3987	0.3930
Units With Electrical Systems					
All with electric	0.4320	0.4454	0.4451	0.4419	0.4265
50,000 and Above	0.4733	0.4874	0.5027	0.5058	0.4778
10,000 to 49,999	0.4102	0.4254	0.4127	0.4040	0.3981
2,500 to 9,999	0.3776	0.3812	0.3767	0.3719	0.3633
1,000 to 2,499	0.4023	0.4081	0.4252	0.4060	0.3821
500 to 999	0.1998	0.2193	0.1898	0.1775	0.1761
499 and Below	0.3622	0.3607	0.3849	0.4048	0.3820
Units Without Electrical Systems					
All without	0.4062	0.4147	0.4025	0.3888	0.3854
50,000 and Above	0.4374	0.4469	0.4385	0.4246	0.4365
10,000 to 49,999	0.4288	0.4533	0.4419	0.4368	0.4336
2,500 to 9,999	0.3376	0.3354	0.3093	0.2921	0.2602
1,000 to 2,499	0.2988	0.2955	0.2870	0.2826	0.2737
500 to 999	0.2956	0.2734	0.2540	0.2410	0.1794
499 and Below	0.2661	0.3058	0.2788	0.2490	0.2765

Using the actual dollars in the tax levy when determining average rates clarifies the relationship between population and tax rates. With the exception of the smallest units, a trend can be found between population and both tax rates and effective tax rates for the past five fiscal years. Groups with higher populations generally have higher tax rates, the exceptions being the groups with and without electric systems and populations 499 and under and 2,500 and 9,999. The 499 and below groups have tax rates above the next higher population groups. The comparatively small number of municipalities making up some of the population groups with electric systems may make those population groups more susceptible to statistical variations. While the averages provide general trend data, there may be substantial variation among individual units within population groups. A consistent trend for tax rates is that for most municipalities the tax rate is lower in the fiscal years immediately following revaluation. Tax rates usually increase as a municipality moves through the revaluation cycle, reaching a peak immediately before revaluation. The effective tax rate is more stable as it is adjusted for actual real estate sales compared to assessed values.

Each year the staff of the Local Government Commission analyzes the financial statements of cities and counties to determine the amount of fund balance available for appropriation in the General Fund, and the amount of fund balance available for appropriation as a percentage of prior year expenditures. These numbers are significant because the property tax is a major source of revenue in the General Fund. The majority of property tax revenues are received in the latter months of the calendar year. Therefore, there should be reserves on hand in the form of fund balance available for appropriation at June 30th to prevent the unit from experiencing cash flow difficulties during the first two quarters of the next fiscal year. The minimum level of fund balance available for appropriation that should be on hand to enable the unit to meet current obligations and to prevent the unit from experiencing cash flow difficulties is 8% of the prior year's expenditures.

In addition to the 8% needed to prevent cash flow difficulties, units also maintain fund balance available for appropriation in the General Fund in case unforeseen needs or opportunities should arise. Fund balance available for appropriation at June 30th is a source that may be budgeted in the following year to

address these situations. There is not an established minimum amount that should be in reserve for these purposes. The officials of the individual units should make that determination. The amount of fund balance available for appropriation maintained by a particular unit would be influenced by such factors as the size of the unit, economic conditions within the unit, future capital outlay needs, stability of revenue sources, and susceptibility of the unit to natural disasters.

The staff sends letters to units if the amount of fund balance available for appropriation as a percentage of prior year expenditures in the General Fund falls below 8%. The staff also compares the percentage of fund balance available for appropriation to the prior year percentages for similar units. If that percentage is materially below the average of similar units, the staff will send a letter to alert the unit of this fact. Units will be encouraged to evaluate the amounts in reserves and determine if the level is adequate.

The chart below shows the average percentage of fund balance available for appropriation for similarly grouped counties and cities for the fiscal year ended June 30, 2007. Officials should use these figures to compare their unit to similar units and evaluate the adequacy of their unit's current reserves.

The table below shows averages for fund balance available, expenditures and average fund balance available as a percentage of average annual expenditures.

by Size	Average	Average Balance
	2006-2007	As a Percentage of Average
	Fund Balance	Expenditures
Cities – no electric		
All	\$2,223,943	37.19
50,000 or more	38,017,286	23.01
10,000 to 49,999	6,588,922	40.29
2,500 to 9,999	2,302,791	65.39
1,000 to 2,499	951,714	66.98
500 to 999	583,698	99.01
Under 500	305,288	117.46
Cities – electric		
All	\$3,937,996	33.80
50,000 or more	20,897,865	28.48
10,000 to 49,999	6,402,237	37.06
2,500 to 9,999	1,790,035	38.53
1,000 to 2,499	924,717	73.84
500 to 999	774,696	71.50
Under 500	212,157	118.56

The statistics presented in this report were gathered from various sources. The investment earnings, cash and investments, tax collection rates, and uncollected tax amounts were compiled from the 2007 Annual Financial Information Reports (LGC-37 or AFIR) submitted to the Department of State Treasurer. In some cases this information was obtained from the municipality's audited financial statements. The fund balance available data was taken from the audited financial statements. The assessed valuation, tax rate, and last year of revaluation for each municipality were compiled from data obtained from the Department

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of Revenue. The NC Department of Revenue calculates the assessment-to-sales ratios annually for each county. This ratio is based on a sample of selected real estate transactions within a municipality and equals the assessed valuation divided by the actual sales price. The ratio of the dominant county of the municipality is used as the municipality's ratio. The municipality populations were provided by the Office of State Budget and Management and are estimates as of July 1, 2006 adjusted for end-of-the-year boundary changes. The tax rate equivalents and effective tax rates were calculated by the staff of the Department of State Treasurer. All data included in this report are the most recently available information. If you have any questions concerning this memorandum, please contact George Harris at (919) 807-2387.

Municipal Governments in North Carolina
Cash and Investments, Property Tax Collections and Fund Balance Available for Municipalities With Electric Systems
For the Fiscal Year Ended June 30, 2007

Municipality	Pop	General Fund		Unit-Wide													
		FBA		Tax Rate						Percent Collected				Tax Rate			
		Fund Balance Available	As % GF Exp	Cash and Invest (1)	Invest Earnings Amt (1)	Invest Earnings Amt	Latest Yr/ Next Yr Of Reval (2)	January 1, 2006 Assessed Valuation (3)	Assess Tax Rate	-to-Sales Ratio	2006-07 Tax Rate Adjusted	2006-07 Percent Collected	Excluding Motor Vehicles Only	Motor Vehicles	2006-07 Amount Uncoll	2006-07 Amount Uncoll	Equiv -
50,000 and Above																	
Concord	68,249	\$30,798,088	56.88	\$85,910,329	\$4,719,384	.0622	2004 / 2008	\$7,585,870,488	.4475	96.03	.4297	98.00	98.72	88.63	\$684,462	.0090	
Fayetteville	173,910	32,078,928	26.21	173,113,948	9,823,895	.0994	2003 / 2009	9,878,929,640	.5300	89.65	.4751	97.01	99.00	81.58	1,569,690	.0159	
Gastonia	71,376	9,289,016	17.56	46,712,214	2,629,300	.0589	2003 / 2007	4,462,023,289	.5400	92.85	.5014	95.90	97.20	83.67	971,512	.0218	
Greenville	72,233	19,155,025	28.40	106,173,368	5,596,457	.1307	2004 / 2008	4,282,242,128	.5600	92.60	.5186	96.51	98.61	81.27	881,665	.0206	
High Point	95,638	18,596,615	19.10	123,009,772	6,848,615	.0792	2004 / 2012	8,650,903,211	.6080	96.12	.5844	98.42	98.95	92.70	828,794	.0096	
Rocky Mount	56,364	15,469,518	33.67	40,731,161	2,395,505	.0750	2001 / 2009	3,193,978,780	.2750	88.10	.2423	95.39	96.84	80.43	792,316	.0248	
Total		<u>\$ 125,387,190</u>		<u>\$ 575,650,792</u>	<u>\$ 32,013,156</u>			<u>\$ 38,053,947,536</u>							<u>\$ 5,728,439</u>		

Group Statistics:

50,000 and Above

Range:

Lowest	9,289,016	17.56	.0589	.2750	88.10	.2423	95.39	96.84	80.43
Highest	32,078,928	56.88	.1307	.6080	96.12	.5844	98.42	99.00	92.70
Average	20,897,865	28.48	.0841	.5144	92.87	.4778	97.21	98.50	85.07

Municipal Governments in North Carolina
Cash and Investments, Property Tax Collections and Fund Balance Available for Municipalities With Electric Systems
For the Fiscal Year Ended June 30, 2007

Municipality	Pop	General Fund		Unit-Wide														
		FBA		Tax Rate						Percent Collected				Tax Rate				
		Fund Balance Available	As % GF Exp	Cash and Invest (1)	Invest Earnings Amt (1)	Invest Earnings Amt	Latest Yr/ Next Yr Of Reval (2)	January 1, 2006 Assessed Valuation (3)	Tax Rate	-to-Sales Ratio	2006-07 Tax Rate Adjusted	2006-07 Percent Collected	Excluding Motor Vehicles Only	Motor Vehicles	2006-07 Amount Uncoll	2006-07 Amount Uncoll		
10,000-49,999																		
Albemarle	16,042	\$4,884,628	40.28	\$19,579,699	\$813,207	.0823	2005 / 2009	\$988,175,480	.5600	95.75	.5362	95.31	96.99	80.41	\$261,554	.0265		
Apex	28,876	10,986,660	41.49	59,090,702	2,878,813	.1042	2000 / 2008	2,762,675,144	.4000	84.47	.3379	98.62	99.51	91.65	151,878	.0055		
Clayton	12,126	4,338,930	34.13	8,667,948	519,020	.0492	2003 / 2011	1,054,257,830	.4900	91.71	.4494	98.69	99.65	89.53	68,181	.0065		
Cornelius	21,256	9,352,225	58.61	17,422,085	740,873	.0217	2003 / 2009	3,408,181,329	.2750	93.76	.2578	97.98	98.77	90.97	193,845	.0057		
Elizabeth City	19,449	5,238,529	37.11	15,741,237	819,627	.0687	2006 / 2014	1,193,160,172	.4000	100.00	.4000	95.36	96.84	81.15	229,098	.0192		
Huntersville	34,365	16,668,367	90.83	24,801,422	1,189,131	.0291	2003 / 2009	4,086,235,372	.2900	93.76	.2719	95.95	97.06	86.22	484,427	.0119		
Kings Mountain	10,590	1,674,963	19.38	6,861,190	327,555	.0505	2004 / 2008	648,529,760	.4000	92.21	.3688	95.98	97.31	83.09	106,018	.0163		
Kinston	22,962	2,509,075	14.51	10,434,318	696,343	.0573	2001 / 2009	1,215,926,150	.6000	94.71	.5683	94.80	96.61	79.57	378,121	.0311		
Laurinburg	16,087	997,875	14.20	10,365,571	584,122	.0791	2003 / 2011	738,424,283	.4000	91.36	.3654	94.48	97.37	68.30	160,617	.0218		
Lexington	20,927	5,495,750	29.33	22,821,797	1,262,398	.0957	2001 / 2007	1,319,497,992	.5450	93.12	.5075	96.38	98.22	71.35	261,071	.0198		
Lincolnton	10,791	4,398,484	53.57	14,960,655	797,003	.1120	2004 / 2008	711,461,884	.5600	90.07	.5044	97.46	98.63	86.08	101,752	.0143		
Lumberton	22,804	2,992,163	15.77	13,683,137	808,068	.0611	2005 / 2009	1,322,665,991	.6300	90.46	.5699	91.57	93.31	76.27	699,542	.0529		
Monroe	33,908	13,947,412	43.63	93,610,527	4,606,923	.1800	2004 / 2008	2,559,372,512	.5300	90.96	.4821	96.45	97.57	84.36	488,475	.0191		
Morganton	17,066	6,558,246	38.91	34,505,455	1,725,364	.1224	2001 / 2007	1,409,046,806	.5000	81.31	.4066	98.31	99.18	86.80	120,725	.0086		
New Bern	25,461	3,409,632	13.97	5,714,348	427,261	.0204	2002 / 2010	2,099,155,112	.4700	82.22	.3864	98.33	99.37	89.59	164,144	.0078		
Newton	13,229	2,998,605	29.97	8,759,337	388,770	.0442	2003 / 2007	879,244,277	.4600	94.58	.4351	95.58	97.10	77.81	180,759	.0206		
Shelby	20,863	3,592,481	21.68	23,127,755	1,313,659	.0864	2004 / 2008	1,521,046,068	.4200	92.21	.3873	90.62	91.38	82.79	658,030	.0433		
Smithfield	12,456	2,354,925	21.89	8,174,920	473,564	.0549	2003 / 2011	862,979,555	.5700	91.71	.5227	98.72	99.60	88.98	64,191	.0074		
Statesville	26,094	18,032,878	63.08	66,418,110	3,567,499	.1454	2003 / 2007	2,453,768,284	.3800	90.84	.3452	96.48	97.34	84.25	333,924	.0136		
Tarboro	10,585	3,318,333	34.66	8,456,130	449,369	.0628	2001 / 2009	715,454,970	.4200	77.18	.3242	96.37	98.70	77.94	110,025	.0154		
Wilson	48,562	10,696,820	30.16	67,115,752	4,349,723	.1411	2000 / 2008	3,082,076,060	.5150	91.60	.4717	96.70	98.69	78.85	528,740	.0172		

Total	\$ 134,446,981	\$ 540,312,095	\$ 28,738,292	\$ 35,031,335,031	\$ 5,745,117
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Group Statistics:
10,000-49,999

Range:

Lowest	997,875	13.97	.0204	.2750	77.18	.2578	90.62	91.38	68.30
Highest	18,032,878	90.83	.1800	.6300	100.00	.5699	98.72	99.65	91.65
Average	6,402,237	37.06	.0820	.4400	90.48	.3981	96.32	97.63	83.66

Municipal Governments in North Carolina
Cash and Investments, Property Tax Collections and Fund Balance Available for Municipalities With Electric Systems
For the Fiscal Year Ended June 30, 2007

Municipality	Pop	General Fund		Unit-Wide												Percent Collected		Tax Rate	
		FBA		Tax Rate Equiv.						2006-07						Collected		Equiv -	
		Fund Balance Available	As % GF Exp	Cash and Invest (1)	Invest Earnings Amt (1)	Invest Earnings Amt	Latest Yr/ Next Yr Of Reval (2)	January 1, 2006 Assessed Valuation (3)	Tax Rate	-to-Sales Ratio	2006-07 Tax Rate Adjusted	2006-07 Percent Collected	Excluding Motor Vehicles Only	Motor Vehicles	2006-07 Amount Uncoll	2006-07 Amount Uncoll			
2,500-9,999																			
Ayden	4,861	\$1,546,679	43.56	\$9,158,985	\$484,424	.2663	2004 / 2008	\$181,900,857	.5200	92.60	.4815	93.75	97.03	77.25	\$60,372	.0332			
Benson	3,450	603,126	21.28	1,958,099	74,470	.0339	2003 / 2011	219,836,657	.5300	91.71	.4861	98.11	99.37	86.01	21,258	.0097			
Cherryville	5,620	239,179	6.06	2,843,466	40,138	.0124	2003 / 2007	322,511,502	.4400	92.85	.4085	94.19	95.36	84.62	79,930	.0248			
Dallas	3,830	1,309,917	60.78	5,691,986	287,496	.1673	2003 / 2007	171,842,024	.3800	92.85	.3528	94.15	95.93	78.51	38,465	.0224			
Edenton	5,082	834,052	20.23	1,075,232	75,089	.0171	2006 / 2014	440,047,900	.2900	100.00	.2900	97.65	98.46	89.83	30,437	.0069			
Farmville	4,619	790,340	20.58	5,489,107	394,176	.1350	2004 / 2008	291,997,120	.4900	92.60	.4537	95.95	97.33	84.06	57,875	.0198			
Forest City	7,229	1,725,329	18.36	6,795,191	413,448	.0805	2002 / 2007	513,309,658	.3000	82.45	.2474	96.86	98.21	77.36	48,464	.0094			
Granite Falls	4,845	1,251,580	39.12	2,704,811	146,403	.0432	2005 / 2009	338,524,200	.4200	91.87	.3859	96.00	97.10	85.09	56,987	.0168			
La Grange	2,804	824,097	50.77	1,927,188	86,478	.0764	2001 / 2009	113,197,578	.5000	94.71	.4736	90.52	93.31	74.00	53,477	.0472			
Landis	3,047	(207,869)	-8.85	399,453	28,015	.0148	2003 / 2007	189,179,681	.3200	94.90	.3037	96.89	97.90	88.98	18,795	.0099			
Louisburg	3,620	683,137	21.95	6,225,446	312,054	.1362	2004 / 2010	229,073,593	.4850	94.51	.4584	98.05	99.12	82.89	21,331	.0093			
Maiden	3,367	1,429,924	59.15	5,480,415	244,379	.0694	2003 / 2007	352,025,234	.4000	94.58	.3783	97.93	99.02	80.04	29,549	.0084			
Pineville	6,897	6,066,168	67.31	16,832,678	939,705	.0791	2003 / 2009	1,187,677,399	.3000	93.76	.2813	98.44	99.17	83.29	55,368	.0047			
Red Springs	3,497	NR	NR	NR	NR	NA	2005 / 2009	161,579,998	.6200	90.46	.5609	NR	NR	NR	NR	NA			
Selma	7,008	2,146,155	52.60	5,023,053	230,663	.0742	2003 / 2011	310,998,287	.4900	91.71	.4494	97.55	99.43	83.32	37,687	.0121			
Sharpsburg	2,591	(56,889)	-6.24	748,259	17,003	.0272	2001 / 2009	62,517,799	.5500	88.10	.4846	90.78	94.69	63.85	33,644	.0538			
Southport	2,860	1,811,383	46.35	6,333,003	310,784	.0669	2003 / 2007	464,354,217	.2700	62.50	.1688	97.67	98.23	87.87	29,331	.0063			
Washington	9,938	5,521,485	47.37	13,301,581	835,640	.1372	2002 / 2010	608,878,685	.6000	77.01	.4621	94.67	96.17	79.53	193,106	.0317			
Waynesville	9,623	4,539,878	41.43	10,687,740	365,871	.0356	2006 / 2010	1,028,962,913	.4000	100.00	.4000	96.57	97.34	85.55	144,066	.0140			
Winterville	8,192	2,953,002	56.92	6,989,018	244,646	.0456	2004 / 2008	535,994,166	.4500	92.60	.4167	96.87	98.25	86.09	76,151	.0142			
Total		<u>\$ 34,010,673</u>		<u>\$ 109,664,711</u>	<u>\$ 5,530,882</u>			<u>\$ 7,724,409,468</u>							<u>\$ 1,086,293</u>				

Group Statistics:

2,500-9,999

Range:

Lowest	(207,869)	(8.85)		.0124			.2700	62.50	.1688	90.52	93.31	63.85				
Highest	6,066,168	67.31		.2663			.6200	100.00	.5609	98.44	99.43	89.83				
Average	1,790,035	38.53		.0716			.4066	89.35	.3633	96.44	97.72	82.79				

Municipal Governments in North Carolina
Cash and Investments, Property Tax Collections and Fund Balance Available for Municipalities With Electric Systems
For the Fiscal Year Ended June 30, 2007

Municipality	Pop	General Fund		Unit-Wide															
		FBA		Tax Rate							Percent Collected					Tax Rate			
		Fund Balance Available	As % GF Exp	Cash and Invest (1)	Invest Earnings Amt (1)	Invest Earnings Amt	Latest Yr/ Next Yr Of Reval (2)	January 1, 2006 Assessed Valuation (3)	Assess Tax Rate	-to-Sales Ratio	2006-07 Tax Rate Adjusted	2006-07 Percent Collected	Excluding Motor Vehicles Only	Motor Vehicles	2006-07 Amount Uncoll	2006-07 Amount Uncoll	Equiv -	Equiv -	
1,000-2,499																			
Belhaven	1,945	NR	NR	NR	NR	NA	2002 / 2010	\$79,353,503	.5200	77.01	.4005	NR	NR	NR	NR	NR	NR	NA	
Drexel	1,918	\$1,646,894	187.67	\$4,971,101	\$220,888	.2670	2001 / 2007	82,722,119	.3800	81.31	.3090	98.27	99.05	94.02	\$5,578	.0067	37,785	.0581	
Enfield	2,298	733,308	49.10	2,506,128	82,794	.1273	1999 / 2007	65,018,276	.7500	81.55	.6116	92.11	94.18	79.79			24,207	.0502	
Fremont	1,419	521,382	56.55	818,000	47,457	.0985	2003 / 2011	48,181,824	.6500	90.83	.5904	92.24	94.50	76.88			23,537	.0284	
Hertford	2,159	854,627	66.79	4,448,122	66,347	.0800	2000 / 2008	82,929,461	.4900	72.36	.3546	94.23	97.29	75.22			15,383	.0340	
Pinetops	1,310	810,760	72.69	1,335,608	35,584	.0786	2001 / 2009	45,281,044	.3600	77.18	.2778	90.54	92.94	79.03			33,089	.0499	
Robersonville	1,625	1,154,985	68.02	6,956,549	363,748	.5483	2001 / 2009	66,339,517	.6000	80.96	.4858	91.64	93.86	73.67			19,194	.0261	
Scotland Neck	2,228	1,074,088	91.32	3,096,730	126,571	.1722	1999 / 2007	73,502,112	.6000	81.55	.4893	95.67	97.46	85.60			8,220	.0072	
Windsor	2,249	601,695	41.31	2,857,873	126,882	.1110	2004 / 2012	114,278,180	.1500	87.65	.1315	95.14	96.36	87.05					
Total		<u>\$ 7,397,739</u>		<u>\$ 26,990,111</u>	<u>\$ 1,070,271</u>			<u>\$ 657,606,036</u>							<u>\$ 166,993</u>				
<i>Group Statistics:</i>																			
1,000-2,499																			
Range:																			
Lowest		521,382	41.31			.0786				.1500	72.36	.1315	90.54	92.94	73.67				
Highest		1,646,894	187.67			.5483				.7500	90.83	.6116	98.27	99.05	94.02				
Average		924,717	73.84			.1628				.4726	80.86	.3821	93.80	95.81	81.38				

Municipal Governments in North Carolina
Cash and Investments, Property Tax Collections and Fund Balance Available for Municipalities With Electric Systems
For the Fiscal Year Ended June 30, 2007

Municipality	Pop	General Fund		Unit-Wide														
		FBA		Tax Rate							Percent Collected				Tax Rate			
		Fund Balance Available	As % GF Exp	Cash and Invest (1)	Invest Earnings Amt (1)	Invest Earnings Amt	Latest Yr/ Next Yr Of Reval (2)	January 1, 2006 Assessed Valuation (3)	Tax Rate	Assess -to-Sales Ratio	2006-07 Tax Rate Adjusted	2006-07 Percent Collected	Excluding Motor Vehicles Only	Motor Vehicles	2006-07 Amount Uncoll	2006-07 Amount Uncoll		
500-999																		
Black Creek	735	\$228,459	53.35	\$2,265,008	\$80,466	.3570	2000 / 2008	\$22,539,082	.5500	91.60	.5038	91.60	93.94	81.48	\$10,393	.0461		
Fountain	556	456,682	154.88	788,030	8,479	.0421	2004 / 2008	20,130,370	.6000	92.60	.5556	95.04	97.27	77.74	6,038	.0300		
Highlands	962	1,986,626	45.22	6,470,106	288,488	.0248	2003 / 2007	1,164,138,121	.1900	77.43	.1471	99.43	99.49	96.18	12,459	.0011		
Lucama	879	777,863	222.37	3,807,768	100,282	.3197	2000 / 2008	31,364,385	.4500	91.60	.4122	88.30	91.22	75.00	16,516	.0527		
Pikeville	709	547,899	113.49	1,372,860	71,123	.1973	2003 / 2011	36,040,683	.5000	90.83	.4542	96.44	98.77	82.71	6,250	.0173		
Stantonsburg	731	650,649	117.86	3,261,594	140,215	.4065	2000 / 2008	34,490,552	.4300	91.60	.3939	93.54	95.94	77.66	9,537	.0277		
Total		<u>\$ 4,648,178</u>		<u>\$ 17,965,366</u>	<u>\$ 689,053</u>			<u>\$ 1,308,703,193</u>							<u>\$ 61,193</u>			

Group Statistics:

500-999

Range:

Lowest	228,459	45.22	.0248	.1900	77.43	.1471	88.30	91.22	75.00
Highest	1,986,626	222.37	.4065	.6000	92.60	.5556	95.04	97.27	77.74
Average	774,696	71.50	.0527	.2236	78.77	.1761	97.89	98.65	83.29

Municipal Governments in North Carolina
Cash and Investments, Property Tax Collections and Fund Balance Available for Municipalities With Electric Systems
For the Fiscal Year Ended June 30, 2007

Municipality	Pop	General Fund		Unit-Wide														
		FBA		Tax Rate							Percent Collected				Tax Rate			
		Fund Balance Available	As % GF Exp	Cash and Invest (1)	Invest Earnings Amt (1)	Invest Earnings Amt	Latest Yr/ Next Yr Of Reval (2)	January 1, 2006 Assessed Valuation (3)	Assess Tax Rate -to-Sales Ratio	2006-07 Tax Rate Adjusted	2006-07 Percent Collected	Excluding Motor Vehicles Only	Motor Vehicles	2006-07 Amount Uncoll	2006-07 Amount Uncoll			
Below 500																		
Bostic	319	\$270,054	152.96	\$957,921	\$37,293	.2751	2002 / 2007	\$13,557,397	.2500	82.45	.2061	92.82	94.77	80.73	\$2,380	.0176		
Hamilton	489	325,835	148.46	1,277,066	19,982	.1667	2001 / 2009	11,983,633	.5700	80.96	.4615	88.20	91.79	74.93	8,133	.0679		
Hobgood	387	118,894	82.33	333,361	3,766	.0367	1999 / 2007	10,260,258	.4500	81.55	.3670	81.24	94.10	34.89	8,808	.0858		
Hookerton	487	221,835	112.36	1,295,260	56,415	.3953	2005 / 2013	14,271,236	.5000	97.20	.4860	95.81	98.13	81.68	2,909	.0204		
Macclesfield	415	197,243	88.13	840,471	25,957	.1868	2001 / 2009	13,895,953	.4500	77.18	.3473	91.67	93.46	84.87	5,097	.0367		
Walstonburg	232	139,083	124.24	299,972	14,636	.1560	2005 / 2013	9,383,666	.5000	97.20	.4860	92.52	93.30	87.61	3,458	.0369		
Total		<u>\$ 1,272,944</u>		<u>\$ 5,004,051</u>	<u>\$ 158,049</u>			<u>\$ 73,352,143</u>							<u>\$ 30,785</u>			

Group Statistics:

Below 500

Range:

Lowest	118,894	82.33	.0367	.2500	77.18	.2061	81.24	91.79	34.89
Highest	325,835	152.96	.3953	.5700	97.20	.4860	95.81	98.13	87.61
Average	212,157	118.56	.2155	.4488	85.13	.3820	90.55	94.37	73.08

Municipal Governments in North Carolina
Cash and Investments, Property Tax Collections and Fund Balance Available for Municipalities With Electric Systems
For the Fiscal Year Ended June 30, 2007

Municipality	Pop	General Fund		Unit-Wide												Tax Rate Equiv -
		FBA	As % Fund Balance Available	Tax Rate Equiv.				Percent Collected				2006-07 Amount	2006-07 Amount	Uncoll	Uncoll	
		Percent FBA GF Exp	Cash and Invest (1)	Invest Earnings Amt (1)	Invest Earnings Amt	Latest Yr/ Next Yr Of Reval (2)	January 1, 2006 Assessed Valuation (3)	Assess -to-Sales Ratio	2006-07 Tax Rate Adjusted	2006-07 Tax Rate Collected	Excluding Motor Vehicles Only	Motor Vehicles	2006-07 Amount	2006-07 Amount	Uncoll	Uncoll

Statewide with Electric Systems \$ 1,275,587,126 \$ 68,199,703 \$ 82,849,353,407 \$ 12,818,820

Range:

Lowest	(207,869)	-8.85	.0124	.1500	62.50	.1315	81.24	91.22	34.89
Highest	134,446,981	222.37	.5483	.7500	100.00	.6116	99.43	99.65	96.18
Average	3,937,996	33.80	.0823	.4679	91.15	.4265	96.78	98.08	84.30

Municipal Governments in North Carolina
Cash and Investments, Property Tax Collections and Fund Balance Available for Municipalities Without Electric Systems
For the Fiscal Year Ended June 30, 2007

Municipality	General Fund			Unit-Wide														Percent			Tax Rate	
	Fund Balance Available	Pop	FBA As % GF Exp	Tax Rate Equiv -														Collected	Motor Vehicles Only	2006-07 Amount Uncoll	2006-07 Amount Uncoll	
				Cash and Invest (1)	Invest Earnings	Invest Amt (1)	Latest Yr/ Next Yr Of Reval (2)	January 1, 2006 Assessed Valuation (3)	Tax Rate	Assess -to-Sales Ratio	2006-07 Tax Rate	2006-07 Percent Collected	Excluding Motor Vehicles									
50,000 and Above																						
Asheville	75,948	\$21,851,812	26.52	\$57,236,394	\$8,519,645	.0871	2006 / 2010	\$9,782,270,980	.4238	98.91	.4192	99.37	99.74	93.48	\$260,804	.0027						
Cary	122,333	49,750,833	43.91	308,278,059	15,115,514	.1161	2000 / 2008	13,015,363,266	.4200	84.47	.3548	99.02	99.67	92.07	532,115	.0041						
Chapel Hill	53,416	11,385,932	23.45	36,012,302	2,239,516	.0409	2005 / 2009	5,470,714,313	.5220	89.74	.4684	99.48	99.74	95.08	149,399	.0027						
Charlotte	660,930	102,736,000	23.08	1,611,711,000	121,125,000	.1779	2003 / 2009	68,104,412,127	.4586	93.76	.4300	97.50	98.62	84.01	7,926,000	.0116						
Durham	214,559	26,200,791	16.22	190,871,867	13,451,016	.0810	2001 / 2008	16,613,198,445	.6030	88.37	.5329	100.00	100.00	100.00	33,590	.0002						
Greensboro	241,767	31,588,024	13.76	212,965,459	17,306,966	.0790	2004 / 2012	21,908,536,710	.6150	96.12	.5911	98.45	99.15	90.70	2,136,989	.0098						
Jacksonville	74,433	9,883,049	27.93	37,406,563	1,709,850	.0677	2006 / 2010	2,526,227,193	.5316	100.00	.5316	97.16	98.89	80.91	384,829	.0152						
Raleigh	355,902	84,550,510	28.65	439,983,465	24,356,536	.0728	2000 / 2008	33,441,850,651	.4350	84.47	.3674	97.78	98.94	85.86	3,222,211	.0096						
Wilmington	98,529	20,765,014	26.68	115,374,534	6,952,973	.0754	1999 / 2007	9,218,969,379	.4600	67.33	.3097	98.10	99.26	85.31	802,908	.0087						
Winston-Salem	201,955	21,460,896	13.14	433,955,893	47,456,669	.2688	2005 / 2009	17,654,587,987	.4850	96.89	.4699	98.11	98.93	88.04	1,620,069	.0092						
Total		\$ 380,172,861		\$ 3,443,795,536	\$ 258,233,685			\$ 197,736,131,051							\$ 17,068,914							

Group Statistics:
50,000 and Above

Range:

Lowest	9,883,049	13.14	.0409	.4200	67.33	.3097	97.16	98.62	80.91
Highest	102,736,000	43.91	.2688	.6150	100.00	.5911	100.00	100.00	100.00
Average	38,017,286	23.01	.1306	.4849	90.02	.4365	98.23	99.09	88.31

Municipal Governments in North Carolina
Cash and Investments, Property Tax Collections and Fund Balance Available for Municipalities Without Electric Systems
For the Fiscal Year Ended June 30, 2007

Municipality	General Fund			Unit-Wide														Percent			Tax Rate	
	Pop	Fund Balance Available	FBA As % GF Exp	Tax Rate Equiv -			Invest Earnings	Invest Amt	Latest Yr/ Next Yr Of	January 1, 2006 Assessed Valuation (3)	Assess Tax Rate	2006-07 -to-Sales Ratio	2006-07 Tax Rate	2006-07 Percent Collected	Excluding Motor Vehicles Only	Motor Vehicles	2006-07 Amount Uncoll	2006-07 Amount Uncoll				
				Cash and Invest (1)	Earnings Amt (1)	Reval (2)																
10,000-49,999																						
Asheboro	23,729	\$6,287,576	32.58	\$29,711,276	\$1,007,829	.0543	2001 / 2007	\$1,855,649,116	.5500	86.18	.4740	98.43	99.55	85.74	\$160,437	.0086						
Boone	14,473	9,828,965	92.47	17,656,363	875,039	.0683	2006 / 2010	1,281,429,912	.3700	97.53	.3609	98.58	99.00	88.64	67,210	.0052						
Burlington	47,692	24,279,958	57.70	77,831,434	3,850,352	.1079	2001 / 2009	3,569,381,880	.6250	91.40	.5713	96.67	97.83	84.36	742,316	.0208						
Carrollboro	18,611	8,267,327	51.51	10,105,082	534,956	.0356	2005 / 2009	1,503,763,848	.6244	89.74	.5603	98.84	99.14	88.07	109,847	.0073						
Clemmons	17,651	6,048,245	162.13	6,556,172	338,212	.0198	2005 / 2009	1,707,706,769	.0985	96.89	.0954	98.93	99.39	94.30	17,978	.0011						
Eden	15,726	3,905,317	28.55	18,473,048	746,132	.0893	2003 / 2009	835,926,247	.5700	88.92	.5068	95.97	97.50	84.09	192,827	.0231						
Fuquay-Varina	12,913	6,896,812	55.36	12,118,087	953,422	.0814	2000 / 2008	1,170,709,852	.5200	84.47	.4392	97.63	99.55	81.50	144,978	.0124						
Garner	23,519	8,978,955	40.04	15,364,903	574,804	.0267	2000 / 2008	2,149,429,677	.5750	84.47	.4857	97.60	98.85	86.03	294,480	.0137						
Goldsboro	37,396	9,158,083	33.37	29,995,366	1,591,821	.0831	2003 / 2011	1,916,532,140	.6500	90.83	.5904	95.09	97.88	73.27	610,718	.0319						
Graham	14,277	10,375,920	113.04	12,516,500	1,060,494	.1222	2001 / 2009	868,155,567	.4800	91.40	.4387	97.17	98.70	84.62	118,764	.0137						
Havelock	22,772	4,824,980	66.52	12,875,807	608,225	.0925	2002 / 2010	657,271,578	.4900	82.22	.4029	96.90	99.79	79.27	97,077	.0148						
Henderson	16,450	2,821,196	19.82	7,233,636	1,204,477	.1598	2000 / 2008	753,547,959	.6700	80.00	.5360	94.14	95.10	85.39	295,028	.0392						
Hendersonville	12,499	7,862,471	69.35	36,731,927	1,768,312	.1374	2003 / 2007	1,287,015,858	.4300	83.83	.3605	97.76	98.11	93.22	125,919	.0098						
Hickory	40,214	12,355,443	30.85	32,451,948	1,814,380	.0411	2003 / 2007	4,413,355,452	.5000	94.58	.4729	97.34	98.28	85.65	591,427	.0134						
Holly Springs	17,264	3,762,202	21.50	17,432,874	859,891	.0571	2000 / 2008	1,505,749,152	.5300	84.47	.4477	97.83	98.17	95.30	174,555	.0116						
Hope Mills	12,536	3,513,080	39.77	4,023,408	202,137	.0301	2003 / 2009	670,564,149	.4600	89.65	.4124	97.03	99.38	80.51	91,485	.0136						
Indian Trail	24,013	3,424,151	65.23	5,452,906	259,506	.0116	2004 / 2008	2,228,036,204	.1000	90.96	.0910	97.76	98.47	90.36	50,258	.0023						
Kannapolis	41,298	4,293,535	16.74	12,732,050	171,481	.0072	2004 / 2008	2,371,208,845	.4970	96.03	.4773	97.47	98.60	87.40	301,663	.0127						
Kernersville	21,661	5,859,677	28.77	12,334,188	691,945	.0328	2005 / 2009	2,109,488,505	.5500	96.89	.5329	98.49	99.25	91.11	175,583	.0083						
Lenoir	18,588	5,405,528	36.92	12,230,999	542,185	.0412	2005 / 2009	1,314,825,434	.5400	91.87	.4961	95.53	96.62	83.68	319,235	.0243						
Lewisville	13,090	3,658,618	112.70	4,972,252	226,752	.0208	2005 / 2009	1,090,970,103	.1770	96.89	.1715	98.80	99.23	95.23	23,096	.0021						
Matthews	26,554	7,697,245	43.95	10,251,783	2,515,311	.0914	2003 / 2009	2,753,074,015	.3075	93.76	.2883	98.16	98.94	91.14	159,596	.0058						
Mint Hill	19,202	8,346,316	108.82	10,495,678	475,318	.0277	2003 / 2009	1,714,473,175	.3450	93.76	.3235	97.03	98.02	89.53	139,972	.0082						
Mooresville	26,689	11,893,019	40.06	32,162,072	1,141,028	.0325	2003 / 2007	3,505,849,270	.5500	90.84	.4996	95.79	96.40	88.80	824,976	.0235						
Morrisville	13,501	3,820,385	16.58	10,497,846	617,622	.0304	2000 / 2008	2,032,331,779	.4677	84.47	.3951	99.02	99.75	90.90	92,330	.0045						
Mount Holly	10,020	2,831,057	35.55	12,172,503	293,747	.0355	2003 / 2007	826,728,414	.5400	92.85	.5014	96.16	97.49	82.51	157,259	.0190						
Pinehurst	11,316	4,172,551	30.43	5,277,880	343,973	.0157	2003 / 2007	2,186,062,215	.3100	89.66	.2779	99.81	99.97	97.50	12,908	.0006						
Reidsville	14,589	4,278,896	28.19	16,135,051	1,011,314	.1058	2003 / 2009	955,769,382	.6700	88.92	.5958	96.44	97.54	84.57	228,449	.0239						
Roanoke Rapids	16,609	2,220,835	19.70	3,152,017	375,792	.0429	1999 / 2007	876,335,558	.5790	81.55	.4722	97.68	98.45	90.93	121,073	.0138						
Salisbury	30,634	3,538,279	11.59	18,824,663	1,091,039	.0454	2003 / 2007	2,403,642,703	.6250	94.90	.5931	96.97	97.91	87.58	466,585	.0194						
Sanford	26,633	9,698,506	49.33	29,187,441	1,414,578	.0802	2003 / 2007	1,764,747,044	.6100	87.93	.5364	96.77	98.14	83.65	346,824	.0197						
Southern Pines	11,990	5,970,070	55.11	14,774,906	788,080	.0549	2003 / 2007	1,435,648,846	.4000	89.66	.3586	99.03	99.39	94.10	55,651	.0039						
Stallings	11,042	4,033,816	109.78	4,095,515	182,624	.0174	2004 / 2008	1,051,306,734	.2500	90.96	.2274	98.37	99.00	92.14	42,593	.0041						
Thomasville	26,326	2,781,276	17.88	4,643,752	288,632	.0211	2001 / 2007	1,369,146,628	.5700	93.12	.5308	95.63	98.08	73.05	398,947	.0291						
Wake Forest	22,631	7,521,969	36.18	9,689,309	644,080	.0319	2000 / 2008	2,016,916,775	.5400	84.47	.4561	98.27	99.29	90.53	188,360	.0093						

Municipal Governments in North Carolina
Cash and Investments, Property Tax Collections and Fund Balance Available for Municipalities Without Electric Systems
For the Fiscal Year Ended June 30, 2007

Municipality	Pop	General Fund		Unit-Wide												Percent Collected	Tax Rate Equiv -	
		Fund Balance Available	FBA As % GF Exp	Tax Rate Equiv -						January 1, 2006 Assessed Valuation (3)	Assess Tax Rate	2006-07 -to-Sales Ratio	2006-07 Tax Rate Adjusted	2006-07 Percent Collected	Excluding Motor Vehicles Only	2006-07 Motor Vehicles Amount Uncoll		
				Cash and Invest Amt (1)	Invest Earnings Amt (1)	Invest Earnings Amt	Latest Yr/ Next Yr Of Reval (2)	2006-07 Tax Rate	2006-07 Percent Collected									
Total		\$ 230,612,259		\$ 570,160,642	\$ 31,065,490			\$ 60,152,750,785								\$ 7,940,404		

Group Statistics:
10,000-49,999

Range:

Lowest	2,220,835	11.59	.0072	.0985	80.00	.0910	94.14	95.10	73.05
Highest	24,279,958	162.13	.1598	.6700	97.53	.5958	99.81	99.97	97.50
Average	6,588,922	40.29	.0516	.4796	90.41	.4336	97.26	98.34	86.37

Municipal Governments in North Carolina
Cash and Investments, Property Tax Collections and Fund Balance Available for Municipalities Without Electric Systems
For the Fiscal Year Ended June 30, 2007

Municipality	General Fund			Unit-Wide														Percent			Tax Rate	
	Pop	Fund Balance Available	FBA As % GF Exp	Tax Rate				Equiv -				January 1, 2006 Assessed Valuation (3)	Assess Rate	2006-07 Tax-to-Sales Ratio	2006-07 Tax Rate Adjusted	2006-07 Percent Collected	Excluding Motor Vehicles Only	Motor Vehicles	2006-07 Amount Uncoll	2006-07 Amount Uncoll		
				Cash and Invest (1)	Invest Earnings Amt (1)	Invest Earnings Amt	Latest Yr/ Next Yr Of Reval (2)	Assessed	Tax Rate	Ratio	Collected										Equiv -	
2,500-9,999																						
Aberdeen	4,434	\$2,130,918	45.58	\$5,816,709	\$252,675	.0602	2003 / 2007	\$419,383,009	.4500	89.66	.4035	98.84	99.71	89.07	\$23,728	.0057						
Ahoskie	4,488	1,921,388	50.56	5,187,508	247,206	.1193	2003 / 2011	207,158,717	.7200	98.51	.7093	94.44	97.19	72.49	83,745	.0404						
Angier	4,032	2,324,263	98.01	3,966,544	175,238	.0876	2003 / 2009	200,101,927	.5300	90.41	.4792	97.01	98.76	78.99	32,870	.0164						
Archdale	9,530	4,123,470	72.32	5,737,921	420,937	.0493	2001 / 2007	853,356,452	.2600	86.18	.2241	98.68	99.73	89.90	30,114	.0035						
Beaufort	4,005	3,827,805	107.05	8,576,251	384,429	.0835	2001 / 2007	460,499,031	.3800	60.44	.2297	97.96	98.84	84.65	35,395	.0077						
Belmont	9,470	2,269,714	30.45	5,803,589	710,727	.0938	2003 / 2007	757,872,806	.4950	92.85	.4596	97.75	98.68	87.10	84,087	.0111						
Bessemer City	5,429	830,711	32.22	1,875,399	72,002	.0268	2003 / 2007	268,223,639	.4100	92.85	.3807	93.65	95.54	76.34	69,812	.0260						
Black Mountain	7,805	2,491,263	40.46	4,059,407	183,763	.0214	2006 / 2010	860,599,183	.3200	98.91	.3165	99.16	99.55	93.67	23,169	.0027						
Boiling Spring Lakes	3,983	1,581,713	53.65	5,079,488	224,902	.0772	2003 / 2007	291,153,429	.2500	62.50	.1563	95.07	96.98	82.71	35,937	.0123						
Boiling Springs	4,039	1,450,538	101.86	1,890,414	88,010	.0385	2004 / 2008	228,847,783	.3000	92.21	.2766	97.51	98.57	90.80	17,078	.0075						
Brevard	7,057	2,081,875	29.68	4,151,836	125,467	.0197	2002 / 2009	635,952,476	.4950	82.00	.4059	99.26	99.72	92.80	23,353	.0037						
Burgaw	3,748	1,411,084	55.25	2,461,361	103,746	.0598	2003 / 2011	173,521,865	.5700	63.93	.3644	95.90	97.33	83.02	40,467	.0233						
Butner	7,464	NR	NR	NR	NR	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA		
Cajah's Mountain	2,821	2,121,291	370.31	2,558,162	91,508	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA		
Canton	4,103	1,193,820	23.89	2,037,578	93,597	.0219	2006 / 2010	426,583,549	.5300	100.00	.5300	94.61	96.01	73.43	124,032	.0291						
Carolina Beach	5,796	3,675,460	50.56	8,019,968	420,554	.0469	1999 / 2007	896,905,342	.3800	67.33	.2559	98.48	99.22	85.99	51,810	.0058						
Carolina Shores	2,671	2,270,627	245.78	2,567,354	79,936	.0328	2003 / 2007	243,675,932	.0800	62.50	.0500	98.79	99.21	94.98	2,341	.0010						
China Grove	4,244	1,199,172	51.62	2,957,047	91,176	.0350	2003 / 2007	260,222,450	.4000	94.90	.3796	97.26	98.25	87.87	28,530	.0110						
Clinton	8,804	3,488,621	45.41	7,352,503	364,599	.0569	2003 / 2011	641,095,205	.4100	86.09	.3530	97.56	98.78	86.02	63,484	.0099						
Conover	7,792	3,961,683	54.11	10,071,777	544,431	.0547	2003 / 2007	995,412,419	.4000	94.58	.3783	97.35	98.16	85.04	104,451	.0105						
Cramerton	3,214	414,157	15.97	2,482,606	148,412	.0448	2003 / 2007	331,284,291	.4250	92.85	.3946	92.38	92.91	87.62	108,094	.0326						
Creedmoor	2,718	NR	NR	NR	NR	NA	NA	2002 / 2010	224,504,360	.7000	94.47	.6613	NR	NR	NR	NR	NR	NR	NR	NA		
Davidson	9,099	2,327,095	32.68	2,670,273	158,071	.0147	2003 / 2009	1,073,896,822	.1900	93.76	.1781	98.19	98.61	92.95	69,159	.0064						
Dunn	9,888	NR	NR	NR	NR	NA	NA	2003 / 2009	634,359,860	.5200	90.41	.4701	NR	NR	NR	NR	NR	NR	NR	NA		
Elizabethtown	3,715	1,115,553	35.35	2,987,140	133,466	.0637	1999 / 2007	209,365,450	.6750	60.29	.4070	89.58	91.32	74.39	145,269	.0694						
Elkin	4,173	3,323,787	70.87	3,826,147	228,706	.0562	2004 / 2008	407,125,587	.4750	97.79	.4645	98.09	98.64	90.76	36,857	.0091						
Elon	7,097	2,986,973	74.66	4,223,090	217,783	.0488	2001 / 2009	446,361,992	.3700	91.40	.3382	98.76	99.54	91.23	20,610	.0046						
Emerald Isle	3,861	1,175,332	17.12	3,378,401	301,942	.0198	2001 / 2007	1,524,967,449	.1550	60.44	.0937	99.80	99.96	92.01	9,001	.0006						
Erwin	4,812	675,402	27.06	8,006,620	331,272	.1694	2003 / 2009	195,501,660	.4800	90.41	.4340	96.72	98.48	82.97	35,321	.0181						
Fairmont	2,737	595,191	28.21	737,687	43,819	.0429	2005 / 2009	102,103,277	.6900	90.46	.6242	100.00	100.00	100.00	24,314	.0238						
Fairview	4,539	669,063	739.03	673,027	15,333	.0050	2004 / 2008	306,141,070	.0200	90.96	.0182	94.81	94.37	100.00	6,970	.0023						
Flat Rock	3,121	3,303,897	350.08	3,342,570	159,142	.0242	2003 / 2007	658,392,569	.0850	83.83	.0713	100.00	100.00	100.00	8,112	.0012						
Fletcher	5,343	1,020,251	24.09	1,106,475	45,574	.0062	2003 / 2007	732,703,920	.2700	83.83	.2263	98.01	98.75	89.53	39,936	.0055						
Franklin	3,780	2,730,172	82.74	6,735,195	300,981	.0641	2003 / 2007	469,317,931	.3200	77.43	.2478	96.38	97.36	80.97	54,372	.0116						
Gamewell	3,844	2,038,783	190.53	4,728,315	233,003	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA		
Gibsonville	5,335	1,778,782	49.58	2,319,662	130,576	.0346	2004 / 2012	377,204,466	.5150	96.12	.4950	96.44	97.19	90.08	69,316	.0184						
Hamlet	5,880	1,509,987	39.45	2,546,474	123,075	.0499	2004 / 2008	246,748,841	.6600	93.70	.6184	94.95	96.92	81.74	82,211	.0333						
Harrisburg	5,694	1,406,660	26.26	3,563,423	223,815	.0199	2004 / 2008	1,123,737,809	.1350	96.03	.1296	96.24	96.80	89.76	88,501	.0079						
Hillsborough	6,240	3,845,293	64.83	9,839,958	465,409	.0763	2005 / 2009	609,876,706	.6200	89.74	.5564	98.47	99.17	90.26	59,435	.0097						
Hudson	3,116	1,120,010	58.37	1,433,906	58,808	.0229	2005 / 2009	257,262,386	.3300	91.87	.3032	95.11	96.02	86.78	40,964	.0159						
Jamestown	3,317	1,465,941	53.75	5,366,368	250,514	.0658	2004 / 2012	380,644,271	.3500	96.12	.3364	99.36	99.77	95.64	8,563	.0022						
Kill Devil Hills	6,856	6,848,344	47.96	18,089,719	1,031,914	.0405	2005 / 2010	2,547,401,001	.2000	82.84	.1657	99.38	99.70	87.90	31,383	.0012						

Municipal Governments in North Carolina
Cash and Investments, Property Tax Collections and Fund Balance Available for Municipalities Without Electric Systems
For the Fiscal Year Ended June 30, 2007

Municipality	General Fund			Unit-Wide														Percent				
	Pop	Fund Balance Available	FBA As % GF Exp	Tax Rate			Equiv -			January 1, 2006			Assess-to-Sales Ratio	2006-07 Tax Rate	2006-07 Percent Collected	Excluding Motor Vehicles Only	Motor Vehicles	2006-07 Amount Uncoll	2006-07 Amount Uncoll			
				Cash and Invest (1)	Invest Earnings Amt (1)	Invest Earnings Amt	Latest Yr/ Next Yr Of Reval (2)	Valuation (3)	Assessed	Tax Rate	Ratio	2006-07 Adjusted					95.74	.3446	98.17	98.71	92.93	\$33,170
2,500-9,999 continued																						
King	6,356	\$1,845,496	39.80	\$3,526,111	\$200,632	.0391	2005 / 2009		\$513,062,453	.3599	95.74	.3446	98.17	98.71	92.93		\$33,170	.0065				
Kitty Hawk	3,482	4,551,253	79.84	5,267,727	278,741	.0199	2005 / 2010		1,403,984,558	.1800	82.84	.1491	99.35	99.57	93.50		16,296	.0012				
Knightdale	8,877	2,978,187	42.74	9,538,001	484,822	.0768	2000 / 2008		631,664,729	.5000	84.47	.4224	97.05	98.96	81.19		94,287	.0149				
Lake Park	3,038	837,021	91.49	896,067	24,789	.0108	2004 / 2008		228,533,834	.2300	90.96	.2092	97.41	98.15	92.02		13,588	.0059				
Leland	9,642	2,407,155	49.41	7,540,174	391,942	.0537	2003 / 2007		729,232,987	.1800	62.50	.1125	97.02	98.16	85.63		38,807	.0053				
Liberty	2,808	879,078	43.89	1,792,251	98,560	.0600	2001 / 2007		164,299,909	.5125	86.18	.4417	97.60	99.10	85.94		20,386	.0124				
Lillington	3,051	1,731,459	81.00	2,423,986	100,474	.0517	2003 / 2009		194,465,320	.5600	90.41	.5063	98.28	99.09	86.21		18,744	.0096				
Locust	2,961	211,061	7.66	612,431	48,831	.0221	2005 / 2009		220,761,401	.3600	95.75	.3447	96.49	97.03	93.15		27,875	.0126				
Long View	4,838	2,441,525	75.67	2,879,869	143,543	.0427	2003 / 2007		335,901,573	.4000	94.58	.3783	95.45	96.86	80.28		51,553	.0153				
Lowell	2,689	737,963	47.68	1,409,155	47,010	.0231	2003 / 2007		203,548,796	.4000	92.85	.3714	95.88	97.24	83.52		33,586	.0165				
Marion	7,079	3,281,800	62.99	5,432,965	196,794	.0550	2003 / 2011		358,103,664	.5100	88.98	.4538	95.17	96.68	80.17		89,059	.0249				
Marshville	2,895	1,155,625	85.35	2,356,444	72,434	.0490	2004 / 2008		147,833,008	.3800	90.96	.3456	95.20	97.05	78.58		26,709	.0181				
Marvin	2,510	596,323	135.40	698,656	24,920	.0046	2004 / 2008		547,442,542	.0500	90.96	.0455	100.00	100.00	100.00		4,586	.0008				
Maxton	2,538	633,127	35.32	1,087,665	50,429	.0579	2005 / 2009		87,065,456	.8000	90.46	.7237	97.94	98.18	95.97		14,420	.0166				
Mebane	8,296	10,038,010	109.20	21,185,283	919,562	.0863	2001 / 2009		1,065,751,676	.5000	91.40	.4570	98.36	99.28	85.52		88,628	.0083				
Midland	2,969	1,350,772	264.69	1,374,086	51,605	.0199	2004 / 2008		259,750,712	.1500	96.03	.1440	96.31	97.27	88.93		14,432	.0056				
Midway	4,427	728,260	1230.79	729,030	173	.0001	2001 / 2007		237,422,106	.0500	93.12	.0466	95.88	95.82	97.01		5,165	.0022				
Mills River	6,290	4,015,824	284.17	4,206,459	196,301	.0295	2003 / 2007		666,092,502	.0750	83.83	.0629	97.31	98.21	89.06		12,986	.0019				
Mocksville	4,534	3,965,770	96.63	8,658,549	303,026	.0473	2005 / 2009		640,413,356	.3000	96.34	.2890	99.09	100.00	83.10		99,444	.0155				
Morehead City	8,390	4,237,216	40.79	14,675,180	765,014	.0693	2001 / 2007		1,103,800,026	.3800	60.44	.2297	98.83	99.71	84.93		48,956	.0044				
Mount Airy	9,461	2,947,547	24.87	8,643,643	689,051	.0853	2004 / 2008		807,936,898	.6300	97.79	.6161	98.00	98.57	90.31		102,367	.0127				
Mount Olive	4,594	194,572	6.79	930,880 *	43,253	.0217	2003 / 2011		199,002,042	.5900	90.83	.5359	93.52	95.54	78.79		72,813	.0366				
Nags Head	3,133	7,838,763	78.87	14,918,243	846,154	.0279	2005 / 2010		3,031,302,794	.1475	82.84	.1222	99.96	99.98	98.35		1,888	.0001				
Nashville	4,766	3,002,740	79.33	5,369,131	236,311	.0934	2001 / 2009		252,985,261	.6300	88.10	.5550	96.81	97.19	94.70		51,064	.0202				
Newport	3,735	807,825	39.22	1,279,417	71,473	.0414	2001 / 2007		172,832,696	.4000	60.44	.2418	96.87	99.66	78.97		21,356	.0124				
North Wilkesboro	4,164	5,289,926	94.80	7,010,815	314,560	.0798	2003 / 2007		393,954,613	.5200	86.22	.4483	80.50	80.47	81.00		468,753	.1190				
Norwood	2,847	1,284,243	72.51	1,432,808	72,298	.0334	2005 / 2009		216,534,813	.4000	95.75	.3830	96.65	97.49	84.74		29,006	.0134				
Oak Island	8,093	4,349,126	40.35	10,076,572	609,089	.0407	2003 / 2007		1,495,372,965	.3300	62.50	.2063	98.21	98.70	86.26		86,780	.0058				
Oak Ridge	4,603	3,019,951	309.20	3,064,735	168,124	.0264	2004 / 2012		636,925,336	.0863	96.12	.0830	99.64	99.72	98.92		1,967	.0003				
Oxford	9,313	2,095,471	31.50	4,887,613	235,839	.0540	2002 / 2010		436,922,007	.5500	94.47	.5196	95.10	96.01	87.28		119,081	.0273				
Pembroke	2,736	397,994	15.93	1,160,085	53,059	.0430	2005 / 2009		123,350,404	.6200	90.46	.5609	93.07	92.50	100.00		105,082	.0852				
Pleasant Garden	5,099	1,023,444	259.36	2,725,167	113,413	.0340	2004 / 2012		333,158,603	.0500	96.12	.0481	98.16	98.63	94.35		3,095	.0009				
Plymouth	3,958	462,286	23.79	1,219,581	45,075	.0283	2005 / 2013		159,065,029	.5900	94.68	.5586	87.42	90.97	55.47		108,303	.0681				
Polkton	2,908	794,941	142.08	1,126,488	19,964	.0591	2002 / 2010		33,770,793	.2500	81.11	.2028	86.94	88.63	75.07		10,967	.0325				
Raeftord	3,823	3,321,075	90.30	8,276,617	335,438	.1140	2006 / 2014		294,180,036	.4800	100.00	.4800	96.09	97.18	84.47		56,094	.0191				
Randleman	4,300	3,051,494	93.87	4,487,810	237,973	.0790	2001 / 2007		301,101,001	.5800	86.18	.4998	98.20	99.80	79.90		31,612	.0105				
Ranlo	2,905	421,061	38.23	1,013,166	29,131	.0201	2003 / 2007		145,246,893	.3700	92.85	.3435	93.42	96.50	73.82		34,293	.0236				
Red Oak	2,914	3,425,823	1720.78	3,506,618	135,633	NA	NA		NA	NA	88.10	NA	NA	NA	NA		NA	NA				
River Bend	3,028	671,508	53.57	1,403,740	67,391	.0284	2002 / 2010		237,010,977	.2200	82.22	.1809	99.30	99.87	95.09		3,674	.0016				
Rockingham	9,463	1,928,866	25.81	6,967,967	399,413	.0745	2004 / 2008		535,818,814	.4800	93.70	.4498	94.85	96.05	84.21		132,619	.0248				
Roxboro	8,866	2,546,097	32.35	8,004,491	266,021	.0407	2005 / 2009		654,152,173	.6140	97.27	.5972	97.31	98.77	84.73		108,946	.0167				
Rural Hall	2,598	3,291,334	202.64	3,494,120	161,048	.0500	2005 / 2009		322,229,798	.2300	96.89	.2228	98.82	99.27	91.93		8,687	.0027				
Rutherfordton	4,140	1,287,612	44.27	2,113,942	149,308	.0565	2002 / 2007		264,382,322	.5400	82.45	.4452	97.04	98.33	84.60		42,383	.0160				

Municipal Governments in North Carolina
Cash and Investments, Property Tax Collections and Fund Balance Available for Municipalities Without Electric Systems
For the Fiscal Year Ended June 30, 2007

Municipality	General Fund			Unit-Wide															Percent Collected	Tax Rate Equiv - Uncoll
	Fund Balance Available	Pop	FBA As % GF Exp	Tax Rate Equiv -												2006-07 Motor Vehicles Only	2006-07 Amount Uncoll			
				Cash and Invest Invest (1)	Invest Earnings Amt (1)	Invest Earnings Amt	Latest Yr/ Next Yr Of Reval (2)	January 1, 2006 Assessed Valuation (3)	Tax Rate	Assess -to-Sales Ratio	2006-07 Tax Rate Adjusted	2006-07 Percent Collected	Excluding Motor Vehicles							
2,500-9,999 continued																				
Sawmills	5,063	\$3,759,641	298.58	\$6,007,349	\$237,049	.1039	2005 / 2009	\$228,241,927	.1500	91.87	.1378	94.11	95.92	81.59	\$20,067	.0088				
Siler City	8,209	2,205,528	40.48	14,002,288	345,033	.0817	2005 / 2009	422,165,059	.4500	97.53	.4389	93.05	93.88	84.04	132,904	.0315				
Southern Shores	2,620	2,598,906	79.26	3,502,578	178,206	.0104	2005 / 2010	1,715,473,358	.0850	82.84	.0704	99.72	99.92	90.68	4,116	.0002				
Spencer	3,396	1,004,184	45.74	1,143,801	45,865	.0247	2003 / 2007	185,920,381	.5800	94.90	.5504	95.71	97.06	83.27	46,411	.0250				
Spindale	3,881	637,567	28.17	3,018,811	153,750	.0794	2002 / 2007	193,645,683	.5100	82.45	.4205	92.18	93.55	76.80	84,874	.0438				
Spring Lake	8,227	789,240	14.54	1,390,445	113,512	.0366	2003 / 2009	310,137,889	.6600	89.65	.5917	96.01	98.83	70.87	82,159	.0265				
Stanley	3,136	862,311	38.46	1,978,133	56,199	.0283	2003 / 2007	198,402,825	.5400	92.85	.5014	96.30	97.86	81.49	39,736	.0200				
Stokesdale	3,638	3,447,330	1400.53	4,529,999	174,517	NA	NA	NA	NA	96.12	NA	NA	NA	NA	NA	NA	NA			
Summerfield	7,535	8,025,554	1428.32	8,963,112	438,890	.0398	2004 / 2012	1,102,361,224	.0390	96.12	.0375	99.31	99.52	97.55	2,985	.0003				
Sunset Beach	3,054	6,238,861	158.62	8,100,817	12,516	.0012	2003 / 2007	1,076,000,764	.1450	62.50	.0906	99.70	99.85	93.92	4,699	.0004				
Sylva	2,518	1,461,743	71.36	2,148,993	139,490	.0515	2004 / 2008	270,951,003	.4200	92.12	.3869	97.54	98.63	79.61	28,251	.0104				
Tabor City	2,561	371,486	18.79	1,115,443	59,458	.0464	2005 / 2013	128,233,653	.6600	91.50	.6039	96.06	98.16	75.72	30,685	.0239				
Tobaccoville	2,553	1,728,172	357.13	2,465,567	96,305	.0587	2005 / 2009	164,166,268	.0500	96.89	.0484	97.66	98.37	92.78	1,908	.0012				
Trent Woods	4,321	3,175,955	156.20	3,532,162	110,103	.0254	2002 / 2010	433,264,149	.2700	82.22	.2220	99.43	99.78	96.62	6,686	.0015				
Trinity	6,914	7,612,228	361.28	9,629,278	424,872	.0938	2001 / 2007	452,714,405	.1000	86.18	.0862	99.27	99.69	96.07	3,245	.0007				
Troy	4,103	884,054	41.68	2,440,194	92,761	.0561	2004 / 2012	165,430,468	.4800	83.59	.4012	90.89	92.28	80.22	71,268	.0431				
Unionville	7,017	1,188,968	555.42	1,188,968	38,258	.0104	2004 / 2008	366,224,309	.0200	90.96	.0182	96.56	97.13	90.30	2,361	.0006				
Valdese	4,572	793,093	24.91	4,191,289	250,664	.0812	2001 / 2007	308,883,965	.4000	81.31	.3252	98.08	98.19	96.96	24,338	.0079				
Wadesboro	5,564	2,032,288	60.66	3,519,324	141,094	.0526	2002 / 2010	268,190,370	.5800	81.11	.4704	95.31	96.84	81.75	73,018	.0272				
Walkertown	4,675	3,550,244	227.20	3,606,723	180,230	.0511	2005 / 2009	352,464,358	.2000	96.89	.1938	97.50	98.14	91.20	17,619	.0050				
Wallace	3,548	2,085,599	52.68	3,974,128	175,996	.0973	2001 / 2009	180,928,986	.6600	84.91	.5604	98.09	98.28	96.57	22,987	.0127				
Wallburg	2,910	702,296	194.38	1,368,537	49,189	.0262	2001 / 2007	187,779,007	.0500	93.12	.0466	98.57	98.58	98.52	1,350	.0007				
Warsaw	3,160	1,608,054	78.92	3,673,855	219,815	.1652	2001 / 2009	133,062,567	.5900	84.91	.5010	93.70	95.04	82.07	49,322	.0371				
Waxhaw	3,632	1,391,775	45.63	1,600,186	51,563	.0091	2004 / 2008	566,603,228	.3400	90.96	.3093	98.36	99.13	89.85	31,542	.0056				
Weaverville	2,882	3,969,260	83.70	8,707,396	485,367	.0874	2006 / 2010	555,149,501	.4300	98.91	.4253	99.83	99.98	96.77	4,004	.0007				
Weddington	9,044	1,737,981	215.42	1,758,047	84,812	.0073	2004 / 2008	1,156,497,554	.0300	90.96	.0273	98.69	98.58	100.00	9,356	.0008				
Wendell	5,423	3,057,599	83.56	3,125,190	160,551	.0530	2000 / 2008	303,026,349	.5400	84.47	.4561	100.00	100.00	100.00	154,582	.0510				
Wentworth	2,909	1,188,213	249.93	1,325,897	58,792	NA	NA	NA	NA	88.92	NA	NA	NA	NA	NA	NA	NA			
Wesley Chapel	4,569	1,327,931	655.98	1,376,188	51,050	.0092	2004 / 2008	556,106,876	.0200	90.96	.0182	97.80	98.38	91.49	2,476	.0004				
Whiteville	5,112	1,787,809	38.75	3,590,465	181,819	.0407	2005 / 2013	446,783,654	.4200	91.50	.3843	93.25	94.53	78.92	119,118	.0267				
Wilkesboro	3,183	1,862,284	46.23	3,106,279	163,162	.0276	2003 / 2007	592,198,158	.4000	86.22	.3449	97.96	98.34	91.58	48,105	.0081				
Williamston	5,778	1,485,295	29.55	6,429,230	299,556	.1153	2001 / 2009	259,804,204	.8000	80.96	.6477	92.95	94.58	78.41	146,378	.0563				
Wingate	3,827	759,935	64.67	1,673,743	52,592	.0464	2004 / 2008	113,388,947	.3800	90.96	.3456	88.35	90.69	63.85	48,451	.0427				
Woodfin	4,612	1,636,260	74.70	1,686,231	15,930	.0042	2006 / 2010	376,705,777	.2650	98.91	.2621	98.72	99.32	90.66	12,413	.0033				
Wrightsville Beach	2,663	4,701,185	61.99	10,090,286	539,588	.0370	1999 / 2007	1,459,677,555	.1430	67.33	.0963	99.64	99.85	90.47	7,455	.0005				
Yadkinville	2,820	1,422,134	65.65	2,203,352	165,578	.0821	2005 / 2009	201,657,460	.3300	94.19	.3108	95.95	97.41	79.27	27,533	.0137				
Zebulon	4,781	4,208,469	79.82	4,573,297	245,229	.0454	2000 / 2008	539,955,611	.5000	84.47	.4224	97.89	99.13	78.17	57,589	.0107				

Municipal Governments in North Carolina
Cash and Investments, Property Tax Collections and Fund Balance Available for Municipalities Without Electric Systems
For the Fiscal Year Ended June 30, 2007

Municipality	Pop	General Fund		Unit-Wide												Percent Collected	Tax Rate Equiv -		
		Fund Balance Available	FBA As % GF Exp	Tax Rate Equiv -						January 1, 2006 Assessed Valuation (3)	Tax Rate	Assess -to-Sales Ratio	2006-07 Tax Rate Adjusted	2006-07 Percent Collected	Excluding Motor Vehicles Only	2006-07 Motor Vehicles Amount Uncoll			
				Cash and Invest Invest Earnings Amt (1)	Invest Earnings Amt (1)	Invest Earnings Amt	Latest Yr/ Next Yr Of Reval (2)	2006-07 Tax Rate	2006-07 Percent Collected										
Total		\$ 274,032,145		\$ 524,369,191	\$ 25,264,500			\$ 58,438,031,300								\$ 5,586,289			

Group Statistics:
2,500-9,999

Range:

Lowest	194,572	6.79	.0001	.0200	60.29	.0182	80.50	80.47	55.47
Highest	10,038,010	1720.78	.1694	.8000	100.00	.7237	100.00	100.00	100.00
Average	2,302,791	65.39	.0432	.3116	83.51	.2602	96.99	97.96	85.29

Municipal Governments in North Carolina
Cash and Investments, Property Tax Collections and Fund Balance Available for Municipalities Without Electric Systems
For the Fiscal Year Ended June 30, 2007

Municipality	General Fund			Unit-Wide														Percent			Tax Rate	
	Pop	Fund Balance Available	FBA As % GF Exp	Tax Rate Equiv -														Collected	Motor Vehicles Only	2006-07 Amount Uncoll	2006-07 Amount Uncoll	
				Cash and Invest (1)	Invest Earnings Amt (1)	Invest Earnings Amt	Latest Yr/ Next Yr Of Reval (2)	January 1, 2006 Assessed Valuation (3)	Tax Rate	Assess -to-Sales Ratio	2006-07 Tax Rate	2006-07 Percent Collected	Excluding Motor Vehicles	2006-07 Motor Vehicles Only	2006-07 Amount Uncoll	2006-07 Motor Vehicles Only	2006-07 Amount Uncoll	2006-07 Motor Vehicles Only	2006-07 Amount Uncoll			
1,000-2,499																						
Andrews	1,909	\$872,414	68.62	\$1,303,747	\$21,966	.0268	2004 / 2008	\$81,954,468	.5200	74.80	.3890	92.10	94.43	64.87	\$36,947	.0451						
Atlantic Beach	1,812	1,761,205	23.76	6,010,140	220,984	.0242	2001 / 2007	912,648,118	.2600	60.44	.1571	99.54	99.96	82.49	10,994	.0012						
Badin	1,956	586,919	88.93	621,669	23,851	.0317	2005 / 2009	75,272,657	.3400	95.75	.3256	94.88	94.39	100.00	25,740	.0342						
Banner Elk	1,020	892,806	70.38	1,600,301	88,920	.0541	2006 / 2010	164,485,672	.4600	100.00	.4600	99.80	99.83	99.05	1,540	.0009						
Belville	1,440	538,477	95.43	559,080	18,179	.0128	2003 / 2007	142,158,171	.1500	62.50	.0938	97.04	98.74	83.99	6,233	.0044						
Belwood	1,015	91,825	233.01	92,213	2,746	NA	NA	NA	NA	92.21	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA		
Bermuda Run	1,531	1,144,837	145.08	1,832,947	70,155	.0202	2005 / 2009	346,762,161	.1500	96.34	.1445	99.09	99.28	96.42	4,755	.0014						
Bethel	1,774	NR	NR	NR	NR	NR	2004 / 2008	56,514,383	.5900	92.60	.5463	NR	NR	NR	NR	NR	NR	NR	NR	NR		
Beulaville	1,094	317,600	31.38	819,628	40,258	.0598	2001 / 2009	67,367,124	.4900	84.91	.4161	97.48	97.88	94.64	8,164	.0121						
Biltmore Forest	1,510	1,820,520	63.58	2,706,373	88,677	.0124	2006 / 2010	716,305,400	.2950	98.91	.2918	99.91	100.00	97.43	42,234	.0059						
Biscoe	1,752	925,426	64.60	4,021,841	164,809	.1666	2004 / 2012	98,913,459	.5500	83.59	.4597	95.86	97.86	79.66	23,467	.0237						
Bladenboro	1,683	160,316	15.59	278,639	12,235	.0187	1999 / 2007	65,437,641	.5900	60.29	.3557	95.86	98.70	75.16	15,652	.0239						
Blowing Rock	1,428	2,008,470	45.64	7,889,640	216,470	.0206	2006 / 2010	1,048,677,103	.2800	97.53	.2731	99.04	99.15	93.49	28,126	.0027						
Boonville	1,166	788,463	136.17	1,332,862	58,038	.0805	2005 / 2009	72,121,640	.4600	94.19	.4333	94.38	96.81	72.65	18,679	.0259						
Broadway	1,082	535,789	72.07	759,383	21,832	.0320	2003 / 2007	68,162,282	.6100	87.93	.5364	96.81	98.01	88.84	10,371	.0152						
Brunswick	1,062	397,138	128.70	450,052	3,077	.0213	2005 / 2013	14,466,892	.5200	91.50	.4758	87.65	91.23	66.31	9,362	.0647						
Bryson City	1,492	1,791,758	169.84	2,444,792	95,231	.0699	2005 / 2009	136,208,152	.3100	94.21	.2921	95.48	96.69	74.18	18,931	.0139						
Burnsville	1,651	330,598	20.46	913,444	20,830	.0167	2000 / 2008	124,603,785	.5000	66.87	.3344	96.42	98.45	74.71	22,289	.0179						
Calabash	1,420	890,093	95.48	1,048,717	50,272	.0300	2003 / 2007	167,676,386	.1000	62.50	.0625	98.44	99.51	82.03	2,566	.0015						
Cape Carteret	1,422	1,550,402	154.83	1,639,523	77,603	.0339	2001 / 2007	228,674,324	.2300	60.44	.1390	98.95	99.84	87.68	5,535	.0024						
Carthage	2,213	1,018,229	51.54	1,993,485	81,296	.0544	2003 / 2007	149,379,409	.4200	89.66	.3766	98.65	99.50	91.94	10,971	.0073						
Chadbourn	2,117	1,155,284	75.64	1,741,236	93,002	.1163	2005 / 2013	79,974,943	.5800	91.50	.5307	93.16	96.21	70.15	31,832	.0398						
Clarendon	1,095	1,641,454	68.00	2,396,804	*	124,568	.0367	2003 / 2007	339,284,428	.4600	94.58	.4351	98.76	99.23	84.58	19,105	.0056					
Clyde	1,346	871,217	116.52	1,330,004	52,547	.0752	2006 / 2010	69,864,592	.4300	100.00	.4300	96.81	97.76	89.72	9,565	.0137						
Coats	2,033	857,289	78.17	1,363,872	45,361	.0570	2003 / 2009	79,618,755	.6200	90.41	.5605	96.66	98.52	83.83	16,561	.0208						
Columbus	1,058	447,891	52.70	1,367,498	53,884	.0598	2001 / 2009	90,120,401	.4500	68.42	.3079	98.62	98.84	95.72	5,567	.0062						
Connelly Springs	1,837	668,318	173.87	895,973	34,451	.0391	2001 / 2007	88,156,950	.0500	81.31	.0407	95.19	96.31	83.93	2,160	.0025						
Denton	1,700	514,943	41.04	751,886	25,425	.0282	2001 / 2007	90,231,928	.5500	93.12	.5122	95.72	95.70	95.88	21,194	.0235						
Dobson	1,504	1,086,077	118.26	1,542,429	51,770	.0479	2004 / 2008	107,996,100	.3800	97.79	.3716	98.00	98.70	90.27	8,332	.0077						
East Spencer	1,695	201,717	14.91	314,119	*	7,532	.0082	2003 / 2007	91,869,360	.6300	94.90	.5979	92.04	93.09	75.79	45,813	.0499					
Elm City	1,380	846,086	122.69	1,037,278	5,487	.0104	2000 / 2008	52,804,157	.6300	91.60	.5771	93.22	93.83	89.99	22,328	.0423						
Fair Bluff	1,217	275,105	47.34	658,947	12,157	.0276	2005 / 2013	44,073,006	.6000	91.50	.5490	84.62	86.46	66.83	40,442	.0918						
Four Oaks	1,870	348,113	39.59	896,680	22,972	.0220	2003 / 2011	104,203,664	.3300	91.71	.3026	97.55	99.10	83.98	8,544	.0082						
Franklinton	2,409	608,252	46.53	1,440,625	72,770	.0743	2004 / 2010	97,898,636	.6800	94.51	.6427	95.66	98.04	79.01	28,750	.0294						
Franklinville	1,368	362,566	72.95	543,469	18,239	.0620	2001 / 2007	29,411,811	.4000	86.18	.3447	95.04	97.97	80.26	6,136	.0209						
Garysburg	1,224	312,097	56.56	322,135	13,076	.0561	2001 / 2007	23,321,803	.6000	63.00	.3780	91.38	97.25	68.01	11,957	.0513						
Glen Alpine	1,251	546,474	97.10	699,344	28,383	.0350	2001 / 2007	80,979,051	.2700	81.31	.2195	95.81	97.95	83.31	6,958	.0086						
Granite Quarry	2,298	NR	NR	NR	NR	NR	2003 / 2007	180,306,424	.3300	94.90	.3132	NR	NR	NR	NR	NR	NR	NR	NR	NA		
Green Level	2,375	NR	NR	NR	NR	NR	2001 / 2009	61,118,975	.3000	91.40	.2742	NR	NR	NR	NR	NR	NR	NR	NR	NA		
Griton	2,365	684,843	48.91	1,266,732	54,355	.0728	2004 / 2008	74,679,514	.5500	92.60	.5093	91.00	95.42	68.28	42,402	.0568						
Haw River	1,991	905,885	55.34	1,110,682	59,948	.0470	2001 / 2009	127,543,051	.4500	91.40	.4113	96.86	98.66	82.94	17,776	.0139						
Hemby Bridge	1,786	232,457	428.59	234,026	4,919	.0056	2004 / 2008	87,426,134	.0300	90.96	.0273	95.52	95.97	90.89	1,137	.0013						

Municipal Governments in North Carolina
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For the Fiscal Year Ended June 30, 2007

Municipality	General Fund			Unit-Wide															Percent		Tax Rate	
	Pop	Fund Balance Available	FBA As % GF Exp	Tax Rate Equiv -												Collected	Motor Vehicles Only	2006-07 Amount Uncoll	2006-07 Amount Uncoll			
				Cash and Invest (1)	Invest Earnings Amt (1)	Invest Earnings Amt	Latest Yr/ Next Yr Of Reval (2)	January 1, 2006 Assessed Valuation (3)	Tax Rate	Assess -to-Sales Ratio	2006-07 Tax Rate	2006-07 Percent Collected	Excluding Motor Vehicles									
1,000-2,499 continued																						
Hildebran	1,754	\$1,649,213	219.22	\$2,562,124	\$63,886	.0431	2001 / 2007	\$148,189,256	.1500	81.31	.1220	92.09	92.36	90.14	\$17,824	.0120						
Jefferson	1,435	1,995,618	200.22	4,744,523	48,726	.0286	2006 / 2010	170,296,981	.3300	97.89	.3230	95.53	96.42	80.31	25,281	.0148						
Jonesville	2,265	793,777	47.58	1,258,779	61,490	.0390	2005 / 2009	157,838,201	.5100	94.19	.4804	93.90	95.54	73.55	47,962	.0304						
Kenansville	1,235	1,346,020	221.16	2,523,896	123,366	.2203	2001 / 2009	56,008,416	.4950	84.91	.4203	96.34	96.71	93.13	10,292	.0184						
Kenly	1,893	501,398	45.78	1,279,814	29,732	.0291	2003 / 2011	102,211,921	.5300	91.71	.4861	98.21	99.35	87.32	11,129	.0109						
Kure Beach	2,048	1,250,857	45.61	2,802,833	209,843	.0500	1999 / 2007	419,355,676	.2950	67.33	.1986	99.10	99.54	90.27	11,043	.0026						
Lake Lure	1,072	1,132,210	31.23	2,786,346	84,984	.0162	2002 / 2007	525,693,634	.2800	82.45	.2309	99.03	99.14	94.86	14,037	.0027						
Lake Waccamaw	1,335	1,080,316	119.45	1,333,315	75,156	.0346	2005 / 2013	216,915,239	.2000	91.50	.1830	97.45	98.03	85.41	11,080	.0051						
Laurel Park	2,229	937,666	57.32	1,562,860	73,688	.0250	2003 / 2007	294,891,442	.3350	83.83	.2808	98.97	99.35	93.90	10,145	.0034						
Madison	2,230	1,763,825	66.58	2,829,165	144,774	.0640	2003 / 2009	226,104,116	.7300	88.92	.6491	97.20	97.93	87.25	46,212	.0204						
Maggie Valley	1,189	1,081,263	54.60	1,365,828	127,431	.0435	2006 / 2010	292,917,301	.4200	100.00	.4200	99.03	99.35	88.86	12,316	.0042						
Manteo	1,091	3,119,089	96.45	4,720,289	276,760	.0426	2005 / 2010	649,912,575	.2150	82.84	.1781	99.48	99.71	90.07	7,191	.0011						
Mars Hill	1,873	1,263,912	114.12	3,835,646	194,684	.1976	2004 / 2012	98,525,701	.4600	85.92	.3952	95.56	96.62	76.64	19,739	.0200						
Mayodan	2,497	554,872	25.16	846,271	168,147	.1056	2003 / 2009	159,203,362	.5300	88.92	.4713	97.68	98.61	86.73	19,573	.0123						
Mineral Springs	2,307	718,577	275.41	724,642	32,054	.0151	2004 / 2008	212,636,898	.0270	90.96	.0246	95.03	95.00	95.30	2,905	.0014						
Mount Gilead	1,408	690,206	95.11	1,778,646	42,568	.0658	2004 / 2012	64,644,265	.5800	83.59	.4848	95.89	97.95	77.26	15,636	.0242						
Mount Pleasant	1,466	754,942	72.22	1,990,012	24,017	.0202	2004 / 2008	118,753,091	.4400	96.03	.4225	98.10	99.05	90.07	10,093	.0085						
Murfreesboro	2,444	989,654	54.42	2,354,831	104,053	.0972	2003 / 2011	107,105,068	.6800	98.51	.6699	96.02	98.35	78.55	28,935	.0270						
Murphy	1,632	2,384,573	128.64	3,167,309	54,776	.0336	2004 / 2008	163,200,489	.4500	74.80	.3366	97.09	96.84	100.00	46,356	.0284						
Navassa	1,826	568,248	73.68	1,394,413 *	2,266	.0057	2003 / 2007	39,548,549	.2700	62.50	.1688	89.97	92.67	61.48	18,835	.0476						
Norlina	1,086	234,956	33.85	266,154	6,546	.0213	2001 / 2009	30,673,415	.6400	54.31	.3476	92.53	94.73	76.01	14,663	.0478						
Oakboro	1,148	1,194,862	115.25	1,824,158	109,881	.0848	2005 / 2009	129,641,691	.4400	95.75	.4213	95.51	95.46	95.95	25,549	.0197						
Pilot Mountain	1,292	891,193	65.40	1,043,053	59,429	.0461	2004 / 2008	128,878,551	.5200	97.79	.5085	97.57	98.33	88.67	16,008	.0124						
Pine Knoll Shores	1,614	3,362,845	45.45	4,054,171	285,705	.0495	2001 / 2007	577,091,229	.1800	60.44	.1088	99.80	99.98	93.78	2,119	.0004						
Pine Level	1,801	456,988	64.98	767,159	7,391	.0100	2003 / 2011	74,054,485	.4400	91.71	.4035	98.54	99.68	90.42	4,802	.0065						
Pinebluff	1,317	1,378,985	151.62	1,798,041	86,376	.1120	2003 / 2007	77,126,846	.4200	89.66	.3766	97.38	98.61	91.97	8,994	.0117						
Pittsboro	2,468	2,082,021	96.53	5,203,693	258,790	.0971	2005 / 2009	266,585,565	.3730	97.53	.3638	97.92	98.66	90.69	20,775	.0078						
Princeton	1,227	287,821	45.82	475,579	30,922	.0639	2003 / 2011	48,420,670	.5400	91.71	.4952	97.96	99.47	87.26	5,436	.0112						
Princeville	2,226	NR	NR	NR	NR	NA	2001 / 2009	44,160,728	.7800	77.18	.6020	NR	NR	NR	NR	NA	NA					
Ramseur	1,719	1,305,910	85.59	1,412,438	78,017	.0627	2001 / 2007	124,480,444	.5000	86.18	.4309	98.49	98.38	100.00	18,808	.0151						
Richlands	1,071	385,947	44.48	532,448	19,621	.0243	2006 / 2010	80,899,043	.3800	100.00	.3800	97.05	96.76	100.00	18,384	.0227						
Robbins	1,275	603,694	55.87	1,053,433	39,088	.0785	2003 / 2007	49,807,868	.6600	89.66	.5918	97.98	99.15	87.67	6,615	.0133						
Rockwell	2,015	2,102,443	169.55	2,303,496	72,101	.0531	2003 / 2007	135,818,184	.2500	94.90	.2373	98.54	99.55	90.00	5,004	.0037						
Rolesville	1,792	934,353	42.36	1,573,259	60,916	.0334	2000 / 2008	182,651,349	.4850	84.47	.4097	98.03	99.62	86.20	17,530	.0096						
Rose Hill	1,406	664,714	69.83	1,411,446	86,868	.1525	2001 / 2009	56,961,278	.6650	84.91	.5647	92.41	96.17	73.55	28,606	.0502						
Roseboro	1,393	236,332	23.25	707,080	49,537	.0820	2003 / 2011	60,379,819	.7100	86.09	.6112	92.98	94.60	78.24	30,415	.0504						
Rowland	1,168	123,310	11.54	287,108	23,527	.0491	2005 / 2009	47,910,379	.7300	90.46	.6604	86.55	84.86	100.00	87,652	.1829						
Rutherford College	1,300	1,219,905	195.01	2,838,634	82,811	.0877	2001 / 2007	94,403,204	.1000	81.31	.0813	96.80	97.57	89.78	3,010	.0032						
Saint James	1,941	1,379,684	155.22	2,380,393	107,755	.0143	2003 / 2007	751,463,680	.0500	62.50	.0313	99.21	99.32	97.23	2,980	.0004						
Saint Pauls	2,352	1,021,631	68.22	1,475,239	47,146	.0414	2005 / 2009	113,768,112	.5500	90.46	.4975	85.00	86.13	74.03	92,864	.0816						
Shallotte	1,843	1,845,380	73.17	4,543,394	203,162	.0475	2003 / 2007	427,987,126	.3200	62.50	.2000	92.93	93.23	87.33	86,481	.0202						
Snow Hill	1,602	470,861	52.90	1,072,511	41,260	.0492	2005 / 2013	83,909,716	.3800	97.20	.3694	93.91	95.95	78.18	19,388	.0231						
Sparta	1,799	517,248	43.04	1,550,681	71,456	.0652	1999 / 2007	109,562,279	.2600	54.06	.1406	95.02	95.83	84.36	13,878	.0127						

Municipal Governments in North Carolina
Cash and Investments, Property Tax Collections and Fund Balance Available for Municipalities Without Electric Systems
For the Fiscal Year Ended June 30, 2007

Municipality	General Fund			Unit-Wide															Percent			Tax Rate	
	Fund Balance Available	Pop	FBA As % GF Exp	Tax Rate Equiv -												Collected	Motor Vehicles Only	2006-07 Amount Uncoll	2006-07 Amount Uncoll				
				Cash and Invest (1)	Invest Earnings Amt (1)	Invest Earnings Amt	Latest Yr/ Next Yr Of Reval (2)	January 1, 2006 Assessed Valuation (3)	Tax Rate	Assess -to-Sales Ratio	2006-07 Tax Rate	2006-07 Percent Collected	Excluding Motor Vehicles										
1,000-2,499 continued																							
Spring Hope	1,291	\$479,926	44.15	\$1,084,157	\$55,323	.0759	2001 / 2009	\$72,915,774	.6200	88.10	.5462	94.83	97.77	74.20	\$22,712	.0311							
Spruce Pine	2,038	1,824,849	97.74	3,021,021	152,038	.0954	2001 / 2009	159,371,380	.4300	65.31	.2808	97.12	99.11	75.95	19,653	.0123							
Stanfield	1,287	NR	NR	NR	NR	NA	2005 / 2009	110,260,522	.3800	95.75	.3639	NR	NR	NR	NR	NA							
Surf City	1,695	3,466,653	72.57	12,012,597	444,788	.0413	2003 / 2011	1,076,173,413	.3100	63.93	.1982	99.37	99.52	91.60	21,097	.0020							
Swansboro	1,822	907,184	44.96	1,520,998	121,640	.0424	2006 / 2010	287,053,210	.3130	100.00	.3130	97.74	97.59	100.00	40,998	.0143							
Swepsonville	1,129	1,070,910	687.08	1,699,157	77,399	NA	NA	NA	NA	91.40	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA			
Taylorsville	1,969	647,346	41.18	1,260,946	72,802	.0468	2002 / 2007	155,425,870	.3700	84.30	.3119	94.63	95.36	84.88	30,844	.0198							
Troutman	2,073	586,511	39.07	1,894,754	119,622	.0622	2003 / 2007	192,269,416	.4300	90.84	.3906	96.26	97.36	83.73	32,055	.0167							
Tryon	1,773	350,219	21.43	761,932	25,773	.0190	2001 / 2009	135,926,643	.6175	68.42	.4225	96.65	98.09	85.90	29,306	.0216							
Walnut Cove	1,570	756,573	87.09	1,070,306	39,288	.0407	2005 / 2009	96,589,733	.4000	95.74	.3830	97.19	98.39	84.16	10,564	.0109							
Weldon	1,326	590,605	36.45	1,741,807	77,291	.1256	1999 / 2007	61,540,297	.7500	81.55	.6116	95.46	96.70	86.67	19,913	.0324							
West Jefferson	1,154	378,145	32.83	676,251	30,282	.0154	2006 / 2010	196,282,180	.4300	97.89	.4209	96.35	96.98	81.60	30,789	.0157							
Whispering Pines	2,358	1,036,568	54.41	1,647,587	87,746	.0293	2003 / 2007	299,500,886	.3400	89.66	.3048	99.84	100.00	98.03	61,612	.0206							
Wilson's Mills	1,617	349,563	84.28	662,624	10,336	.0098	2003 / 2011	105,608,171	.2700	91.71	.2476	97.09	98.72	81.60	8,061	.0076							
Yanceyville	2,144	291,587	39.35	573,909	16,255	.0194	2004 / 2008	83,852,185	.3000	94.06	.2822	95.28	95.90	82.75	11,984	.0143							
Youngsville	1,182	361,240	28.02	484,107	20,917	.0214	2004 / 2010	97,946,753	.5600	94.51	.5293	98.34	99.55	83.99	8,977	.0092							
Total		\$ 91,364,551		\$ 172,779,478	\$ 7,280,481			\$ 17,789,979,185							\$ 1,914,225								
Group Statistics:																							
1,000-2,499																							
Range:																							
Lowest		91,825	11.54			.0056				.0270	54.06	.0246	84.62	84.86	61.48								
Highest		3,466,653	687.08			.2203				.7800	100.00	.6699	99.91	100.00	100.00								
Average		951,714	66.98			.0409				.3424	79.96	.2737	96.79	97.85	83.01								

Municipal Governments in North Carolina
Cash and Investments, Property Tax Collections and Fund Balance Available for Municipalities Without Electric Systems
For the Fiscal Year Ended June 30, 2007

Municipality	General Fund			Unit-Wide														Percent			Tax Rate	
	Pop	Fund Balance Available	FBA As % GF Exp	Tax Rate Equiv -														Collected	Motor Vehicles Only	2006-07 Amount Uncoll	2006-07 Amount Uncoll	
				Cash and Invest (1)	Invest Earnings Amt (1)	Invest Earnings Amt	Latest Yr/ Next Yr Of Reval (2)	January 1, 2006 Assessed Valuation (3)	Assess Tax Rate	-to-Sales Ratio	2006-07 Tax Rate Adjusted	2006-07 Percent Collected	Excluding Motor Vehicles									
500-999																						
Alliance	800	\$594,802	903.91	\$601,550	\$24,525	NA	NA	NA	NA	57.52	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA		
Ansonville	615	553,089	232.63	721,348	11,124	.0576	2002 / 2010	19,328,148	.2500	81.11	.2028	87.24	92.92	75.00	6,172	.0319						
Aulander	857	199,980	31.41	255,845	10,448	.0353	2004 / 2012	29,622,245	.7600	87.65	.6661	93.33	96.42	74.18	15,309	.0517						
Aurora	571	709,711	179.66	855,720	36,114	.1841	2002 / 2010	19,618,836	.5500	77.01	.4236	87.96	90.50	74.53	12,370	.0631						
Bailey	706	556,403	130.46	786,125	9,187	.0317	2001 / 2009	28,981,326	.6100	88.10	.5374	94.64	97.51	77.93	9,392	.0324						
Bayboro	739	NR	NR	NR	NR	NA	2004 / 2012	33,960,867	.2250	57.52	.1294	NR	NR	NR	NR	NR	NR	NR	NR	NR		
Bogue	652	201,224	206.08	206,840	8,026	.0179	2001 / 2007	44,851,380	.0500	60.44	.0302	94.99	95.84	88.80	1,122	.0025						
Candor	843	371,323	51.47	854,548	40,128	.0931	2004 / 2012	43,084,744	.5800	83.59	.4848	93.64	95.28	77.07	17,496	.0406						
Catawba	731	1,457,795	208.95	2,308,330	105,016	.1524	2003 / 2007	68,895,118	.4800	94.58	.4540	95.57	96.67	82.41	13,657	.0198						
Cedar Point	876	872,760	221.25	900,620	33,672	.0176	2001 / 2007	191,420,806	.0500	60.44	.0302	97.09	97.67	89.07	2,813	.0015						
Chocowinity	714	240,879	47.11	1,557,516	43,985	.1042	2002 / 2010	42,193,959	.4000	77.01	.3080	94.43	95.83	81.60	9,540	.0226						
Clarkton	779	190,610	20.21	272,188	12,826	.0232	1999 / 2007	55,299,552	.5700	60.29	.3437	95.21	96.34	65.50	14,300	.0259						
Cleveland	821	2,664,772	202.79	3,429,221	176,902	.1140	2003 / 2007	155,127,522	.1900	94.90	.1803	98.94	99.36	87.42	3,122	.0020						
Columbia	847	518,632	110.15	2,213,483	75,689	.1740	2005 / 2009	43,488,733	.3700	89.78	.3322	93.01	96.50	49.72	11,251	.0259						
Conway	711	925,273	232.22	1,114,559	103,321	.2504	2001 / 2007	41,258,401	.4400	63.00	.2772	96.09	97.23	88.41	7,074	.0171						
Cooleemee	965	276,046	61.51	284,731	3,069	.0086	2005 / 2009	35,697,049	.3800	96.34	.3661	93.50	95.08	82.22	8,825	.0247						
Dobbins Heights	891	167,446	54.11	178,507	4,056	.0251	2004 / 2008	16,164,871	.5000	93.70	.4685	64.55	64.03	66.57	26,915	.1665						
Dortches	862	2,731,214	2384.76	2,899,506	141,382	NA	NA	NA	NA	88.10	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA		
Duck	515	1,550,391	26.87	1,680,009	111,343	.0053	2005 / 2010	2,102,779,716	.0900	82.84	.0746	99.81	99.86	88.15	3,674	.0002						
East Arcadia	532	64,251	119.54	76,081	1,078	.0139	1999 / 2007	7,731,505	.4800	60.29	.2894	73.01	73.29	70.29	9,362	.1211						
East Bend	672	217,288	71.92	250,504	4,148	.0104	2005 / 2009	40,056,973	.4800	94.19	.4521	91.91	93.37	79.87	15,656	.0391						
Ellenboro	715	199,193	73.88	520,998	23,605	.1046	2002 / 2007	22,575,271	.2500	82.45	.2061	90.05	91.28	79.05	5,586	.0247						
Ellerbe	986	1,034,813	128.87	1,743,632	95,720	.2846	2004 / 2008	33,637,342	.5000	93.70	.4685	94.47	95.85	84.04	9,306	.0277						
Faison	773	588,217	93.82	562,434 *	7,680	.0150	2001 / 2009	51,265,977	.5300	84.91	.4500	97.78	99.45	80.49	6,006	.0117						
Faith	707	325,348	74.21	616,472	15,046	.0284	2003 / 2007	52,904,822	.4100	94.90	.3891	97.90	98.74	91.65	4,592	.0087						
Fallston	608	377,625	339.00	519,766	18,936	.0548	2004 / 2008	34,573,149	.0500	92.21	.0461	95.71	97.17	85.51	752	.0022						
Foxfire Village	531	326,831	65.28	581,833	18,852	.0250	2003 / 2007	75,462,606	.3200	89.66	.2869	99.64	100.00	95.97	19,797	.0262						
Garland	798	160,411	32.95	179,381	6,442	.0263	2003 / 2011	24,517,548	.6900	86.09	.5940	93.54	96.43	78.29	9,910	.0404						
Gaston	960	71,133	14.07	126,601	9,397	.0277	2001 / 2007	33,977,536	.5000	63.00	.3150	85.00	85.73	80.77	25,122	.0739						
Gibson	582	110,274	58.28	358,062	12,947	.0844	2003 / 2011	15,338,850	.6800	91.36	.6212	91.48	92.50	77.49	8,876	.0579						
Grantsboro	835	92,435	491.00	96,099	24	.0001	2004 / 2012	35,358,054	.0500	57.52	.0288	91.74	93.05	81.05	1,483	.0042						
Greenevers	586	NR	NR	NR	NR	NA	2001 / 2009	14,407,261	.2500	84.91	.2123	NR	NR	NR	NR	NR	NR	NR	NR	NR		
Grover	692	565,050	148.52	727,985	34,459	.1031	2004 / 2008	33,435,828	.3800	92.21	.3504	94.28	94.29	94.19	7,451	.0223						
Harmony	588	1,534,197	791.33	1,856,447	56,282	.1913	2003 / 2007	29,427,276	.1000	90.84	.0908	96.71	97.94	90.68	943	.0032						
High Shoals	769	278,147	112.63	289,350	6,102	.0225	2003 / 2007	27,083,439	.4300	92.85	.3993	94.15	96.45	76.75	6,799	.0251						
Hoffman	670	937,354	607.56	937,631	57,500	.3898	2004 / 2008	14,750,803	.2000	93.70	.1874	77.22	76.31	82.01	6,714	.0455						
Holden Beach	915	1,596,308	67.03	9,221,018	339,995	.0457	2003 / 2007	743,636,134	.1800	62.50	.1125	99.37	99.39	98.13	8,490	.0011						
Holly Ridge	833	465,992	48.01	492,194	14,215	.0177	2006 / 2010	80,174,005	.3800	100.00	.3800	96.59	97.48	84.57	10,526	.0131						
Hot Springs	666	132,137	37.13	209,171 *	92	.0003	2004 / 2012	28,950,087	.5100	85.92	.4382	84.41	84.88	79.32	25,056	.0865						
Jackson	686	302,315	105.32	483,513	16,603	.0742	2001 / 2007	22,364,191	.5500	63.00	.3465	96.96	97.83	92.77	3,587	.0160						
Kingstown	820	297,112	213.53	308,515	15,397	.0725	2004 / 2008	21,229,347	.3500	92.21	.3227	80.01	84.68	54.63	14,952	.0704						
Lawndale	635	112,129	51.38	584,061	24,825	.1106	2004 / 2008	22,442,083	.2300	92.21	.2121	85.29	86.81	75.62	7,602	.0339						

Municipal Governments in North Carolina
Cash and Investments, Property Tax Collections and Fund Balance Available for Municipalities Without Electric Systems
For the Fiscal Year Ended June 30, 2007

Municipality	General Fund			Unit-Wide														Percent			Tax Rate	
	Pop	Fund Balance Available	FBA As % GF Exp	Tax Rate			Equiv -			January 1, 2006			Assess-to-Sales Ratio	2006-07 Tax Rate	2006-07 Percent Collected	Excluding Motor Vehicles Only	Motor Vehicles	2006-07 Amount Uncoll	2006-07 Amount Uncoll			
				Cash and Invest (1)	Invest Earnings Amt (1)	Invest Earnings Amt	Latest Yr/ Next Yr Of Reval (2)	Assessed Valuation (3)	Tax Rate	Ratio	2006-07 Adjusted	2006-07 Percent Collected	Collected	Equiv -	Percent Collected	Motor Vehicles	2006-07 Amount Uncoll	2006-07 Amount Uncoll				
500-999 continued																						
Lewiston-Woodville	573	\$65,694	35.10	\$181,154	\$1,305	.0067	2004 / 2012	\$19,564,436	.5200	87.65	.4558	91.00	96.37	66.40	\$9,224	.0471						
Littleton	673	486,025	88.44	1,035,232	50,641	.1618	1999 / 2007	31,303,730	.6500	81.55	.5301	94.59	94.73	93.64	10,873	.0347						
Magnolia	997	410,596	99.02	520,534	6,385	.0329	2001 / 2009	19,390,024	.6500	84.91	.5519	89.22	90.91	82.66	13,123	.0677						
Marshall	851	657,050	74.58	982,710	42,093	.0582	2004 / 2012	72,323,243	.4900	85.92	.4210	87.76	88.38	75.38	43,599	.0603						
Maysville	998	168,698	46.96	312,592	1,758	.0050	2006 / 2014	35,072,673	.5400	100.00	.5400	89.56	92.78	68.52	18,970	.0541						
McAdenville	596	299,311	60.54	469,937	16,252	.0246	2003 / 2007	66,114,092	.3000	92.85	.2786	97.07	98.14	79.73	5,825	.0088						
Micro	520	85,182	36.69	179,767	615	.0035	2003 / 2011	17,601,309	.5000	91.71	.4586	97.70	99.58	86.75	2,022	.0115						
Middlesex	847	1,380,795	230.97	2,031,152	81,946	.1788	2001 / 2009	45,819,267	.5500	88.10	.4846	95.69	98.07	78.24	10,607	.0231						
Misenheimer	687	325,129	97.82	332,482	12,920	.1128	2005 / 2009	11,455,256	.2200	95.75	.2107	97.85	99.54	89.23	546	.0048						
Montreat	703	1,326,047	89.01	1,870,557	82,711	.0363	2006 / 2010	227,995,903	.3700	98.91	.3660	99.74	99.75	98.91	2,216	.0010						
Morven	559	181,411	74.20	220,733	12,367	.0846	2002 / 2010	14,620,993	.4400	81.11	.3569	80.99	82.85	70.90	12,173	.0833						
New London	602	1,236,397	375.35	1,313,612	55,874	.0668	2005 / 2009	83,682,711	.1600	95.75	.1532	98.83	98.73	100.00	3,088	.0037						
Newland	696	510,424	36.17	868,382	47,320	.0623	2006 / 2010	75,926,384	.3500	100.00	.3500	98.72	99.65	86.66	3,366	.0044						
Newton Grove	627	455,120	124.92	703,197	30,209	.0612	2003 / 2011	49,334,138	.3600	86.09	.3099	95.59	97.55	81.42	7,365	.0149						
North Topsail Beach	864	1,217,577	49.70	2,559,148	83,679	.0056	2006 / 2010	1,494,286,631	.1300	100.00	.1300	98.77	98.83	92.71	24,099	.0016						
Northwest	812	202,840	48.73	300,033	21,984	.0743	2003 / 2007	29,575,225	.2000	62.50	.1250	89.47	92.70	71.19	6,214	.0210						
Ocean Isle Beach	501	3,285,806	79.86	6,325,149	397,378	.0338	2003 / 2007	1,174,136,582	.1400	62.50	.0875	99.38	99.46	91.25	10,167	.0009						
Old Fort	972	710,827	97.25	837,543	33,711	.0361	2003 / 2011	93,392,239	.4500	88.98	.4004	94.47	95.23	77.73	23,755	.0254						
Oriental	874	485,989	59.08	600,418	36,634	.0195	2004 / 2012	188,300,669	.1500	57.52	.0863	97.43	97.77	90.63	7,251	.0039						
Parkton	544	218,395	101.41	231,568	3,559	.0142	2005 / 2009	25,137,499	.4700	90.46	.4252	93.41	92.83	100.00	15,254	.0607						
Patterson Springs	603	335,514	767.92	357,192	15,175	NA	NA	NA	NA	92.21	NA	NA	NA	NA	NA	NA						
Peachland	570	602,991	285.34	731,278	32,556	.2338	2002 / 2010	13,925,945	.3000	81.11	.2433	91.03	92.19	86.52	3,750	.0269						
Peletier	537	289,082	431.63	293,112	11,535	.0309	2001 / 2007	37,330,059	.0500	60.44	.0302	89.53	91.22	75.22	1,952	.0052						
Pink Hill	551	497,028	104.64	954,848	26,377	.0853	2001 / 2009	30,920,949	.5800	94.71	.5493	94.24	98.00	67.82	10,227	.0331						
Polkville	537	316,026	684.04	317,131	10,915	.0437	2004 / 2008	24,994,395	.0500	92.21	.0461	95.53	97.17	86.90	565	.0023						
Red Cross	773	604,111	634.11	604,111	17,213	.0350	2005 / 2009	49,189,738	.1600	95.75	.1532	98.03	98.60	94.40	1,485	.0030						
Rhodhiss	898	171,908	49.62	241,258	901	.0028	2001 / 2007	32,703,159	.5500	81.31	.4472	90.43	93.36	67.22	16,749	.0512						
Rich Square	879	372,683	87.29	654,452	9,406	.0242	2001 / 2007	38,936,701	.6300	63.00	.3969	94.29	97.59	73.44	14,585	.0375						
Richfield	513	572,136	244.76	594,474	19,972	.0314	2005 / 2009	63,631,245	.1500	95.75	.1436	96.26	96.80	90.98	3,524	.0055						
Robbinsville	738	1,159,372	277.73	1,463,170	74,992	.1452	2002 / 2010	51,648,962	.5000	62.00	.3100	86.02	87.38	55.39	36,847	.0713						
Roper	625	27.047	7.04	68,013	353	.0022	2005 / 2013	15,966,994	.8200	94.68	.7764	82.12	87.73	50.37	23,718	.1485						
Rosman	586	335,634	174.92	536,205	13,859	.0918	2002 / 2009	15,099,118	.4600	82.00	.3772	97.09	98.65	85.74	2,005	.0133						
Saluda	571	541,282	73.21	586,346	26,485	.0364	2001 / 2009	72,783,010	.5400	68.42	.3695	98.48	99.26	86.15	5,967	.0082						
Seaboard	660	403,771	149.20	438,718	14,058	.0709	2001 / 2007	19,841,116	.5000	63.00	.3150	90.35	93.64	77.03	9,406	.0474						
Sedalia	650	215,838	153.87	235,982	9,784	.0251	2004 / 2012	38,992,944	.2000	96.12	.1922	94.55	94.46	95.50	4,279	.0110						
Star	813	252,994	45.74	266,042	11,543	.0280	2004 / 2012	41,224,352	.5900	83.59	.4932	94.51	97.10	73.60	12,345	.0299						
Stedman	681	521,210	135.87	1,095,715	50,988	.1448	2003 / 2009	35,223,002	.3700	89.65	.3317	96.43	98.15	87.01	5,554	.0158						
Stoneville	977	89,811	9.76	110,920	4,268	.0066	2003 / 2009	64,799,500	.6700	88.92	.5958	96.66	97.97	85.10	14,565	.0225						
Taylortown	947	491,510	74.86	527,479	3,281	.0049	2003 / 2007	66,728,937	.4000	89.66	.3586	98.16	99.12	86.59	5,049	.0076						
Topsail Beach	558	2,954,147	164.94	7,232,802	321,767	.0758	2003 / 2011	424,367,351	.3100	63.93	.1982	99.28	99.38	92.62	9,514	.0022						
Vanceboro	898	780,070	186.85	1,399,188	40,173	.0997	2002 / 2010	40,289,993	.4800	82.22	.3947	97.24	98.67	86.74	5,399	.0134						
Varnamtown	568	794,613	682.34	816,609	31,348	.0753	2003 / 2007	41,615,765	.0500	62.50	.0313	92.79	93.97	84.12	1,439	.0035						
Vass	794	295,195	49.69	370,608	16,616	.0373	2003 / 2007	44,533,041	.5300	89.66	.4752	98.46	99.65	87.90	3,614	.0081						

Municipal Governments in North Carolina
Cash and Investments, Property Tax Collections and Fund Balance Available for Municipalities Without Electric Systems
For the Fiscal Year Ended June 30, 2007

Municipality	General Fund			Unit-Wide															Percent			Tax Rate	
	Pop	Fund Balance Available	FBA As % GF Exp	Tax Rate Equiv -												Collected	Motor Vehicles Only	2006-07 Amount Uncoll	2006-07 Amount Uncoll				
				Cash and Invest (1)	Invest Earnings	Invest Amt (1)	Earnings	Latest Yr/ Next Yr Of	January 1, 2006 Assessed Valuation (3)	Tax Rate	Assess -to-Sales Ratio	2006-07 Tax Rate	2006-07 Percent Collected	Excluding Motor Vehicles									
500-999 continued																							
Wade	543	\$274,377	148.40	\$499,609	\$18,752	.0955	2003 / 2009	\$19,636,555	.2350	89.65	.2107	95.19	97.18	84.86		\$2,220	.0113						
Wagram	780	365,875	118.98	730,106	20,606	.0908	2003 / 2011	22,704,468	.6500	91.36	.5938	89.02	90.44	78.45		16,438	.0724						
Walnut Creek	897	783,295	87.86	1,080,568	41,674	.0279	2003 / 2011	149,607,072	.3600	90.83	.3270	97.99	98.28	94.58		10,807	.0072						
Warrenton	937	2,320	0.29	141,124	5,341	.0094	2001 / 2009	57,005,541	.6500	54.31	.3530	96.43	97.74	81.05		12,685	.0223						
Webster	577	120,322	309.65	127,740	468	.0013	2004 / 2008	36,330,619	.0800	92.12	.0737	97.69	98.22	91.05		739	.0020						
Whitakers	763	NR	NR	NR	NR	NA	2001 / 2009	27,765,952	.4500	88.10	.3965	NR	NR	NR		NR	NA	NA	NA	NA			
White Lake	590	704,742	55.92	1,480,706	79,521	.0627	1999 / 2007	126,832,231	.4700	60.29	.2834	98.02	98.52	89.76		11,667	.0092						
Whitsett	731	587,359	621.77	631,963	29,012	NA	NA	NA	NA	96.12	NA	NA	NA	NA		NA	NA	NA	NA	NA			
Winfall	592	58,888	14.71	98,520	2,527	.0098	2000 / 2008	25,804,400	.4500	72.36	.3256	89.51	93.59	68.09		12,385	.0480						
Winton	955	49,575	10.02	100,422	4,189	.0150	2003 / 2011	27,923,971	.5800	98.51	.5714	92.92	96.77	70.38		11,370	.0407						
Woodland	812	432,994	72.87	756,746	18,701	.0918	2001 / 2007	20,369,073	.6500	63.00	.4095	93.48	96.67	78.38		8,507	.0418						
Total		\$ 54,283,943		\$ 89,281,451	\$ 3,733,855			\$ 9,990,832,522								\$ 880,693							
Group Statistics:																							
500-999																							
Range:																							
Lowest		2,320	0.29		.0001					.0500	54.31	.0288	64.55	64.03	49.72								
Highest		3,285,806	2384.76		.3898					.8200	100.00	.7764	99.81	100.00	100.00								
Average		583,698	99.01		.0374					.2310	77.67	.1794	96.20	97.26	80.88								

Municipal Governments in North Carolina
Cash and Investments, Property Tax Collections and Fund Balance Available for Municipalities Without Electric Systems
For the Fiscal Year Ended June 30, 2007

Municipality	Pop	General Fund			Unit-Wide													Percent			Tax Rate	
		Fund Balance Available	FBA As % GF Exp	Cash and Invest (1)	Tax Rate Equiv -			Latest Yr/ Next Yr Of Reval (2)	January 1, 2006 Assessed Valuation (3)	Assess Tax Rate -to-Sales Ratio	2006-07 Tax Rate Adjusted	2006-07 Percent Collected	Excluding Motor Vehicles Only	Motor Vehicles	2006-07 Amount Uncoll	2006-07 Amount Uncoll	Equiv -					
					Invest Earnings Amt (1)	Invest Earnings Amt																
Below 500																						
Alamance	356	\$1,061,282	570.60	\$1,088,294	\$54,055	.0879	2001 / 2009		\$61,497,025	.2400	91.40	.2194	98.13	98.66	94.43	\$2,775	.0045					
Arapahoe	431	65,815	223.62	66,358	2,493	.0118	2004 / 2012		21,064,266	.0300	57.52	.0173	93.01	94.66	84.44	456	.0022					
Askewville	170	64,480	112.61	140,537	1,468	.0134	2004 / 2012		10,940,716	.1500	87.65	.1315	99.27	99.64	97.70	115	.0011					
Atkinson	254	276,399	112.64	278,913	6,776	.0609	2003 / 2011		11,118,673	.3700	63.93	.2365	92.20	94.04	84.35	3,015	.0271					
Autryville	203	189,401	215.01	208,855	5,235	.0661	2003 / 2011		7,923,255	.5000	86.09	.4305	98.32	100.00	87.79	36,764	.4640					
Bakersville	354	509,748	171.99	546,210	17,701	.0917	2001 / 2009		19,309,261	.4900	65.31	.3200	95.44	97.39	76.06	4,302	.0223					
Bald Head Island	241	6,411,737	117.50	8,413,775	469,985	.0483	2003 / 2007		973,298,494	.4650	62.50	.2906	99.69	99.69	88.71	14,036	.0014					
Bath	294	360,806	162.94	478,215	13,868	.0496	2002 / 2010		27,956,409	.2700	77.01	.2079	94.16	94.53	89.90	4,418	.0158					
Bear Grass	64	122,581	283.88	123,013	4,723	.1304	2001 / 2009		3,620,892	.2700	80.96	.2186	95.89	97.38	88.61	429	.0118					
Beech Mountain	367	1,861,565	54.29	3,882,380	202,793	.0398	2006 / 2010		510,102,024	.5500	97.53	.5364	97.18	97.27	87.72	79,198	.0155					
Bethania	376	87,640	64.04	90,712	2,959	.0098	2005 / 2009		30,214,617	.3000	96.89	.2907	98.52	99.55	91.13	1,343	.0044					
Boardman	197	108,631	338.16	150,868	1,809	.0384	2005 / 2013		4,715,265	.0500	91.50	.0458	84.75	86.20	68.42	356	.0075					
Bolivia	167	500,218	1056.58	500,368	12,528	.1589	2003 / 2007		7,882,905	.0600	62.50	.0375	86.34	88.43	72.54	644	.0082					
Bolton	484	(220,803)	-90.59	52,874	1,015	.0059	2005 / 2013		17,208,700	.5500	91.50	.5033	68.17	69.20	57.63	29,149	.1694					
Bridgeton	312	223,627	62.94	269,734	8,260	.0270	2002 / 2010		30,559,453	.4700	82.22	.3864	97.90	99.70	83.75	2,985	.0098					
Brookford	432	714,967	205.07	769,971	44,625	.2327	2003 / 2007		19,179,984	.5200	94.58	.4918	95.93	98.03	73.10	4,290	.0224					
Bunn	390	610,106	233.84	1,040,696	37,807	.1730	2004 / 2010		21,854,878	.6900	94.51	.6521	95.78	97.61	75.35	6,345	.0290					
Calypso	448	209,504	91.46	370,675	14,991	.1107	2001 / 2009		13,545,116	.4700	84.91	.3991	94.67	96.23	89.05	3,356	.0248					
Cameron	284	181,372	48.18	220,376	6,777	.0424	2003 / 2007		15,985,140	.5600	89.66	.5021	97.10	98.15	87.85	2,462	.0154					
Casar	303	39,893	97.68	41,205	127	.0011	2004 / 2008		11,374,477	.0500	92.21	.0461	95.67	97.28	86.34	247	.0022					
Castalia	364	455,127	389.00	484,101	18,552	.2136	2001 / 2009		8,684,839	.2000	88.10	.1762	88.99	94.20	69.81	1,907	.0220					
Caswell Beach	478	712,466	70.34	2,379,292	92,350	.0454	2003 / 2007		203,275,444	.2200	62.50	.1375	99.61	99.78	93.01	1,762	.0009					
Cedar Rock	319	135,875	47.74	137,951	8,713	.0162	2005 / 2009		53,824,272	.1000	91.87	.0919	98.36	100.00	82.97	883	.0016					
Centerville	106	15,046	396.89	15,271	793	NA	NA		NA	NA	94.51	NA	NA	NA	NA	NA	NA	NA	NA			
Cerro Gordo	243	125,124	173.35	166,235	1,045	.0132	2005 / 2013		7,919,463	.2000	91.50	.1830	85.97	89.64	68.59	2,103	.0266					
Chimney Rock	184	148,330	94.37	493,818	8,350	.0190	2002 / 2007		43,940,073	.1150	82.45	.0948	95.90	96.09	88.86	2,054	.0047					
Cofield	330	824,367	211.50	963,009	24,993	.1210	2003 / 2011		20,652,852	.4500	98.51	.4433	93.18	95.26	68.96	6,359	.0308					
Colerain	213	68,063	42.22	152,158	3,576	.0313	2004 / 2012		11,437,758	.4500	87.65	.3944	97.09	99.19	85.19	1,509	.0132					
Como	73	135,622	164.31	158,078	6,804	.1648	2003 / 2011		4,129,393	.3000	98.51	.2955	96.46	98.97	73.50	438	.0106					
Conetoe	347	395,814	535.30	395,814	10,838	.1159	2001 / 2009		9,351,583	.1700	77.18	.1312	87.76	88.33	85.85	1,873	.0200					
Cove City	414	398,216	430.22	502,148	25,156	.1962	2002 / 2010		12,820,495	.1500	82.22	.1233	92.26	95.64	81.87	1,488	.0116					
Creswell	258	324,593	303.40	634,968	7,399	.0562	2005 / 2013		13,166,632	.3900	94.68	.3693	82.75	84.44	72.24	9,029	.0686					
Crossnore	298	146,690	70.38	152,986	4,220	.0421	2006 / 2010		10,020,112	.2400	100.00	.2400	87.66	89.27	78.09	2,724	.0272					
Danbury	107	139,906	354.25	167,292	3,494	.0369	2005 / 2009		9,470,239	.2500	95.74	.2394	97.96	98.97	86.70	501	.0053					
Dillsboro	243	199,349	113.03	201,027	1,072	.0034	2004 / 2008		31,790,377	.2700	92.12	.2487	94.16	94.30	91.95	4,964	.0156					
Dover	445	247,365	225.68	475,755	16,791	.1473	2002 / 2010		11,402,127	.3000	82.22	.2467	89.56	92.91	76.29	4,122	.0362					
Dublin	252	419,060	145.73	662,537	16,795	.1086	1999 / 2007		15,469,519	.4900	60.29	.2954	97.62	98.96	89.52	1,667	.0108					
Earl	233	179,153	531.67	180,479	3,016	.0313	2004 / 2008		9,642,545	.1700	92.21	.1568	92.53	93.42	88.26	1,222	.0127					
East Laurinburg	291	24,282	50.73	45,676	219	NA	NA		NA	NA	91.36	NA	NA	NA	NA	NA	NA	NA	NA			
Elk Park	449	325,694	194.88	463,845	13,026	.0626	2006 / 2010		20,796,261	.3200	100.00	.3200	92.46	94.15	84.18	5,000	.0240					
Eureka	238	331,657	281.74	389,948	13,451	.1510	2003 / 2011		8,906,500	.5200	90.83	.4723	91.10	94.30	75.14	4,845	.0544					
Everetts	177	253,822	558.71	343,053	9,711	.1615	2001 / 2009		6,012,577	.4800	80.96	.3886	94.14	99.05	79.41	1,633	.0272					

Municipal Governments in North Carolina
Cash and Investments, Property Tax Collections and Fund Balance Available for Municipalities Without Electric Systems
For the Fiscal Year Ended June 30, 2007

Municipality	Pop	General Fund			Unit-Wide													Percent			Tax Rate	
		Fund Balance Available	As % GF Exp	FBA	Tax Rate Equiv -					January 1, 2006 Assessed Valuation (3)	Assess Rate	2006-07 Tax-to-Sales Ratio	2006-07 Tax Rate Adjusted	2006-07 Percent Collected	Excluding Motor Vehicles Only	Motor Vehicles	2006-07 Amount Uncoll	2006-07 Amount Uncoll	Equiv -			
					Cash and Invest (1)	Invest Earnings Amt (1)	Invest Earnings Amt	Latest Yr/ Next Yr Of Reval (2)	NR													
Below 500 continued																						
Falcon	325	\$178,569	136.10	\$265,470	\$11,368	.0892	2003 / 2009		\$12,740,569	.1500	89.65	.1345	96.36	97.61	NA	89.29	\$699	.0055				
Falkland	115	112,645	302.96	112,753	3,512	.1065	2004 / 2008		3,299,087	.4500	92.60	.4167	95.69	99.03	NA	67.10	668	.0202				
Forest Hills	343	66,298	104.05	66,298	2,658	.0116	2004 / 2008		23,000,400	.1000	92.12	.0921	97.73	97.97	NA	92.93	545	.0024				
Gatesville	295	NR	NR	NR	NR	NR	2001 / 2009		19,362,038	.2200	59.12	.1301	NR	NR	NR	NR	NR	NR	NR	NR	NA	
Godwin	118	137,474	113.94	194,057	4,695	.0887	2003 / 2009		5,292,572	.1700	89.65	.1524	93.54	99.03	77.52	548	.0104					
Goldston	347	382,638	386.71	478,506	12,824	.0619	2005 / 2009		20,708,723	.1200	97.53	.1170	97.21	97.72	92.87	708	.0034					
Grandfather Village	79	74,163	206.10	86,109	2,887	NA	NA		NA	NA	100.00	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	
Grimesland	443	297,165	155.88	440,960	10,583	.0752	2004 / 2008		14,073,722	.4500	92.60	.4167	89.57	92.84	72.81	6,424	.0456					
Halifax	334	278,841	187.05	399,369	912	.0086	1999 / 2007		10,636,102	.5500	81.55	.4485	97.17	97.69	94.31	1,601	.0151					
Harrells	210	96,329	142.32	96,929	9,280	.1087	2003 / 2011		8,535,790	.1300	86.09	.1119	94.37	94.99	86.45	680	.0080					
Harrellsville	99	55,735	153.56	106,290	2,368	.0411	2003 / 2011		5,767,264	.3500	98.51	.3448	99.18	99.98	94.23	164	.0028					
Hassell	70	91,634	608.62	91,634	1,219	.0534	2001 / 2009		2,282,780	.2500	80.96	.2024	81.61	88.20	50.45	1,044	.0457					
Hayesville	488	339,716	208.85	345,359	15,746	.0601	2002 / 2010		26,205,235	.3300	60.38	.1993	91.75	91.96	88.14	7,636	.0291					
Indian Beach	90	(583,262)	-12.46	624,504	78,813	.0378	2001 / 2007		208,260,778	.1000	60.44	.0604	99.40	99.51	88.70	1,244	.0006					
Jamesville	464	396,572	197.70	512,327	11,218	.0780	2001 / 2009		14,387,618	.7000	80.96	.5667	92.58	94.44	83.85	7,446	.0518					
Kelford	248	195,641	317.81	198,114	982	.0172	2004 / 2012		5,699,601	.3600	87.65	.3155	89.56	93.25	71.03	2,294	.0402					
Kittrell	138	192,168	622.73	192,179	7,987	.1694	2000 / 2008		4,714,043	.1000	80.00	.0800	97.33	98.56	94.24	125	.0027					
Lake Santeetlah	70	514,369	612.15	640,529	30,343	.0526	2002 / 2010		57,632,988	.1500	62.00	.0930	98.65	98.85	83.46	1,163	.0020					
Lansing	150	151,380	304.18	176,417	7,718	.1137	2006 / 2010		6,788,891	.3500	97.89	.3426	85.14	85.12	86.84	3,441	.0507					
Lasker	94	55,771	178.10	56,938	315	.0083	2001 / 2007		3,786,727	.2500	63.00	.1575	97.26	97.35	96.82	260	.0069					
Lattimore	443	446,434	448.57	447,740	18,565	.1282	2004 / 2008		14,486,426	.1800	92.21	.1660	97.15	98.46	87.12	742	.0051					
Leggett	67	55,961	340.23	57,600	89	.0028	2001 / 2009		3,163,174	.2500	77.18	.1930	93.01	94.85	76.10	504	.0159					
Lilesville	441	217,743	55.14	327,890	10,808	.0804	2002 / 2010		13,447,528	.4800	81.11	.3893	92.07	95.64	76.80	5,222	.0388					
Linden	140	50,903	85.17	253,750	3,590	.0390	2003 / 2009		9,195,830	.1500	89.65	.1345	91.26	93.60	84.50	1,138	.0124					
Love Valley	53	130,627	288.21	130,694	1,663	.0275	2003 / 2007		6,043,471	.2500	90.84	.2271	86.83	87.33	83.04	2,093	.0346					
Lumber Bridge	121	NR	NR	NR	NR	NR	2005 / 2009		5,841,431	.3000	90.46	.2714	NR	NR	NR	NR	NR	NR	NR	NA	NA	
Macon	107	122,949	257.08	123,678	5,142	.1232	2001 / 2009		4,172,966	.3000	54.31	.1629	81.66	83.34	72.64	2,087	.0500					
Marietta	161	91,203	308.33	91,203	2,293	NA	NA		NA	NA	90.46	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	
McDonald	126	171,094	754.35	171,094	1,446	.0460	2005 / 2009		3,145,536	.0500	90.46	.0452	100.00	100.00	100.00	100.00	100.00	100.00	32,504	.10333		
McFarlan	85	100,775	416.55	200,842	3,256	.1209	2002 / 2010		2,694,226	.2400	81.11	.1947	93.77	94.09	92.31	400	.0148					
Mesic	246	67,214	117.80	67,353	74	.0007	2004 / 2012		10,661,745	.2300	57.52	.1323	88.04	88.43	85.78	2,967	.0278					
Middleburg	169	107,305	304.18	107,327	1,067	.0225	2000 / 2008		4,731,805	.2500	80.00	.2000	88.47	91.61	78.87	1,360	.0287					
Milton	117	NR	NR	NR	NR	NR	2004 / 2008		10,449,036	.2000	94.06	.1881	NR	NR	NR	NR	NR	NR	NR	NA	NA	
Minnesott Beach	368	330,572	256.34	332,436	11,030	.0228	2004 / 2012		48,328,359	.1800	57.52	.1035	97.84	98.99	83.53	1,895	.0039					
Momeyer	297	255,133	228.95	255,774	15,783	.1647	2001 / 2009		9,584,043	.0500	88.10	.0441	97.13	98.38	92.19	134	.0014					
Mooresboro	313	218,322	721.44	218,322	6,169	NA	NA		NA	NA	92.21	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	
Norman	74	115,569	529.38	115,569	3,359	NA	NA		NA	NA	93.70	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	
Oak City	359	423,632	244.91	820,929	21,439	.1470	2001 / 2009		14,584,361	.4500	80.96	.3643	91.21	93.45	81.13	5,837	.0400					
Orrum	77	51,893	121.61	51,893	2,376	NA	NA		NA	NA	90.46	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	
Ossipee	461	64,010	50.98	175,682	3,252	.0146	2001 / 2009		22,228,382	.1500	91.40	.1371	93.94	93.39	96.91	1,951	.0088					
Pantego	172	312,423	470.27	312,423	10,231	.0737	2002 / 2010		13,882,747	.1600	77.01	.1232	97.00	97.60	95.53	906	.0065					
Parmelee	274	112,732	131.75	194,473	3	.0000	2001 / 2009		7,415,809	.6800	80.96	.5505	83.28	86.03	62.69	8,271	.1115					
Pollocksville	261	190,946	205.84	255,810	8,111	.0455	2006 / 2014		17,815,617	.3300	100.00	.3300	96.57	99.28	80.76	2,064	.0116					

Municipal Governments in North Carolina
Cash and Investments, Property Tax Collections and Fund Balance Available for Municipalities Without Electric Systems
For the Fiscal Year Ended June 30, 2007

Municipality	Pop	General Fund				Unit-Wide												Tax Rate Equiv -		
		FBA			Tax Rate Equiv -								Percent							
		Fund Balance Available	As % GF Exp	Cash and Invest (1)	Invest Earnings Amt (1)	Invest Earnings Amt	Latest Yr/ Next Yr Of Reval (2)	January 1, 2006 Assessed Valuation (3)	Assess Rate	2006-07 Tax Rate	2006-07 Tax Rate Adjusted	Excluding Motor Vehicles Only	Motor Vehicles	2006-07 Amount Uncoll	2006-07 Amount Uncoll	2006-07 Amount Uncoll	2006-07 Amount Uncoll			
Below 500 continued																				
Powellsville	251	\$133,407	177.01	\$186,944	\$7,326	.1015	2004 / 2012	\$7,219,190	.2400	87.65	.2104	94.44	96.57	77.39	\$983	.0136				
Proctorville	130	341,481	1120.20	341,579 *	9,312	.1786	2005 / 2009	5,214,121	.2000	90.46	.1809	89.47	94.36	69.12	1,026	.0197				
Raynham	87	32,195	136.52	32,388	0	NA	2005 / 2009	1,948,473	.2000	90.46	.1809	94.12	94.10	100.00	446	.0229				
Rennert	347	306,980	796.87	307,068 *	13,100	.1832	2005 / 2009	7,149,448	.1000	90.46	.0905	87.59	77.34	100.00	783	.0110				
Ronda	477	409,871	221.99	492,194	19,652	.1413	2003 / 2007	13,909,437	.4000	86.22	.3449	95.76	96.21	77.18	2,360	.0170				
Roxobel	262	334,573	294.17	580,331	10,552	.1212	2004 / 2012	8,708,521	.3600	87.65	.3155	95.58	98.30	81.83	1,296	.0149				
Ruth	321	591,434	493.48	661,795	17,620	.0770	2002 / 2007	22,895,152	.2600	82.45	.2144	95.77	97.38	78.23	2,530	.0111				
Saint Helena	464	429,274	408.78	433,686	19,538	.0825	2003 / 2011	23,669,373	.0500	63.93	.0320	93.96	96.05	81.06	716	.0030				
Salemburg	477	484,449	155.31	804,315	33,123	.1449	2003 / 2011	22,861,322	.3200	86.09	.2755	98.23	99.83	89.02	1,293	.0057				
Sandy Creek	285	105,326	93.10	106,917	2,731	.0331	2003 / 2007	8,244,774	.3500	62.50	.2188	94.02	96.09	79.33	1,695	.0206				
Sandyfield	344	173,960	170.17	181,395	1,083	.0107	2005 / 2013	10,156,349	.3500	91.50	.3203	79.06	79.16	64.82	7,866	.0774				
Saratoga	391	346,422	280.79	362,399	2,339	.0167	2000 / 2008	14,016,865	.5800	91.60	.5313	93.86	94.50	91.21	5,014	.0358				
Seagrove	253	148,549	71.23	171,843	6,838	.0282	2001 / 2007	24,231,517	.4000	86.18	.3447	96.46	99.94	64.85	3,532	.0146				
Seven Devils	139	729,629	79.51	1,071,553	41,623	.0302	2006 / 2010	137,821,945	.5100	97.53	.4974	95.44	95.49	92.87	31,999	.0232				
Seven Springs	87	90,851	135.08	161,715	2,377	.0578	2003 / 2011	4,114,423	.5000	90.83	.4542	89.69	91.01	83.42	2,279	.0554				
Severn	257	499,136	205.54	563,002	34,130	.1250	2001 / 2007	27,298,049	.4200	63.00	.2646	97.19	98.12	88.22	3,234	.0118				
Simpson	476	107,182	42.77	109,898	2,702	.0141	2004 / 2008	19,102,727	.4500	92.60	.4167	94.00	95.99	82.38	5,230	.0274				
Sims	132	113,498	212.54	306,244	9,304	.1244	2000 / 2008	7,479,694	.4600	91.60	.4214	96.98	99.40	85.71	1,039	.0139				
Speed	62	8,456	40.72	15,270	199	.0068	2001 / 2009	2,930,634	.3000	77.18	.2315	73.54	74.57	63.60	2,506	.0855				
Spencer Mountain	51	NR	NR	NR	NR	NA	2003 / 2007	1,732,376	.2600	92.85	.2414	NR	NR	NR	NR	NA				
Staley	360	331,654	301.19	511,987	12,558	.0650	2001 / 2007	19,307,094	.1250	86.18	.1077	93.59	98.48	58.93	1,523	.0079				
Stem	241	157,406	111.44	191,009	2,006	.0152	2002 / 2010	13,178,358	.4500	94.47	.4251	94.84	96.69	73.86	3,116	.0236				
Stonewall	284	138,882	407.17	139,025	4,350	.0337	2004 / 2012	12,891,985	.1500	57.52	.0863	93.57	94.61	87.76	1,240	.0096				
Stovall	391	99,926	47.33	386,011	15,607	.1041	2002 / 2010	14,992,828	.4900	94.47	.4629	89.86	92.59	72.66	7,434	.0496				
Sugar Mountain	239	970,972	71.72	1,051,899	80,314	.0280	2006 / 2010	287,242,455	.3300	100.00	.3300	98.69	98.85	89.66	12,261	.0043				
Tar Heel	65	118,565	330.38	143,551	5,263	.1354	1999 / 2007	3,888,247	.3000	60.29	.1809	89.52	91.35	81.24	1,240	.0319				
Teachey	373	316,306	177.80	516,134	19,235	.1327	2001 / 2009	14,494,169	.4500	84.91	.3821	98.97	99.90	94.64	672	.0046				
Trenton	237	513,685	649.94	660,714	12,411	.0870	2006 / 2014	14,258,916	.3700	100.00	.3700	92.51	94.78	76.90	3,969	.0278				
Turkey	268	101,908	101.58	104,980	1,322	.0169	2003 / 2011	7,812,711	.2500	86.09	.2152	96.74	98.33	85.50	624	.0080				
Vandemere	282	187,604	252.78	189,508	7,728	.0482	2004 / 2012	16,046,615	.2000	57.52	.1150	92.57	93.98	80.88	2,569	.0160				
Waco	325	84,554	134.60	90,360	4,403	.0356	2004 / 2008	12,378,238	.1200	92.21	.1107	92.94	94.58	82.09	1,041	.0084				
Washington Park	441	250,186	104.69	267,507	11,125	.0333	2002 / 2010	33,405,632	.2600	77.01	.2002	98.87	99.51	92.90	974	.0029				
Watha	175	88,664	231.12	88,664	4,332	.0768	2003 / 2011	5,640,663	.0500	63.93	.0320	96.37	99.38	80.53	104	.0018				

Municipal Governments in North Carolina
Cash and Investments, Property Tax Collections and Fund Balance Available for Municipalities Without Electric Systems
For the Fiscal Year Ended June 30, 2007

Municipality	Pop	General Fund		Unit-Wide												Percent Collected	Tax Rate Equiv -		
		Fund Balance Available	FBA As % GF Exp	Tax Rate Equiv -						January 1, 2006 Assessed Valuation (3)	Tax Rate	Assess -to-Sales Ratio	2006-07 Tax Rate Adjusted	2006-07 Percent Collected	Excluding Motor Vehicles Only	2006-07 Motor Vehicles Amount Uncoll			
				Cash and Invest Invest Earnings Amt (1)	Invest Earnings Amt (1)	Invest Earnings Amt	Latest Yr/ Next Yr Of Reval (2)	2006-07 Tax Rate	2006-07 Percent Collected										
Total		\$ 34,802,861		\$ 49,328,579	\$ 1,959,736			\$ 3,833,354,332								\$ 472,127			

Group Statistics:

Below 500

Range:

Lowest	-583,262	-90.59	.0000	.0300	54.31	.0173	68.17	69.20	50.45
Highest	6,411,737	1120.20	.2327	.7000	100.00	.6521	100.00	100.00	100.00
Average	305,288	117.46	.0511	.3655	75.66	.2765	96.62	97.33	80.81

Municipal Governments in North Carolina
Cash and Investments, Property Tax Collections and Fund Balance Available for Municipalities Without Electric Systems
For the Fiscal Year Ended June 30, 2007

Municipality	Pop	General Fund			Unit-Wide												Percent Collected	Tax Rate Equiv -
		Fund Balance Available	FBA As % GF Exp	Tax Rate Equiv -										2006-07 Motor Vehicles Only	2006-07 Amount Uncoll			
				Cash and Invest Earnings	Invest Earnings Amt (1)	Invest Earnings Amt	Latest Yr/ Next Yr Of Reval (2)	January 1, 2006 Assessed Valuation (3)	Tax Rate	Assess -to-Sales Ratio	2006-07 Tax Rate Adjusted	2006-07 Percent Collected	Excluding Motor Vehicles Only					
Statewide without Electric Systems				4,849,714,877	\$ 327,537,747			\$ 347,941,079.175									\$ 33,862,652	

Range:

Lowest	(583,262)	-90.59		.0000				.0200	54.06	.0173	64.55	64.03	49.72			
Highest	380,172,861	2384.76		.3898				.8200	100.00	.7764	100.00	100.00	100.00			
Average	2,223,943	37.19		.0941				.4390	87.79	.3854	97.80	98.72	87.25			

Statewide all Units				6,125,302,003	\$ 395,737,450			\$ 430,790,432,582									\$ 46,681,472
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Range:

Lowest	(583,262)	-90.59		.0000				.0200	54.06	.0173	64.55	64.03	34.89			
Highest	380,172,861	222.37		.3898				.8200	100.00	.7764	100.00	100.00	100.00			
Average	2,972,736	36.37		.0919				.4445	88.41	.3930	97.59	98.59	86.56			

Explanation of Column Headings:

- (1) Amounts are net of unexpended debt proceeds and interest earned thereon.
- (2) Last year in which all real property was appraised; revaluation was effective on January 1 of that year. Counties are required to revalue property at a minimum of every eight years. The year shown for next scheduled general revaluation is the year reported by the county in July, 2006.
- (3) Assessed valuation is based on real property values that were determined as of January 1 in the year of revaluation. This number is adjusted annually for discoveries, abatements, improvements, and any other changes that materially affect real property values. Assessed valuation also includes personal property, which is valued annually on a calendar year basis and titled motor vehicles which are valued as of January 1 preceding the date a new vehicle registration is applied for or a current vehicle registration is renewed.
- (4) When "NA" appears:
 - (a) in the "Tax Rate Equiv - Invest Earnings Amt", "Latest Yr/Next Yr of Reval", "January 1, 2006 Assessed Valuation", and "Tax Rate" columns, the municipality did not levy an ad valorem tax.
 - (b) in the "Tax Rate Equiv - 2006-07 Amount Uncoll" column, the calculation is not possible because data is not available.
- (5) "NR" indicates that the AFIR was not received, therefore data was not available.
- (6) * Indicates that the AFIR was not received, but cash, investment earnings, collection percentages, and uncollected amount were available from the audit report.