



STATE OF NORTH CAROLINA
DEPARTMENT OF STATE TREASURER

State and Local Government Finance Division
and the Local Government Commission

JANET COWELL
TREASURER

T. VANCE HOLLOMAN
DEPUTY TREASURER

Memorandum #1123

May 5, 2009

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, 2008

This publication provides comparative cash and investment, fund balance, and tax levy information of municipal governments for the fiscal year ended June 30, 2008. 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.nctreasurer.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>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>
Statewide - All Units	97.37%	97.41%	97.51%	97.59%	97.64%
Units With Electrical Systems:					
All with electric	96.52	96.95	96.77	96.78	96.92
50,000 and Above	96.81	97.12	97.16	97.21	97.20
10,000 to 49,999	96.52	97.05	96.63	96.32	96.77
2,500 to 9,999	95.21	95.85	95.48	96.44	95.93
1,000 to 2,499	90.56	92.66	93.16	93.80	95.19
500 to 999	97.04	96.55	96.64	97.89	97.69
499 and Below	93.24	92.79	90.53	90.55	91.36
Units Without Electrical Systems:					
All without electric	97.59	97.53	97.71	97.80	97.83
50,000 and Above	98.01	97.83	98.14	98.23	98.25
10,000 to 49,999	96.79	97.36	97.50	97.26	97.33
2,500 to 9,999	96.91	97.00	97.01	96.99	96.92
1,000 to 2,499	96.59	96.85	96.61	96.79	96.89
500 to 999	96.09	96.08	95.97	96.20	96.66
499 and Below	98.11	93.30	89.11	96.62	96.04

For municipalities, the statewide tax collection percentage improved slightly in 2007-08. 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 2007-2008 Tax Collection Percentages

<u>Population Grouping</u>	<u>Excluding Motor Vehicles</u>	<u>Motor Vehicles</u>
Statewide - All Units	98.64	86.27
Units With Electrical Systems:		
All with electric	98.08	84.30
50,000 and Above	98.55	84.71
10,000 to 49,999	98.03	83.94
2,500 to 9,999	97.22	81.45
1,000 to 2,499	96.42	80.52
500 to 999	98.39	82.38
499 and Below	93.39	81.45
Units Without Electrical Systems:		
All without electric	98.64	86.27
50,000 and Above	99.12	87.95
10,000 to 49,999	98.34	86.60
2,500 to 9,999	97.96	83.47
1,000 to 2,499	97.82	82.88
500 to 999	97.49	83.07
499 and Below	98.75	86.93

For the 2007-2008 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 2007-2008 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>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>
Statewide – All Units		\$0.4566	\$0.4448	\$0.4321	\$0.4445	\$0.4248
Units With Electrical Systems						
	All with electric	0.4846	0.4658	0.4713	0.4679	0.4750
	50,000 and Above	0.5419	0.5135	0.5264	0.5144	0.5409
	10,000 to 49,999	0.4540	0.4388	0.4374	0.4400	0.4498
	2,500 to 9,999	0.4137	0.4079	0.4094	0.4066	0.3834
	1,000 to 2,499	0.4655	0.4693	0.4667	0.4726	0.3278
	500 to 999	0.2208	0.1978	0.1969	0.2236	0.1615
	499 and Below	0.4319	0.4526	0.4508	0.4488	0.4521
Units Without Electrical Systems						
	All without	0.4496	0.4395	0.4228	0.4390	0.4131
	50,000 and Above	0.4807	0.4681	0.4576	0.4849	0.4782
	10,000 to 49,999	0.4737	0.4680	0.4686	0.4796	0.4637
	2,500 to 9,999	0.3759	0.3626	0.3191	0.3116	0.2669
	1,000 to 2,499	0.3386	0.3306	0.3297	0.3424	0.2896
	500 to 999	0.3355	0.3263	0.2737	0.2310	0.1929
	499 and Below	0.3240	0.3181	0.3049	0.3655	0.2676

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 also are dollar weighted.

Average Unit-Wide Effective Tax Rates (per \$100)

<u>Population Grouping</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>
Statewide – All Units	0.4209	0.4108	0.3987	0.3930	0.3761
Units With Electrical Systems					
All with electric	0.4454	0.4451	0.4419	0.4265	0.4204
50,000 and	0.4874	0.5027	0.5058	0.4778	0.4837
10,000 to 49,999	0.4254	0.4127	0.4040	0.3981	0.3938
2,500 to 9,999	0.3812	0.3767	0.3719	0.3633	0.3323
1,000 to 2,499	0.4081	0.4252	0.4060	0.3821	0.2905
500 to 999	0.2193	0.1898	0.1775	0.1761	0.1599
499 and Below	0.3607	0.3849	0.4048	0.3820	0.3989
Units Without Electrical Systems					
All without	0.4147	0.4025	0.3888	0.3854	0.3657
50,000 and Above	0.4469	0.4385	0.4246	0.4365	0.4177
10,000 to 49,999	0.4533	0.4419	0.4368	0.4336	0.4173
2,500 to 9,999	0.3354	0.3093	0.2921	0.2602	0.2427
1,000 to 2,499	0.2955	0.2870	0.2826	0.2737	0.2568
500 to 999	0.2734	0.2540	0.2410	0.1794	0.1693
499 and Below	0.3058	0.2788	0.2490	0.2765	0.2348

With the exception of the smallest units, a trend can be found between population and both actual tax rates and effective tax rates for the past five fiscal years. Groups with higher populations generally have higher tax rates, with the exception the exception of municipalities of populations 499 and under both with and without electrical systems. 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, 2008. Officials should use these figures to compare their unit to similar units and evaluate the adequacy of their unit's current reserves.

Fund Balance Available – All Units June 30, 2008

Municipalities by Size	Average 2007-2008 Fund Balance Available	Average FBA As a Percentage of Average Expenditures
Units With Electrical Systems		
All	\$4,837,478	35.31
50,000 or more	22,772,504	29.61
10,000 to 49,999	6,869,661	38.73
2,500 to 9,999	1,846,072	39.94
1,000 to 2,499	1,127,001	67.65
500 to 999	844,666	67.22
Under 500	244,979	109.25
Units Without Electrical Systems		
All	\$2,448,620	36.56
50,000 or more	39,675,752	21.94
10,000 to 49,999	6,971,328	43.40
2,500 to 9,999	2,482,198	65.99
1,000 to 2,499	961,942	64.44
500 to 999	596,547	86.94
Under 500	315,865	112.81

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 2008 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 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, 2007 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, 2008

		General Fund		Unit-Wide																	
		Fund Balance Available	FBA As % Percent GF Exp	Cash and Invest (1)	Invest Earnings Amt (1)	Tax Rate Equiv - Invest Earnings Amt	Latest Yr/ Next Yr Of Reval (2)	January 1, 2007 Assessed Valuation (3)	Tax Rate	Assess -to-Sales Ratio	2007-08 Tax Rate Adjusted	2007-08 Percent Collected	Excluding Motor Vehicles	Percent Collected	Tax Rate Equiv -						
														Motor Vehicles Only	2007-08 Amount Uncoll	2007-08 Amount Uncoll					
Municipality	Pop																				
50,000 and Above																					
Concord	71,071	\$	33,779,952	56.21	\$	90,122,893	\$	5,075,855	.0610	2004 / 2008	\$	8,321,649,563	.4475	89.93	.4024	98.07	98.75	89.44	\$	729,944	.0088
Fayetteville	181,453		37,708,165	29.86		205,082,449		8,780,586	.0860	2003 / 2009		10,204,701,699	.5300	86.00	.4558	97.27	99.39	80.94		1,477,723	.0145
Gastonia	72,848		9,645,184	16.96		40,504,238		2,206,979	.0444	2007 / 2011		4,969,472,571	.5300	96.87	.5134	95.91	97.09	83.50		1,081,083	.0218
Greenville	76,932		18,546,749	26.02		127,390,390		4,779,642	.1049	2004 / 2008		4,555,993,136	.5600	88.06	.4931	97.06	99.03	83.29		784,170	.0172
High Point	98,806		17,591,712	17.51		141,247,355		4,567,010	.0510	2004 / 2012		8,947,208,618	.6330	92.72	.5869	98.04	98.69	91.25		1,131,766	.0126
Rocky Mount	58,902		19,363,261	41.70		50,326,674		2,264,342	.0694	2001 / 2009		3,264,277,321	.5500	82.78	.4553	94.57	96.61	76.14		964,767	.0296
Total		\$	136,635,023		\$	654,673,999	\$	27,674,414			\$	40,263,302,908							\$	6,169,453	

Group Statistics:
50,000 and Above

Range:

Lowest	\$ 9,645,184	16.96	.0444	.4475	82.78	.4024	94.57	96.61	76.14
Highest	\$ 37,708,165	56.21	.1049	.6330	96.87	.5869	98.07	99.39	91.25
Average	\$ 22,772,504	29.61	.0687	.5409	89.44	.4837	97.20	98.55	84.71

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, 2008

		General Fund		Unit-Wide													
		FBA		Tax Rate											Percent		Tax Rate
		Fund	As %	Cash and	Invest	Invest	Latest Yr/	January 1, 2007	Assess	2007-08	2007-08	Excluding	Motor	2007-08	2007-08		
Municipality	Pop	Balance	Percent	Invest (1)	Earnings	Earnings	Next Yr Of	Assessed	Tax	-to-Sales	Tax Rate	Percent	Motor	Amount	Amount		
		Available	GF Exp		Amt (1)	Amt	Reval (2)	Valuation (3)	Rate	Ratio	Adjusted	Collected	Vehicles	Only	Uncoll	Uncoll	
10,000-49,999																	
Albemarle	16,026	\$ 6,341,892	53.56	\$ 25,946,425	\$ 683,197	.0691	2005 / 2009	\$ 988,914,974	.5600	90.57	.5072	96.48	97.37	87.91	\$ 195,977	.0198	
Apex	29,983	12,157,520	47.96	60,390,168	2,870,158	.0987	2000 / 2008	2,908,913,019	.4000	81.32	.3253	98.58	99.46	91.45	166,117	.0057	
Clayton	12,908	6,464,250	52.37	19,593,584	467,654	.0353	2003 / 2011	1,324,620,457	.5400	89.26	.4820	98.99	99.79	89.56	72,347	.0055	
Cornelius	22,946	9,782,762	56.81	16,777,632	721,699	.0200	2003 / 2009	3,601,984,969	.2750	87.33	.2402	97.89	98.66	91.04	215,013	.0060	
Elizabeth City	19,837	5,547,102	33.39	14,352,839	682,623	.0536	2006 / 2014	1,274,707,560	.4100	83.77	.3435	93.45	94.56	80.34	332,094	.0261	
Huntersville	39,191	16,658,689	81.71	29,564,657	969,681	.0220	2003 / 2009	4,411,920,939	.2900	87.33	.2533	95.99	96.95	87.15	520,740	.0118	
Kings Mountain	10,662	1,621,639	17.59	5,393,104	230,860	.0348	2004 / 2008	662,920,843	.4000	91.83	.3673	95.02	96.51	81.61	134,015	.0202	
Kinston	22,763	2,559,362	14.61	10,859,401	559,008	.0437	2001 / 2009	1,280,144,509	.6000	91.93	.5516	95.22	97.03	78.70	367,793	.0287	
Laurinburg	15,895	906,209	12.64	8,244,819	449,805	.0604	2003 / 2011	745,183,421	.4000	91.59	.3664	93.53	96.97	66.28	193,221	.0259	
Lexington	21,149	5,228,503	27.86	23,012,886	1,092,960	.0743	2007 / 2015	1,470,687,603	.5350	100.00	.5350	95.77	96.98	77.03	334,598	.0228	
Lincolnton	11,061	5,072,464	56.04	16,049,193	718,483	.0997	2004 / 2008	720,493,532	.5600	84.07	.4708	97.33	98.68	84.74	108,035	.0150	
Lumberton	22,929	3,615,086	18.61	15,860,389	651,829	.0477	2005 / 2010	1,366,146,264	.6300	89.72	.5652	93.50	94.90	80.44	542,752	.0397	
Monroe	35,966	15,680,902	52.06	100,617,637	5,473,039	.2003	2004 / 2008	2,732,508,422	.5500	84.03	.4622	96.78	98.07	82.25	485,778	.0178	
Morganton	17,097	8,728,094	51.98	33,945,908	1,707,802	.1024	2007 / 2011	1,667,828,999	.4600	100.00	.4600	98.61	99.37	87.31	108,126	.0065	
New Bern	25,711	546,884	2.10	2,687,533	303,585	.0136	2002 / 2010	2,234,590,471	.5050	68.61	.3465	98.22	99.21	89.24	199,871	.0089	
Newton	13,554	2,890,405	28.23	7,821,755	250,566	.0268	2007 / 2011	935,961,250	.4600	97.73	.4496	95.90	97.41	76.77	182,309	.0195	
Shelby	20,745	4,269,987	25.04	26,163,622	1,314,866	.0816	2004 / 2008	1,612,186,876	.4350	84.52	.3677	96.19	97.39	83.84	267,157	.0166	
Smithfield	12,821	3,000,928	26.36	10,056,957	519,878	.0583	2003 / 2011	891,213,430	.5700	89.26	.5088	98.81	99.65	89.71	60,465	.0068	
Statesville	26,704	17,181,455	74.56	67,170,842	3,029,586	.1069	2007 / 2011	2,832,867,896	.3800	99.40	.3777	97.30	98.08	84.99	291,216	.0103	
Tarboro	10,430	3,245,769	33.80	7,702,907	358,688	.0511	2001 / 2009	702,387,530	.4200	77.03	.3235	95.88	98.19	77.94	124,282	.0177	
Wake Forest	25,737	8,765,188	40.34	NR *	NR	NA	2000 / 2008	2,309,810,008	.5500	93.68	.5152	NR	NR	NR	-	NA	
Wilson	49,954	10,867,448	27.66	75,002,661	5,119,631	.1598	2000 / 2008	3,203,833,494	.5150	87.63	.4513	96.92	99.26	76.65	515,830	.0161	

Total	\$	<u>151,132,538</u>	\$	<u>577,214,919</u>	\$	<u>28,175,598</u>	\$	<u>39,879,826,466</u>	\$	<u>5,417,736</u>
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Group Statistics:
10,000-49,999

Range:

Lowest	\$	546,884	2.10	.0136	.2750	68.61	.2402	93.45	94.56	66.28
Highest	\$	17,181,455	81.71	.2003	.6300	100.00	.5652	98.99	99.79	91.45
Average	\$	6,869,661	38.73	.0707	.4498	87.55	.3938	96.77	98.03	83.94

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, 2008

		General Fund		Unit-Wide																	
		Fund Balance Available	FBA As % Percent GF Exp	Cash and Invest (1)	Invest Earnings Amt (1)	Tax Rate Equiv - Invest Earnings Amt	Latest Yr/ Next Yr Of Reval (2)	January 1, 2007 Assessed Valuation (3)	Tax Rate	Assess -to-Sales Ratio	2007-08 Tax Rate Adjusted	2007-08 Percent Collected	Excluding Motor Vehicles	Percent Collected Motor Vehicles Only	2007-08 Amount Uncoll	Tax Rate Equiv - 2007-08 Amount Uncoll					
Municipality	Pop																				
2,500-9,999																					
Ayden	4,923	\$	1,876,027	50.50	\$	11,159,946	\$	520,076	.2833	2004 / 2008	\$	183,578,579	.5200	88.06	.4579	95.30	98.15	80.18	\$	46,225	.0252
Benson	3,518		621,000	19.39		1,693,671		82,002	.0382	2003 / 2011		214,702,939	.5300	89.26	.4731	98.41	99.53	88.03		18,106	.0084
Cherryville	5,680		249,497	4.97		351,333		43,238	.0125	2007 / 2011		346,899,415	.4400	96.87	.4262	94.70	95.99	83.46		80,880	.0233
Dallas	3,949		1,545,357	64.94		NR	*	NR	NA	2007 / 2011		205,108,149	.3800	96.87	.3681	NR	NR	NR		-	NA
Edenton	5,099		1,016,514	26.83		1,529,356		47,591	.0102	2006 / 2014		467,374,061	.2900	63.24	.1834	96.97	97.82	84.09		41,184	.0088
Farmville	4,656		973,832	26.40		3,665,380		250,044	.0904	2004 / 2008		276,639,890	.4900	88.06	.4315	95.83	97.22	84.75		57,314	.0207
Forest City	7,154		1,549,671	16.06		8,656,425		400,820	.0675	2007 / 2011		593,553,122	.2900	93.64	.2716	97.17	98.31	80.97		49,637	.0084
Granite Falls	4,904		1,151,820	34.71		2,586,165		90,209	.0261	2005 / 2009		346,019,652	.4200	88.88	.3733	96.00	97.19	83.70		57,780	.0167
La Grange	2,789		783,437	49.08		2,063,866		75,504	.0654	2001 / 2009		115,470,949	.5000	91.93	.4597	91.58	94.19	76.07		48,311	.0418
Landis	3,076		106,800	4.92		1,031,660		27,624	.0127	2007 / 2011		217,442,058	.4000	99.78	.3991	96.66	97.37	90.07		28,731	.0132
Louisburg	3,679		626,090	20.02		4,352,212		368,612	.1599	2004 / 2010		230,533,675	.4850	90.00	.4365	97.98	99.04	81.09		22,512	.0098
Maiden	3,406		1,811,100	58.46		6,564,773		239,889	.0679	2007 / 2011		353,120,586	.4000	97.73	.3909	97.52	98.64	78.53		35,798	.0101
Pineville	7,368		7,695,724	94.93		18,203,837		728,951	.0602	2003 / 2009		1,210,267,267	.3000	87.33	.2620	98.64	99.32	84.53		50,641	.0042
Red Springs	3,509		298,009	8.78		1,574,692		16,708	.0105	2005 / 2010		158,787,482	.6200	89.72	.5563	80.22	81.19	72.85		206,061	.1298
Selma	7,168		2,270,622	50.65		6,311,729		240,772	.0631	2003 / 2011		381,335,089	.4900	89.26	.4374	98.00	99.76	82.62		35,151	.0092
Sharpsburg	2,595		(102,810)	-7.83		1,008,698		26,289	.0431	2001 / 2009		61,044,870	.4500	82.78	.3725	89.89	94.06	69.80		28,003	.0459
Southport	2,934		1,990,982	56.13		5,960,879		212,390	.0236	2007 / 2011		899,551,924	.1500	99.29	.1489	96.92	97.24	88.35		42,268	.0047
Washington	9,861		6,313,098	54.26		15,896,426		638,953	.1026	2002 / 2010		622,952,410	.6000	67.59	.4055	94.60	96.71	75.37		201,054	.0323
Waynesville	9,972		4,979,475	42.19		12,497,020		361,190	.0347	2006 / 2010		1,041,067,192	.4000	86.36	.3454	96.26	97.10	84.35		159,323	.0153
Windsor	3,095		724,728	44.37		2,782,043		94,819	.0825	2004 / 2012		114,918,271	.1500	86.62	.1299	94.99	96.37	86.77		8,646	.0075
Winterville	8,586		2,286,529	35.75		NR	*	NR	NA	2004 / 2008		572,450,640	.4500	88.06	.3963	NR	NR	NR		-	NA

Total	\$	<u>38,767,502</u>		\$	<u>107,890,111</u>	\$	<u>4,465,681</u>		\$	<u>8,612,818,220</u>				\$	<u>1,217,625</u>
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Group Statistics:
2,500-9,999

Range:															
Lowest	\$	(102,810)	-7.83			.0102			.1500	63.24	.1299	80.22	81.19	69.80	
Highest	\$	7,695,724	94.93			.2833			.6200	99.78	.5563	98.64	99.76	90.07	
Average	\$	1,846,072	39.94			.0518			.3834	86.68	.3323	95.93	97.22	81.45	

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, 2008

		General Fund		Unit-Wide															
		FBA		Tax Rate												Percent		Tax Rate	
		Fund Balance	As % Percent	Cash and	Invest	Invest	Latest Yr/ Next Yr Of	January 1, 2007	Assess	Tax	Assess	2007-08	2007-08	Excluding	Motor	2007-08	Tax Rate		
Municipality	Pop	Available	GF Exp	Invest (1)	Earnings Amt (1)	Earnings Amt	Reval (2)	Valuation (3)	Rate	-to-Sales Ratio	Tax Rate Adjusted	Percent Collected	Motor Vehicles	Only	Amount Uncoll	2007-08 Amount Uncoll			
1,000-2,499																			
Belhaven	1,938	\$ 1,852,170	78.48	\$ 4,052,371	\$ 164,120	.1945	2002 / 2010	\$ 84,359,780	.5200	67.59	.3515	88.76	90.65	74.65	\$ 53,192	.0631			
Drexel	1,916	1,789,810	203.82	5,243,735	196,100	.1930	2007 / 2011	101,614,958	.3200	100.00	.3200	97.63	98.18	93.56	7,789	.0077			
Enfield	2,278	1,191,999	74.04	3,462,632	117,769	.1554	2007 / 2015	75,763,962	.7500	98.31	.7373	93.49	95.53	78.73	36,289	.0479			
Fremont	1,412	522,610	59.06	710,431	37,605	.0773	2003 / 2011	48,636,611	.6500	87.95	.5717	93.10	95.32	79.03	21,877	.0450			
Hertford	2,189	856,128	62.23	1,424,360	74,865	.0879	2000 / 2008	85,147,660	.4900	58.80	.2881	93.14	95.63	76.43	28,469	.0334			
Lake Lure	1,077	1,002,992	25.08	1,832,403	71,491	.0070	2007 / 2011	1,024,808,253	.2100	93.64	.1966	99.00	99.09	93.32	20,919	.0020			
Pinetops	1,287	776,239	82.12	1,532,826	43,777	.0949	2001 / 2009	46,117,436	.3600	77.03	.2773	88.39	89.65	83.04	19,458	.0422			
Robersonville	1,596	1,228,011	104.97	6,871,174	274,645	.4097	2001 / 2009	67,031,805	.6000	81.49	.4889	89.86	91.77	75.08	41,063	.0613			
Scotland Neck	2,214	923,050	52.15	NR	*	NR	NA	88,384,817	.6000	98.31	.5899	NR	NR	NR	-	NA			

Total	\$ 10,143,009	\$ 25,129,932	\$ 980,372	\$ 1,621,865,282	\$ 229,056
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Group Statistics:
1,000-2,499

Range:

Lowest	\$ 522,610	25.08	.0070	.2100	58.80	.1966	88.39	89.65	74.65
Highest	\$ 1,852,170	203.82	.4097	.7500	100.00	.7373	99.00	99.09	93.56
Average	\$ 1,127,001	67.65	.0604	.3278	88.62	.2905	95.19	96.42	80.52

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, 2008

		General Fund		Unit-Wide													
		FBA		Tax Rate										Percent		Tax Rate	
		Fund	As %	Invest		Latest Yr/	January 1, 2007	Assess	2007-08	2007-08	Excluding	Motor	2007-08	2007-08			
Municipality	Pop	Balance	Percent	Cash and	Earnings	Earnings	Next Yr Of	Assessed	Tax	-to-Sales	Tax Rate	Percent	Motor	Vehicles	Amount	Amount	
		Available	GF Exp	Invest (1)	Amt (1)	Amt	Reval (2)	Valuation (3)	Rate	Ratio	Adjusted	Collected	Vehicles	Only	Uncoll	Uncoll	
500-999																	
Black Creek	736	\$ 243,735	54.95	\$ 2,676,318	\$ 62,162	.2775	2000 / 2008	\$ 22,399,735	.5500	87.63	.4820	91.80	93.48	82.77	\$ 12,169	.0543	
Fountain	571	500,036	201.49	896,755	4,790	.0236	2004 / 2008	20,306,877	.6000	88.06	.5284	95.19	97.43	78.48	5,934	.0292	
Highlands	969	2,422,896	46.47	7,611,175	238,930	.0131	2007 / 2011	1,830,285,736	.1350	100.00	.1350	99.10	99.23	88.10	22,179	.0012	
Lucama	879	817,281	227.38	4,490,711	99,267	.3217	2000 / 2008	30,853,096	.4500	87.63	.3943	88.85	91.54	74.10	18,578	.0602	
Pikeville	703	589,812	124.33	1,509,696	84,621	.2321	2003 / 2011	36,460,627	.5000	87.95	.4398	96.31	98.36	85.85	6,751	.0185	
Stantonsburg	730	494,238	61.84	3,693,233	143,406	.3953	2000 / 2008	36,276,887	.4300	87.63	.3768	94.05	95.78	82.34	9,339	.0257	
Total		\$ 5,067,998		\$ 20,877,888	\$ 633,176			\$ 1,976,582,958							\$ 74,950		

Group Statistics:
500-999

Range:

Lowest	\$ 243,735	46.47	.0131	.1350	87.63	.1350	88.85	91.54	74.10
Highest	\$ 2,422,896	227.38	.3953	.6000	100.00	.5284	99.10	99.23	88.10
Average	\$ 844,666	67.22	.0320	.1615	98.98	.1599	97.69	98.39	82.38

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, 2008

		General Fund		Unit-Wide																	
		Fund Balance Available	FBA As % Percent GF Exp	Cash and Invest (1)	Invest Earnings Amt (1)	Tax Rate Equiv - Amt	Latest Yr/ Next Yr Of Reval (2)	January 1, 2007 Assessed Valuation (3)	Tax Rate	Assess -to-Sales Ratio	2007-08 Tax Rate Adjusted	2007-08 Percent Collected	Excluding Motor Vehicles	Percent Collected	Tax Rate Equiv -						
														Motor Vehicles Only	2007-08 Amount Uncoll	2007-08 Amount Uncoll					
Municipality	Pop																				
Below 500																					
Bostic	316	\$	257,366	120.54	\$	811,666	\$	22,787	.1478	2007 / 2011	\$	15,421,727	.2500	93.64	.2341	93.65	95.46	80.42	\$	2,410	.0156
Hamilton	475		339,733	125.05		1,295,318		19,019	.1556	2001 / 2009		12,222,647	.5700	81.49	.4645	88.26	91.05	78.02		8,070	.0660
Hobgood	385		146,546	85.90		387,361		15,861	.1303	2007 / 2015		12,173,132	.5000	98.31	.4916	91.68	93.48	83.77		5,023	.0413
Hookerton	484		215,722	53.68		1,240,501		39,683	.2807	2005 / 2013		14,137,118	.5000	96.48	.4824	95.15	97.09	82.42		3,458	.0245
Macclesfield	409		182,773	79.01		829,281		33,574	.2456	2001 / 2009		13,668,554	.4500	77.03	.3466	92.82	95.23	84.12		4,370	.0320
Oak City	354		416,984	250.97		871,829		27,982	.1961	2001 / 2009		14,267,377	.4500	81.49	.3667	86.10	87.78	78.45		8,943	.0627
Walstonburg	231		155,732	135.91		289,202		11,518	.1174	2005 / 2013		9,807,166	.5000	96.48	.4824	93.17	94.15	85.19		3,289	.0335

Total		\$ 1,714,856		\$ 5,725,158	\$ 170,424			\$ 91,697,721							\$ 35,563	
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Group Statistics:
Below 500

Range:																
Lowest		\$ 146,546	53.68			.1174			.2500	77.03	.2341	86.10	87.78	78.02		
Highest		\$ 416,984	250.97			.2807			.5700	98.31	.4916	95.15	97.09	85.19		
Average		\$ 244,979	109.25			.1859			.4521	88.24	.3989	91.36	93.39	81.45		

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, 2008

		General Fund		Unit-Wide												
		Fund Balance Available	FBA As % Percent GF Exp	Cash and Invest (1)	Invest Earnings Amt (1)	Tax Rate Equiv - Invest Earnings Amt	Latest Yr/ Next Yr Of Reval (2)	January 1, 2007 Assessed Valuation (3)	Tax Rate	Assess -to-Sales Ratio	2007-08 Tax Rate Adjusted	2007-08 Percent Collected	Excluding Motor Vehicles	Percent Collected Motor Vehicles Only	2007-08 Amount Uncoll	Tax Rate Equiv - 2007-08 Amount Uncoll
Municipality	Pop															

Statewide with Electric Systems	\$	<u>1,391,512,007</u>	\$	<u>62,099,665</u>	\$	<u>92,446,093,555</u>	\$	<u>13,144,383</u>
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Range:

Lowest	\$	(102,810)	-7.83	.0070	.1350	58.80	.1299	80.22	81.19	66.28
Highest	\$	37,708,165	250.97	.4097	.7500	100.00	.7373	99.10	99.79	93.56
Average	\$	4,837,478	35.31	.0672	.4750	88.52	.4204	96.92	98.22	84.16

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, 2008

Municipality		General Fund		Unit-Wide													
		FBA As % Percent GF Exp	Cash and Invest (1)	Tax Rate Equiv - Invest Earnings					January 1, 2007 Assessed Valuation (3)	Tax Rate	Assess to-Sales Ratio	2007-08 Tax Rate Adjusted	2007-08 Percent Collected	Excluding Motor Vehicles	Percent Collected Motor Vehicles Only	2007-08 Amount Uncoll	Tax Rate Equiv 2007-08 Amount Uncoll
				Invest Earnings Amt (1)	Invest Earnings Amt	Latest Yr/ Next Yr Of Reval (2)											
Pop	Available																
50,000 and Above																	
Asheville	77,837	\$ 18,231,893	18.07	\$ 79,240,844	\$ 4,458,764	.0445	2006 / 2010	\$ 10,011,553,680	.4200	87.40	.3671	99.30	99.66	93.20	\$ 294,313	.0029	
Cary	132,604	47,515,539	41.76	345,556,243	19,424,386	.1399	2000 / 2008	13,888,256,819	.4200	81.32	.3415	99.07	99.78	91.51	539,612	.0039	
Chapel Hill	54,904	11,223,093	22.53	34,084,823	1,480,916	.0263	2005 / 2009	5,640,522,787	.5220	83.14	.4340	99.44	99.70	94.66	171,703	.0030	
Charlotte	674,752	114,132,000	22.82	1,889,183,000	52,944,000	.0741	2003 / 2009	71,484,764,196	.4586	87.33	.4005	97.61	98.64	85.24	8,143,000	.0114	
Durham	222,491	24,204,055	12.29	167,497,907	14,081,221	.0811	2001 / 2008	17,365,710,984	.6130	86.54	.5305	100.00	100.00	100.00	458,278	.0026	
Greensboro	257,173	34,469,820	14.31	207,902,329	19,035,158	.0846	2004 / 2012	22,508,448,011	.6350	92.72	.5888	98.31	99.09	89.23	2,456,785	.0109	
Jacksonville	77,397	10,921,551	32.08	33,859,053	1,546,706	.0583	2006 / 2010	2,653,624,114	.6260	89.37	.5595	96.70	98.33	80.23	548,828	.0207	
Raleigh	367,313	93,819,130	29.81	458,017,868	23,278,971	.0667	2000 / 2008	34,914,544,204	.4350	81.32	.3537	98.11	99.39	85.44	2,883,259	.0083	
Wilmington	100,746	16,979,687	20.26	121,110,473	5,770,614	.0422	2007 / 2011	13,677,272,490	.3000	97.03	.2911	98.13	99.14	84.22	774,659	.0057	
Winston-Salem	224,889	25,260,747	14.60	423,128,795	(9,241,510)	-.0471	2005 / 2009	19,612,375,210	.4900	93.68	.4590	98.14	98.99	87.08	1,873,674	.0096	

Total		<u>\$ 396,757,515</u>		<u>\$ 3,759,581,335</u>	<u>\$ 132,779,226</u>		<u>\$ 211,757,072,495</u>								<u>\$ 18,144,111</u>	
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Group Statistics:
50,000 and Above

Range:																	
Lowest		\$ 10,921,551	12.29			-.0471			.3000	81.32	.2911	96.70	98.33	80.23			
Highest		\$ 114,132,000	41.76			.1399			.6350	97.03	.5888	100.00	100.00	100.00			
Average		\$ 39,675,752	21.94			.0627			.4782	87.34	.4177	98.25	99.12	87.95			

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, 2008

Municipality	Pop	General Fund		Unit-Wide													Percent Collected Motor Vehicles Only	2007-08 Amount Uncoll	Tax Rate Equiv - 2007-08 Amount Uncoll
		Fund Balance Available	FBA As % Percent GF Exp	Tax Rate Equiv -					January 1, 2007 Assessed Valuation (3)	Tax Rate	Assess -to-Sales Ratio	2007-08 Tax Rate Adjusted	2007-08 Percent Collected	Excluding Motor Vehicles					
				Cash and Invest (1)	Invest Earnings Amt (1)	Invest Earnings Amt	Latest Yr/ Next Yr Of Reval (2)												
10,000-49,999																			
Asheboro	23,940	\$ 7,604,555	34.64	\$ 19,497,057	\$ 867,639	.0421	2007 / 2013	\$ 2,061,985,336	.5500	96.76	.5322	98.38	99.44	85.62	\$ 183,411	.0089			
Boone	14,717	11,958,301	109.79	21,186,168	811,372	.0617	2006 / 2010	1,315,144,185	.3700	84.03	.3109	98.86	99.23	89.45	55,255	.0042			
Burlington	49,343	25,480,377	57.63	87,266,143	3,641,545	.0981	2001 / 2009	3,713,798,533	.6250	90.59	.5662	96.33	97.41	84.69	863,737	.0233			
Carrboro	19,178	9,390,364	62.11	11,883,676	525,459	.0343	2005 / 2009	1,530,312,905	.6537	83.14	.5435	98.69	99.04	91.43	129,309	.0084			
Clemmons	17,912	5,867,576	123.45	6,815,371	265,967	.0150	2005 / 2009	1,768,194,402	.0985	93.68	.0923	98.89	99.40	93.85	19,360	.0011			
Dunn	10,100	1,943,231	21.50	4,852,941	229,139	.0358	2003 / 2009	640,508,067	.5200	83.77	.4356	96.62	98.12	82.63	109,000	.0170			
Eden	15,666	5,334,821	46.83	23,533,681	744,987	.0884	2003 / 2009	842,514,859	.5700	89.76	.5116	95.40	97.23	81.51	221,025	.0262			
Fuquay-Varina	14,959	8,795,646	63.53	22,052,046	883,911	.0667	2000 / 2008	1,325,503,868	.5200	81.32	.4229	97.34	99.21	81.49	182,340	.0138			
Garner	25,105	9,229,693	38.64	17,465,400	727,199	.0310	2000 / 2008	2,342,760,297	.5750	81.32	.4676	97.62	99.19	83.70	312,668	.0133			
Goldsboro	37,341	6,771,263	23.82	29,310,310	1,208,717	.0622	2003 / 2011	1,942,808,874	.6500	87.95	.5717	95.32	97.69	77.30	602,721	.0310			
Graham	14,597	10,132,507	99.77	19,415,835	851,183	.0939	2001 / 2009	906,182,019	.4800	90.49	.4344	96.38	97.83	84.17	159,013	.0175			
Havelock	22,604	5,040,376	62.83	13,029,480	583,013	.0853	2002 / 2010	683,333,510	.4900	68.61	.3362	97.25	99.69	81.82	90,713	.0133			
Henderson	16,315	3,717,720	24.02	9,071,991	462,460	.0607	2000 / 2008	761,873,467	.6700	74.21	.4972	93.24	94.37	83.71	344,490	.0452			
Hendersonville	12,751	7,075,845	55.62	45,677,348	1,739,559	.1039	2007 / 2011	1,673,700,591	.3800	97.94	.3722	98.09	97.98	100.00	256,238	.0153			
Hickory	40,522	15,352,989	35.92	40,106,908	2,168,661	.0478	2007 / 2011	4,532,587,743	.5000	100.00	.5000	97.34	98.25	85.08	622,549	.0137			
Holly Springs	19,486	1,932,405	9.94	22,768,004	793,676	.0462	2000 / 2008	1,719,517,685	.5300	81.32	.4310	97.92	98.27	95.20	191,128	.0111			
Hope Mills	12,843	3,444,448	39.61	6,579,926	281,057	.0400	2003 / 2009	702,040,418	.4600	86.00	.3956	97.04	99.67	79.68	95,825	.0136			
Indian Trail	26,082	5,764,253	119.72	7,881,984	229,464	.0091	2004 / 2008	2,528,609,894	.1500	84.03	.1260	97.59	98.41	89.14	91,052	.0036			
Kannapolis	42,806	3,991,024	15.43	15,033,010	118,491	.0045	2004 / 2008	2,632,825,258	.4970	89.93	.4470	97.70	98.67	88.45	303,151	.0115			
Kernersville	22,036	8,032,164	37.17	14,706,525	574,517	.0260	2005 / 2009	2,209,486,076	.5500	71.00	.3905	98.41	99.22	90.40	194,682	.0088			
Leland	10,306	2,651,594	43.48	8,723,594	289,677	.0197	2007 / 2011	1,472,016,542	.1166	99.29	.1158	96.43	97.04	88.23	63,809	.0043			
Lenoir	18,954	5,342,522	34.17	12,510,066	584,330	.0436	2005 / 2009	1,340,618,524	.5400	88.88	.4800	94.17	95.42	79.77	423,162	.0316			
Lewisville	13,379	3,558,957	86.38	6,281,962	242,037	.0215	2005 / 2009	1,123,263,885	.1770	93.68	.1658	98.60	99.10	94.37	27,917	.0025			
Matthews	28,072	6,529,721	35.45	8,680,865	411,605	.0143	2003 / 2009	2,870,324,182	.3075	87.33	.2685	102.10	101.39	108.73	(192,739)	-.0067			
Mint Hill	20,519	8,909,577	103.77	9,003,849	449,522	.0246	2003 / 2009	1,824,644,130	.5500	87.33	.4803	96.47	97.72	88.94	185,303	.0102			
Mooresville	27,672	18,596,853	54.97	35,947,328	1,345,666	.0309	2007 / 2011	4,347,949,401	.5500	99.40	.5467	97.02	97.70	88.66	718,773	.0165			
Morrisville	14,308	8,896,075	47.92	16,229,582	544,174	.0246	2000 / 2008	2,216,587,790	.4677	81.32	.3803	99.05	99.79	90.73	98,528	.0044			
Mount Airy	10,892	3,738,735	32.60	10,501,532	440,214	.0506	2004 / 2008	870,138,162	.6300	90.25	.5686	98.26	98.73	92.14	96,564	.0111			
Mount Holly	10,213	3,122,067	38.68	NR *	NR	NA	2007 / 2011	1,026,245,887	.5400	96.87	.5231	NR	NR	NR	-	NA			
Pinehurst	11,632	4,418,599	31.55	5,529,063	307,166	.0111	2007 / 2011	2,770,264,559	.2800	100.00	.2800	99.83	99.97	97.29	13,011	.0005			
Reidsville	14,643	5,255,892	37.89	16,797,473	794,672	.0808	2003 / 2009	982,929,613	.7300	89.76	.6552	96.53	97.72	82.95	251,092	.0255			
Roanoke Rapids	16,569	1,855,269	10.36	2,730,864	319,772	.0296	2007 / 2015	1,080,836,850	.5740	98.31	.5643	96.38	96.92	91.10	223,751	.0207			
Salisbury	31,023	4,446,572	13.80	20,098,852	1,019,778	.0365	2007 / 2011	2,794,726,932	.5900	99.78	.5887	97.03	98.00	86.80	503,129	.0180			
Sanford	27,271	11,350,750	52.64	29,925,601	1,191,466	.0602	2007 / 2011	1,979,529,880	.5500	100.00	.5500	97.09	98.39	83.72	327,170	.0165			
Southern Pines	12,217	7,291,479	62.08	17,259,952	732,645	.0377	2007 / 2011	1,942,332,554	.3400	100.00	.3400	99.48	99.77	94.66	34,116	.0018			
Stallings	11,331	5,993,272	148.82	6,293,256	217,386	.0163	2004 / 2008	1,335,897,797	.2500	84.03	.2101	98.38	99.02	91.21	53,877	.0040			
Thomasville	26,563	4,067,111	24.94	6,135,094	311,078	.0198	2007 / 2015	1,569,964,682	.5600	96.76	.5419	95.38	97.03	79.53	478,886	.0305			
Weddington	10,974	2,025,863	225.78	2,039,570	73,967	.0060	2004 / 2008	1,241,146,153	.0300	84.03	.0252	98.92	98.84	100.00	8,062	.0006			
Total		\$ 264,910,466		\$ 652,822,307	\$ 26,983,171			\$ 68,623,105,510							\$ 8,342,078				

Group Statistics:
10,000-49,999

Range:

Lowest	\$ 1,855,269	9.94		.0045		.0300	68.61	.0252	93.24	94.37	77.30
Highest	\$ 25,480,377	225.78		.1039		.7300	100.00	.6552	102.10	101.39	108.73
Average	\$ 6,971,328	43.40		.0393		.4637	89.99	.4173	97.33	98.34	86.60

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, 2008

		General Fund		Unit-Wide											Percent		Tax Rate	
		Fund Balance Available	FBA As % Percent GF Exp	Cash and Invest (1)	Invest Earnings Amt (1)	Tax Rate Equiv -		January 1, 2007 Assessed Valuation (3)	Tax Rate	Assess -to-Sales Ratio	2007-08 Tax Rate Adjusted	2007-08 Percent Collected	Excluding Motor Vehicles	Collected Motor Vehicles Only	2007-08 Amount Uncoll	2007-08 Amount Uncoll		
Municipality	Pop																	
2,500-9,999																		
Aberdeen	4,587	\$ 1,948,326	32.41	\$ 4,897,855	\$ 222,188	.0370	2007 / 2011	\$ 600,764,380	.4300	100.00	.4300	98.99	99.74	88.89	\$ 26,066	.0043		
Ahoskie	4,456	2,229,915	51.74	5,593,991	170,707	.0814	2003 / 2011	209,603,396	.7700	82.31	.6338	94.40	97.39	69.25	90,339	.0431		
Angier	4,219	2,116,077	87.04	3,864,566	150,268	.0681	2003 / 2009	220,543,038	.5300	83.77	.4440	97.14	98.90	79.40	33,062	.0150		
Archdale	9,682	4,392,298	66.79	7,368,129	280,313	.0299	2007 / 2013	936,810,204	.2900	96.76	.2806	98.69	99.69	89.39	35,703	.0038		
Beaufort	3,975	3,715,073	82.69	9,295,686	387,981	.0424	2007 / 2011	915,137,957	.1900	100.00	.1900	98.64	99.15	86.96	24,150	.0026		
Belmont	9,921	1,636,407	19.85	4,596,579	170,086	.0177	2007 / 2011	959,386,142	.4750	96.87	.4601	97.42	98.15	87.87	120,005	.0125		
Bessemer City	5,517	1,147,618	45.06	2,983,731	88,912	.0280	2007 / 2011	316,998,029	.4100	96.87	.3972	94.56	96.09	78.18	70,916	.0224		
Black Mountain	7,923	2,683,661	42.49	4,291,093	169,504	.0192	2006 / 2010	884,919,186	.3200	87.40	.2797	98.92	99.29	93.48	30,466	.0034		
Boiling Spring Lakes	4,115	1,549,483	51.18	2,252,104	204,650	.0312	2007 / 2011	655,701,962	.1200	99.29	.1191	95.80	96.70	86.15	33,796	.0052		
Boiling Springs	4,123	1,957,042	156.68	2,516,858	99,047	.0412	2004 / 2008	240,416,544	.3000	84.52	.2536	97.54	98.67	90.52	17,880	.0074		
Brevard	7,128	2,355,391	34.95	6,413,617	166,552	.0253	2002 / 2009	657,212,086	.4950	76.71	.3797	99.29	99.73	93.06	23,353	.0036		
Burgaw	3,996	1,550,794	56.80	2,873,840	127,814	.0623	2003 / 2011	205,082,017	.5700	61.67	.3515	95.83	97.71	78.30	47,903	.0234		
Butner	7,542	5,725,927	303.57	5,748,920	93,109	.0186	2002 / 2010	500,308,118	.2500	88.11	.2203	93.34	94.05	85.31	79,999	.0160		
Cajah's Mountain	2,870	2,292,324	481.93	NR	NR	NA	NA	-	NA	88.88	NA	NR	NR	NR	NA	NA		
Canton	4,083	2,173,948	45.64	2,502,910	89,909	.0208	2006 / 2010	432,069,251	.5800	86.36	.5009	95.13	96.40	77.30	123,784	.0286		
Carolina Beach	5,974	3,745,055	48.67	8,032,888	303,558	.0125	2007 / 2011	2,438,185,038	.1750	97.03	.1698	97.45	97.84	84.87	109,326	.0045		
Carolina Shores	2,873	2,472,500	151.91	2,564,838	89,383	.0219	2007 / 2011	408,292,478	.0800	99.29	.0794	99.29	99.60	94.87	2,320	.0006		
China Grove	4,298	1,501,438	66.86	2,689,967	152,960	.0523	2007 / 2011	292,251,464	.3800	99.78	.3792	97.56	98.32	89.61	26,680	.0091		
Clinton	8,808	4,702,510	58.08	8,621,059	326,071	.0510	2003 / 2011	639,122,844	.4100	85.42	.3502	97.62	98.85	86.51	62,796	.0098		
Conover	7,922	3,861,199	47.83	12,341,222	492,740	.0481	2007 / 2011	1,024,820,288	.4000	88.84	.3554	97.41	98.24	85.52	109,213	.0107		
Cramerton	3,363	744,062	22.79	2,485,715	100,394	.0253	2007 / 2011	396,311,193	.4250	96.87	.4117	95.80	96.28	91.08	70,984	.0179		
Creedmoor	2,790	NR	NR	NR	NR	NA	2002 / 2010	239,575,923	.7250	88.11	.6388	NR	NR	NR	-	NA		
Davidson	9,751	3,170,015	40.54	3,453,887	143,214	.0121	2003 / 2009	1,183,139,162	.3450	87.33	.3013	98.55	98.90	94.26	59,580	.0050		
Eastover	3,686	30,640	9.29	133,285	1,225	.0007	2007 /	179,730,960	.2050	86.00	.1763	97.56	99.16	85.02	9,650	.0054		
Elizabethtown	3,660	NR	NR	NR	NR	NA	2007 / 2015	245,679,266	.6250	100.00	.6250	NR	NR	NR	-	NA		
Elkin	4,198	3,054,943	64.92	3,937,917	182,027	.0445	2004 / 2008	409,301,410	.4750	90.25	.4287	98.06	98.60	91.31	37,941	.0093		
Elon	7,219	2,882,798	63.82	4,163,805	183,205	.0386	2001 / 2009	474,244,198	.3700	90.49	.3348	98.84	99.45	92.90	20,269	.0043		
Emerald Isle	3,855	1,477,458	20.39	5,678,798	236,545	.0056	2007 / 2011	4,246,569,437	.0670	100.00	.0670	99.65	99.72	93.22	17,846	.0004		
Erwin	4,864	456,751	16.83	7,656,240	244,896	.1233	2003 / 2009	198,644,476	.4800	83.77	.4021	96.38	97.91	84.12	39,359	.0198		
Fairmont	2,744	352,809	16.63	686,868	30,015	.0293	2005 / 2010	102,610,825	.6900	89.72	.6191	88.95	87.38	100.00	156,922	.1529		
Fairview	4,853	NR	NR	NR	NR	NA	2004 / 2008	324,354,557	.0200	84.03	.0168	NR	NR	NR	-	NA		
Flat Rock	3,193	3,906,608	326.03	3,952,340	174,683	.0191	2007 / 2011	916,791,670	.0750	97.94	.0735	99.86	100.00	97.05	2,701	.0003		
Fletcher	6,168	1,287,986	27.23	1,385,781	81,316	.0089	2007 / 2011	913,015,005	.2700	97.94	.2644	98.29	99.15	85.80	42,626	.0047		
Franklin	3,826	2,574,146	73.33	5,959,657	256,765	.0408	2007 / 2011	629,254,809	.2500	100.00	.2500	95.93	96.70	81.19	64,027	.0102		
Gamewell	3,857	2,264,128	291.13	5,099,181	213,238	NA	NA	-	NA	88.88	NA	NA	NA	NA	NA	NA		
Gibsonville	5,439	1,946,591	43.32	2,171,319	87,849	.0230	2004 / 2012	381,970,038	.5150	92.72	.4775	96.08	96.90	89.67	77,307	.0202		
Hamlet	5,870	1,631,664	38.53	2,828,920	110,780	.0423	2004 / 2008	262,031,218	.6600	86.53	.5711	95.34	97.16	82.97	80,350	.0307		
Harrisburg	5,954	978,775	15.96	2,608,314	148,408	.0119	2004 / 2008	1,242,513,845	.1350	89.93	.1214	97.64	98.02	93.79	62,444	.0050		
Hillsborough	6,584	4,016,901	65.24	12,126,967	428,768	.0684	2005 / 2009	626,401,231	.6910	83.14	.5745	94.89	95.38	88.84	206,385	.0329		
Hudson	3,124	1,170,751	54.90	1,275,269	55,802	.0215	2005 / 2009	259,693,519	.3500	88.88	.3111	95.40	96.61	83.89	41,109	.0158		
Jamestown	3,369	1,544,582	56.53	5,696,596	234,302	.0607	2004 / 2012	386,093,291	.3500	92.72	.3245	99.40	99.78	95.76	8,270	.0021		
Kill Devil Hills	6,821	5,558,240	41.68	14,747,124	792,379	.0304	2005 / 2010	2,604,617,207	.2000	83.08	.1662	98.80	99.10	87.59	62,585	.0024		

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, 2008

		General Fund		Unit-Wide												Percent		Tax Rate	
		Fund Balance Available	FBA As % Percent GF Exp	Cash and Invest (1)	Invest Earnings Amt (1)	Invest Earnings Amt	Latest Yr/ Next Yr Of Reval (2)	January 1, 2007 Assessed Valuation (3)	Tax Rate	Assess -to-Sales Ratio	2007-08 Tax Rate Adjusted	2007-08 Percent Collected	Excluding Motor Vehicles	Collected	2007-08	Tax Rate			
Motor Vehicles Only	Amount Uncoll		Equiv -											2007-08 Amount Uncoll					
Municipality	Pop																		
2,500-9,999 continued																			
King	6,514	\$ 1,930,216	41.52	\$ 3,949,404	\$ 178,931	.0336	2005 / 2009	\$ 531,937,257	.3599	91.83	.3305	98.72	99.38	92.54	\$ 24,185	.0045			
Kitty Hawk	3,461	5,015,416	86.08	5,927,969	229,337	.0160	2005 / 2010	1,431,701,998	.1800	83.08	.1495	98.87	99.05	93.62	29,247	.0020			
Knightdale	9,813	2,390,529	25.73	3,775,086	335,661	.0453	2000 / 2008	740,582,695	.5000	81.32	.4066	96.97	98.92	79.98	112,476	.0152			
Lake Park	3,203	907,980	95.71	935,627	32,568	.0140	2004 / 2008	232,533,829	.2300	84.03	.1933	96.82	98.05	87.54	17,187	.0074			
Liberty	2,828	975,943	47.98	1,720,630	70,939	.0410	2007 / 2013	173,080,378	.5125	76.76	.3934	97.85	99.36	86.07	19,483	.0113			
Lillington	3,123	1,995,774	93.43	3,073,867	91,243	.0440	2003 / 2009	207,484,751	.5600	83.77	.4691	98.10	99.05	82.13	22,229	.0107			
Locust	3,108	NR	NR	NR *	NR	NA	2005 / 2009	247,634,112	.3600	90.57	.3261	NR	NR	NR	-	NA			
Long View	4,935	2,664,174	97.54	3,309,657	136,122	.0511	2007 / 2011	266,592,281	.4000	100.00	.4000	94.95	96.36	77.92	58,831	.0221			
Lowell	2,719	837,509	48.41	1,303,862	42,744	.0177	2007 / 2011	241,645,070	.4000	96.87	.3875	96.34	97.75	82.26	35,502	.0147			
Marion	7,302	2,884,600	50.98	4,752,141	167,941	.0466	2003 / 2011	360,592,964	.5100	85.11	.4341	95.66	97.31	78.79	80,178	.0222			
Marshville	3,002	1,007,973	68.12	2,285,010	70,390	.0464	2004 / 2008	151,653,514	.3800	84.03	.3193	95.08	96.62	80.71	28,122	.0185			
Marvin	3,925	812,572	154.21	841,868	25,374	.0040	2004 / 2008	634,853,666	.0500	84.03	.0420	100.00	100.00	100.00	579,354	.0913			
Maxton	2,530	604,092	32.64	1,206,851	148,323	.1703	2005 / 2010	87,083,526	.8000	89.72	.7178	91.44	91.00	95.12	64,366	.0739			
Mebane	9,187	9,046,627	87.93	22,127,494	853,954	.0743	2001 / 2009	1,149,864,403	.5000	90.49	.4525	98.37	99.22	86.67	94,034	.0082			
Midland	3,121	1,784,070	152.79	1,818,192	60,929	.0223	2004 / 2008	272,831,203	.1500	89.93	.1349	97.73	98.69	90.31	9,401	.0034			
Midway	4,457	1,562,172	516.18	1,599,427	16,007	.0049	2007 / 2015	328,821,844	.0500	100.00	.0500	97.52	97.54	97.28	3,936	.0012			
Mills River	6,334	2,494,288	60.16	2,536,645	171,174	.0195	2007 / 2011	878,608,968	.0750	97.94	.0735	97.12	97.63	91.20	18,113	.0021			
Mocksville	4,547	3,975,975	93.49	9,469,676	206,515	.0308	2005 / 2009	670,703,108	.3000	94.00	.2820	99.13	100.00	83.53	18,517	.0028			
Morehead City	8,691	3,181,016	31.31	13,341,609	584,609	.0266	2007 / 2011	2,194,677,090	.2200	100.00	.2200	99.07	99.49	88.38	45,403	.0021			
Mount Olive	4,587	449,980	14.78	NR *	NR	NA	2003 / 2011	204,647,828	.5900	87.95	.5189	NR	NR	NR	-	NA			
Nags Head	3,113	8,377,211	71.67	14,614,892	685,853	.0225	2005 / 2010	3,051,602,255	.1475	83.08	.1225	99.96	99.98	98.36	1,590	.0001			
Nashville	4,791	3,815,858	97.46	5,640,558	193,032	.0700	2001 / 2009	275,731,828	.6300	82.78	.5215	97.02	97.91	92.61	51,472	.0187			
Newport	3,806	705,247	32.60	1,322,875	65,343	.0223	2007 / 2011	292,463,526	.2700	100.00	.2700	97.58	99.28	81.01	19,445	.0066			
North Wilkesboro	4,181	5,295,810	81.67	7,058,498	294,547	.0673	2007 / 2011	437,949,301	.5200	98.66	.5130	96.68	97.29	87.74	74,712	.0171			
Norwood	2,828	1,307,599	76.02	2,278,909	54,515	.0247	2005 / 2009	220,366,999	.4000	90.57	.3623	95.64	96.66	81.79	39,068	.0177			
Oak Island	8,261	3,399,760	32.44	11,237,529	407,236	.0097	2007 / 2011	4,203,291,615	.1245	99.29	.1236	97.59	97.79	89.76	127,055	.0030			
Oak Ridge	4,758	3,758,632	212.14	3,770,596	127,034	.0179	2004 / 2012	709,379,595	.0863	92.72	.0800	98.76	98.76	98.76	8,473	.0012			
Oxford	9,342	1,620,053	20.41	5,444,207	224,927	.0517	2002 / 2010	435,024,175	.5500	88.11	.4846	95.79	96.65	88.20	105,718	.0243			
Pembroke	2,830	327,954	12.76	559,272	29,957	.0220	2005 / 2010	135,927,418	.6200	89.72	.5563	92.55	94.02	73.65	67,552	.0497			
Pleasant Garden	5,228	1,067,418	216.79	2,854,241	83,083	.0239	2004 / 2012	346,951,473	.0500	92.72	.0464	97.49	97.95	93.30	4,870	.0014			
Plymouth	3,916	565,419	26.64	1,295,704	25,598	.0150	2005 / 2013	170,748,189	.5900	82.07	.4842	86.57	88.50	68.07	125,287	.0734			
Polkton	2,914	926,035	152.41	1,350,322	18,301	.0529	2002 / 2010	34,563,299	.2500	76.33	.1908	86.82	87.86	79.28	11,410	.0330			
Raeford	4,157	3,775,021	104.85	9,231,500	334,053	.1091	2006 / 2014	306,146,399	.4800	96.54	.4634	95.25	97.19	70.26	72,832	.0238			
Randleman	4,336	3,776,468	94.85	5,074,761	195,183	.0516	2007 / 2013	377,945,035	.5800	96.76	.5612	98.90	99.81	86.18	24,122	.0064			
Ranlo	3,142	445,048	34.10	1,201,886	36,878	.0219	2007 / 2011	168,503,981	.3700	96.87	.3584	94.36	96.82	78.70	35,409	.0210			
Red Oak	2,950	3,686,321	733.37	3,686,321	149,992	NA	NA	-	NA	82.78	NA	NA	NA	NA	NA	NA			
River Bend	3,075	821,006	71.52	464,378	47,710	.0198	2002 / 2010	241,266,362	.2500	68.61	.1715	98.94	99.49	94.77	6,387	.0026			
Rockingham	9,432	2,029,370	26.44	6,318,594	293,790	.0539	2004 / 2008	544,564,395	.4800	86.53	.4153	94.71	96.26	81.26	138,099	.0254			
Roxboro	8,876	2,451,940	27.20	7,464,237	198,888	.0308	2005 / 2009	645,853,209	.6140	90.85	.5578	97.63	99.08	85.55	95,179	.0147			
Rural Hall	2,660	3,449,226	196.68	3,639,425	152,018	.0468	2005 / 2009	324,591,522	.2300	93.68	.2155	98.90	99.29	92.84	8,262	.0025			
Rutherfordton	4,115	1,424,978	44.01	2,380,655	98,066	.0314	2007 / 2011	311,969,622	.5200	93.64	.4869	96.85	97.90	85.39	50,925	.0163			
Sawmills	5,084	4,261,662	325.10	6,972,710	217,538	.0940	2005 / 2009	231,469,041	.1500	88.88	.1333	93.92	95.67	82.61	21,189	.0092			
Siler City	8,372	2,296,254	41.10	15,057,075	518,259	.1190	2005 / 2009	435,619,177	.4500	89.90	.4046	92.69	93.51	83.65	144,604	.0332			

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, 2008

Municipality	Pop	General Fund		Unit-Wide													Percent Collected Motor Vehicles Only	2007-08 Amount Uncoll	Tax Rate Equiv - 2007-08 Amount Uncoll
		Fund Balance Available	FBA As % Percent GF Exp	Cash and Invest (1)	Invest Earnings Amt (1)	Invest Earnings Amt	Latest Yr/ Next Yr Of Reval (2)	January 1, 2007 Assessed Valuation (3)	Tax Rate	Assess -to-Sales Ratio	2007-08 Tax Rate Adjusted	2007-08 Percent Collected	Excluding Motor Vehicles						

2,500-9,999 continued																					
Southern Shores	2,604	\$	3,403,474	102.81	\$	3,972,795	\$	147,700	.0085	2005 / 2010	\$	1,741,464,616	.0975	83.08	.0810	99.39	99.57	90.77	\$	10,286	.0006
Spencer	3,416		1,748,276	93.35		1,816,053		46,689	.0224	2007 / 2011		208,487,832	.6000	99.78	.5987	96.82	97.95	85.06		39,221	.0188
Spindale	3,858		671,486	28.62		NR	*	NR	NA	2007 / 2011		219,865,739	.5100	93.64	.4776	NR	NR	NR		-	NA
Spring Lake	8,273		324,691	5.45		NR	*	NR	NA	2003 / 2009		320,310,427	.6600	86.00	.5676	NR	NR	NR		-	NA
Stanley	3,246		780,927	30.97		1,762,876		50,367	.0228	2007 / 2011		221,270,047	.5400	96.87	.5231	96.36	97.75	82.40		44,058	.0199
Stokesdale	3,756		3,702,584	1476.31		4,881,452		173,347	NA	NA		-	NA	92.72	NA	NA	NA	NA	NA	NA	NA
Summerfield	7,785		8,792,903	467.81		8,816,540		423,050	.0360	2004 / 2012		1,175,757,411	.0390	92.72	.0362	98.96	99.23	96.54		4,760	.0004
Sunset Beach	3,294		8,033,034	162.72		9,914,182		10,564	.0004	2007 / 2011		2,445,154,578	.1150	99.29	.1142	99.41	99.49	94.82		16,446	.0007
Sylvia	2,557		1,542,103	65.36		6,079,127		227,357	.0807	2004 / 2008		281,784,713	.4200	87.57	.3678	97.07	97.97	82.56		36,679	.0130
Tabor City	2,556		56,540	2.27		758,939		31,002	.0230	2005 / 2013		134,876,932	.6600	83.70	.5524	93.32	95.72	71.59		55,207	.0409
Tobaccoville	2,637		1,746,553	133.18		1,774,023		91,653	.0539	2005 / 2009		170,080,610	.0500	93.68	.0468	97.31	97.92	93.24		2,297	.0014
Trent Woods	4,364		2,925,723	117.24		3,712,790		160,032	.0360	2002 / 2010		444,747,521	.2700	68.61	.1852	99.45	99.80	96.74		6,617	.0015
Trinity	6,936		9,020,175	761.71		10,453,809		347,619	.0666	2007 / 2013		521,816,611	.1000	96.76	.0968	97.95	98.96	90.45		10,722	.0021
Troy	4,149		1,031,853	47.55		2,662,510		90,184	.0541	2004 / 2012		166,594,694	.4800	71.00	.3408	94.10	95.76	81.59		46,915	.0282
Unionville	7,483		1,381,481	430.77		1,397,594		68,997	.0176	2004 / 2008		392,242,458	.0200	84.03	.0168	96.82	97.31	92.24		2,361	.0006
Valdese	4,560		1,023,137	27.63		6,057,693		224,570	.0594	2007 / 2011		377,875,002	.4000	100.00	.4000	99.02	99.28	95.92		14,708	.0039
Wadesboro	5,549		1,997,545	50.31		3,645,010		137,620	.0500	2002 / 2010		275,170,583	.5800	76.33	.4427	93.99	95.36	81.41		95,821	.0348
Walkertown	4,801		4,447,872	389.49		4,486,172		155,803	.0417	2005 / 2009		373,563,924	.2000	93.68	.1874	97.84	98.56	90.16		16,617	.0044
Wallace	3,546		1,791,254	47.57		3,852,898		242,022	.1277	2001 / 2009		189,454,106	.6600	71.00	.4686	95.90	97.47	83.20		52,982	.0280
Wallburg	2,918		847,400	130.63		1,795,826		52,681	.0221	2007 / 2015		238,132,953	.0500	100.00	.0500	98.06	98.06	98.15		2,296	.0010
Warsaw	3,207		1,806,383	92.77		4,085,205		218,813	.1626	2001 / 2009		134,555,593	.5900	71.00	.4189	93.15	94.39	82.42		54,487	.0405
Waxhaw	3,844		2,457,665	72.00		2,580,007		77,147	.0102	2004 / 2008		757,126,085	.3400	84.03	.2857	97.40	98.03	89.95		67,346	.0089
Weaverville	3,215		4,756,327	107.95		7,852,414		349,711	.0490	2006 / 2010		713,168,479	.3800	87.40	.3321	99.77	99.92	96.62		5,362	.0008
Wendell	5,742		3,193,218	77.51		3,299,296		136,040	.0428	2000 / 2008		317,971,585	.6400	81.32	.5204	96.23	98.86	76.36		64,945	.0204
Wentworth	2,926		1,258,099	211.03		1,485,083		56,812	NA	NA		-	NA	89.76	NA	NA	NA	NA		NA	NA
Wesley Chapel	6,081		1,632,254	667.93		1,696,172		59,722	.0103	2004 / 2008		579,551,069	.0200	84.03	.0168	98.13	98.61	93.15		2,199	.0004
Whiteville	5,091		1,644,161	34.93		2,628,456		116,459	.0259	2005 / 2013		449,392,303	.4200	83.70	.3515	94.29	95.84	77.60		102,014	.0227
Wilkesboro	3,168		2,381,595	58.49		4,105,530		150,561	.0231	2007 / 2011		650,486,080	.4000	98.66	.3946	98.36	98.78	91.25		42,334	.0065
Williamston	5,694		1,286,921	23.74		6,556,291		235,361	.0891	2001 / 2009		264,121,253	.8000	81.49	.6519	91.49	93.10	78.15		179,353	.0679
Wingate	4,071		699,617	50.32		1,563,433		50,564	.0424	2004 / 2008		119,153,584	.3900	84.03	.3277	92.49	95.03	74.07		34,918	.0293
Woodfin	4,648		1,418,946	54.82		1,481,419		70,454	.0167	2006 / 2010		421,811,145	.2650	87.40	.2316	98.58	99.11	93.04		16,169	.0038
Wrightsville Beach	2,710		4,470,996	56.57		10,009,139		425,721	.0130	2007 / 2011		3,274,562,905	.0634	97.03	.0615	99.60	99.73	90.15		8,342	.0003
Yadkinville	2,800		1,295,630	66.60		2,294,250		85,597	.0418	2005 / 2009		204,958,439	.3700	88.43	.3272	95.43	96.90	78.26		35,207	.0172
Zebulon	4,955		4,969,874	80.00		5,826,097		155,386	.0246	2000 / 2008		632,837,115	.5500	81.32	.4473	98.15	99.43	73.80		64,708	.0102

Total		\$ 285,452,727		\$ 521,695,077		\$ 20,235,730		\$ 72,087,972,955								\$ 5,757,713			
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Group Statistics:
2,500-9,999

Range:																			
Lowest	\$	30,640	2.27			.0004			.0200	61.67	.0168	86.57	87.38	68.07					
Highest	\$	9,046,627	1476.31			.1703			.8000	100.00	.7178	100.00	100.00	100.00					
Average	\$	2,482,198	65.99			.0281			.2669	90.92	.2427	96.92	97.96	83.47					

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, 2008

Municipality	Pop	General Fund		Unit-Wide													Percent Collected Motor Vehicles Only	2007-08 Amount Uncoll	Tax Rate Equiv - 2007-08 Amount Uncoll
		Fund Balance Available	FBA As % Percent GF Exp	Cash and Invest (1)	Invest Earnings Amt (1)	Invest Earnings Amt	Latest Yr/ Next Yr Of Reval (2)	January 1, 2007 Assessed Valuation (3)	Tax Rate	Assess -to-Sales Ratio	2007-08 Tax Rate Adjusted	2007-08 Percent Collected	Excluding Motor Vehicles						
1,000-2,499																			
Andrews	1,916	\$ 899,781	67.15	\$ 1,391,784	\$ 15,582	.0172	2004 / 2008	\$ 90,824,990	.5200	63.24	.3288	89.13	91.71	62.05	\$ 53,067	.0584			
Atlantic Beach	1,799	4,159,169	72.53	5,736,901	184,911	.0082	2007 / 2011	2,248,602,162	.1500	100.00	.1500	100.42	100.28	112.47	(14,191)	-.0006			
Badin	1,941	636,872	84.95	673,716	23,882	.0318	2005 / 2009	75,162,733	.3600	90.57	.3261	94.13	93.71	100.00	31,868	.0424			
Bayboro	1,273	388,683	172.88	391,273	13,603	.0393	2004 / 2012	34,607,759	.2250	42.52	.0957	88.33	90.11	74.79	9,161	.0265			
Belville	1,369	676,926	88.25	682,606	18,187	.0083	2007 / 2011	218,463,988	.0911	99.29	.0905	96.26	97.21	88.69	7,799	.0036			
Belwood	1,028	102,462	278.93	103,201	2,712	NA	NA	-	NA	84.52	NA	NA	NA	NA	NA	NA			
Bermuda Run	1,536	1,059,840	82.54	NR	NR	NA	2005 / 2009	362,541,911	.1500	94.00	.1410	NR	NR	NR	-	NA			
Bethel	1,798	124,775	11.76	NR	NR	NA	2004 / 2008	57,015,049	.5900	88.06	.5196	NR	NR	NR	-	NA			
Beulaville	1,089	221,419	21.89	797,799	32,553	.0483	2001 / 2009	67,412,051	.5100	71.00	.3621	96.78	97.37	91.69	10,911	.0162			
Biltmore Forest	1,537	1,665,937	47.57	2,463,837	104,047	.0143	2006 / 2010	727,474,939	.2950	87.40	.2578	99.47	99.55	97.27	11,349	.0016			
Biscoe	1,757	941,981	67.53	3,985,840	195,051	.1941	2004 / 2012	100,486,570	.5500	77.00	.4235	95.81	97.91	79.42	23,389	.0233			
Bladenboro	1,653	142,529	11.20	254,663	13,205	.0170	2007 / 2015	77,747,875	.5700	100.00	.5700	94.59	96.78	75.82	23,487	.0302			
Blowing Rock	1,470	2,247,335	48.70	7,222,584	205,596	.0192	2006 / 2010	1,068,222,801	.2800	84.03	.2353	99.22	99.31	94.60	23,304	.0022			
Boonville	1,166	724,255	90.65	1,235,500	40,032	.0543	2005 / 2009	73,673,618	.4600	88.43	.4068	94.93	97.09	74.97	17,125	.0232			
Broadway	1,091	648,643	90.61	868,558	23,401	.0286	2007 / 2011	81,787,350	.4400	100.00	.4400	97.35	98.70	87.01	9,561	.0117			
Brunswick	1,044	191,305	33.44	69,402	5,504	.0375	2005 / 2013	14,693,851	.5200	83.70	.4352	88.21	90.28	76.35	9,019	.0614			
Bryson City	1,491	1,587,619	83.21	2,159,488	90,007	.0662	2005 / 2009	135,939,209	.3300	72.65	.2397	94.59	95.61	76.49	24,253	.0178			
Burnsville	1,652	458,010	33.50	NR	NR	NA	2000 / 2008	125,849,006	.5000	63.33	.3167	NR	NR	NR	-	NA			
Calabash	1,435	1,037,036	127.75	1,177,040	33,501	.0110	2007 / 2011	303,215,160	.0700	99.29	.0695	91.32	91.53	85.74	18,477	.0061			
Cape Carteret	1,415	1,761,337	156.42	1,799,184	73,966	.0175	2007 / 2011	422,993,281	.1550	100.00	.1550	99.02	99.45	90.75	6,473	.0015			
Carthage	2,245	1,217,006	60.90	2,184,444	94,056	.0474	2007 / 2011	198,538,693	.4000	100.00	.4000	98.79	99.22	94.26	12,400	.0062			
Chadbourn	2,113	1,178,065	85.87	1,716,284	72,006	.0889	2005 / 2013	80,976,414	.5800	83.70	.4855	91.65	94.99	67.93	39,841	.0492			
Claremont	1,106	2,258,443	96.04	NR	NR	NA	2007 / 2011	336,481,254	.4600	88.84	.4087	NR	NR	NR	-	NA			
Clyde	1,372	700,983	45.02	1,045,779	42,769	.0598	2006 / 2010	71,479,085	.4300	86.36	.3713	96.97	97.90	89.50	9,170	.0128			
Coats	2,074	916,058	82.06	1,149,052	65,354	.0795	2003 / 2009	82,223,859	.6200	83.77	.5194	95.92	98.41	79.35	21,190	.0258			
Columbus	1,056	451,629	49.17	1,432,491	53,349	.0554	2001 / 2009	96,217,492	.4500	62.16	.2797	98.09	98.69	90.69	8,261	.0086			
Connelly Springs	1,847	756,013	155.07	969,519	37,229	.0313	2007 / 2011	118,788,464	.0500	100.00	.0500	94.25	94.73	87.83	3,520	.0030			
Denton	1,710	436,290	40.58	564,146	36,031	.0315	2007 / 2015	114,344,651	.5500	100.00	.5500	93.54	93.58	92.95	40,375	.0353			
Dobson	1,507	1,048,947	80.79	1,593,317	55,470	.0480	2004 / 2008	115,584,605	.3800	90.25	.3430	98.00	98.58	92.09	8,972	.0078			
East Spencer	1,699	278,604	23.84	NR	NR	NA	2007 / 2011	104,357,131	.6300	99.78	.6286	NR	NR	NR	-	NA			
Elm City	1,370	1,215,980	176.13	1,593,714	72,243	.1402	2000 / 2008	51,541,898	.6300	87.63	.5521	93.29	95.86	79.79	22,048	.0428			
Fair Bluff	1,214	291,288	45.39	NR	NR	NA	2005 / 2013	43,602,166	.6000	83.70	.5022	NR	NR	NR	-	NA			
Four Oaks	1,911	228,438	22.45	923,966	38,021	.0354	2003 / 2011	107,279,366	.3300	89.26	.2946	98.28	99.61	87.15	6,125	.0057			
Franklinton	2,460	583,989	39.51	954,150	21,314	.0219	2004 / 2010	97,533,899	.6800	90.00	.6120	93.12	95.25	74.20	45,777	.0469			
Franklinville	1,381	432,017	94.51	656,108	19,351	.0579	2007 / 2013	33,441,622	.4000	96.76	.3870	94.07	97.21	75.27	8,304	.0248			
Garysburg	1,215	229,140	38.71	272,688	15,004	.0536	2007 / 2011	27,967,910	.6000	98.07	.5884	86.31	90.88	65.73	22,929	.0820			
Glen Alpine	1,248	637,696	123.22	793,925	20,808	.0252	2007 / 2011	82,662,646	.2700	100.00	.2700	95.50	97.38	82.43	9,876	.0119			
Granite Quarry	2,436	NR	NR	NR	NR	NA	2007 / 2011	208,080,832	.3300	99.78	.3293	NR	NR	NR	-	NA			
Greenevers	2,422	NR	NR	NR	NR	NA	2001 / 2009	61,992,267	.3400	71.00	.2414	NR	NR	NR	-	NA			
Grifton	2,365	677,576	50.20	1,289,165	43,898	.0511	2004 / 2008	85,927,215	.5500	88.06	.4843	90.11	95.27	63.26	48,305	.0562			
Haw River	2,033	916,234	50.86	1,223,373	47,883	.0380	2001 / 2009	126,117,217	.4800	90.49	.4344	95.14	96.76	82.79	29,418	.0233			
Hemby Bridge	1,859	326,253	641.49	327,665	8,406	.0093	2004 / 2008	90,124,892	.0300	84.03	.0252	95.17	96.16	84.35	1,291	.0014			

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, 2008

Municipality		General Fund		Unit-Wide												Percent		Tax Rate	
		Fund Balance Available	FBA	Cash and Invest (1)	Invest Earnings Amt (1)	Tax Rate Equiv - Invest Earnings Amt	Latest Yr/ Next Yr Of Reval (2)	January 1, 2007 Assessed Valuation (3)	Tax Rate	Assess -to-Sales Ratio	2007-08 Tax Rate Adjusted	2007-08 Percent Collected	Excluding Motor Vehicles	Collected	2007-08 Amount Uncoll	Equiv -			
			As % Percent GF Exp											Motor Vehicles Only		2007-08 Amount Uncoll			
1,000-2,499 continued																			
Hildebran	1,753	\$ 1,743,384	228.24	\$ 2,836,564	\$ 48,671	.0290	2007 / 2011	\$ 168,019,780	.1500	100.00	.1500	94.26	96.46	72.15	\$ 14,661	.0087			
Jefferson	1,445	2,188,716	224.19	5,463,303	54,621	.0321	2006 / 2011	170,368,552	.3300	87.08	.2874	95.63	96.56	79.74	24,689	.0141			
Jonesville	2,259	626,000	41.40	1,163,732	65,121	.0395	2005 / 2009	164,870,899	.5100	88.43	.4510	94.28	95.98	73.14	47,299	.0287			
Kenansville	1,243	1,413,195	198.27	2,631,315	88,550	.1562	2001 / 2009	56,693,494	.4950	71.00	.3515	95.92	96.39	90.82	11,384	.0201			
Kenly	1,935	425,683	34.05	963,146	27,866	.0272	2003 / 2011	102,617,184	.6100	89.26	.5445	98.28	99.15	90.57	10,808	.0105			
Kure Beach	2,160	1,270,685	43.84	2,315,592	71,269	.0060	2007 / 2011	1,192,860,108	.1350	97.03	.1310	99.04	99.29	88.79	15,701	.0013			
Lake Waccamaw	1,312	1,124,526	137.67	1,449,630	53,548	.0239	2005 / 2013	223,773,252	.2000	83.70	.1674	96.91	97.59	84.35	13,837	.0062			
Laurel Park	2,249	1,059,441	56.67	1,714,282	66,357	.0163	2007 / 2011	406,553,678	.2700	97.94	.2644	99.46	99.69	95.33	5,963	.0015			
Madison	2,219	2,000,933	74.67	3,009,868	121,559	.0543	2003 / 2009	223,948,345	.7300	89.76	.6552	97.08	98.13	83.15	47,763	.0213			
Maggie Valley	1,593	1,209,324	51.57	4,349,799	115,264	.0351	2006 / 2010	328,524,853	.4200	86.36	.3627	98.81	99.08	90.44	17,096	.0052			
Magnolia	1,004	NR	NR	NR	NR	NA	2001 / 2009	19,333,842	.6500	71.00	.4615	NR	NR	NR	-	NA			
Manteo	1,066	3,181,950	93.28	4,534,721	208,154	.0314	2005 / 2010	663,719,686	.2150	83.08	.1786	99.07	99.29	89.26	13,279	.0020			
Mars Hill	1,873	809,348	44.45	3,829,646	153,217	.1534	2004 / 2012	99,866,165	.4600	72.20	.3321	94.73	95.75	77.63	24,029	.0241			
Mayodan	2,494	926,449	43.63	1,174,515	148,132	.0897	2003 / 2009	165,124,187	.5300	89.76	.4757	97.45	98.57	85.03	22,350	.0135			
Mineral Springs	2,401	778,138	303.77	782,778	24,482	.0113	2004 / 2008	217,317,830	.0270	84.03	.0227	94.85	95.22	91.34	3,027	.0014			
Mount Gilead	1,381	942,595	136.27	1,982,421	40,069	.0599	2004 / 2012	66,884,259	.5800	71.00	.4118	94.57	96.70	75.24	21,251	.0318			
Mount Pleasant	1,514	883,687	74.18	NR	NR	NA	2004 / 2008	120,023,859	.4400	89.93	.3957	NR	NR	NR	-	NA			
Murfreesboro	2,443	NR	NR	NR	NR	NA	2003 / 2011	107,213,857	.6800	82.31	.5597	NR	NR	NR	-	NA			
Murphy	1,632	2,449,900	127.16	3,306,742	65,510	.0354	2004 / 2008	185,227,778	.4500	63.24	.2846	97.32	97.16	100.00	44,032	.0238			
Navassa	1,871	652,801	72.59	1,463,531	19,705	.0143	2007 / 2011	137,553,661	.2000	99.29	.1986	88.77	89.81	69.86	30,620	.0223			
Norlina	1,083	135,552	17.00	309,742	5,972	.0180	2001 / 2009	33,120,852	.6400	41.42	.2651	93.75	95.05	84.67	12,246	.0370			
Oakboro	1,140	1,067,822	77.85	2,152,506	54,710	.0403	2005 / 2009	135,873,504	.4100	90.57	.3713	95.55	96.24	85.84	25,173	.0185			
Pilot Mountain	1,293	890,649	66.80	-	43,544	.0338	2004 / 2008	128,909,721	.5600	90.25	.5054	98.02	98.88	88.23	13,943	.0108			
Pine Knoll Shores	1,601	863,304	12.24	1,531,255	221,958	.0165	2007 / 2011	1,348,812,366	.0850	100.00	.0850	99.91	99.95	96.39	2,140	.0002			
Pine Level	1,879	444,596	55.88	871,162	7,144	.0089	2003 / 2011	79,906,373	.4400	89.26	.3927	98.47	99.54	91.09	5,352	.0067			
Pinebluff	1,360	1,018,769	64.46	1,158,148	52,444	.0545	2007 / 2011	96,251,050	.4000	100.00	.4000	96.00	97.63	84.94	15,053	.0156			
Pittsboro	2,490	2,461,383	112.20	5,514,781	190,035	.0609	2005 / 2009	312,079,881	.3730	89.90	.3353	97.86	98.96	83.51	27,084	.0087			
Princeton	1,256	178,322	22.65	1,037,313	14,037	.0270	2003 / 2011	51,962,506	.5500	89.26	.4909	98.47	99.69	88.59	4,372	.0084			
Princeville	2,307	NR	NR	NR	NR	NA	2001 / 2009	44,860,841	.7800	77.03	.6008	NR	NR	NR	-	NA			
Ramseur	1,728	1,048,019	72.58	1,138,082	67,030	.0513	2007 / 2013	130,610,605	.5000	96.76	.4838	98.38	98.27	100.00	21,126	.0162			
Richlands	1,093	446,033	47.83	460,611	15,613	.0179	2006 / 2010	87,024,407	.3800	89.37	.3396	97.19	96.94	100.00	18,804	.0216			
Robbins	1,293	640,461	51.11	1,218,540	37,570	.0667	2007 / 2011	56,340,841	.6600	100.00	.6600	98.14	99.17	88.09	6,976	.0124			
Rockwell	2,048	1,895,152	113.16	1,915,544	98,570	.0645	2007 / 2011	152,839,499	.2500	99.78	.2495	98.17	99.16	88.94	7,027	.0046			
Rolesville	2,290	554,242	18.44	1,257,562	52,997	.0216	2000 / 2008	245,203,569	.5150	81.32	.4188	96.91	97.70	90.28	39,672	.0162			
Rose Hill	1,392	665,105	66.37	1,437,556	69,792	.1221	2001 / 2009	57,142,716	.6650	71.00	.4722	91.47	95.48	72.86	30,826	.0539			
Roseboro	1,397	309,674	26.51	NR	NR	NA	2003 / 2011	62,428,874	.7100	85.42	.6065	NR	NR	NR	-	NA			
Rowland	1,167	240,325	28.37	295,989	12,574	.0268	2005 / 2010	46,877,626	.7300	89.72	.6550	88.47	90.61	71.14	38,364	.0818			
Rutherford College	1,297	1,137,948	175.89	1,797,002	89,327	.0797	2007 / 2011	112,096,930	.1000	100.00	.1000	95.79	96.88	85.92	4,792	.0043			
Saint James	2,445	1,522,406	114.71	2,937,970	111,913	.0076	2007 / 2011	1,473,698,818	.0500	99.29	.0496	99.28	99.34	97.56	5,262	.0004			
Saint Pauls	2,353	1,078,418	52.38	1,490,163	42,287	.0378	2005 / 2010	111,787,942	.6000	89.72	.5383	90.19	91.34	78.32	66,339	.0593			
Shallotte	1,908	1,510,378	56.82	4,883,185	140,561	.0163	2007 / 2011	862,223,269	.2700	99.29	.2681	91.76	91.92	86.37	168,981	.0196			
Snow Hill	1,614	230,892	22.91	809,275	41,993	.0474	2005 / 2013	88,563,359	.3500	96.48	.3377	92.67	93.98	82.07	22,759	.0257			
Sparta	1,797	683,714	59.05	1,714,393	49,259	.0357	2007 / 2015	137,797,662	.2600	100.00	.2600	96.46	97.42	81.28	12,081	.0088			

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, 2008

		General Fund		Unit-Wide												
		FBA		Tax Rate								Percent		Tax Rate		
		Fund	As %	Invest		Latest Yr/	January 1, 2007	Assess	2007-08	2007-08	Excluding	Motor	2007-08	Tax Rate		
Municipality	Pop	Balance	Percent	Cash and	Earnings	Invest	Next Yr Of	Assessed	Tax	-to-Sales	Tax Rate	Percent	Motor	Vehicles	Amount	Equiv -
		Available	GF Exp	Invest (1)	Amt (1)	Amt	Reval (2)	Valuation (3)	Rate	Ratio	Adjusted	Collected	Vehicles	Only	Uncoll	Amount
1,000-2,499 continued																
Spring Hope	1,297	\$ 378,363	34.05	\$ 731,556	\$ 30,387	.0411	2001 / 2009	\$ 73,935,566	.6200	82.78	.5132	93.87	97.46	70.20	\$ 28,575	.0386
Spruce Pine	2,037	2,008,663	122.34	3,052,617	122,499	.0736	2001 / 2009	166,460,765	.4300	59.52	.2559	96.46	98.76	75.55	25,452	.0153
Stanfield	1,293	351,780	59.25	NR *	NR	NA	2005 / 2009	113,148,399	.3800	90.57	.3442	NR	NR	NR	-	NA
Surf City	1,766	3,837,156	65.47	12,662,475	468,954	.0417	2003 / 2011	1,125,890,968	.3100	61.67	.1912	98.30	98.30	98.70	58,866	.0052
Swansboro	1,997	1,630,910	65.88	1,942,274	70,849	.0237	2006 / 2010	298,732,403	.3530	89.37	.3155	98.01	97.90	100.00	41,958	.0140
Sweptonville	1,177	1,232,135	725.43	1,964,653	71,553	NA	NA	-	NA	90.49	NA	NA	NA	NA	NA	NA
Taylorsville	1,975	876,807	60.05	1,158,302	50,201	.0273	2007 / 2011	183,707,772	.3500	97.06	.3397	96.37	97.09	84.71	23,325	.0127
Troutman	2,139	482,375	25.11	2,100,940	73,386	.0291	2007 / 2011	251,767,422	.4800	99.40	.4771	96.11	96.97	85.04	47,088	.0187
Tryon	1,763	344,161	19.83	641,673	27,745	.0199	2001 / 2009	139,429,959	.6175	62.16	.3838	97.15	98.03	88.69	22,403	.0161
Walnut Cove	1,569	508,011	41.85	940,992	46,824	.0479	2005 / 2009	97,847,099	.4000	91.83	.3673	96.73	98.09	82.33	12,637	.0129
Weldon	1,319	747,554	43.12	1,912,673	66,914	.0830	2007 / 2015	80,583,055	.7000	98.31	.6882	96.48	97.79	84.75	20,000	.0248
West Jefferson	1,161	1,097,871	67.77	1,505,489	50,544	.0228	2006 / 2011	221,586,006	.4300	87.08	.3744	98.19	98.98	77.08	17,323	.0078
Whispering Pines	2,401	993,672	46.46	1,692,174	84,854	.0235	2007 / 2011	361,158,486	.3100	100.00	.3100	99.71	99.81	98.35	3,253	.0009
Wilson's Mills	1,678	353,446	59.97	379,395	6,869	.0062	2003 / 2011	111,222,527	.2700	89.26	.2410	97.71	99.31	86.13	6,711	.0060
Yanceyville	2,214	175,276	17.43	663,007	31,667	.0367	2004 / 2008	86,233,978	.3400	88.84	.3021	96.25	97.09	79.80	10,782	.0125
Youngsville	1,168	161,782	10.41	259,046	17,769	.0173	2004 / 2010	102,545,391	.5400	90.00	.4860	96.97	98.12	81.94	16,823	.0164

Total		<u>\$ 92,346,444</u>		<u>\$ 158,212,792</u>		<u>\$ 5,831,372</u>		<u>\$ 22,713,136,157</u>								<u>\$ 1,854,211</u>	
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Group Statistics:

1,000-2,499

Range:

Lowest	\$	102,462	10.41		.0060		.0270	41.42	.0227	86.31	89.81	62.05
Highest	\$	4,159,169	725.43		.1941		.7800	100.00	.6882	100.42	100.28	112.47
Average	\$	961,942	64.44		.0257		.2896	88.67	.2568	96.89	97.82	82.88

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, 2008

Municipality		General Fund		Unit-Wide												Percent		Tax Rate		
		Fund Balance Available	FBA As % Percent GF Exp	Cash and Invest (1)	Invest Earnings Amt (1)	Invest Earnings Amt	Latest Yr/ Next Yr Of Reval (2)	January 1, 2007 Assessed Valuation (3)	Tax Rate	Assess -to-Sales Ratio	2007-08 Tax Rate Adjusted	2007-08 Percent Collected	Excluding Motor Vehicles	Collected	2007-08 Amount Uncoll	Equiv -				
			Motor Vehicles Only											2007-08 Amount Uncoll						
500-999																				
Alliance	786	\$	579,935	628.77	\$	587,190	\$	22,734	NA	NA	\$	-	NA	42.52	NA	NA	NA	NA		
Ansonville	613		541,727	233.34		739,327		17,388	.0909	2002 / 2010		19,137,313	.2500	76.33	.1908	87.91	93.24	75.21	5,785 .0302	
Aulander	840		297,337	57.25		364,817		7,421	.0249	2004 / 2012		29,835,265	.7600	86.62	.6583	94.50	96.84	80.83	12,428 .0417	
Aurora	566		722,215	169.66		875,983		31,181	.1324	2002 / 2010		23,552,476	.5500	67.59	.3717	90.35	92.04	75.74	14,150 .0601	
Bailey	713		591,097	131.66		733,019		8,799	.0298	2001 / 2009		29,502,956	.6100	82.78	.5050	91.18	93.38	78.94	15,815 .0536	
Banner Elk	982		553,104	25.16		2,015,425		72,614	.0354	2006 /		204,979,756	.3800	82.33	.3129	99.66	99.72	97.98	2,602 .0013	
Bogue	653		230,402	220.70		233,348		6,877	.0087	2007 / 2011		78,603,073	.0500	100.00	.0500	94.19	94.74	87.04	2,292 .0029	
Candor	845		422,707	53.96		NR	*	NR	NA	2004 / 2012		48,259,283	.5800	71.00	.4118	NR	NR	NR	-	NA
Catawba	741		1,373,877	146.74		NR	*	NR	NA	2007 / 2011		73,254,759	.4800	88.84	.4264	NR	NR	NR	-	NA
Cedar Point	910		795,062	149.57		811,226		37,103	.0100	2007 / 2011		369,586,293	.0500	100.00	.0500	98.37	98.70	90.17	3,033 .0008	
Chocowinity	707		181,881	32.67		1,457,326		34,798	.0835	2002 / 2010		41,651,545	.4500	67.59	.3042	91.40	92.43	81.48	15,817 .0380	
Clarkton	765		404,381	61.68		524,222		13,760	.0217	2007 / 2015		63,493,108	.5700	100.00	.5700	93.63	94.60	73.02	23,128 .0364	
Cleveland	828		2,672,137	272.15		3,566,088		156,643	.1045	2007 / 2011		149,878,678	.1900	99.78	.1896	99.11	99.51	87.90	2,596 .0017	
Columbia	867		473,021	77.75		2,550,834		81,720	.1787	2005 / 2009		45,732,766	.5000	74.26	.3713	88.75	91.29	56.33	25,519 .0558	
Conway	705		994,418	217.73		2,345,195		113,197	.2290	2007 / 2011		49,422,123	.4400	98.07	.4315	96.53	97.58	88.47	7,536 .0152	
Cooleemee	970		278,752	54.60		288,934		1,749	.0049	2005 / 2009		35,822,621	.3800	94.00	.3572	92.57	94.00	82.93	10,209 .0285	
Dobbins Heights	884		162,734	50.28		NR	*	NR	NA	2004 / 2008		17,040,137	.5000	86.53	.4327	NR	NR	NR	-	NA
Dortches	867		2,657,950	786.55		2,817,687		90,535	NA	NA		-	NA	82.78	NA	NA	NA	NA	NA	NA
Duck	507		1,684,001	35.73		1,833,273		67,346	.0032	2005 / 2010		2,130,192,713	.0900	83.08	.0748	99.71	99.76	89.68	5,544 .0003	
East Arcadia	525		74,176	112.29		86,639		-	NA	2007 / 2015		11,706,218	.3600	100.00	.3600	77.31	78.20	67.50	9,198 .0786	
East Bend	671		262,972	83.73		322,371		6,517	.0154	2005 / 2009		42,195,577	.4800	88.43	.4245	94.46	96.74	77.81	10,659 .0253	
Ellenboro	711		213,139	116.08		608,739		20,348	.0783	2007 / 2011		25,972,510	.2200	93.64	.2060	93.61	94.98	79.57	3,664 .0141	
Ellerbe	981		1,029,494	154.95		1,704,152		72,992	.2074	2004 / 2008		35,191,334	.5000	86.53	.4327	95.15	96.80	82.57	8,500 .0242	
Faison	778		470,693	59.74		477,381		36,477	.0713	2001 / 2009		51,136,533	.5300	71.00	.3763	97.68	99.11	82.15	6,435 .0126	
Faith	779		430,890	100.74		722,840		15,355	.0248	2007 / 2011		61,821,183	.4100	99.78	.4091	98.22	98.76	93.72	4,530 .0073	
Fallston	612		404,410	514.60		610,744		19,407	.0530	2004 / 2008		36,586,186	.0500	84.52	.0423	95.23	97.17	82.60	896 .0024	
Foxfire Village	547		236,048	40.96		237,459		16,532	.0137	2007 / 2011		120,716,229	.3200	100.00	.3200	99.75	100.00	95.93	20,391 .0169	
Garland	801		204,740	38.00		254,139		4,582	.0174	2003 / 2011		26,351,679	.7200	85.42	.6150	95.16	98.10	79.56	7,665 .0291	
Gaston	942		NR	NC		277,270		7,983	.0202	2007 / 2011		39,599,490	.5000	98.07	.4904	90.06	91.62	79.51	19,714 .0498	
Gibson	579		138,569	70.31		408,913		10,460	.0604	2003 / 2011		17,303,706	.6800	91.59	.6228	95.41	95.59	92.96	5,174 .0299	
Grantsboro	833		NR	NR		NR	*	NR	NA	2004 / 2012		36,338,856	.0500	42.52	.0213	NR	NR	NR	-	NA
Green Level	589		379,614	36.63		467,289		13,939	.0905	2001 / 2009		15,395,112	.2500	90.49	.2262	84.56	84.65	84.04	31,818 .2067	
Grover	693		558,728	175.16		716,570		31,237	.0920	2004 / 2008		33,948,458	.3800	84.52	.3212	94.43	96.51	82.51	7,192 .0212	
Harmony	603		1,720,642	1225.42		2,052,273		74,653	.1991	2007 / 2011		37,488,188	.1000	99.40	.0994	95.86	96.85	87.38	1,493 .0040	
High Shoals	785		387,809	153.71		NR	*	NR	NA	2007 / 2011		28,836,151	.4000	96.87	.3875	NR	NR	NR	-	NA
Hoffman	677		1,026,704	680.06		1,028,135		25,048	.1512	2004 / 2008		16,562,320	.2000	86.53	.1731	79.70	79.21	82.94	7,735 .0467	
Holden Beach	931		1,027,598	30.72		NR	*	NR	NA	2007 / 2011		2,262,924,985	.0690	99.29	.0685	NR	NR	NR	-	NA
Holly Ridge	863		686,072	46.27		700,356		16,290	.0054	2006 / 2010		302,840,187	.3800	89.39	.3397	97.03	97.24	85.41	34,214 .0113	
Hot Springs	667		138,345	38.40		NR	*	NR	NA	2004 / 2012		29,609,787	.5100	72.20	.3682	NR	NR	NR	-	NA
Jackson	680		356,928	128.07		548,589		16,411	.0598	2007 / 2011		27,464,263	.5500	98.07	.5394	97.60	98.04	95.21	3,578 .0130	
Kingstown	818		189,152	76.13		196,370		3,931	.0181	2004 / 2008		21,683,739	.3500	84.52	.2958	77.99	83.07	50.86	16,714 .0771	
Lawndale	635		108,920	56.40		537,006		22,408	.0989	2004 / 2008		22,659,781	.2300	84.52	.1944	89.81	92.48	74.73	5,329 .0235	

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, 2008

Municipality		General Fund		Unit-Wide												Percent		Tax Rate	
		Fund Balance Available	FBA As % Percent GF Exp	Cash and Invest (1)	Invest Earnings Amt (1)	Invest Earnings Amt	Latest Yr/ Next Yr Of Reval (2)	January 1, 2007 Assessed Valuation (3)	Tax Rate	Assess -to-Sales Ratio	2007-08 Tax Rate Adjusted	2007-08 Percent Collected	Excluding Motor Vehicles	Collected	2007-08 Amount Uncoll	Equiv -			
			Motor Vehicles Only											2007-08 Amount Uncoll					
500-999 continued																			
Lewiston-Woodville	561	\$	115,249	48.89	NR *	NR	NA	2004 / 2012	\$	19,149,199	.5500	86.62	.4764	NR	NR	NR	\$	-	NA
Littleton	669		375,435	66.07	1,097,042	40,161	.1095	2007 / 2015		36,690,112	.6100	98.31	.5997	95.49	95.94	91.64		10,046	.0274
Marshall	855		756,469	98.38	NR *	NR	NA	2004 / 2012		73,484,255	.4900	72.20	.3538	NR	NR	NR		-	NA
Maysville	996		224,797	63.65	324,907	1,741	.0050	2006 / 2014		34,475,910	.5400	86.82	.4688	89.82	92.92	68.84		18,704	.0543
McAdenville	598		257,759	47.93	463,047	12,328	.0153	2007 / 2011		80,411,500	.3000	96.87	.2906	97.82	98.46	86.07		5,288	.0066
Micro	533		67,255	27.31	173,777	571	.0027	2003 / 2011		21,148,793	.5000	89.26	.4463	97.61	99.33	87.04		2,485	.0118
Middlesex	875		1,243,867	157.74	1,813,451	88,069	.1877	2001 / 2009		46,931,401	.5500	82.78	.4553	97.09	98.65	87.47		7,499	.0160
Misenheimer	677		308,019	73.43	NR *	NR	NA	2005 / 2009		11,789,179	.2200	90.57	.1993	NR	NR	NR		-	NA
Montreat	730		1,438,391	99.91	1,906,106	62,779	.0270	2006 / 2010		232,162,193	.3700	87.40	.3234	99.92	99.95	98.55		659	.0003
Morven	557		217,410	108.22	NR *	NR	NA	2002 / 2010		14,196,496	.4400	76.33	.3359	NR	NR	NR		-	NA
New London	597		1,364,005	369.99	1,572,789	56,670	.0630	2005 / 2009		89,990,245	.1600	90.57	.1449	99.36	99.31	100.00		1,798	.0020
Newland	698		558,211	33.86	965,996	40,182	.0527	2006 /		76,209,907	.3300	82.33	.2717	98.25	99.67	84.24		4,450	.0058
Newton Grove	632		542,033	156.35	786,873	37,375	.0753	2003 / 2011		49,662,347	.3600	85.42	.3075	94.43	96.45	78.40		9,512	.0192
North Topsail Beach	898		1,170,627	27.89	3,845,714	108,335	.0071	2006 / 2010		1,521,543,411	.1600	89.37	.1430	97.55	97.57	93.41		59,858	.0039
Northwest	837		216,249	48.64	296,847	20,909	.0426	2007 / 2011		49,030,132	.1500	99.29	.1489	91.83	93.92	74.09		6,149	.0125
Ocean Isle Beach	508		2,996,706	67.90	6,498,327	410,840	.0157	2007 / 2011		2,622,441,516	.0800	99.29	.0794	99.30	99.33	92.79		14,817	.0006
Old Fort	976		924,208	116.69	1,128,269	32,161	.0341	2003 / 2011		94,232,907	.4500	85.11	.3830	97.02	97.95	76.60		12,537	.0133
Oriental	867		562,373	70.19	NR *	NR	NA	2004 / 2012		198,998,934	.2000	42.52	.0850	NR	NR	NR		-	NA
Parkton	545		335,546	100.09	357,980	4,179	.0164	2005 / 2010		25,459,242	.4700	89.72	.4217	92.22	93.22	81.97		9,210	.0362
Patterson Springs	602		336,517	713.76	358,454	16,050	NA	NA		-	NA	84.52	NA	NA	NA	NA		NA	NA
Peachland	537		643,766	341.77	771,299	29,452	.2124	2002 / 2010		13,868,116	.3000	76.33	.2290	89.28	90.79	83.76		4,472	.0322
Peletier	538		284,351	262.17	292,361	8,484	.0133	2007 / 2011		63,742,794	.0500	100.00	.0500	89.34	89.81	82.38		3,392	.0053
Pink Hill	547		472,659	86.76	1,068,049	22,251	.0707	2001 / 2009		31,480,760	.5800	91.93	.5332	94.30	96.18	79.11		10,002	.0318
Polkville	537		215,676	117.31	218,037	7,684	.0306	2004 / 2008		25,106,009	.0500	84.52	.0423	95.41	97.07	86.27		577	.0023
Red Cross	775		NR	NC	NR *	NR	NA	2005 / 2009		48,696,010	.1600	90.57	.1449	NR	NR	NR		-	NA
Rhodhiss	897		248,054	63.79	342,787	876	.0024	2007 / 2011		36,838,664	.5500	100.00	.5500	90.13	92.55	65.27		20,204	.0548
Rich Square	868		433,236	92.48	786,211	20,215	.0438	2007 / 2011		46,184,159	.6300	98.07	.6178	91.23	93.64	74.53		25,518	.0553
Richfield	512		564,151	178.00	574,358	19,946	.0312	2005 / 2009		63,853,926	.1500	90.57	.1359	97.39	98.22	89.15		2,536	.0040
Robbinsville	738		1,140,592	169.05	1,201,428	41,220	.0803	2002 / 2010		51,343,959	.5000	54.01	.2701	90.54	91.98	65.98		24,917	.0485
Roper	620		32,234	8.85	72,060	350	.0022	2005 / 2013		16,272,562	.8200	82.07	.6730	83.06	87.29	52.08		22,662	.1393
Rosman	592		448,477	280.63	557,128	18,215	.1181	2002 / 2009		15,426,183	.4600	76.71	.3529	97.64	99.40	84.92		1,676	.0109
Saluda	568		70,866	5.45	274,952	28,825	.0385	2001 / 2009		74,891,698	.6200	62.16	.3854	98.11	99.28	79.16		8,713	.0116
Seaboard	652		423,303	137.21	620,373	15,697	.0650	2007 / 2011		24,166,977	.5000	98.07	.4904	89.52	91.73	78.62		12,465	.0516
Sedalia	668		176,692	96.44	198,780	6,414	.0159	2004 / 2012		40,385,446	.2000	92.72	.1854	95.46	95.59	94.00		3,681	.0091
Star	809		206,238	35.93	221,068	9,001	.0238	2004 / 2012		37,755,149	.6100	71.00	.4331	93.71	95.88	76.48		14,435	.0382
Stedman	809		540,880	135.10	1,185,802	46,053	.0970	2003 / 2009		47,473,433	.3700	86.00	.3182	96.82	99.39	82.88		5,627	.0119
Stoneville	971		8,348	0.75	76,810	4,835	.0075	2003 / 2009		64,236,447	.6700	89.76	.6014	103.47	102.45	112.52		(14,908)	-.0232
Taylortown	962		209,918	32.55	333,696	3,207	.0040	2007 / 2011		81,071,682	.4000	100.00	.4000	96.41	97.01	87.71		12,296	.0152
Topsail Beach	575		3,069,471	147.49	7,676,283	311,380	.0727	2003 / 2011		428,439,761	.3100	61.67	.1912	99.55	99.64	92.41		6,006	.0014
Vanceboro	902		764,888	155.58	1,519,226	31,837	.0774	2002 / 2010		41,131,067	.4800	68.61	.3293	96.94	98.16	88.16		6,002	.0146
Varnamtown	583		930,279	1142.46	950,532	33,358	.0502	2007 / 2011		66,443,937	.0500	99.29	.0496	95.12	95.91	85.61		1,510	.0023
Vass	804		408,816	71.15	464,348	16,073	.0294	2007 / 2011		54,616,808	.4800	100.00	.4800	98.13	99.03	89.21		4,930	.0090
Wade	596		228,301	89.16	476,599	13,188	.0669	2003 / 2009		19,718,318	.2350	86.00	.2021	94.18	96.99	80.26		2,757	.0140

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, 2008

Municipality		General Fund		Unit-Wide													
		Fund Balance Available	FBA	Cash and Invest (1)	Invest Earnings Amt (1)	Tax Rate Equiv - Invest Earnings Amt	Latest Yr/ Next Yr Of Reval (2)	January 1, 2007 Assessed Valuation (3)	Tax Rate	Assess -to-Sales Ratio	2007-08 Tax Rate Adjusted	2007-08 Percent Collected	Excluding Motor Vehicles	Percent Collected	Tax Rate		
			As % Percent GF Exp											Motor Vehicles Only	2007-08 Amount Uncoll	Equiv - 2007-08 Amount Uncoll	
500-999 continued																	
Wagram	775	\$ 364,016	111.79	\$ 735,988	\$ 11,451	.0490	2003 / 2011	\$ 23,364,953	.6500	91.59	.5953	87.45	90.16	69.95	\$ 19,180	.0821	
Walnut Creek	903	734,464	68.32	NR *	NR	NA	2003 / 2011	150,915,044	.3600	87.95	.3166	NR	NR	NR	-	NA	
Warrenton	929	57,403	7.04	184,172	5,042	.0082	2001 / 2009	61,792,252	.6700	41.42	.2775	95.94	96.85	83.98	16,028	.0259	
Webster	590	140,329	238.06	149,970	1,694	.0045	2004 / 2008	37,709,000	.0800	87.57	.0701	97.31	98.31	83.42	813	.0022	
Whitakers	758	NR	NR	NR *	NR	NA	2001 / 2009	28,015,500	.6900	82.78	.5712	NR	NR	NR	-	NA	
White Lake	585	732,285	55.95	1,988,948	79,146	.0272	2007 / 2015	290,995,792	.2300	100.00	.2300	99.25	99.64	88.52	5,016	.0017	
Whitsett	750	584,929	608.71	629,360	27,626	NA	NA	-	NA	92.72	NA	NA	NA	NA	NA	NA	
Winfall	601	(8,545)	-1.95	189,925	950	.0035	2000 / 2008	27,163,890	.4800	58.80	.2822	91.83	93.41	84.54	9,458	.0348	
Winton	947	114,178	26.36	-	2,565	.0093	2003 / 2011	27,727,261	.5800	82.31	.4774	93.36	96.72	72.82	10,785	.0389	
Woodland	806	372,019	78.35	717,741	16,763	.0674	2007 / 2011	24,861,316	.6500	98.07	.6375	93.42	95.61	81.21	10,338	.0416	

Total		<u>\$ 54,285,781</u>		<u>\$ 79,768,999</u>	<u>\$ 2,944,583</u>		<u>\$ 14,077,973,889</u>									<u>\$ 765,453</u>
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Group Statistics:
500-999

Range:																
Lowest	\$	(8,545)	-1.95		.0022		.0500	41.42	.0213	77.31	78.20	50.86				
Highest	\$	3,069,471	1225.42		.2290		.8200	100.00	.6730	103.47	102.45	112.52				
Average	\$	596,547	86.94		.0209		.1929	87.77	.1693	96.66	97.49	83.07				

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, 2008

Municipality	Pop	General Fund		Unit-Wide													Percent Collected Motor Vehicles Only	2007-08 Amount Uncoll	Tax Rate Equiv - 2007-08 Amount Uncoll
		Fund Balance Available	FBA As % Percent GF Exp	Cash and Invest (1)	Invest Earnings Amt (1)	Invest Earnings Amt	Latest Yr/ Next Yr Of Reval (2)	January 1, 2007 Assessed Valuation (3)	Tax Rate	Assess -to-Sales Ratio	2007-08 Tax Rate Adjusted	2007-08 Percent Collected	Excluding Motor Vehicles						
Below 500																			
Alamance	366	\$ 1,196,369	607.57	\$ 1,204,307	\$ 40,523	.0587	2001 / 2009	\$ 68,986,206	.2400	90.49	.2172	98.67	99.22	94.17	\$ 2,217	.0032			
Arapahoe	427	71,592	322.33	NR *	NR	NA	2004 / 2012	220,222	.1800	42.52	.0765	NR	NR	NR	-	NA			
Askewville	167	76,611	138.90	166,375	1,659	.0155	2004 / 2012	10,733,075	.1500	86.62	.1299	98.95	99.66	95.81	169	.0016			
Atkinson	260	285,123	95.14	285,123	8,011	.0601	2003 / 2011	13,328,564	.3700	61.67	.2282	93.28	95.98	83.53	2,466	.0185			
Autryville	204	174,504	126.27	209,944	4,856	.0594	2003 / 2011	8,179,680	.5000	85.42	.4271	96.51	98.31	87.88	1,434	.0175			
Bakersville	354	564,887	110.91	202,969	17,089	.0870	2001 / 2009	19,651,475	.4900	59.52	.2916	94.64	96.28	78.67	5,054	.0257			
Bald Head Island	251	4,834,504	60.78	8,291,487	840,936	.0430	2007 / 2011	1,954,278,489	.2400	99.29	.2383	98.70	98.70	100.00	121,374	.0062			
Bath	294	358,840	164.10	473,022	11,221	.0396	2002 / 2010	28,315,210	.2700	67.59	.1825	93.61	94.19	86.41	4,858	.0172			
Bear Grass	87	131,788	700.66	132,173	4,424	.1168	2001 / 2009	3,787,893	.2700	81.49	.2200	97.43	98.52	91.92	259	.0068			
Beech Mountain	373	2,257,009	60.14	4,438,996	179,552	.0328	2006 / 2010	547,886,182	.5500	84.03	.4622	97.95	98.03	92.20	61,587	.0112			
Bethania	382	116,552	60.69	119,721	3,220	.0103	2005 / 2009	31,368,775	.3500	93.68	.3279	98.75	99.54	91.76	1,344	.0043			
Boardman	195	121,692	394.64	166,634	1,980	.0410	2005 / 2013	4,830,546	.0500	83.70	.0419	85.99	86.44	82.21	372	.0077			
Bolivia	171	562,724	2052.24	563,114	13,935	.0928	2007 / 2011	15,010,693	.0500	99.29	.0496	93.45	95.40	72.82	497	.0033			
Bolton	482	(162,651)	-71.92	57,403	1,048	.0079	2005 / 2013	13,297,433	.5600	83.70	.4687	67.00	68.07	56.97	30,474	.2292			
Bridgeton	312	203,949	60.04	269,543	5,373	.0175	2002 / 2010	30,636,827	.5000	68.61	.3431	98.11	99.53	85.25	2,913	.0095			
Brookford	435	655,265	161.91	NR *	NR	NA	2007 / 2011	19,826,200	.5200	88.84	.4620	NR	NR	NR	-	NA			
Bunn	394	635,242	171.36	1,037,612	29,785	.1386	2004 / 2010	21,492,966	.6900	90.00	.6210	95.04	97.12	71.26	7,366	.0343			
Calypso	448	250,446	100.79	431,196	17,002	.1230	2001 / 2009	13,823,375	.4700	71.00	.3337	94.74	95.87	90.88	3,373	.0244			
Cameron	282	207,283	93.45	251,458	10,256	.0542	2007 / 2011	18,934,131	.5600	100.00	.5600	98.88	99.67	90.84	1,154	.0061			
Casar	304	48,496	148.68	NR *	NR	NA	2004 / 2008	12,471,808	.0500	84.52	.0423	NR	NR	NR	-	NA			
Castalia	367	435,306	243.67	471,128	11,533	.1275	2001 / 2009	9,042,204	.2000	82.78	.1656	89.30	94.74	69.19	1,833	.0203			
Caswell Beach	488	738,632	80.14	2,548,023	118,353	.0275	2007 / 2011	430,501,166	.1100	99.29	.1092	98.91	98.97	95.23	5,222	.0012			
Cedar Rock	322	203,362	231.67	206,159	6,598	.0121	2005 / 2009	54,367,083	.1000	88.88	.0889	99.55	100.00	94.63	8,725	.0160			
Centerville	107	14,662	279.70	14,889	502	NA	NA	-	NA	90.00	NA	NA	NA	NA	NA	NA			
Cerro Gordo	242	122,306	125.32	162,899	878	.0115	2005 / 2013	7,624,937	.2000	83.70	.1674	86.20	91.30	62.79	2,095	.0275			
Chimney Rock	184	185,253	72.79	452,048	11,004	.0161	2007 / 2011	68,248,710	.1150	93.64	.1077	95.51	95.63	90.57	2,319	.0034			
Cofield	326	860,614	353.12	997,190	20,040	.0931	2003 / 2011	21,523,168	.4500	82.31	.3704	93.29	95.05	71.69	6,577	.0306			
Colerain	210	92,303	80.21	172,789	5,704	.0490	2004 / 2012	11,640,322	.4500	86.62	.3898	96.83	99.10	85.51	1,668	.0143			
Como	71	107,661	90.66	132,771	5,197	.1275	2003 / 2011	4,076,632	.3000	82.31	.2469	97.64	99.60	78.02	291	.0071			
Conetoe	342	419,823	464.28	419,823	20,900	.2463	2001 / 2009	8,486,140	.1700	77.03	.1310	90.04	93.45	77.91	1,467	.0173			
Cove City	413	307,299	407.49	404,709	19,901	.1501	2002 / 2010	13,255,079	.1500	68.61	.1029	94.56	96.85	87.57	1,062	.0080			
Creswell	254	NR	NR	NR *	NR	NA	2005 / 2013	13,062,688	.3900	82.07	.3201	NR	NR	NR	-	NA			
Crossnore	292	185,788	158.82	190,253	3,545	.0353	2006 /	10,051,487	.2400	82.33	.1976	86.31	88.01	78.46	3,099	.0308			
Danbury	106	141,740	219.93	167,788	4,047	.0404	2005 / 2009	10,016,096	.2500	91.83	.2296	93.95	95.64	74.08	1,510	.0151			
Dillsboro	258	154,914	69.24	215,126	3,374	.0103	2004 / 2008	32,874,089	.2700	87.57	.2364	91.23	91.03	94.45	7,891	.0240			
Dover	448	208,316	161.65	462,366	12,257	.1067	2002 / 2010	11,485,503	.3000	68.61	.2058	94.28	96.45	85.44	2,262	.0197			
Dublin	250	523,239	206.12	838,395	33,635	.1970	2007 / 2015	17,072,592	.4900	100.00	.4900	96.78	97.87	90.57	2,700	.0158			
Earl	233	194,870	541.34	202,287	3,587	.0373	2004 / 2008	9,609,071	.1700	84.52	.1437	91.70	94.38	78.83	1,360	.0142			
East Laurinburg	289	27,001	39.40	53,315	221	NA	NA	-	NA	91.59	NA	NA	NA	NA	NA	NA			
Elk Park	449	382,295	197.36	501,310	12,126	.0575	2006 /	21,101,810	.2800	82.33	.2305	91.38	94.85	77.07	5,258	.0249			
Eureka	237	285,748	151.21	363,115	12,612	.1365	2003 / 2011	9,236,856	.5400	87.95	.4749	91.68	94.04	79.46	4,723	.0511			
Everetts	174	266,113	508.60	355,874	9,974	.1707	2001 / 2009	5,844,090	.4800	81.49	.3912	96.43	99.47	85.67	971	.0166			

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, 2008

Municipality	Pop	General Fund		Unit-Wide													Percent		Tax Rate		
		Fund Balance Available	FBA As % Percent GF Exp	Cash and Invest (1)	Invest Earnings Amt (1)	Tax Rate Equiv -		Latest Yr/ Next Yr Of Reval (2)	January 1, 2007 Assessed Valuation (3)	Tax Rate	Assess -to-Sales Ratio	2007-08 Tax Rate Adjusted	2007-08 Percent Collected	Excluding Motor Vehicles	Collected	2007-08 Amount Uncoll	Equiv -				
						Motor Vehicles Only	2007-08 Amount Uncoll														
Below 500 continued																					
Falcon	319	\$	220,931	239.87	\$	300,171	\$	10,385	.0810	2003 / 2009	\$	12,828,733	.1500	86.00	.1290	96.18	99.32	80.53	\$	750	.0058
Falkland	117		115,564	241.98		115,645		3,554	.0834	2004 / 2008		4,260,257	.4500	88.06	.3963	96.66	98.40	85.48		541	.0127
Forest Hills	351		67,392	105.35		67,392		2,835	.0118	2004 / 2008		23,936,100	.1000	87.57	.0876	98.65	98.61	100.00		640	.0027
Gatesville	298		NR	NR		NR *		NR	NA	2001 / 2009		19,565,216	.2200	49.98	.1100	NR	NR	NR		-	NA
Godwin	121		NR	NC		NR *		NR	NA	2003 / 2009		11,440,360	.1700	86.00	.1462	NR	NR	NR		-	NA
Goldston	352		434,397	390.08		533,658		17,628	.0810	2005 / 2009		21,753,921	.1200	89.90	.1079	98.12	98.60	93.96		494	.0023
Grandfather Village	81		88,779	230.62		101,121		6,397	NA	NA		-	NA	82.33	NA	NA	NA	NA		NA	NA
Grimesland	449		299,961	135.68		435,055		10,181	.0682	2004 / 2008		14,934,320	.4500	88.06	.3963	94.95	98.58	76.73		3,220	.0216
Halifax	333		293,746	179.14		422,383		144	.0011	2007 / 2015		12,549,187	.5000	98.31	.4916	94.29	97.12	75.08		3,876	.0309
Harrells	212		97,023	107.66		97,623		9,111	.1118	2003 / 2011		8,147,264	.1300	81.49	.1059	94.46	95.05	86.28		657	.0081
Harrellsville	98		74,402	173.86		147,750		3,659	.0659	2003 / 2011		5,551,494	.3500	82.31	.2881	99.15	99.82	95.05		166	.0030
Hassell	69		93,776	537.49		93,776		1,818	.0840	2001 / 2009		2,163,236	.2500	81.49	.2037	78.12	83.77	55.54		1,206	.0557
Hayesville	493		361,290	177.17		377,328		18,560	.0693	2002 / 2010		26,780,366	.3300	56.11	.1852	96.94	97.42	89.14		2,715	.0101
Indian Beach	88		1,186,442	56.11		1,201,448		64,696	.0119	2007 / 2011		543,377,480	.0600	100.00	.0600	96.60	96.61	93.54		11,180	.0021
Jamesville	455		388,979	177.65		521,527		19,127	.1359	2001 / 2009		14,070,570	.7000	81.49	.5704	88.13	88.61	85.89		11,639	.0827
Kelford	248		227,969	431.60		230,913		6,095	.1082	2004 / 2012		5,631,492	.3600	86.62	.3118	85.53	93.95	52.71		2,994	.0532
Kittrell	135		201,080	659.04		201,335		7,480	.1609	2000 / 2008		4,649,172	.1000	74.21	.0742	91.54	91.30	92.14		394	.0085
Lake Santeetlah	70		589,940	567.15		724,671		29,221	.0467	2002 / 2010		62,566,061	.1400	54.01	.0756	99.23	99.26	97.15		692	.0011
Lansing	150		184,832	368.28		NR *		NR	NA	2006 / 2011		6,995,774	.3500	87.08	.3048	NR	NR	NR		-	NA
Lasker	93		59,383	193.50		62,566		344	.0087	2007 / 2011		3,965,907	.2500	98.07	.2452	96.41	97.09	93.25		356	.0090
Lattimore	449		402,629	295.12		403,781		19,793	.1323	2004 / 2008		14,963,852	.1800	84.52	.1521	96.78	97.98	87.95		868	.0058
Leggett	64		62,834	425.04		63,426		73	.0025	2001 / 2009		2,969,506	.2500	77.03	.1926	89.95	90.31	85.81		760	.0256
Lilesville	440		157,951	29.23		304,619		9,680	.0701	2002 / 2010		13,807,182	.4800	76.33	.3664	93.34	97.47	74.71		4,403	.0319
Linden	142		53,908	86.02		337,552		8,435	.1048	2003 / 2009		8,044,925	.1500	86.00	.1290	95.19	98.00	87.96		560	.0070
Love Valley	53		119,679	163.42		119,735		2,661	.0314	2007 / 2011		8,483,347	.2500	99.40	.2485	87.43	87.88	82.54		2,734	.0322
Lumber Bridge	120		361,519	720.89		361,865		14,762	.2642	2005 / 2010		5,587,352	.3000	89.72	.2692	93.37	94.72	84.88		1,100	.0197
Macon	105		137,775	228.49		138,513		4,168	.0951	2001 / 2009		4,381,429	.3000	41.42	.1243	95.00	95.62	91.34		607	.0139
Marietta	159		88,858	224.86		NR *		NR	NA	NA		-	NA	89.72	NA	NR	NR	NR		NA	NA
McDonald	127		185,928	781.08		NR *		NR	NA	2005 / 2010		3,111,746	.0500	89.72	.0449	NR	NR	NR		-	NA
McFarlan	84		108,119	391.47		205,306		3,445	.1069	2002 / 2010		3,222,045	.2400	76.33	.1832	93.79	93.99	92.63		478	.0148
Mesic	243		69,292	142.68		67,781		269	.0025	2004 / 2012		10,848,602	.2300	42.52	.0978	86.28	86.62	84.23		3,448	.0318
Middleburg	168		117,059	256.69		118,083		916	.0195	2000 / 2008		4,695,591	.2500	74.21	.1855	91.12	93.39	84.85		1,078	.0230
Milton	115		76,933	189.15		95,519		788	.0065	2004 / 2008		12,073,215	.2000	88.84	.1777	44.28	42.52	76.28		13,575	.1124
Minnesott Beach	366		266,098	98.19		266,663		8,962	.0131	2004 / 2012		68,555,165	.1800	42.52	.0765	97.94	98.67	86.41		2,558	.0037
Momeyer	299		139,591	69.25		140,359		9,256	.1004	2001 / 2009		9,222,090	.0900	82.78	.0745	97.55	98.74	92.26		205	.0022
Mooreboro	315		235,730	718.60		235,730		7,451	NA	NA		-	NA	84.52	NA	NA	NA	NA		NA	NA
Norman	73		115,927	346.93		116,100		4,200	NA	NA		-	NA	86.53	NA	NA	NA	NA		NA	NA
Orrum	77		19,198	34.88		20,698		232	NA	NA		-	NA	89.72	NA	NA	NA	NA		NA	NA
Ossipee	470		102,493	80.38		203,786		6,549	.0292	2001 / 2009		22,420,315	.1500	90.49	.1357	93.54	93.41	94.26		2,153	.0096
Pantego	171		329,129	260.90		329,129		10,374	.0616	2002 / 2010		16,848,016	.1600	67.59	.1081	97.24	98.15	95.01		833	.0049
Parmele	269		124,486	157.08		194,917		943	.0126	2001 / 2009		7,458,163	.6800	81.49	.5541	84.60	84.96	81.92		7,824	.1049
Pollocksville	259		207,201	187.44		274,008		6,152	.0334	2006 / 2014		18,402,261	.3300	86.82	.2865	97.22	99.92	80.76		1,686	.0092
Powellsville	247		149,268	167.35		190,912		6,027	.0824	2004 / 2012		7,315,444	.2400	86.62	.2079	95.45	98.15	77.03		799	.0109

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, 2008

Municipality		General Fund		Unit-Wide														
		Fund Balance Available	FBA As % Percent GF Exp	Cash and Invest (1)	Invest Earnings Amt (1)	Invest Earnings Amt	Latest Yr/ Next Yr Of Reval (2)	January 1, 2007 Assessed Valuation (3)	Tax Rate	Assess -to-Sales Ratio	2007-08 Tax Rate Adjusted	2007-08 Percent Collected	Excluding Motor Vehicles	Percent Collected	2007-08 Amount Uncoll	Tax Rate Equiv - 2007-08 Amount Uncoll		
			Motor Vehicles Only															
Below 500 continued																		
Proctorville	129	\$	318,521	387.36	NR *	NR	NA	2005 / 2010	\$	5,106,776	.2000	89.72	.1794	NR	NR	NR	\$ -	NA
Raynham	88		35,687	145.85		37,380	-	NA	2005 / 2010	1,976,040	.2000	89.72	.1794	90.94	90.94		720	.0364
Rennett	348		NR	NR		NR	NR	NA	2005 / 2010	5,925,703	.1000	89.72	.0897	NR	NR	NR	-	NA
Ronda	480		494,383	290.02		601,665	21,643	.1363	2007 / 2011	15,881,847	.4000	98.66	.3946	96.18	96.13	99.35	2,417	.0152
Roxobel	260		307,649	198.06		638,624	21,771	.2507	2004 / 2012	8,683,026	.3600	86.62	.3118	95.06	97.84	81.70	1,553	.0179
Ruth	318		625,401	478.07		NR	NR	NA	2007 / 2011	27,555,277	.2600	93.64	.2435	NR	NR	NR	-	NA
Saint Helena	477		489,172	521.01		493,976	21,176	.0848	2003 / 2011	24,960,311	.0500	61.67	.0308	92.01	95.86	71.06	1,016	.0041
Salemburg	479		553,382	166.78		1,094,106	28,237	.1205	2003 / 2011	23,439,514	.3200	85.42	.2733	97.78	99.42	88.89	1,666	.0071
Sandy Creek	291		149,123	136.98		177,142	1,676	.0112	2007 / 2011	14,996,045	.3000	99.29	.2979	90.79	91.57	82.63	3,880	.0259
Sandyfield	344		197,119	177.81		208,398	971	.0093	2005 / 2013	10,443,313	.3500	83.70	.2930	81.54	83.93	29.65	7,342	.0703
Saratoga	392		346,099	186.07		358,112	2,732	.0198	2000 / 2008	13,828,547	.5800	87.63	.5083	91.13	91.34	90.22	7,195	.0520
Seagrove	254		182,024	69.76		189,089	1,727	.0056	2007 / 2013	30,839,186	.4000	96.76	.3870	98.67	99.83	87.04	1,666	.0054
Seven Devils	143		619,195	45.61		880,818	27,707	.0194	2006 / 2010	142,827,263	.5100	84.03	.4286	90.00	89.91	94.45	72,474	.0507
Seven Springs	87		107,158	242.23		187,054	3,586	.0834	2003 / 2011	4,298,920	.5000	87.95	.4398	88.91	89.62	85.45	2,441	.0568
Severn	255		NR	NR		NR	NR	NA	2007 / 2011	28,983,300	.3900	98.07	.3825	NR	NR	NR	-	NA
Simpson	487		NR	NR		104,736	3,189	.0161	2004 / 2008	19,756,054	.4500	88.06	.3963	94.55	96.02	84.50	4,711	.0238
Sims	133		147,603	237.67		382,231	8,521	.0997	2000 / 2008	8,545,969	.4600	87.63	.4031	96.12	98.48	84.38	1,595	.0187
Speed	60		12,847	59.52		16,198	455	.0149	2001 / 2009	3,044,814	.3000	77.03	.2311	80.77	82.81	64.56	1,740	.0571
Spencer Mountain	52		21,029	106.56		NR	NR	NA	2007 / 2011	1,916,508	.1300	96.87	.1259	NR	NR	NR	-	NA
Staley	362		372,852	381.22		555,562	12,816	.0617	2007 / 2013	20,758,254	.1250	96.76	.1210	95.78	99.05	76.37	1,111	.0054
Stern	272		175,127	89.91		185,089	1,632	.0108	2002 / 2010	15,051,803	.4500	88.11	.3965	97.49	98.54	85.18	1,728	.0115
Stonewall	282		150,578	170.67		150,578	2,579	.0050	2004 / 2012	52,036,959	.1500	42.52	.0638	98.23	98.82	84.69	1,395	.0027
Stovall	394		133,710	65.54		450,916	14,828	.0985	2002 / 2010	15,054,951	.4900	88.11	.4317	89.57	92.24	73.43	7,670	.0509
Sugar Mountain	244		892,836	55.92		NR	NR	NA	2006 /	309,069,399	.3300	82.33	.2717	NR	NR	NR	-	NA
Tar Heel	95		81,745	177.73		136,613	5,067	.0943	2007 / 2015	5,375,117	.3000	100.00	.3000	94.13	92.95	100.00	1,610	.0300
Teachey	411		371,036	206.03		590,648	18,379	.1109	2001 / 2009	16,566,341	.4500	71.00	.3195	97.88	97.82	98.24	1,587	.0096
Trenton	236		406,012	184.45		800,073	7,757	.0556	2006 / 2014	13,941,224	.3700	86.82	.3212	89.89	91.83	74.41	5,138	.0369
Turkey	269		87,654	59.84		108,471	1,545	.0198	2003 / 2011	7,814,062	.2500	85.42	.2136	95.41	97.38	83.34	886	.0113
Vandemere	280		191,161	207.39		NR	NR	NA	2004 / 2012	17,867,452	.2000	42.52	.0850	NR	NR	NR	-	NA
Waco	327		112,217	203.37		114,359	4,033	.0316	2004 / 2008	12,771,860	.1200	84.52	.1014	90.74	93.55	76.56	1,439	.0113
Washington Park	438		308,529	158.14		326,016	11,524	.0336	2002 / 2010	34,324,784	.3200	67.59	.2163	98.91	99.51	91.71	1,182	.0034
Watha	182		106,153	259.73		106,153	3,719	.0618	2003 / 2011	6,021,766	.0500	61.67	.0308	94.93	97.67	81.82	155	.0026
Total		\$	35,060,963		\$	46,350,185	\$	2,070,499	\$	5,573,419,014						\$	529,450	

Group Statistics:
Below 500

Range:																	
Lowest	\$	(162,651)	-71.92			.0011				.0500	41.42	.0308	44.28	42.52	29.65		
Highest	\$	4,834,504	2052.24			.2642				.7000	100.00	.6210	99.55	100.00	100.00		
Average	\$	315,865	112.81			.0371				.2676	87.73	.2348	96.04	97.01	74.08		

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, 2008

		General Fund		Unit-Wide												
		FBA		Tax Rate										Percent		Tax Rate
		Fund	As %	Invest		Invest	Latest Yr/	January 1, 2007	Assess	2007-08	2007-08	Excluding	Collected			
Municipality	Pop	Balance	Percent	Cash and	Earnings	Earnings	Next Yr Of	Assessed	Tax	-to-Sales	Tax Rate	Percent	Motor	2007-08	2007-08	
		Available	GF Exp	Invest (1)	Amt (1)	Amt	Reval (2)	Valuation (3)	Rate	Ratio	Adjusted	Collected	Motor	Amount	Amount	
Statewide without Electric Systems				5,218,430,695	\$ 190,844,581	\$ 394,832,680,020						\$ 35,393,016				

Range:

Lowest	\$	(162,651)	-71.92			-.0471			.0200	41.42	.0168	44.28	42.52	29.65		
Highest	\$	114,132,000	2052.24			.2642			.8200	100.00	.7178	103.47	102.45	112.52		
Average	\$	2,448,620	36.56			.0483			.4131	88.53	.3657	97.83	98.75	86.93		

Statewide all Units				<u>6,609,942,702</u>	<u>\$ 252,944,246</u>			<u>\$ 487,278,773,575</u>							<u>\$ 48,537,399</u>	
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Range:

Lowest	\$	(162,651)	-71.92			-.0471			.0200	41.42	.0168	44.28	42.52	29.65		
Highest	\$	114,132,000	2052.24			.2642			.8200	100.00	.7373	103.47	102.45	112.52		
Average	\$	2,767,434	36.26			.0519			.4248	88.53	.3761	97.64	98.64	86.27		

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, 2007.
- (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 audit and/or AFIR was not received, therefore data was not available.
- (6) * - Indicates tha the AFIR was not received, but cash, investment earnings, collection percentages, and uncollected amount were available from the audit report.