



NORTH CAROLINA  
DEPARTMENT OF STATE TREASURER  
STATE AND LOCAL GOVERNMENT FINANCE DIVISION  
AND THE LOCAL GOVERNMENT COMMISSION

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**Memorandum #2010-26**

**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, 2009

**DATE:** April 30, 2010

This publication provides comparative cash and investment, fund balance, and tax levy information of municipal governments for the fiscal year ended June 30, 2009. 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 otherwise would have to be. Section 50, “Tax Assessment, Billing, and Collection” in the North

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Carolina Department of State Treasurer Policies Manual, provides information on collection procedures. This section is available on our Web site at [www.nctreasurer.com](http://www.nctreasurer.com), under the state and local government link, then the auditing and reporting line. Please contact our staff at 919-807-2381 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.

**Average Tax Collection Percentages**

<b><u>Population Grouping</u></b>	<b><u>2004-05</u></b>	<b><u>2005-06</u></b>	<b><u>2006-07</u></b>	<b><u>2007-08</u></b>	<b><u>2008-09</u></b>
<b>Statewide - All Units</b>	<b>97.41%</b>	<b>97.51%</b>	<b>97.59%</b>	<b>97.49%</b>	<b>97.42%</b>
Units With Electrical Systems:					
All with electric	<b>96.95</b>	<b>96.77</b>	<b>96.78</b>	<b>96.90</b>	<b>96.70</b>
50,000 and Above	97.12	97.16	97.21	97.20	96.97
10,000 to 49,999	97.05	96.63	96.32	96.77	96.55
2,500 to 9,999	95.85	95.48	96.44	95.93	95.76
1,000 to 2,499	92.66	93.16	93.80	92.19	92.97
500 to 999	96.55	96.64	97.89	97.69	96.92
499 and Below	92.79	90.53	90.55	91.36	91.77
Units Without Electrical Systems:					
All without electric	<b>97.53</b>	<b>97.71</b>	<b>97.80</b>	<b>97.64</b>	<b>97.62</b>
50,000 and Above	97.83	98.14	98.23	98.25	98.16
10,000 to 49,999	97.36	97.50	97.26	97.33	97.10
2,500 to 9,999	97.00	97.01	96.99	96.92	96.99
1,000 to 2,499	96.85	96.61	96.79	96.38	95.54
500 to 999	96.08	95.97	96.20	96.66	94.66
499 and Below	93.30	89.11	96.62	96.04	92.59

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For municipalities, the statewide tax collection percentage declined slightly in 2008-09 but remained high at over 97%. 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 30<sup>th</sup>, but not remitted to the municipality until after June 30<sup>th</sup>. 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 2008-2009 Tax Collection Percentages**

<u>Population Grouping</u>	<u>Excluding Motor Vehicles</u>	<u>Motor Vehicles</u>
<b>Statewide - All Units</b>	<b>98.27</b>	<b>87.63</b>
<b>Units With Electrical Systems:</b>		
<b>All with electric</b>	<b>97.86</b>	<b>84.01</b>
50,000 and Above	98.25	83.77
10,000 to 49,999	97.57	84.72
2,500 to 9,999	96.84	82.55
1,000 to 2,499	94.38	80.94
500 to 999	97.45	84.47
499 and Below	94.08	79.61
<b>Units Without Electrical Systems:</b>		
<b>All without electric</b>	<b>98.27</b>	<b>87.63</b>
50,000 and Above	98.89	88.13
10,000 to 49,999	97.92	87.20
2,500 to 9,999	97.58	93.16
1,000 to 2,499	96.52	79.65
500 to 999	95.87	88.15
499 and Below	94.78	66.42

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For the 2008-2009 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 2008-2009 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 on the next page provides dollar weighted tax rate averages for all five fiscal years presented. The statewide and population grouping statistics on the unit-wide property tax rates over the last five fiscal years are as follows:

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**Average Dollar-Weighted Tax Rates**

<u>Population Grouping</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>
<b>Statewide – All Units</b>	<b>\$0.4448</b>	<b>\$0.4321</b>	<b>\$0.4445</b>	<b>\$0.4238</b>	<b>\$0.4262</b>
<b>Units With Electrical Systems</b>					
<b>All with electric</b>	<b>0.4658</b>	<b>0.4713</b>	<b>0.4679</b>	<b>0.4779</b>	<b>0.4728</b>
50,000 and Above	0.5135	0.5264	0.5144	0.5409	0.5294
10,000 to 49,999	0.4388	0.4374	0.4400	0.4498	0.4411
2,500 to 9,999	0.4079	0.4094	0.4066	0.3834	0.3781
1,000 to 2,499	0.4693	0.4667	0.4726	0.5299	0.4949
500 to 999	0.1978	0.1969	0.2236	0.1615	0.1664
499 and Below	0.4526	0.4508	0.4488	0.4521	0.4597
<b>Units Without Electrical Systems</b>					
<b>All without</b>	<b>0.4395</b>	<b>0.4228</b>	<b>0.4390</b>	<b>0.4113</b>	<b>0.4156</b>
50,000 and Above	0.4681	0.4576	0.4849	0.4782	0.4817
10,000 to 49,999	0.4680	0.4686	0.4796	0.4637	0.4335
2,500 to 9,999	0.3626	0.3191	0.3116	0.2669	0.2697
1,000 to 2,499	0.3306	0.3297	0.3424	0.2860	0.2983
500 to 999	0.3263	0.2737	0.2310	0.1929	0.1910
499 and Below	0.3181	0.3049	0.3655	0.2676	0.2821

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 Dollar-Weighted Effective Tax Rates**

<u>Population Grouping</u>		<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>
<b>Statewide – All Units</b>		<b>0.4108</b>	<b>0.3987</b>	<b>0.3930</b>	<b>0.3752</b>	<b>0.3870</b>
<b>Units With Electrical Systems</b>						
All with electric	<b>0.4451</b>	<b>0.4419</b>	<b>0.4265</b>	<b>0.4228</b>	<b>0.4272</b>	
50,000 and	0.5027	0.5058	0.4778	0.4837	0.4855	
10,000 to 49,999	0.4127	0.4040	0.3981	0.3938	0.3911	
2,500 to 9,999	0.3767	0.3719	0.3633	0.3323	0.3425	
1,000 to 2,499	0.4252	0.4060	0.3821	0.4301	0.4184	
500 to 999	0.1898	0.1775	0.1761	0.1599	0.1595	
499 and Below	0.3849	0.4048	0.3820	0.3989	0.3778	
<b>Units Without Electrical Systems</b>						
All without	<b>0.4025</b>	<b>0.3888</b>	<b>0.3854</b>	<b>0.3642</b>	<b>0.3778</b>	
50,000 and Above	0.4385	0.4246	0.4365	0.4177	0.4373	
10,000 to 49,999	0.4419	0.4368	0.4336	0.4173	0.4007	
2,500 to 9,999	0.3093	0.2921	0.2602	0.2427	0.2486	
1,000 to 2,499	0.2870	0.2826	0.2737	0.2544	0.2589	
500 to 999	0.2540	0.2410	0.1794	0.1693	0.1671	
499 and Below	0.2788	0.2490	0.2765	0.2348	0.2430	

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. 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.

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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 on the next page shows the average percentage of fund balance available for appropriation for similarly grouped counties and cities for the fiscal year ended June 30, 2009. Officials should use these figures to compare their unit to similar units and evaluate the adequacy of their unit's current reserves.

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**Fund Balance Available – All Units June 30, 2009**

<b>Municipalities by Size</b>	<b>Average 2008-2009</b>	<b>Average FBA As a Percentage of Average Expenditures</b>
<b>Statewide – All Municipalities</b>	<b>Fund Balance Available</b>	<b>37.00%</b>
	\$2,902,909	

**Units With Electrical Systems**

All	\$5,034,513	34.53%
50,000 or more	20,618,677	27.69
10,000 to 49,999	6,909,447	39.96
2,500 to 9,999	1,778,684	41.37
1,000 to 2,499	1,158,933	84.30
500 to 999	907,000	75.92
Under 500	273,514	127.16

**Units Without Electrical Systems**

All	\$2,583,862	37.76%
50,000 or more	40,770,352	23.80
10,000 to 49,999	6,260,975	41.06
2,500 to 9,999	2,585,258	71.18
1,000 to 2,499	973,554	65.82
500 to 999	641,956	102.53
Under 500	307,625	133.49

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 2009 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, 2008 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, 2009**

Municipality	Pop	General Fund		Unit-Wide													Percent Collected			Tax Rate Equiv -	
		Fund Balance Available	FBA As % GF Exp	Tax Rate Equiv -													Motor Vehicles Only	2008-09 Uncoll	\$ 7,699,151 Uncoll		
				Cash and Invest (I)	Invest Earnings Amt (I)	Invest Earnings Amt	Latest Yr/ Next Yr Of Reval (2)	January 1, 2008 Assessed Valuation (3)	Assess Rate	Tax-to-Sales Ratio	2008-09 Tax Rate	2008-09 Percent	Excluding Motor Vehicles	2008-09 Amount	2008-09 Uncoll						
<b>50,000 and Above</b>																					
Concord	79,264	\$ 40,400,386	63.93	\$ 99,223,443	\$ 3,618,547	.0346	2008 / 2012	\$ 10,469,697,784	.4200	100.00	.4200	97.32	97.73	90.90	\$ 1,179,742	.0113					
Fayetteville	181,481	\$ 30,359,985	23.10	\$ 228,771,049	\$ 6,822,997	.0650	2003 / 2009	\$ 10,490,633,216	.5300	81.72	.4331	97.38	99.46	80.63	\$ 1,448,778	.0138					
Gastonia	74,518	9,637,414	16.52	\$ 36,627,310	\$ 915,058	.0179	2007 / 2011	\$ 5,115,214,978	.5300	93.27	.4943	95.70	96.72	84.42	\$ 1,165,617	.0228					
Greenville	81,092	20,448,873	29.49	\$ 135,388,159	\$ 3,511,213	.0629	2008 / 2012	\$ 5,580,818,072	.5600	99.44	.5569	97.08	98.67	83.76	\$ 881,083	.0158					
High Point	100,645	14,706,982	14.10	\$ 156,938,895	\$ 2,209,450	.0241	2004 / 2012	\$ 9,152,601,811	.6330	91.60	.5798	97.78	98.57	89.38	\$ 1,304,500	.0143					
Rocky Mount	59,228	17,690,379	34.17	\$ 54,835,100	\$ 1,372,956	.0405	2001 / 2009	\$ 3,386,122,659	.5500	81.92	.4506	94.51	96.40	73.56	\$ 1,052,729	.0311					
Wilson	50,643	11,086,719	25.81	\$ 80,298,903	\$ 3,659,963	.0966	2008 / 2016	\$ 3,789,180,508	.5150	100.00	.5150	96.61	98.54	75.87	\$ 666,702	.0176					
Total		<u>\$ 144,330,738</u>		<u>\$ 792,082,859</u>	<u>\$ 22,110,184</u>			<u>\$ 47,984,269,028</u>							<u>\$ 7,699,151</u>						

**Group Statistics:**

**50,000 and Above**

Range:

Lowest	\$ 9,637,414	14.10	.0179	.4200	81.72	.4200	94.51	96.40	73.56
Highest	\$ 40,400,386	63.93	.0966	.6330	100.00	.5798	97.78	99.46	90.90
Average	\$ 20,618,677	27.69	.0461	.5294	91.72	.4855	96.97	98.25	83.77

**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, 2009**

Municipality	Pop	General Fund		Unit-Wide													Percent Collected		Tax Rate Equiv -		
		Fund Balance Available	FBA As % GF Exp	Tax Rate Equiv -			Invest Earnings Amt (1)	Invest Earnings Amt	Latest Yr/ Next Yr Of Reval (2)	January 1, 2008			Assess Valuation (3)	Tax Rate	-to-Sales Ratio	2008-09 Tax Rate	2008-09 Percent	Excluding Motor Vehicles	Motor Vehicles Only	2008-09 Amount Uncoll	2008-09 Amount Uncoll
				Cash and Invest (1)	Earnings Amt (1)	Reval (2)				Assessed Valuation (3)	Tax Rate	2008-09 Tax Rate									
<b>10,000-49,999</b>																					
Albemarle	16,197	\$ 3,832,359	28.48	\$ 19,386,760	\$ 375,751	.0373	2005 / 2009	\$ 1,006,759,361	.5600	81.91	.4587	95.76	96.54	87.82	\$ 241,747	.0240					
Apex	31,250	15,663,806	65.36	58,324,862	1,314,676	.0312	2008 / 2016	4,208,956,027	.3400	99.91	.3397	98.95	99.52	92.28	149,666	.0036					
Clayton	13,700	6,592,808	44.31	16,146,162	227,089	.0169	2003 / 2011	1,340,809,887	.5400	85.55	.4620	98.96	99.72	90.47	74,455	.0056					
Cornelius	23,929	8,970,029	49.30	19,029,139	281,657	.0075	2003 / 2009	3,753,766,045	.2750	82.90	.2280	97.40	98.10	90.76	274,722	.0073					
Elizabeth City	20,121	5,507,659	34.00	13,012,693	304,933	.0230	2006 / 2014	1,327,701,364	.4100	85.78	.3517	92.34	93.35	78.78	434,178	.0327					
Huntersville	40,167	22,287,181	99.19	30,346,773	368,447	.0078	2003 / 2009	4,704,953,552	.2900	82.90	.2404	95.18	96.78	80.48	666,832	.0142					
Kings Mountain	10,757	1,809,855	19.38	5,545,503	87,871	.0123	2008 / 2012	715,773,027	.4000	97.85	.3914	95.38	96.61	83.24	133,806	.0187					
Kinston	22,675	3,272,076	19.16	10,029,622	215,633	.0168	2001 / 2009	1,280,983,260	.6600	91.05	.6009	94.70	96.35	78.38	449,108	.0351					
Laurinburg	15,911	1,020,504	14.16	7,945,473	152,221	.0207	2003 / 2011	734,769,113	.4200	88.20	.3704	93.63	95.79	75.08	199,749	.0272					
Lexington	21,378	5,091,351	27.46	25,015,609	553,621	.0367	2007 / 2011	1,508,387,273	.5600	99.98	.5599	94.70	95.91	74.71	439,838	.0292					
Lincolnton	11,316	5,009,920	52.75	15,300,118	289,612	.0340	2008 / 2012	852,819,846	.5600	99.19	.5555	97.06	98.05	82.81	138,631	.0163					
Lumberton	23,026	3,900,636	20.57	16,345,825	210,255	.0155	2005 / 2010	1,354,768,039	.6300	84.40	.5317	92.88	94.06	81.17	605,287	.0447					
Monroe	37,280	13,335,038	42.95	105,565,252	3,481,748	.1063	2008 / 2012	3,276,916,011	.4950	96.45	.4774	96.54	97.55	82.20	562,074	.0172					
Morganton	17,120	8,000,945	41.27	29,250,927	903,771	.0534	2007 / 2011	1,690,890,789	.4600	96.41	.4435	98.52	99.18	87.70	117,049	.0069					
New Bern	26,153	3,046,013	11.29	8,706,988	73,610	.0031	2002 / 2010	2,343,275,112	.5050	66.15	.3341	97.83	98.60	90.25	256,023	.0109					
Newton	13,670	3,071,265	28.15	8,618,539	64,562	.0068	2007 / 2011	953,641,894	.4800	97.94	.4701	96.11	97.52	76.83	183,738	.0193					
Shelby	20,808	4,660,532	27.01	22,262,051	609,981	.0357	2008 / 2012	1,710,432,062	.4350	97.85	.4256	95.83	96.91	83.69	311,030	.0182					
Smithfield	13,088	2,658,596	20.66	9,658,470	384,683	.0423	2003 / 2011	908,498,589	.5700	85.55	.4876	98.93	99.69	90.01	55,867	.0061					
Statesville	27,039	17,389,010	72.65	64,853,727	2,016,277	.0676	2007 / 2011	2,984,568,398	.3800	92.10	.3500	96.79	97.52	84.11	366,615	.0123					
Tarboro	10,383	2,869,097	29.89	6,225,387	129,423	.0185	2001 / 2009	698,848,845	.4200	75.97	.3191	96.78	99.04	77.81	97,356	.0139					
Wake Forest	27,496	6,959,755	25.75	11,085,859	271,191	.0080	2008 / 2016	3,394,672,183	.5500	99.91	.5495	98.17	98.83	89.58	313,603	.0092					
Washington	10,216	7,059,397	60.94	18,247,929	244,970	.0384	2002 / 2010	637,763,433	.6000	68.02	.4081	94.50	96.10	78.91	207,223	.0325					
Total		<u>\$ 152,007,832</u>		<u>\$ 520,903,668</u>		<u>\$ 12,561,982</u>		<u>\$ 41,389,954,110</u>							<u>\$ 6,278,597</u>						

**Group Statistics:**

**10,000-49,999**

Range:

Lowest	\$ 1,020,504	11.29		.0031			.2750	66.15	.2280	92.34	93.35	74.71							
Highest	\$ 22,287,181	99.19		.1063			.6600	99.98	.6009	98.96	99.72	92.28							
Average	\$ 6,909,447	39.96		.0304			.4411	88.67	.3911	96.55	97.57	84.72							

**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, 2009**

Municipality	Pop	General Fund		Unit-Wide														Percent Collected		Tax Rate Equiv -	
		Fund Balance Available	FBA As % GF Exp	Tax Rate Equiv -														Motor Vehicles Only	2008-09 Amount Uncoll	2008-09 Amount Uncoll	2008-09 Amount Uncoll
				Cash and Invest (I)	Invest Earnings Amt (I)	Invest Earnings Amt	Latest Yr/ Next Yr Of Reval (2)	January 1, 2008 Assessed Valuation (3)	Assess Rate	2008-09 Tax-to-Sales Ratio	2008-09 Tax Rate	2008-09 Percent Collected	Excluding Motor Vehicles								
<b>2,500-9,999</b>																					
Ayden	4,943	\$ 1,823,226	44.94	\$ 9,738,891	\$ 191,950	.0938	2008 / 2012	\$ 204,602,923	.5000	99.44	.4972	96.12	98.47	81.03	\$ 41,848	.0205					
Benson	3,581	802,362	24.90	1,628,709	22,181	.0089	2003 / 2011	250,134,836	.5300	85.55	.4534	98.71	99.57	89.03	17,386	.0070					
Cherryville	5,767	279,203	6.90	439,931	1,845	.0005	2007 / 2011	358,625,226	.4400	93.27	.4104	95.27	96.46	84.81	74,814	.0209					
Dallas	4,005	1,545,924	61.36	6,277,237	102,675	.0466	2007 / 2011	220,333,536	.3800	93.27	.3544	95.01	96.65	79.97	41,765	.0190					
Edenton	5,143	1,255,149	33.68	-	24,706	.0051	2006 / 2014	489,173,288	.2900	95.16	.2760	95.94	96.28	89.90	57,325	.0117					
Farmville	4,680	683,425	15.81	3,460,162	96,716	.0316	2008 / 2012	305,824,160	.4900	99.44	.4873	92.71	94.75	73.07	110,203	.0360					
Forest City	7,162	2,224,059	25.17	9,799,421	319,264	.0528	2007 / 2011	604,712,051	.3000	93.24	.2797	96.63	97.78	79.00	61,270	.0101					
Granite Falls	4,979	1,164,745	38.14	2,843,747	67,082	.0185	2005 / 2009	363,532,420	.4200	85.85	.3606	93.56	94.53	82.68	97,929	.0269					
La Grange	2,783	679,877	40.84	2,018,400	39,622	.0342	2001 / 2009	115,987,913	.5000	91.05	.4553	91.49	93.95	76.00	49,032	.0423					
Landis	3,101	7,338	0.29	746,868	19,546	.0084	2007 / 2011	232,758,107	.4000	96.72	.3869	95.19	95.67	90.66	44,736	.0192					
Louisburg	3,608	879,424	29.79	4,163,307	131,906	.0552	2004 / 2010	238,835,683	.5350	90.13	.4822	97.77	98.65	80.17	28,147	.0118					
Maiden	3,433	2,250,825	85.47	7,211,778	140,903	.0381	2007 / 2011	370,162,561	.4000	97.94	.3918	96.79	97.91	77.36	48,506	.0131					
Pineville	7,501	8,776,721	113.53	19,692,024	416,926	.0335	2003 / 2009	1,245,751,321	.3200	82.90	.2653	98.21	98.78	85.11	70,922	.0057					
Red Springs	3,513	(33,347)	-0.97	991,953	44,708	.0285	2005 / 2010	156,972,605	.6200	84.40	.5233	84.60	85.93	74.06	164,066	.1045					
Selma	7,497	2,378,821	49.54	6,876,236	107,184	.0280	2003 / 2011	382,871,596	.5300	85.55	.4534	98.24	99.67	83.89	33,442	.0087					
Sharpsburg	2,612	56,891	4.81	594,248	26,628	.0427	2001 / 2009	62,305,406	.4500	81.92	.3686	89.48	94.93	67.02	32,642	.0524					
Southport	2,964	2,511,036	69.21	4,981,708	50,369	.0054	2007 / 2011	927,464,608	.1800	98.07	.1765	95.54	95.74	87.57	74,076	.0080					
Waynesville	9,957	5,395,375	42.46	10,403,483	129,702	.0120	2006 / 2010	1,084,327,296	.4000	84.15	.3366	95.67	96.28	86.24	193,425	.0178					
Windsor	3,165	917,397	54.92	3,533,033	31,696	.0270	2004 / 2012	117,290,276	.1500	88.09	.1321	95.80	97.80	83.52	7,361	.0063					
Winterville	8,949	1,975,235	27.80	6,694,064	53,082	.0078	2008 / 2012	681,386,490	.4500	99.44	.4475	96.53	97.67	85.87	106,577	.0156					
Total		\$ 35,573,686		\$ 102,095,200	\$ 2,018,691			\$ 8,413,062,302							\$ 1,355,472						

**Group Statistics:**  
**2,500-9,999**

Range:

Lowest	\$ (33,347)	-0.97		.0005			.1500	81.92	.1321	84.60	85.93	67.02
Highest	\$ 8,776,721	113.53		.0938			.6200	99.44	.5233	98.71	99.67	90.66
Average	\$ 1,778,684	41.37		.0240			.3781	90.58	.3425	95.76	96.84	82.55

**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, 2009**

Municipality	Pop	General Fund		Unit-Wide													Percent Collected		Tax Rate Equiv -		
		Fund Balance Available	FBA As % GF Exp	Tax Rate Equiv -													2008-09 Motor Vehicles Only	2008-09 Amount Uncoll	2008-09 Amount Uncoll		
				Invest Cash and Invest (I)	Earnings Amt (I)	Invest Earnings Amt	Latest Yr/ Next Yr Of Reval (2)	January 1, 2008 Assessed Valuation (3)	Assess Rate	Tax-to-Sales Ratio	2008-09 Tax Rate	2008-09 Percent	Excluding Motor Vehicles								
<b>1,000-2,499</b>																					
Belhaven	1,945	\$ 1,536,398	78.39	\$ 3,769,142	\$ 100,234	.1132	2002 / 2010	\$ 88,508,164	.5200	68.02	.3537	89.41	90.69	77.56	\$ 48,308	.0546					
Drexel	1,923	\$ 1,769,660	179.97	5,189,465	76,081	.0735	2007 / 2011	103,554,429	.3200	96.41	.3085	98.38	98.21	100.00		10,578	.0102				
Enfield	2,250	\$ 1,409,215	89.68	3,837,167	63,846	.0848	2007 / 2014	75,255,151	.7500	86.24	.6468	91.15	92.60	80.74		49,219	.0654				
Fremont	1,408	298,275	37.09	528,860	12,633	.0257	2003 / 2011	49,226,929	.6500	82.81	.5383	92.90	94.99	79.09		22,718	.0461				
Hertford	2,213	895,333	62.62	1,945,232	16,043	.0108	2008 / 2016	148,309,332	.3500	100.00	.3500	94.27	95.60	78.82		30,732	.0207				
Pinetops	1,277	NR	NR	NR *	NR	NA	2001 / 2009	45,421,180	.3600	75.97	.2735	NR	NR	NR		-	NA				
Robersonville	1,589	1,201,569	88.32	6,549,476	152,251	.2179	2001 / 2009	69,875,749	.6000	72.91	.4375	91.07	92.92	75.17		36,947	.0529				
Scotland Neck	2,195	1,002,079	66.19	2,655,603	82,750	.0935	2007 / 2014	88,475,814	.6000	86.24	.5174	95.87	96.62	89.84		21,322	.0241				
Total		<u>\$ 8,112,529</u>		<u>\$ 24,474,945</u>	<u>\$ 503,838</u>			<u>\$ 668,626,748</u>								<u>\$ 219,824</u>					
<i>Group Statistics:</i>																					
<b>1,000-2,499</b>																					
Range:																					
Lowest		\$ 298,275	37.09			.0108				.3200	68.02	.2735	89.41	90.69	75.17						
Highest		\$ 1,769,660	179.97			.2179				.7500	100.00	.6468	98.38	98.21	100.00						
Average		\$ 1,158,933	84.30			.0754				.4949	84.55	.4184	92.97	94.38	80.94						

**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, 2009**

Municipality	Pop	General Fund		Unit-Wide														Percent Collected		Tax Rate Equiv -	
		FBA		Tax Rate Equiv -																	
		Fund Balance Available	As % GF Exp	Invest Cash and Invest (1)	Invest Earnings Amt (1)	Latest Yr/ Next Yr Of Reval (2)	January 1, 2008 Assessed Valuation (3)	Assess Rate	2008-09 Tax-to-Sales Ratio	2008-09 Tax Rate Adjusted	2008-09 Percent Collected	Excluding Motor Vehicles Only	2008-09 Motor Vehicles Uncoll	2008-09 Amount Uncoll							
<b>500-999</b>																					
Black Creek	770	\$ 320,069	82.56	\$ 2,627,899	\$ 52,091	.1867	2008 / 2016	\$ 27,900,662	.5500	100.00	.5500	93.54	95.57	80.40	\$ 11,401	.0409					
Fountain	578	\$ 535,489	200.36	1,032,041	2,042	.0088	2008 / 2012	23,110,518	.6000	99.44	.5966	95.40	96.97	80.21	6,360	.0275					
Highlands	983	\$ 2,506,401	48.47	6,812,818	150,995	.0081	2007 / 2011	1,861,347,091	.1350	95.88	.1294	97.95	98.01	91.60	51,137	.0027					
Lucama	881	\$ 935,343	330.36	4,757,484	57,683	.1527	2008 / 2016	37,775,033	.4500	100.00	.4500	91.66	93.42	79.16	16,075	.0426					
Pikeville	703	\$ 586,903	129.00	1,505,874	28,625	.0772	2003 / 2011	37,093,010	.6000	82.81	.4969	96.44	97.71	89.34	7,822	.0211					
Stantonsburg	732	\$ 557,797	92.34	3,703,085	79,420	.1914	2008 / 2016	41,496,360	.4300	100.00	.4300	93.31	94.83	81.64	11,694	.0282					
Total		\$ 5,442,002		\$ 20,439,201	\$ 370,856			\$ 2,028,722,674							\$ 104,489						

**Group Statistics:**

**500-999**

Range:

Lowest	\$ 320,069	48.47	.0081	.1350	82.81	.1294	91.66	93.42	79.16
Highest	\$ 2,506,401	330.36	.1914	.6000	100.00	.5966	97.95	98.01	91.60
Average	\$ 907,000	75.92	.0183	.1664	95.85	.1595	96.92	97.45	84.47

**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, 2009**

Municipality	Pop	General Fund				Unit-Wide												Percent Collected			Tax Rate Equiv -	
		FBA		Tax Rate Equiv -										2008-09			2008-09		2008-09			
		Fund Balance Available	As % GF Exp	Cash and Invest (1)	Invest Earnings	Invest Amt (1)	Latest Yr/ Next Yr Of Reval (2)	January 1, 2008 Assessed Valuation (3)	Assess Tax Rate	2008-09 Tax Rate	2008-09 Percent	Excluding Motor Vehicles Only	Motor Vehicles	2008-09 Amount Uncoll	2008-09 Amount Uncoll	2008-09 Amount Uncoll	2008-09 Amount Uncoll	Tax Rate Equiv -	2008-09 Amount Uncoll	2008-09 Amount Uncoll		
<b>Below 500</b>																						
Bostic	316	\$ 286,476	159.40	\$ 920,441	\$ 9,934	.0627	2007 / 2011	\$ 15,831,882	.2500	93.24	.2331	95.60	98.15	76.90	\$ 1,733	.0109						
Hamilton	460	487,135	163.03	1,278,615	16,157	.1370	2001 / 2009	11,793,080	.5700	72.91	.4156	86.84	90.11	74.89	8,819	.0748						
Hobgood	384	166,383	126.31	466,440	278	.0023	2007 / 2014	11,941,571	.5700	86.24	.4916	91.49	93.46	81.05	5,299	.0444						
Hookerton	485	256,819	109.13	-	9,491	.0676	2005 / 2013	14,049,970	.5000	89.81	.4491	95.17	97.09	81.56	3,831	.0273						
Macclesfield	406	183,171	73.38	799,830	52,062	.3746	2001 / 2009	13,898,304	.4500	75.97	.3419	91.58	93.94	82.71	5,127	.0369						
Oak City	353	365,014	142.97	930,408	23,265	.1576	2001 / 2009	14,763,492	.4500	72.91	.3281	87.37	89.43	77.06	8,426	.0571						
Walstonburg	231	169,598	109.30	336,849	7,219	.0699	2005 / 2013	10,327,104	.5000	89.81	.4491	96.31	97.51	86.20	1,893	.0183						
Total		<u>\$ 1,914,596</u>		<u>\$ 4,732,583</u>		<u>\$ 118,406</u>		<u>\$ 92,605,403</u>							<u>\$ 35,128</u>							

**Group Statistics:**

**Below 500**

Range:

Lowest	\$ 166,383	73.38	.0023	.2500	72.91	.2331	86.84	89.43	74.89
Highest	\$ 487,135	163.03	.3746	.5700	93.24	.4916	96.31	98.15	86.20
Average	\$ 273,514	127.16	.1279	.4597	82.18	.3778	91.77	94.08	79.61

**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, 2009**

Municipality	Pop	General Fund		Unit-Wide												Percent Collected		Tax Rate Equiv -	
		Fund Balance Available	FBA As % GF Exp	Tax Rate Equiv -												Excluding Motor Vehicles Only	2008-09 Uncoll Amount	2008-09 Uncoll Amount	
				Cash and Invest (1)	Invest Earnings Amt (1)	Invest Earnings Amt	Latest Yr/ Next Yr Of Reval (2)	January 1, 2008 Assessed Valuation (3)	Assess Tax Rate	2008-09 Tax Rate Adjusted	2008-09 Percent Collected	Motor Vehicles							

**Statewide with Electric Systems**      \$ 1,464,728,456    \$ 37,683,957      \$ 100,577,240,265      \$ 15,692,661

Range:

Lowest	\$ (33,347)	-0.97	.0005	.1350	66.15	.1294	84.60	85.93	67.02
Highest	\$ 40,400,386	330.36	.3746	.7500	100.00	.6468	98.96	99.72	100.00
Average	\$ 5,034,513	34.53	.0375	.4728	90.36	.4272	96.70	97.86	84.01

**Municipal Governments in North Carolina**  
**Cash and Investments, Property Tax Collections and Fund Balance Available for Municipalities Without Electric Systems**  
**For the Fiscal Year Ended June 30, 2009**

Municipality	General Fund				Unit-Wide															
	Pop	Fund Balance Available	As % GF Exp	FBA	Tax Rate Equiv -											Percent Collected			Tax Rate Equiv -	
					Cash and Invest (1)	Invest Earnings	Invest Earnings Amt (1)	Latest Yr/ Next Yr Of Reval (2)	January 1, 2008 Assessed Valuation (3)	Tax Rate	-to-Sales Ratio	Assess Tax Rate	2008-09 Adjusted	2008-09 Percent Collected	Excluding Motor Vehicles Only	Motor Vehicles	2008-09 Amount Uncoll	2008-09 Amount Uncoll	2008-09 Amount Uncoll	
<b>50,000 and Above</b>																				
Asheville	78,313	\$ 16,696,979	18.74	\$ 89,960,334	\$ 2,775,744	.0266	2006 / 2010	\$ 10,432,574,099	.4200	83.60	.3511	98.94	99.27	92.75	\$ 464,737	.0045				
Burlington	50,927	26,340,875	56.32	79,077,974	2,384,322	.0616	2001 / 2009	3,870,807,087	.6250	87.08	.5443	95.96	96.90	84.80	987,477	.0255				
Cary	141,167	50,461,069	45.84	402,600,273	13,110,417	.0665	2008 / 2016	19,710,756,146	.4200	99.91	.4196	99.13	99.54	93.38	563,291	.0029				
Chapel Hill	55,616	15,511,541	32.98	37,988,785	343,825	.0059	2005 / 2009	5,835,597,388	.5220	79.33	.4141	99.43	99.69	94.56	192,365	.0033				
Charlotte	683,541	105,980,000	21.17	1,771,998,000	(19,849,000)	-.0268	2003 / 2009	74,161,915,223	.4586	82.90	.3802	97.64	98.58	85.21	8,121,000	.0110				
Durham	228,480	23,798,388	11.83	179,269,406	18,931,319	.0860	2008 / 2013	22,022,844,890	.6130	100.00	.6130	100.00	100.00	100.00	193,134	.0009				
Greensboro	263,268	36,197,060	14.59	216,889,820	9,609,905	.0399	2004 / 2012	24,056,364,897	.6350	91.60	.5817	98.07	98.80	88.79	3,003,913	.0125				
Jacksonville	81,873	11,125,746	30.59	23,718,016	576,152	.0209	2006 / 2010	2,751,889,008	.6260	82.70	.5177	95.73	97.66	77.87	744,033	.0270				
Raleigh	377,353	117,066,073	34.63	454,905,284	10,593,072	.0217	2008 / 2016	48,805,549,009	.4350	99.91	.4346	98.28	99.16	86.46	3,111,658	.0064				
Wilmington	101,526	18,648,976	22.38	77,315,207	2,040,132	.0146	2007 / 2011	13,929,138,333	.3325	93.69	.3115	98.46	99.16	85.55	711,962	.0051				
Winston-Salem	228,362	26,647,164	14.86	375,136,960	(42,379,551)	-.2113	2005 / 2009	20,053,084,555	.4900	92.10	.4513	97.25	98.05	86.56	2,718,721	.0136				
Total		<u>\$ 448,473,871</u>		<u>\$ 3,708,860,059</u>	<u>\$ (1,863,663)</u>			<u>\$ 245,630,520,635</u>							<u>\$ 20,812,291</u>					
<b>Group Statistics:</b>																				
<b>50,000 and Above</b>																				
Range:																				
Lowest		\$ 11,125,746	11.83			-.2113				.3325	79.33	.3115	95.73	96.90	77.87					
Highest		\$ 117,066,073	56.32			.0860				.6350	100.00	.6130	100.00	100.00	100.00					
Average		\$ 40,770,352	23.86			-.0008				.4817	90.78	.4373	98.16	98.89	88.13					

**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, 2009**

Municipality	General Fund				Unit-Wide															Percent Collected			Tax Rate Equiv -		
	FBA			Fund Balance Available	As % GF Exp	Tax Rate Equiv -										2008-09 Motor Vehicles Only	2008-09 Amount Uncoll	2008-09 Amount Uncoll							
	Cash and Invest (1)	Invest Earnings Amt (1)	Invest Earnings Amt			Latest Yr/ Next Yr Of Reval (2)	January 1, 2008 Assessed Valuation (3)	Tax Rate	Assess -to-Sales Ratio	2008-09 Tax Rate Adjusted	2008-09 Percent Collected	Excluding Motor Vehicles													
<b>10,000-49,999</b>																									
Asheboro	24,827	\$ 8,125,991	37.36	\$ 19,237,902	\$ 387,646	.0186	2007 / 2013	\$ 2,081,585,250	.5500	92.43	.5084	97.69	98.52	86.96	\$ 270,427	.0130									
Belmont	10,264	3,311,392	38.53	7,839,525	191,268	.0184	2007 / 2011	1,039,208,363	.4750	93.27	.4430	95.36	95.81	89.26	230,812	.0222									
Boone	14,942	11,815,919	84.59	21,822,794	357,213	.0267	2006 / 2010	1,337,072,177	.3700	78.38	.2900	98.72	99.03	89.70	63,161	.0047									
Carrollboro	19,479	9,579,694	49.28	12,230,740	191,899	.0121	2005 / 2009	1,586,143,029	.6863	79.33	.5444	98.55	99.42	79.71	153,597	.0097									
Clemmons	18,161	5,707,592	122.86	6,830,158	143,681	.0078	2005 / 2009	1,849,511,843	.0985	92.10	.0907	98.61	99.05	93.89	25,274	.0014									
Davidson	10,243	3,828,904	49.42	4,111,124	71,996	.0057	2003 / 2009	1,272,585,166	.3450	82.90	.2860	98.35	98.85	93.13	79,376	.0062									
Dunn	10,221	2,494,480	30.38	4,749,890	96,567	.0150	2003 / 2009	645,640,069	.4800	81.98	.3935	96.14	97.85	80.74	121,608	.0188									
Eden	15,702	5,078,233	39.60	14,973,498	360,934	.0429	2003 / 2009	840,897,222	.6200	88.08	.5461	96.60	97.68	86.95	177,266	.0211									
Fuquay-Varina	16,054	10,038,677	65.15	20,024,908	284,002	.0145	2008 / 2016	1,953,482,792	.3850	99.91	.3847	96.82	97.77	86.50	242,953	.0124									
Garner	26,109	9,844,997	42.73	17,270,359	312,863	.0104	2008 / 2016	3,004,344,944	.4900	99.91	.4896	97.60	98.66	85.34	350,587	.0117									
Goldsboro	37,661	5,961,879	19.30	24,872,138	437,615	.0219	2003 / 2011	1,996,753,456	.6500	82.81	.5383	95.11	97.22	77.66	642,814	.0322									
Graham	14,865	10,695,408	115.71	19,720,735	461,658	.0504	2001 / 2009	915,931,493	.4800	87.08	.4180	95.49	96.72	84.40	199,996	.0218									
Green Level	21,116	394,996	54.88	489,175	14,748	.0242	2001 / 2009	61,054,644	.3400	87.08	.2961	84.13	83.69	86.40	32,774	.0537									
Havelock	22,808	5,455,557	67.74	15,304,613	274,098	.0395	2002 / 2010	694,452,989	.5300	66.15	.3506	97.44	99.53	82.74	92,463	.0133									
Henderson	16,273	3,125,175	20.57	9,538,732	801,181	.0879	2008 / 2012	911,557,551	.5650	100.00	.5650	92.14	93.75	76.06	405,874	.0445									
Hendersonville	12,993	7,415,867	64.94	33,028,286	721,431	.0421	2007 / 2011	1,713,859,207	.3800	90.75	.3449	96.57	96.76	92.74	233,942	.0137									
Hickory	40,761	14,127,504	30.39	47,005,436	1,596,848	.0350	2007 / 2011	4,558,057,887	.5000	97.94	.4897	96.64	97.43	85.51	802,238	.0176									
Holly Springs	20,631	3,084,660	14.51	25,646,286	393,093	.0151	2008 / 2016	2,600,312,747	.4150	99.91	.4146	98.23	99.12	89.75	193,745	.0075									
Hope Mills	13,496	4,568,909	53.50	5,443,795	85,725	.0118	2003 / 2009	725,135,609	.4600	81.72	.3759	97.27	99.65	81.79	91,647	.0126									
Indian Trail	26,954	7,641,628	125.37	11,592,201	158,208	.0049	2008 / 2012	3,232,371,244	.1450	96.45	.1399	97.40	97.97	90.72	124,229	.0038									
Kannapolis	44,102	3,905,439	13.46	14,033,802	139,086	.0039	2008 / 2012	3,552,625,467	.4970	100.00	.4970	97.50	98.12	89.19	440,757	.0124									
Kernersville	22,368	7,716,718	33.32	12,541,014	217,518	.0095	2005 / 2009	2,289,223,685	.5500	92.10	.5066	98.15	98.91	89.79	234,244	.0102									
Knightdale	10,967	2,556,786	28.57	7,141,602	115,162	.0104	2008 / 2016	1,111,068,371	.4000	99.91	.3996	97.14	98.46	81.50	126,881	.0114									
Leland	12,623	3,625,179	63.77	9,714,454	118,314	.0068	2007 / 2011	1,744,442,930	.1166	98.07	.1143	97.29	97.89	86.71	55,308	.0032									
Lenoir	19,064	4,833,652	28.04	11,027,760	120,443	.0078	2005 / 2009	1,536,489,556	.5400	85.85	.4636	94.94	95.90	81.42	422,400	.0275									
Lewisville	13,604	4,054,675	123.07	8,341,238	99,729	.0087	2005 / 2009	1,144,433,331	.1770	92.10	.1630	98.42	99.00	93.39	31,839	.0028									
Matthews	28,634	6,354,516	35.57	9,119,959	7,787,486	.2658	2003 / 2009	2,929,967,846	.3325	82.90	.2756	102.31	101.50	109.44	(230,563)	.0079									
Mint Hill	20,748	9,759,457	108.53	5,784,529	210,879	.0108	2003 / 2009	1,948,184,161	.2750	82.90	.2280	96.67	97.41	90.07	178,784	.0092									
Mooresville	30,324	14,510,196	32.82	30,958,387	582,866	.0123	2007 / 2011	4,720,314,929	.5800	92.10	.5342	96.80	97.41	88.17	879,531	.0186									
Morrisville	14,954	9,085,665	47.31	16,197,695	254,280	.0082	2008 / 2016	3,082,774,495	.4677	99.91	.4673	99.00	99.49	91.84	111,928	.0036									
Mount Airy	10,907	5,073,731	48.47	12,649,488	218,087	.0199	2008 / 2012	1,095,198,790	.5900	98.78	.5828	98.11	98.50	92.46	122,201	.0112									
Mount Holly	11,387	2,192,717	20.32	10,035,820	111,944	.0109	2007 / 2011	1,026,245,887	.5300	93.27	.4943	95.59	96.48	86.11	231,503	.0226									
Pinehurst	11,795	4,747,918	34.50	5,811,400	137,480	.0049	2007 / 2011	2,830,309,238	.2800	94.12	.2635	99.84	99.94	97.75	12,656	.0004									
Reidsville	14,613	4,910,459	35.17	15,547,407	474,603	.0478	2003 / 2009	992,482,682	.7300	88.08	.6430	97.11	98.00	86.38	216,754	.0218									
Roanoke Rapids	16,552	4,857,168	39.04	5,785,555	123,563	.0111	2007 / 2014	1,117,248,273	.6240	86.24	.5381	92.07	92.18	90.81	559,141	.0500									
Salisbury	31,315	4,730,445	14.36	22,709,766	548,788	.0191	2007 / 2011	2,879,853,728	.5900	96.72	.5706	96.03	96.83	87.14	688,699	.0239									
Sanford	27,806	10,956,925	47.33	30,329,847	672,215	.0319	2007 / 2011	2,104,515,027	.5400	93.94	.5073	97.90	99.00	84.98	244,548	.0116									
Southern Pines	12,450	6,822,056	50.17	19,612,170	385,357	.0191	2007 / 2011	2,017,245,356	.3500	94.12	.3294	99.38	99.64	94.27	43,824	.0022									
Stallings	12,345	6,514,937	133.76	7,037,039	128,873	.0083	2008 / 2012	1,550,759,595	.2500	96.45	.2411	98.03	98.45	92.91	67,583	.0044									
Thomasville	27,036	4,834,472	28.48	7,871,236	193,939	.0118	2007 / 2011	1,641,987,246	.5600	99.98	.5599	94.18	96.10	71.27	618,102	.0376									
Wedington	11,420	2,359,403	221.95	2,432,938	27,859	.0015	2008 / 2012	1,921,221,094	.0300	96.45	.0289	97.20	97.07	100.00	33,888	.0018									

**Municipal Governments in North Carolina**  
**Cash and Investments, Property Tax Collections and Fund Balance Available for Municipalities Without Electric Systems**  
**For the Fiscal Year Ended June 30, 2009**

Municipality	Pop	General Fund		Unit-Wide												Percent Collected		Tax Rate																						
		Fund Balance Available	As % GF Exp	FBA				Tax Rate Equiv -				January 1, 2008 Assessed Valuation (3)	Tax Rate	Assess -to-Sales Ratio	2008-09 Tax Rate Adjusted	2008-09 Percent Collected	Excluding Motor Vehicles Only	Motor Vehicles	2008-09 Amount Uncoll	2008-09 Amount Uncoll																				
				Cash and Invest (1)	Invest Earnings Amt (1)	Invest Earnings Amt	Latest Yr/ Next Yr Of Reval (2)																																	
<b>Total</b>		<u>\$ 256,699,976</u>		<u>\$ 586,415,401</u>		<u>\$ 20,011,145</u>		<u>\$ 76,256,535,759</u>								<u>\$ 9,624,791</u>																								
<b>Group Statistics:</b> <b>10,000-49,999</b>																																								
<b>Range:</b>																																								
Lowest		\$ 394,996		13.46																																				
Highest		\$ 14,510,196		221.95																																				
Average		\$ 6,260,975		41.06																																				

**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, 2009**

Municipality	General Fund			Unit-Wide																Percent Collected			Tax Rate	
	FBA			Tax Rate Equiv -										Collected			Equiv -							
	Fund Balance Available	As % GF Exp	Pop	Cash and Invest (1)	Invest Earnings Amt (1)	Invest Earnings Amt	Latest Yr/ Next Yr Of Reval (2)	January 1, 2008 Assessed Valuation (3)	Assess Tax Rate	-to-Sales Ratio	2008-09 Tax Rate Adjusted	2008-09 Percent Collected	Excluding Motor Vehicles Only	Motor Vehicles	2008-09 Amount Uncoll	2008-09 Amount Uncoll	2008-09	2008-09	2008-09	2008-09				
<b>2,500-9,999</b>																								
Aberdeen	4,776	\$ 2,182,191	39.73	\$ 4,966,149	\$ 102,537	.0161	2007 / 2011	\$ 635,317,856	.4300	94.12	.4047	99.05	99.61	90.70	\$ 25,931	.0041								
Ahoskie	4,467	2,853,288	62.70	5,666,775	46,394	.0217	2003 / 2011	214,201,739	.7700	83.24	.6409	94.68	97.60	68.62	87,611	.0409								
Angier	4,349	2,542,201	92.59	5,333,264	53,921	.0227	2003 / 2009	237,712,173	.5300	81.98	.4345	97.49	98.99	80.35	31,541	.0133								
Archdale	9,788	5,765,692	106.44	9,066,678	187,826	.0196	2007 / 2013	960,288,746	.2900	92.43	.2680	98.36	99.25	90.03	45,993	.0048								
Beaufort	3,984	3,754,532	97.84	7,784,627	156,000	.0163	2007 / 2011	954,856,649	.2200	98.40	.2165	95.47	95.76	85.13	95,338	.0100								
Bessemer City	5,597	1,019,266	33.45	3,668,831	91,803	.0283	2007 / 2011	324,347,359	.4100	93.27	.3824	94.77	96.14	79.62	70,291	.0217								
Black Mountain	8,597	2,589,836	37.08	4,653,410	69,781	.0076	2006 / 2010	914,407,662	.3200	83.60	.2675	98.47	98.84	92.42	44,404	.0049								
Boiling Spring Lakes	4,235	1,243,886	44.50	2,092,184	92,372	.0137	2007 / 2011	673,894,668	.1200	98.07	.1177	95.83	96.58	83.97	33,749	.0050								
Boiling Springs	4,268	1,955,586	113.81	NR *	NR	NA	2008 / 2012	265,081,421	.2900	97.85	.2838	NR	NR	NR	-	NA								
Brevard	7,170	2,301,288	31.64	7,127,560	124,396	.0186	2002 / 2009	668,521,410	.4950	79.71	.3946	99.30	99.73	92.97	23,353	.0035								
Burgaw	4,214	1,346,942	38.60	3,269,239	60,909	.0285	2003 / 2011	213,396,522	.5700	55.66	.3173	95.81	97.43	78.79	50,654	.0237								
Butner	6,344	7,131,786	261.33	7,204,919	118,111	.0230	2002 / 2010	513,389,044	.2500	86.10	.2153	95.91	96.59	87.85	52,670	.0103								
Cajah's Mountain	2,879	2,416,596	469.37	2,917,997	52,243	NA	2005 / 2009	-	.0000	85.85	NA	NA	NA	NA	NA	NA	NA							
Canton	4,063	2,144,293	44.69	2,703,111	37,501	.0088	2006 / 2010	423,816,301	.5800	84.15	.4881	94.62	95.53	81.00	132,673	.0313								
Carolina Beach	5,952	4,013,043	50.85	9,590,220	117,782	.0048	2007 / 2011	2,465,340,066	.1750	93.69	.1640	97.84	98.10	85.22	93,216	.0038								
Carolina Shores	3,012	3,216,410	331.20	3,289,112	60,621	.0152	2007 / 2011	398,992,336	.0800	98.07	.0785	97.98	98.20	94.40	7,562	.0019								
China Grove	4,350	1,624,847	71.99	2,462,244	46,939	.0162	2007 / 2011	289,671,074	.3800	96.72	.3675	96.95	97.74	88.19	33,534	.0116								
Clinton	8,845	4,615,678	54.04	7,942,395	211,133	.0336	2003 / 2011	627,798,616	.4100	81.60	.3346	97.02	98.17	86.06	76,465	.0122								
Conover	8,016	3,139,086	36.14	10,578,731	232,882	.0224	2007 / 2011	1,040,551,655	.4000	97.94	.3918	96.28	96.95	85.71	158,281	.0152								
Cramerton	3,472	1,072,507	37.57	3,042,171	42,551	.0103	2007 / 2011	413,938,792	.4750	93.27	.4430	94.87	95.37	89.42	100,444	.0243								
Creedmoor	3,283	1,638,619	58.14	4,365,618	47,070	.0189	2002 / 2010	249,610,232	.7250	86.10	.6242	94.66	95.45	88.11	90,519	.0363								
Eastover	3,744	381,693	44.91	473,941	1,080	.0005	2003 / 2009	209,741,707	.2050	81.72	.1675	97.28	99.14	87.14	11,811	.0056								
Elizabethtown	3,627	1,347,906	36.98	3,726,888	40,404	.0161	2007 / 2015	250,482,755	.6150	90.69	.5577	93.86	96.96	66.20	94,221	.0376								
Elkin	4,211	3,474,520	77.20	4,072,418	76,520	.0167	2008 / 2012	458,209,529	.4750	98.78	.4692	97.26	97.93	87.61	59,640	.0130								
Elon	7,319	2,644,479	59.89	3,827,425	66,190	.0136	2001 / 2009	485,294,973	.3700	87.08	.3222	97.42	98.02	91.59	44,972	.0093								
Emerald Isle	3,887	1,357,493	18.94	4,432,177	87,964	.0020	2007 / 2011	4,311,870,254	.0700	98.40	.0689	98.81	98.86	92.08	61,663	.0014								
Erwin	4,955	6,525,148	238.02	7,319,416	67,179	.0335	2003 / 2009	200,727,316	.4800	81.98	.3935	96.75	98.20	84.61	35,791	.0178								
Fairmont	2,751	301,243	15.08	488,359	5,815	.0057	2005 / 2010	102,471,275	.6900	84.40	.5824	86.62	87.33	81.89	93,076	.0908								
Fairview	5,105	944,788	656.86	956,686	8,213	.0019	2008 / 2012	425,217,935	.0200	96.45	.0193	96.69	96.62	97.29	2,905	.0007								
Flat Rock	3,261	4,236,462	413.47	4,248,603	138,416	.0149	2007 / 2011	931,550,449	.0750	90.75	.0681	99.85	99.94	98.01	1,028	.0001								
Fletcher	6,427	1,238,036	26.40	1,389,917	37,870	.0039	2007 / 2011	965,448,891	.2700	90.75	.2450	98.03	98.55	89.89	51,158	.0053								
Franklin	3,882	2,000,389	49.46	6,278,920	76,774	.0122	2007 / 2011	630,884,681	.2500	95.88	.2397	94.51	95.29	77.40	84,527	.0134								
Gamewell	3,878	2,586,071	483.95	5,507,187	142,654	NA	2005 / 2009	-	.0000	85.85	NA	NA	NA	NA	NA	NA	NA							
Gibsonville	5,775	2,065,350	43.57	2,277,718	56,149	.0138	2004 / 2012	406,303,984	.5150	91.60	.4717	95.96	96.78	88.98	84,441	.0208								
Hamlet	5,840	1,956,251	45.42	3,314,058	53,466	.0155	2008 / 2012	344,335,329	.6600	100.00	.6600	94.42	96.10	81.10	108,021	.0314								
Harrisburg	6,179	1,137,628	19.27	2,684,671	50,811	.0031	2008 / 2012	1,634,908,564	.1250	100.00	.1250	96.16	96.30	94.31	126,391	.0077								
Hillsborough	6,660	4,377,690	68.80	10,869,323	217,024	.0337	2005 / 2009	643,215,550	.6700	79.33	.5315	98.05	98.79	88.32	85,381	.0133								
Hudson	3,139	923,411	40.35	1,079,631	22,540	.0085	2005 / 2009	265,212,834	.3500	85.85	.3005	94.17	95.27	83.38	53,217	.0201								
Jamestown	3,386	1,797,027	48.92	5,817,146	220,985	.0572	2004 / 2012	386,417,328	.3700	91.60	.3389	99.13	99.68	93.41	12,962	.0034								
Kill Devil Hills	6,800	5,475,366	45.87	13,005,387	398,325	.0152	2005 / 2010	2,627,796,337	.2050	92.46	.1895	98.11	98.38	86.93	101,634	.0039								
King	6,599	2,061,712	46.78	4,012,497	68,707	.0125	2005 / 2009	550,889,154	.3599	89.47	.3220	98.01	98.57	92.12	40,745	.0074								
Kitty Hawk	3,432	5,162,511	93.79	6,424,351	108,770	.0076	2005 / 2010	1,435,603,069	.1800	92.46	.1664	98.51	98.77	89.82	38,515	.0027								

**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, 2009**

Municipality	General Fund			Unit-Wide															Percent			Tax Rate	
	FBA			Tax Rate										Collected					Equiv -				
	Fund Balance Available	As % GF Exp	Cash and Invest (1)	Invest Earnings Amt (1)	Invest Earnings Amt	Latest Yr/ Next Yr Of Reval (2)	January 1, 2008 Assessed Valuation (3)	Tax Rate	-to-Sales Ratio	2008-09 Tax Rate Adjusted	2008-09 Percent Collected	Excluding Motor Vehicles Only	Motor Vehicles	2008-09 Amount Uncoll	2008-09 Amount Uncoll	2008-09 Amount Uncoll	2008-09 Amount Uncoll	Percent Collected	Motor Vehicles	2008-09 Amount Uncoll	2008-09 Amount Uncoll		
<b>2,500-9,999 continued</b>																							
Lake Park	3,338	\$ 898,110	89.75	\$ 823,656	\$ 12,032	.0047	2008 / 2012	\$ 257,733,154	.2100	96.45	.2025	98.26	99.18	89.68	\$ 9,463	.0037							
Liberty	2,872	1,088,016	54.79	1,911,304	44,601	.0260	2007 / 2013	171,828,570	.5125	92.43	.4737	97.87	99.28	86.45	19,175	.0112							
Lillington	3,248	1,752,327	65.85	3,086,530	46,406	.0221	2003 / 2009	209,602,012	.5600	81.98	.4591	98.65	99.50	84.71	16,255	.0078							
Locust	2,973	584,974	30.03	665,721	6,573	.0021	2005 / 2009	306,028,231	.3600	81.91	.2949	93.08	92.85	95.78	77,383	.0253							
Long View	4,963	3,302,745	146.85	3,666,620	54,614	.0175	2007 / 2011	311,717,437	.4000	97.94	.3918	94.62	95.99	78.19	63,427	.0203							
Lowell	2,758	905,148	52.60	1,311,041	6,765	.0027	2007 / 2011	252,835,477	.4000	93.27	.3731	96.43	97.57	84.48	36,122	.0143							
Marion	7,295	3,055,553	61.83	5,553,691	76,378	.0210	2003 / 2011	364,031,104	.5100	80.00	.4080	93.56	94.92	77.95	121,627	.0334							
Marshville	3,090	939,698	64.55	2,331,377	50,967	.0292	2008 / 2012	174,251,810	.3800	96.45	.3665	95.81	97.19	79.72	27,811	.0160							
Marvin	4,096	1,184,506	216.55	1,231,853	11,360	.0011	2008 / 2012	1,009,546,508	.0500	96.45	.0482	100.00	100.00	100.00	2,274	.0002							
Maxton	2,533	647,702	35.31	1,335,816	41,542	.0454	2005 / 2010	91,429,834	.8000	84.40	.6752	84.10	85.70	70.06	117,011	.1280							
Mebane	9,848	10,425,564	114.14	19,944,108	297,990	.0242	2001 / 2009	1,232,507,426	.5000	87.08	.4354	96.72	97.38	86.29	204,280	.0166							
Midland	3,255	2,110,337	139.06	2,179,414	37,137	.0104	2008 / 2012	357,724,853	.1400	100.00	.1400	96.87	97.33	92.09	15,687	.0044							
Midway	4,526	2,043,195	323.46	2,096,274	33,204	.0102	2007 / 2011	324,999,805	.0500	99.98	.0500	97.04	97.06	96.80	4,825	.0015							
Mills River	6,442	2,946,013	262.82	2,970,171	89,174	.0099	2007 / 2011	903,470,847	.0750	90.75	.0681	97.41	97.80	92.33	16,684	.0018							
Mocksville	4,592	3,348,749	76.20	9,553,203	93,006	.0135	2005 / 2009	688,055,423	.3000	90.94	.2728	99.22	100.00	84.28	79,935	.0116							
Morehead City	8,763	3,477,836	38.48	13,803,304	270,475	.0116	2007 / 2011	2,331,477,776	.2200	98.40	.2165	99.08	99.41	87.63	47,132	.0020							
Mount Olive	4,578	142,991	3.83	537,375	11,405	.0054	2003 / 2011	212,759,420	.5900	82.81	.4886	94.10	95.57	81.07	71,912	.0338							
Nags Head	3,092	7,721,718	64.67	13,690,468	411,519	.0134	2005 / 2010	3,081,008,343	.1475	92.46	.1364	99.65	99.71	94.69	15,806	.0005							
Nashville	4,841	3,495,632	74.84	5,689,975	74,154	.0256	2001 / 2009	289,874,347	.6300	81.92	.5161	97.74	98.71	91.39	40,549	.0140							
Newport	4,154	515,180	24.11	1,446,827	14,018	.0047	2007 / 2011	300,589,460	.2900	98.40	.2854	96.83	98.03	82.41	27,695	.0092							
North Wilkesboro	4,176	5,215,212	79.78	6,818,558	115,186	.0263	2007 / 2011	438,253,574	.5200	92.97	.4834	97.11	97.73	86.65	75,997	.0173							
Norwood	2,821	1,331,525	79.96	2,318,868	35,210	.0154	2005 / 2009	228,036,459	.4000	81.91	.3276	96.39	97.03	86.07	32,783	.0144							
Oak Island	8,384	4,927,892	43.93	9,054,397	177,075	.0042	2007 / 2011	4,242,797,313	.1400	98.07	.1373	96.07	96.19	87.07	233,232	.0055							
Oak Ridge	4,849	3,644,352	273.49	3,677,732	86,945	.0116	2004 / 2012	746,998,194	.0863	91.60	.0791	98.88	98.88	98.87	7,345	.0010							
Oxford	9,426	1,741,856	23.06	5,203,848	115,342	.0251	2002 / 2010	460,379,829	.5500	86.10	.4736	95.63	95.93	92.76	111,496	.0242							
Pembroke	2,815	(49,711)	-1.58	193,121	-	NA	2005 / 2010	138,943,157	.6200	84.40	.5233	94.00	95.47	74.44	52,829	.0380							
Pittsboro	2,536	NR	NR	NR *	NR	NA	2005 / 2009	347,622,380	.3630	88.63	.3217	NR	NR	NR	-	NA							
Pleasant Garden	5,281	1,116,883	305.08	3,038,495	104,409	.0304	2004 / 2012	343,974,943	.0250	91.60	.0229	93.40	95.50	57.81	5,694	.0017							
Plymouth	3,903	647,321	32.56	-	14,181	.0087	2005 / 2013	162,589,752	.5900	86.07	.5078	86.36	87.70	73.82	130,862	.0805							
Polkton	2,971	1,002,352	164.85	1,508,819	10,602	.0269	2002 / 2010	39,365,870	.2500	67.69	.1692	74.31	74.12	75.88	25,397	.0645							
Raeford	4,234	3,289,235	72.88	6,809,506	127,428	.0367	2006 / 2014	347,272,758	.4800	95.56	.4587	95.58	96.65	17.48	69,622	.0200							
Randleman	4,447	3,774,851	85.14	5,308,240	87,599	.0229	2007 / 2013	383,353,612	.5800	92.43	.5361	98.75	99.76	84.41	27,877	.0073							
Ranlo	3,320	512,907	38.67	1,162,063	16,587	.0092	2007 / 2011	180,366,589	.3700	93.27	.3451	94.56	96.01	85.37	36,442	.0202							
Red Oak	2,991	3,649,937	650.40	3,649,937	73,371	NA	2001 / 2009	NA	.0000	81.92	NA	NA	NA	NA	NA	NA							
River Bend	3,110	712,240	46.08	1,554,915	19,914	.0082	2002 / 2010	244,152,207	.2800	66.15	.1852	99.30	99.71	95.94	4,733	.0019							
Rockingham	9,574	2,082,154	26.96	6,262,944	119,361	.0188	2008 / 2012	633,886,431	.4800	100.00	.4800	93.93	94.94	82.78	184,102	.0290							
Rolesville	2,673	737,940	24.82	1,123,413	19,401	.0046	2008 / 2016	418,679,526	.4200	99.91	.4196	95.86	97.14	80.23	73,638	.0176							
Roxboro	8,825	2,529,656	30.08	5,147,459	110,342	.0169	2005 / 2009	651,041,833	.6140	89.03	.5466	97.05	98.82	82.35	119,715	.0184							
Rural Hall	2,802	2,931,261	123.20	3,083,040	70,540	.0209	2005 / 2009	338,026,568	.2400	92.10	.2210	98.71	99.20	90.47	10,426	.0031							
Rutherfordton	4,154	1,481,785	43.18	2,445,130	(26,279)	-.0084	2007 / 2011	313,506,326	.5200	93.24	.4848	97.32	98.45	84.20	43,515	.0139							
Saint James	2,853	1,400,199	57.00	2,668,260	59,779	.0037	2007 / 2011	1,619,366,950	.6000	98.07	.5884	98.72	98.74	97.62	10,381	.0006							
Sawmills	5,114	4,023,259	213.55	6,926,443	94,680	.0405	2005 / 2009	233,902,169	.1500	85.85	.1288	92.22	93.96	80.64	26,555	.0114							
Siler City	8,522	2,310,056	44.47	5,630,058	226,338	.0540	2005 / 2009	419,407,619	.4500	88.63	.3988	94.99	96.16	81.83	94,692	.0226							

**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, 2009**

Municipality	General Fund			Unit-Wide														
	FBA			Tax Rate										Percent			Tax Rate	
	Fund Balance	As % Available	GF Exp	Cash and Invest (1)	Invest Earnings	Invest Amt (1)	Latest Yr/ Next Yr Of Reval (2)	January 1, 2008 Assessed Valuation (3)	Tax Rate	-to-Sales Ratio	2008-09 Tax Rate	2008-09 Percent	Excluding Motor Vehicles Only	Motor Vehicles	2008-09 Amount Uncoll	2008-09 Amount Uncoll		
<b>2,500-9,999 continued</b>																		
Southern Shores	2,584	\$ 3,544,558	98.67	\$ 4,400,281	\$ 85,292	.0049	2005 / 2010	\$ 1,754,770,884	.0975	92.46	.0901	99.52	99.62	94.31	\$ 8,249	.0005		
Spencer	3,448	1,577,922	57.00	1,635,338	16,331	.0078	2007 / 2011	210,530,619	.6000	96.72	.5803	94.57	95.52	83.27	71,146	.0338		
Spindale	3,865	769,432	33.99	2,502,613	61,321	.0291	2007 / 2011	211,048,885	.5600	93.24	.5221	93.11	94.86	73.49	80,528	.0382		
Spring Lake	8,450	1,078,782	21.50	NR *	NR	NA	2003 / 2009	327,152,143	.7600	81.72	.6211	NR	NR	NR	-	NA		
Stanley	3,256	803,330	34.40	1,732,223	31,264	.0133	2007 / 2011	235,454,873	.5400	93.27	.5037	96.66	97.92	84.58	42,618	.0181		
Stokesdale	3,813	3,658,146	841.93	5,064,051	121,364	NA	2004 / 2012	-	.0000	91.60	NA	NA	NA	NA	NA	NA	NA	
Summerfield	7,906	9,102,810	641.70	9,226,049	382,213	.0307	2004 / 2012	1,244,971,849	.0350	91.60	.0321	98.19	98.43	95.81	7,906	.0006		
Sunset Beach	3,396	7,136,575	104.28	9,774,128	17,304	.0007	2007 / 2011	2,515,191,825	.0900	98.07	.0883	98.36	98.43	94.84	37,108	.0015		
Sylva	2,575	1,981,268	88.86	6,703,599	122,527	.0298	2008 / 2012	411,176,059	.3000	100.00	.3000	97.27	97.84	86.07	34,266	.0083		
Tabor City	2,623	485,198	26.05	751,378	5,740	.0041	2005 / 2013	139,786,508	.6800	84.66	.5757	92.38	95.38	68.97	67,332	.0482		
Tobaccoville	2,686	1,691,440	269.32	1,700,845	29,983	.0171	2005 / 2009	175,191,863	.0500	92.10	.0461	97.27	97.88	92.84	2,395	.0014		
Trent Woods	4,410	3,327,465	192.72	3,907,567	96,659	.0213	2002 / 2010	454,856,108	.2700	66.15	.1786	99.32	99.57	97.15	8,362	.0018		
Trinity	6,978	9,243,905	397.20	11,981,593	139,533	.0270	2007 / 2013	516,841,379	.1000	92.43	.0924	98.31	99.37	89.83	8,821	.0017		
Troy	4,227	945,781	31.91	2,671,265	54,447	.0329	2004 / 2012	165,712,702	.4800	72.00	.3456	94.40	95.65	83.94	44,366	.0268		
Unionville	7,754	1,535,324	547.83	1,556,585	27,948	.0056	2008 / 2012	496,618,096	.0200	96.45	.0193	96.11	97.14	83.74	3,717	.0007		
Valdese	4,586	914,349	24.13	4,954,155	88,518	.0221	2007 / 2011	400,830,971	.4000	96.41	.3856	99.32	99.62	95.71	10,715	.0027		
Wadesboro	5,543	2,487,361	69.16	3,969,964	59,366	.0214	2002 / 2010	277,119,020	.5800	67.69	.3926	93.83	95.20	80.88	99,112	.0358		
Walkertown	4,871	4,766,803	373.59	4,798,591	76,618	.0188	2005 / 2009	406,977,580	.2000	92.10	.1842	97.51	98.22	89.08	20,578	.0051		
Wallace	3,579	1,675,637	44.80	3,623,943	122,549	.0630	2001 / 2009	194,465,910	.6600	78.00	.5148	93.33	94.17	85.66	85,084	.0438		
Wallburg	2,958	947,817	158.45	2,358,216	32,613	.0133	2007 / 2011	245,978,698	.0500	99.98	.0500	98.13	98.14	97.98	2,292	.0009		
Warsaw	3,228	NR	NR	NR *	NR	NA	2001 / 2009	138,617,714	.5900	78.00	.4602	NR	NR	NR	-	NA		
Waxhaw	3,975	3,659,131	81.31	3,739,547	21,083	.0019	2008 / 2012	1,120,516,350	.3400	96.45	.3279	96.30	96.70	89.83	141,120	.0126		
Weaverville	3,231	5,447,443	115.87	8,230,074	242,578	.0367	2006 / 2010	660,087,263	.3650	83.60	.3051	99.65	99.79	96.35	8,273	.0013		
Wendell	5,796	3,873,137	92.06	4,037,340	60,427	.0137	2008 / 2016	441,332,930	.4900	99.91	.4896	96.76	98.72	76.58	70,295	.0159		
Wentworth	2,953	717,649	61.64	809,923	21,153	NA	2003 / 2009	-	.0000	88.08	NA	NA	NA	NA	NA	NA	NA	
Wesley Chapel	6,299	1,893,914	657.37	1,959,222	24,457	.0028	2008 / 2012	865,995,633	.0165	96.45	.0159	97.54	97.77	93.72	3,949	.0005		
Whiteville	5,118	1,416,466	28.22	2,358,528	30,332	.0065	2005 / 2013	464,501,757	.4400	84.66	.3725	91.19	92.61	75.62	169,318	.0365		
Wilkesboro	3,181	2,504,793	57.19	4,074,344	80,704	.0126	2007 / 2011	642,633,566	.4000	92.97	.3719	97.90	98.23	91.94	53,861	.0084		
Williamston	5,675	1,326,870	25.66	6,617,709	94,335	.0348	2001 / 2009	271,440,686	.8000	72.91	.5833	92.36	93.98	77.99	166,561	.0614		
Wingate	4,255	867,171	75.07	1,718,867	20,462	.0157	2008 / 2012	130,648,491	.3900	96.45	.3762	93.30	95.62	73.45	34,111	.0261		
Woodfin	5,992	1,137,558	39.51	1,225,313	16,616	.0029	2006 / 2010	567,372,724	.2650	83.60	.2215	92.75	92.81	91.60	116,472	.0205		
Wrightsville Beach	2,698	4,376,189	53.93	16,481,359	172,435	.0052	2007 / 2011	3,293,091,345	.0800	93.69	.0750	99.77	99.84	91.56	5,997	.0002		
Yadkinville	2,781	1,778,158	88.82	2,720,309	43,004	.0213	2005 / 2009	202,205,303	.3700	85.42	.3161	94.94	96.13	80.91	38,409	.0190		
Zebulon	5,444	5,640,891	75.82	6,345,991	97,484	.0102	2008 / 2016	954,702,345	.5500	99.91	.5495	98.64	99.42	77.27	65,207	.0068		

**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, 2009**

Municipality	Pop	General Fund		Unit-Wide												Percent Collected	Tax Rate Equiv -
		Fund Balance Available	FBA As % GF Exp	Tax Rate Equiv -				Latest Yr/ Next Yr Of	January 1, 2008 Assessed Valuation (3)	Assess Rate	2008-09 -to-Sales Ratio	2008-09 Tax Rate Adjusted	2008-09 Percent Collected	Excluding Motor Vehicles Only	2008-09 Motor Vehicles Amount	2008-09 Amount Uncoll	
		Cash and Invest (1)	Invest Earnings Amt (1)	Invest Earnings Amt	Reval (2)												
Total		\$ 302,475,176		\$ 520,976,838	\$ 9,736,619				\$ 75,692,934,210							\$ 6,346,882	
<b>Group Statistics:</b> <b>2,500-9,999</b>																	
Range:																	
Lowest		\$ (49,711)	-1.58			.0084				.0000	55.66	.0159	74.31	74.12	17.48		
Highest		\$ 10,425,564	841.93			.0630				.8000	100.00	.6752	100.00	100.00	100.00		
Average		\$ 2,585,258	71.18			.0129				.2697	92.17	.2486	96.99	97.58	93.16		

**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, 2009**

Municipality	General Fund			Unit-Wide																Percent		
	FBA			Tax Rate										Collected			Equiv -					
	Fund Balance Available	As % GF Exp	Cash and Invest (1)	Invest Earnings Amt (1)	Invest Earnings Amt	Latest Yr/ Next Yr Of Reval (2)	January 1, 2008 Assessed Valuation (3)	Tax Rate	-to-Sales Ratio	2008-09 Tax Rate	2008-09 Percent Collected	Excluding Motor Vehicles Only	Motor Vehicles	2008-09 Amount Uncoll	2008-09 Amount Uncoll	2008-09	2008-09	2008-09	2008-09			
<b>1,000-2,499</b>																						
Andrews	1,920	\$ 991,855	80.34	\$ 1,559,817	\$ 10,819	.0087	2008 / 2012	\$ 124,118,558	.5200	98.20	.5106	89.53	90.77	70.35	\$ 48,445	.0390						
Atlantic Beach	1,800	4,892,254	91.45	7,416,219	11,7921	.0052	2007 / 2011	2,279,404,438	.1250	98.40	.1230	98.55	98.64	88.75	41,629	.0018						
Badin	1,943	708,833	105.95	729,638	14,502	.0210	2005 / 2009	69,031,323	.3800	81.91	.3113	93.98	93.53	100.00	31,652	.0459						
Banner Elk	1,046	467,750	28.78	1,466,041	26,096	.0107	2006 / 2010	243,100,973	.3800	71.07	.2701	96.65	97.48	74.08	29,070	.0120						
Bayboro	1,275	447,939	238.99	451,588	6,446	.0191	2004 / 2012	33,723,366	.2250	48.41	.1089	88.73	90.38	76.68	8,600	.0255						
Belville	1,432	737,901	115.38	755,250	18,037	.0082	2007 / 2011	219,117,735	.0911	98.07	.0893	97.43	98.38	86.93	5,095	.0023						
Belwood	1,044	113,578	320.29	114,328	2,046	NA	2008 / 2012	-	.0000	97.85	NA	NA	NA	NA	NA	NA						
Bermuda Run	1,537	1,034,240	84.18	-	37,653	.0099	2005 / 2009	379,661,957	.1500	90.94	.1364	98.49	99.03	90.47	8,623	.0023						
Bethel	1,809	96,716	9.27	429,431	3,168	.0055	2008 / 2012	57,938,299	.5900	99.44	.5867	93.53	95.74	82.28	23,139	.0399						
Beulaville	1,091	190,490	19.32	806,507	20,870	.0299	2001 / 2009	69,703,239	.5100	78.00	.3978	96.15	96.74	91.62	13,492	.0194						
Biltmore Forest	1,548	1,661,246	50.83	2,902,833	49,585	.0067	2006 / 2010	737,378,502	.3000	83.60	.2508	99.42	99.46	98.15	12,759	.0017						
Biscoe	1,752	1,114,964	86.47	3,926,787	355,948	.3367	2004 / 2012	105,703,563	.5800	72.00	.4176	96.02	97.82	78.83	25,663	.0243						
Bladenboro	1,627	285,298	24.24	419,214	6,350	.0082	2007 / 2015	77,310,570	.5700	90.69	.5169	92.56	96.16	64.19	33,012	.0427						
Blowing Rock	1,482	2,425,948	52.10	6,323,225	109,992	.0101	2006 / 2010	1,087,098,664	.2800	78.38	.2195	98.71	98.80	93.17	39,413	.0036						
Boonville	1,172	716,826	105.82	1,303,745	6,498	.0087	2005 / 2009	74,931,639	.4600	85.42	.3929	93.97	95.83	76.88	20,262	.0270						
Broadway	1,105	714,589	98.53	997,894	14,319	.0177	2007 / 2011	81,041,867	.4400	93.94	.4133	97.72	98.75	89.46	8,112	.0100						
Brunswick	1,087	220,224	65.86	NR *	NR	NA	2005 / 2013	16,839,204	.5200	84.66	.4402	NR	NR	-	NA							
Bryson City	1,490	1,381,613	94.24	1,929,453	36,567	.0262	2005 / 2009	139,329,720	.3300	66.29	.2188	90.80	91.79	72.20	41,450	.0297						
Burnsville	1,691	652,695	42.40	NR *	NR	NA	2008 / 2016	171,628,572	.5000	99.74	.4987	NR	NR	NR	-	NA						
Calabash	1,444	864,839	79.60	1,404,580	11,886	.0038	2007 / 2011	311,841,291	.0700	98.07	.0686	92.31	92.47	86.65	17,550	.0056						
Cape Carteret	1,461	1,764,315	137.41	1,800,948	52,638	.0120	2007 / 2011	439,862,729	.1550	98.40	.1525	99.09	99.55	88.13	6,258	.0014						
Carthage	2,268	1,295,342	61.87	1,907,563	35,100	.0171	2007 / 2011	205,360,901	.4000	94.12	.3765	98.87	99.31	93.41	11,896	.0058						
Chadbourn	2,117	1,163,897	83.23	1,620,754	24,427	.0293	2005 / 2013	83,269,911	.5800	84.66	.4910	87.85	91.35	62.63	63,874	.0767						
Claremont	1,114	2,124,324	72.80	2,966,909	52,850	.0154	2007 / 2011	342,621,761	.4600	97.94	.4505	98.52	98.99	84.33	23,579	.0069						
Clyde	1,377	1,093,789	88.18	1,479,241	15,268	.0206	2006 / 2010	74,200,903	.4300	84.15	.3618	94.47	95.01	90.30	17,546	.0236						
Coats	2,126	NR	NR *	NR	NR	NA	2003 / 2009	82,344,758	.6200	81.98	.5083	NR	NR	-	NA							
Columbus	1,051	489,249	52.02	1,343,736	19,779	.0194	2001 / 2009	102,117,987	.4500	60.80	.2736	98.08	98.96	85.89	8,772	.0086						
Connelly Springs	1,894	792,620	164.86	988,463	25,270	.0205	2007 / 2011	123,196,984	.0500	96.41	.0482	96.16	96.72	88.99	2,367	.0019						
Denton	1,732	138,511	11.45	239,185	-	NA	2007 / 2011	115,136,871	.5500	99.98	.5499	94.41	94.40	94.53	35,203	.0306						
Dobson	1,511	930,419	60.31	2,457,957	26,408	.0205	2008 / 2012	128,781,025	.3800	98.78	.3754	98.15	98.61	92.69	8,975	.0070						
East Spencer	1,703	295,477	25.30	676,037	6,935	.0063	2007 / 2011	109,948,231	.6300	96.72	.6093	91.13	91.89	73.27	62,365	.0567						
Elm City	1,373	1,324,656	222.79	1,618,065	20,723	.0340	2008 / 2016	60,860,927	.5600	100.00	.5600	93.83	95.35	85.31	21,025	.0345						
Fair Bluff	1,218	NR	NR *	NR	NR	NA	2005 / 2013	43,602,166	.6000	84.66	.5080	NR	NR	-	NA							
Four Oaks	1,945	363,847	46.18	1,155,260	28,921	.0261	2003 / 2011	110,597,412	.3300	85.55	.2823	99.35	99.77	95.56	2,379	.0022						
Franklinpton	2,497	500,164	31.95	864,897	29,378	.0292	2004 / 2010	100,722,081	.6800	90.13	.6129	94.42	96.57	76.90	37,841	.0376						
Franklinville	1,402	539,952	106.40	839,664	7,172	.0199	2007 / 2013	35,958,696	.4200	92.43	.3882	81.14	82.89	68.04	30,362	.0844						
Garysburg	1,210	293,259	67.14	307,556	7,457	.0265	2007 / 2011	28,139,965	.6000	91.80	.5508	87.86	92.20	66.49	20,409	.0725						
Glen Alpine	1,256	671,521	121.47	859,280	4,149	.0049	2007 / 2011	83,961,799	.2700	96.41	.2603	96.15	97.53	85.57	8,575	.0102						
Granite Quarry	2,458	NR	NR *	NR	NR	NA	2007 / 2011	216,758,654	.3300	96.72	.3192	NR	NR	-	NA							
Grifton	2,372	376,102	24.32	1,048,541	17,573	.0189	2008 / 2012	93,023,414	.5500	99.44	.5469	90.05	94.07	63.91	51,118	.0550						
Haw River	2,052	1,028,071	66.74	1,397,609	26,319	.0208	2001 / 2009	126,727,560	.4800	87.08	.4180	95.38	97.07	81.26	27,983	.0221						
Hemby Bridge	1,921	344,384	330.67	346,280	4,085	.0039	2008 / 2012	104,348,610	.0252	96.45	.0243	94.30	94.87	87.43	1,504	.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, 2009**

Municipality	General Fund				Unit-Wide															Percent Collected			Tax Rate Equiv -	
	FBA				Tax Rate Equiv -															Collected			Equiv -	
	Fund Balance Available	As % GF Exp	Cash and Invest (1)	Invest Earnings Amt (1)	Invest Earnings Amt	Latest Yr/ Next Yr Of Reval (2)	January 1, 2008 Assessed Valuation (3)	Tax Rate	-to-Sales Ratio	2008-09 Tax Rate Adjusted	2008-09 Percent Collected	Excluding Motor Vehicles Only	Motor Vehicles	2008-09 Amount Uncoll										
<b>1,000-2,499 continued</b>																								
Hildebran	1,768	\$ 1,517,951	150.45	\$ 2,543,175	\$ 13,437	.0079	2007 / 2011	\$ 170,913,740	.1500	96.41	.1446	96.80	97.60	87.12	\$ 8,002	.0047								
Holly Ridge	1,420	778,873	39.82	794,572	3,792	.0012	2006 / 2010	314,547,714	.3800	82.70	.3143	87.27	87.25	88.52	152,490	.0485								
Jefferson	1,435	2,416,991	261.77	5,587,458	38,232	.0222	2006 / 2011	172,415,606	.3300	78.96	.2606	95.76	96.45	82.86	24,194	.0140								
Jonesville	2,266	581,573	33.51	1,081,826	24,730	.0150	2005 / 2009	165,184,654	.5100	85.42	.4356	95.72	97.05	79.05	34,462	.0209								
Kenansville	1,247	1,407,682	184.40	2,678,868	47,249	.0807	2001 / 2009	58,530,154	.4950	78.00	.3861	94.75	95.05	91.40	15,220	.0260								
Kenly	1,973	2,704	0.17	335,900	9,269	.0089	2003 / 2011	104,299,284	.6100	85.55	.5219	98.16	99.07	89.35	11,705	.0112								
Kure Beach	2,200	1,394,059	49.36	2,118,555	36,584	.0031	2007 / 2011	1,190,620,600	.1350	93.69	.1265	98.52	98.66	89.49	24,608	.0021								
Lake Lure	1,095	819,435	22.37	1,579,335	19,860	.0019	2007 / 2011	1,019,388,729	.2100	93.24	.1958	97.11	97.16	93.15	60,758	.0060								
Lake Waccamaw	1,283	694,665	56.92	899,587	15,330	.0068	2005 / 2013	225,221,165	.2000	84.66	.1693	96.51	97.39	82.44	15,893	.0071								
Laurel Park	2,270	989,380	52.69	1,680,919	20,473	.0049	2007 / 2011	417,214,706	.2700	90.75	.2450	96.81	96.86	95.78	36,072	.0086								
Madison	2,216	1,550,209	47.94	2,637,797	48,378	.0220	2003 / 2009	220,132,628	.7300	88.08	.6430	97.13	98.02	84.82	46,070	.0209								
Maggie Valley	1,308	1,451,541	72.17	3,098,981	61,349	.0153	2006 / 2010	400,245,956	.4200	84.15	.3534	93.62	93.82	87.40	98,849	.0247								
Magnolia	1,010	313,176	64.94	371,180	14,386	.0899	2001 / 2009	15,993,588	.6500	78.00	.5070	89.19	90.19	85.31	13,211	.0826								
Manteo	1,043	3,028,770	85.02	4,049,205	75,512	.0110	2005 / 2010	685,099,402	.2150	92.46	.1988	97.90	98.10	88.56	30,846	.0045								
Mars Hill	1,927	917,356	75.80	4,727,484	64,096	.0648	2004 / 2012	98,987,053	.4600	65.46	.3011	96.22	97.20	79.86	17,287	.0175								
Mayodan	2,480	890,000	41.03	1,088,532	118,147	.0737	2003 / 2009	160,335,511	.5800	88.08	.5109	97.81	98.79	86.01	20,371	.0127								
Mineral Springs	2,477	365,716	51.73	369,496	13,479	.0048	2008 / 2012	278,309,798	.0250	96.45	.0241	93.72	93.85	91.94	4,464	.0016								
Mount Gilead	1,400	NR	NC	1,829,750	14,773	.0239	2004 / 2012	61,921,063	.6300	72.00	.4536	95.24	97.39	75.74	19,670	.0318								
Mount Pleasant	1,548	970,763	78.20	2,725,184	20,632	.0138	2008 / 2012	149,482,095	.4400	100.00	.4400	98.52	98.96	93.80	9,654	.0065								
Murfreesboro	2,497	665,608	38.36	3,001,315	19,596	.0178	2003 / 2011	109,881,119	.6800	83.24	.5660	95.96	98.30	79.56	30,083	.0274								
Murphy	1,632	4,952,497	253.30	5,820,486	70,372	.0272	2008 / 2012	258,376,856	.3300	98.20	.3241	96.61	96.45	100.00	55,284	.0214								
Navassa	1,918	712,169	78.58	1,441,283	6,103	.0043	2007 / 2011	140,407,166	.2000	98.07	.1961	80.95	81.37	69.20	53,138	.0378								
Norlina	1,082	130,193	19.87	178,175	3,423	.0112	2001 / 2009	30,659,046	.6400	59.96	.3837	94.67	95.66	86.41	11,854	.0387								
Oakboro	1,140	1,083,429	99.35	2,261,938	31,457	.0222	2005 / 2009	141,961,553	.4100	81.91	.3358	95.22	95.83	89.23	28,025	.0197								
Pilot Mountain	1,296	577,434	33.92	411,984	17,102	.0121	2008 / 2012	141,443,158	.5600	98.78	.5532	97.97	98.66	89.83	15,148	.0107								
Pine Knoll Shores	1,605	1,550,642	57.63	4,650,916	79,955	.0058	2007 / 2011	1,381,250,031	.1150	98.40	.1132	98.09	98.11	94.41	45,192	.0033								
Pine Level	1,920	413,951	40.05	732,893	4,825	.0058	2003 / 2011	83,214,000	.4400	85.55	.3764	98.40	99.48	91.02	5,892	.0071								
Pinebluff	1,380	1,282,026	125.65	1,593,244	21,822	.0225	2007 / 2011	96,796,156	.3800	94.12	.3577	98.07	98.82	91.36	7,028	.0073								
Princeton	1,376	147,157	20.61	218,229	4,451	.0082	2003 / 2011	54,570,306	.5600	85.55	.4791	98.42	99.57	87.77	4,813	.0088								
Princeville	2,368	(6,329)	-0.61	79,967	234	.0005	2001 / 2009	44,808,288	.7800	75.97	.5926	73.55	76.65	57.88	93,715	.2091								
Ramseur	1,741	883,168	63.67	1,768,452	44,838	.0350	2007 / 2013	128,019,546	.5500	92.43	.5084	97.12	96.93	100.00	41,342	.0323								
Richlands	1,125	426,578	46.77	434,297	6,726	.0075	2006 / 2010	89,374,000	.3800	82.70	.3143	95.17	94.72	100.00	33,040	.0370								
Robbins	1,308	628,036	49.09	1,203,653	42,665	.0731	2007 / 2011	58,388,476	.6600	94.12	.6212	98.00	99.04	87.60	7,866	.0135								
Rockwell	2,067	1,950,125	151.91	1,965,615	61,768	.0397	2007 / 2011	155,496,046	.2700	96.72	.2611	97.32	97.96	91.01	11,174	.0072								
Rose Hill	1,396	585,801	57.27	1,316,371	38,323	.0677	2001 / 2009	56,566,934	.6650	78.00	.5187	90.63	93.99	73.02	33,136	.0586								
Roseboro	1,403	338,005	31.54	NR *	NR	NA	2003 / 2011	65,431,643	.7100	81.60	.5794	NR	NR	NA	-	NA								
Rowland	1,173	182,374	19.61	253,567	6,797	.0148	2005 / 2010	45,883,381	.7600	84.40	.6414	86.53	88.49	70.97	46,806	.1020								
Rutherford College	1,305	975,476	147.13	2,008,853	21,840	.0192	2007 / 2011	113,621,797	.1000	96.41	.0964	96.20	96.71	90.73	4,304	.0038								
Saint Pauls	2,364	1,119,532	59.74	1,513,106	24,131	.0210	2005 / 2010	114,855,927	.0500	84.40	.0422	91.19	92.57	76.86	61,696	.0537								
Shallotte	1,962	3,776,891	122.95	7,002,427	38,912	.0044	2007 / 2011	882,549,172	.2700	98.07	.2648	92.11	92.24	86.72	188,576	.0214								
Snow Hill	1,618	104,309	11.43	671,984	28,080	.0301	2005 / 2013	93,284,972	.3500	89.81	.3143	92.51	93.51	83.79	24,466	.0262								
Sparta	1,794	790,842	62.05	1,895,053	44,233	.0347	2007 / 2015	127,578,452	.2600	89.09	.2316	95.90	96.85	80.10	16,121	.0126								
Spring Hope	1,307	303,801	28.08	461,549	2,381	.0032	2001 / 2009	73,344,210	.6200	81.92	.5079	95.08	97.27	68.31	21,372	.0291								

**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, 2009**

Municipality	General Fund			Unit-Wide														
	FBA			Tax Rate										Percent			Tax Rate	
	Fund Balance	As % Available	GF Exp	Cash and Invest (1)	Invest Earnings	Invest Earnings Amt (1)	Latest Yr/ Next Yr Of Reval (2)	January 1, 2008 Assessed Valuation (3)	Tax Rate	Assess -to-Sales Ratio	2008-09 Tax Rate	2008-09 Percent Collected	Excluding Motor Vehicles Only	Motor Vehicles	2008-09 Amount Uncoll	2008-09 Amount Uncoll		
<b>1,000-2,499 continued</b>																		
Spruce Pine	2,037	\$ 1,887,730	103.10	\$ 2,606,870	\$ 32,232	.0187	2001 / 2009	\$ 171,966,962	.4300	54.19	.2330	95.85	98.07	74.94	\$ 30,207	.0176		
Stanfield	1,309	401,282	53.30	651,179	4,739	.0042	2005 / 2009	111,626,038	.3800	81.91	.3113	96.97	97.50	94.14	13,180	.0118		
Surf City	1,813	3,837,485	62.32	12,075,926	139,521	.0120	2003 / 2011	1,160,042,049	.3100	55.66	.1725	97.42	97.61	86.48	93,067	.0080		
Swansboro	2,188	1,272,276	40.67	2,393,896	35,354	.0111	2006 / 2010	318,980,731	.3930	82.70	.3250	97.31	97.16	100.00	67,656	.0212		
Swepsonville	1,243	1,335,496	755.08	2,167,892	47,803	NA	NA	-	NA	87.08	NA	NA	NA	NA	NA	NA		
Taylorsville	1,932	730,975	43.30	1,079,453	25,060	.0136	2007 / 2011	183,787,756	.3500	94.74	.3316	95.79	96.39	86.22	26,953	.0147		
Troutman	2,229	844,621	39.31	2,223,528	43,709	.0148	2007 / 2011	295,314,430	.4300	92.10	.3960	95.74	96.46	84.74	58,667	.0199		
Tryon	1,757	270,772	16.08	657,691	3,913	.0028	2001 / 2009	140,912,484	.6175	60.80	.3754	95.64	96.53	86.49	34,514	.0245		
Walnut Cove	1,587	291,323	19.38	652,932	14,681	.0150	2005 / 2009	98,019,640	.4000	89.47	.3579	95.68	97.01	81.27	16,727	.0171		
Weldon	1,718	835,299	44.84	189	24,923	.0266	2007 / 2014	93,577,194	.7500	86.24	.6468	92.84	93.35	87.46	49,247	.0526		
West Jefferson	1,199	1,063,736	64.39	1,605,853	22,328	.0094	2006 / 2011	236,757,034	.4300	78.96	.3395	95.54	96.08	79.00	45,447	.0192		
Whispering Pines	2,494	911,682	38.19	1,406,928	42,776	.0114	2007 / 2011	374,553,912	.3200	94.12	.3012	99.77	99.95	97.17	2,790	.0007		
Wilson's Mills	1,747	444,640	88.10	468,583	4,328	.0040	2003 / 2011	109,502,725	.2700	85.55	.2310	98.19	99.69	87.08	5,409	.0049		
Yanceyville	2,237	342,465	52.40	739,086	13,842	.0144	2008 / 2012	96,433,480	.3300	100.00	.3300	95.35	95.93	82.00	14,792	.0153		
Youngsville	1,211	77,192	6.05	114,141	6,784	.0060	2004 / 2010	113,173,976	.5400	90.13	.4867	96.88	97.86	82.05	19,048	.0168		
Total		\$ 93,461,230		\$ 166,781,803	\$ 2,994,890			\$ 22,991,700,917							\$ 2,811,598			

**Group Statistics:**  
**1,000-2,499**

Range:

Lowest	\$ (6,329)	-0.61	.0005	.0000	48.41	.0241	73.55	76.65	57.88
Highest	\$ 4,952,497	755.08	.3367	.7800	100.00	.6468	99.77	99.95	100.00
Average	\$ 973,554	65.82	.0130	.2983	86.77	.2589	95.54	96.52	79.65

**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, 2009**

Municipality	Pop	General Fund		Unit-Wide														Percent Collected		Tax Rate Equiv -	
		FBA		Tax Rate Equiv -																	
		Fund Balance Available	As % GF Exp	Cash and Invest (1)	Invest Earnings	Invest Earnings Amt (1)	Latest Yr/ Next Yr Of Reval (2)	January 1, 2008 Assessed Valuation (3)	Tax Rate	-to-Sales Ratio	2008-09 Tax Rate	2008-09 Percent Collected	Excluding Motor Vehicles Only	Motor Vehicles	2008-09 Amount Uncoll	2008-09 Amount Uncoll	2008-09 Motor Vehicles Only	2008-09 Amount Uncoll	2008-09 Motor Vehicles Only	2008-09 Amount Uncoll	
<b>500-999</b>																					
Alliance	777	\$ 554,104	578.66	\$ 561,324	\$ 11,034	NA	2004 / 2012	\$ -	.0000	48.41	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	
Ansonville	612	503,873	211.69	691,576	5,837	.0312	2002 / 2010	18,697,773	.2500	67.69	.1692	79.15	82.10	71.12	9,746	.0521					
Aulander	833	385,215	77.99	NR *	NR	NA	2004 / 2012	29,788,573	.7600	88.09	.6695	NR	NR	NR	-	NA					
Aurora	565	667,179	151.52	810,968	7,160	.0316	2002 / 2010	22,626,834	.5500	68.02	.3741	83.80	85.22	74.39	20,072	.0887					
Bailey	721	475,179	80.35	581,969	3,660	.0121	2001 / 2009	30,320,622	.6100	81.92	.4997	93.40	95.35	80.66	11,975	.0395					
Bogue	660	272,251	307.00	272,406	1,741	.0021	2007 / 2011	81,796,264	.0500	98.40	.0492	92.70	93.15	86.47	2,978	.0036					
Candor	841	421,073	59.59	769,719	15,189	.0316	2004 / 2012	48,009,217	.6200	72.00	.4464	92.12	93.55	75.62	23,520	.0490					
Catawba	747	1,174,502	122.53	2,081,338	38,770	.0538	2007 / 2011	72,014,622	.4800	97.94	.4701	90.91	91.52	82.05	30,610	.0425					
Cedar Point	876	867,576	201.52	NR *	NR	NA	2007 / 2011	384,718,018	.0500	98.40	.0492	NR	NR	NR	-	NA					
Chocowinity	706	200,972	41.23	1,368,234	10,167	.0243	2002 / 2010	41,894,398	.4500	68.02	.3061	94.23	95.39	82.58	11,316	.0270					
Clarkton	759	557,851	64.53	896,126	7,349	.0116	2007 / 2015	63,573,643	.5700	90.69	.5169	94.95	96.58	65.93	18,295	.0288					
Cleveland	835	2,962,294	329.92	3,776,041	101,993	.0470	2007 / 2011	216,856,446	.1900	96.72	.1838	98.91	99.21	86.13	5,048	.0023					
Columbia	864	507,403	76.36	2,779,731	60,664	.1259	2005 / 2009	48,194,248	.5000	78.34	.3917	93.11	95.53	60.32	16,434	.0341					
Conway	701	981,621	205.68	2,423,140	52,104	.0993	2007 / 2011	52,475,268	.4400	91.80	.4039	96.50	97.50	89.23	8,026	.0153					
Cooleemee	971	303,887	62.89	314,674	835	.0023	2005 / 2009	35,936,907	.3800	90.94	.3456	91.76	92.70	85.27	11,404	.0317					
Dobbins Heights	879	184,921	62.30	197,503	2,130	.0094	2008 / 2012	22,555,982	.5000	100.00	.5000	63.52	63.90	61.49	36,569	.1621					
Dortches	873	2,728,523	1569.57	2,909,337	50,547	NA	2001 / 2009	-	.0000	81.92	NA	NA	NA	NA	NA	NA					
Duck	501	1,832,569	42.02	2,016,978	38,062	.0018	2005 / 2010	2,129,771,585	.1150	92.46	.1063	99.76	99.78	95.55	5,816	.0003					
East Arcadia	519	75,473	93.63	98,948	-	NA	2007 / 2015	11,235,313	.3600	90.69	.3265	74.46	79.39	39.84	10,499	.0934					
East Bend	674	134,346	28.40	162,224	8,509	.0207	2005 / 2009	41,058,891	.4800	85.42	.4100	94.29	96.30	76.93	10,871	.0265					
Ellenboro	711	225,991	122.24	797,451	7,945	.0307	2007 / 2011	25,859,886	.2200	93.24	.2051	93.86	95.27	77.92	3,451	.0133					
Ellerbe	978	1,032,791	150.52	1,658,050	35,332	.0886	2008 / 2012	39,893,345	.5000	100.00	.5000	94.88	96.44	82.17	10,277	.0258					
Faison	780	406,317	55.99	419,077	7,176	.0142	2001 / 2009	50,463,913	.5300	78.00	.4134	97.35	98.80	81.49	7,164	.0142					
Faith	785	509,105	105.37	777,870	12,352	.0193	2007 / 2011	64,128,376	.4100	96.72	.3966	97.04	97.82	90.13	7,791	.0121					
Fallston	619	428,041	569.29	612,955	8,028	.0201	2008 / 2012	39,844,167	.0500	97.85	.0489	96.40	97.82	85.67	716	.0018					
Foxfire Village	556	447,398	65.55	3,053,677	23,489	.0173	2007 / 2011	135,865,045	.3200	94.12	.3012	91.49	91.18	96.44	36,906	.0272					
Garland	809	139,190	22.96	146,724	762	.0030	2003 / 2011	25,382,137	.7200	81.60	.5875	93.92	96.34	79.63	9,955	.0392					
Gaston	938	224,915	39.70	235,920	3,090	.0078	2007 / 2011	39,870,338	.5000	91.80	.4590	84.91	86.77	71.08	29,834	.0748					
Gibson	584	180,509	95.50	467,309	6,958	.0434	2003 / 2011	16,046,352	.6800	88.20	.5998	90.78	92.76	72.34	9,944	.0620					
Grantsboro	843	NR	NR	NR *	NR	NA	2004 / 2012	34,415,241	.0500	48.41	.0242	NR	NR	NR	-	NA					
Greenevers	591	NR	NR	NR *	NR	NA	2001 / 2009	15,541,702	.2500	78.00	.1950	NR	NR	NR	-	NA					
Grover	696	604,238	229.55	-	20,217	.0568	2008 / 2012	35,589,587	.3800	97.85	.3718	93.74	96.25	78.74	8,464	.0238					
Harmony	611	1,834,844	1171.51	2,014,106	35,764	.1164	2007 / 2011	30,732,733	.1000	92.10	.0921	94.27	95.14	88.20	1,744	.0057					
Hayesville	511	402,593	189.88	423,762	5,849	.0212	2002 / 2010	27,548,530	.3300	55.49	.1831	94.08	94.22	91.52	5,413	.0196					
High Shoals	802	362,687	95.49	387,975	6,484	.0214	2007 / 2011	30,253,105	.4000	93.27	.3731	93.88	95.75	77.35	7,377	.0244					
Hoffman	688	1,125,175	813.93	1,144,374	27,164	.1511	2008 / 2012	17,982,933	.2000	100.00	.2000	74.13	74.25	73.39	9,241	.0514					
Holden Beach	943	1,456,722	78.39	7,169,343	164,659	.0074	2007 / 2011	2,229,664,753	.0690	98.07	.0677	96.34	96.35	92.77	56,147	.0025					
Hot Springs	676	46,364	11.18	NR *	NR	NA	2004 / 2012	34,256,616	.5100	65.46	.3338	NR	NR	NR	-	NA					
Jackson	679	400,478	134.24	592,931	11,610	.0424	2007 / 2011	27,371,730	.5500	91.80	.5049	97.32	98.27	92.16	3,999	.0146					
Kingstown	820	NR	NR	NR *	NR	NA	2008 / 2012	23,004,834	.3500	97.85	.3425	NR	NR	NR	-	NA					
Lawndale	638	135,987	72.56	NR *	NR	NA	2008 / 2012	23,605,357	.2300	97.85	.2251	NR	NR	NR	-	NA					
Lewiston-Woodville	557	201,074	110.71	NR *	NR	NA	2004 / 2012	19,461,408	.6000	88.09	.5285	NR	NR	NR	-	NA					

**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, 2009**

Municipality	General Fund			Unit-Wide																Percent Collected			Tax Rate Equiv -	
	FBA			Tax Rate Equiv -										Collected										
	Fund Balance Available	As % GF Exp	Cash and Invest (1)	Invest Earnings	Invest Earnings Amt (1)	Latest Yr/ Next Yr Of Reval (2)	January 1, 2008 Assessed Valuation (3)	Tax Rate	-to-Sales Ratio	2008-09 Tax Rate Adjusted	2008-09 Percent Collected	Excluding Motor Vehicles Only	Motor Vehicles	2008-09 Amount Uncoll										
<b>500-999 continued</b>																								
Littleton	668	\$ 305,002	57.23	\$ 946,237	\$ 14,703	.0393	2007 / 2014	\$ 37,439,498	.6100	86.24	.5261	95.85	96.15	93.04	\$ 9,414	.0251								
Marshall	862	726,958	78.69	914,854	6,663	.0088	2004 / 2012	75,987,313	.4900	65.46	.3208	91.62	92.02	84.35	29,915	.0394								
Maysville	990	215,393	51.50	343,537	912	.0025	2006 / 2014	36,796,973	.5400	87.44	.4722	88.92	91.63	69.33	22,278	.0605								
McAdenville	605	387,085	71.19	494,046	5,425	.0061	2007 / 2011	88,233,742	.3000	93.27	.2798	98.39	98.88	88.67	4,258	.0048								
Micro	544	79,869	32.97	177,463	645	.0032	2003 / 2011	20,464,334	.5500	85.55	.4705	98.29	99.89	87.33	1,924	.0094								
Middlesex	879	1,176,659	173.49	1,730,978	63,912	.1883	2001 / 2009	46,227,819	.5500	81.92	.4506	95.82	97.20	86.71	10,534	.0228								
Misenheimer	693	425,175	122.06	314,275	10,391	.0836	2005 / 2009	12,422,486	.2200	81.91	.1802	93.09	94.59	85.09	1,857	.0149								
Montreat	714	1,680,556	131.07	2,144,111	25,263	.0108	2006 / 2010	234,759,363	.3700	83.60	.3093	99.62	99.64	98.20	3,304	.0014								
Morven	556	243,036	110.24	303,846	4,535	.0321	2002 / 2010	14,125,572	.4400	67.69	.2978	79.68	79.69	79.06	10,790	.0764								
New London	596	1,490,594	460.68	1,767,029	29,841	.0306	2005 / 2009	97,510,767	.1600	81.91	.1311	98.63	98.54	100.00	3,818	.0039								
Newland	696	590,707	73.55	1,009,498	29,364	.0377	2006 / 2010	77,985,917	.3300	71.07	.2345	94.61	94.88	91.10	13,803	.0177								
Newton Grove	637	598,891	159.14	857,676	13,218	.0262	2003 / 2011	50,428,027	.3600	81.60	.2938	94.48	96.15	80.82	9,631	.0191								
North Topsail Beach	909	1,468,549	39.60	4,433,010	47,868	.0032	2006 / 2010	1,517,683,644	.1400	82.70	.1158	95.65	95.70	88.79	93,180	.0061								
Northwest	858	240,874	62.35	420,278	7,441	.0145	2007 / 2011	51,414,645	.1700	98.07	.1667	81.94	82.81	72.56	16,009	.0311								
Ocean Isle Beach	512	3,945,143	70.87	7,710,592	1,030,820	.0390	2007 / 2011	2,640,888,866	.0900	98.07	.0883	99.49	99.52	91.43	12,066	.0005								
Old Fort	982	1,018,949	122.52	1,344,374	9,380	.0101	2003 / 2011	92,946,123	.4200	80.00	.3360	92.82	93.49	77.52	27,897	.0300								
Oriental	863	617,554	82.16	742,387	8,999	.0043	2004 / 2012	207,784,754	.2000	48.41	.0968	95.98	96.35	88.12	16,662	.0080								
Parkton	548	413,780	164.64	439,103	3,142	.0121	2005 / 2010	25,939,653	.5000	84.40	.4220	89.16	91.79	67.78	14,403	.0555								
Patterson Springs	602	332,993	722.84	355,094	11,190	NA	2008 / 2012	-	.0000	97.85	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA				
Peachland	537	654,396	315.62	752,177	20,809	.1493	2002 / 2010	13,934,373	.3000	67.69	.2031	91.38	93.96	81.20	3,586	.0257								
Peletier	542	251,091	187.05	255,802	1,399	.0022	2007 / 2011	64,784,874	.0500	98.40	.0492	91.30	91.89	82.27	2,809	.0043								
Pink Hill	524	412,239	68.99	1,071,618	8,189	.0250	2001 / 2009	32,781,343	.5800	91.05	.5281	94.69	96.55	78.48	9,713	.0296								
Polkville	542	264,842	647.54	266,466	6,855	.0261	2008 / 2012	26,268,759	.0500	97.85	.0489	96.49	97.90	88.18	463	.0018								
Red Cross	782	421,779	253.59	453,001	7,647	.0151	2005 / 2009	50,685,990	.1600	81.91	.1311	96.00	96.34	93.75	3,272	.0065								
Rhodhiss	902	317,601	85.01	367,083	1,006	.0027	2007 / 2011	37,819,359	.5500	96.41	.5303	88.19	90.55	67.67	24,464	.0647								
Rich Square	851	494,353	108.52	891,430	12,192	.0258	2007 / 2011	47,334,885	.6500	91.80	.5967	92.48	93.53	84.34	23,013	.0486								
Richfield	514	432,544	98.29	448,791	14,325	.0221	2005 / 2009	64,804,375	.1500	81.91	.1229	96.81	97.50	89.47	3,110	.0048								
Robbinsville	738	802,656	111.51	1,124,532	11,878	.0196	2002 / 2010	60,660,826	.5000	51.64	.2582	91.43	92.85	61.47	25,995	.0429								
Roper	619	NR	NR	NR *	NR	NA	2005 / 2013	16,693,337	.8200	86.07	.7058	NR	NR	NR	-	NA								
Rosman	593	395,829	201.72	577,279	18,637	.1244	2002 / 2009	14,983,419	.4600	79.71	.3667	97.59	98.86	86.04	1,678	.0112								
Saluda	557	196,959	25.53	266,729	13,601	.0179	2001 / 2009	75,982,189	.6050	60.80	.3678	98.23	99.14	84.11	8,339	.0110								
Seaboard	648	351,365	95.11	492,668	10,753	.0442	2007 / 2011	24,309,462	.5000	91.80	.4590	91.67	94.81	72.97	9,738	.0401								
Sedalia	674	183,613	128.99	201,811	985	.0024	2004 / 2012	40,752,689	.2000	91.60	.1832	94.79	95.41	87.59	4,212	.0103								
Star	805	155,812	28.80	193,637	4,720	.0134	2004 / 2012	35,209,318	.6400	72.00	.4608	94.35	96.10	79.91	12,963	.0368								
Stedman	828	383,561	63.28	1,058,270	19,269	.0337	2003 / 2009	57,171,902	.3700	81.72	.3024	97.12	99.06	84.88	6,156	.0108								
Stoneville	967	(28,662)	-3.10	30,699	538	.0009	2003 / 2009	62,245,852	.6700	88.08	.5901	103.95	102.87	113.71	(16,399)	-.0263								
Taylortown	976	316,340	60.26	424,850	2,184	.0027	2007 / 2011	81,247,412	.4000	94.12	.3765	98.28	99.03	87.21	5,607	.0069								
Topsail Beach	586	3,305,940	178.65	8,760,156	156,151	.0361	2003 / 2011	432,236,737	.3100	55.66	.1725	99.45	99.54	91.99	7,252	.0017								
Vanceboro	907	765,293	135.65	1,448,605	16,325	.0394	2002 / 2010	41,437,546	.4800	66.15	.3175	97.05	98.42	87.15	5,855	.0141								
Varnamtown	596	1,007,224	673.30	1,012,377	21,645	.0370	2007 / 2011	58,465,754	.0500	98.07	.0490	93.93	94.69	84.74	1,791	.0031								
Vass	812	432,813	72.48	493,929	10,467	.0182	2007 / 2011	57,621,287	.4800	94.12	.4518	98.51	99.42	88.39	4,229	.0073								
Wade	605	230,080	108.62	484,142	2,698	.0110	2003 / 2009	24,563,223	.2400	81.72	.1961	96.00	98.66	79.83	2,385	.0097								
Wagram	777	393,417	128.93	NR *	NR	NA	2003 / 2011	24,515,928	.6500	88.20	.5733	NR	NR	NR	-	NA								

**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, 2009**

Municipality	General Fund			Unit-Wide															Percent		
	FBA			Tax Rate										Collected					Tax Rate		
	Fund Balance Available	As % GF Exp	Cash and Invest (1)	Invest Earnings	Invest Earnings Amt (1)	Latest Yr/ Next Yr Of Reval (2)	January 1, 2008 Assessed Valuation (3)	Tax Rate	Assess -to-Sales Ratio	2008-09 Tax Rate	2008-09 Percent Collected	Excluding Motor Vehicles Only	Motor Vehicles	2008-09 Amount Uncoll	2008-09 Amount Uncoll	2008-09 Amount Uncoll	2008-09 Amount Uncoll	Equiv -			
<b>500-999 continued</b>																					
Walnut Creek	912	\$ 839,490	66.53	\$ 1,127,590	\$ 10,304	.0070	2003 / 2011	\$ 147,973,888	.3600	\$ 82.81	.2981	98.89	99.54	92.10	\$ 6,077	.0041					
Warrenton	922	120,548	14.75	341,788	2,422	.0039	2001 / 2009	61,781,463	.7000	59.96	.4197	95.55	96.55	82.84	18,492	.0299					
Webster	593	181,105	330.78	193,008	-	NA	2008 / 2012	55,953,853	.0800	100.00	.0800	97.69	98.07	90.78	1,036	.0019					
Whitakers	758	NR	NR	NR *	NR	NA	2001 / 2009	27,140,648	.6900	\$ 81.92	.5652	NR	NR	NR	-	NA					
White Lake	582	790,174	53.78	1,996,556	32,206	.0112	2007 / 2015	287,091,079	.2300	90.69	.2086	98.26	98.78	78.82	11,740	.0041					
Whitsett	758	590,587	608.73	636,043	15,222	.0349	2004 / 2012	43,556,355	.0000	91.60	NA	97.14	97.31	94.99	653	.0015					
Winfall	608	(11,628)	-2.31	7,118	999	.0022	2008 / 2016	45,695,259	.4100	100.00	.4100	95.10	96.58	81.00	9,272	.0203					
Winton	949	188,430	49.52	NR *	NR	NA	2003 / 2011	27,366,597	.6500	\$ 83.24	.5411	NR	NR	NR	-	NA					
Woodland	803	381,334	89.75	763,105	7,071	.0294	2007 / 2011	24,065,227	.6500	91.80	.5967	91.67	93.10	83.45	13,078	.0543					
Total		<u>\$ 57,134,123</u>		<u>\$ 95,203,408</u>	<u>\$ 2,546,839</u>			<u>\$ 13,834,481,396</u>							<u>\$ 953,924</u>						

**Group Statistics:  
500-999**

Range:

Lowest	\$ (28,662)	-3.10	.0009	.0000	48.41	.0242	63.52	63.90	39.84
Highest	\$ 3,945,143	1569.57	.1511	.8200	100.00	.7058	103.95	102.87	113.71
Average	\$ 641,956	102.53	.0184	.1910	87.47	.1671	94.66	95.87	88.15

**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, 2009**

Municipality	Pop	General Fund		Unit-Wide															Percent Collected		Tax Rate Equiv -			
		FBA		Tax Rate Equiv -										2008-09			2008-09							
		Fund Balance Available	As % GF Exp	Cash and Invest (1)	Invest Earnings	Invest Earnings Amt (1)	Latest Yr/ Next Yr Of Reval (2)	January 1, 2008 Assessed Valuation (3)	Tax Rate	-to-Sales Ratio	2008-09 Tax Rate Adjusted	2008-09 Percent Collected	Excluding Motor Vehicles Only	Motor Vehicles	2008-09 Amount Uncoll									
<b>Below 500</b>																								
Alamance	371	\$ 1,046,080	220.21	\$ 1,059,693	\$ 21,717	.0291	2001 / 2009	\$ 74,636,166	.2400	.87.08	.2090	96.43	96.90	92.36	\$ 6,390	.0086								
Arapahoe	425	77,120	403.50	77,623	1,476	NA	2004 / 2012	-	.0000	.48.41	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	
Askewville	166	96,692	252.93	190,891	670	.0062	2004 / 2012	10,733,461	.1500	.88.09	.1321	99.00	99.50	96.82	160	.0015								
Atkinson	262	NR	NC	NR *	NR	NA	2003 / 2011	13,721,498	.3700	.55.66	.2059	NR	NR	NR	-	NA	NA							
Autryville	206	200,970	176.90	228,040	3,674	.0437	2003 / 2011	8,405,166	.5000	.81.60	.4080	94.20	96.09	84.64	2,403	.0286								
Bakersville	356	579,504	111.28	246,023	7,902	.0413	2001 / 2009	19,119,913	.4900	.54.19	.2655	92.39	93.44	79.86	7,110	.0372								
Bald Head Island	258	4,250,325	59.61	8,577,553	140,443	.0071	2007 / 2011	1,981,843,730	.2600	.98.07	.2550	98.00	98.00	98.21	103,188	.0052								
Bath	298	271,755	132.02	339,024	2,527	.0086	2002 / 2010	29,397,252	.2700	.68.02	.1837	94.69	94.28	100.00	8,340	.0284								
Bear Grass	90	136,103	660.98	136,176	2,200	.0600	2001 / 2009	3,669,028	.2700	.72.91	.1969	94.34	96.26	83.50	554	.0151								
Beech Mountain	384	NR	NC	NR *	NR	NA	2006 / 2010	571,913,487	.5500	.78.38	.4311	NR	NR	NR	-	NA	NA							
Bethania	387	140,121	76.89	143,114	1,930	.0064	2005 / 2009	30,263,000	.3500	.92.10	.3224	98.42	99.17	91.94	1,669	.0055								
Boardman	195	132,784	437.87	179,762	2,292	.0434	2005 / 2013	5,280,120	.0500	.84.66	.0423	88.17	91.36	69.78	360	.0068								
Bolivia	174	606,960	1769.56	607,467	15,845	.0996	2007 / 2011	15,910,968	.0500	.98.07	.0490	91.79	93.08	73.09	664	.0042								
Bolton	482	(158,285)	-58.51	90,404	1,074	.0060	2005 / 2013	17,873,884	.5800	.84.66	.4910	68.43	71.74	51.23	32,566	.1822								
Bridgeton	311	NR	NR	NR *	NR	NA	2002 / 2010	36,390,727	.5000	.66.15	.3308	NR	NR	NR	-	NA	NA							
Brookford	436	603,965	160.42	666,188	23,545	.1197	2007 / 2011	19,671,306	.5200	.97.94	.5093	93.02	94.85	73.09	7,444	.0378								
Bunn	401	578,153	138.02	NR *	NR	NA	2004 / 2010	21,659,382	.6900	.90.13	.6219	NR	NR	NR	-	NA	NA							
Calypso	446	282,528	119.78	524,946	20,006	.1457	2001 / 2009	13,729,998	.4700	.78.00	.3666	93.58	94.32	90.73	4,116	.0300								
Cameron	280	271,868	139.16	330,977	2,569	.0130	2007 / 2011	19,784,145	.5750	.94.12	.5412	97.65	99.13	86.19	2,562	.0129								
Casar	304	59,498	187.59	60,431	311	.0024	2008 / 2012	13,115,487	.0500	.97.85	.0489	95.59	97.55	83.83	292	.0022								
Castalia	373	NR	NR	NR *	NR	NA	2001 / 2009	8,908,402	.2000	.81.92	.1638	NR	NR	NR	-	NA	NA							
Caswell Beach	497	693,863	66.67	2,596,022	78,130	.0181	2007 / 2011	431,939,615	.1500	.98.07	.1471	98.85	98.89	95.59	7,410	.0017								
Cedar Rock	325	237,844	207.94	242,719	5,025	.0095	2005 / 2009	53,159,662	.1000	.85.85	.0859	98.73	99.10	94.73	675	.0013								
Centerville	109	14,980	332.81	NR *	NR	NA	2004 / 2010	-	.0000	.90.13	NA	NR	NR	-	NA	NA								
Cerro Gordo	242	138,027	181.43	181,411	397	.0051	2005 / 2013	7,730,604	.2000	.84.66	.1693	84.79	90.65	58.63	2,299	.0297								
Chimney Rock	188	194,789	125.04	486,196	5,480	.0073	2007 / 2011	75,551,066	.0750	.93.24	.0699	90.98	90.91	95.46	5,122	.0068								
Cofield	323	885,020	350.43	1,041,783	11,265	.0510	2003 / 2011	22,068,105	.4500	.83.24	.3746	93.89	96.03	66.23	6,064	.0275								
Colerain	209	90,276	45.73	169,087	2,124	.0180	2004 / 2012	11,795,044	.4500	.88.09	.3964	97.82	99.82	89.18	1,137	.0096								
Como	71	87,000	86.29	NR *	NR	NA	2003 / 2011	4,161,680	.3000	.83.24	.2497	NR	NR	NR	-	NA	NA							
Conetoe	343	381,723	247.76	381,723	9,641	.1141	2001 / 2009	8,446,773	.1600	.75.97	.1216	92.22	93.62	86.43	1,061	.0126								
Cove City	412	390,954	432.10	507,161	12,242	.0952	2002 / 2010	12,858,735	.1500	.66.15	.0992	94.23	96.25	87.67	1,104	.0086								
Creswell	251	333,942	224.22	690,216	12,531	.0974	2005 / 2013	12,863,159	.3900	.86.07	.3357	79.88	80.11	78.35	10,244	.0796								
Crossnore	284	213,069	171.82	226,047	1,728	.0180	2006 / 2010	9,592,687	.2400	.71.07	.1706	94.17	94.97	89.72	1,308	.0136								
Danbury	106	96,245	87.43	135,317	2,586	.0257	2005 / 2009	10,071,614	.2700	.89.47	.2416	96.18	96.62	90.19	1,025	.0102								
Dillsboro	262	68,422	23.64	123,648	655	.0014	2008 / 2012	45,786,188	.2200	.100.00	.2200	96.13	95.93	100.00	7,784	.0170								
Dover	451	239,031	182.04	602,098	2,438	.0214	2002 / 2010	11,405,698	.3000	.66.15	.1985	94.00	96.36	83.68	2,333	.0205								
Dublin	246	518,362	208.09	856,245	21,949	.1363	2007 / 2015	16,102,868	.4900	.90.69	.4444	93.60	96.98	69.71	5,036	.0313								
Earl	234	204,343	511.30	205,603	2,881	.0288	2008 / 2012	9,986,143	.1700	.97.85	.1663	91.80	93.60	81.55	1,436	.0144								
East Laurinburg	291	6,987	8.08	31,030	69	NA	2003 / 2011	-	.0000	.88.20	NA	77.48	79.80	18.82	3,534	NA								
Elk Park	449	414,993	209.20	519,462	4,127	.0195	2006 / 2010	21,142,641	.2800	.71.07	.1990	90.35	90.53	89.45	5,695	.0269								
Eureka	236	219,998	111.04	254,918	4,504	.0501	2003 / 2011	8,986,947	.5400	.82.81	.4472	92.81	95.48	77.15	3,503	.0390								
Everetts	175	283,949	653.87	369,608	5,481	.0946	2001 / 2009	5,795,206	.4800	.72.91	.3500	94.81	97.20	86.29	1,421	.0245								

**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, 2009**

Municipality	General Fund			Unit-Wide															Percent			Tax Rate	
	FBA			Tax Rate										Collected					Equiv -				
	Fund Balance Available	As % GF Exp	Cash and Invest (1)	Invest Earnings	Invest Earnings Amt (1)	Latest Yr/ Next Yr Of Reval (2)	January 1, 2008 Assessed Valuation (3)	Tax Rate	-to-Sales Ratio	2008-09 Tax Adjusted	2008-09 Percent Collected	Excluding Motor Vehicles Only	Motor Vehicles	2008-09 Amount Uncoll	2008-09 Amount Uncoll	2008-09 Amount Uncoll	2008-09 Amount Uncoll	Percent Collected	Motor Vehicles	2008-09 Amount Uncoll	2008-09 Amount Uncoll		
<b>Below 500 continued</b>																							
Falcon	328	\$ 242,292	225.38 \$	300,881	\$ 7,093 .0551	2003 / 2009	\$ 12,880,297	.1500	81.72	.1226	96.69	98.86	83.55	\$ 629	.0049								
Falkland	118	130,991	346.33	131,566	3,268 .0765	2008 / 2012	4,274,412	.4500	99.44	.4475	85.95	91.21	45.00	2,787	.0652								
Forest Hills	353	98,775	274.43	98,776	3,481 .0097	2008 / 2012	35,037,039	1.000	100.00	.1000	97.17	97.23	93.89	1,016	.0028								
Gatesville	297	NR	NR	NR *	NR NA	2001 / 2009	-	.2200	43.50	.0957	NR	NR	NR	-	NA								
Godwin	124	NR	NR	NR *	NR NA	2003 / 2009	11,728,721	.1950	81.72	.1594	NR	NR	NR	-	NA								
Goldston	355	466,513	410.09	536,049	13,460 .0611	2005 / 2009	22,043,290	.1200	88.63	.1064	98.61	99.22	93.47	363	.0016								
Grandfather Village	82	111,398	308.53	123,814	545 NA	NA	-	NA	71.07	NA	NA	NA	NA	NA	NA								
Grimesland	451	330,861	170.08	473,037	7,128 .0456	2008 / 2012	15,623,609	.4800	99.44	.4773	88.90	91.18	75.93	8,312	.0532								
Halifax	332	301,688	173.20	429,453	693 .0057	2007 / 2014	12,205,548	.5500	86.24	.4743	97.98	98.76	93.00	1,348	.0110								
Harrells	215	108,045	141.79	109,382	1,250 .0150	2003 / 2011	8,330,790	.1300	81.60	.1061	90.50	91.03	82.65	1,028	.0123								
Harrellsville	97	87,340	248.48	163,173	1,854 .0341	2003 / 2011	5,436,176	.3500	83.24	.2913	99.41	100.00	95.27	1,362	.0251								
Hassell	68	96,630	606.63	96,630	- NA	2001 / 2009	2,218,890	.2500	72.91	.1823	80.67	86.20	56.92	1,071	.0483								
Indian Beach	88	1,395,177	122.10	1,420,623	20,973 .0037	2007 / 2011	566,171,843	.1100	98.40	.1082	94.90	94.92	89.14	34,534	.0061								
Jamesville	452	348,893	160.25	517,845	6,021 .0427	2001 / 2009	14,087,276	.7000	72.91	.5104	83.63	84.16	80.99	16,064	.1140								
Kelford	249	198,934	184.10	202,178	1,841 .0333	2004 / 2012	5,524,741	.3600	88.09	.3171	90.00	96.44	61.25	2,014	.0365								
Kittrell	134	205,539	943.49	205,804	3,092 .0496	2008 / 2012	6,234,165	.1000	100.00	.1000	87.80	85.10	94.80	765	.0123								
Lake Santeetlah	71	497,929	307.83	696,105	20,266 .0313	2002 / 2010	64,648,129	.1200	51.64	.0620	98.28	98.44	88.38	1,354	.0021								
Lansing	150	NR	NR	NR *	NR NA	2006 / 2011	7,925,651	.3500	78.96	.2764	NR	NR	-	NA									
Lasker	92	55,080	151.61	56,467	218 .0054	2007 / 2011	4,064,942	.2500	91.80	.2295	96.86	96.72	97.59	313	.0077								
Lattimore	457	405,026	474.99	405,542	12,062 .0671	2008 / 2012	17,974,339	.1800	97.85	.1761	97.55	98.12	91.89	792	.0044								
Leggett	64	65,469	368.45	65,985	53 .0017	2001 / 2009	3,031,195	.2500	75.97	.1899	86.14	87.79	74.52	1,055	.0348								
Lilesville	439	96,661	18.15	230,572	5,454 .0394	2002 / 2010	13,835,417	.4800	67.69	.3249	93.45	96.16	81.10	4,298	.0311								
Linden	142	19,209	19.90	355,421	7,368 .1002	2003 / 2009	7,356,057	.1500	81.72	.1226	92.45	94.20	86.30	814	.0111								
Love Valley	106	100,351	147.88	100,353	2,103 .0238	2007 / 2011	8,830,162	.2500	92.10	.2303	80.67	81.02	76.84	4,245	.0481								
Lumber Bridge	121	376,033	791.27	377,825	6,269 .0988	2005 / 2010	5,711,082	.3000	84.40	.2532	95.62	97.12	83.52	728	.0127								
Macon	104	134,263	276.52	135,529	1,889 .0391	2001 / 2009	4,835,164	.3000	59.96	.1799	88.81	88.76	89.09	1,304	.0270								
Marietta	160	92,580	299.60	92,580	1,137 NA	2005 / 2010	-	.0000	84.40	NA	NA	NA	NA	NA	NA								
McDonald	128	195,178	718.99	195,178	3,244 .1051	2005 / 2010	3,087,491	.0500	84.40	.0422	89.14	89.66	84.57	173	.0056								
McFarlan	83	187,345	414.09	187,977	758 .0238	2002 / 2010	3,178,613	.2400	67.69	.1625	92.61	93.02	90.09	556	.0175								
Mesic	240	80,944	175.51	81,278	1 0.0000	2004 / 2012	10,623,089	.2300	48.41	.1113	88.27	89.95	78.22	2,871	.0270								
Middleburg	168	121,792	292.56	121,684	467 .0081	2008 / 2012	5,795,270	.2500	100.00	.2500	88.65	90.92	80.56	1,706	.0294								
Milton	113	70,732	98.09	NR *	NR NA	2008 / 2012	10,697,589	.2000	100.00	.2000	NR	NR	-	NA									
Minnesott Beach	364	360,929	324.89	367,623	4,086 .0051	2004 / 2012	80,697,420	.1800	48.41	.0871	95.15	95.24	93.63	7,005	.0087								
Momeyer	300	149,231	219.86	151,251	3,075 .0321	2001 / 2009	9,575,739	.0900	81.92	.0737	96.80	98.87	88.77	281	.0029								
Mooresboro	316	220,573	312.85	221,799	6,044 NA	2008 / 2012	-	.0000	97.85	NA	NA	NA	NA	NA	NA								
Norman	72	112,064	394.70	112,440	2,973 NA	2008 / 2012	-	.0000	100.00	NA	NA	NA	NA	NA	NA								
Orrum	76	23,535	135.55	25,035	- NA	2005 / 2010	-	.0000	84.40	NA	NA	NA	NA	NA	NA								
Ossipee	474	NR	NC	235,108	3,862 .0181	2001 / 2009	21,302,951	.0750	87.08	.0653	98.23	98.55	95.52	683	.0032								
Pantego	171	392,527	430.14	392,713	6,609 .0417	2002 / 2010	15,842,990	.1600	68.02	.1088	94.59	95.08	93.18	1,653	.0104								
Parmeles	268	109,045	90.91	184,391	232 .0032	2001 / 2009	7,354,575	.6800	72.91	.4958	82.59	84.92	66.73	8,681	.1180								
Pollocksville	258	215,927	205.44	283,296	1,842 .0103	2006 / 2014	17,961,161	.3300	87.44	.2886	91.22	91.93	86.30	5,348	.0298								
Powellsville	246	128,971	107.83	169,496	2,510 .0340	2004 / 2012	7,380,530	.2400	88.09	.2114	96.26	97.65	88.07	662	.0090								
Proctorville	129	337,917	1061.53	355,616	5,870 .1198	2005 / 2010	4,899,930	.2000	84.40	.1688	83.56	85.12	75.74	1,602	.0327								

**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, 2009**

Municipality	General Fund			Unit-Wide															Percent			Tax Rate	
	FBA			Tax Rate										Collected					Equiv -				
	Fund Balance Available	As % GF Exp	Cash and Invest (1)	Invest Earnings Amt (1)	Invest Earnings Amt	Latest Yr/ Next Yr Of Reval (2)	January 1, 2008 Assessed Valuation (3)	Assess Tax Rate	-to-Sales Ratio	2008-09 Tax Rate	2008-09 Percent	Excluding Motor Vehicles Only	Motor Vehicles	2008-09 Amount Uncoll	2008-09 Amount Uncoll	2008-09 Amount Uncoll	2008-09 Amount Uncoll	Percent Collected	Motor Vehicles	2008-09 Amount Uncoll	2008-09 Amount Uncoll		
<b>Below 500 continued</b>																							
Raynham	88	\$ 38,830	159.87 \$	40,523	\$ -	NA	2005 / 2010 \$	2,200,033	.2000	84.40	.1688	89.87	88.66	100.00	\$ 874	874	.0397						
Rennert	353	399,310	687.78	5,839	6,245	.0810	2005 / 2010	7,707,988	.1000	84.40	.0844	82.63	86.80	65.30	1,438	1,438	.0187						
Ronda	482	541,313	310.33	675,664	10,116	.0661	2007 / 2011	15,311,038	4,000	92.97	.3719	85.86	85.78	92.09	8,731	8,731	.0570						
Roxobel	261	336,901	452.02	638,116	4,571	.0507	2004 / 2012	9,015,313	.3200	88.09	.2819	95.09	98.54	78.28		1,403	1,403	.0156					
Ruth	317	637,200	464.66	712,963	7,977	.0291	2007 / 2011	27,397,743	.2600	93.24	.2424	97.11	98.67	77.10		2,052	2,052	.0075					
Saint Helena	492	524,211	519.62	528,402	13,604	.0522	2003 / 2011	26,040,641	.0500	55.66	.0278	94.61	98.04	73.55		696	696	.0027					
Salemburg	485	476,671	132.13	913,561	11,943	.0501	2003 / 2011	23,859,532	.3200	81.60	.2611	97.38	99.34	86.55		2,003	2,003	.0084					
Sandy Creek	296	143,368	111.03	204,739	1,638	.0132	2007 / 2011	12,384,957	.3000	98.07	.2942	86.98	87.18	85.17		5,252	5,252	.0424					
Sandyfield	347	176,335	127.75	181,563	849	.0069	2005 / 2013	12,236,961	.3500	84.66	.2963	72.83	76.83	42.38		12,264	12,264	.1002					
Saratoga	396	365,658	180.56	380,657	2,603	.0153	2008 / 2016	17,034,482	.5800	100.00	.5800	92.89	93.25	91.36		7,049	7,049	.0414					
Seagrove	256	214,161	93.21	311,245	1,522	.0048	2007 / 2013	31,625,491	.4000	92.43	.3697	98.76	99.65	82.92		1,577	1,577	.0050					
Seven Devils	146	796,913	78.37	1,012,369	23,092	.0156	2006 / 2010	147,605,906	.5100	78.38	.3997	96.90	97.22	77.70		22,766	22,766	.0154					
Seven Springs	88	105,351	187.29	222,309	1,373	.0310	2003 / 2011	4,433,997	.5000	82.81	.4141	87.55	89.09	79.57		2,743	2,743	.0619					
Severn	253	591,576	302.28	897,855	14,025	.0456	2007 / 2011	30,781,886	.3900	91.80	.3580	97.38	98.03	92.30		3,106	3,106	.0101					
Simpson	491	105,426	37.56	109,316	2,451	.0106	2008 / 2012	23,154,742	.4500	99.44	.4475	94.78	96.37	82.36		5,375	5,375	.0232					
Sims	133	188,117	254.80	436,011	3,502	.0277	2008 / 2016	12,664,784	.4600	100.00	.4600	98.81	99.04	97.68		664	664	.0052					
Speed	60	NR	NR	NR *	NR	NA	2001 / 2009	3,164,418	.3000	75.97	.2279	NR	NR	NR		-	NA						
Spencer Mountain	52	18,681	103.31	NR *	NR	NA	2007 / 2011	1,776,365	.1300	93.27	.1213	NR	NR	NR		-	NA						
Staley	365	397,253	370.44	584,861	9,635	.0468	2007 / 2013	20,605,310	.1250	92.43	.1155	96.05	98.62	80.12		1,038	1,038	.0050					
Stem	381	186,263	110.24	186,263	411	.0019	2002 / 2010	21,578,570	.4500	86.10	.3875	97.89	98.31	91.31		2,055	2,055	.0095					
Stonewall	280	213,243	379.54	214,191	267	.0005	2004 / 2012	52,415,601	.1500	48.41	.0726	98.07	98.94	79.07		1,515	1,515	.0029					
Stovall	397	125,923	42.75	447,427	11,026	.0730	2002 / 2010	15,107,576	.4900	86.10	.4219	89.52	92.85	67.66		7,772	7,772	.0514					
Sugar Mountain	247	970,976	74.18	1,525,829	25,666	.0076	2006 / 2010	338,554,542	.3300	71.07	.2345	97.84	97.90	93.69		23,481	23,481	.0069					
Tar Heel	98	104,593	151.36	105,336	3,371	.0656	2007 / 2015	5,135,608	.3000	90.69	.2721	93.12	95.31	78.62		1,079	1,079	.0210					
Teachey	417	395,677	206.80	401,280	15,147	.0891	2001 / 2009	17,009,436	.4500	78.00	.3510	91.67	97.14	61.47		6,182	6,182	.0363					
Trenton	234	459,048	621.53	NR *	NR	NA	2006 / 2014	14,101,221	.3700	87.44	.3235	NR	NR	NR		-	NA						
Turkey	271	79,752	58.59	109,146	1,081	.0136	2003 / 2011	7,961,233	.2500	81.60	.2040	93.42	95.45	81.28		1,262	1,262	.0159					
Vandemere	277	196,597	217.82	192,360	466	.0022	2004 / 2012	21,219,617	.2000	48.41	.0968	81.08	81.81	72.08		8,418	8,418	.0397					
Waco	328	105,681	158.80	107,341	2,490	.0186	2008 / 2012	13,403,915	.1200	97.85	.1174	94.70	96.49	85.10		866	866	.0065					
Washington Park	439	356,572	158.54	375,102	9,038	.0255	2002 / 2010	35,382,191	.3200	68.02	.2177	99.04	99.24	96.67		1,084	1,084	.0031					
Watha	192	101,933	179.20	101,933	3,066	.0486	2003 / 2011	6,309,919	.0500	55.66	.0278	96.23	98.23	86.04		120	120	.0019					

**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, 2009**

Municipality	Pop	General Fund		Unit-Wide												Percent Collected	Tax Rate Equiv -	
		FBA		Tax Rate Equiv -														
		Fund Balance Available	As % Percent GF Exp	Cash and Invest (1)	Invest Earnings Amt (1)	Invest Earnings Amt	Latest Yr/ Next Yr Of Reval (2)	January 1, 2008 Assessed Valuation (3)	Tax Rate	Assess -to-Sales Ratio	2008-09 Tax Rate Adjusted	2008-09 Percent Collected	Excluding Motor Vehicles Only	Motor Vehicles	2008-09 Amount Uncoll	2008-09 Amount Uncoll		
Total		\$ 32,915,878		\$ 45,111,282	\$ 787,700			\$ 5,731,958,854							\$ 496,291			

**Group Statistics:**

**Below 500**

Range:

Lowest	\$ (158,285)	-58.51	.0000	.0000	43.50	.0278	68.43	71.74	18.82
Highest	\$ 4,250,325	1769.56	.1457	.7000	100.00	.6219	99.41	100.00	100.00
Average	\$ 307,625	133.49	.0137	.2821	86.15	.2430	92.59	94.78	66.42

**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, 2009**

Municipality	Pop	General Fund		Unit-Wide												Percent Collected		Tax Rate	
		Fund Balance Available	As % GF Exp	FBA		Tax Rate Equiv -				2008-09				Excluding Motor Vehicles Only	Motor Vehicles	2008-09 Amount Uncoll	2008-09 Amount Uncoll		
				Cash and Invest (1)	Invest Earnings Amt (1)	Invest Earnings Amt	Latest Yr/ Next Yr Of Reval (2)	January 1, 2008 Assessed Valuation (3)	Tax Rate	Assess -to-Sales Ratio	2008-09 Tax Rate Adjusted	2008-09 Percent Collected							
Statewide without Electric Systems				<u>5,123,348,791</u>	<u>\$ 34,213,530</u>			<u>\$ 440,138,131,771</u>									<u>\$ 41,045,777</u>		

Range:

Lowest	\$ (158,285)	-58.51		.2113				.0000	43.50	.0159	63.52	63.90	17.48				
Highest	\$ 117,066,073	1769.56		.3367				.8200	100.00	.7058	103.95	102.87	113.71				
Average	\$ 2,583,862	37.79		.0078				.4156	90.91	.3778	97.61	98.38	88.64				

Statewide all Units				<u>6,588,077,247</u>	<u>\$ 71,897,487</u>			<u>\$ 540,715,372,036</u>									<u>\$ 56,738,438</u>	
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Range:

Lowest	\$ (158,285)	-58.51		.2113				.0000	43.50	.0159	63.52	63.90	17.48				
Highest	\$ 117,066,073	1769.56		.3367				.8200	100.00	.7058	103.95	102.87	113.71				
Average	\$ 2,902,909	37.00		.0133				.4262	90.81	.3870	97.42	98.27	87.63				

**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, 2008.
- (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.