



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

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**Memorandum #2012-15**

**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, 2011

**DATE:** April 17, 2012

This publication provides comparative cash and investment, fund balance available, and tax levy information of municipal governments for the fiscal year ended June 30, 2011. 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 in 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 separated into one of two groups: municipalities with electrical systems or municipalities without electrical systems. Both groups are further separated 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. To view the manual:

- 1) Visit our website at [www.nctreasurer.com](http://www.nctreasurer.com).
- 2) Under "State and Local Government," select "Auditing and Reporting Resources."
- 3) Select "Policies Manual."

Please contact Ms. Lisa Olson, 919-807-2382, if you need to order a hard copy of this section. Also, the School 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

<u>Population Grouping</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
<b>Statewide - All Units</b>	97.59%	97.49%	97.42%	97.46%	97.63%
<b>Units With Electrical Systems</b>					
All	<b>96.78</b>	<b>96.90</b>	<b>96.70</b>	<b>96.89</b>	<b>97.21</b>
50,000 and Above	97.21	97.20	96.97	97.14	96.72
10,000 to 49,999	96.32	96.77	96.55	96.74	97.75
2,500 to 9,999	96.44	95.93	95.76	96.22	95.79
1,000 to 2,499	93.80	92.19	92.97	91.44	92.63
500 to 999	97.89	97.69	96.92	97.14	97.64
499 and Below	90.55	91.36	91.77	93.04	92.37
<b>Units Without Electrical Systems</b>					
All	<b>97.80</b>	<b>97.64</b>	<b>97.62</b>	<b>97.62</b>	<b>97.74</b>
50,000 and Above	98.23	98.25	98.16	98.17	98.25
10,000 to 49,999	97.26	97.33	97.10	96.95	97.03
2,500 to 9,999	96.99	96.92	96.99	96.67	97.07
1,000 to 2,499	96.79	96.38	95.54	95.47	96.69
500 to 999	96.20	96.66	94.66	95.69	95.46
499 and Below	96.62	96.04	92.59	95.74	97.41

For municipalities, the average statewide tax collection percentage improved slightly in 2010-11 and 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 2010-2011 Tax Collection Percentages

<u>Population Grouping</u>	<u>Excluding Motor Vehicles</u>	<u>Motor Vehicles</u>
<b>Statewide - All Units</b>	<b>98.33%</b>	<b>87.77%</b>
<b>Units With Electrical Systems</b>		
<b>All</b>	<b>97.96</b>	<b>85.02</b>
50,000 and Above	97.61	84.12
10,000 to 49,999	98.36	86.32
2,500 to 9,999	96.80	81.51
1,000 to 2,499	93.46	84.30
500 to 999	97.97	87.30
499 and Below	93.90	81.97
<b>Units Without Electrical Systems</b>		
<b>All</b>	<b>98.43</b>	<b>88.40</b>
50,000 and Above	98.92	87.80
10,000 to 49,999	97.80	86.50
2,500 to 9,999	97.56	92.35
1,000 to 2,499	96.17	90.94
500 to 999	96.86	87.96
499 and Below	97.80	88.34

For the 2010-2011 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 usually having the higher 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.

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For the 2010-2011 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.

Beginning in July 2013, owners of registered motor vehicles (RMVs) will begin paying the taxes on those vehicles as a requirement of renewing their registration. The current system of paying taxes in arrears after registration is renewed will end. The State Department of Motor Vehicles will take over the collection of property taxes on RMVs, and counties will be required to provide input for that data system. There will be a transitional period between March 2013 and October 2013, when both systems will be functional as counties and the State will move from billing and collecting in arrears to billing and collecting as a requirement for registration renewal. The expectation is that this new system will improve collections on RMVs by \$80 million statewide in the 2013-2014 fiscal year. Counties will begin training on this new system in January 2013. Look for more information about this new billing and collection process in the coming months from the Department of Motor Vehicles, the Department of Revenue, and the SLGFD.

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:

**Average Dollar-Weighted Tax Rates**

<u>Population Grouping</u>	<u>2006-09</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
<b>Statewide – All Units</b>	<b>\$0.4445</b>	<b>\$0.4238</b>	<b>\$0.4262</b>	<b>\$0.4090</b>	<b>\$0.4122</b>

**Units With Electrical Systems**

All	<b>0.4679</b>	<b>0.4779</b>	<b>0.4728</b>	<b>0.4612</b>	<b>0.4603</b>
50,000 and Above	0.5144	0.5409	0.5294	0.5062	0.5058
10,000 to 49,999	0.4400	0.4498	0.4411	0.4364	0.4410
2,500 to 9,999	0.4066	0.3834	0.3781	0.3733	0.3914
1,000 to 2,499	0.4726	0.5299	0.4949	0.4873	0.4594
500 to 999	0.2236	0.1615	0.1664	0.1664	0.1558
499 and Below	0.4488	0.4521	0.4597	0.4404	0.4683

**Units Without Electrical Systems**

All	<b>0.4228</b>	<b>0.4390</b>	<b>0.4113</b>	<b>0.3969</b>	<b>0.4011</b>
50,000 and Above	0.4576	0.4849	0.4782	0.4525	0.4555
10,000 to 49,999	0.4686	0.4796	0.4637	0.4256	0.4199
2,500 to 9,999	0.3191	0.3116	0.2669	0.2552	0.2778
1,000 to 2,499	0.3297	0.3424	0.2860	0.2970	0.2749
500 to 999	0.2737	0.2310	0.1929	0.1922	0.2132
499 and Below	0.3049	0.3655	0.2676	0.3115	0.2606

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>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
<b>Statewide – All Units</b>	<b>\$0.3930</b>	<b>\$0.3752</b>	<b>\$0.3870</b>	<b>\$0.4021</b>	<b>\$0.4183</b>

**Units With Electrical Systems**

All electric	<b>0.4265</b>	<b>0.4228</b>	<b>0.4272</b>	<b>0.4532</b>	<b>0.4677</b>
50,000 and	0.4778	0.4837	0.4855	0.5034	0.5170
10,000 to 49,999	0.3981	0.3938	0.3911	0.4230	0.4468
2,500 to 9,999	0.3633	0.3323	0.3425	0.3585	0.3841
1,000 to 2,499	0.3821	0.4301	0.4184	0.4748	0.4691
500 to 999	0.1761	0.1599	0.1595	0.1799	0.1750
499 and Below	0.3820	0.3989	0.3778	0.4258	0.4534

**Units Without Electrical Systems**

All electric	<b>0.3854</b>	<b>0.3642</b>	<b>0.3778</b>	<b>0.3903</b>	<b>0.4068</b>
50,000 and	0.4365	0.4177	0.4373	0.4378	0.4621
10,000 to 49,999	0.4336	0.4173	0.4007	0.4191	0.4263
2,500 to 9,999	0.2602	0.2427	0.2486	0.2633	0.2838
1,000 to 2,499	0.2737	0.2544	0.2589	0.2901	0.2771
500 to 999	0.1794	0.1693	0.1671	0.1950	0.2050
499 and Below	0.2765	0.2348	0.2430	0.3144	0.2656

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.

“Fund balance available” is the statutory concept that describes the amount of funds local governments legally have available at the end of a fiscal year to be appropriated in the coming fiscal year. It is essential that ad valorem tax-levying units, such as municipalities and counties, maintain an adequate amount of fund balance available to meet their cash flow needs during the months in their revenue cycles when outflows exceed inflows. Property tax revenues are a major source of revenue in the General Fund, and are typically not received until the latter months of the calendar year. Therefore, a unit must maintain 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 General Fund's expenditures in the year for which fund balance available is being calculated.

Many units find that they need a higher percentage to maintain adequate cash flow. Tax levying units in North Carolina have historically maintained fund balance available levels well above the 8% minimum as a cushion against unexpected expenditures, emergencies or declines in revenues. Bond rating agencies reinforce the notion that fund balance should be above 8% and that higher levels are required for sound financial management. The higher balance is often necessary because the available fund balance many times includes restricted amounts, such as Powell Bill funds that are restricted for transportation expenditures, and funds set aside for debt service.

Using the 8% fund balance metric as a target, rather than an absolute minimum, may have devastating effects on the fiscal health of North Carolina local governments. Across the state, the average fund balance amounts maintained by units of government have been consistent throughout the recent economic downturn. Municipalities have made sacrifices including furloughs, layoffs, and cuts in services in response to declining revenues. Their leaders recognize the importance of maintaining their good fiscal health through minimal use of fund balance available to provide for operating funds. While municipal fund balance available percentages vary more broadly than do those of our counties, we believe that maintaining the current levels is an important step in protecting municipal fiscal health in North Carolina.

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 that fund's expenditures. 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 their level is adequate. Units also may be contacted if fund balance available drops significantly over a period of time.

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, 2011. Officials should use these figures to compare their unit to similar units and evaluate the adequacy of their unit's current reserves.

**Fund Balance Available – All Units June 30, 2011**

<b>Municipalities by Size</b>	<b>Average 2010-2011 Fund Balance Available</b>	<b>Average FBA As a Percentage of Average Expenditures</b>
<b>Statewide – All Municipalities</b>	<b>\$3,157,712</b>	<b>39.64%</b>

**Units With Electrical Systems**

All	<b>5,106,985</b>	<b>34.68</b>
50,000 or more	22,319,376	27.70
10,000 to 49,999	7,095,649	37.84
2,500 to 9,999	2,381,451	48.56
1,000 to 2,499	845,812	66.99
500 to 999	743,987	53.85
Under 500	334,317	157.85

**Units Without Electrical Systems**

All	<b>2,868,465</b>	<b>41.20</b>
50,000 or more	48,419,220	27,.50
10,000 to 49,999	7,461,081	49.73
2,500 to 9,999	2,487,410	69.50
1,000 to 2,499	981,411	64.80
500 to 999	612,711	111.58
Under 500	361,345	98.64

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 2011 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, 2010 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 Sharon Edmundson at (919) 807-2380 or via email at [Sharon.edmundson@nctreasurer.com](mailto:Sharon.edmundson@nctreasurer.com).

**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, 2011**

Municipality	Pop	General Fund		Unit-Wide														Percent Collected		
		Fund Balance Available	As % GF Exp	FBA		Invest Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2010 Assessed Valuation (3)	Tax Rate	Assess -to-Sales Ratio	2010-11 Tax Rate Adjusted	2010-11 All Property	Excluding Motor Vehicles	Motor Vehicles Only	2010-11 Amount Uncoll	Tax Rate Equiv			
				Cash and Invest (1)	Amt (1)															
<b>50,000 and Above</b>																				
Concord	79,521	\$38,624,888	56.03	\$161,615,482		2,437,736	.0229	2008 / 2012	\$10,636,713,671	.4200	107.11	.4499	97.66	98.11	90.18	\$1,036,602	.0097			
Fayetteville	208,291	34,430,899	25.57	NR	NR	NA	NA	2009 / 2017	12,824,069,228	.4560	100.07	.4563	NR	NR	NR	NR	NA			
Gastonia	71,851	8,286,925	14.62	50,120,559		441,554	.0086	2007 / 2013	5,112,034,174	.5300	103.22	.5471	96.31	97.34	83.43	1,004,308	.0196			
Greenville	85,152	20,559,699	29.66	77,723,438		1,548,250	.0265	2008 / 2012	5,839,353,645	.5200	99.29	.5163	96.67	97.73	81.90	1,027,001	.0176			
High Point	104,788	19,752,401	20.27	137,020,813		935,845	.0102	2004 / 2012	9,210,773,482	.6330	103.72	.6565	97.29	98.07	86.74	1,592,780	.0173			
Rocky Mount	57,682	12,261,444	21.76	53,602,619		558,525	.0143	2009 / 2017	3,916,194,990	.5500	96.74	.5321	93.79	95.46	70.16	1,324,786	.0338			
Total		<u>\$ 133,916,256</u>		<u>\$ 480,082,911</u>		<u>\$ 5,921,910</u>			<u>\$ 47,539,139,190</u>						<u>\$ 5,985,477</u>					

**Group Statistics:**

**50,000 and Above**

Range:

Lowest	8,286,925	14.62	.0086	.4200	96.74	.4499	93.79	95.46	70.16
Highest	38,624,888	56.03	.0265	.6330	107.11	.6565	97.66	98.11	90.18
Average	22,319,376	27.70	.0125	.5058	102.22	.5170	96.72	97.61	84.12

**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, 2011**

Municipality	Pop	General Fund		Unit-Wide														Percent Collected					
		Fund Balance Available	As % GF Exp	FBA		Invest Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2010 Assessed Valuation (3)	Tax Rate	Assess -to-Sales Ratio	2010-11 Tax Rate Adjusted	2010-11		Excluding Motor Vehicles Only		2010-11						
				Cash and Invest (1)	Amt (1)								2010-11 All Property	Motor Vehicles	Vehicles Only	Amount Uncoll	Tax Rate Equiv						
<b>10,000-49,999</b>																							
Albemarle	15,936	\$1,747,046	14.12	\$17,323,621	54,356	.0054	2005 / 2013	\$1,013,270,270	.5600	90.92	.5092	94.31	95.01	86.42	\$325,082	.0321							
Apex	37,749	13,314,384	46.98	73,177,515	241,338	.0056	2008 / 2016	4,327,278,697	.3400	105.59	.3590	99.14	99.69	91.78	126,175	.0029							
Clayton	16,238	5,913,144	40.36	12,108,865	40,013	.0030	2003 / 2011	1,339,198,287	.5400	98.69	.5329	98.53	99.22	90.27	106,857	.0080							
Cornelius	24,984	8,199,279	42.77	13,753,339	97,582	.0025	2003 / 2011	3,849,696,032	.2750	96.00	.2640	98.29	98.68	92.93	182,288	.0047							
Elizabeth City	18,689	2,988,776	16.25	12,909,318	20,743	.0015	2007 / 2015	1,345,784,473	.4650	111.65	.5192	94.98	95.83	81.34	317,401	.0236							
Huntersville	46,994	23,263,333	97.50	28,907,852	54,217	.0011	2003 / 2011	4,982,279,532	.2900	96.00	.2784	97.71	98.86	84.77	333,377	.0067							
Kings Mountain	10,602	2,316,803	23.27	8,668,666	61,738	.0083	2008 / 2012	745,615,047	.4000	97.02	.3881	95.80	96.67	85.15	126,536	.0170							
Kinston	21,676	4,034,163	23.18	14,080,551	36,809	.0028	2009 / 2017	1,316,625,845	.6600	102.96	.6795	95.43	96.83	79.73	400,887	.0304							
Laurinburg	15,938	2,080,101	29.75	7,688,986	6,967	.0009	2003 / 2011	734,419,886	.4200	99.98	.4199	93.97	96.01	67.17	186,881	.0254							
Lexington	19,001	6,025,435	34.60	31,946,623	150,832	.0103	2007 / 2015	1,459,004,878	.5600	100.54	.5630	93.81	94.69	76.65	513,040	.0352							
Lincolnton	10,540	4,697,304	48.43	14,798,364	61,430	.0073	2008 / 2011	839,548,130	.5600	98.67	.5526	97.58	98.48	85.45	114,900	.0137							
Lumberton	21,588	3,881,780	19.17	15,881,462	67,192	.0047	2010 / 2015	1,416,528,008	.6300	100.00	.6300	92.14	93.30	78.60	721,217	.0509							
Monroe	33,007	16,686,838	55.01	104,320,339	356,330	.0103	2008 / 2012	3,451,401,803	.5550	111.16	.6169	96.99	97.58	86.44	578,666	.0168							
Morganton	16,935	9,514,257	50.87	27,422,982	74,374	.0045	2007 / 2013	1,667,465,571	.4600	104.49	.4807	98.48	99.11	87.61	117,902	.0071							
New Bern	29,634	4,608,300	17.79	24,382,759	34,023	.0011	2010 / 2018	3,127,941,068	.4100	101.23	.4150	97.15	97.65	90.40	366,510	.0117							
Newton	12,995	3,284,559	31.20	8,661,762	16,851	.0016	2007 / 2011	1,049,203,637	.4800	100.00	.4800	95.80	96.87	78.23	217,031	.0207							
Shelby	20,358	317,221	56.31	24,587,119	253,821	.0152	2008 / 2012	1,668,834,283	.4350	97.02	.4220	96.96	97.76	85.93	232,396	.0139							
Smithfield	11,046	120,437	0.85	8,717,106	57,386	.0064	2003 / 2011	890,000,705	.5700	98.69	.5625	98.53	99.15	90.37	76,026	.0085							
Statesville	24,633	20,066,707	74.39	66,903,187	472,723	.0157	2007 / 2011	3,015,263,758	.3800	98.70	.3751	96.01	96.63	83.49	463,124	.0154							
Tarboro	11,435	2,619,247	27.74	7,206,135	18,486	.0021	2009 / 2017	865,106,956	.3600	97.00	.3492	96.40	98.20	76.73	113,967	.0132							
Wake Forest	30,329	8,074,112	27.23	11,586,560	62,926	.0017	2008 / 2016	3,634,970,583	.5100	105.59	.5385	98.80	99.50	91.24	221,689	.0061							
Wilson	49,421	12,285,050	28.96	95,841,906	1,170,129	.0299	2008 / 2016	3,919,252,810	.5150	105.14	.5415	96.78	97.67	88.08	655,367	.0167							
Total		\$ 156,038,276		\$ 630,875,017	\$ 3,410,266			\$ 46,658,690,259							\$ 6,497,319								

**Group Statistics:**

**10,000-49,999**

Range:

Lowest	120,437	0.85	.0009	.2750	90.92	.2640	92.14	93.30	67.17
Highest	23,263,333	97.50	.0299	.6600	111.65	.6795	99.14	99.69	92.93
Average	7,092,649	37.84	.0073	.4410	101.31	.4468	97.75	98.36	86.32

**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, 2011**

Municipality	Pop	General Fund		Unit-Wide														Percent Collected		
		Fund Balance Available	As % GF Exp	FBA		Invest Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2010 Assessed Valuation (3)	Tax Rate	Assess -to-Sales Ratio	2010-11 Tax Rate Adjusted	2010-11 All Property	Excluding Motor Vehicles	Motor Vehicles Only	2010-11 Amount Uncoll	2010-11 Tax Rate Equiv			
				Cash and Invest (1)	Amt (1)															
<b>2,500-9,999</b>																				
Ayden	4,969	\$1,342,714	32.28	\$9,684,564	27,465	.0133	2008 / 2012	\$206,162,823	.5000	99.29	.4965	95.41	97.94	76.57	\$49,955	.0242				
Benson	3,335	1,064,941	31.98	2,022,639	13,945	.0051	2003 / 2011	272,445,930	.5300	98.69	.5231	98.87	99.62	89.39	15,646	.0057				
Cherryville	5,768	499,433	12.07	599,951	399	.0001	2007 / 2013	356,704,946	.4600	103.22	.4748	95.91	97.12	84.20	67,946	.0190				
Dallas	4,495	1,490,187	56.76	7,433,175	10,973	.0044	2007 / 2013	250,541,980	.3800	103.22	.3922	95.77	97.25	79.09	40,492	.0162				
Edenton	4,994	1,605,906	38.24	4,270,359	7,273	.0014	2006 / 2014	503,565,822	.2900	95.29	.2763	95.25	96.18	53.04	71,041	.0141				
Enfield	2,528	807,162	42.50	NR	NR	NA	2007 / 2015	75,599,431	.7500	95.50	.7163	NR	NR	NR	NA					
Farmville	4,689	917,800	22.76	5,036,015	7,109	.0023	2008 / 2012	310,337,328	.4900	99.29	.4865	94.57	95.76	81.47	81,913	.0264				
Forest City	7,499	3,316,835	34.80	12,462,594	255,026	.0453	2007 / 2011	562,505,028	.2900	100.48	.2914	95.03	95.98	80.07	82,192	.0146				
Granite Falls	4,730	1,300,900	40.68	3,610,788	42,085	.0113	2005 / 2013	373,452,874	.4200	96.56	.4056	94.43	95.24	84.02	87,561	.0234				
La Grange	2,873	460,405	29.08	1,853,791	7,884	.0060	2009 / 2017	132,081,476	.4500	102.96	.4633	92.41	94.14	78.68	45,460	.0344				
Landis	3,114	435,291	20.06	1,871,048	7,115	.0029	2007 / 2011	241,487,830	.4000	104.60	.4184	93.73	94.17	88.86	59,827	.0248				
Louisburg	3,413	1,238,038	40.66	3,395,466	15,749	.0061	2004 / 2011	258,916,900	.5350	92.16	.4931	98.47	99.11	89.10	21,436	.0083				
Maiden	3,327	2,811,624	101.44	NR	NR	NA	2007 / 2011	413,614,124	.4000	100.00	.4000	NR	NR	NR	NA					
Pineville	7,513	11,876,657	122.22	21,954,410	62,865	.0048	2003 / 2011	1,296,543,791	.3200	96.00	.3072	98.58	98.97	87.31	60,149	.0046				
Red Springs	3,436	66,330	1.81	1,204,269	1,331	.0008	2010 / 2015	166,968,493	.6200	100.00	.6200	89.70	92.93	63.41	108,332	.0649				
Selma	6,119	2,365,392	44.88	7,081,366	73,472	.0206	2003 / 2011	357,363,010	.5300	98.69	.5231	98.09	99.20	53.47	36,325	.0102				
Southport	2,852	3,230,548	82.67	8,033,060	19,101	.0020	2007 / 2011	943,829,489	.1800	97.27	.1751	95.88	96.06	88.47	70,227	.0074				
Washington	9,778	5,800,992	47.12	24,809,915	75,392	.0091	2010 / 2018	828,280,123	.5000	99.57	.4979	94.25	95.34	82.11	240,066	.0290				
Waynesville	9,886	5,306,026	43.14	10,486,585	4,368	.0004	2006 / 2011	1,107,059,386	.4000	97.06	.3882	95.00	95.54	85.33	226,314	.0204				
Windsor	3,598	937,902	42.30	4,218,640	28,024	.0238	2004 / 2012	117,502,154	.1500	86.65	.1300	96.66	98.47	83.92	5,882	.0050				
Winterville	9,339	3,135,387	45.32	7,496,927	20,919	.0030	2008 / 2012	696,241,309	.4500	99.29	.4468	96.51	97.91	82.96	109,824	.0158				
Total		\$ 50,010,470		\$ 137,525,562	\$ 680,495			\$ 9,471,204,247							\$ 1,480,588					

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

Range:

Lowest	66,330	1.81	.0001	.1500	86.65	.1300	89.70	92.93	53.04
Highest	11,876,657	122.22	.0453	.7500	104.60	.7163	98.87	99.62	89.39
Average	2,381,451	48.56	.0072	.3914	98.13	.3841	95.79	96.80	81.51

**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, 2011**

Municipality	Pop	General Fund		Unit-Wide														Percent Collected		
		Fund Balance Available	As % GF Exp	FBA		Invest Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2010 Assessed Valuation (3)	Tax Rate	Assess -to-Sales Ratio	2010-11 Tax Rate Adjusted	2010-11		Excluding Motor Vehicles Only		2010-11			
				Cash and Invest (1)	Amt (1)								2010-11 All Property	Motor Vehicles	Vehicles Only	Amount Uncoll	Tax Rate Equiv			
<b>1,000-2,499</b>																				
Belhaven	1,694	\$820,888	39.77	\$2,356,651		32,443	.0282	2010 / 2018	\$115,107,843	.4500	99.57	.4481	88.25	88.48	84.63	\$60,506	.0526			
Drexel	1,860	1,824,946	170.44	5,003,993		NR	NA	2007 / 2013	103,473,639	.3200	104.49	.3344	99.29	99.21	100.00	2,386	.0023			
Fremont	1,258	109,391	14.23	367,109		1,109	.0023	2003 / 2011	47,797,441	.6500	99.47	.6466	91.78	93.80	76.66	25,581	.0535			
Hertford	2,148	965,031	64.73	1,911,544		2,390	.0016	2008 / 2016	151,896,332	.3500	114.43	.4005	93.57	94.68	79.97	34,258	.0226			
Lucama	1,114	1,076,320	312.53	5,572,603		8,320	.0224	2008 / 2016	37,158,406	.5000	105.14	.5257	91.50	93.14	79.90	16,072	.0433			
Pinetops	1,376	525,705	27.88	819,631		4,164	.0073	2009 / 2017	57,348,505	.3300	97.00	.3201	95.24	97.18	78.97	8,981	.0157			
Robersonville	1,488	1,065,507	75.09	5,531,528		41,262	.0473	2009 / 2017	87,159,150	.5800	98.88	.5735	90.19	91.36	74.97	49,465	.0568			
Scotland Neck	2,056	NR	NR	NR		NR	NA	2007 / 2015	87,364,003	.6400	95.50	.6112	NR	NR	NR	NA				
Sharpsburg	2,032	378,705	35.83	1,463,822		3,923	.0060	2009 / 2017	65,609,937	.5000	96.74	.4837	94.93	94.84	95.52	16,418	.0250			
Total		<u>\$ 6,766,493</u>		<u>\$ 23,026,881</u>		<u>\$ 93,611</u>			<u>\$ 752,915,256</u>							<u>\$ 213,667</u>				

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

Range:

Lowest	109,391	14.23	.0016	.3200	95.50	.3201	88.25	88.48	74.97
Highest	1,824,946	312.53	.0473	.6500	114.43	.6466	99.29	99.21	100.00
Average	845,812	66.99	.0124	.4594	102.11	.4691	92.63	93.46	84.30

**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, 2011**

Municipality	Pop	General Fund		Unit-Wide														Percent Collected		
		Fund Balance Available	As % GF Exp	FBA		Invest Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2010 Assessed Valuation (3)	Assess Tax Rate	2010-11 Tax Rate Adjusted	2010-11		Excluding Motor Vehicles Only		2010-11				
				Cash and Invest (1)	Amt (1)							All Property	Motor Vehicles	Vehicles Only	Amount Uncoll	Tax Rate Equiv				
<b>500-999</b>																				
Black Creek	773	\$390,661	90.40	\$3,949,459	5,284	.0190	2008 / 2016		\$27,835,410	.5500	105.14	.5783	91.46	92.46	85.22	\$14,461	.0520			
Highlands	925	1,573,649	39.94	4,900,088	15,440	.0008	2007 / 2013		1,895,791,926	.1350	112.94	.1525	98.46	98.54	89.25	39,409	.0021			
Pikeville	680	507,946	113.92	1,429,889	2,442	.0064	2003 / 2011		38,068,325	.6000	99.47	.5968	96.48	97.41	90.94	7,923	.0208			
Stantonsburg	788	503,690	71.11	4,464,724	22,622	.0539	2008 / 2016		41,942,999	.4300	105.14	.4521	93.25	94.63	81.48	12,199	.0291			
Total		<u>\$ 2,975,946</u>		<u>\$ 14,744,160</u>	<u>\$ 45,788</u>				<u>\$ 2,003,638,660</u>						<u>\$ 73,992</u>					

**Group Statistics:**

**500-999**

Range:

Lowest	390,661	39.94	.0008	.1350	99.47	.1525	91.46	92.46	81.48
Highest	1,573,649	113.92	.0539	.6000	112.94	.5968	98.46	98.54	90.94
Average	743,987	53.85	.0023	.1558	112.36	.1750	97.64	97.97	87.30

**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, 2011**

Municipality	Pop	General Fund		Unit-Wide														Percent Collected		
		Fund Balance Available	As % GF Exp	FBA		Invest Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2010 Assessed Valuation (3)	Tax Rate	Assess -to-Sales Ratio	2010-11 Tax Rate Adjusted	2010-11		Excluding Motor Vehicles Only		2010-11			
				Cash and Invest (1)	Amt (1)								All Property	Motor Vehicles	Vehicles Only	Amount Uncoll	Tax Rate Equiv			
<b>Below 500</b>																				
Bostic	387	\$317,986	185.99	\$1,269,031		2,499	.0158	2007 / 2011	\$15,815,634	.2500	100.48	.2512	93.27	94.91	79.62	\$2,669	.0169			
Fountain	430	501,874	177.43	1,134,633		500	.0022	2008 / 2012	22,377,822	.6000	99.29	.5957	93.96	96.18	71.94	7,969	.0356			
Hamilton	408	625,487	202.84	1,396,490		4,447	.0323	2009 / 2017	13,762,574	.5700	98.88	.5636	88.34	90.29	77.18	9,149	.0665			
Hobgood	347	212,832	133.79	661,252		866	.0074	2007 / 2015	11,781,695	.5700	95.50	.5444	92.21	92.09	92.78	5,281	.0448			
Hookerton	410	315,649	154.48	1,252,974		2,827	.0202	2005 / 2013	14,000,161	.5000	90.86	.4543	94.10	95.75	85.03	4,130	.0295			
MacClesfield	472	198,515	78.62	685,026		6,101	.0345	2009 / 2017	17,698,506	.3700	97.00	.3589	91.16	92.30	84.39	5,664	.0320			
Oak City	317	337,569	167.17	984,180		10,567	.0633	2009 / 2017	16,705,452	.4000	98.88	.3955	88.79	90.33	76.82	7,515	.0450			
Walstonburg	220	164,623	144.02	385,933		1,505	.0140	2005 / 2013	10,726,180	.5000	90.86	.4543	97.59	98.58	89.87	1,296	.0121			
Total		<u>\$ 2,674,535</u>		<u>\$ 7,769,519</u>		<u>\$ 29,312</u>			<u>\$ 122,868,024</u>						<u>\$ 43,673</u>					

**Group Statistics:**

**Below 500**

Range:

Lowest	164,623	78.62	.0022	.2500	90.86	.2512	88.34	90.29	71.94
Highest	625,487	202.84	.0633	.6000	100.48	.5957	97.59	98.58	92.78
Average	334,317	157.85	.0239	.4683	96.83	.4534	92.37	93.90	81.97

**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, 2011**

Municipality	Pop	General Fund		Unit-Wide												Percent Collected		
		Fund Balance Available	FBA As % GF Exp	Cash and Invest (1)	Invest Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2010 Assessed Valuation (3)	Assess Tax Rate	2010-11 Tax Rate Adjusted	2010-11 All Property	Excluding Motor Vehicles	Motor Vehicles Only	2010-11 Amount Uncoll	Tax Rate Equiv			

**Statewide with Electric Systems**      \$ 1,294,024,050    \$ 10,181,382      \$ 106,548,455,636      \$ 14,294,716

Range:

Lowest	66,330	0.85	.0001	.1350	86.65	.1300	88.25	88.48	53.04
Highest	38,624,888	312.53	.0633	.7500	114.43	.7163	99.29	99.69	100.00
Average	5,106,985	34.68	.0096	.4603	101.61	.4677	97.21	97.96	85.02

**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, 2011**

Municipality	Pop	General Fund		Unit-Wide													Percent Collected			2010-11		
		Fund Balance Available	FBA As % GF Exp	Invest Cash and Invest (1)	Invest Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2010 Assessed Valuation (3)	Tax Rate	Assess-to-Sales Ratio	2010-11 Tax Rate	2010-11		Excluding		Motor Vehicles		Amount Uncoll		Tax Rate Equiv		
												2010-11 All Property	Adjusted	Motor Vehicles	Only	2010-11 All Property	Adjusted	Motor Vehicles	Only	2010-11 All Property	Adjusted	Motor Vehicles
<b>50,000 and Above</b>																						
Asheville	83,986	\$13,175,061	14.92	\$85,583,774	554,183	.0051	2006 / 2014	\$10,880,725,994	.4200	93.53	.3928	99.34	99.65	92.76	\$300,594	.0028						
Burlington	50,475	45,053,479	98.06	91,508,233	362,831	.0087	2009 / 2017	4,152,833,664	.5900	103.07	.6081	96.96	97.67	86.81	766,068	.0184						
Cary	136,203	106,401,253	86.85	397,949,215	3,299,288	.0160	2008 / 2016	20,580,518,691	.3300	105.59	.3484	99.28	99.64	93.21	490,954	.0024						
Chapel Hill	57,432	14,861,565	29.86	45,253,294	83,002	.0012	2009 / 2013	7,143,654,520	.4940	99.11	.4896	99.10	99.57	93.19	320,047	.0045						
Charlotte	738,979	94,991,000	17.19	2,032,715,000	88,078,000	.1137	2003 / 2011	77,440,978,879	.4586	96.00	.4403	97.91	98.60	87.49	7,575,000	.0098						
Durham	229,466	22,868,419	12.50	216,535,092	2,396,559	.0105	2008 / 2013	22,722,567,472	.5519	102.68	.5667	98.61	99.01	91.66	1,766,889	.0078						
Greensboro	270,065	32,312,920	13.04	233,423,388	3,783,883	.0156	2004 / 2012	24,179,856,429	.6325	103.72	.6560	97.91	98.90	86.41	3,231,079	.0134						
Jacksonville	77,343	13,647,331	33.78	70,926,414	322,624	.0093	2010 / 2014	3,454,909,519	.5380	99.11	.5332	96.72	98.19	79.03	613,561	.0178						
Raleigh	406,709	137,982,964	38.22	454,534,610	16,441,608	.0331	2008 / 2016	49,741,496,291	.3735	105.59	.3944	98.67	99.41	85.62	2,496,728	.0050						
Wilmington	106,882	19,085,885	23.94	83,143,406	468,502	.0033	2007 / 2012	14,098,655,168	.3700	113.00	.4181	98.53	99.10	86.33	771,229	.0055						
Winston-Salem	230,345	32,231,539	19.49	467,481,191	43,995,864	.2062	2009 / 2013	21,335,496,980	.4750	103.90	.4935	97.70	98.40	86.44	2,339,075	.0110						
Total		\$ 532,611,416		\$ 4,179,053,617	\$ 159,786,344			\$ 255,731,693,607							\$ 20,671,224							

**Group Statistics:**  
**50,000 and Above**

Range:

Lowest	13,175,061	12.50	.0012	.3300	93.53	.3484	96.72	97.67	79.03
Highest	137,982,964	98.06	.2062	.6325	113.00	.6560	99.34	99.65	93.21
Average	48,419,220	27.50	.0625	.4555	101.45	.4621	98.25	98.92	87.80

**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, 2011**

Municipality	Pop	General Fund		Unit-Wide													Percent Collected		
		Fund Balance Available	FBA As % GF Exp	Cash and Invest (1)	Invest Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2010 Assessed Valuation (3)	Tax Rate	Assess-to-Sales Ratio	2010-11 Tax Rate Adjusted	2010-11		Excluding		Motor Vehicles Only	2010-11 Amount Uncoll	Tax Rate Equiv	
												All Property	Motor Vehicles	Vehicles Only	Amount Uncoll	Tax Rate Equiv			
<b>10,000-49,999</b>																			
Archdale	11,450	\$5,924,004	80.96	\$11,770,870	55,893	.0059	2007 / 2013	\$948,397,786	.2900	97.48	.2827	98.02	98.92	88.51	\$55,050	.0058			
Asheboro	25,262	5,695,556	25.06	15,697,657	67,550	.0031	2007 / 2013	2,178,506,401	.5500	97.48	.5361	97.18	97.97	85.85	336,048	.0154			
Belmont	10,090	2,389,477	26.43	6,952,314	384,796	.0359	2007 / 2013	1,071,227,293	.4750	103.22	.4903	97.66	98.31	88.18	119,542	.0112			
Boone	17,186	12,374,235	87.12	24,949,264	46,865	.0035	2006 / 2012	1,354,738,783	.3700	97.91	.3623	97.95	98.21	89.31	103,060	.0076			
Carrollboro	19,665	11,235,399	64.68	15,005,631	63,319	.0033	2009 / 2013	1,933,222,900	.5894	99.11	.5842	98.18	99.02	88.41	214,190	.0111			
Clemmons	18,688	6,097,708	136.20	7,314,714	24,743	.0012	2009 / 2013	2,029,809,487	.1150	103.90	.1195	98.58	99.00	93.03	33,081	.0016			
Davidson	10,988	3,563,957	36.06	4,172,942	7,388	.0005	2003 / 2011	1,373,320,631	.3650	96.00	.3504	98.49	98.92	94.17	78,138	.0057			
Eden	15,547	7,003,566	56.97	16,727,716	91,052	.0107	2003 / 2011	849,386,563	.6200	98.82	.6127	97.14	98.09	86.38	175,187	.0206			
Fuquay-Varina	18,076	13,394,541	85.57	29,339,888	33,535	.0016	2008 / 2016	2,085,520,912	.3850	105.59	.4065	98.06	98.97	86.08	158,105	.0076			
Garner	25,941	18,875,064	81.36	20,192,880	26,241	.0009	2008 / 2016	3,037,998,445	.4900	105.59	.5174	98.56	99.48	85.27	213,643	.0070			
Goldsboro	36,489	4,246,714	13.26	29,838,127	44,827	.0022	2003 / 2011	2,071,696,205	.6500	99.47	.6466	95.16	97.19	75.06	654,896	.0316			
Graham	14,211	10,489,587	106.84	17,880,187	156,096	.0160	2009 / 2017	977,435,463	.4450	103.07	.4587	95.78	96.59	86.92	183,238	.0187			
Harrisburg	12,831	1,338,864	21.26	4,433,928	50,417	.0029	2008 / 2012	1,712,675,077	.1250	107.11	.1339	95.47	95.53	94.50	159,351	.0093			
Havelock	21,067	6,668,426	71.43	17,213,984	76,240	.0080	2010 / 2018	953,079,296	.4650	101.23	.4707	97.60	99.18	80.94	107,991	.0113			
Henderson	15,386	3,295,674	23.24	12,760,211	100,162	.0112	2008 / 2016	891,556,259	.5850	116.76	.6830	93.50	94.67	78.61	335,096	.0376			
Hendersonville	13,189	8,280,511	73.17	28,421,759	44,348	.0025	2007 / 2011	1,752,710,044	.3800	95.00	.3610	96.84	96.99	93.38	219,114	.0125			
Hickory	40,084	24,067,939	56.37	51,225,377	610,920	.0132	2007 / 2011	4,612,134,090	.5000	100.00	.5000	96.51	97.27	84.28	829,100	.0180			
Holly Springs	24,838	2,765,541	12.07	16,855,062	266,840	.0082	2008 / 2016	3,240,953,235	.4150	105.59	.4382	98.87	99.65	89.41	145,439	.0045			
Hope Mills	15,176	4,753,711	49.25	4,151,948	6,836	.0007	2009 / 2017	955,583,593	.4200	100.07	.4203	97.95	99.56	81.40	82,926	.0087			
Indian Trail	33,737	9,991,279	144.56	13,519,890	40,862	.0012	2008 / 2012	3,338,753,135	.1450	111.16	.1612	97.62	98.04	92.40	116,216	.0035			
Kannapolis	42,828	3,267,571	10.39	16,231,491	37,022	.0010	2008 / 2012	3,719,356,721	.4900	107.11	.5248	95.90	96.68	84.99	754,453	.0203			
Kernersville	23,199	7,512,354	32.14	11,800,980	23,791	.0009	2009 / 2013	2,570,213,686	.4975	103.90	.5169	97.42	98.06	88.31	335,201	.0130			
Knightdale	11,493	3,213,895	35.49	7,569,375	43,268	.0035	2008 / 2016	1,252,868,729	.4100	105.59	.4329	98.11	99.29	80.93	96,771	.0077			
Leland	13,621	5,281,356	82.20	11,608,238	29,218	.0015	2007 / 2011	1,989,335,848	.1166	97.27	.1134	96.70	97.17	87.84	76,678	.0039			
Lenoir	18,261	3,837,740	24.04	7,974,981	14,516	.0010	2005 / 2013	1,478,217,397	.5400	96.56	.5214	93.65	94.51	81.14	492,320	.0333			
Lewisville	12,681	4,502,003	108.81	5,921,915	7,670	.0006	2009 / 2013	1,286,243,228	.1770	103.90	.1839	98.59	99.06	93.58	32,085	.0025			
Matthews	27,326	6,696,016	38.18	9,096,892	1,253,184	.0420	2003 / 2011	2,984,539,213	.3325	96.00	.3192	97.84	98.54	91.58	223,667	.0075			
Mebane	11,441	11,407,386	101.64	20,765,042	37,140	.0027	2009 / 2017	1,389,988,505	.4700	103.07	.4844	98.09	98.71	86.96	124,603	.0090			
Mint Hill	22,830	10,292,016	99.35	583,997	135,217	.0067	2003 / 2011	2,029,059,056	.2750	96.00	.2640	97.28	97.84	91.38	152,792	.0075			
Mooresville	32,850	22,642,594	51.71	47,975,017	143,448	.0028	2007 / 2011	5,100,121,530	.5800	98.70	.5725	95.87	96.38	87.34	1,234,176	.0242			
Morrisville	18,709	11,000,487	57.60	17,574,272	53,243	.0016	2008 / 2016	3,370,240,241	.3665	105.59	.3870	99.03	99.47	91.03	120,443	.0036			
Mount Airy	10,404	10,221,022	96.81	17,064,981	26,812	.0025	2008 / 2012	1,080,151,401	.5800	98.02	.5685	97.97	98.32	92.51	130,058	.0120			
Mount Holly	13,677	4,116,881	46.79	13,525,044	26,954	.0022	2007 / 2												

**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, 2011**

Municipality	Pop	General Fund		Unit-Wide												Percent Collected		
		Fund Balance Available	FBA As % GF Exp	Invest Cash and Invest (1)	Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2010 Assessed Valuation (3)	Tax Rate	Assess-to-Sales Ratio	2010-11 Tax Rate Adjusted	2010-11 All Property	Excluding Motor Vehicles	Motor Vehicles Only	2010-11 Amount Uncoll	Tax Rate Equiv		
Total		\$ 320,826,496		\$ 658,107,922	\$ 5,453,895			\$ 84,372,980,206							\$ 10,682,856			

**Group Statistics:**  
10,000-49,999

Range:

Lowest	1,267,422	10.39	.0005	.0350	95.00	.0363	93.50	94.51	72.74
Highest	24,067,939	688.22	.0420	.7300	116.76	.7214	99.81	99.91	97.52
Average	7,461,081	49.73	.0065	.4199	101.54	.4263	97.03	97.80	86.50

**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, 2011**

Municipality	Pop	General Fund		Unit-Wide													Percent Collected		
		Fund Balance Available	FBA As % GF Exp	Cash and Invest (1)	Invest Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2010 Assessed Valuation (3)	Tax Rate	Assess-to-Sales Ratio	2010-11 Tax Rate Adjusted	2010-11 All Property	Excluding Motor Vehicles	Motor Vehicles Only	2010-11 Amount Uncoll	2010-11 Tax Rate Equiv			
<b>2,500-9,999</b>																			
Aberdeen	6,379	\$1,715,053	28.29	\$4,716,997	13,543	.0020	2007 / 2015	\$673,044,864	.4300	98.30	.4227	99.03	99.54	90.60	\$28,135	.0042			
Ahoskie	5,043	2,057,871	39.86	5,128,962	8,389	.0034	2003 / 2011	247,466,526	.7900	101.13	.7989	93.99	96.29	68.86	117,496	.0475			
Angier	4,385	2,491,000	88.30	5,235,313	14,570	.0052	2009 / 2013	281,361,657	.5300	97.62	.5174	95.42	96.15	84.51	67,578	.0240			
Archer Lodge	4,325	288,508	113.22	361,334	355	.0002	2003 / 2011	226,109,621	.1500	98.69	.1480	99.08	99.92	92.00	3,089	.0014			
Beaufort	4,054	2,629,824	57.07	6,906,505	22,105	.0023	2007 / 2011	970,487,132	.2200	98.03	.2157	95.50	95.84	83.29	96,208	.0099			
Bessemer City	5,348	1,886,571	59.89	5,296,456	41,038	.0122	2007 / 2013	336,140,165	.4300	103.22	.4438	95.82	97.01	79.88	60,496	.0180			
Black Mountain	7,875	2,608,002	36.91	4,547,856	7,530	.0008	2006 / 2014	945,881,051	.3650	93.53	.3414	98.70	98.96	93.50	45,574	.0048			
Boiling Spring Lakes	5,409	1,302,094	49.62	3,829,112	15,610	.0023	2007 / 2011	674,737,656	.1200	97.27	.1167	94.81	95.50	82.81	42,283	.0063			
Boiling Springs	4,653	2,509,595	170.85	3,223,418	38,262	.0142	2008 / 2012	268,931,046	.2900	97.02	.2814	97.88	98.67	91.66	16,617	.0062			
Brevard	7,630	5,795,795	73.59	8,073,163	39,430	.0041	2009 / 2013	951,603,991	.4325	98.77	.4272	99.44	99.65	94.25	22,779	.0024			
Burgaw	3,898	678,489	23.45	4,407,545	9,274	.0044	2003 / 2011	211,739,500	.5700	100.68	.5739	96.35	97.73	79.41	44,870	.0212			
Butner	7,615	5,978,589	145.32	7,098,627	11,044	.0021	2010 / 2018	533,722,990	.2500	100.37	.2509	96.79	97.10	92.97	43,043	.0081			
Cajah's Mountain	2,830	1,269,661	127.46	1,546,409	16,088	NA	2005 / 2013	NA	.0000	96.56	NA	NA	NA	NA	NA	NA			
Canton	4,235	2,186,246	44.75	3,170,794	11,550	.0027	2006 / 2011	426,169,454	.5800	97.06	.5629	95.15	96.05	79.02	127,173	.0298			
Carolina Beach	5,729	3,876,564	45.20	10,759,231	12,608	.0005	2007 / 2012	2,481,535,202	.1750	113.00	.1978	98.59	98.64	96.23	61,443	.0025			
Carolina Shores	3,069	3,687,220	339.03	3,753,117	30,381	.0060	2007 / 2011	503,478,462	.0800	97.27	.0778	97.51	97.69	94.27	10,122	.0020			
China Grove	3,569	1,513,243	54.93	1,673,360	5,364	.0019	2007 / 2011	280,068,889	.4300	104.60	.4498	96.68	97.42	87.16	39,960	.0143			
Clinton	8,596	3,871,549	46.18	8,301,272	31,534	.0051	2003 / 2011	618,891,869	.4100	100.00	.4100	97.08	98.25	83.05	74,542	.0120			
Conover	8,180	3,796,148	49.60	10,232,847	24,490	.0024	2007 / 2011	1,041,649,926	.4000	100.00	.4000	97.03	97.81	83.95	126,573	.0122			
Cramerton	4,171	3,427,022	106.27	4,409,930	19,940	.0048	2007 / 2013	417,587,167	.4750	103.22	.4903	95.00	95.43	89.99	99,307	.0238			
Creedmoor	4,138	2,428,464	74.88	5,384,003	3,559	.0013	2010 / 2018	270,548,174	.7000	100.37	.7026	91.59	92.94	76.65	169,898	.0628			
Dunn	9,336	2,492,851	29.12	3,668,933	17,061	.0023	2009 / 2013	740,628,678	.4800	97.62	.4686	97.36	98.14	87.12	94,031	.0127			
Eastover	3,628	1,048,991	102.50	1,137,909	1,149	.0004	2009 / 2017	280,829,880	.2050	100.07	.2051	97.52	98.60	88.90	14,333	.0051			
Elizabethtown	3,589	NR	NR	NR	NR	NA	2007 / 2015	256,266,099	.6150	91.63	.5635	NR	NR	NR	NR	NA			
Elkin	4,026	2,327,278	50.74	3,111,521	14,338	.0031	2008 / 2012	463,498,827	.4750	98.02	.4656	96.34	96.87	87.65	80,936	.0175			
Elon	9,448	2,121,548	46.47	3,328,334	6,489	.0012	2009 / 2017	535,931,467	.3700	103.07	.3814	98.72	99.08	94.14	25,427	.0047			
Emerald Isle	3,669	1,029,753	13.62	3,691,408	21,322	.0005	2007 / 2011	4,286,717,418	.0800	98.03	.0784	99.28	99.34	90.59	40,895	.0010			
Erwin	4,440	6,337,030	245.83	7,258,172	45,736	.0187	2009 / 2013	244,550,022	.4800	97.62	.4686	96.01	96.86	86.21	53,827	.0220			
Fairmont	2,669	186,319	9.12	327,362	364	.0003	2010 / 2015	106,866,239	.6900	100.00	.6900	87.58	88.80	77.29	90,161	.0844			
Fairview	3,346	1,102,253	625.96	1,105,493	15,191	.0036	2008 / 2012	418,370,138	.0200	111.16	.0222	96.82	97.57	85.30	2,692	.0006			
Flat Rock	3,127	4,633,874	422.91	4,643,170	64,210	.0068	2007 / 2011	945,980,435	.0750	95.00	.0713	99.53	99.62	97.52	3,283	.0003			
Fletcher	7,216	1,685,169	36.38	1,746,400	6,965	.0007	2007 / 2011	978,340,922	.3200	95.00	.3040	98.08	98.56	89.92	60,071	.0061			
Franklin	3,848	2,192,617	64.96	5,605,219	12,377	.0019	2007 / 2013	642,028,745	.2500	112.94	.2824	95.09	95.84	74.56	80,071	.0125			
Gamewell	4,058	2,372,560	247.29	5,408,848	59,918	NA	2005 / 2013	NA	.0000										

**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, 2011**

Municipality	Pop	General Fund		Unit-Wide													Percent Collected		
		Fund Balance Available	FBA As % GF Exp	Cash and Invest (1)	Invest Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2010 Assessed Valuation (3)	Tax Rate	Assess-to-Sales Ratio	2010-11 Tax Rate Adjusted	2010-11 All Property	Excluding Motor Vehicles	Motor Vehicles Only	2010-11 Amount Uncoll	2010-11 Tax Rate Equiv			
<b>2,500-9,999 continued</b>																			
Locust	2,937	\$352,926	14.66	NR	NR	NA	2005 / 2013	\$353,027,969	.3600	90.92	.3273	NR	NR	NR	NR	NR	NA	NA	
Long View	4,880	2,846,695	107.06	2,631,906	3,168	.0011	2007 / 2011	289,989,904	.4000	100.00	.4000	93.11	94.10	78.27	81,497	.0281			
Lowell	3,531	918,405	50.39	1,441,371	1,689	.0007	2007 / 2013	255,056,075	.4000	103.22	.4129	95.74	96.85	82.91	43,696	.0171			
Marion	8,075	2,390,401	47.66	5,615,252	40,509	.0108	2003 / 2011	376,731,216	.5100	94.99	.4844	94.56	95.98	76.95	105,223	.0279			
Marvin	5,615	1,496,243	180.40	NR	NR	NA	2008 / 2012	1,031,311,430	.0500	111.16	.0556	NR	NR	NR	NR	NR	NA		
Midland	3,094	2,922,555	202.24	3,068,139	16,132	.0044	2008 / 2012	363,232,918	.1400	107.11	.1500	95.48	96.35	79.63	22,347	.0062			
Midway	4,697	2,226,872	376.49	3,206,326	13,174	.0039	2007 / 2015	340,292,959	.0500	100.54	.0503	97.44	97.44	97.43	4,327	.0013			
Mills River	6,830	2,847,905	166.01	2,902,811	25,345	.0028	2007 / 2011	919,860,665	.0750	95.00	.0713	96.52	96.81	92.56	22,952	.0025			
Mineral Springs	2,656	392,521	110.97	422,602	2,648	.0009	2008 / 2012	278,993,147	.0250	111.16	.0278	93.95	94.09	91.86	4,232	.0015			
Mocksville	5,067	4,423,073	110.54	10,353,972	43,363	.0060	2009 / 2013	720,540,933	.2900	104.59	.3033	99.35	100.00	85.18	13,633	.0019			
Morehead City	8,693	4,007,865	44.66	12,034,286	69,150	.0030	2007 / 2011	2,339,163,230	.2200	98.03	.2157	99.02	99.35	86.75	50,559	.0022			
Mount Olive	4,599	319,385	11.74	27,422,982	74,374	.0354	2003 / 2011	209,807,541	.5900	99.47	.5869	98.48	99.11	87.61	117,902	.0562			
Murfreesboro	2,837	929,846	49.07	2,556,320	2,964	.0027	2003 / 2011	109,471,954	.6800	101.13	.6877	92.86	95.21	74.29	53,060	.0485			
Nags Head	2,754	7,339,082	73.29	27,053,098	157,511	.0051	2005 / 2013	3,092,110,803	.1575	118.73	.1870	99.75	99.79	95.26	12,346	.0004			
Nashville	5,453	4,348,124	105.64	6,843,084	8,472	.0024	2009 / 2017	355,051,201	.5600	96.74	.5417	97.58	98.59	89.32	46,295	.0130			
Newport	4,159	486,669	25.03	1,678,910	1,042	.0003	2007 / 2011	304,332,253	.4000	98.03	.3921	96.96	98.17	81.57	30,231	.0099			
North Wilkesboro	4,265	5,019,450	88.63	6,193,922	32,278	.0074	2007 / 2013	436,904,898	.5200	101.11	.5258	93.82	94.40	84.80	142,475	.0326			
Oak Island	6,830	5,871,540	36.78	20,361,351	47,375	.0011	2007 / 2011	4,311,622,899	.1550	97.27	.1508	95.01	95.10	88.09	331,130	.0077			
Oak Ridge	6,330	2,733,103	227.46	2,757,785	29,757	.0038	2004 / 2012	790,498,425	.0863	103.72	.0895	98.42	98.42	98.42	10,758	.0014			
Oxford	8,519	1,352,333	17.30	4,297,440	13,378	.0026	2010 / 2018	516,249,068	.6000	100.37	.6022	96.44	96.98	90.72	109,658	.0212			
Pembroke	2,979	119,258	4.09	895,914	2	.0000	2010 / 2015	177,401,930	.6400	100.00	.6400	89.39	90.51	69.39	119,621	.0674			
Pittsboro	3,766	2,085,135	66.85	2,883,569	10,816	.0026	2009 / 2013	414,885,682	.3020	101.90	.3077	97.50	97.88	90.46	31,708	.0076			
Pleasant Garden	4,507	1,141,387	301.30	3,177,933	37,635	.0112	2004 / 2012	336,828,766	.0250	103.72	.0259	93.45	95.88	74.04	5,805	.0017			
Plymouth	3,877	583,033	31.41	NR	NR	NA	2005 / 2013	161,367,325	.5900	90.77	.5355	NR	NR	NR	NR	NR	NA		
Polkton	3,372	1,284,187	236.37	1,911,353	3,046	.0072	2010 / 2018	42,525,608	.2500	96.94	.2424	85.69	87.42	68.16	15,269	.0359			
Raeford	4,642	3,878,108	104.28	7,866,446	15,554	.0042	2006 / 2014	366,218,631	.4800	92.69	.4449	96.02	96.36	91.20	69,310	.0189			
Randleman	4,123	4,588,915	117.64	5,431,390	20,391	.0052	2007 / 2013	392,673,217	.5800	97.48	.5654	98.13	99.61	77.63	42,563	.0108			
Ranlo	3,439	721,062	53.14	1,329,462	1,286	.0007	2007 / 2013	181,865,617	.3700	103.22	.3819	93.99	95.74	80.11	40,309	.0222			
Red Oak	3,443	3,819,585	170.71	3,633,288	45,376	NA	2009 / 2017	NA	.0000	96.74	NA	NA	NA	NA	NA	NA	NA	NA	
River Bend	3,130	1,094,427	73.84	1,888,067	1,908	.0006	2010 / 2018	329,578,792	.2650	101.23	.2683	99.02	99.32	95.38	8,580	.0026			
Rockingham	9,554	2,460,087	31.36	5,942,686	11,833	.0019	2008 / 2012	624,990,076	.4800	100.83	.4840	96.68	97.67	84.49	99,972	.0160			
Rolesville	3,813	1,490,582	50.06	2,101,746	3,475	.0008	2008 / 2016	460,788,171	.4200	105.59	.4435	97.47	98.85	81.19	51,121	.0111			
Roxboro	8,387	1,839																	

**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, 2011**

Municipality	Pop	General Fund		Unit-Wide													Percent Collected		
		Fund Balance Available	FBA As % GF Exp	Cash and Invest (1)	Invest Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2010 Assessed Valuation (3)	Tax Rate	Assess-to-Sales Ratio	2010-11 Tax Rate Adjusted	2010-11		Excluding		Motor Vehicles Only		2010-11	
												2010-11 All Property	2010-11 Motor Vehicles	2010-11 Motor Vehicles Only	2010-11 Amount Uncoll	2010-11 Tax Rate Equiv			
<b>2,500-9,999 continued</b>																			
Trent Woods	4,171	\$3,578,937	210.16	\$3,883,964	42,649	.0068	2010 / 2018	\$628,199,368	.1900	101.23	.1923	99.43	99.61	97.27	\$6,928	.0011			
Trinity	6,631	7,072,589	302.60	10,576,595	53,770	.0099	2007 / 2013	540,707,740	.1000	97.48	.0975	97.80	98.93	87.25	11,930	.0022			
Troy	3,389	1,121,151	41.37	2,817,195	13,301	.0079	2004 / 2012	169,126,131	.4800	71.46	.3430	94.13	95.33	82.03	47,575	.0281			
Unionville	5,976	1,818,115	577.09	1,860,323	24,881	.0050	2008 / 2012	502,512,764	.0200	111.16	.0222	96.32	97.24	86.75	3,531	.0007			
Valdese	4,495	1,266,609	32.72	5,877,814	15,953	.0040	2007 / 2013	400,071,156	.4000	104.49	.4180	96.34	96.85	89.44	57,448	.0144			
Wadesboro	5,820	2,187,106	58.05	3,381,287	1,996	.0006	2010 / 2018	316,866,978	.5500	96.94	.5332	92.50	94.14	74.07	118,777	.0375			
Walkertown	4,694	4,432,208	280.74	4,577,761	5,037	.0012	2009 / 2013	421,107,448	.2000	103.90	.2078	97.40	98.00	89.38	22,287	.0053			
Wallace	3,895	1,037,194	27.06	NR	NR	NA	2009 / 2017	244,016,327	.5600	96.74	.5417	NR	NR	NR	NR	NA	NR	NA	
Wallburg	3,059	582,487	39.56	1,801,839	4,823	.0020	2007 / 2015	245,708,564	.0500	100.54	.0503	97.75	97.76	97.69	2,754	.0011			
Warsaw	3,066	1,786,275	76.66	3,520,378	14,134	.0091	2009 / 2017	154,726,220	.5500	96.74	.5321	91.58	92.02	86.04	72,485	.0468			
Waxhaw	9,923	6,448,003	123.89	6,658,578	18,044	.0014	2008 / 2012	1,250,982,451	.3400	111.16	.3779	95.08	95.24	92.33	212,967	.0170			
Weaverville	3,673	4,534,899	82.31	7,169,886	47,976	.0067	2006 / 2014	719,554,155	.3550	93.53	.3320	99.58	99.74	95.71	10,810	.0015			
Weddington	9,521	2,454,202	187.66	2,850,214	26,119	.0013	2008 / 2012	1,978,335,604	.0300	111.16	.0333	97.52	97.38	100.00	14,809	.0007			
Wendell	5,886	4,269,332	93.48	4,346,532	38,247	.0084	2008 / 2016	455,419,933	.4900	105.59	.5174	95.24	96.90	61.20	108,631	.0239			
Wentworth	2,811	728,780	91.26	759,567	1,010	NA	2003 / 2011	NA	.0000	98.82	NA	NA	NA	NA	NA	NA	NA	NA	NA
Wesley Chapel	7,616	938,305	51.95	1,787,289	16,090	.0018	2008 / 2012	910,161,957	.0165	111.16	.0183	98.91	99.19	94.60	1,664	.0002			
Whispering Pines	2,940	1,214,272	55.58	1,222,090	6,938	.0018	2007 / 2015	396,379,099	.3700	98.30	.3637	99.73	99.90	97.27	3,856	.0010			
Whiteville	5,405	2,008,337	45.32	NR	NR	NA	2005 / 2013	429,069,838	.4400	84.58	.3722	NR	NR	NR	NR	NA	NR	NA	
Wilkesboro	3,416	2,100,849	43.55	4,617,988	24,159	.0038	2007 / 2013	643,614,715	.4000	101.11	.4044	96.55	96.71	92.73	88,968	.0138			
Williamston	5,520	1,744,707	32.93	7,432,901	14,561	.0042	2009 / 2017	345,365,638	.7400	98.88	.7317	92.59	94.08	74.14	189,560	.0549			
Wingate	3,505	469,974	29.29	1,000,867	2,679	.0021	2008 / 2012	129,799,517	.3900	111.16	.4335	95.05	96.87	77.29	26,005	.0200			
Woodfin	6,151	970,680	33.23	1,199,435	6,243	.0010	2006 / 2014	626,171,624	.2650	93.53	.2479	98.65	99.02	92.46	22,630	.0036			
Yadkinville	2,962	1,571,349	79.94	2,666,164	10,264	.0045	2009 / 2013	227,789,923	.4100	102.86	.4217	94.36	95.28	81.27	53,288	.0234			
Zebulon	4,464	6,582,484	93.26	6,853,029	12,114	.0015	2008 / 2016	831,282,626	.5000	105.59	.5280	98.68	99.43	80.12	55,049	.0066			
Total		\$ 293,514,324		\$ 526,963,516	\$ 2,454,817			\$ 74,075,318,087							\$ 6,182,299				

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

Range:

Lowest	119,258	4.09	.0000	.0000	71.46	.0183	85.69	87.42	61.20
Highest	10,660,236	625.96	.0354	.7900	118.73	.7989	99.77	100.00	100.00
Average	2,487,410	69.50	.0033	.2778	102.19	.2838	97.07	97.56	92.35

**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, 2011**

Municipality	Pop	General Fund		Unit-Wide													Percent Collected					
		Fund Balance Available	FBA As % GF Exp	Cash and Invest (1)	Invest Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2010 Assessed Valuation (3)	Tax Rate	Assess-to-Sales Ratio	2010-11 Tax Rate Adjusted	2010-11		Excluding		Motor Vehicles Only		2010-11				
												2010-11 All Property	2010-11 Motor Vehicles	2010-11 Uncoll	2010-11 Tax Rate Equiv							
1,000-2,499																						
Andrews	1,786	\$1,023,256	75.61	\$1,418,866	16,081	.0130	2008 / 2012	\$124,070,042	.3800	131.29	.4989	91.82	91.88	90.81	\$38,825	.0313						
Atlantic Beach	1,501	5,111,455	87.55	7,822,883	25,700	.0011	2007 / 2011	2,290,420,194	.1250	98.03	.1225	99.56	99.66	87.94	12,761	.0006						
Badin	1,980	625,903	72.41	647,227	7,546	.0115	2005 / 2013	65,803,001	.3800	90.92	.3455	93.71	95.89	66.15	16,373	.0249						
Banner Elk	1,028	456,925	30.41	1,763,522	4,232	.0017	2010 / 2014	255,773,539	.3800	97.41	.3702	95.60	95.55	98.11	42,496	.0166						
Bayboro	1,251	418,299	140.37	371,974	447	.0013	2004 / 2012	33,683,071	.2250	72.72	.1636	87.00	88.41	75.13	10,026	.0298						
Belville	1,950	865,823	171.26	876,976	4,276	.0019	2007 / 2011	224,562,369	.0683	97.27	.0664	96.54	97.36	87.34	5,377	.0024						
Bermuda Run	1,731	741,121	51.14	1,125,599	8,476	.0020	2009 / 2013	426,396,786	.1500	104.59	.1569	98.59	98.75	95.73	9,088	.0021						
Bethel	1,589	203,613	22.68	462,539	1,424	.0025	2008 / 2012	56,921,832	.5900	99.29	.5858	92.86	95.24	79.33	24,006	.0422						
Beulaville	1,301	199,450	23.09	507,691	12,896	.0147	2009 / 2017	87,998,413	.4400	96.74	.4257	94.46	94.90	89.13	21,297	.0242						
Biltmore Forest	1,348	1,737,751	51.74	2,381,997	26,713	.0036	2006 / 2014	750,191,102	.3200	93.53	.2993	99.49	99.57	96.68	12,334	.0016						
Biscoe	1,700	2,281,978	154.33	2,493,358	NR	NA	2004 / 2012	107,905,533	.5800	71.46	.4145	95.80	97.48	77.50	26,022	.0241						
Bladenboro	1,753	264,195	20.00	728,114	13,448	.0166	2007 / 2015	80,806,000	.5700	91.63	.5223	94.31	97.87	66.09	26,459	.0327						
Blowing Rock	1,247	2,611,642	50.88	5,150,140	12,365	.0011	2006 / 2012	1,102,259,271	.2800	97.91	.2741	97.23	97.32	91.40	85,900	.0078						
Boonville	1,223	723,271	104.68	1,594,813	4,361	.0055	2009 / 2013	79,722,822	.4600	102.86	.4732	94.37	96.08	75.90	20,070	.0252						
Broadway	1,233	640,218	71.37	890,869	9,171	.0113	2007 / 2013	80,959,663	.4400	96.20	.4233	97.31	98.14	89.64	9,582	.0118						
Brunswick	1,122	256,908	74.80	350,538	3,619	.0204	2005 / 2013	17,728,406	.4500	84.58	.3806	87.77	91.11	70.98	9,345	.0527						
Bryson City	1,428	1,500,169	120.25	1,943,281	3,678	.0027	2005 / 2013	137,578,628	.3300	91.47	.3019	90.35	91.15	70.08	43,763	.0318						
Burnsville	1,692	882,148	51.67	1,188,901	2,083	.0012	2008 / 2016	180,300,740	.5000	100.22	.5011	95.13	96.12	76.09	41,811	.0232						
Calabash	1,798	1,270,060	118.00	1,322,742	5,286	.0014	2007 / 2011	371,975,746	.0700	97.27	.0681	94.34	94.49	89.00	14,470	.0039						
Cape Carteret	1,924	1,213,911	83.05	1,243,551	8,649	.0019	2007 / 2011	454,014,496	.1400	98.03	.1372	99.31	99.68	89.68	4,363	.0010						
Carthage	2,213	1,237,435	58.97	1,905,196	6,398	.0030	2007 / 2015	211,332,895	.4000	98.30	.3932	98.35	98.31	99.01	17,805	.0084						
Cedar Point	1,284	915,493	142.36	942,349	5,344	.0013	2007 / 2011	402,488,730	.0550	98.03	.0539	96.91	97.12	91.03	6,914	.0017						
Chadbourn	1,860	862,142	51.40	1,393,450	1,858	.0023	2005 / 2013	79,664,037	.6200	84.58	.5244	88.43	91.87	57.92	55,106	.0692						
Claremont	1,355	2,027,323	74.58	2,789,009	3,238	.0009	2007 / 2011	358,776,713	.4600	100.00	.4600	98.62	99.11	83.48	23,131	.0064						
Clyde	1,225	1,169,538	127.56	1,701,441	7,343	.0099	2006 / 2011	74,115,460	.4300	97.06	.4174	95.36	95.82	91.71	14,987	.0202						
Coats	2,129	590,449	45.75	1,172,210	9,574	.0098	2009 / 2013	97,684,344	.5500	97.62	.5369	96.70	98.22	80.38	18,185	.0186						
Columbus	1,003	553,316	59.76	1,465,523	5,204	.0041	2009 / 2017	127,000,154	.3900	88.57	.3454	95.93	96.74	78.82	20,265	.0160						
Connelly Springs	1,671	824,222	165.91	1,073,287	10,199	.0079	2007 / 2013	129,424,352	.0500	104.49	.0522	97.55	98.07	89.78	1,607	.0012						
Denton	1,642	201,646	16.82	237,841	1,385	.0012	2007 / 2015	117,322,649	.5500	100.54	.5530	93.59	93.72	91.68	41,118	.0350						
Dobson	1,588	1,122,321	95.20	1,827,079	11,318	.0087	2008 / 2012	129,446,586	.3800	98.02	.3725	98.43	98.66	95.33	7,741	.0060						
East Spencer	1,536	419,451	42.90	613,357	461	.0004	2007 / 2011	106,887,786	.6300	104.60	.6590	91.21	91.99	72.85	59,240	.0554						
Ellerbe	1,054	1,023,115	167.40	1,542,842	9,455	.0234	2008 / 2012	40,362,04														

**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, 2011**

Municipality	Pop	General Fund		Unit-Wide													Percent Collected		
		Fund Balance Available	FBA As % GF Exp	Cash and Invest (1)	Invest Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2010 Assessed Valuation (3)	Tax Rate	Assess-to-Sales Ratio	2010-11 Tax Rate Adjusted	2010-11		Excluding Motor Vehicles Only		2010-11			
												2010-11 All Property	2010-11 Motor Vehicles	Motor Vehicles Only	Amount Uncoll	Tax Rate Equiv			
<b>1,000-2,499 continued</b>																			
Kure Beach	2,020	\$1,381,038	35.30	\$2,435,783	4,441	.0004	2007 / 2012	\$1,182,182,635	.1350	113.00	.1526	99.18	99.51	81.90	\$13,156	.0011			
Lake Lure	1,196	1,061,178	25.39	1,976,203	2,578	.0002	2007 / 2011	1,041,971,691	.2100	100.48	.2110	96.58	96.61	93.90	73,843	.0071			
Lake Waccamaw	1,483	498,516	60.10	921,110	1,355	.0005	2005 / 2013	260,787,451	.2000	84.58	.1692	96.60	97.37	78.56	17,714	.0068			
Laurel Park	2,188	886,453	48.13	1,633,355	4,643	.0011	2007 / 2011	418,905,476	.3100	95.00	.2945	98.83	98.96	95.95	15,336	.0037			
Madison	2,249	1,503,762	55.70	2,511,876	6,561	.0031	2003 / 2011	214,718,174	.7300	98.82	.7214	97.39	98.08	87.08	41,452	.0193			
Maggie Valley	1,156	1,906,268	82.49	4,283,147	20,228	.0048	2006 / 2011	423,874,853	.4200	97.06	.4077	95.40	95.54	90.10	81,906	.0193			
Manteo	1,433	3,361,885	115.06	3,997,478	4,867	.0007	2005 / 2013	694,777,111	.2350	118.73	.2790	99.12	99.29	89.38	14,410	.0021			
Mars Hill	1,871	1,086,878	88.06	3,631,279	15,334	.0143	2004 / 2012	106,887,217	.4700	75.26	.3537	91.88	92.60	78.17	40,746	.0381			
Marshville	2,417	619,072	45.15	2,508,051	25,246	.0147	2008 / 2012	171,798,113	.4100	111.16	.4558	95.97	96.95	82.32	28,276	.0165			
Maxton	2,431	(27,092)	-1.10	606,758	210	.0002	2010 / 2015	84,508,580	.8000	100.00	.8000	81.67	83.34	65.40	124,236	.1470			
Mayodan	2,481	1,819,520	62.07	993,813	80,534	.0431	2003 / 2011	187,027,089	.5800	98.82	.5732	97.93	98.67	86.04	22,629	.0121			
Maysville	1,020	159,237	29.05	323,257	194	.0005	2006 / 2015	40,874,131	.5400	84.77	.4578	91.93	94.48	70.95	18,132	.0444			
Mount Gilead	1,181	1,103,299	131.74	2,231,907	9,843	.0161	2004 / 2012	61,089,964	.6300	71.46	.4502	95.03	97.14	74.28	19,192	.0314			
Mount Pleasant	1,661	853,322	50.76	2,115,124	1,540	.0010	2008 / 2012	147,193,634	.4400	107.11	.4713	97.92	98.55	90.49	13,625	.0093			
Murphy	1,632	2,933,931	167.75	5,191,103	60,452	.0239	2008 / 2012	252,489,481	.3300	131.29	.4333	92.94	93.08	89.54	59,007	.0234			
Navassa	1,516	NR	NR	NR	NR	NA	2007 / 2011	130,638,896	.2000	97.27	.1945	NR	NR	NR	NR	NA	NR	NA	
Norlina	1,121	118,867	21.28	NR	NR	NA	2009 / 2017	37,278,603	.6400	100.53	.6434	NR	NR	NR	NR	NA	NR	NA	
Norwood	2,384	1,577,256	103.50	2,117,169	3,775	.0016	2005 / 2013	231,230,715	.4000	90.92	.3637	96.33	97.06	83.82	33,546	.0145			
Oakboro	1,863	979,909	75.83	1,717,125	22,869	.0156	2005 / 2013	146,955,902	.4100	90.92	.3728	96.21	97.03	87.88	23,118	.0157			
Pilot Mountain	1,479	151,511	9.07	NR	NR	NA	2008 / 2012	142,166,272	.5600	98.02	.5489	NR	NR	NR	NR	NA	NR	NA	
Pine Knoll Shores	1,344	1,435,038	44.12	2,447,753	7,354	.0005	2007 / 2011	1,386,717,419	.1150	98.03	.1127	98.47	98.50	95.08	36,286	.0026			
Pine Level	1,713	401,647	49.45	748,571	2,300	.0026	2003 / 2011	87,674,559	.4400	98.69	.4342	98.83	99.88	90.89	4,545	.0052			
Pinebluff	1,343	1,474,543	136.63	1,850,341	3,816	.0039	2007 / 2015	97,726,132	.4540	98.30	.4463	98.17	98.89	92.16	6,533	.0067			
Princeton	1,203	121,825	16.47	159,740	143	.0002	2003 / 2011	62,256,737	.5600	98.69	.5527	98.36	99.64	85.79	5,567	.0089			
Princeville	2,086	NR	NR	NR	NR	NA	2009 / 2017	53,677,580	.6200	97.00	.6014	NR	NR	NR	NR	NA	NR	NA	
Ramseur	1,699	804,202	59.66	1,155,169	8,504	.0071	2007 / 2013	119,971,532	.5800	97.48	.5654	97.25	97.07	100.00	19,112	.0159			
Rhodhiss	1,072	164,214	36.78	461,206	3,084	.0082	2007 / 2013	37,712,783	.5500	104.49	.5747	91.53	92.82	79.26	17,416	.0462			
Richlands	1,521	438,319	46.51	445,140	1,719	.0015	2010 / 2014	114,745,121	.3700	99.11	.3667	95.67	95.27	100.00	18,628	.0162			
Robbins	1,102	990,697	67.33	1,472,321	12,009	.0205	2007 / 2015	58,513,371	.6600	98.30	.6488	97.85	98.60	88.52	8,277	.0141			
Rockwell	2,111	861,411	66.64	1,950,306	26,073	.0165	2007 / 2011	157,562,698	.2700	104.60	.2824	97.10	97.83	89.11	12,397	.0079			
Rose Hill	1,633	651,201	75.70	1,398,305	6,496	.0106	2009 / 2017	61,052,691	.6400	96.74	.6191	91.77	94.51	71.89	32,619	.0534			
Roseboro	1,193	NR	NR	NR	NR	NA	2003 / 2011	61,566,332	.7100	100.00	.7100	NR	NR	NR	NR	NA	NR	NA	
Rowland	1,040	98,830	8.62	200,489	526	.0012	2010 / 2015	45,394,572	.7600	100.00	.7600	87.26	89.50	66.62	42,080	.0927			
Rutherford College	1,342	927,607	173.96	2,															

**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, 2011**

Municipality	Pop	General Fund		Unit-Wide													Percent Collected		
		Fund Balance Available	FBA As % GF Exp	Cash and Invest (1)	Invest Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2010 Assessed Valuation (3)	Tax Rate	Assess-to-Sales Ratio	2010-11 Tax Rate	2010-11		Excluding		Motor Vehicles Only	2010-11 Amount	Tax Rate	
												All Property	Adjusted	Motor Vehicles	Only	Uncoll	Equiv		
<b>1,000-2,499 continued</b>																			
Vanceboro	1,009	\$750,178	126.08	\$1,463,051	1,274	.0023	2010 / 2018	\$55,576,200	.4600	101.23	.4657	97.16	97.98	88.14	\$7,285	.0131			
Walnut Cove	1,430	248,878	23.40	631,755	4,295	.0042	2009 / 2013	102,458,517	.4000	96.59	.3864	96.35	97.23	82.91	14,862	.0145			
Weldon	1,653	896,712	51.57	2,451,571	2,856	.0031	2007 / 2015	93,207,434	.6800	95.50	.6494	95.49	96.21	88.41	28,262	.0303			
West Jefferson	1,303	1,241,161	83.06	1,476,257	18,547	.0079	2006 / 2011	235,094,410	.4300	98.81	.4249	95.76	96.19	79.95	42,726	.0182			
Wilson's Mills	2,294	500,264	91.25	NR	NR	NA	2003 / 2011	123,910,903	.3100	98.69	.3059	NR	NR	NR	NR	NA			
Wrightsville Beach	2,487	4,514,581	47.84	11,535,494	31,043	.0009	2007 / 2012	3,306,527,776	.0990	113.00	.1119	99.59	99.65	91.31	13,652	.0004			
Yanceyville	2,037	410,097	46.15	1,197,256	668	.0007	2008 / 2012	98,308,923	.3300	98.83	.3261	96.30	96.80	82.15	11,908	.0121			
Youngsville	1,164	2,602	0.20	85,749	216	.0002	2004 / 2011	118,757,501	.5900	92.16	.5437	98.48	99.41	81.58	10,882	.0092			
Total		<u>\$ 95,196,842</u>		<u>\$ 161,007,815</u>	<u>\$ 840,987</u>			<u>\$ 25,608,053,798</u>							<u>\$ 2,363,666</u>				

**Group Statistics:**

**1,000-2,499**

Range:

Lowest	(27,092)	-1.10	.0002	.0000	71.46	.0520	81.67	83.34	57.92
Highest	5,111,455	644.49	.0431	.8000	131.29	.8000	99.59	99.88	100.00
Average	981,411	64.80	.0033	.2749	100.80	.2771	96.69	97.17	90.94

**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, 2011**

Municipality	Pop	General Fund		Unit-Wide													Percent Collected		
		Fund Balance Available	FBA As % GF Exp	Cash and Invest (1)	Invest Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2010 Assessed Valuation (3)	Tax Rate	Assess-to-Sales Ratio	2010-11 Tax Rate Adjusted	2010-11		Excluding Motor Vehicles Only		2010-11			
												All Property	Motor Vehicles	2010-11 All Property	Uncoll	Tax Rate Equiv			
<b>500-999</b>																			
Alamance	955	\$1,304,118	578.73	\$1,324,482	3,065	.0035	2009 / 2017	\$88,748,970	.2000	103.07	.2061	98.58	99.03	93.95	\$2,534	.0029			
Alliance	776	518,544	648.71	523,003	2,727	NA	2004 / 2012	NA	.0000	72.72	NA	NA	NA	NA	NA	NA	NA		
Ansonville	632	532,744	248.00	NR	NR	NR	2010 / 2018	28,396,221	.2500	96.94	.2424	NR	NR	NR	NR	NR	NR		
Arapahoe	556	NR	NR	NR	NR	NR	2004 / 2012	NA	.0000	72.72	NA	NA	NA	NA	NA	FALSE	NA		
Aulander	896	430,033	74.09	543,894	801	.0027	2004 / 2012	29,816,870	.7600	86.65	.6585	95.27	97.17	81.75	10,868	.0364			
Aurora	522	550,609	107.34	NR	NR	NR	2010 / 2018	24,360,615	.5500	99.57	.5476	NR	NR	NR	NR	NR	NR		
Bailey	571	335,136	56.85	513,049	2,423	.0073	2009 / 2017	32,983,406	.6100	96.74	.5901	93.21	94.66	81.96	13,708	.0416			
Belwood	952	67,532	131.66	68,106	949	NA	2008 / 2012	NA	.0000	97.02	NA	NA	NA	NA	NA	NA	NA		
Bogue	687	360,929	468.85	363,772	731	.0009	2007 / 2011	78,527,695	.0500	98.03	.0490	92.35	92.90	82.88	3,162	.0040			
Bolton	692	(133,954)	-24.10	86,759	86	.0005	2005 / 2013	15,785,979	.6000	84.58	.5075	66.97	70.30	49.28	35,769	.2266			
Calypso	540	340,900	151.65	703,453	4,387	.0288	2009 / 2017	15,212,492	.4700	96.74	.4547	93.58	94.19	90.86	4,546	.0299			
Candor	840	220,494	25.41	396,471	3,149	.0050	2004 / 2012	62,678,914	.6200	71.46	.4431	94.25	95.22	76.84	22,363	.0357			
Catawba	604	808,896	97.18	1,665,843	6,664	.0091	2007 / 2011	73,165,491	.4800	100.00	.4800	90.46	91.02	81.83	31,138	.0426			
Chowan	823	NR	NR	NR	NR	NA	2010 / 2018	61,501,984	.4500	99.57	.4481	NR	NR	NR	NR	NR	NR		
Clarkton	838	765,713	122.54	1,084,055	2,546	.0042	2007 / 2015	60,779,101	.5700	91.63	.5223	88.33	89.64	64.23	40,196	.0661			
Cleveland	872	2,871,734	344.32	3,902,206	20,385	.0117	2007 / 2011	173,830,118	.2100	104.60	.2197	98.09	98.45	84.44	6,949	.0040			
Columbia	890	447,238	61.04	NR	NR	NA	2009 / 2013	59,178,673	.4460	107.09	.4776	NR	NR	NR	NR	NR	NR		
Conway	836	920,132	164.09	1,035,560	4,540	.0092	2007 / 2011	49,443,383	.4400	103.18	.4540	95.67	96.78	84.69	9,767	.0198			
Cooleemee	963	306,334	62.01	321,859	602	.0016	2009 / 2013	38,361,779	.3800	104.59	.3974	92.53	93.97	80.40	10,877	.0284			
Dobbins Heights	866	168,666	57.27	180,349	474	.0022	2008 / 2012	21,862,012	.5000	100.83	.5042	63.87	65.16	55.79	34,547	.1580			
Dortches	938	2,735,922	1097.55	2,847,995	30,947	NA	2009 / 2017	NA	.0000	96.74	NA	NA	NA	NA	NA	NA	NA		
East Bend	613	276,083	96.85	358,027	3,052	.0066	2009 / 2013	46,023,732	.4800	102.86	.4937	93.19	94.54	78.46	14,708	.0320			
Ellenboro	876	300,967	182.45	941,802	8,055	.0308	2007 / 2011	26,142,316	.2200	100.48	.2211	92.37	93.77	75.44	4,420	.0169			
Fair Bluff	953	258,229	38.86	NR	NR	NA	2005 / 2013	NA	.6000	84.58	.5075	NA	NA	NA	FALSE	NA			
Faison	965	347,525	48.20	742,503	3,574	.0069	2009 / 2017	51,512,417	.5300	96.74	.5127	97.35	99.33	72.17	7,380	.0143			
Faith	808	571,645	112.18	937,931	5,034	.0079	2007 / 2011	63,778,160	.4100	104.60	.4289	97.44	98.09	91.39	6,705	.0105			
Fallston	608	524,926	949.46	674,028	7,655	.0191	2008 / 2012	39,989,908	.0500	97.02	.0485	95.92	96.94	86.20	817	.0020			
Foxfire Village	906	705,524	92.65	1,209,424	8,109	.0051	2007 / 2015	158,100,379	.3200	98.30	.3146	98.55	98.71	95.57	7,314	.0046			
Garland	626	81,549	17.64	112,155	3,680	.0159	2003 / 2011	23,107,588	.7200	100.00	.7200	94.25	97.20	75.34	1,305,694	.56505			
Gibson	539	130,532	42.80	476,659	1,182	.0076	2003 / 2011	15,602,544	.6800	99.98	.6799	88.19	90.00	69.12	12,622	.0809			
Grantsboro	688	155,011	241.34	179,074	21	.0001	2004 / 2012	35,891,154	.0500	72.72	.0364	92.42	94.08	78.47	1,358	.0038			
Greenevers	637	NR	NR	NR	NR	NA	2009 / 2017	18,359,457	.3000	96.74	.2902	NR	NR	NR	NR	NR	NA		
Grover	709	600,138	194.88	NR	NR	NA	2008 / 2012	35,195,976	.3800	97.02	.3687	NR	NR	NR	NR	NR	NA		
Harmony	533	1,839,233	941.90	2,170,473	9,542	.0310	2007 / 2011	30,796,474	.1000	98.70	.0987	95.56	96.42	87.19	1,361	.0044			
High Shoals	697	179,171	52.72	NR	NR	NA	2007 / 2013	30,735,033	.4000	103.22	.4129	NR	NR	NR	NR	NR	NA		
Hoffman	588	1,186,854	489.02	1,193,730</															

**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, 2011**

Municipality	Pop	General Fund		Unit-Wide													Percent Collected		
		Fund Balance Available	FBA As % GF Exp	Invest Cash and Invest (1)	Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2010 Assessed Valuation (3)	Tax Rate	Assess-to-Sales Ratio	2010-11 Tax Rate	2010-11 All Property	Excluding Motor Vehicles	Motor Vehicles Only	2010-11 Amount Uncoll	Tax Rate Equiv			
<b>500-999 continued</b>																			
McAdenville	652	\$336,681	61.24	\$529,965	1,322	.0013	2007 / 2013	\$99,316,874	.3000	103.22	.3097	98.53	98.86	90.81	\$4,429	.0045			
Middlesex	825	859,578	110.92	1,032,048	21,619	.0449	2009 / 2017	48,183,457	.5500	96.74	.5321	93.57	94.75	83.67	17,078	.0354			
Misenheimer	728	414,172	109.07	501,780	808	.0068	2005 / 2013	11,956,192	.2200	90.92	.2000	95.84	97.41	86.97	1,108	.0093			
Montreat	724	1,699,609	116.59	1,950,527	9,002	.0038	2006 / 2014	236,800,921	.3700	93.53	.3461	99.90	99.91	99.14	872	.0004			
Morven	512	NR	NR	NR	NR	NA	2010 / 2018	14,996,831	.4400	96.94	.4265	NR	NR	NR	NR	NA			
New London	603	1,693,749	528.83	2,003,508	18,464	.0177	2005 / 2013	104,459,532	.1600	90.92	.1455	98.44	98.44	98.45	2,599	.0025			
Newland	698	544,088	66.98	764,427	31,271	.0399	2010 / 2014	78,322,560	.3600	97.41	.3507	93.64	94.32	82.82	18,008	.0230			
Newton Grove	570	652,731	161.02	943,607	8,965	.0181	2003 / 2011	49,658,541	.3600	100.00	.3600	93.09	94.31	81.99	11,866	.0239			
North Topsail Beach	744	2,011,745	61.65	5,654,764	9,395	.0011	2010 / 2014	843,169,826	.2355	99.11	.2334	96.64	96.78	84.06	66,438	.0079			
Northwest	740	320,199	89.00	578,776	2,524	.0049	2007 / 2011	51,729,682	.1900	97.27	.1848	84.42	85.53	70.01	15,441	.0298			
Ocean Isle Beach	554	5,539,956	153.08	9,959,820	27,997	.0011	2007 / 2011	2,642,741,661	.0900	97.27	.0875	99.41	99.42	96.56	14,222	.0005			
Old Fort	909	1,346,719	205.55	1,807,117	505	.0005	2003 / 2011	93,757,946	.3700	94.99	.3515	90.20	90.54	81.20	32,179	.0343			
Oriental	900	807,239	115.70	958,180	1,364	.0006	2004 / 2012	213,164,812	.2000	72.72	.1454	96.72	97.07	88.04	13,832	.0065			
Ossipee	545	155,769	123.06	225,186	3,306	.0146	2009 / 2017	22,701,839	.0750	103.07	.0773	97.51	97.46	98.00	1,020	.0045			
Patterson Springs	623	321,594	691.99	343,806	4,400	NA	2008 / 2012	NA	0.0000	97.02	NA	NA	NA	NA	NA	NA	NA	NA	
Peletier	646	226,684	188.83	229,546	1,284	.0015	2007 / 2011	83,634,793	.0550	98.03	.0539	95.00	95.56	81.40	2,173	.0026			
Pink Hill	552	254,932	41.93	909,821	3,197	.0091	2009 / 2017	35,030,177	.5500	102.96	.5663	94.47	94.73	91.22	10,638	.0304			
Polkville	546	264,832	231.08	274,730	2,285	.0086	2008 / 2012	26,455,426	.0500	97.02	.0485	96.11	97.36	86.83	534	.0020			
Red Cross	744	580,060	345.02	580,060	2,971	.0059	2005 / 2013	50,022,405	.1600	90.92	.1455	97.65	98.43	91.73	1,883	.0038			
Rich Square	958	520,359	103.11	852,219	2,237	.0050	2007 / 2011	45,026,756	.6500	103.18	.6707	91.36	93.14	76.82	25,673	.0570			
Richfield	614	351,972	129.16	502,547	2,219	.0036	2005 / 2013	61,871,022	.1500	90.92	.1364	96.80	97.35	90.09	2,978	.0048			
Robbinsville	622	470,520	69.93	984,698	2,137	.0039	2010 / 2015	54,855,788	.4775	100.42	.4795	89.82	91.25	57.35	26,660	.0486			
Roper	611	(465)	-0.13	52,548	74	.0004	2005 / 2013	16,473,301	.8200	90.77	.7443	79.86	81.27	70.60	27,199	.1651			
Rosman	578	405,194	201.52	686,559	7,655	.0367	2009 / 2013	20,834,721	.4100	98.77	.4050	98.46	99.41	83.60	1,336	.0064			
Saluda	715	357,339	37.93	466,927	5,610	.0056	2009 / 2017	99,297,303	.5050	88.57	.4473	97.27	97.81	84.37	13,695	.0138			
Seaboard	632	193,388	51.91	496,708	5,555	.0239	2007 / 2011	23,197,222	.5000	103.18	.5159	94.09	94.32	92.63	6,892	.0297			
Sedalia	626	197,619	126.99	217,980	177	.0004	2004 / 2012	41,528,700	.2750	103.72	.2852	91.98	91.92	92.93	9,210	.0222			
Star	876	67,967	11.84	277,878	1,971	.0058	2004 / 2012	34,197,008	.6400	71.46	.4573	93.60	95.21	79.34	13,723	.0401			
Taylortown	725	293,597	53.05	376,513	367	.0004	2007 / 2015	82,329,586	.4000	98.30	.3932	88.07	88.15	86.73	39,343	.0478			
Varnamtown	545	1,159,416	935.10	1,163,451	6,106	.0094	2007 / 2011	65,107,803	.0500	97.27	.0486	93.08	94.03	81.94	2,081	.0032			
Vass	723	574,512	99.49	494,174	3,867	.0063	2007 / 2015	61,165,726	.4800	98.30	.4718	98.54	99.17	90.19	4,249	.0069			
Wade	556	203,867	84.59	500,776	558	.0017	2009 / 2017	32,472,018	.2400	100.07	.2402	96.72	98.76	80.12	2,566	.0079			
Wagram	839	605,289	182.69	854,405	2,145	.0086	2003 / 2011	24,977,555	.6500	99.98	.6499	85.76	87.54	70.98	23,096	.0925			
Walnut Creek	837	643,407	52.16	1,539,011	772	.0005	2003 / 2011	153,676,817	.3800	99.47	.3780	99.15	99.87	91.58	5,084	.0033			
Warrenton	864	208,096	21.79	491,507	773	.0010	2009 / 2017	76,349,930	.6100	100.53</td									

**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, 2011**

Municipality	Pop	General Fund		Unit-Wide												Percent Collected		
		Fund Balance Available	FBA As % GF Exp	Invest Cash and Invest (1)	Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2010 Assessed Valuation (3)	Tax Rate	Assess-to-Sales Ratio	2010-11 Tax Rate Adjusted	2010-11 All Property	Excluding Motor Vehicles	Motor Vehicles Only	2010-11 Amount Uncoll	Tax Rate Equiv		
Total		\$ 50,855,037		\$ 80,986,922	\$ 378,408			\$ 10,134,142,041							\$ 2,270,989			

**Group Statistics:**

500-999

Range:

Lowest	(133,954)	-24.10	.0000	.0000	71.46	.0364	63.87	65.16	49.28
Highest	5,539,956	1097.55	.0449	.8200	114.43	.7443	99.90	99.91	99.14
Average	612,711	111.58	.0037	.2132	96.17	.2050	95.46	96.86	87.96

**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, 2011**

Municipality	Pop	General Fund		Unit-Wide													Percent Collected		
		Fund Balance Available	FBA As % GF Exp	Cash and Invest (1)	Invest Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2010 Assessed Valuation (3)	Tax Rate	Assess-to-Sales Ratio	2010-11 Tax Rate	2010-11 All Property	Excluding Motor Vehicles	Motor Vehicles Only	2010-11 Amount Uncoll	2010-11 Tax Rate Equiv			
<b>Below 500</b>																			
Askewville	241	\$118,240	297.68	\$191,944	204	.0018	2004 / 2012	\$11,133,156	.1500	86.65	.1300	97.38	98.87	89.97	\$432	.0039			
Atkinson	301	295,940	103.28	298,349	2,533	.0214	2003 / 2011	11,837,612	.3700	100.68	.3725	91.82	93.82	82.06	3,334	.0282			
Autryville	196	202,159	164.99	232,955	1,531	.0191	2003 / 2011	8,016,874	.5000	100.00	.5000	96.07	97.91	86.84	1,597	.0199			
Bakersville	464	511,108	96.46	NR	NR	NA	2009 / 2013	29,734,858	.3500	104.50	.3658	NR	NR	NR	NR	NA			
Bald Head Island	159	5,027,224	56.73	6,066,890	21,085	.0011	2007 / 2011	1,996,398,778	.3275	97.27	.3186	98.21	98.21	96.74	124,942	.0063			
Bath	250	162,403	94.47	NR	NR	NA	2010 / 2018	48,679,618	.1800	99.57	.1792	NR	NR	NR	NR	NA			
Bear Grass	73	141,722	172.25	146,203	92	.0018	2009 / 2017	5,225,386	.2700	98.88	.2670	98.47	99.57	90.06	215	.0041			
Beech Mountain	322	3,985,403	96.16	6,820,535	7,585	.0013	2006 / 2012	593,958,225	.6400	97.91	.6266	98.53	98.63	89.98	55,651	.0094			
Bethania	329	237,759	140.70	239,701	243	.0007	2009 / 2013	34,166,622	.3500	103.90	.3637	98.69	99.04	94.56	1,564	.0046			
Boardman	157	201,029	591.05	248,742	1,660	.0277	2005 / 2013	5,987,769	.0500	84.58	.0423	83.81	87.91	56.27	469	.0078			
Bolivia	144	546,136	1882.06	546,452	2,732	.0183	2007 / 2011	14,945,958	.0500	97.27	.0486	91.83	93.93	61.44	612	.0041			
Bridgeton	456	139,392	28.32	217,526	292	.0004	2010 / 2018	66,974,449	.5000	101.23	.5062	94.90	95.29	86.73	17,123	.0256			
Brookford	383	621,928	213.53	663,028	19,426	.0795	2007 / 2011	24,434,599	.5200	100.00	.5200	82.55	93.07	68.53	29,844	.1221			
Bunn	346	449,798	114.23	NR	NR	NA	2004 / 2011	21,943,657	.6900	92.16	.6359	NR	NR	NR	NR	NA			
Cameron	286	263,023	123.02	237,416	382	.0020	2007 / 2015	19,238,468	.5750	98.30	.5652	97.45	99.33	87.10	2,855	.0148			
Casar	298	71,278	217.78	72,146	73	.0006	2008 / 2012	12,891,994	.0500	97.02	.0485	95.21	96.49	85.53	311	.0024			
Castalia	269	NR	NR	NR	NR	NA	2009 / 2017	9,442,851	.2000	96.74	.1935	NR	NR	NR	NR	NA			
Caswell Beach	401	608,759	60.69	3,107,701	33,816	.0078	2007 / 2011	431,929,706	.1300	97.27	.1265	99.63	99.68	95.44	2,057	.0005			
Cedar Rock	301	85,494	72.22	90,035	138	.0002	2005 / 2013	55,670,563	.1500	96.56	.1448	97.52	97.71	94.96	1,992	.0036			
Centerville	90	12,235	259.16	12,235	NR	NA	2004 / 2011	NA	.0000	92.16	NA	NA	NA	NA	NA	NA			
Cerro Gordo	207	156,033	194.06	213,211	87	.0011	2005 / 2013	7,597,616	.2000	84.58	.1692	84.02	89.33	53.56	2,326	.0306			
Chimney Rock	113	95,644	29.08	369,953	363	.0005	2007 / 2011	70,105,255	.0750	100.48	.0754	95.27	95.31	91.70	2,474	.0035			
Cofield	413	1,014,034	376.26	957,386	3,413	.0150	2003 / 2011	22,733,360	.4500	101.13	.4551	93.65	95.95	59.36	6,502	.0286			
Colerain	204	77,165	48.60	173,035	86	.0007	2004 / 2012	11,861,963	.4500	86.65	.3899	97.30	99.09	89.44	1,489	.0126			
Como	91	30,672	30.10	56,371	84	.0018	2003 / 2011	4,617,698	.3000	101.13	.3034	96.56	99.12	63.21	465	.0101			
Conetoe	295	297,392	180.57	297,392	512	.0047	2009 / 2017	10,930,199	.1600	97.00	.1552	86.37	88.35	77.33	2,436	.0223			
Cove City	401	254,033	231.58	393,513	1,164	.0068	2010 / 2018	17,208,763	.1500	101.23	.1518	95.83	97.93	84.65	1,094	.0064			
Creswell	276	358,264	348.30	646,265	3,246	.0256	2005 / 2013	12,660,245	.3900	90.77	.3540	89.90	91.40	78.54	4,987	.0394			
Crossnore	192	232,432	152.47	240,449	782	.0065	2010 / 2014	12,011,412	.2400	97.41	.2338	91.02	91.73	85.00	2,373	.0198			
Danbury	189	80,829	93.79	82,507	312	.0027	2009 / 2013	11,519,104	.2700	96.59	.2608	95.37	95.65	90.63	1,428	.0124			
Dillsboro	233	130,110	95.08	134,681	233	.0005	2008 / 2012	44,920,663	.2100	108.42	.2277	95.50	95.71	90.53	4,933	.0110			
Dover	403	95,781	40.88	333,501	750	.0048	2010 / 2018	15,688,142	.3000	101.23	.3037	93.56	95.31	81.27	3,472	.0221			
Dublin	339	509,962	159.81	NR	NR	NA	2007 / 2015	16,199,905	.4900	91.63	.4490	NR	NR	NR	NR	NA			
Duck	369	1,589,710	29.77	1,808,533	3,792	.0002	2005 / 2013	2,152,941,746	.1150	118.73	.1365	99.89	99.93	87.46	2,709	.0001			
Earl	260	185,063	398.71	131,699	1,308	.0137	2008 / 2012	9,536,444	.1700	97.02	.1649	95.20	96.79	85.52	785	.0082			
East Arcadia	488	99,270	99.15	146,750	NR	NA	2007 / 20												

**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, 2011**

Municipality	Pop	General Fund		Unit-Wide													Percent Collected		
		Fund Balance Available	FBA As % GF Exp	Cash and Invest (1)	Invest Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2010 Assessed Valuation (3)	Tax Rate	Assess-to-Sales Ratio	2010-11 Tax Rate	2010-11 All Property	Excluding Motor Vehicles		Motor Vehicles Only	2010-11 Amount Uncoll	Tax Rate Equiv		
													2010-11 All Property	Excluding Motor Vehicles	Motor Vehicles Only				
<b>Below 500 continued</b>																			
Grimesland	446	\$290,957	108.48	\$425,117	2,159	.0134	2008 / 2012	\$16,054,215	.4800	99.29	.4766	87.60	89.05	79.18	\$9,056	.0564			
Halifax	234	257,433	110.46	384,554	151	.0012	2007 / 2015	12,483,665	.5500	95.50	.5253	97.92	99.19	89.35	1,400	.0112			
Harrells	202	102,206	107.65	105,667	410	.0048	2003 / 2011	8,600,958	.1300	100.00	.1300	91.37	92.29	73.38	965	.0112			
Harrellsville	106	97,675	240.34	172,282	272	.0049	2003 / 2011	5,575,430	.3500	101.13	.3540	97.88	98.40	93.44	413	.0074			
Hassell	84	90,295	561.19	90,295	290	.0121	2009 / 2017	2,393,441	.2500	98.88	.2472	86.85	87.06	85.39	790	.0330			
Hayesville	312	393,787	189.48	398,605	4,714	.0128	2010 / 2018	36,800,209	.2650	113.85	.3017	93.32	93.46	89.39	6,551	.0178			
Indian Beach	112	1,589,472	120.28	1,527,715	1,931	.0003	2007 / 2011	636,642,150	.1500	98.03	.1470	93.64	93.63	94.93	60,818	.0096			
Jamesville	491	357,943	189.78	504,807	1,095	.0063	2009 / 2017	17,354,614	.7000	98.88	.6922	81.95	82.11	80.69	21,757	.1254			
Kelford	251	216,214	333.42	219,018	582	.0099	2004 / 2012	5,851,530	.3600	86.65	.3119	93.12	97.55	70.93	1,453	.0248			
Kittrell	468	192,984	784.77	195,019	436	.0062	2008 / 2016	7,009,292	.1000	116.76	.1168	95.87	95.61	96.95	269	.0038			
Lake Santeetlah	45	469,720	276.72	614,133	4,122	.0033	2010 / 2015	124,258,219	.0625	100.42	.0628	99.87	99.87	100.00	103	.0001			
Lansing	159	191,286	256.44	NR	NR	NA	2006 / 2011	7,770,486	.3500	98.81	.3458	NR	NR	NR	NR	NA			
Lasker	122	47,634	147.90	48,795	50	.0013	2007 / 2011	3,800,461	.2500	103.18	.2580	94.42	93.70	98.14	551	.0145			
Lattimore	489	384,258	399.16	279,426	4,446	.0244	2008 / 2012	18,207,522	.1800	97.02	.1746	97.57	98.31	89.48	798	.0044			
Leggett	60	73,406	412.18	76,044	36	.0008	2009 / 2017	4,377,144	.2500	97.00	.2425	88.32	91.11	70.90	1,293	.0295			
Linden	130	18,575	30.99	517,748	3,197	.0360	2009 / 2017	8,888,656	.1500	100.07	.1501	90.07	90.27	88.83	1,348	.0152			
Love Valley	90	113,753	221.59	113,753	NR	NA	2007 / 2011	9,818,431	.2500	98.70	.2468	73.68	73.45	77.14	6,450	.0657			
Lumber Bridge	94	302,300	423.67	341,914	434	.0066	2010 / 2015	6,569,843	.3000	100.00	.3000	86.81	88.37	70.56	2,596	.0395			
Macon	119	106,637	212.46	109,501	1,241	.0241	2009 / 2017	5,159,504	.3000	100.53	.3016	96.21	97.07	90.01	579	.0112			
Marietta	175	79,896	269.96	79,896	581	NA	2010 / 2015	NA	.0000	100.00	NA	NA	NA	NA	NA	NA			
McDonald	113	208,115	750.02	208,115	1,561	.0473	2010 / 2015	3,300,532	.0500	100.00	.0500	92.13	92.86	80.85	121	.0037			
McFarlan	117	166,192	547.04	167,171	513	.0145	2010 / 2018	3,532,465	.2400	96.94	.2327	92.61	93.48	84.64	630	.0178			
Mesic	220	56,640	91.51	54,490	6	.0001	2004 / 2012	10,995,792	.2300	72.72	.1673	85.71	88.66	64.95	3,156	.0287			
Micro	444	77,156	26.36	166,254	97	.0005	2003 / 2011	20,443,750	.5500	98.69	.5428	98.89	99.87	89.92	1,243	.0061			
Middleburg	133	104,655	184.46	104,547	199	.0034	2008 / 2016	5,805,898	.2500	116.76	.2919	94.06	95.06	89.66	850	.0146			
Milton	166	NR	NR	NR	NR	NA	2008 / 2012	10,199,919	.2300	98.83	.2273	NR	NR	NR	NR	NA			
Minnesota Beach	440	493,020	312.70	496,579	1,366	.0016	2004 / 2012	82,968,986	.1800	72.72	.1309	98.47	98.80	93.39	2,258	.0027			
Momeyer	225	186,230	343.67	187,081	1,205	.0102	2009 / 2017	11,804,367	.0900	96.74	.0871	98.50	98.78	96.89	158	.0013			
Mooresboro	312	256,933	837.93	257,563	2,094	NA	2008 / 2012	NA	.0000	97.02	NA	NA	NA	NA	NA	NA			
Norman	138	91,124	331.38	91,454	1,382	NA	2008 / 2012	NA	.0000	100.83	NA	NA	NA	NA	NA	NA			
Orrum	91	25,468	132.43	25,468	NR	NA	2010 / 2015	NA	.0000	100.00	NA	NA	NA	NA	NA	NA			
Pantego	180	371,144	228.80	373,737	5,219	.0311	2010 / 2018	16,781,515	.1600	99.57	.1593	92.27	92.26	92.30	2,576	.0154			
Parkton	437	359,607	97.36	373,348	462	.0019	2010 / 2015	24,649,646	.5000	100.00	.5000	91.83	93.91	70.01	10,012	.0406			
Parmele	278	93,423	85.83	93,778	90	.0010	2009 / 2017	8,638,654	.6800	98.88	.6724	81.21	82.16	72.72	10,006	.1158			
Peachland	438	603,825	311.11	753,457	4,427	.0244	2010 / 2018	18,126,774	.3000	96.94	.2908	90.77	93.06	73.61	4,860	.0268			
Pollocksville	311	185,918	123.90	268,726	1,611	.0089	2006 / 2015	18,054,526	.3300	84.77	.2797	97.34	99.48	80.56	1,594	.0088			
Powellsville	276	NR	NR	NR	NR	NA	2004 / 2012	7,298,03											

**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, 2011**

Municipality	Pop	General Fund		Unit-Wide													Percent Collected		
		Fund Balance Available	FBA As % GF Exp	Cash and Invest (1)	Invest Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2010 Assessed Valuation (3)	Tax Rate	Assess-to-Sales Ratio	2010-11		2010-11 All Property	Excluding Motor Vehicles	Motor Vehicles Only	2010-11		Amount Uncoll	Tax Rate Equiv
											2010-11 Tax Rate Adjusted	2010-11 Tax Rate							
<b>Below 500 continued</b>																			
Seagrove	229	\$257,916	131.14	\$261,477	1,045	.0034	2007 / 2013	\$30,366,057	.4000	97.48	.3899	95.44	97.12	74.79	\$5,593	.0184			
Seven Devils	193	866,139	82.40	1,377,646	6,398	.0042	2006 / 2012	152,695,377	.5100	97.91	.4993	98.09	98.19	91.61	14,891	.0098			
Seven Springs	110	97,509	210.40	263,927	312	.0073	2003 / 2011	4,297,724	.5000	99.47	.4974	87.37	89.65	74.02	2,719	.0633			
Severn	276	664,863	325.33	1,062,361	1,179	.0040	2007 / 2011	29,731,093	.3900	103.18	.4024	96.62	97.73	88.67	3,910	.0132			
Simpson	419	98,630	38.42	130,555	719	.0030	2008 / 2012	23,632,940	.4500	99.29	.4468	87.84	88.09	85.74	12,826	.0543			
Sims	283	285,355	363.33	630,367	5,474	.0370	2008 / 2016	14,779,030	.4600	105.14	.4836	96.79	98.38	89.00	2,203	.0149			
Speed	80	NR	NR	NR	NR	NA	2009 / 2017	3,674,360	.3000	97.00	.2910	NR	NR	NR	NR	NA			
Spencer Mountain	37	21,504	162.18	21,558	9	.0005	2007 / 2013	1,659,197	.1300	103.22	.1342	98.19	100.00	53.01	39	.0024			
Staley	394	413,964	373.17	602,809	2,400	.0119	2007 / 2013	20,139,847	.1250	97.48	.1219	94.52	98.58	70.64	1,435	.0071			
Stem	465	317,738	199.43	319,546	533	.0018	2010 / 2018	29,266,540	.4500	100.37	.4517	98.29	99.60	79.68	2,551	.0087			
Stonewall	281	307,363	360.67	214,583	226	.0004	2004 / 2012	52,182,010	.1500	72.72	.1091	98.06	98.36	89.94	1,512	.0029			
Stovall	419	83,756	22.88	444,900	3,169	.0196	2010 / 2018	16,145,540	.4900	100.37	.4918	91.35	92.99	75.35	6,856	.0425			
Sugar Mountain	198	817,386	56.22	960,954	7,537	.0021	2010 / 2014	351,440,648	.3300	97.41	.3215	98.68	98.76	92.14	14,995	.0043			
Tar Heel	117	104,309	300.65	104,309	1,214	.0217	2007 / 2015	5,603,053	.3000	91.63	.2749	89.41	92.25	74.75	1,794	.0320			
Teachey	378	311,412	142.95	322,039	3,678	.0171	2009 / 2017	21,536,566	.4500	96.74	.4353	95.03	98.63	64.32	4,783	.0222			
Topsail Beach	370	1,369,582	32.62	3,107,666	30,414	.0069	2003 / 2011	440,305,819	.2700	100.68	.2718	98.56	98.66	89.83	19,446	.0044			
Trenton	287	423,118	560.96	517,411	3,482	.0249	2006 / 2015	13,991,487	.3700	84.77	.3136	92.73	95.04	71.27	3,863	.0276			
Turkey	292	81,163	72.87	128,859	847	.0107	2003 / 2011	7,946,958	.2500	100.00	.2500	95.07	98.21	74.80	988	.0124			
Vandemere	254	183,286	221.06	NR	NR	NA	2004 / 2012	22,234,868	.2000	72.72	.1454	NR	NR	NR	NR	NA			
Waco	322	118,420	223.81	127,067	333	.0027	2008 / 2012	12,543,209	.1500	97.02	.1455	96.52	97.72	87.43	677	.0054			
Washington Park	453	293,144	101.83	311,097	4,313	.0083	2010 / 2018	51,804,923	.2600	99.57	.2589	97.47	97.93	91.08	3,421	.0066			
Watha	191	99,218	145.44	72,887	110	.0015	2003 / 2011	7,292,143	.0500	100.68	.0503	93.60	95.80	76.76	229	.0031			
Webster	365	230,668	285.95	230,668	27	.0000	2008 / 2012	58,380,992	.0700	108.42	.0759	94.88	95.35	85.18	2,081	.0036			
Total		\$ 40,831,980		\$ 53,031,588	\$ 257,150			\$ 8,728,407,842							\$ 604,476				

**Group Statistics:**

**Below 500**

Range:

Lowest	834	1.31	.0000	.0000	72.72	.0423	71.73	73.45	35.12
Highest	5,027,224	1882.06	.0795	.7000	118.73	.6922	99.89	100.00	100.00
Average	361,345	98.64	.0029	.2606	101.92	.2656	97.41	97.80	88.34

**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, 2011**

Municipality	Pop	General Fund		Unit-Wide												Percent Collected	
		Fund Balance Available	As % GF Exp	Cash and Invest (1)	Invest Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2010 Assessed Valuation (3)	Tax Rate	Assess-to-Sales Ratio	2010-11 Tax Rate Adjusted	2010-11 All Property	Excluding Motor Vehicles	Motor Vehicles Only	2010-11 Amount Uncoll	2010-11 Tax Rate Equiv	
<b>Statewide without Electric Systems</b>																	
				\$ 5,659,151,380	\$ 169,171,601			\$ 458,650,595,581								\$ 42,775,510	
Range:																	
Lowest		(133,954)	-24.10			.0000			.0000	71.46	.0183	63.87	65.16	35.12			
Highest		137,982,964	1882.06			.2062			.8200	131.29	.8000	99.90	100.00	100.00			
Average		2,868,465	41.20			.0369			.4011	101.44	.4068	97.74	98.43	88.40			
<b>Statewide all Units</b>																	
				\$ 6,953,175,430	\$ 179,352,983			\$ 565,199,051,217								\$ 57,070,226	
Range:																	
Lowest		(133,954)	-24.10			.0000			.0000	71.46	.0183	63.87	65.16	35.12			
Highest		137,982,964	312.53			.2062			.8200	131.29	.8000	99.90	100.00	100.00			
Average		3,157,712	39.64			.0317			.4122	101.47	.4183	97.63	98.33	87.77			

### **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, 2010.
  - (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) "NA" in the tax rate column indicates the municipality did not levy an ad valorem tax.

\* - Indicates that the AFIR was not received , but the collection percentages were available through the audit report

NR Indicates that data was not submitted on the Annual Financial Information Report (LGC 37-11)

NA Information not available