



State of North Carolina

Department of State Treasurer

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TREASURER

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

VANCE HOLLOWMAN
DEPUTY TREASURER
Memorandum #1071

April 4, 2007

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, 2006

This publication provides comparative cash and investment, fund balance, and tax levy information of municipal governments for the fiscal year ended June 30, 2006. In the past, we have added the county assessment-to-sales ratios and have calculated effective tax rates for each municipality. (Note: the effective tax rate is calculated by multiplying the unit-wide tax rate by the assessment-to-sales ratio.) Providing the effective tax rates should result in a better comparison of tax rates between municipalities, given those municipalities are at different points on their revaluation cycles. The average tax rates are calculated on a dollar-weighted basis. In addition, the dollar-weighted average unit-wide effective tax rates for the last five fiscal years are presented. The statistics provide a range of highest and lowest items within a grouping and the mathematical average. Tax collection percentages and average tax collection percentages are presented for all property, all property other than motor vehicles, and motor vehicles only.

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

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

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

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

Average Tax Collection Percentages

<u>Population Grouping</u>	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>
Statewide - All Units	97.08%	97.10%	97.37%	97.41%	97.51%
Units With Electrical Systems:					
All with electric	96.20	96.27	96.52	96.95	96.77
50,000 and Above	96.46	96.52	96.81	97.12	97.16
10,000 to 49,999	96.23	96.37	96.52	97.05	96.63
2,500 to 9,999	95.16	95.16	95.21	95.85	95.48
1,000 to 2,499	92.04	90.61	90.56	92.66	93.16
500 to 999	96.13	95.95	97.04	96.55	96.64
499 and Below	90.60	90.46	93.24	92.79	90.53
Units Without Electrical Systems:					
All without electric	97.30	97.31	97.59	97.53	97.71
50,000 and Above	97.75	97.82	98.01	97.83	98.14
10,000 to 49,999	96.60	96.54	96.79	97.36	97.50
2,500 to 9,999	96.49	96.46	96.91	97.00	97.01
1,000 to 2,499	96.38	96.23	96.59	96.85	96.61
500 to 999	94.86	94.10	96.09	96.08	95.97
499 and Below	97.13	97.59	98.11	93.30	89.11

For municipalities, the statewide tax collection percentage improved slightly in 2005-06. The high tax collection percentages over the last five fiscal years are a good indicator of the quality of municipal financial management; however in some individual cases there is still room for improvement.

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

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

Average 2005-2006 Tax Collection Percentages

<u>Population Grouping</u>	<u>Excluding Motor Vehicles</u>	<u>Motor Vehicles</u>
Statewide - All Units	98.54%	86.58%
Units With Electrical Systems:		
All with electric	98.10	84.42
50,000 and Above	98.50	84.65
10,000 to 49,999	97.90	84.91
2,500 to 9,999	96.99	80.75
1,000 to 2,499	95.05	80.78
500 to 999	97.47	82.35
499 and Below	91.59	85.66
Units Without Electrical Systems:		
All without electric	98.65	87.24
50,000 and Above	99.04	88.07
10,000 to 49,999	98.53	87.40
2,500 to 9,999	98.08	85.01
1,000 to 2,499	97.71	83.06
500 to 999	97.16	80.76
499 and Below	89.52	80.30

For the 2005-2006 fiscal year we continue to report collection rates for motor vehicles and property other than motor vehicles separately. These figures are included in the report because the methods of billing and collecting taxes differ between motor vehicles and other classes of property. The same trend noted for all property is noted for all property other than motor vehicles. Tax collection percentages for municipalities vary according to population, with the largest municipalities having the highest tax collection percentages. This trend is generally true for motor vehicle taxes, but the trend is not as strong. A strong correlation between population and motor vehicle tax collection rates was noted among counties.

For the 2005-2006 fiscal year collections for titled vehicles are collected under the staggered system. Taxes are due upon a titled vehicle on the first day of the fourth month after the vehicle is registered. Therefore, taxes levied on vehicles registered during April, May and June of a fiscal year are not due until the subsequent fiscal year. These taxes should not be included in the current year's levy or in calculating the percentage of that levy collected for financial reporting purposes.

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

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

		Average Unit-Wide Tax Rates (per \$100)				
<u>Population Grouping</u>		<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>
Statewide – All Units		\$0.4511	\$0.4594	\$0.4566	\$0.4448	\$0.4321
Units With Electrical Systems						
All with electric	0.4761	0.4852	0.4846	0.4658	0.4713	
50,000 and Above	0.5278	0.5395	0.5419	0.5135	0.5264	
10,000 to 49,999	0.4433	0.4506	0.4540	0.4388	0.4374	
2,500 to 9,999	0.4201	0.4341	0.4137	0.4079	0.4094	
1,000 to 2,499	0.4356	0.4507	0.4655	0.4693	0.4667	
500 to 999	0.2350	0.2350	0.2208	0.1978	0.1969	
499 and Below	0.4368	0.4326	0.4319	0.4526	0.4508	
Units Without Electrical Systems						
All without	0.4449	0.4530	0.4496	0.4395	0.4228	
50,000 and Above	0.4732	0.4812	0.4807	0.4681	0.4576	
10,000 to 49,999	0.4628	0.4794	0.4737	0.4680	0.4686	
2,500 to 9,999	0.3722	0.3833	0.3759	0.3626	0.3191	
1,000 to 2,499	0.3477	0.3479	0.3386	0.3306	0.3297	
500 to 999	0.3495	0.3430	0.3355	0.3263	0.2737	
499 and Below	0.3445	0.3249	0.3240	0.3181	0.3049	

The table on the next page shows the effective tax rates. The effective tax rate equals the property tax levy divided by the estimated market value of assessed property. The averages in the following table are also dollar weighted. Prior to 2002-03 in general, with a few exceptions, the table shows a decline in property taxes as a percent of market values. For 2002-03, the larger municipalities began experiencing an increase in this average. For 2003-04 the effective tax rate increased almost across the board while the stated tax rate decreased. For 2004-05 and also 2005-06 the overall effective tax rates decreased.

<u>Population Grouping</u>	Average Unit-Wide Effective Tax Rates (per \$100)				
	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>
Statewide – All Units	0.4087	0.4113	0.4209	0.4108	0.3987
Units With Electrical Systems					
All with electric	0.4259	0.4320	0.4454	0.4451	0.4419
50,000 and Above	0.4704	0.4733	0.4874	0.5027	0.5058
10,000 to 49,999	0.4070	0.4102	0.4254	0.4127	0.4040
2,500 to 9,999	0.3436	0.3776	0.3812	0.3767	0.3719
1,000 to 2,499	0.3752	0.4023	0.4081	0.4252	0.4060
500 to 999	0.2019	0.1998	0.2193	0.1898	0.1775
499 and Below	0.3738	0.3622	0.3607	0.3849	0.4048
Units Without Electrical Systems					
All without	0.4087	0.4062	0.4147	0.4025	0.3888
50,000 and Above	0.4359	0.4374	0.4469	0.4385	0.4246
10,000 to 49,999	0.4243	0.4288	0.4533	0.4419	0.4368
2,500 to 9,999	0.3312	0.3376	0.3354	0.3093	0.2921
1,000 to 2,499	0.3004	0.2988	0.2955	0.2870	0.2826
500 to 999	0.2974	0.2956	0.2734	0.2540	0.2410
499 and Below	0.2778	0.2661	0.3058	0.2788	0.2490

Using the actual dollars in the tax levy when determining average rates clarifies the relationship between population and tax rates. With the exception of the smallest units, a trend can be found between population and both tax rates and effective tax rates for the past five fiscal years. Groups with higher populations generally have higher tax rates, the exceptions being the groups with electric systems and populations between 500 and 999 and 2,500 and 9,999. The 499 and below groups have tax rates above the next higher population groups. The comparatively small number of municipalities making up some of the population groups with electric systems may make those population groups more susceptible to statistical variations. While the averages provide general trend data, there may be substantial variation among individual units within population groups. A consistent trend for tax rates is that for most municipalities the tax rate is lower in the fiscal years immediately following revaluation. Tax rates usually increase as a municipality moves through the revaluation cycle, reaching a peak immediately before revaluation. The effective tax rate is more stable as it is adjusted for actual real estate sales compared to assessed values.

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

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

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

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

The chart below shows the average percentage of fund balance available for appropriation for similarly grouped counties and cities for the fiscal year ended June 30, 2006. Officials should use these figures to compare their unit to similar units and evaluate the adequacy of their unit's current reserves.

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

by Size	Average Fund Balance	Average Balance As a Percentage of Average Expenditures
Cities –		
All	\$2,118,309	36.30%
50,000 or more	36,013,060	23.04
10,000 to 49,999	5,795,124	37.42
2,500 to 9,999	2,157,651	62.21
1,000 to 2,499	888,691	65.48
500 to 999	536,594	100.34
Under 500	321,966	121.62
 Cities – electric		
All	\$4,459,119	35.90%
50,000 or more	19,276,207	29.05
10,000 to 49,999	6,502,458	41.15
2,500 to 9,999	1,701,547	38.87
1,000 to 2,499	943,387	74.69
500 to 999	749,770	68.27
Under 500	205,603	112.42

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 2006 Annual Financial Information Reports (LGC-37 or AFIR) submitted to the Department of State Treasurer. In some cases this information was obtained from the municipality's audited financial statements. The fund balance available data was taken from the audited financial statements. The assessed valuation, tax rate, and last year of revaluation for each municipality were compiled from data obtained from the Department

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of Revenue. The NC Department of Revenue calculates the assessment-to-sales ratios annually for each county. This ratio is based on a sample of selected real estate transactions within a municipality and equals the assessed valuation divided by the actual sales price. The ratio of the dominant county of the municipality is used as the municipality's ratio. The municipality populations were provided by the Office of State Budget and Management and are estimates as of July 1, 2005 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 John Herron at (919) 807-2397.

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, 2006

Municipality	Pop	General Fund		Unit-Wide														
		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, 2005		Assess Tax Rate Adjusted	-to-Sales Ratio	2005-06		Percent Collected		2005-06 Motor Vehicles Only	2005-06 Amount Uncoll	Tax Rate Equiv
								Assessed Valuation (3)	Tax Rate			2005-06 All Property	Excluding Motor Vehicles					
50,000 and Above																		
Concord	63,429	\$25,610,931	51.31	\$69,939,313	3,069,989	.0425	2004 / 2008	\$7,229,795,116	.4300	98.33	.4228	98.11	98.83	89.28	\$596,467	.0083		
Fayetteville	174,422	31,022,074	30.15	142,115,415	5,097,310	.0672	2003 / 2007	7,585,427,875	.5300	92.46	.4900	96.48	98.71	81.09	1,455,517	.0192		
Gastonia	70,278	8,683,807	17.32	47,569,056	2,133,831	.0491	2003 / 2007	4,343,447,220	.5400	97.29	.5254	95.90	97.20	83.67	971,512	.0224		
Greenville	68,977	19,522,483	31.99	94,665,706	4,505,121	.1124	2004 / 2008	4,006,377,013	.5600	96.75	.5418	96.62	98.91	80.35	768,490	.0192		
High Point	92,515	17,222,017	19.00	119,021,026	5,726,242	.0683	2004 / 2012	8,382,682,024	.5930	98.69	.5852	98.46	99.01	91.73	766,498	.0091		
Rocky Mount	56,291	13,595,928	31.20	36,918,300	1,849,326	.0596	2001 / 2009	3,102,686,847	.5000	91.08	.4554	95.61	97.04	81.37	674,085	.0217		
Total		<u>\$ 115,657,240</u>		<u>\$ 510,228,816</u>	<u>\$ 22,381,819</u>			<u>\$ 34,650,416,095</u>							<u>\$ 5,232,569</u>			
<i>Group Statistics:</i>																		
50,000 and Above																		
Range:																		
Lowest		8,683,807	17.32			.0425				.4300	91.08	.4228	95.61	97.04	80.35			
Highest		31,022,074	51.31			.1124				.5930	98.69	.5852	98.46	99.01	91.73			
Average		19,276,207	29.05			.0646				.5264	96.08	.5058	97.16	98.50	84.65			

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, 2006

Municipality	Pop	General Fund		Unit-Wide														
		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, 2005		Assess Tax Rate -to-Sales Ratio	2005-06 Tax Rate Adjusted	Percent Collected		2005-06 All Property	Excluding Motor Vehicles Only	Motor Vehicles	2005-06 Amount Uncoll	Tax Rate Equiv
								Assessed Valuation (3)	Tax Rate			95.21	97.60	75.62	\$265,035	.0273		
10,000-49,999																		
Albemarle	15,917	\$4,165,457	34.91	\$18,352,628	639,880	.0660	2005 / 2009	\$969,640,496	.5600	99.90	.5594	95.21	97.60	75.62	\$265,035	.0273		
Apex	27,215	14,109,166	64.37	49,218,562	1,926,650	.0738	2000 / 2008	2,611,680,942	.4000	89.16	.3566	98.79	99.68	91.77	127,055	.0049		
Clayton	11,584	4,706,888	46.06	11,170,703	468,133	.0480	2003 / 2011	974,835,080	.4900	97.04	.4755	98.91	99.75	90.58	52,160	.0054		
Cornelius	17,144	9,388,238	64.55	11,948,300	517,141	.0163	2003 / 2007	3,163,928,940	.2600	95.06	.2472	97.90	98.78	90.10	177,967	.0056		
Elizabeth City	18,871	4,149,315	31.50	16,729,301	682,683	.0994	1998 / 2006	687,135,345	.6700	66.82	.4477	94.51	96.75	79.15	256,081	.0373		
Huntersville	31,646	15,031,417	89.36	22,146,326	807,362	.0212	2003 / 2007	3,807,022,819	.2800	95.06	.2662	96.06	97.16	86.73	430,953	.0113		
Kings Mountain	10,606	1,926,843	23.53	4,608,957	163,933	.0264	2004 / 2008	621,989,011	.3600	92.45	.3328	95.24	96.42	85.20	110,646	.0178		
Kinston	23,068	2,729,210	16.29	4,971,060	373,551	.0315	2001 / 2009	1,184,408,801	.6000	95.94	.5756	94.41	96.04	79.68	396,781	.0335		
Laurinburg	15,977	1,244,347	17.07	11,133,242	487,811	.0669	2003 / 2007	729,707,895	.3800	97.48	.3704	94.82	96.76	75.78	142,664	.0196		
Lexington	20,918	6,483,344	38.00	23,554,021	993,125	.0764	2001 / 2007	1,299,944,968	.5450	92.32	.5031	96.93	98.63	71.89	218,085	.0168		
Lincolnton	10,582	4,506,014	55.32	13,833,929	597,632	.0851	2004 / 2008	702,525,514	.5600	95.96	.5374	97.03	98.06	87.20	119,553	.0170		
Lumberton	22,619	1,881,204	9.74	11,995,654	685,932	.0504	2005 / 2009	1,361,656,050	.6500	97.30	.6325	92.19	92.72	86.98	654,462	.0481		
Monroe	32,454	12,821,410	48.10	83,505,088	1,242,764	.0514	2004 / 2008	2,417,457,523	.4900	93.12	.4563	97.22	98.37	86.43	336,583	.0139		
Morganton	17,010	5,042,258	32.36	35,074,206	1,665,134	.1239	2001 / 2007	1,344,239,977	.5000	84.50	.4225	98.02	99.01	85.27	135,249	.0101		
New Bern	24,429	4,299,549	18.90	6,241,684	297,622	.0152	2002 / 2010	1,961,820,140	.4700	91.33	.4293	98.22	99.23	89.57	164,518	.0084		
Newton	13,075	2,695,911	28.51	9,646,861	287,448	.0342	2003 / 2007	840,343,870	.4400	96.47	.4245	95.63	97.25	76.84	161,638	.0192		
Shelby	20,876	3,880,989	23.64	22,706,879	1,013,824	.0683	2004 / 2008	1,483,492,873	.4200	92.45	.3883	96.20	97.52	84.63	255,713	.0172		
Smithfield	12,172	1,244,472	12.27	7,602,785	333,030	.0399	2003 / 2011	835,572,787	.5700	97.04	.5531	98.76	99.60	89.70	59,252	.0071		
Statesville	25,397	22,192,320	103.39	61,810,690	2,051,095	.0862	2003 / 2007	2,378,735,559	.3800	93.37	.3548	96.80	97.78	84.08	292,187	.0123		
Tarboro	10,686	3,805,463	41.99	8,398,670	381,726	.0537	2001 / 2009	710,374,531	.4200	85.02	.3571	97.04	99.16	82.66	90,577	.0128		
Wilson	47,911	10,247,803	29.29	71,884,614	2,030,286	.0677	2000 / 2008	2,997,765,562	.4700	90.71	.4263	96.61	98.32	82.92	483,943	.0161		
Total		\$ 136,551,618		\$ 506,534,158	\$ 17,646,762			\$ 33,084,278,683							\$ 4,931,102			

Group Statistics:
10,000-49,999

Range:
Lowest
Highest
Average

1,244,347	9.74	.0152	.2600	66.82	.2472	92.19	92.72	71.89
22,192,320	103.39	.1239	.6700	99.90	.6325	98.91	99.75	91.77
6,502,458	41.15	.0533	.4374	92.36	.4040	96.63	97.90	84.91

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, 2006

Municipality	Pop	General Fund		Unit-Wide														
		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, 2005		Assess Tax Rate Adjusted	-to-Sales Ratio	2005-06		Percent Collected		2005-06 Motor Vehicles Only	2005-06 Amount Uncoll	Tax Rate Equiv
								Assessed Valuation (3)	Tax Rate			2005-06 All Property	Excluding Motor Vehicles					
2,500-9,999																		
Ayden	4,827	\$1,630,802	46.41	\$9,022,299	341,453	.1953	2004 / 2008	\$174,879,862	.5200	96.75	.5031	95.10	98.19	76.95	\$45,229	.0259		
Benson	3,380	156,541	5.75	763,682	22,906	.0108	2003 / 2011	212,689,165	.4700	97.04	.4561	98.22	99.36	86.77	17,879	.0084		
Cherryville	5,563	394,616	9.11	1,040,323	44,686	.0140	2003 / 2007	319,134,194	.4400	97.29	.4281	93.39	95.49	78.98	91,839	.0288		
Dallas	3,668	NR	NR	NR	NR	NA	2003 / 2007	161,496,698	.3500	97.29	.3405	NR	NR	NR	0	NA		
Edenton	5,050	1,158,458	34.37	1,430,420	52,771	.0195	1998 / 2006	270,729,273	.4300	72.78	.3130	96.24	97.49	85.71	44,146	.0163		
Farmville	4,611	903,263	23.41	5,751,839	212,991	.0754	2004 / 2008	282,549,034	.4900	96.75	.4741	90.20	90.73	85.66	136,888	.0484		
Forest City	7,283	2,504,209	30.76	7,350,952	380,778	.0752	2002 / 2007	506,607,040	.3000	88.61	.2658	97.66	98.93	81.53	35,822	.0071		
Granite Falls	4,762	1,398,030	50.40	3,045,133	71,376	.0217	2005 / 2009	329,532,981	.4200	100.00	.4200	95.65	96.63	86.14	60,281	.0183		
La Grange	2,808	857,117	57.06	1,602,045	55,967	.0510	2001 / 2009	109,742,617	.5000	95.94	.4797	91.03	93.74	75.30	49,575	.0452		
Landis	3,036	185,161	8.25	764,510	33,793	.0180	2003 / 2007	187,698,550	.3200	98.39	.3148	94.99	95.56	90.54	30,187	.0161		
Louisburg	3,644	884,435	33.70	6,464,034	185,255	.0827	2004 / 2010	224,075,462	.4850	98.84	.4794	97.87	98.92	82.25	24,734	.0110		
Maiden	3,347	840,073	31.78	4,226,353	166,733	.0523	2003 / 2007	318,550,054	.3800	96.47	.3666	97.75	98.84	81.53	28,925	.0091		
Pineville	6,768	6,861,240	103.20	19,012,371	740,349	.0661	2003 / 2007	1,120,639,466	.3000	95.06	.2852	98.47	99.25	81.91	53,241	.0048		
Red Springs	3,469	400,587	14.72	2,015,822	48,015	.0279	2005 / 2009	172,185,109	.6600	97.30	.6422	79.31	80.44	69.84	216,532	.1258		
Selma	6,841	799,885	17.04	4,443,482	188,959	.0617	2003 / 2011	306,435,997	.4400	97.04	.4270	97.54	99.39	80.96	33,066	.0108		
Sharpsburg	2,590	(126,270)	-9.79	209,293	6,964	.0114	2001 / 2009	61,260,177	.4500	91.08	.4099	78.09	84.06	62.12	57,378	.0937		
Southport	2,677	2,171,041	70.02	6,678,535	192,877	.0453	2003 / 2007	425,860,949	.2700	80.00	.2160	98.04	98.62	88.51	22,573	.0053		
Washington	9,836	4,754,061	45.14	12,209,345	626,605	.1073	2002 / 2010	583,798,069	.5500	89.61	.4929	95.26	98.11	70.57	153,457	.0263		
Waynesville	9,621	3,774,926	33.61	7,406,747	255,298	.0333	2002 / 2006	766,962,262	.4300	77.98	.3353	96.14	97.10	86.60	131,248	.0171		
Winterville	7,698	2,781,211	53.10	6,352,558	104,716	.0216	2004 / 2008	484,709,314	.4500	96.75	.4354	97.46	98.96	85.50	55,903	.0115		
Total		\$ 32,329,386		\$ 99,789,739	\$ 3,732,492			\$ 7,019,536,273							\$ 1,288,903			
Group Statistics:																		
2,500-9,999																		
Range:																		
Lowest		-126,270	-9.79			.0108				.2700	72.78	.2160	78.09	80.44	62.12			
Highest		6,861,240	103.20			.1953				.6600	100.00	.6422	98.47	99.39	90.54			
Average		1,701,547	38.87			.0532				.4094	90.83	.3719	95.48	96.99	80.75			

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, 2006

Municipality	Pop	General Fund		Unit-Wide													
		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, 2005		Assess Tax Rate -to-Sales Ratio	2005-06		Percent Collected		2005-06 Motor Vehicles All Property	2005-06 Amount Uncoll	Tax Rate Equiv
								Assessed Valuation (3)	Tax Rate Adjusted		2005-06 Tax Rate	Excluding Motor Vehicles Only	2005-06 Motor Vehicles All Property	2005-06 Motor Vehicles Only			
1,000-2,499																	
Belhaven	1,936	\$2,331,498	151.04	\$4,504,220	127,746	.1633	2002 / 2010	\$78,248,004	.5200	89.61	.4660	88.70	90.28	76.09	\$45,678	.0584	
Drexel	1,907	1,527,359	160.73	4,671,593	124,055	.1519	2001 / 2007	81,670,859	.3800	84.50	.3211	98.83	98.69	100.00	7,086	.0087	
Enfield	2,327	374,558	21.48	1,480,788	47,138	.0731	1999 / 2007	64,477,614	.7000	78.86	.5520	93.10	95.09	81.12	30,787	.0477	
Fremont	1,429	362,023	35.92	891,574	38,222	.0803	2003 / 2011	47,607,264	.6500	94.52	.6144	91.71	94.62	75.28	26,170	.0550	
Hertford	2,127	777,760	63.48	2,027,263	54,562	.0666	2000 / 2008	81,869,927	.4900	86.86	.4256	93.32	96.47	72.64	26,373	.0322	
Pinetops	1,329	347,826	43.05	1,091,446	25,181	.0568	2001 / 2009	44,351,624	.3600	85.02	.3061	94.45	97.50	79.39	8,804	.0199	
Robersonville	1,641	1,527,257	155.39	7,314,386	252,960	.3878	2001 / 2009	65,224,707	.6000	89.71	.5383	91.64	92.88	81.67	32,733	.0502	
Scotland Neck	2,254	805,772	65.62	2,790,768	118,481	.1727	1999 / 2007	68,615,594	.6000	78.86	.4732	95.75	97.13	87.94	17,294	.0252	
Windsor	2,285	436,433	23.25	2,624,612	105,531	.0932	2004 / 2012	113,249,863	.1500	94.70	.1421	94.26	95.51	86.28	9,792	.0086	
Total		\$ 8,490,486		\$ 27,396,650	\$ 893,876			\$ 645,315,456							\$ 204,717		

Group Statistics:

1,000-2,499

Range:

Lowest	347,826	21.48	.0568	.1500	78.86	.1421	88.70	90.28	72.64
Highest	2,331,498	160.73	.3878	.7000	94.70	.6144	98.83	98.69	100.00
Average	943,387	74.69	.1385	.4667	86.99	.4060	93.16	95.05	80.78

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, 2006

Municipality	Pop	General Fund		Unit-Wide															
		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, 2005		Assess Tax Rate -to-Sales Ratio	2005-06 Tax Rate Adjusted	Percent Collected			2005-06 All Property	Excluding Motor Vehicles Only	Motor Vehicles	2005-06 Amount Uncoll	Tax Rate Equiv
								Assessed Valuation (3)	Tax Rate			2005-06	2005-06	2005-06					
500-999																			
Black Creek	731	\$299,368	59.71	\$2,136,846	74,457	.3355	2000 / 2008	\$22,195,960	.5500	90.71	.4989	90.77	92.58	83.13	\$12,312	.0555			
Fountain	550	458,081	219.69	856,163	5,540	.0272	2004 / 2008	20,388,392	.6000	96.75	.5805	97.04	98.82	82.41	3,635	.0178			
Highlands	954	1,860,832	40.71	6,286,404	285,146	.0249	2003 / 2007	1,144,851,015	.1600	89.86	.1438	99.08	99.20	91.70	16,795	.0015			
Lucama	878	706,194	176.63	3,581,970	95,927	.3109	2000 / 2008	30,853,444	.4500	90.71	.4082	87.72	90.20	76.34	17,312	.0561			
Pikeville	714	597,985	150.16	1,381,260	52,106	.1467	2003 / 2011	35,512,332	.5000	94.52	.4726	96.62	99.10	83.11	5,971	.0168			
Stantonsburg	730	576,160	112.86	3,015,046	94,053	.2873	2000 / 2008	32,739,851	.4300	90.71	.3901	79.27	80.01	74.81	29,410	.0898			
Total		<u>\$ 4,498,620</u>		<u>\$ 17,257,690</u>	<u>\$ 607,229</u>			<u>\$ 1,286,540,994</u>							<u>\$ 85,435</u>				
<i>Group Statistics:</i>																			
500-999																			
Range:																			
Lowest		299,368	40.71			.0249				.1600	89.86	.1438	79.27	80.01	74.81				
Highest		1,860,832	219.69			.3355				.6000	96.75	.5805	99.08	99.20	91.70				
Average		749,770	68.27			.0472				.1969	90.14	.1775	96.64	97.47	82.35				

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, 2006

Municipality	Pop	General Fund		Unit-Wide												
		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, 2005 Assessed Valuation (3)	Assess Tax Rate -to-Sales Ratio	2005-06 Tax Rate Adjusted	2005-06 All Property	Excluding Motor Vehicles	Motor Vehicles Only	2005-06 Amount Uncoll	2005-06 Tax Rate Equiv	
		Percent Collected														
Below 500																
Bostic	321	\$263,488	245.67	\$615,293	17,424	.1388	2002 / 2007	\$12,556,893	.2500	88.61	.2215	93.06	95.18	80.37	\$2,213	.0176
Hamilton	488	NR	NR	NR	NR	NA	2001 / 2009	11,887,247	.5700	89.71	.5113	NR	NR	NR	0	NA
Hobgood	392	103,162	74.88	382,394	3,134	.0312	1999 / 2007	10,055,861	.4500	78.86	.3549	97.50	96.89	100.00	2,304	.0229
Hookerton	484	194,721	85.99	1,307,122	44,061	.3144	2005 / 2013	14,013,931	.5000	100.00	.5000	94.82	96.58	85.82	3,610	.0258
Macclesfield	421	181,621	58.37	732,223	17,355	.1260	2001 / 2009	13,777,348	.4500	85.02	.3826	93.82	96.94	83.13	3,814	.0277
Oak City	362	369,932	182.30	795,678	22,009	.1569	2001 / 2009	14,026,482	.4500	89.71	.4037	76.21	73.96	87.14	15,255	.1088
Walstonburg	231	120,694	107.95	289,829	6,685	.0739	2005 / 2013	9,048,004	.5000	100.00	.5000	93.34	94.04	89.47	3,093	.0342
Total		\$ 1,233,618		\$ 4,122,540	\$ 110,668			\$ 85,365,766							\$ 30,289	
Group Statistics:																
Below 500																
Range:																
Lowest		103,162	58.37		.0312				.2500	78.86	.2215	76.21	73.96	80.37		
Highest		369,932	245.67		.3144				.5700	100.00	.5113	97.50	96.94	100.00		
Average		205,603	112.42		.1296				.4508	89.79	.4048	90.53	91.59	85.66		
Statewide with Electric Systems		\$ 1,165,329,593	\$ 45,372,846					\$ 76,771,453,267							\$ 11,773,015	
Range:																
Lowest		(126,270)	-9.79		.0108				.1500	66.82	.1421	76.21	73.96	62.12		
Highest		31,022,074	245.67		.3878				.7000	100.00	.6422	99.08	99.75	100.00		
Average		4,459,119	35.90		.0591				.4713	93.77	.4419	96.77	98.10	84.42		

Municipal Governments in North Carolina
Cash and Investments, Property Tax Collections and Fund Balance Available for Municipalities Without Electric Systems
For the Fiscal Year Ended June 30, 2006

Municipality	Pop	General Fund		Unit-Wide														
		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, 2005		Assess Tax Rate Adjusted	-to-Sales Ratio	2005-06		Percent Collected		2005-06 Motor Vehicles Only	2005-06 Amount Uncoll	Tax Rate Equiv
								Assessed Valuation (3)	Tax Rate			2005-06 All Property	Excluding Motor Vehicles					
50,000 and Above																		
Asheville	73,189	\$30,869,284	41.17	\$64,367,331	2,461,097	.0356	2002 / 2006	\$6,914,561,548	.5300	82.61	.4378	99.15	99.62	93.58	\$312,554	.0045		
Cary	116,244	57,044,746	59.33	265,187,249	8,659,053	.0710	2000 / 2008	12,192,110,757	.4200	89.16	.3745	99.15	99.82	92.16	432,842	.0036		
Chapel Hill	52,397	11,256,595	24.91	40,054,565	2,032,883	.0388	2005 / 2009	5,233,424,086	.5220	95.58	.4989	99.49	99.76	95.15	140,343	.0027		
Charlotte	640,270	67,885,000	15.69	1,380,543,000	66,626,000	.1017	2003 / 2007	65,498,824,932	.4200	95.06	.3993	97.54	98.64	85.13	7,105,000	.0108		
Durham	209,123	26,213,315	15.73	159,637,191	6,812,569	.0426	2001 / 2008	15,976,282,997	.5200	91.92	.4780	98.36	99.19	88.94	1,547,789	.0097		
Greensboro	237,324	35,319,857	16.74	193,442,368	9,062,435	.0426	2004 / 2012	21,263,948,475	.5675	98.69	.5601	98.25	98.78	92.14	2,152,058	.0101		
Jacksonville	73,121	8,608,868	26.18	29,502,853	1,191,125	.0591	2000 / 2006	2,015,704,273	.5900	83.93	.4952	95.27	96.97	80.79	581,469	.0288		
Raleigh	338,669	79,819,930	29.15	397,017,065	11,856,946	.0372	2000 / 2008	31,909,780,888	.3950	89.16	.3522	98.40	99.54	87.21	2,022,073	.0063		
Wilmington	97,135	18,465,163	23.09	123,508,409	4,158,212	.0468	1999 / 2007	8,883,319,414	.4600	81.83	.3764	98.37	99.42	86.55	670,449	.0075		
Winston-Salem	199,061	24,647,841	16.50	403,560,532	25,039,273	.1486	2005 / 2009	16,849,816,647	.4850	100.00	.4850	98.23	99.06	88.39	1,448,103	.0086		
Total		\$ 360,130,599		\$ 3,056,820,562	\$ 137,899,593			\$ 186,737,774,017							\$ 16,412,680			
Group Statistics:																		
50,000 and Above																		
Range:																		
Lowest		8,608,868	15.69		.0356				.3950	81.83	.3522	95.27	96.97	80.79				
Highest		79,819,930	59.33		.1486				.5900	100.00	.5601	99.49	99.82	95.15				
Average		36,013,060	23.04		.0738				.4576	92.79	.4246	98.14	99.04	88.07				

Municipal Governments in North Carolina
Cash and Investments, Property Tax Collections and Fund Balance Available for Municipalities Without Electric Systems
For the Fiscal Year Ended June 30, 2006

Municipality	Pop	General Fund		Unit-Wide													
		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, 2005 Assessed Valuation (3)	Assess Tax Rate	2005-06 -to-Sales Ratio	2005-06 Tax Rate Adjusted	2005-06 All Property	Excluding Motor Vehicles	Motor Vehicles Only	2005-06 Amount Uncoll	2005-06 Tax Rate Equiv	
		Percent Collected															
10,000-49,999																	
Asheboro	23,219	\$5,382,922	29.64	\$17,063,690	720,074	.0393	2001 / 2007	\$1,831,328,375	.5500	88.20	.4851	98.43	99.65	85.16	\$157,832	.0086	
Boone	14,132	7,929,064	79.01	15,378,279	599,248	.0636	2002 / 2006	942,644,778	.4000	76.49	.3060	98.50	98.98	90.83	56,657	.0060	
Burlington	47,295	21,226,117	53.52	56,739,186	2,471,874	.0715	2001 / 2009	3,457,829,995	.5550	94.91	.5268	96.98	97.86	88.07	580,818	.0168	
Carriboro	18,423	6,519,736	50.16	10,458,873	291,873	.0222	2005 / 2009	1,312,538,286	.6244	95.58	.5968	98.59	98.90	87.04	124,485	.0095	
Clemmons	17,234	5,519,309	156.92	5,937,285	192,272	.0117	2005 / 2009	1,642,590,848	.0900	100.00	.0900	98.97	99.44	94.54	15,337	.0009	
Eden	15,773	5,790,196	48.97	12,942,651	680,085	.0858	2003 / 2009	792,409,343	.5700	95.56	.5447	95.41	97.21	83.17	211,619	.0267	
Fuquay-Varina	12,209	5,114,738	41.08	13,824,240	577,018	.0538	2000 / 2008	1,072,720,674	.5200	89.16	.4636	98.04	99.50	83.51	107,408	.0100	
Garner	22,406	9,404,279	52.51	12,445,989	365,532	.0184	2000 / 2008	1,989,698,917	.5600	89.16	.4993	97.87	99.30	85.42	237,244	.0119	
Goldsboro	38,186	8,557,917	31.31	26,064,749	1,143,860	.0623	2003 / 2011	1,835,686,620	.6500	94.52	.6144	95.03	97.58	74.71	596,079	.0325	
Graham	14,048	9,805,225	134.89	19,913,627	785,283	.0926	2001 / 2009	847,589,078	.4800	94.91	.4556	97.55	99.34	83.36	100,854	.0119	
Havelock	22,461	4,246,861	62.50	11,578,549	456,166	.0752	2002 / 2010	606,353,611	.4500	91.33	.4110	97.04	99.78	81.26	79,816	.0132	
Henderson	16,374	1,987,682	14.63	9,013,388	348,077	.0468	2000 / 2008	743,690,331	.6700	77.78	.5211	93.76	95.54	88.08	311,474	.0419	
Hendersonville	12,237	7,006,109	67.08	32,346,583	1,135,635	.0936	2003 / 2007	1,213,164,604	.4300	86.46	.3718	97.80	98.04	93.96	120,845	.0100	
Hickory	39,018	10,210,631	25.63	27,787,838	945,108	.0219	2003 / 2007	4,320,283,002	.5000	96.47	.4824	97.67	98.63	85.63	504,780	.0117	
Holly Springs	15,196	3,987,910	27.79	14,208,200	633,640	.0487	2000 / 2008	1,301,830,828	.5300	89.16	.4725	97.91	98.22	95.55	146,040	.0112	
Hope Mills	12,422	-	0.00	NR	NR	NA	2003 / 2007	638,009,643	.4100	92.46	.3791	NR	NR	0	NA		
Indian Trail	22,033	3,271,149	74.08	5,117,334	157,381	.0082	2004 / 2008	1,909,512,461	.0800	93.12	.0745	97.09	97.73	91.21	45,754	.0024	
Kannapolis	40,141	1,881,613	8.08	9,576,680	379,898	.0168	2004 / 2008	2,259,901,993	.4970	98.33	.4887	96.71	97.78	87.65	370,856	.0164	
Kernersville	21,277	5,094,836	25.62	10,644,166	482,616	.0239	2005 / 2009	2,019,007,792	.5250	100.00	.5250	98.23	99.05	90.32	187,816	.0093	
Lenoir	18,458	3,056,295	21.35	8,566,227	318,265	.0242	2005 / 2009	1,314,811,192	.5400	100.00	.5400	95.89	97.22	81.58	292,423	.0222	
Lewisville	12,852	3,042,120	88.26	4,075,535	140,902	.0133	2005 / 2009	1,062,540,585	.1770	100.00	.1770	98.82	99.32	94.80	22,294	.0021	
Matthews	25,442	3,765,287	19.04	5,592,461	2,220,660	.0845	2003 / 2007	2,627,132,417	.3075	95.06	.2923	101.85	101.05	108.84	(153,874)	-.0059	
Mint Hill	18,804	6,695,619	86.61	7,338,653	366,495	.0230	2003 / 2007	1,593,257,165	.2750	95.06	.2614	97.20	98.24	89.89	124,992	.0078	
Mooresville	23,143	6,873,120	26.47	14,611,853	577,512	.0181	2003 / 2007	3,190,156,334	.4900	93.37	.4575	97.36	98.25	88.15	415,673	.0130	
Morrisville	12,829	9,176,222	56.95	17,386,512	685,786	.0361	2000 / 2008	1,897,206,922	.4677	89.16	.4170	99.03	99.85	90.22	86,119	.0045	
Pinehurst	11,026	4,840,268	39.68	5,487,343	267,231	.0128	2003 / 2007	2,087,984,562	.3100	97.16	.3012	99.74	99.91	97.22	17,081	.0008	
Reidsville	14,623	6,019,592	48.63	17,279,309	800,467	.0865	2003 / 2009	925,923,969	.6700	95.56	.6403	96.64	97.77	85.52	210,066	.0227	
Roanoke Rapids	16,721	2,174,720	19.70	5,939,643	142,494	.0157	1999 / 2007	907,957,848	.4990	78.86	.3935	97.39	98.09	91.34	111,830	.0123	
Salisbury	29,239	3,310,681	11.34	17,239,811	733,239	.0319	2003 / 2007	2,299,390,370	.6150	98.39	.6051	97.25	98.18	88.02	402,339	.0175	
Sanford	25,883	7,590,494	39.46	24,399,573	899,586	.0526	2003 / 2007	1,708,695,233	.5900	88.75	.5236	96.75	98.13	83.65	329,161	.0193	
Southern Pines	11,794	5,321,506	52.09	14,263,742	575,543	.0424	2003 / 2007	1,356,184,867	.3900	97.16	.3789	99.31	99.73	93.81	37,197	.0027	
Thomasville	26,086	1,492,300	9.71	3,040,175	159,558	.0122	2001 / 2007	1,306,925,380	.5500	92.32	.5078	95.78	97.60	73.22	358,255	.0274	
Wake Forest	19,792	4,944,582	24.29	NR	NR	NA	2000 / 2008	1,734,220,803	.5400	89.16	.4815	NR	NR	0	NA		
Total		\$ 191,239,100		\$ 456,262,143	\$ 20,253,378			\$ 54,749,178,826							\$ 6,209,270		

Group Statistics:
10,000-49,999

Range:

Lowest	0	0.00	.0082	.0800	76.49	.0745	93.76	95.54	73.22
Highest	21,226,117	156.92	.0936	.6700	100.00	.6403	101.85	101.05	108.84
Average	5,795,124	37.42	.0370	.4686	93.21	.4368	97.50	98.53	87.40

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, 2006

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, 2005 Assessed Valuation (3)	Assess Tax Rate	2005-06 -to-Sales Ratio	2005-06 Tax Rate Adjusted	2005-06 All Property	Excluding Motor Vehicles	Motor Vehicles Only	2005-06 Amount Uncoll	2005-06 Tax Rate Equiv				
2,500-9,999																				
Aberdeen	4,214	\$2,141,650	53.69	\$5,257,530	180,315	.0438	2003 / 2007	\$411,764,055	.4300	97.16	.4178	98.88	99.76	89.56	\$20,254	.0049				
Ahoskie	4,490	1,615,001	44.85	5,030,514	175,035	.0859	2003 / 2011	203,782,728	.7000	96.22	.6735	94.90	97.58	74.07	74,043	.0363				
Angier	3,942	2,160,612	80.89	4,013,205	136,037	.0680	2003 / 2007	200,061,658	.5000	94.73	.4737	97.56	99.14	80.79	24,583	.0123				
Archdale	9,475	3,693,018	69.30	7,014,878	311,920	.0376	2001 / 2007	829,272,042	.2600	88.20	.2293	98.52	99.70	89.30	32,255	.0039				
Beaufort	3,957	3,440,332	103.30	6,643,777	139,483	.0324	2001 / 2007	430,962,050	.3800	77.79	.2956	97.73	98.58	84.71	38,058	.0088				
Belmont	9,153	2,123,602	31.67	5,919,985	537,913	.0808	2003 / 2007	665,413,175	.4600	97.29	.4475	97.17	98.09	87.71	87,154	.0131				
Bessemer City	5,362	890,090	37.92	1,463,668	45,600	.0168	2003 / 2007	271,803,293	.4100	97.29	.3989	93.90	95.75	77.11	68,427	.0252				
Black Mountain	7,694	2,356,357	39.78	3,678,628	136,110	.0223	2002 / 2006	610,564,065	.3850	82.61	.3180	99.02	99.45	94.98	23,276	.0038				
Boiling Spring Lake	3,767	2,047,152	61.04	2,303,033	165,339	.0632	2003 / 2007	261,575,433	.2500	80.00	.2000	95.57	97.27	84.51	29,270	.0112				
Boiling Springs	3,997	1,286,324	113.25	1,442,649	45,071	.0206	2004 / 2008	219,201,375	.3000	92.45	.2774	97.86	98.81	93.01	14,742	.0067				
Brevard	6,829	2,149,819	33.56	4,566,192	104,125	.0170	2002 / 2007	612,462,686	.4950	92.31	.4569	98.15	98.79	89.06	56,650	.0092				
Burgaw	3,621	1,202,352	53.02	1,888,957	63,006	.0389	2003 / 2011	162,039,979	.5400	74.16	.4005	96.78	98.62	80.55	29,009	.0179				
Cajah's Mountain	2,804	2,083,700	332.06	2,519,411	71,739	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	
Canton	4,123	1,544,482	33.32	3,559,601	83,486	.0236	2002 / 2006	354,491,177	.6100	77.98	.4757	95.84	97.15	78.14	91,209	.0257				
Carolina Beach	5,640	3,909,080	58.46	8,772,245	313,964	.0379	1999 / 2007	827,699,993	.3800	81.83	.3110	98.62	99.36	87.07	43,381	.0052				
Carolina Shores	2,536	1,546,800	199.27	1,792,378	51,497	.0234	2003 / 2007	220,293,874	.0800	80.00	.0640	98.66	99.13	94.45	2,364	.0011				
China Grove	4,219	1,103,896	52.28	2,116,803	58,521	.0230	2003 / 2007	254,657,572	.4000	98.39	.3936	97.22	98.12	88.33	28,604	.0112				
Clinton	8,726	3,763,095	52.27	6,663,560	246,010	.0403	2003 / 2011	610,470,666	.4100	92.18	.3779	98.13	99.46	86.24	46,967	.0077				
Conover	7,652	3,838,823	54.35	9,972,357	383,029	.0398	2003 / 2007	963,213,402	.3800	96.47	.3666	96.99	97.87	85.33	110,225	.0114				
Cramerton	3,150	848,226	39.85	2,558,334	53,360	.0173	2003 / 2007	307,655,471	.4250	97.29	.4135	94.39	95.21	87.34	73,961	.0240				
Creedmoor	2,664	1,385,785	60.89	3,913,719	59,405	.0293	2002 / 2010	203,060,010	.6900	98.45	.6793	93.88	95.89	80.06	87,999	.0433				
Davidson	8,168	2,012,404	31.07	3,513,266	135,537	.0129	2003 / 2007	1,051,635,746	.3450	95.06	.3280	97.88	98.28	93.23	77,076	.0073				
Dunn	9,816	2,662,544	33.52	4,587,260	188,513	.0304	2003 / 2007	619,553,370	.4600	94.73	.4358	97.09	98.15	86.86	83,445	.0135				
Elizabethtown	3,718	729,632	21.38	2,669,273	83,787	.0405	1999 / 2007	206,856,470	.6800	69.54	.4729	91.80	93.64	76.42	114,080	.0551				
Elkin	4,175	3,108,590	73.21	3,740,050	139,433	.0347	2004 / 2008	401,583,600	.4600	96.67	.4447	97.80	98.35	90.36	42,401	.0106				
Elon	7,230	2,777,355	65.32	3,785,337	154,135	.0368	2001 / 2009	418,955,515	.3700	94.91	.3512	98.64	99.35	91.94	21,106	.0050				
Emerald Isle	3,803	1,160,494	17.12	4,697,747	222,836	.0152	2001 / 2007	1,470,709,081	.1550	77.79	.1206	99.67	99.85	91.22	14,383	.0010				
Erwin	4,772	841,544	37.45	2,348,024	43,218	.0222	2003 / 2007	194,786,894	.4800	94.73	.4547	96.42	97.95	84.11	38,294	.0197				
Fairmont	2,732	585,989	36.67	801,887	30,576	.0267	2005 / 2009	114,457,929	.6900	97.30	.6714	89.52	87.90	100.00	154,780	.1352				
Fairview	4,201	482,203	788.40	484,453	5,456	.0019	2004 / 2008	291,200,868	.0200	93.12	.0186	95.41	95.04	100.00	5,342	.0018				
Flat Rock	2,954	2,613,866	266.02	2,412,994	100,156	.0163	2003 / 2007	615,418,839	.0850	86.46	.0735	100.00	100.00	100.00	7,666	.0012				
Fletcher	5,232	1,047,464	25.46	1,233,124	55,782	.0079	2003 / 2007	706,134,772	.2700	86.46	.2334	98.13	99.00	87.52	36,233	.0051				
Franklin	3,727	2,570,683	92.03	5,650,157	180,692	.0392	2003 / 2007	460,494,589	.3200	89.86	.2876	96.15	97.11	80.80	56,779	.0123				
Gamewell	3,823	2,394,788	396.60	5,113,785	133,488	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	
Gibsonville	4,619	1,425,337	46.02	2,077,474	81,597	.0247	2004 / 2012	330,356,737	.5150	98.69	.5083	96.41	96.24	97.80	61,522	.0186				
Hamlet	5,839	1,076,917	28.12	2,292,594	93,682	.0388	2004 / 2008	241,409,213	.6600	91.29	.6025	94.89	96.88	80.53	81,659	.0338				
Harrisburg	5,451	1,514,661	61.31	3,514,131	90,410	.0091	2004 / 2008	988,740,543	.1350	98.33	.1327	97.55	98.11	88.99	31,893	.0032				
Hillsborough	6,162	3,584,374	66.15	8,912,714	352,142	.0613	2005 / 2009	574,493,021	.5660	95.58	.5410	98.23	98.96	89.97	59,097	.0103				
Hudson	3,097	1,109,213	54.97	1,211,089	47,482	.0190	2005 / 2009	249,817,805	.3300	100.00	.3300	95.64	96.51	87.08	35,699	.0143				
Jamestown	3,285	1,416,865	59.44	5,339,656	213,605	.0567	2004 / 2012	376,473,670	.3500	98.69	.3454	99.56	99.78	97.56	5,880	.0016				
Kill Devil Hills	6,760	7,678,053	59.12	19,300,928	742,797	.0302	2005 / 2010	2,462,366,598	.2000	98.94	.1979	99.19	99.57	88.22	40,475	.0016				
King	6,206	2,189,764	47.94	3,395,369	141,568	.0292	2005 / 2009	485,416,531	.3599	99.84	.3593	97.48	98.95	84.41	44,128	.0091				
Kitty Hawk	3,474	2,767,395	38.03	5,813,297	224,167	.0165	2005 / 2010	1,358,015,373	.1800	98.94	.1781	99.08	99.36	93.72	22,777	.0017				
Knightdale	6,947	3,363,138	67.31	9,734,543	156,309	.0265	2000 / 2008	590,338,544	.5000	89.16	.4458	97.41	99.23	81.41	76,405	.0129				
Lake Park	2,840	765,336	107.28	801,071	17,442	.0078	2004 / 2008	223,062,684	.2200	93.12	.2049	98.32	99.30	90.83	8,320	.0037				
Leland	5,189	2,048,826	50.06	5,544,907	173,439	.0357	2003 / 2007	486,271,390	.1800	80.00	.1440	95.80	96.85	85.13	36,684	.0075				
Liberty	2,779	788,262	43.84	1,733,130	60,746	.0381	2001 / 2007	159,634,436	.5125	88.20	.4520	97.83	99.34	86.87	18,237	.0114				

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, 2006

Municipality	Pop	General Fund		Unit-Wide														
		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, 2005		Assess Tax Rate	-to-Sales Ratio	2005-06		Percent Collected		2005-06 Motor Vehicles Only	2005-06	
								Assessed Valuation (3)	Tax Rate Adjusted			2005-06 All Property	Excluding Motor Vehicles	Amount Uncoll	Tax Rate Equiv			
2,500-9,999 continued																		
Lillington	3,031	\$1,626,372	74.34	\$2,182,782	54,314	.0285	2003 / 2007	\$190,531,296	.5600	94.73	.5305	97.39	98.08	87.13	\$27,961	.0147		
Locust	2,790	944,302	87.00	1,125,903	19,315	.0096	2005 / 2009	200,849,590	.3600	99.90	.3596	96.04	96.78	90.73	29,638	.0148		
Long View	4,798	2,727,395	102.85	3,023,861	130,181	.0407	2003 / 2007	320,127,543	.4000	96.47	.3859	95.56	97.01	81.71	49,274	.0154		
Lowell	2,662	679,220	46.70	1,031,398	30,552	.0154	2003 / 2007	198,722,129	.4000	97.29	.3892	93.18	94.14	84.78	54,963	.0277		
Marion	6,667	3,294,964	75.74	5,470,524	139,821	.0401	2003 / 2011	348,947,871	.5100	90.40	.4610	95.29	96.61	81.77	84,493	.0242		
Marshville	2,762	1,168,870	93.36	2,362,742	64,826	.0452	2004 / 2008	143,542,345	.3800	93.12	.3539	95.11	96.49	84.13	27,657	.0193		
Maxton	2,532	NR	NR	NR	NA	NA	2005 / 2009	91,350,817	.8000	97.30	.7784	NR	NR	0	NA			
Mebane	8,105	9,172,541	117.46	16,300,131	666,578	.0681	2001 / 2009	978,688,996	.5000	94.91	.4746	98.10	99.13	84.92	93,601	.0096		
Midland	2,826	990,991	160.18	1,064,289	33,982	.0140	2004 / 2008	243,484,230	.1500	98.33	.1475	96.14	96.83	91.72	14,433	.0059		
Mills River	6,147	3,090,081	256.83	3,142,147	101,276	.0165	2003 / 2007	613,889,758	.0750	86.46	.0648	96.80	97.76	87.37	14,798	.0024		
Mocksville	4,454	4,380,476	108.36	7,525,560	250,099	.0437	2005 / 2009	572,713,052	.3000	99.94	.2998	99.20	100.00	85.19	56,614	.0099		
Morehead City	8,209	4,430,270	60.85	12,991,665	494,434	.0468	2001 / 2007	1,055,726,548	.3800	77.79	.2956	98.73	99.68	83.81	51,351	.0049		
Mount Airy	8,579	2,413,563	19.93	10,617,965	497,418	.0627	2004 / 2008	793,744,555	.6000	96.67	.5800	97.83	98.33	91.08	103,820	.0131		
Mount Holly	9,835	2,757,263	35.47	5,882,341	170,928	.0222	2003 / 2007	771,050,474	.4500	97.29	.4378	95.83	97.08	84.29	132,136	.0171		
Mount Olive	4,610	69,845	2.55	366,219	34,429	.0173	2003 / 2011	199,207,596	.5900	94.52	.5577	93.75	95.99	76.88	73,866	.0371		
Nags Head	3,125	7,357,729	55.27	15,712,586	561,275	.0189	2005 / 2010	2,969,933,801	.1475	98.94	.1459	99.97	99.99	99.12	1,148	.0000		
Nashville	4,701	2,799,042	73.64	4,355,071	173,102	.0714	2001 / 2009	242,380,639	.6300	91.08	.5738	97.77	98.68	90.93	33,537	.0138		
Newport	3,672	1,019,475	57.75	1,334,640	48,441	.0275	2001 / 2007	176,225,355	.4300	77.79	.3345	96.83	99.41	80.36	21,944	.0125		
North Wilkesboro	4,168	3,908,405	65.49	5,698,648	232,425	.0400	2003 / 2007	580,435,458	.4600	87.43	.4022	96.87	98.25	78.41	84,376	.0145		
Norwood	2,858	1,194,748	72.41	1,568,010	63,797	.0302	2005 / 2009	211,052,139	.4000	99.90	.3996	96.02	96.84	85.06	33,741	.0160		
Oak Island	7,711	4,806,032	51.74	12,842,336	461,239	.0321	2003 / 2007	1,438,801,906	.3300	80.00	.2640	97.97	98.43	88.56	96,232	.0067		
Oak Ridge	4,491	2,814,021	381.08	2,844,612	86,310	.0149	2004 / 2012	579,907,133	.0863	98.69	.0852	99.49	99.60	98.55	2,546	.0004		
Oxford	8,563	1,926,305	29.78	5,007,100	172,394	.0415	2002 / 2010	415,125,769	.5500	98.45	.5415	94.41	96.28	78.71	129,685	.0312		
Pembroke	2,724	246,563	11.50	1,003,795	18,875	.0161	2005 / 2009	117,311,218	.6200	97.30	.6033	91.80	91.09	100.00	114,122	.0973		
Pleasant Garden	5,010	890,667	285.88	2,426,108	68,925	.0233	2004 / 2012	295,362,409	.0500	98.69	.0493	98.52	98.93	93.22	2,470	.0008		
Plymouth	3,983	326,804	18.49	906,076	17,305	.0112	2005 / 2013	154,376,249	.5500	100.00	.5500	89.35	91.56	72.18	85,941	.0557		
Polkton	2,910	655,091	103.89	970,794	16,155	.0487	2002 / 2010	33,169,962	.2500	72.21	.1805	87.43	89.00	77.10	10,590	.0319		
Raefton	3,794	2,746,831	83.07	6,406,608	259,656	.0999	1998 / 2006	259,860,182	.4800	82.09	.3940	96.69	97.03	92.92	41,620	.0160		
Randleman	4,105	2,296,223	78.31	3,484,236	105,177	.0376	2001 / 2007	279,911,027	.5100	88.20	.4498	98.51	99.84	83.88	21,226	.0076		
Ranlo	2,696	314,467	27.39	719,853	19,388	.0148	2003 / 2007	130,891,002	.3700	97.29	.3600	90.89	96.19	68.00	46,613	.0356		
Red Oak	2,884	2,885,257	456.68	2,985,440	94,445	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	
River Bend	2,948	676,712	56.68	1,271,243	47,599	.0204	2002 / 2010	233,755,707	.2200	91.33	.2009	99.28	99.85	95.15	3,716	.0016		
Rockingham	9,484	2,044,029	27.31	7,300,937	301,562	.0596	2004 / 2008	505,899,380	.4800	91.29	.4382	94.81	95.93	84.69	126,174	.0249		
Roxboro	8,835	2,327,316	29.38	4,693,567	153,691	.0243	2005 / 2009	632,631,948	.6140	100.00	.6140	95.52	96.91	84.44	178,524	.0282		
Rural Hall	2,566	3,204,076	208.64	3,340,311	116,878	.0359	2005 / 2009	325,780,824	.2300	100.00	.2300	98.64	99.15	90.70	10,068	.0031		
Rutherfordton	4,151	1,061,319	35.77	1,717,316	101,505	.0397	2002 / 2007	255,841,282	.5400	88.61	.4785	97.25	98.49	85.85	38,474	.0150		
Sawmills	5,032	3,297,050	296.50	5,204,726	159,690	.0731	2005 / 2009	218,524,089	.1500	100.00	.1500	94.30	96.11	80.36	18,361	.0084		
Siler City	7,937	2,036,027	42.71	6,249,899	234,009	.0576	2004 / 2009	406,089,322	.4300	100.00	.4300	97.15	98.43	84.62	51,163	.0126		
Southern Shores	2,612	2,159,776	50.81	3,201,421	135,310	.0081	2005 / 2010	1,679,295,360	.0850	98.94	.0841	99.64	99.84	92.89	5,221	.0003		
Spencer	3,394	785,011	32.49	838,571	29,061	.0164	2003 / 2007	177,424,832	.5800	98.39	.5707	95.90	97.12	85.07	42,486	.0239		
Spindale	3,916	762,162	35.04	1,820,090	118,323	.0580	2002 / 2007	204,158,967	.5100	88.61	.4519	92.18	93.55	76.80	78,759	.0386		
Spring Lake	8,207	1,418,028	27.49	3,165,084	173,289	.0580	2003 / 2007	298,878,898	.6600	92.46	.6102	95.85	98.60	71.37	82,517	.0276		
Stallings	9,508	2,763,218	73.17	2,863,244	110,985	.0114	2004 / 2008	975,164,769	.2500	93.12	.2328	98.22	98.91	91.64	43,615	.0045		
Stanley	3,030	817,908	37.21	1,890,246	27,527	.0143	2003 / 2007	192,630,086	.5400	97.29	.5254	95.36	96.61	83.25	48,565	.0252		
Stokesdale	3,543	3,298,987	1492.35	4,468,897	150,268	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	
Summerfield	7,370	7,915,688	509.52	8,021,069	358,767	.0357	2004 / 2012	1,005,207,884	.0500	98.69	.0493	99.33	99.51	98.22	3,482	.0003		
Tabor City	2,572	365,693	19.11	1,351,911	46,374	.0392	2005 / 2013	118,419,681	.6600	98.49	.6500	94.82	97.10	73.30	39,665	.0335		
Tobaccoville	2,501	1,578,902	340.88	1,827,057	68,588	.0427	2005 / 2009	160,636,612	.0500	100.00	.0500	97.61	98.68	91.03	1,942	.0012		

Municipal Governments in North Carolina
Cash and Investments, Property Tax Collections and Fund Balance Available for Municipalities Without Electric Systems
For the Fiscal Year Ended June 30, 2006

Municipality	Pop	General Fund		Unit-Wide													
		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, 2005		Assess Tax Rate -to-Sales Ratio	2005-06		2005-06 All Property	Excluding Motor Vehicles	Motor Vehicles Only	Percent Collected	
								Assessed Valuation (3)	Tax Rate Adjusted		Tax Rate	2005-06 Amount Uncoll				Tax Rate Equiv	
2,500-9,999 continued																	
Trent Woods	4,207	\$3,110,661	201.68	\$3,400,461	110,144	.0257	2002 / 2010	\$427,887,954	.2700	91.33	.2466	99.40	99.80	96.32	\$6,951	.0016	
Trinity	6,880	7,251,247	289.65	8,692,839	302,824	.0683	2001 / 2007	443,206,603	.0500	88.20	.0441	99.62	99.68	99.29	841	.0002	
Troy	4,108	712,283	34.93	2,224,124	82,656	.0514	2004 / 2012	160,864,673	.4800	83.25	.3996	93.92	95.52	81.56	47,005	.0292	
Unionville	6,617	958,596	405.79	958,686	30,132	.0087	2004 / 2008	347,891,924	.0200	93.12	.0186	96.99	97.62	90.20	1,960	.0006	
Valdese	4,555	263,259	7.34	4,289,292	198,255	.0654	2001 / 2007	303,159,387	.4000	84.50	.3380	96.98	98.21	83.92	36,726	.0121	
Wadesboro	5,617	1,594,594	47.36	3,062,102	95,007	.0378	2002 / 2010	251,635,309	.5800	72.21	.4188	95.18	96.70	82.90	71,493	.0284	
Walkertown	4,599	3,492,982	342.27	3,439,164	126,479	.0383	2005 / 2009	329,890,257	.2000	100.00	.2000	96.54	97.20	90.19	23,021	.0070	
Wallace	3,526	2,230,847	50.89	3,574,804	159,137	.0906	2001 / 2009	175,626,652	.6600	85.09	.5616	97.88	98.26	94.80	24,911	.0142	
Wallburg	2,894	403,430	168.78	779,322	5,092	.0028	2001 / 2007	181,735,260	.0500	92.32	.0462	98.73	98.73	98.71	1,159	.0006	
Warsaw	3,125	1,521,295	92.58	3,617,044	118,063	.0906	2001 / 2009	130,374,418	.5900	85.09	.5020	92.31	94.17	82.01	63,133	.0484	
Waxhaw	3,458	1,041,072	44.37	1,104,468	24,849	.0059	2004 / 2008	422,560,328	.3400	93.12	.3166	98.52	99.27	90.04	21,505	.0051	
Weaverville	2,840	3,569,431	81.66	9,859,736	269,581	.0646	2002 / 2006	417,364,186	.4300	82.61	.3552	99.56	99.96	93.05	8,045	.0019	
Weddington	8,456	1,389,137	159.78	1,416,720	44,899	.0042	2004 / 2008	1,061,409,522	.0300	93.12	.0279	99.20	99.13	100.00	5,090	.0005	
Wendell	5,055	1,512,128	45.67	3,161,097	119,275	.0443	2000 / 2008	269,542,573	.5400	89.16	.4815	100.00	100.00	100.00	74,118	.0275	
Wentworth	2,885	1,019,744	328.65	1,326,197	34,882	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	
Wesley Chapel	4,326	1,072,569	469.39	1,085,768	38,382	.0077	2004 / 2008	500,456,068	.0200	93.12	.0186	98.23	98.99	89.99	1,769	.0004	
Whiteville	5,102	1,789,358	37.03	3,335,605	87,952	.0209	2005 / 2013	421,090,172	.4200	98.49	.4137	94.08	95.32	80.35	103,801	.0247	
Wilkesboro	3,178	1,420,577	32.70	3,169,133	143,875	.0259	2003 / 2007	556,535,488	.3400	87.43	.2973	97.63	97.97	93.56	45,805	.0082	
Williamston	5,801	1,627,747	31.85	6,508,517	285,626	.1130	2001 / 2009	252,824,635	.8000	89.71	.7177	92.11	93.58	79.32	159,972	.0633	
Wingate	3,706	490,642	45.26	1,582,776	41,523	.0386	2004 / 2008	107,488,599	.3600	93.12	.3352	92.43	94.41	81.40	29,298	.0273	
Woodfin	4,571	97,908	4.72	266,904	11,704	.0043	2002 / 2006	272,239,144	.2850	82.61	.2354	98.50	99.19	94.29	12,653	.0046	
Wrightsville Beach	2,648	4,537,506	62.93	9,545,707	363,376	.0251	1999 / 2007	1,446,709,160	.1430	81.83	.1170	99.65	99.84	91.71	7,188	.0005	
Yadkinville	2,809	1,965,664	111.74	4,083,556	139,910	.0691	2005 / 2009	202,550,053	.3300	100.00	.3300	94.93	96.51	78.14	34,915	.0172	
Zebulon	4,606	3,208,514	58.22	4,013,694	172,373	.0323	2000 / 2008	534,012,895	.4800	89.16	.4280	97.56	98.89	76.59	58,477	.0110	
Total		\$ 254,602,799		\$ 486,876,430	\$ 17,656,444			\$ 54,913,344,872							\$ 5,309,756		
Group Statistics:																	
2,500-9,999																	
Range:																	
Lowest		69,845	2.55			.0019				.0200	69.54	.0186	87.43	87.90	68.00		
Highest		9,172,541	1492.35			.1130				.8000	100.00	.7784	100.00	100.00	100.00		
Average		2,157,651	62.21			.0322				.3191	91.52	.2921	97.01	98.08	85.01		

Municipal Governments in North Carolina
Cash and Investments, Property Tax Collections and Fund Balance Available for Municipalities Without Electric Systems
For the Fiscal Year Ended June 30, 2006

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, 2005 Assessed Valuation (3)	Assess Tax Rate	2005-06 -to-Sales Ratio	2005-06 Tax Rate Adjusted	2005-06 All Property	Excluding Motor Vehicles	Motor Vehicles Only	2005-06 Amount Uncoll	2005-06 Tax Rate Equiv				
		1,000-2,499																		
Andrews	1,892	\$766,928	64.53	\$1,207,660	13,399	.0153	2004 / 2008	\$87,807,016	.4700	81.88	.3848	88.29	91.15	61.18	\$46,994	.0535				
Atlantic Beach	1,801	1,801,342	24.86	6,262,995	166,560	.0190	2001 / 2007	876,432,470	.2300	77.79	.1789	100.40	100.01	115.31	(8,045)	.0009				
Badin	1,964	487,247	61.68	519,326	20,635	.0271	2005 / 2009	76,266,344	.3200	99.90	.3197	95.20	94.76	100.00	23,100	.0303				
Belville	1,369	369,910	88.90	380,820	14,073	.0139	2003 / 2007	101,187,194	.1500	80.00	.1200	96.45	98.46	82.01	5,449	.0054				
Belwood	1,010	85,921	249.48	196,982	1,976	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA				
Bermuda Run	1,504	786,261	80.23	1,285,444	52,964	.0167	2005 / 2009	316,295,381	.1500	99.94	.1499	98.87	99.07	96.21	5,384	.0017				
Bethel	1,766	NR	NR	NR	NR	NR	2004 / 2008	55,470,721	.5900	96.75	.5708	NR	NR	0	NA					
Beulaville	1,071	418,774	40.80	798,262	33,978	.0515	2001 / 2009	66,015,948	.4900	85.09	.4169	97.77	98.20	93.61	7,173	.0109				
Biltmore Forest	1,484	1,433,445	52.69	2,330,812	76,647	.0162	2002 / 2006	474,010,196	.3600	82.61	.2974	99.73	99.80	98.30	4,779	.0010				
Biscoe	1,752	1,043,562	71.14	3,910,530	113,532	.1196	2004 / 2012	94,948,350	.5500	83.25	.4579	92.93	94.36	81.94	35,741	.0376				
Bladenboro	1,690	154,500	13.56	265,149	15,576	.0243	1999 / 2007	64,208,947	.5900	69.54	.4103	94.76	96.94	78.94	20,072	.0313				
Blowing Rock	1,427	1,457,812	38.13	2,551,839	124,810	.0150	2002 / 2006	832,864,904	.2950	76.49	.2256	99.49	99.62	94.30	12,450	.0015				
Boonville	1,153	613,197	96.96	1,075,272	29,224	.0410	2005 / 2009	71,335,419	.4600	100.00	.4600	93.60	95.53	76.71	21,142	.0296				
Broadway	1,067	528,585	80.03	74,218	15,925	.0248	2003 / 2007	64,171,062	.4900	88.75	.4349	97.39	99.01	86.83	8,220	.0128				
Brunswick	1,061	342,331	126.27	427,806	2,830	.0199	2005 / 2013	14,226,309	.5200	98.49	.5121	89.12	91.60	74.74	8,211	.0577				
Bryson City	1,462	1,579,335	127.61	2,188,918	3,488	.0027	2005 / 2009	130,158,730	.3100	99.16	.3074	95.87	97.46	74.63	16,932	.0130				
Burnsville	1,638	465,579	38.59	NR	NR	NR	2000 / 2008	123,414,091	.5000	75.91	.3796	NR	NR	0	NA					
Calabash	1,380	860,975	143.98	1,014,004	34,711	.0230	2003 / 2007	150,974,109	.1000	80.00	.0800	98.27	99.46	82.12	2,701	.0018				
Cape Carteret	1,362	1,491,425	166.58	1,526,845	47,499	.0232	2001 / 2007	205,178,385	.2300	77.79	.1789	98.98	99.97	87.10	4,860	.0024				
Carthage	2,177	925,532	61.23	1,522,714	39,954	.0303	2003 / 2007	131,977,733	.4200	97.16	.4081	98.52	99.54	90.47	10,603	.0080				
Chadbourn	2,116	1,174,442	81.42	1,954,215	51,260	.0656	2005 / 2013	78,155,487	.5800	98.49	.5712	92.30	95.45	71.74	34,395	.0440				
Claremont	1,086	1,525,289	51.23	2,432,914	100,058	.0296	2003 / 2007	337,885,913	.4500	96.47	.4341	98.88	99.45	84.53	16,948	.0050				
Clyde	1,344	781,190	47.17	1,244,160	33,012	.0612	2002 / 2006	53,904,683	.4500	77.98	.3509	97.30	98.02	92.36	6,582	.0122				
Coats	2,003	807,476	83.56	1,238,657	32,066	.0418	2003 / 2007	76,681,520	.6400	94.73	.6063	97.00	98.69	84.15	14,761	.0192				
Columbus	1,060	315,708	37.19	1,150,470	35,217	.0435	2001 / 2009	80,897,634	.4500	75.60	.3402	98.57	99.08	92.44	5,561	.0069				
Connelly Springs	1,823	537,135	78.15	759,166	22,066	.0327	2001 / 2007	67,434,652	.0500	84.50	.0423	92.86	94.08	83.62	2,492	.0037				
Denton	1,694	548,345	55.22	867,823	39,851	.0450	2001 / 2007	88,622,521	.5500	92.32	.5078	94.73	94.76	94.32	25,698	.0290				
Dobson	1,497	946,387	108.68	1,203,421	43,126	.0427	2004 / 2008	101,113,368	.3800	96.67	.3673	97.33	98.10	89.58	10,332	.0102				
East Spencer	1,700	201,765	17.34	300,763	6,062	.0062	2003 / 2007	97,695,975	.6300	98.39	.6199	94.07	94.89	74.96	46,963	.0481				
Elm City	1,376	325,762	31.38	539,489	4,025	.0079	2000 / 2008	50,825,994	.6300	90.71	.5715	88.29	90.06	79.62	37,859	.0745				
Fair Bluff	1,215	210,868	37.51	554,477	7,589	.0173	2005 / 2013	43,778,785	.6000	98.49	.5909	83.13	84.75	67.23	44,386	.1014				
Four Oaks	1,822	284,197	36.37	582,046	18,509	.0196	2003 / 2011	94,660,235	.3300	97.04	.3202	97.56	98.95	82.70	7,729	.0082				
Franklinston	2,384	414,240	33.35	1,134,879	28,247	.0314	2004 / 2010	89,940,359	.6800	98.84	.6721	95.89	98.26	77.17	28,408	.0316				
Franklinville	1,351	339,129	74.00	465,409	12,927	.0447	2001 / 2007	28,906,571	.4100	88.20	.3528	94.08	98.35	72.69	7,238	.0250				
Garysburg	1,230	325,074	45.97	299,941	7,758	.0328	2001 / 2007	23,669,805	.6000	71.23	.4274	90.09	96.64	65.23	13,760	.0581				
Glen Alpine	1,248	489,286	100.38	620,578	17,636	.0298	2001 / 2007	59,089,917	.2700	84.50	.2282	92.48	95.07	78.85	11,555	.0196				
Granite Quarry	2,252	1,434,148	110.09	1,571,377	37,455	.0221	2003 / 2007	169,375,298	.3300	98.39	.3247	95.80	98.54	80.85	24,250	.0143				
Green Level	2,354	NR	NR	NR	NR	NR	2001 / 2009	58,721,351	.2500	94.91	.2373	NR	NR	0	NA					
Gritton	2,378	646,928	50.23	1,101,461	47,092	.0569	2004 / 2008	82,827,942	.5500	96.75	.5321	92.17	94.94	76.51	35,998	.0435				
Haw River	1,985	859,141	50.23	1,028,050	41,027	.0330	2001 / 2009	124,295,241	.4500	94.91	.4271	95.89	97.86	82.06	23,502	.0189				
Hemby Bridge	1,704	179,499	298.60	180,473	964	.0011	2004 / 2008	86,267,276	.0300	93.12	.0279	94.88	94.88	94.87	1,326	.0015				
Hildebran	1,752	1,589,726	218.26	2,704,330	49,120	.0336	2001 / 2007	146,126,116	.1500	84.50	.1268	97.76	98.79	87.06	4,922	.0034				
Holly Ridge	1,180	492,351	67.32	535,875	12,501	.0260	2000 / 2006	48,103,944	.5000	83.93	.4197	96.89	98.08	87.03	7,681	.0160				
Jefferson	1,456	1,798,674	186.78	4,604,782	38,932	.0300	1998 / 2006	129,594,664	.4000	58.95	.2358	94.81	95.87	80.01	26,995	.0208				
Jonesville	2,255	865,827	60.59	1,454,074	23,874	.0153	2005 / 2009	155,548,760	.5100	100.00	.5100	92.40	93.96	74.73	60,283	.0388				
Kenansville	1,215	1,161,372	177.84	2,274,911	86,401	.1674	2001 / 2009	51,620,353	.4950	85.09	.4212	94.66	94.94	92.04	13,699	.0265				
Kenly	1,856	422,185	41.53	1,048,257	22,623	.0227	2003 / 2011	99,451,151	.6100	97.04	.5919	94.71	95.49	88.66	32,611	.0328				

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, 2006

Municipality	Pop	General Fund		Unit-Wide														
		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, 2005 Assessed Valuation (3)	Assess Tax Rate	2005-06 -to-Sales Ratio	2005-06 Tax Rate Adjusted	2005-06 All Property	Excluding Motor Vehicles	Motor Vehicles Only	2005-06 Amount Uncoll	2005-06 Tax Rate Equiv		
		Percent Collected																
1,000-2,499 continued																		
Kure Beach	1,964	\$1,549,232	72.81	\$4,105,768	77,336	.0197	1999 / 2007	\$393,389,001	.2950	81.83	.2414	99.42	99.76	92.97	\$6,790	.0017		
Lake Lure	1,066	142,544	4.16	996,526	35,285	.0072	2002 / 2007	491,678,436	.2800	88.61	.2481	98.87	98.98	95.44	15,563	.0032		
Lake Waccamaw	1,317	931,565	109.36	1,370,977	45,022	.0209	2005 / 2013	215,394,778	.2000	98.49	.1970	96.99	97.53	86.75	13,035	.0061		
Laurel Park	2,166	778,457	45.11	1,334,430	54,762	.0194	2003 / 2007	282,447,028	.3100	86.46	.2680	99.06	99.45	93.44	8,314	.0029		
Madison	2,221	1,457,341	54.97	2,576,121	105,083	.0454	2003 / 2009	231,279,771	.7300	95.56	.6976	97.75	98.55	86.99	38,471	.0166		
Maggie Valley	1,198	921,031	63.10	731,160	66,985	.0317	2002 / 2006	211,512,882	.4200	77.98	.3275	99.12	99.46	90.85	7,812	.0037		
Manteo	1,130	3,178,597	104.67	4,941,381	210,436	.0339	2005 / 2010	619,947,006	.2150	98.94	.2127	99.33	99.58	90.27	9,057	.0015		
Mars Hill	1,899	989,668	98.78	3,921,959	148,536	.1618	2004 / 2012	91,780,986	.4600	87.69	.4034	92.58	93.54	79.44	31,918	.0348		
Marvin	2,405	424,443	116.49	428,826	8,863	.0020	2004 / 2008	451,923,919	.0517	93.12	.0481	100.00	100.00	100.00	2,716	.0006		
Mayodan	2,443	822,233	38.42	1,168,530	141,219	.0920	2003 / 2009	153,482,932	.5300	95.56	.5065	97.72	98.82	86.04	18,671	.0122		
Mineral Springs	1,694	681,691	471.43	692,088	21,255	.0106	2004 / 2008	200,868,707	.0270	93.12	.0251	94.39	94.78	90.27	3,052	.0015		
Mount Gilead	1,396	536,535	66.64	1,490,185	17,104	.0294	2004 / 2012	58,273,491	.6100	83.25	.5078	92.76	94.33	79.01	27,964	.0480		
Mount Pleasant	1,417	607,496	45.54	1,719,070	11,380	.0096	2004 / 2008	118,248,842	.4400	98.33	.4327	98.16	99.27	89.19	9,716	.0082		
Murfreesboro	2,363	914,239	42.12	1,920,804	76,644	.0733	2003 / 2011	104,590,607	.6800	96.22	.6543	96.34	98.41	80.98	26,000	.0249		
Murphy	1,613	2,392,858	76.31	3,586,793	112,698	.0658	2004 / 2008	171,233,853	.4500	81.88	.3685	97.64	97.51	100.00	36,394	.0213		
Navassa	1,660	434,157	62.99	819,127	3,021	.0050	2003 / 2007	60,892,147	.2700	80.00	.2160	86.25	88.56	65.24	21,423	.0352		
Norlina	1,097	269,613	48.62	283,310	6,446	.0211	2001 / 2009	30,509,038	.6400	71.88	.4600	90.33	90.91	85.76	18,628	.0611		
Oakboro	1,153	1,256,203	147.76	2,418,357	71,881	.0576	2005 / 2009	124,813,993	.4400	99.90	.4396	87.41	87.29	88.30	73,933	.0592		
Pilot Mountain	1,293	864,730	40.52	1,479,472	47,085	.0376	2004 / 2008	125,248,895	.5200	96.67	.5027	96.51	97.15	88.86	22,282	.0178		
Pine Knoll Shores	1,601	4,139,715	120.38	4,564,104	173,589	.0310	2001 / 2007	560,025,713	.1800	77.79	.1400	99.82	100.00	93.98	5,254	.0009		
Pine Level	1,764	421,801	64.55	806,581	5,560	.0080	2003 / 2011	69,936,561	.4400	97.04	.4270	98.35	99.49	89.79	5,082	.0073		
Pinebluff	1,275	1,214,404	154.52	1,643,203	42,564	.0590	2003 / 2007	72,122,079	.4200	97.16	.4081	94.66	97.81	75.43	16,605	.0230		
Pittsboro	2,402	1,968,756	109.86	4,908,738	196,734	.0854	2004 / 2009	230,293,373	.3730	100.00	.3730	97.69	98.94	82.08	20,375	.0088		
Princeton	1,201	284,722	46.49	357,945	19,951	.0424	2003 / 2011	47,086,131	.5400	97.04	.5240	97.68	99.28	86.51	5,996	.0127		
Princeville	2,102	NR	NR	NR	NA	NA	2001 / 2009	42,873,518	.7800	85.02	.6632	NR	NR	NR	0	NA		
Ramseur	1,712	1,555,104	102.97	1,641,656	70,633	.0575	2001 / 2007	122,842,411	.5000	88.20	.4410	98.37	98.25	100.00	20,066	.0163		
Richlands	1,071	537,926	72.61	545,842	15,375	.0256	2000 / 2006	60,173,976	.4500	83.93	.3777	96.70	96.29	100.00	18,126	.0301		
Robbins	1,262	581,562	50.83	1,113,745	25,727	.0522	2003 / 2007	49,258,055	.6600	97.16	.6413	98.57	99.66	88.75	4,658	.0095		
Rockwell	2,001	2,156,768	176.56	2,162,872	64,332	.0479	2003 / 2007	134,298,060	.2500	98.39	.2460	98.27	99.33	89.65	5,906	.0044		
Rolesville	1,742	681,849	41.65	1,246,779	33,132	.0254	2000 / 2008	130,309,988	.4850	89.16	.4324	97.08	98.57	86.36	18,718	.0144		
Rose Hill	1,371	623,504	68.99	1,340,957	48,343	.0878	2001 / 2009	55,068,448	.6650	85.09	.5658	93.20	97.27	72.71	25,147	.0457		
Roseboro	1,394	198,968	19.12	778,125	37,637	.0639	2003 / 2011	58,875,147	.6700	92.18	.6176	93.40	94.72	80.94	26,441	.0449		
Rowland	1,160	187,720	19.82	503,672	21,507	.0443	2005 / 2009	48,526,586	.7300	97.30	.7103	85.86	83.85	100.00	97,518	.2010		
Rutherford College	1,295	1,292,098	223.79	1,872,321	61,935	.0617	2001 / 2007	100,430,406	.1000	84.50	.0845	96.96	97.92	87.25	3,067	.0031		
Saint James	1,873	1,062,519	120.33	1,806,876	39,522	.0060	2003 / 2007	661,767,149	.0500	80.00	.0400	99.46	99.57	97.49	1,785	.0003		
Saint Pauls	2,335	852,235	48.55	1,296,890	42,210	.0348	2005 / 2009	121,363,135	.5000	97.30	.4865	87.80	88.92	77.11	72,931	.0601		
Shallotte	1,768	1,587,870	75.69	4,446,369	135,296	.0363	2003 / 2007	372,892,578	.3100	80.00	.2480	96.64	97.15	85.89	39,293	.0105		
Snow Hill	1,597	459,457	57.27	1,121,479	27,127	.0330	2005 / 2013	82,091,017	.3800	100.00	.3800	91.29	92.17	84.46	27,432	.0334		
Sparta	1,778	423,689	47.46	1,368,706	46,028	.0449	1999 / 2007	102,564,167	.2500	74.75	.1869	95.96	97.13	79.81	10,416	.0102		
Spring Hope	1,287	570,205	52.14	1,171,125	42,106	.0573	2001 / 2009	73,427,274	.7000	91.08	.6376	95.55	98.33	78.60	22,738	.0310		
Spruce Pine	2,027	1,873,619	107.43	2,934,580	88,703	.0556	2001 / 2009	159,424,162	.4300	74.82	.3217	97.61	99.22	80.80	16,441	.0103		
Stanfield	1,277	(9,318)	-1.40	NR	NR	NA	2005 / 2009	106,537,956	.3800	99.90	.3796	NR	NR	NR	0	NA		
Sunset Beach	2,211	3,246,296	90.28	6,738,477	26,109	.0025	2003 / 2007	1,029,909,780	.1300	80.00	.1040	99.30	99.46	93.32	9,399	.0009		
Surf City	1,619	2,638,573	67.99	9,757,199	280,684	.0420	2003 / 2011	668,767,122	.3500	74.16	.2596	99.28	99.71	84.78	16,943	.0025		
Swansboro	1,736	953,087	62.66	1,759,423	69,339	.0382	2000 / 2006	181,573,232	.3800	83.93	.3189	98.23	98.06	100.00	24,812	.0137		
Sylva	2,498	1,098,891	50.70	1,668,945	95,973	.0359	2004 / 2008	267,674,860	.4200	95.28	.4002	96.69	97.78	79.92	37,374	.0140		
Taylorsville	1,930	671,801	50.74	724,064	41,013	.0271	2002 / 2007	151,064,915	.3700	90.27	.3340	96.92	97.76	85.30	17,397	.0115		
Troutman	1,700	482,459	33.20	2,923,383	31,851	.0177	2003 / 2007	179,662,713	.4300	93.37	.4015	96.33	97.42	85.62	28,442	.0158		

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, 2006

Municipality	Pop	General Fund		Unit-Wide																										
		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, 2005 Assessed Valuation (3)	Assess Tax Rate -to-Sales Ratio	2005-06 Tax Rate Adjusted	2005-06 All Property	Excluding Motor Vehicles	Motor Vehicles Only	2005-06 Amount Uncoll	2005-06 Tax Rate Equiv	Percent Collected														
		Percent Collected															Percent Collected													
1,000-2,499 continued																														
Tryon	1,771	\$153,092	8.36	\$500,674	34,810	.0261	2001 / 2009	\$133,477,254	.6175	75.60	.4668	96.34	97.78	85.00	\$31,272	.0234														
Walnut Cove	1,558	780,240	92.18	1,100,906	26,901	.0276	2005 / 2009	97,608,911	.4000	99.84	.3994	96.98	98.23	84.07	11,686	.0120														
Weldon	1,337	461,594	26.38	961,514	37,059	.0619	1999 / 2007	59,823,483	.7500	78.86	.5915	93.16	94.15	84.86	30,347	.0507														
West Jefferson	1,143	178,732	13.00	NR	NR	NA	1998 / 2006	137,319,150	.5200	58.95	.3065	NR	NR	NR	0	NA														
Whispering Pines	2,321	1,050,343	55.73	1,463,581	54,728	.0191	2003 / 2007	286,290,526	.3400	97.16	.3303	99.79	100.00	97.49	43,068	.0150														
Wilson's Mills	1,562	304,805	172.61	309,901	7,308	.0070	2003 / 2011	104,516,379	.1350	97.04	.1310	97.90	99.33	84.92	2,913	.0028														
Yanceyville	2,166	245,391	32.59	444,840	9,775	.0108	2004 / 2008	90,656,432	.3000	93.20	.2796	97.57	98.44	80.76	5,964	.0066														
Youngsville	1,005	497,173	49.42	723,140	18,995	.0214	2004 / 2010	88,732,947	.5600	98.84	.5535	97.90	99.25	81.72	10,597	.0119														
Total		<u>\$ 88,869,088</u>		<u>\$ 162,085,090</u>	<u>\$ 4,860,776</u>			<u>\$ 17,538,920,730</u>							<u>\$ 1,897,648</u>															

Group Statistics:

1,000-2,499

Range:

Lowest	-9,318	-1.40	.0011	.0270	58.95	.0251	83.13	83.85	61.18
Highest	4,139,715	471.43	.1674	.7800	100.00	.7103	100.40	100.01	115.31
Average	888,691	65.48	.0277	.3297	85.71	.2826	96.61	97.71	83.06

Municipal Governments in North Carolina
Cash and Investments, Property Tax Collections and Fund Balance Available for Municipalities Without Electric Systems
For the Fiscal Year Ended June 30, 2006

Municipality	Pop	General Fund		Unit-Wide													
		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, 2005 Assessed Valuation (3)	Assess Tax Rate -to-Sales Ratio	2005-06 Tax Rate Adjusted	2005-06 All Property	Excluding Motor Vehicles	Motor Vehicles Only	2005-06 Amount Uncoll	2005-06 Tax Rate Equiv		
		Percent Collected															
500-999																	
Alliance	784	\$587,555	773.77	\$1,237,051	21,464	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Ansonville	624	527,222	319.89	654,586	4,555	.0235	2002 / 2010	19,346,163	.2500	.72.21	.1805	88.50	93.39	77.98	5,560	.0287	
Aulander	877	255,127	46.90	307,014	8,854	.0302	2004 / 2012	29,285,761	.7600	94.70	.7197	94.59	96.78	80.20	12,050	.0411	
Aurora	572	665,541	206.84	788,257	21,057	.1118	2002 / 2010	18,836,091	.5500	89.61	.4929	90.43	91.63	83.95	9,971	.0529	
Bailey	700	506,053	125.82	729,444	6,778	.0235	2001 / 2009	28,900,812	.6100	91.08	.5556	93.84	96.21	79.71	10,806	.0374	
Banner Elk	979	883,033	77.84	1,668,751	83,256	.0789	2002 / 2006	105,560,912	.5100	72.36	.3690	99.00	99.94	83.54	5,433	.0051	
Bayboro	739	360,531	176.99	368,348	6,605	.0198	2004 / 2012	33,377,963	.2250	94.46	.2125	93.04	94.87	80.08	5,227	.0157	
Bogue	642	190,611	128.07	198,007	8,974	.0214	2001 / 2007	41,927,648	.0500	77.79	.0389	96.51	98.03	85.63	740	.0018	
Candor	841	239,712	37.28	871,089	21,716	.0464	2004 / 2012	46,789,109	.5800	83.25	.4829	91.83	93.55	74.30	22,233	.0475	
Catawba	724	1,432,305	617.03	2,226,230	71,742	.1190	2003 / 2007	60,290,363	.4800	96.47	.4631	94.68	95.78	82.80	15,237	.0253	
Cedar Point	867	885,956	279.78	896,273	35,620	.0194	2001 / 2007	183,830,241	.0500	77.79	.0389	98.15	98.74	90.42	1,698	.0009	
Chocowinity	717	239,884	29.77	1,479,517	40,956	.0984	2002 / 2010	41,611,803	.4000	89.61	.3584	91.30	92.30	81.55	14,245	.0342	
Clarkton	783	215,317	24.67	356,716	11,051	.0293	1999 / 2007	37,693,571	.5700	69.54	.3964	93.28	95.05	71.29	14,405	.0382	
Cleveland	817	2,695,080	331.81	3,623,326	152,637	.1049	2003 / 2007	145,557,874	.1900	98.39	.1869	97.99	98.45	86.44	5,505	.0038	
Columbia	842	587,950	128.36	1,986,826	34,864	.0863	2005 / 2009	40,378,954	.3700	100.00	.3700	91.44	95.75	56.01	13,204	.0327	
Conway	714	851,632	199.56	2,180,812	68,971	.1702	2001 / 2007	40,532,792	.4400	71.23	.3134	96.03	97.70	87.30	7,193	.0177	
Cooleemee	951	199,882	42.69	207,974	3,734	.0107	2005 / 2009	34,995,657	.3800	99.94	.3798	93.33	94.93	81.49	9,177	.0262	
Dobbins Heights	898	162,228	50.24	174,721	3,833	.0240	2004 / 2008	15,967,659	.5000	91.29	.4565	63.27	63.61	61.78	27,169	.1702	
Dortches	830	2,531,467	2526.04	2,697,828	46,210	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	
Duck	521	1,969,298	50.22	2,109,483	95,285	.0046	2005 / 2010	2,072,516,491	.0900	98.94	.0890	99.94	99.98	92.15	1,207	.0001	
East Arcadia	532	43,586	59.16	NR	NR	NA	1999 / 2007	7,855,352	.4800	69.54	.3338	NR	NR	NR	0	NA	
East Bend	667	173,717	26.89	NR	NR	NA	2005 / 2009	38,348,326	.4800	100.00	.4800	NR	NR	NR	0	NA	
Ellerbe	991	1,088,127	176.97	1,778,324	42,958	.1340	2004 / 2008	32,057,863	.5000	91.29	.4565	91.86	93.49	78.56	13,002	.0406	
Faison	767	NR	NR	NR	NR	NA	2001 / 2009	50,365,693	.5300	85.09	.4510	NR	NR	NR	0	NA	
Faith	703	228,443	49.38	504,175	9,727	.0202	2003 / 2007	48,090,321	.4100	98.39	.4034	97.93	98.57	93.37	4,128	.0086	
Fallston	606	363,421	649.71	481,000	11,055	.0343	2004 / 2008	32,183,433	.0500	92.45	.0462	96.04	97.89	84.81	656	.0020	
Foxfire Village	523	337,660	89.38	779,281	15,913	.0228	2003 / 2007	69,809,776	.3200	97.16	.3109	99.60	99.97	95.62	903	.0013	
Garland	796	109,992	15.81	141,832	5,326	.0220	2003 / 2011	24,190,609	.6500	92.18	.5992	93.48	96.51	78.84	9,391	.0388	
Gaston	974	231,632	49.10	250,590	8,585	.0254	2001 / 2007	33,858,804	.5000	71.23	.3562	88.16	89.57	81.51	20,423	.0603	
Gibson	579	79,979	42.09	292,674	4,944	.0322	2003 / 2007	15,342,788	.6800	97.48	.6629	84.78	91.65	39.52	17,207	.1122	
Grantsboro	826	NR	NR	NR	NR	NA	2004 / 2012	34,621,093	.0500	94.46	.0472	NR	NR	NR	0	NA	
Greenevers	579	NR	NR	NR	NR	NA	2001 / 2009	13,766,088	.2500	85.09	.2127	NR	NR	NR	0	NA	
Grover	694	618,443	271.22	720,583	24,771	.0739	2004 / 2008	33,527,381	.3600	92.45	.3328	94.58	96.68	81.80	6,627	.0198	
Harmony	573	1,430,313	659.57	1,430,702	42,682	.1471	2003 / 2007	29,011,027	.1000	93.37	.0934	96.80	97.66	93.49	895	.0031	
High Shoals	752	201,671	50.57	219,092	3,429	.0128	2003 / 2007	26,748,497	.4300	97.29	.4183	90.00	90.84	83.82	11,546	.0432	
Hoffman	662	819,051	668.05	819,506	27,480	.1901	2004 / 2008	14,456,368	.2000	91.29	.1826	73.49	72.10	81.23	7,697	.0532	
Holden Beach	889	1,731,381	83.33	6,879,517	339,508	.0469	2003 / 2007	723,222,235	.1800	80.00	.1440	99.38	99.49	92.49	8,020	.0011	
Hot Springs	660	99,125	19.33	123,232	121	.0004	2004 / 2012	30,670,622	.5600	87.69	.4911	85.85	86.70	76.19	24,554	.0801	
Jackson	686	290,278	91.65	470,890	11,809	.0535	2001 / 2007	22,084,113	.5500	71.23	.3918	97.04	97.90	93.31	3,492	.0158	
Kingstown	826	280,713	195.09	289,429	1,018	.0048	2004 / 2008	21,225,923	.3500	92.45	.3236	79.63	83.56	58.12	15,212	.0717	
Lawndale	638	133,776	55.52	684,876	13,964	.0626	2004 / 2008	22,300,052	.2300	92.45	.2126	91.77	94.27	75.58	4,285	.0192	
Lewiston-Woodville	586	(5,251)	-2.27	104,202	947	.0043	2004 / 2012	21,783,296	.4300	94.70	.4072	91.46	94.17	75.95	7,139	.0328	
Littleton	679	574,401	153.04	1,082,182	39,518	.1281	1999 / 2007	30,843,353	.6500	78.86	.5126	91.85	91.99	90.78	16,153	.0524	
Magnolia	982	NR	NR	NR	NR	NA	2001 / 2009	18,960,901	.6200	85.09	.5276	NR	NR	NR	0	NA	
Marshall	847	841,212	136.04	1,164,882	24,438	.0347	2004 / 2012	70,372,971	.4600	87.69	.4034	90.32	91.44	71.78	31,272	.0444	
Maysville	993	130,723	39.47	199,499	1,321	.0051	1998 / 2006	25,967,309	.5400	88.10	.4757	87.65	91.70	70.51	17,860	.0688	
McAdenville	594	244,005	42.98	484,988	12,397	.0222	2003 / 2007	55,803,754	.3000	97.29	.2919	96.33	97.43	77.65	6,342	.0114	

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, 2006

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, 2005 Assessed Valuation (3)	Assess Tax Rate -to-Sales Ratio	2005-06 Tax Rate Adjusted	2005-06 All Property	Excluding Motor Vehicles	Motor Vehicles Only	2005-06 Amount Uncoll	2005-06 Tax Rate Equiv					
500-999 continued																				
Micro	509	\$105,797	43.27	\$211,640	627	.0036	2003 / 2011	\$17,493,569	.4500	97.04	.4367	98.14	98.26	97.32	\$1,456	.0083				
Middlesex	846	1,338,404	252.01	1,964,344	42,798	.0944	2001 / 2009	45,329,828	.5500	91.08	.5009	96.26	98.58	84.15	9,692	.0214				
Misenheimer	685	210,980	66.35	240,851	6,953	.0631	2005 / 2009	11,024,111	.2200	99.90	.2198	98.16	98.87	93.73	447	.0041				
Montreat	697	1,166,400	110.83	1,721,051	48,784	.0287	2002 / 2006	170,221,871	.3700	82.61	.3057	99.97	100.00	98.82	184	.0001				
Morven	567	NR	NR	NR	NR	NA	2002 / 2010	12,798,016	.4400	72.21	.3177	NR	NR	NR	0	NA				
New London	604	1,067,442	312.47	1,207,553	38,051	.0546	2005 / 2009	69,736,907	.1600	99.90	.1598	98.66	99.35	92.66	1,526	.0022				
Newland	701	511,909	33.50	898,556	22,999	.0378	2002 / 2006	60,854,823	.3700	72.36	.2677	98.40	99.55	86.13	3,564	.0059				
Newton Grove	627	387,509	116.44	600,126	19,253	.0403	2003 / 2011	47,821,888	.3600	92.18	.3318	94.95	97.34	77.68	8,396	.0176				
North Topsail Beach	855	354,051	8.68	1,268,331	73,342	.0202	2000 / 2006	363,816,589	.4500	83.93	.3777	99.02	99.27	88.75	16,051	.0044				
Northwest	776	221,844	69.68	316,968	2,564	.0088	2003 / 2007	29,162,083	.2000	80.00	.1600	88.71	91.64	72.24	6,704	.0230				
Old Fort	968	466,268	56.99	526,330	17,167	.0203	2003 / 2011	84,712,735	.4500	90.40	.4068	90.35	90.95	79.12	35,858	.0423				
Oriental	874	644,692	113.88	739,340	30,921	.0170	2004 / 2012	181,473,074	.1500	94.46	.1417	98.72	99.83	80.80	3,534	.0019				
Parkton	540	116,950	34.64	126,828	1,949	.0069	2005 / 2009	28,436,472	.4700	97.30	.4573	87.09	85.33	100.00	31,632	.1112				
Patterson Springs	608	332,153	645.37	402,415	9,691	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA			
Peachland	578	599,047	279.97	724,264	12,411	.0938	2002 / 2010	13,235,538	.3000	72.21	.2166	92.08	94.38	83.68	3,245	.0245				
Peletier	530	260,012	499.07	260,839	8,022	.0217	2001 / 2007	37,025,387	.0500	77.79	.0389	92.61	93.61	83.31	1,281	.0035				
Pink Hill	551	451,060	99.19	885,865	16,252	.0569	2001 / 2009	28,550,884	.5800	95.94	.5565	94.59	96.69	81.03	9,113	.0319				
Polkville	539	265,757	639.90	266,558	6,848	.0287	2004 / 2008	23,821,142	.0500	92.45	.0462	95.30	96.93	87.41	569	.0024				
Red Cross	770	445,132	497.40	NR	NR	NA	2005 / 2009	47,070,738	.1600	99.90	.1598	NR	NR	NR	0	NA				
Rhodhiss	895	93,206	18.54	155,519	596	.0019	2001 / 2007	31,736,460	.5500	84.50	.4648	89.95	91.52	77.94	17,478	.0551				
Rich Square	883	352,351	79.41	647,680	16,288	.0416	2001 / 2007	39,148,705	.6300	71.23	.4487	93.38	95.12	82.48	15,721	.0402				
Richfield	512	501,848	220.59	522,385	8,260	.0141	2005 / 2009	58,408,950	.1500	99.90	.1499	95.53	96.43	88.49	4,027	.0069				
Robbinsville	744	941,933	229.66	1,307,392	56,459	.1125	2002 / 2010	50,172,246	.5000	80.00	.4000	95.02	96.10	76.78	12,014	.0239				
Roper	629	65,071	19.83	137,176	332	.0021	2005 / 2013	15,769,825	.8200	100.00	.8200	84.08	88.75	56.08	20,672	.1311				
Rosman	571	331,347	163.03	372,476	10,760	.0703	2002 / 2007	15,314,482	.4600	92.31	.4246	92.44	94.32	79.73	5,455	.0356				
Saluda	573	499,246	72.80	299,785	11,024	.0157	2001 / 2009	70,210,347	.5000	75.60	.3780	97.83	99.28	78.18	7,671	.0109				
Seaboard	665	NR	NR	NR	NR	NA	2001 / 2007	19,556,703	.5000	71.23	.3562	NR	NR	NR	0	NA				
Sedalia	640	215,701	188.14	234,613	3,218	.0083	2004 / 2012	38,555,539	.2000	98.69	.1974	97.67	97.87	95.42	1,777	.0046				
Star	811	246,075	45.14	305,917	10,002	.0260	2004 / 2012	38,418,858	.5900	83.25	.4912	94.57	96.35	79.37	12,351	.0321				
Stedman	679	493,127	165.08	981,427	38,839	.1046	2003 / 2007	37,137,278	.3700	92.46	.3421	95.56	97.70	85.27	6,230	.0168				
Stoneville	981	1,790	0.19	73,434	4,753	.0069	2003 / 2009	68,793,116	.6700	95.56	.6403	97.38	98.57	86.62	12,033	.0175				
Swepsonville	983	946,508	622.70	1,459,758	42,711	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA			
Taylortown	934	565,987	115.08	642,641	2,868	.0046	2003 / 2007	62,368,081	.4000	97.16	.3886	98.28	99.16	87.06	4,496	.0072				
Topsail Beach	535	1,838,246	75.69	5,139,441	177,644	.0431	2003 / 2011	412,426,943	.2700	74.16	.2002	99.18	99.31	89.95	10,479	.0025				
Vanceboro	883	752,453	189.80	1,201,225	35,556	.0913	2002 / 2010	38,941,997	.4800	91.33	.4384	92.14	92.82	87.12	14,263	.0366				
Varnamtown	546	666,937	886.18	688,923	20,862	.0558	2003 / 2007	37,377,595	.0500	80.00	.0400	91.94	92.68	86.90	1,452	.0039				
Vass	784	392,075	75.43	494,319	17,846	.0418	2003 / 2007	42,730,049	.5300	97.16	.5149	98.32	99.55	88.81	3,860	.0090				
Wade	539	257,981	117.27	457,434	13,332	.0726	2003 / 2007	18,368,763	.2350	92.46	.2173	93.74	96.47	81.80	2,846	.0155				
Wagram	780	338,133	105.21	648,223	7,970	.0357	2003 / 2007	22,356,196	.6500	97.48	.6336	87.29	88.95	71.34	18,353	.0821				
Walnut Creek	894	742,458	108.00	1,048,341	15,311	.0103	2003 / 2011	148,987,073	.3600	94.52	.3403	99.39	100.00	92.52	16,617	.0112				
Warrenton	780	(8,705)	-1.13	442,053	4,684	.0084	2001 / 2009	55,746,005	.6500	71.88	.4672	96.94	97.77	88.00	10,675	.0191				
Webster	572	89,046	78.44	94,061	1,180	.0037	2004 / 2008	31,707,423	.0800	95.28	.0762	99.66	99.66	100.00	1,534	.0048				
Whitakers	768	531,600	106.43	611,114	17,458	.0663	2001 / 2009	26,324,547	.6900	91.08	.6285	89.35	94.15	65.72	19,389	.0737				
White Lake	588	754,339	66.09	1,480,111	59,161	.0489	1999 / 2007	120,998,756	.4700	69.54	.3268	98.54	99.12	87.55	8,351	.0069				
Whitsett	718	587,204	721.84	679,281	18,169	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA			
Winfall	582	47,332	11.27	114,489	2,152	.0082	2000 / 2008	26,108,787	.4500	86.86	.3909	94.04	95.05	86.71	7,319	.0280				
Winton	952	92,688	16.56	187,801	6,256	.0224	2003 / 2011	27,911,143	.5800	96.22	.5581	93.37	96.92	69.72	10,810	.0387				
Woodland	815	442,726	139.19	681,539	13,368	.0662	2001 / 2007	20,208,344	.6000	71.23	.4274	93.10	95.74	80.92	8,423	.0417				

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, 2006

Municipality	Pop	General Fund		Unit-Wide											
		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, 2005 Assessed Valuation (3)	Assess Tax Rate -to-Sales Ratio	2005-06 Tax Rate Adjusted	2005-06 All Property	Excluding Motor Vehicles	Motor Vehicles Only	2005-06 Amount Uncoll	2005-06 Tax Rate Equiv
		Percent Collected													
Total		\$ 47,756,892		\$ 77,134,124	\$ 2,365,764			\$ 7,393,237,678						\$ 795,412	
Group Statistics:															
500-999															
Range:															
Lowest		-8,705	-2.27			.0004			.0500	69.54	.0389	63.27	63.61	39.52	
Highest		2,695,080	2526.04			.1901			.8200	100.00	.8200	99.97	100.00	100.00	
Average		536,594	100.34			.0320			.2737	88.06	.2410	95.97	97.16	80.76	

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, 2006

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, 2005 Assessed Valuation (3)	Assess Tax Rate -to-Sales Ratio	2005-06 Tax Rate Adjusted	2005-06 All Property	Excluding Motor Vehicles	Motor Vehicles Only	2005-06 Amount Uncoll	2005-06 Tax Rate Equiv					
Below 500																				
Alamance	353	\$939,639	596.91	\$951,874	38,020	.0697	2001 / 2009	\$54,560,622	.2400	94.91	.2278	98.18	98.88	93.24	\$2,428	.0045				
Arapahoe	433	54,555	238.49	61,912	663	.0033	2004 / 2012	19,792,792	.0300	94.46	.0283	95.55	99.06	77.07	276	.0014				
Askewville	174	61,562	148.47	76,106	764	.0071	2004 / 2012	10,696,189	.1500	94.70	.1421	98.41	99.33	94.95	253	.0024				
Atkinson	247	223,800	103.08	223,941	4,202	.0392	2003 / 2011	10,725,401	.3700	74.16	.2744	93.26	96.33	80.13	2,653	.0247				
Autryville	203	163,087	149.08	193,769	3,761	.0494	2003 / 2011	7,616,755	.5000	92.18	.4609	96.42	98.36	86.61	1,379	.0181				
Bakersville	355	446,662	145.01	211,363	12,552	.0644	2001 / 2009	19,493,867	.4900	74.82	.3666	94.37	96.04	76.49	5,314	.0273				
Bald Head Island	229	5,069,422	60.56	8,603,165	324,342	.0348	2003 / 2007	932,816,096	.4650	80.00	.3720	99.94	99.95	94.27	2,493	.0003				
Bath	290	199,364	115.49	259,201	6,536	.0239	2002 / 2010	27,394,803	.2700	89.61	.2419	97.37	97.59	94.61	1,961	.0072				
Bear Grass	64	139,376	853.65	140,205	1,314	.0363	2001 / 2009	3,622,778	.2700	89.71	.2422	95.66	96.56	91.31	418	.0115				
Beech Mountain	360	1,395,345	46.46	3,425,243	144,178	.0405	2002 / 2006	356,056,350	.6250	76.49	.4781	98.28	98.36	93.87	38,339	.0108				
Bethania	372	38,861	17.29	42,224	3,422	.0124	2005 / 2009	27,692,204	.3000	100.00	.3000	97.32	98.19	91.44	2,216	.0080				
Boardman	197	89,155	314.37	123,690	1,378	.0308	2005 / 2013	4,477,960	.0500	98.49	.0492	87.23	88.56	74.15	284	.0063				
Bolivia	159	466,517	1796.65	471,695	8,075	.1067	2003 / 2007	7,569,268	.0600	80.00	.0480	95.78	96.99	80.64	320	.0042				
Bolton	485	NR	NR	NR	NR	NA	2005 / 2013	17,026,008	.5500	98.49	.5417	NR	NR	NR	0	NA				
Bridgeton	306	266,612	97.77	305,117	6,580	.0214	2002 / 2010	30,721,593	.4700	91.33	.4293	97.23	98.89	84.75	3,895	.0127				
Brookford	430	732,912	211.50	787,929	24,589	.1431	2003 / 2007	17,178,898	.5200	96.47	.5016	97.06	98.45	78.99	3,103	.0181				
Bunn	384	496,294	156.06	948,215	9,407	.0473	2004 / 2010	19,901,669	.6900	98.84	.6820	96.48	98.64	70.45	4,974	.0250				
Calypso	431	191,814	84.01	315,000	7,892	.0598	2001 / 2009	13,187,262	.4700	85.09	.3999	93.33	94.71	88.82	4,222	.0320				
Cameron	285	161,454	86.88	203,292	7,316	.0491	2003 / 2007	14,911,566	.4900	97.16	.4761	97.57	99.13	82.91	1,769	.0119				
Casar	305	35,986	81.37	36,185	108	.0010	2004 / 2008	11,147,424	.0500	92.45	.0462	95.49	97.48	85.45	255	.0023				
Castalia	361	409,255	348.21	438,586	5,304	.0621	2001 / 2009	8,542,158	.2700	91.08	.2459	88.20	90.81	80.84	2,115	.0248				
Caswell Beach	461	824,750	98.34	2,111,442	81,348	.0408	2003 / 2007	199,192,823	.2100	80.00	.1680	99.74	99.88	94.37	1,098	.0006				
Cedar Rock	316	269,635	249.66	269,730	9,157	.0169	2005 / 2009	54,163,812	.1000	100.00	.1000	97.58	97.81	95.32	1,300	.0024				
Centerville	105	14,140	267.40	85,882	14,140	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA		
Cerro Gordo	242	110,466	121.52	150,942	980	.0125	2005 / 2013	7,843,513	.2000	98.49	.1970	84.61	87.74	71.25	2,467	.0315				
Chimney Rock	182	156,273	147.93	347,316	5,006	.0174	2002 / 2007	28,708,380	.1150	88.61	.1019	96.33	96.71	88.81	1,239	.0043				
Cofield	332	934,640	181.26	1,085,496	25,830	.1262	2003 / 2011	20,474,672	.4500	96.22	.4330	91.80	94.12	61.29	7,368	.0360				
Colerain	216	73,428	65.07	157,158	2,594	.0228	2004 / 2012	11,361,375	.4500	94.70	.4262	97.01	98.71	89.41	1,563	.0138				
Como	73	142,362	185.54	168	5,745	.1410	2003 / 2011	4,075,467	.2800	96.22	.2694	98.29	99.80	84.23	207	.0051				
Conetoe	348	365,703	568.61	365,803	9,363	.1071	2001 / 2009	8,743,393	.1700	85.02	.1445	98.17	97.55	100.00	568	.0065				
Cove City	410	394,650	488.28	497,467	10,757	.0819	2002 / 2010	13,133,329	.1500	91.33	.1370	93.33	96.77	83.56	1,287	.0098				
Creswell	261	296,778	256.97	593,057	4,681	.0359	2005 / 2013	13,051,101	.3900	100.00	.3900	85.56	87.00	77.34	7,626	.0584				
Crossnore	302	151,297	95.49	169,950	3,558	.0461	2002 / 2006	7,724,631	.2400	72.36	.1737	92.60	95.95	76.64	1,337	.0173				
Danbury	107	123,723	270.77	143,415	2,345	.0257	2005 / 2009	9,136,980	.2500	99.84	.2496	96.82	98.80	75.13	796	.0087				
Dillsboro	238	186,384	70.36	NR	NR	NA	2004 / 2008	29,899,134	.2700	95.28	.2573	NR	NR	NR	0	NA				
Dover	438	220,396	227.06	390,130	10,693	.0949	2002 / 2010	11,272,103	.3000	91.33	.2740	88.60	93.40	70.71	4,524	.0401				
Dublin	252	450,366	157.91	699,006	17,714	.1265	1999 / 2007	14,003,390	.4900	69.54	.3407	94.36	96.71	84.87	3,937	.0281				
Earl	234	160,893	453.82	162,038	2,231	.0229	2004 / 2008	9,737,464	.1700	92.45	.1572	92.13	94.43	82.85	1,315	.0135				
East Laurinburg	290	22,198	43.75	49,532	188	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA		
Elk Park	453	239,321	122.93	311,537	8,429	.0523	2002 / 2006	16,122,423	.3200	72.36	.2316	88.96	94.15	70.01	5,694	.0353				
Ellenboro	473	281,483	187.94	544,372	17,477	.0960	2002 / 2007	18,212,528	.2500	88.61	.2215	94.08	96.27	74.91	3,359	.0184				
Eureka	240	331,398	345.23	387,968	3,323	.0368	2003 / 2011	9,017,793	.5400	94.52	.5104	89.19	91.75	75.06	5,962	.0661				
Everetts	177	235,819	359.83	324,598	5,524	.0961	2001 / 2009	5,745,666	.4800	89.71	.4306	92.90	95.65	85.09	2,052	.0357				
Falcon	333	180,543	211.13	252,506	3,237	.0260	2003 / 2007	12,456,653	.1500	92.46	.1387	95.73	98.33	82.82	821	.0066				
Falkland	114	102,251	225.05	107,329	1,705	.0522	2004 / 2008	3,268,602	.4500	96.75	.4354	96.99	99.49	78.41	459	.0140				
Forest Hills	340	72,821	167.20	73,946	1,910	.0077	2004 / 2008	24,837,225	.1000	95.28	.0953	97.68	97.54	100.00	1,150	.0046				
Gatesville	288	NR	NR	NR	NR	NA	2001 / 2009	19,275,868	.2200	71.26	.1568	NR	NR	NR	0	NA				

Municipal Governments in North Carolina
Cash and Investments, Property Tax Collections and Fund Balance Available for Municipalities Without Electric Systems
For the Fiscal Year Ended June 30, 2006

Municipality	Pop	General Fund		Unit-Wide														
		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, 2005 Assessed Valuation (3)	Assess Tax Rate	2005-06 -to-Sales Ratio	2005-06 Tax Rate Adjusted	2005-06 All Property	Excluding Motor Vehicles	Motor Vehicles Only	2005-06 Amount Uncoll	2005-06 Tax Rate Equiv		
		Percent Collected																
Below 500 continued																		
Godwin	117	\$208,519	460.53	\$258,537	10,279	.1884	2003 / 2007	\$5,456,956	.1700	92.46	.1572	91.51	96.59	80.91	\$826	.0151		
Goldston	342	332,138	213.74	426,332	6,907	.0352	2004 / 2009	19,618,319	.1200	100.00	.1200	97.28	100.00	60.16	1,144,544	5.8341		
Grandfather Village	78	58,156	162.56	125,324	1,751	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA		
Grimesland	441	267,390	87.87	388,493	4,731	.0363	2004 / 2008	13,033,712	.4500	96.75	.4354	93.45	96.10	80.65	4,167	.0320		
Halifax	337	252,942	183.86	359,465	1,721	.0154	1999 / 2007	11,179,730	.5500	78.86	.4337	97.32	98.87	88.33	1,610	.0144		
Harrells	209	79,110	120.39	80,555	4,447	.0544	2003 / 2011	8,179,187	.1300	92.18	.1198	95.58	96.25	89.67	535	.0065		
Harrellsville	99	50,357	101.15	76,648	1,585	.0278	2003 / 2011	5,705,513	.3500	96.22	.3368	98.31	99.55	91.31	330	.0058		
Hassell	71	85,800	288.91	87,838	455	.0206	2001 / 2009	2,211,899	.2500	89.71	.2243	80.54	84.41	60.90	1,072	.0485		
Hayesville	489	257,330	126.11	262,065	13,190	.0522	2002 / 2010	25,257,969	.3300	75.30	.2485	97.09	97.64	86.09	2,439	.0097		
Indian Beach	91	1,242,398	195.61	1,679,761	62,287	.0315	2001 / 2007	197,704,539	.0900	77.79	.0700	100.00	100.00	100.00	20,558	.0104		
Jamesville	470	386,410	186.12	498,767	3,348	.0217	2001 / 2009	15,431,096	.7000	89.71	.6280	95.25	97.69	81.60	5,187	.0336		
Kelford	250	172,287	284.45	174,636	508	.0093	2004 / 2012	5,451,426	.3600	94.70	.3409	84.33	88.72	63.24	3,045	.0559		
Kittrell	139	188,625	797.43	188,735	2,712	.0598	2000 / 2008	4,535,547	.1000	77.78	.0778	94.33	95.66	91.09	261	.0058		
Lake Santeetlah	70	405,287	457.02	525,601	16,937	.0298	2002 / 2010	56,750,069	.1500	80.00	.1200	97.88	97.89	97.20	1,807	.0032		
Lansing	150	NR	NR	NR	NR	NA	1998 / 2006	4,250,406	.4600	58.95	.2712	NR	NR	NR	0	NA		
Lasker	96	53,921	142.55	55,105	284	.0076	2001 / 2007	3,750,895	.2500	71.23	.1781	95.99	98.03	87.29	357	.0095		
Lattimore	440	453,496	423.86	453,791	12,988	.0882	2004 / 2008	14,722,019	.1800	92.45	.1664	96.14	98.36	80.90	1,031	.0070		
Leggett	68	51,450	326.77	53,170	89	.0028	2001 / 2009	3,160,945	.2500	85.02	.2126	91.16	91.15	91.25	697	.0221		
Lilesville	447	253,023	55.06	340,920	5,431	.0348	2002 / 2010	15,611,055	.4800	72.21	.3466	93.82	96.90	79.38	4,070	.0261		
Linden	139	50,884	88.97	216,655	2,253	.0228	2003 / 2007	9,888,478	.1500	92.46	.1387	91.65	94.22	85.21	1,279	.0129		
Love Valley	50	124,154	307.72	124,232	3,500	.0586	2003 / 2007	5,973,371	.2500	93.37	.2334	83.64	84.31	78.00	2,486	.0416		
Lumber Bridge	120	313,337	825.46	313,424	12,041	.1998	2005 / 2009	6,027,773	.3000	97.30	.2919	91.50	92.27	86.92	1,652	.0274		
Macon	108	122,252	256.53	123,204	4,159	.1020	2001 / 2009	4,077,613	.3000	71.88	.2156	87.78	87.18	90.96	1,393	.0342		
Marietta	161	84,643	424.66	258,082	1,358	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA		
McDonald	125	159,589	867.47	159,689	2,689	.0863	2005 / 2009	3,114,709	.0500	97.30	.0487	100.00	100.00	100.00	24,794	.7960		
McFarlan	86	98,407	450.42	195,410	2,627	.1020	2002 / 2010	2,575,374	.2400	72.21	.1733	94.84	97.37	84.89	327	.0127		
Mesic	248	74,863	221.36	NR	NR	NA	2004 / 2012	10,261,791	.2000	94.46	.1889	NR	NR	NR	0	NA		
Middleburg	167	100,579	134.44	101,384	1,031	.0217	2000 / 2008	4,740,478	.2500	77.78	.1945	88.03	90.81	75.13	1,420	.0300		
Milton	121	NR	NR	NR	NR	NA	2004 / 2008	9,259,566	.2300	93.20	.2144	NR	NR	NR	0	NA		
Minnesott Beach	313	292,629	163.75	294,506	9,309	.0204	2004 / 2012	45,558,080	.1800	94.46	.1700	99.17	99.22	98.56	680	.0015		
Momeyer	297	281,447	588.49	282,025	9,986	.1059	2001 / 2009	9,426,341	.0500	91.08	.0455	96.71	98.82	87.46	157	.0017		
Mooresboro	314	197,023	985.46	212,334	6,851	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA		
Norman	74	116,166	671.48	116,255	2,476	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA		
Ocean Isle Beach	481	3,589,352	153.10	6,616,980	219,448	.0150	2003 / 2007	1,465,616,237	.1400	80.00	.1120	99.72	99.81	90.49	4,370	.0003		
Orrum	77	71,495	526.94	243,889	794	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA		
Ossipee	454	42,346	32.53	137,767	1,889	.0091	2001 / 2009	20,722,341	.1500	94.91	.1424	93.29	93.27	93.40	2,023	.0098		
Pantego	171	249,334	321.67	249,432	6,061	.0390	2002 / 2010	15,552,438	.1600	89.61	.1434	96.29	95.87	97.43	1,127	.0072		
Parmelee	277	89,893	96.43	154,713	7	.0001	2001 / 2009	6,745,554	.6800	89.71	.6100	78.21	80.57	58.62	10,052	.1490		
Pollocksville	260	158,640	152.78	294,162	7,030	.0578	1998 / 2006	12,171,349	.4000	88.10	.3524	96.04	98.94	83.51	1,942	.0160		
Powellsville	255	117,338	156.53	162,551	4,501	.0637	2004 / 2012	7,070,156	.2400	94.70	.2273	94.47	95.57	85.26	942	.0133		
Proctorville	130	316,964	1271.82	317,040	9,095	.1661	2005 / 2009	5,475,532	.2000	97.30	.1946	87.50	92.53	75.75	1,416	.0259		
Raynham	85	29,383	116.75	29,689	22	.0011	2005 / 2009	1,944,404	.2000	97.30	.1946	98.86	98.85	100.00	90	.0046		
Rennert	342	242,524	401.69	33,733	9,255	.1361	2005 / 2009	6,801,889	.1000	97.30	.0973	91.25	84.02	100.00	1,104	.0162		
Ronda	476	351,582	217.36	423,220	12,933	.1009	2003 / 2007	12,823,521	.4000	87.43	.3497	97.46	97.54	94.45	1,297	.0101		
Roxobel	265	279,500	373.24	570,742	9,942	.1193	2004 / 2012	8,332,903	.3600	94.70	.3409	96.75	98.07	88.77	972	.0117		
Ruth	323	NR	NR	685,465	13,576	.0634	2002 / 2007	21,401,571	.2600	88.61	.2304	96.95	97.88	85.53	1,688	.0079		
Saint Helena	444	388,465	480.83	391,652	11,337	.0501	2003 / 2011	22,615,760	.0500	74.16	.0371	96.27	98.08	82.53	423	.0019		
Salemburg	475	501,342	202.95	765,580	17,893	.0804	2003 / 2011	22,251,151	.3200	92.18	.2950	98.29	99.79	89.93	1,219	.0055		

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, 2006

Municipality	Pop	General Fund		Unit-Wide														
		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, 2005		Assess Tax Rate -to-Sales Ratio	2005-06 Tax Rate Adjusted	Percent Collected		2005-06 All Property	Excluding Motor Vehicles Only	Motor Vehicles	2005-06 Amount Uncoll	Tax Rate Equiv
								Assessed Valuation (3)	Tax Rate			2005-06	2005-06					
Below 500 continued																		
Sandy Creek	275	\$100,229	86.21	\$101,876	2,027	.0235	2003 / 2007	\$8,620,694	.3500	80.00	.2800	89.10	91.76	76.70	\$3,337	.0387		
Sandyfield	343	160,338	167.18	164,876	841	.0083	2005 / 2013	10,095,520	.3500	98.49	.3447	72.37	72.63	52.01	10,189	.1009		
Saratoga	389	NR	NR	NR	NR	NA	2000 / 2008	13,798,186	.5800	90.71	.5261	NR	NR	NR	0	NA		
Seagrove	252	167,981	109.81	189,456	5,642	.0239	2001 / 2007	23,600,009	.4000	88.20	.3528	98.48	99.76	82.50	1,462	.0062		
Seven Devils	139	561,171	35.79	NR	NR	NA	2002 / 2006	101,093,011	.5800	76.49	.4436	NR	NR	NR	0	NA		
Seven Springs	88	99,754	107.70	139,811	1,769	.0421	2003 / 2011	4,205,402	.5000	94.52	.4726	88.36	90.63	78.79	2,619	.0623		
Severn	258	502,578	241.66	712,142	26,666	.1309	2001 / 2007	20,370,694	.4200	71.23	.2992	96.93	97.58	92.24	3,267	.0160		
Simpson	471	120,195	54.94	126,597	1,234	.0064	2004 / 2008	19,333,433	.4500	96.75	.4354	94.10	97.62	74.02	5,097	.0264		
Sims	131	85,166	127.54	263,651	5,192	.0909	2000 / 2008	5,710,189	.4600	90.71	.4173	95.79	98.37	81.84	1,146	.0201		
Speed	62	4,845	19.74	14,844	228	.0069	2001 / 2009	3,294,484	.2500	85.02	.2126	79.99	80.10	79.05	1,569	.0476		
Spencer Mountain	50	NR	NR	NR	NR	NA	2003 / 2007	1,834,514	.2600	97.29	.2530	NR	NR	NR	0	NA		
Staley	359	305,318	262.80	NR	NR	NA	2001 / 2007	18,942,110	.1250	88.20	.1103	NR	NR	NR	0	NA		
Stem	236	136,650	101.66	136,763	763	.0072	2002 / 2010	10,619,068	.4500	98.45	.4430	95.10	97.99	66.59	2,437	.0229		
Stonewall	284	123,398	257.48	123,727	3,161	.0256	2004 / 2012	12,369,095	.1500	94.46	.1417	94.57	96.64	83.76	1,017	.0082		
Stovall	386	105,501	68.68	370,688	10,078	.0793	2002 / 2010	12,712,794	.4900	98.45	.4824	89.78	90.59	84.89	7,207	.0567		
Sugar Mountain	238	829,080	74.40	952,135	26,453	.0157	2002 / 2006	168,953,290	.5200	72.36	.3763	97.55	97.96	82.60	21,128	.0125		
Tar Heel	65	119,970	373.69	144,880	3,620	.0940	1999 / 2007	3,849,545	.3000	69.54	.2086	96.91	96.12	100.00	676	.0176		
Teachey	336	309,389	175.58	467,183	10,970	.0969	2001 / 2009	11,324,296	.4500	85.09	.3829	98.85	98.60	100.00	1,204	.0106		
Trenton	237	472,381	683.50	626,286	4,635	.0439	1998 / 2006	10,559,203	.5100	88.10	.4493	92.84	96.45	73.52	3,863	.0366		
Turkey	268	89,426	84.07	98,590	1,208	.0156	2003 / 2011	7,760,261	.2500	92.18	.2305	95.13	96.29	87.43	933	.0120		
Vandemere	284	172,406	217.14	179,773	4,944	.0300	2004 / 2012	16,475,533	.2000	94.46	.1889	91.75	93.07	80.99	2,747	.0167		
Waco	327	87,534	114.96	91,466	3,785	.0298	2004 / 2008	12,718,107	.1200	92.45	.1109	94.19	96.52	79.78	897	.0071		
Washington Park	439	267,453	116.74	284,396	8,104	.0242	2002 / 2010	33,547,487	.2600	89.61	.2330	98.62	99.71	89.10	1,193	.0036		
Watha	168	73,248	203.52	73,334	332	.0065	2003 / 2011	5,072,934	.0500	74.16	.0371	92.82	93.66	86.44	183	.0036		
Total		\$ 36,060,171		\$ 51,871,533	\$ 1,511,703			\$ 4,855,889,509							\$ 1,462,356			

Group Statistics:
Below 500

Range:	Lowest	4,845	17.29	.0001		.0300	58.95	.0283	72.37	72.63	52.01
	Highest	5,069,422	1796.65	.1998		.7000	100.00	.6820	100.00	100.00	100.00
	Average	321,966	121.62	.0311		.3049	81.67	.2490	89.11	89.52	80.30

Municipal Governments in North Carolina
Cash and Investments, Property Tax Collections and Fund Balance Available for Municipalities Without Electric Systems
For the Fiscal Year Ended June 30, 2006

Municipality	Pop	General Fund		Unit-Wide											
		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, 2005 Assessed Valuation (3)	Assess Tax Rate -to-Sales Ratio	2005-06 Tax Rate Adjusted	2005-06 All Property	Excluding Motor Vehicles	Motor Vehicles Only	2005-06 Amount Uncoll	2005-06 Tax Rate Equiv
Statewide without Electric Systems				\$ 4,291,049,882	\$ 184,547,658			\$ 326,188,345,632						\$ 32,087,122	
Range:															
Lowest		(9,318)	-2.27			.0001			.0200	58.95	.0186	63.27	63.61	39.52	
Highest		79,819,930	2526.04			.1998			.8200	100.00	.8200	101.85	101.05	115.31	
Average		2,118,309	36.30			.0566			.4228	91.94	.3888	97.71	98.65	87.24	
Statewide all Units				\$ 5,456,379,475	\$ 229,920,504			\$ 402,959,798,899						\$ 43,860,137	
Range:															
Lowest		(126,270)	-9.79			.0001			.0200	58.95	.0186	63.27	63.61	39.52	
Highest		79,819,930	245.67			.1998			.8200	100.00	.8200	101.85	101.05	115.31	
Average		2,809,591	36.20			.0571			.4321	92.28	.3987	97.51	98.54	86.58	

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, 2005.
- (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 37-06)

NA Information not available