



State of North Carolina

Department of State Treasurer

RICHARD H. MOORE
TREASURER

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

VANCE HOLLOMAN
DEPUTY TREASURER
Memorandum #1050

April 6, 2006

TO: Municipal Officials and Certified Public Accountants

FROM: Sharon Edmundson
Fiscal Management Section

SUBJECT: Management of Cash and Taxes and Fund Balance Available – Municipalities
For the Fiscal Year ended June 30, 2005

This publication provides comparative cash and investment, fund balance, and tax levy information of municipal governments for the fiscal year ended June 30, 2005. As in the past, we have added the county assessment-to-sales ratios and have calculated effective tax rates for each municipality. (Note: the effective tax rate is calculated by multiplying the unit-wide tax rate by the assessment-to-sales ratio.) Providing the effective tax rates should result in a better comparison of tax rates between municipalities, given those municipalities are at different points on their revaluation cycles. The average tax rates are calculated on a dollar-weighted basis. In addition, the dollar-weighted average unit-wide effective tax rates for the last five fiscal years are presented. The statistics provide a range of highest and lowest items within a grouping and the mathematical average. Tax collection percentages and average tax collection percentages are presented for all property, all property other than motor vehicles, and motor vehicles only.

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

Municipal officials are encouraged to compare their own performances to similar municipalities and to statewide averages. Such comparisons may identify opportunities for improvement or may indicate improved performances from previous fiscal years. For those municipalities with below average tax collection percentages, collection procedures should be reviewed to determine if more effective means of collection are available. An improvement in tax collection percentages provides numerous benefits to municipalities. It provides more revenues to finance programs, generates additional funds for the investment program, and allows the property tax rate to be lower than it would otherwise have to be. Section 50, "Tax Assessment, Billing, and Collection" in the North Carolina Department of State Treasurer Policies Manual, provides information on collection procedures. This section is available on our Web site at www.nctreasurer.com, under the state and local government link, then the auditing and reporting line. Please contact Ms. Lisa Olsen, 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>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>
Statewide - All Units	97.03%	97.08%	97.10%	97.37%	97.41%
Units With Electrical Systems:					
All with electric	96.24	96.20	96.27	96.52	96.95
50,000 and Above	96.59	96.46	96.52	96.81	97.12
10,000 to 49,999	96.26	96.23	96.37	96.52	97.05
2,500 to 9,999	94.80	95.16	95.16	95.21	95.85
1,000 to 2,499	91.16	92.04	90.61	90.56	92.66
500 to 999	96.17	96.13	95.95	97.04	96.55
499 and Below	92.49	90.60	90.46	93.24	92.79
Units Without Electrical Systems:					
All without electric	97.24	97.30	97.31	97.59	97.53
50,000 and Above	97.74	97.75	97.82	98.01	97.83
10,000 to 49,999	96.28	96.60	96.54	96.79	97.36
2,500 to 9,999	96.49	96.49	96.46	96.91	97.00
1,000 to 2,499	96.26	96.38	96.23	96.59	96.85
500 to 999	95.01	94.86	94.10	96.09	96.08
499 and Below	97.73	97.13	97.59	98.11	93.30

For municipalities, the statewide tax collection percentage improved slightly in 2004-05. 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 2004-2005 Tax Collection Percentages

<u>Population Grouping</u>	<u>Excluding Motor Vehicles</u>	<u>Motor Vehicles</u>
Statewide - All Units	98.34%	87.23
Units With Electrical Systems:		
All with electric	98.04	86.36
50,000 and Above	98.14	87.11
10,000 to 49,999	98.16	86.42
2,500 to 9,999	97.25	81.52
1,000 to 2,499	94.31	82.64
500 to 999	97.28	84.17
499 and Below	94.83	84.89
Units Without Electrical Systems:		
All without electric	98.41	88.24
50,000 and Above	98.63	88.43
10,000 to 49,999	98.43	86.72
2,500 to 9,999	98.00	85.62
1,000 to 2,499	97.87	84.33
500 to 999	97.12	84.69
499 and Below	93.80	81.52

For the 2004-2005 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 2004-2005 fiscal year tax 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. In previous reports the group tax rates were straight numerical averages of the individual tax rates. The statewide and population grouping statistics on the unit-wide property tax rates over the last five fiscal years are as follows:

<u>Population Grouping</u>	Average Unit-Wide Tax Rates (per \$100)				
	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>
Statewide – All Units	\$.4625	\$.4511	\$.4594	\$.4566	\$.4448
Units With Electrical Systems					
All with electric	.4776	.4761	.4852	.4846	.4658
50,000 and Above	.5236	.5278	.5395	.5419	.5135
10,000 to 49,999	.4504	.4433	.4506	.4540	.4388
2,500 to 9,999	.4194	.4201	.4341	.4137	.4079
1,000 to 2,499	.4409	.4356	.4507	.4655	.4693
500 to 999	.2332	.2350	.2350	.2208	.1978
499 and Below	.4452	.4368	.4326	.4319	.4526
Units Without Electrical Systems					
All without electric	.4586	.4449	.4530	.4496	.4395
50,000 and Above	.4893	.4732	.4812	.4807	.4681
10,000 to 49,999	.4788	.4628	.4794	.4737	.4680
2,500 to 9,999	.3808	.3722	.3833	.3759	.3626
1,000 to 2,499	.3588	.3477	.3479	.3386	.3306
500 to 999	.3484	.3495	.3430	.3355	.3263
499 and Below	.3370	.3445	.3249	.3240	.3181

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 The overall effective tax rate decreased.

Average Unit-Wide Effective Tax Rates (per \$100)					
<u>Population Grouping</u>	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>
Statewide – All Units	0.4131	0.4087	0.4113	0.4209	0.4108
Units With Electrical Systems					
All with electric	.4255	.4259	.4320	.4454	.4451
50,000 and Above	.4677	.4704	.4733	.4874	.5027
10,000 to 49,999	.4056	.4070	.4102	.4254	.4127
2,500 to 9,999	.3531	.3436	.3776	.3812	.3767
1,000 to 2,499	.3678	.3752	.4023	.4081	.4252
500 to 999	.2178	.2019	.1998	.2193	.1898
499 and Below	.3503	.3738	.3622	.3607	.3849
Units Without Electrical Systems					
All without	.4099	.4087	.4062	.4147	.4025
50,000 and Above	.4497	.4359	.4374	.4469	.4385
10,000 to 49,999	.4156	.4243	.4288	.4533	.4419
2,500 to 9,999	.3289	.3312	.3376	.3354	.3093
1,000 to 2,499	.2970	.3004	.2988	.2955	.2870
500 to 999	.2930	.2974	.2956	.2734	.2540
499 and Below	.2821	.2778	.2661	.3058	.2788

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 group with electric systems and a population between 500 and 999. These small groups have rates in excess of the next largest group. 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.

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, 2005. 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	No of Units	Average 2004-2005 Fund Balance	Average Expenditures	Average Balance As a Percentage of Average Expenditures	Units
Cities nonelectric*					
All	456	1,998,193	5,418,697	36.88	22
50,000 or more	10	34,194,731	144,415,104	23.68	
10,000 to 49,999*	31	5,540,559	15,005,331	36.92	1
2,500 to 9,999*	112	2,061,199	3,243,039	63.56	4
1,000 to 2,499*	101	874,047	1,240,105	70.48	2
500 to 999*	88	514,010	487,084	105.53	8
Under 500*	114	290,401	265,572	109.35	7
Cities - electric*					
All	67	4,341,595	11,983,029	36.23	3
50,000 or more	6	17,724,960	61,769,235	28.70	
10,000 to 49,999	22	6,373,913	15,256,709	41.78	
2,500 to 9,999*	19	1,611,577	4,200,886	38.36	1
1,000 to 2,499	9	905,507	1,208,409	74.93	
500 to 999	6	775,882	854,160	90.84	
Under 500*	5	177,237	156,497	113.25	2

- * This report excludes data from units that have not submitted audited financial statements for the fiscal year ending June 30, 2005. The number of missing units by population group can be found in the missing units column.

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 2005 Annual Financial Information Reports (LGC-37 or AFIR) submitted to the Department of State Treasurer. In some cases this information was obtained from the municipality's audited financial statements. The fund balance available data was taken from the audited financial statements. The assessed valuation, tax rate, and last year of revaluation for each municipality were compiled from data obtained from the Department of Revenue. The N.C. 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, 2004. 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, 2005

Municipality	Pop	General Fund		Unit-Wide												
		Fund Balance Available	FBA As %	Cash and Invest (1)	Invest Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2004 Assessed Valuation (3)	Tax Rate	Assess -to-Sales Ratio	2004-05 Tax Rate Adjusted	Percent Collected			2004-05 Amount Uncoll	Tax Rate Equiv
			Percent GF Exp									2004-05 All Property	Excluding Motor Vehicles	Motor Vehicles Only		
10,000-49,999																
Albemarle	15,665	\$3,710,368	32.62	\$16,913,341	355,751	.0392	2001 / 2005	\$908,671,393	.5600	85.68	.4798	96.22	97.12	88.02	\$192,748	.0212
Apex	25,951	13,183,145	62.28	49,579,264	1,053,862	.0436	2000 / 2008	2,418,443,154	.4000	90.93	.3637	98.88	99.68	92.56	111,700	.0046
Clayton	10,879	4,030,459	43.47	12,595,352	290,070	.0320	2003 / 2011	907,480,566	.4900	96.15	.4711	98.83	99.63	90.77	52,007	.0057
Cornelius	15,918	8,917,196	73.46	3,059,250	251,303	.0084	2003 / 2007	2,987,670,811	.2600	95.80	.2491	98.02	98.65	91.96	157,944	.0053
Elizabeth City	18,249	2,931,232	24.59	17,043,228	308,874	.0461	1998 / 2006	669,910,312	.6700	73.19	.4904	94.40	96.26	79.00	250,319	.0374
Huntersville	30,664	13,917,413	102.10	24,145,011	465,467	.0131	2003 / 2007	3,563,080,373	.2800	95.80	.2682	98.20	98.85	92.40	181,687	.0051
Kings Mountain	10,551	1,338,141	16.77	3,876,414	85,445	.0141	2004 / 2008	606,533,298	.3600	98.52	.3547	93.76	94.73	85.45	139,253	.0230
Kinston	23,093	2,309,716	15.06	10,722,785	132,001	.0114	2001 / 2009	1,153,496,932	.6000	97.29	.5837	94.20	95.77	81.11	411,405	.0357
Laurinburg	15,961	1,622,382	24.34	11,230,967	225,839	.0310	2003 / 2007	728,273,946	.3800	100.00	.3800	95.65	96.46	86.06	113,417	.0156
Lexington	20,605	6,435,728	26.66	25,155,882	568,934	.0444	2001 / 2006	1,281,549,666	.5150	96.14	.4951	97.03	98.44	77.54	196,395	.0153
Lincolnton	10,431	5,067,792	61.96	14,237,536	318,976	.0455	2004 / 2008	701,049,030	.5600	98.89	.5538	97.24	98.08	89.48	116,141	.0166
Lumberton	22,482	2,027,716	12.19	10,280,395	391,532	.0415	1996 / 2005	944,190,648	.6500	90.58	.5888	93.53	95.79	77.28	409,188	.0433
Monroe	31,234	13,959,376	54.62	79,987,208	2,185,846	.0918	2004 / 2008	2,380,833,620	.4800	97.53	.4681	97.77	98.87	85.64	255,261	.0107
Morganton	17,064	5,154,834	32.03	36,322,459	844,400	.0636	2001 / 2007	1,327,243,080	.5000	88.86	.4443	98.07	98.90	87.12	129,476	.0098
New Bern	23,765	4,080,165	19.68	5,477,410	211,711	.0114	2002 / 2010	1,853,086,911	.4700	94.36	.4435	97.92	98.86	89.77	182,444	.0098
Newton	12,986	2,541,348	26.84	10,807,079	175,377	.0208	2003 / 2007	844,732,167	.4400	99.30	.4369	96.20	97.70	79.17	140,603	.0166
Shelby	20,957	4,434,773	28.49	6,171,699	610,092	.0413	2004 / 2008	1,477,309,678	.4200	98.52	.4138	96.08	97.27	83.93	256,984	.0174
Smithfield	11,893	968,627	10.02	7,463,213	145,004	.0179	2003 / 2011	810,401,429	.5700	96.15	.5481	98.62	99.45	89.71	63,766	.0079
Statesville	24,911	21,830,204	113.17	60,292,497	1,409,573	.0624	2003 / 2007	2,260,038,580	.3800	97.97	.3723	97.11	97.89	85.28	271,524	.0120
Tarboro	10,841	3,759,411	40.44	9,231,913	210,985	.0294	2001 / 2009	717,976,389	.4200	84.02	.3529	97.31	99.10	85.60	82,683	.0115
Wake Forest	17,235	7,161,919	49.25	20,562,999	417,655	.0293	2000 / 2008	1,425,012,324	.5400	90.93	.4910	98.43	99.51	89.13	123,072	.0086
Wilson	47,441	10,844,140	29.31	79,689,851	2,133,114	.0733	2000 / 2008	2,909,092,695	.4700	93.75	.4406	96.39	97.78	83.99	494,297	.0170
Total		\$ 140,226,085		\$ 514,845,753	\$ 12,791,811			\$ 32,876,077,002							\$ 4,332,314	

Group Statistics:
10,000-49,999

Range:																
Lowest		968,627	10.02			.0084			.2600	73.19	.2491	93.53	94.73	77.28		
Highest		21,830,204	113.17			.0918			.6700	100.00	.5888	98.88	99.68	92.56		
Average		6,373,913	41.78			.0389			.4388	94.05	.4127	97.05	98.16	86.42		

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, 2005

		General Fund		Unit-Wide												
Municipality	Pop	Fund Balance Available	FBA	Cash and Invest (1)	Invest Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2004 Assessed Valuation (3)	Tax Rate	Assess -to-Sales Ratio	2004-05 Tax Rate Adjusted	Percent Collected			2004-05 Amount Uncoll	Tax Rate Equiv
			As % GF Exp									2004-05 All Property	Excluding Motor Vehicles	Motor Vehicles Only		
1,000-2,499																
Belhaven	1,933	\$2,208,243	101.78	\$4,474,133	84,089	.1095	2002 / 2010	\$76,781,707	.5200	92.22	.4795	85.81	86.97	77.64	\$56,367	.0734
Drexel	1,914	1,433,572	181.28	4,691,768	66,071	.0766	2001 / 2007	86,259,327	.3800	88.86	.3377	99.48	99.41	100.00	3,446	.0040
Enfield	2,370	292,406	16.07	1,108,889	17,410	.0279	1999 / 2007	62,479,736	.7000	86.54	.6058	93.55	95.32	82.43	27,752	.0444
Fremont	1,432	302,436	37.45	956,944	14,374	.0302	2003 / 2011	47,527,814	.6500	98.22	.6384	92.23	94.82	79.95	23,909	.0503
Hertford	2,083	679,767	54.07	2,428,251	20,602	.0254	2000 / 2008	81,193,647	.4800	87.42	.4196	92.92	95.67	78.63	27,092	.0334
Pinetops	1,359	444,795	48.46	994,636	8,067	.0181	2001 / 2009	44,472,326	.3600	84.02	.3025	90.48	92.68	79.25	15,106	.0340
Robersonville	1,653	1,414,269	142.08	7,310,529	121,509	.2022	2001 / 2009	60,090,978	.6000	88.07	.5284	89.60	91.54	74.91	37,360	.0622
Scotland Neck	2,268	796,740	75.07	2,814,478	40,527	.0628	1999 / 2007	64,568,259	.6600	86.54	.5712	96.15	97.20	90.38	15,233	.0236
Windsor	2,285	577,335	54.69	2,549,504	93,254	.0816	2004 / 2012	114,291,286	.1600	100.00	.1600	94.59	95.92	86.37	9,766	.0085

Total		<u>\$ 8,149,563</u>		<u>\$ 27,329,133</u>	<u>\$ 465,903</u>			<u>\$ 637,665,080</u>							<u>\$ 216,031</u>	
-------	--	---------------------	--	----------------------	-------------------	--	--	-----------------------	--	--	--	--	--	--	-------------------	--

Group Statistics:
1,000-2,499

Range:																
Lowest		292,406	16.07			.0181			.1600	84.02	.1600	85.81	86.97	74.91		
Highest		2,208,243	181.28			.2022		.7000	100.00	.6384	99.48	99.41	100.00			
Average		905,507	74.93			.0731		.4693	90.60	.4252	92.66	94.31	82.64			

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, 2005

		General Fund		Unit-Wide												
Municipality	Pop	Fund Balance Available	FBA	Cash and Invest (1)	Invest Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2004 Assessed Valuation (3)	Tax Rate	Assess -to-Sales Ratio	2004-05 Tax Rate Adjusted	Percent Collected			2004-05 Amount Uncoll	Tax Rate Equiv
			As % GF Exp									2004-05 All Property	Excluding Motor Vehicles	Motor Vehicles Only		
500-999																
Black Creek	728	\$367,093	124.26	\$1,900,903	17,618	.0825	2000 / 2008	\$21,364,497	.5500	93.75	.5156	87.41	88.56	83.09	\$15,260	.0714
Fountain	545	359,602	194.07	595,686	3,311	.0160	2004 / 2008	20,668,267	.6000	98.88	.5933	94.49	96.31	80.28	6,859	.0332
Highlands	941	2,085,005	61.38	10,110,040	166,464	.0151	2003 / 2007	1,105,560,691	.1600	96.00	.1536	99.36	99.49	90.06	11,274	.0010
Lucama	881	715,531	201.08	3,196,366	38,215	.1254	2000 / 2008	30,479,937	.4500	93.75	.4219	88.47	89.99	82.11	16,438	.0539
Pikeville	714	622,719	146.81	1,173,246	23,525	.0673	2003 / 2011	34,964,281	.5000	98.22	.4911	97.60	99.57	86.05	4,221	.0121
Stantonsburg	731	505,344	108.12	2,596,001	54,175	.1629	2000 / 2008	33,246,529	.4300	93.75	.4031	78.23	77.73	81.33	31,134	.0936

Total \$ 4,655,294 \$ 19,572,243 \$ 303,308 \$ 1,246,284,202 \$ 85,186

Group Statistics:
500-999

Range:

Lowest	359,602	61.38	.0151	.1600	93.75	.1536	78.23	77.73	80.28
Highest	2,085,005	201.08	.1629	.6000	98.88	.5933	99.36	99.57	90.06
Average	775,882	90.84	.0243	.1978	95.95	.1898	96.55	97.28	84.17

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, 2005

		General Fund		Unit-Wide												
		Fund Balance Available	FBA As % Percent GF Exp	Cash and Invest (1)	Invest Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2004 Assessed Valuation (3)	Tax Rate	Assess -to-Sales Ratio	2004-05 Tax Rate Adjusted	Percent Collected			2004-05 Amount Uncoll	Tax Rate Equiv
Municipality	Pop											2004-05 All Property	Excluding Motor Vehicles	Motor Vehicles Only		

Statewide with Electric Systems

\$ 1,149,983,013
\$ 27,574,367
\$ 75,114,635,288
\$ 10,764,524

Range:

Lowest	105,090	4.45														
Highest	32,600,482	201.08														
Average	4,341,595	36.23														

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, 2005

		General Fund		Unit-Wide												
Municipality	Pop	Fund Balance Available	FBA	Cash and Invest	Invest Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2004 Assessed Valuation (3)	Tax Rate	Assess -to-Sales Ratio	2004-05 Tax Rate Adjusted	Percent Collected			2004-05 Amount Uncoll	Tax Rate Equiv
			As % GF Exp									2004-05 All Property	Excluding Motor Vehicles	Motor Vehicles Only		
10,000-49,999																
Asheboro	22,947	\$5,513,108	32.14	\$15,546,863	300,233	.0169	2001 / 2007	\$1,777,383,051	.5500	89.08	.4899	98.47	99.63	85.64	\$150,837	.0085
Boone	14,120	6,891,142	75.87	13,180,412	286,395	.0309	2002 / 2006	926,552,116	.4000	84.38	.3375	98.68	99.06	91.65	47,427	.0051
Burlington	47,004	16,504,586	45.83	53,753,385	1,117,707	.0330	2001 / 2009	3,388,071,378	.5550	95.29	.5289	96.91	98.12	84.09	584,025	.0172
Carrboro	17,648	5,521,995	41.24	7,661,771	130,270	.0113	2001 / 2005	1,152,604,380	.7148	83.77	.5988	98.61	98.92	93.20	117,677	.0102
Clemmons	16,962	5,129,656	160.32	5,333,405	106,484	.0073	2001 / 2005	1,459,968,906	.0900	93.58	.0842	98.82	99.35	94.32	15,575	.0011
Eden	15,840	6,488,242	59.78	15,804,982	370,091	.0483	2003 / 2007	766,479,972	.5700	97.29	.5546	96.67	97.90	87.62	145,582	.0190
Fuquay-Varina	10,300	4,679,043	40.86	13,629,876	292,471	.0305	2000 / 2008	960,251,029	.5200	90.93	.4728	98.10	99.48	84.13	96,114	.0100
Garner	21,106	4,912,965	27.24	9,416,855	214,498	.0115	2000 / 2008	1,866,694,813	.5600	90.93	.5092	98.00	99.37	85.83	209,092	.0112
Goldsboro	38,517	8,101,967	31.32	28,480,424	592,680	.0329	2003 / 2011	1,800,186,719	.6000	98.22	.5893	95.20	97.77	75.22	527,688	.0293
Graham	13,761	7,887,704	104.63	17,558,591	428,341	.0517	2001 / 2009	828,615,973	.4800	95.29	.4574	97.05	98.55	84.25	117,563	.0142
Havelock	21,999	4,068,928	66.42	12,270,029	170,940	.0298	2002 / 2010	574,079,898	.4500	94.36	.4246	97.24	99.53	83.46	69,918	.0122
Henderson	16,445	822,042	6.24	8,172,970	620,945	.0843	2000 / 2008	736,775,684	.6400	76.43	.4892	93.17	95.06	85.67	323,280	.0439
Hendersonville	11,893	5,493,254	50.00	28,826,440	554,000	.0477	2003 / 2007	1,161,906,138	.4300	92.41	.3974	97.87	98.16	93.23	107,853	.0093
Hickory	38,973	8,378,084	20.40	27,759,106	646,176	.0152	2003 / 2007	4,257,617,630	.5000	99.30	.4965	97.66	98.61	85.89	501,660	.0118
Holly Springs	13,362	3,570,370	29.43	12,660,730	254,818	.0223	2000 / 2008	1,141,680,560	.5300	90.93	.4819	98.03	99.39	88.03	120,762	.0106
Hope Mills	12,355	NR	NR	NR	NR	NA	2003 / 2007	600,393,108	.4100	98.33	.4032	NR	NR	NR	0	NA
Indian Trail	16,764	3,332,669	99.93	4,525,489	86,107	.0051	2004 / 2008	1,690,136,670	.0800	97.53	.0780	97.31	98.07	89.73	36,964	.0022
Kannapolis	39,187	4,490,655	20.24	12,654,465	264,906	.0122	2004 / 2008	2,174,556,872	.4970	100.00	.4970	96.09	97.26	85.82	423,307	.0195
Kernersville	20,690	6,143,912	35.38	10,975,197	246,179	.0137	2001 / 2005	1,799,546,061	.5250	93.58	.4913	98.06	98.94	90.65	189,176	.0105
Lenoir	18,479	2,838,667	18.85	5,789,661	119,504	.0102	2001 / 2005	1,174,925,217	.5400	85.91	.4639	95.43	96.51	84.05	291,615	.0248
Lewisville	12,601	2,808,250	94.18	3,602,289	57,877	.0062	2001 / 2005	937,545,349	.1950	93.58	.1825	98.89	99.47	94.29	20,455	.0022
Matthews	24,879	8,077,788	59.59	10,438,128	198,707	.0077	2003 / 2007	2,575,256,651	.3075	95.80	.2946	98.58	99.19	92.00	113,192	.0044
Mint Hill	17,959	6,361,059	94.11	6,156,852	189,778	.0127	2003 / 2007	1,494,549,384	.2750	95.80	.2635	97.58	98.44	90.95	100,277	.0067
Mooresville	21,914	5,511,839	20.27	15,078,253	1,067,156	.0364	2003 / 2007	2,932,844,000	.4800	97.97	.4703	97.44	98.13	89.43	356,848	.0122
Morrisville	12,126	8,416,086	65.78	17,229,427	359,851	.0207	2000 / 2008	1,738,673,751	.4700	90.93	.4274	98.73	99.44	90.77	103,781	.0060
Pinehurst	10,694	4,459,461	40.73	6,023,990	126,472	.0062	2003 / 2007	2,039,419,836	.3100	100.00	.3100	99.76	99.93	97.09	14,960	.0007
Reidsville	14,626	6,147,260	52.53	16,737,495	212,667	.0237	2003 / 2007	898,327,420	.6700	97.29	.6518	97.13	98.34	85.30	173,308	.0193
Roanoke Rapids	16,741	2,899,180	27.34	3,885,396	91,417	.0104	1999 / 2007	876,619,036	.4990	86.54	.4318	97.40	98.01	92.14	114,035	.0130
Salisbury	28,215	3,195,428	12.02	16,736,578	418,526	.0190	2003 / 2007	2,206,219,845	.6150	97.34	.5986	97.54	98.45	87.45	337,875	.0153
Sanford	23,832	7,310,137	39.74	23,853,743	453,152	.0270	2003 / 2011	1,675,512,544	.5900	95.58	.5639	96.41	97.55	84.87	357,109	.0213
Southern Pines	11,573	4,574,618	36.27	12,901,982	261,519	.0201	2003 / 2007	1,302,492,856	.3900	100.00	.3900	99.35	99.72	94.38	32,935	.0025
Thomasville	25,749	1,227,226	7.21	3,061,122	89,568	.0069	2001 / 2006	1,300,968,516	.5500	96.14	.5288	95.28	96.72	81.27	399,670	.0307

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, 2005

		General Fund		Unit-Wide												
Municipality	Pop	Fund Balance Available	FBA As % Percent GF Exp	Cash and Invest (1)	Invest Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2004 Assessed Valuation (3)	Tax Rate	Assess -to-Sales Ratio	2004-05 Tax Rate Adjusted	Percent Collected			2004-05 Amount Uncoll	Tax Rate Equiv
												2004-05 All Property	Excluding Motor Vehicles	Motor Vehicles Only		
Total		\$ 171,757,321		\$ 439,705,908	\$ 10,329,435			\$ 50,216,855,363								\$ 6,200,560

Group Statistics:
10,000-49,999

Range:																
Lowest		822,042	6.24			.0051			.0800	76.43	.0780	93.17	95.06	75.22		
Highest		16,504,586	160.32			.0843			.7148	100.00	.6518	99.76	99.93	97.09		
Average		5,540,559	36.92			.0206			.4680	94.44	.4419	97.36	98.43	86.72		

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, 2005

		General Fund		Unit-Wide													
Municipality	Pop	Fund Balance Available	FBA	Cash and Invest (1)	Invest Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2004 Assessed Valuation (3)	Tax Rate	Assess -to-Sales Ratio	2004-05 Tax Rate Adjusted	Percent Collected			2004-05 Amount Uncoll	Tax Rate Equiv	
			As % GF Exp									2004-05 All Property	Excluding Motor Vehicles	Motor Vehicles Only			
2,500-9,999																	
Aberdeen	4,060	\$1,931,222	54.31	\$4,935,613	88,615	.0229	2003 / 2007	\$386,897,562	.4300	100.00	.4300	98.85	99.59	89.90	\$19,295	.0050	
Ahoskie	4,478	1,368,761	41.69	4,538,016	75,691	.0380	2003 / 2011	199,287,844	.7000	100.00	.7000	94.33	96.90	72.58	79,927	.0401	
Angier	3,855	2,349,223	128.33	4,194,722	42,650	.0227	2003 / 2007	188,245,932	.4600	95.32	.4385	97.29	99.10	77.65	24,317	.0129	
Archdale	9,369	3,363,521	63.58	5,399,062	130,690	.0163	2001 / 2007	802,651,959	.2600	89.08	.2316	98.79	99.76	90.82	25,553	.0032	
Beaufort	3,888	2,901,761	89.11	5,216,840	132,201	.0316	2001 / 2009	418,842,606	.4400	86.62	.3811	97.99	98.89	84.05	31,770	.0076	
Belmont	8,897	2,295,444	27.51	5,683,709	784,148	.1237	2003 / 2007	633,792,810	.4600	95.55	.4395	97.31	98.13	88.43	78,926	.0125	
Bessemer City	5,337	844,453	35.69	1,199,430	22,721	.0085	2003 / 2007	268,596,354	.4100	95.55	.3918	93.32	95.02	77.02	73,898	.0275	
Black Mountain	7,660	2,515,704	46.85	3,766,337	69,713	.0117	2002 / 2006	598,096,939	.3850	88.48	.3406	99.08	99.50	94.53	21,197	.0035	
Boiling Spring Lake	3,580	3,199,141	359.23	3,307,861	58,184	.0240	2003 / 2007	242,556,106	.2500	87.38	.2185	95.87	97.55	83.71	25,161	.0104	
Boiling Springs	3,986	980,445	83.30	1,074,752	13,916	.0077	2004 / 2008	179,627,867	.3000	98.52	.2956	97.23	98.03	92.53	17,526	.0098	
Brevard	6,795	2,016,038	30.04	3,842,072	48,524	.0082	2002 / 2007	591,766,416	.4950	91.17	.4513	98.27	98.36	96.93	50,778	.0086	
Burgaw	3,566	1,098,410	50.68	1,713,853	10,217	.0064	2003 / 2011	159,626,064	.5400	85.43	.4613	94.58	95.79	81.79	47,532	.0298	
Cajah's Mountain	2,712	2,154,740	500.38	2,594,783	32,739	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	
Canton	4,122	1,614,192	34.64	7,235,762	44,886	.0127	2002 / 2006	354,083,018	.6100	84.03	.5126	95.32	96.66	77.07	101,787	.0287	
Carolina Beach	5,434	3,158,356	48.67	7,265,570	136,536	.0176	1999 / 2007	775,731,628	.3800	91.33	.3471	98.59	99.35	86.77	41,731	.0054	
China Grove	3,932	981,558	51.90	1,128,892	25,713	.0106	2003 / 2007	242,197,119	.4000	97.34	.3894	97.25	98.20	87.19	26,706	.0110	
Clinton	8,657	3,463,380	48.82	6,270,088	154,489	.0256	2003 / 2011	602,445,941	.4100	96.90	.3973	98.16	99.40	87.12	45,454	.0075	
Conover	7,510	3,874,842	58.44	9,984,318	220,557	.0227	2003 / 2007	972,569,787	.3800	99.30	.3773	97.80	98.64	85.95	81,562	.0084	
Cramerton	3,048	728,970	35.23	1,042,166	16,610	.0057	2003 / 2007	290,921,879	.4250	95.55	.4061	94.16	94.64	89.72	71,967	.0247	
Creedmoor	2,611	887,145	41.61	2,839,909	8,851	.0046	2002 / 2010	190,836,435	.6500	95.10	.6182	94.89	96.68	79.24	63,684	.0334	
Davidson	8,024	2,286,190	39.98	2,479,854	74,542	.0073	2003 / 2007	1,015,298,050	.3450	95.80	.3305	98.26	98.68	92.96	60,900	.0060	
Dunn	9,712	2,213,269	29.83	4,740,288	120,206	.0201	2003 / 2007	597,416,043	.4600	95.32	.4385	95.11	97.51	64.30	134,504	.0225	
Elizabethtown	3,729	725,336	22.68	2,278,948	33,871	.0170	1999 / 2007	199,489,669	.6800	75.40	.5127	89.63	91.11	77.22	142,278	.0713	
Elkin	4,152	2,837,254	67.07	3,563,935	63,421	.0159	2004 / 2008	399,760,954	.4750	100.00	.4750	97.79	98.22	91.66	41,990	.0105	
Elon	7,176	2,982,691	78.45	4,026,874	83,006	.0213	2001 / 2009	389,382,315	.3700	95.29	.3526	97.63	98.50	89.47	34,529	.0089	
Emerald Isle	3,720	1,687,795	27.66	5,235,470	201,137	.0141	2001 / 2009	1,431,374,216	.1650	86.62	.1429	99.65	99.84	90.68	15,252	.0011	
Erwin	4,741	747,293	31.03	2,022,188	28,302	.0146	2003 / 2007	193,800,467	.4800	95.32	.4575	93.41	94.52	84.28	69,841	.0360	
Fairmont	2,651	476,727	33.53	857,204	10,647	.0161	1996 / 2005	66,294,375	.6900	90.58	.6250	93.55	92.42	100.00	58,814	.0887	
Fairview	3,917	203,636	419.69	NR	NR	NA	2004 / 2008	281,243,603	.0200	97.53	.0195	NR	NR	NR	0	NA	
Flat Rock	2,798	2,081,141	515.97	2,259,851	64,004	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	
Fletcher	5,088	NR	NR	NR	NR	NA	2003 / 2007	679,293,363	.2700	92.41	.2495	NR	NR	NR	0	NA	
Franklin	3,650	2,090,284	48.30	4,310,857	79,097	.0176	2003 / 2007	448,393,355	.3200	96.00	.3072	97.33	97.75	89.46	38,315	.0085	
Gamewell	3,831	2,126,208	574.84	4,715,121	75,661	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	
Gibsonville	4,574	1,042,931	34.61	1,406,559	32,292	.0103	2004 / 2012	312,079,196	.4950	99.35	.4918	98.53	99.47	91.08	22,746	.0073	
Hamlet	5,871	903,428	22.97	8,831,227	43,455	.0179	2004 / 2011	243,322,880	.6600	100.00	.6600	95.39	97.04	82.64	75,009	.0308	
Harrisburg	5,238	1,333,363	51.49	3,700,692	36,757	.0042	2004 / 2008	869,977,606	.1350	100.00	.1350	98.41	98.78	94.48	19,043	.0022	
Hillsborough	5,671	3,061,110	67.37	8,818,915	159,861	.0329	2001 / 2005	485,698,681	.6200	83.77	.5194	98.23	99.06	89.58	54,359	.0112	
Hudson	3,100	1,236,367	60.39	1,296,153	42,980	.0194	2001 / 2005	221,491,145	.3300	85.91	.2835	94.40	95.44	85.76	40,266	.0182	
Jamestown	3,258	1,081,231	38.71	5,003,281	119,502	.0325	2004 / 2012	368,202,628	.3500	99.35	.3477	99.30	99.67	96.55	9,201	.0025	
Kill Devil Hills	6,613	5,693,162	53.71	16,386,219	349,215	.0390	1998 / 2005	895,611,423	.4250	40.64	.1727	98.87	99.61	87.28	43,012	.0048	
King	6,105	2,164,487	55.21	3,190,970	73,703	.0160	2001 / 2005	460,897,838	.3599	91.04	.3277	98.21	98.73	93.43	30,561	.0066	
Kitty Hawk	3,399	4,217,620	87.01	5,208,448	98,980	.0182	1998 / 2005	545,106,692	.3800	40.64	.1544	98.96	99.38	93.53	21,802	.0040	

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, 2005

		General Fund		Unit-Wide													
Municipality	Pop	Fund Balance Available	FBA	Cash and Invest (1)	Invest Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2004 Assessed Valuation (3)	Tax Rate	Assess -to-Sales Ratio	2004-05 Tax Rate Adjusted	Percent Collected			2004-05 Amount Uncoll	Tax Rate Equiv	
			As % GF Exp									2004-05 All Property	Excluding Motor Vehicles	Motor Vehicles Only			
2,500-9,999 continued																	
Knightdale	6,660	\$2,269,072	46.98	\$5,948,235	71,910	.0143	2000 / 2008	\$503,295,300	.5000	90.93	.4547	97.48	99.20	83.21	\$63,322	.0126	
Lake Park	2,679	524,512	69.65	542,949	3,528	.0016	2004 / 2008	216,387,760	.2200	97.53	.2146	97.81	98.68	91.33	10,493	.0048	
Leland	4,786	1,375,932	52.44	3,189,684	51,242	.0142	2003 / 2007	360,865,850	.1800	87.38	.1573	95.81	96.95	84.73	27,235	.0075	
Liberty	2,747	675,300	35.59	1,338,028	33,535	.0215	2001 / 2007	156,152,691	.5125	89.08	.4565	97.99	99.36	87.65	16,814	.0108	
Lillington	3,019	1,545,433	83.72	2,208,564	32,488	.0177	2003 / 2007	183,048,575	.5600	95.32	.5338	94.90	99.07	37.12	52,764	.0288	
Locust	2,501	473,783	38.80	706,358	2,894	.0019	2001 / 2005	153,422,939	.3600	85.68	.3084	97.32	98.54	89.88	15,265	.0099	
Long View	4,787	2,614,279	100.49	3,112,837	71,825	.0252	2003 / 2007	284,743,362	.4000	99.30	.3972	96.46	97.99	80.72	41,158	.0145	
Lowell	2,652	607,288	36.98	938,719	14,638	.0076	2003 / 2007	192,330,868	.4000	95.55	.3822	92.11	92.95	83.26	60,321	.0314	
Marion	6,175	2,825,545	63.74	4,816,125	71,798	.0210	2003 / 2011	341,998,179	.5100	99.29	.5064	93.26	94.22	83.40	118,838	.0347	
Marshville	2,664	1,137,767	93.49	2,602,818	69,747	.0411	2004 / 2008	169,539,805	.3800	97.53	.3706	96.17	97.66	80.77	22,742	.0134	
Maxton	2,527	451,318	31.92	751,226	8,486	.0145	1996 / 2005	58,636,350	.9000	90.58	.8152	85.41	86.17	79.59	78,689	.1342	
Mebane	7,930	7,883,561	111.77	15,101,282	358,509	.0397	2001 / 2009	902,829,955	.5000	95.29	.4765	98.10	99.09	84.37	87,830	.0097	
Midland	2,713	871,735	259.36	901,826	23,565	.0103	2004 / 2008	229,594,794	.1500	100.00	.1500	95.91	96.42	91.81	14,159	.0062	
Mills River	6,038	2,127,790	215.42	2,152,954	48,478	.0087	2003 / 2007	557,385,490	.0750	92.41	.0693	96.33	96.94	86.92	15,525	.0028	
Mocksville	4,384	4,129,820	132.95	6,649,027	114,755	.0234	2001 / 2005	490,888,475	.3200	93.04	.2977	96.82	97.42	87.02	50,650	.0103	
Morehead City	8,041	3,926,629	56.95	9,605,600	239,663	.0246	2001 / 2009	975,406,893	.3800	86.62	.3292	98.88	99.66	85.93	41,707	.0043	
Mount Airy	8,514	3,487,563	34.18	13,816,762	314,729	.0404	2004 / 2008	778,260,382	.5600	100.00	.5600	98.13	98.62	91.50	81,418	.0105	
Mount Holly	9,735	3,371,732	46.81	6,204,721	113,299	.0169	2003 / 2007	670,834,795	.4500	95.55	.4300	96.63	97.87	83.98	102,243	.0152	
Mount Olive	4,593	NR	NR	NR	NR	NA	2003 / 2011	189,047,732	.5900	98.22	.5795	NR	NR	NR	0	NA	
Nags Head	3,094	5,325,811	38.64	16,126,876	327,360	.0324	1998 / 2005	1,010,963,242	.3730	40.64	.1516	99.96	99.99	98.90	1,639	.0002	
Nashville	4,656	2,674,812	74.41	4,069,656	76,828	.0326	2001 / 2009	235,991,858	.6100	90.81	.5539	97.94	98.80	92.75	29,382	.0125	
Newport	3,608	840,418	58.24	878,790	17,397	.0095	2001 / 2009	182,898,534	.4300	86.62	.3725	97.30	99.24	83.65	18,379	.0100	
North Wilkesboro	4,150	3,416,716	55.98	5,893,237	127,496	.0330	2003 / 2007	385,973,787	.4600	92.65	.4262	97.57	98.12	88.91	59,173	.0153	
Norwood	2,885	1,171,902	83.19	1,728,751	23,296	.0124	2001 / 2005	188,324,882	.4000	85.68	.3427	95.84	96.69	84.44	31,491	.0167	
Oak Island	7,369	4,974,745	64.25	11,575,557	195,700	.0144	2003 / 2007	1,359,556,372	.3500	87.38	.3058	98.24	98.72	88.05	84,055	.0062	
Oak Ridge	4,231	2,519,806	1123.41	2,544,299	41,399	.0084	2004 / 2012	495,368,893	.0863	99.35	.0857	99.31	99.48	97.05	3,110	.0006	
Oxford	8,562	2,120,035	34.58	5,342,861	106,837	.0263	2002 / 2010	405,941,987	.5500	95.10	.5231	95.53	97.00	83.04	99,813	.0246	
Pembroke	2,698	NR	NR	NR	NR	NA	1996 / 2005	65,527,861	.6700	90.58	.6069	NR	NR	NR	0	NA	
Pleasant Garden	4,851	724,996	294.75	2,292,088	78,730	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	
Plymouth	3,992	145,431	8.44	292,866	2,011	.0017	1997 / 2005	118,342,624	.7200	75.75	.5454	89.06	91.47	73.79	92,019	.0778	
Polkton	2,582	726,967	155.61	1,007,826	7,266	.0222	2002 / 2010	32,783,057	.2500	87.07	.2177	93.54	95.12	81.10	5,352	.0163	
Raeford	3,672	2,801,243	69.61	6,659,942	137,923	.0519	1998 / 2006	265,778,699	.4800	88.25	.4236	96.31	96.74	90.87	46,807	.0176	
Randleman	3,989	1,284,596	46.00	3,126,812	50,681	.0188	2001 / 2007	269,837,962	.5100	89.08	.4543	98.64	99.75	85.82	18,606	.0069	
Ranlo	2,503	342,811	24.99	538,755	9,571	.0080	2003 / 2007	119,812,216	.3700	95.55	.3535	89.98	90.60	86.64	44,647	.0373	
Red Oak	2,848	2,892,873	804.24	2,983,839	64,838	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	
River Bend	2,938	665,572	58.19	1,289,636	21,848	.0093	2002 / 2010	234,215,266	.2200	94.36	.2076	99.51	99.87	96.75	2,506	.0011	
Rockingham	9,467	2,852,797	42.32	7,678,571	164,187	.0328	2004 / 2011	501,233,352	.4800	100.00	.4800	95.09	96.18	85.10	118,647	.0237	
Roxboro	8,833	2,607,082	33.74	5,505,277	100,696	.0172	2001 / 2005	587,137,120	.6400	90.80	.5811	96.39	98.47	79.16	139,524	.0238	
Rural Hall	2,539	3,007,087	228.58	3,121,856	50,460	.0167	2001 / 2005	302,945,548	.2400	93.58	.2246	98.90	98.90	98.85	8,022	.0026	
Rutherfordton	4,142	1,105,872	37.22	2,260,796	56,277	.0226	2002 / 2007	249,528,666	.4900	87.46	.4286	95.90	96.87	86.45	50,446	.0202	
Sawmills	5,020	2,857,223	252.21	4,485,754	62,499	.0341	2001 / 2005	183,286,112	.1000	85.91	.0859	92.93	94.86	82.21	12,976	.0071	
Siler City	7,773	1,712,220	37.54	5,656,258	126,130	.0329	2001 / 2005	383,496,668	.4300	89.76	.3860	96.75	98.07	82.39	54,170	.0141	
Southern Shores	2,551	2,405,288	70.07	3,174,873	70,199	.0119	1998 / 2005	588,897,406	.2000	40.64	.0813	99.01	99.47	90.57	11,586	.0020	

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, 2005

		General Fund		Unit-Wide												
Municipality	Pop	Fund Balance Available	FBA	Cash and Invest (1)	Invest Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2004 Assessed Valuation (3)	Tax Rate	Assess -to-Sales Ratio	2004-05 Tax Rate Adjusted	Percent Collected			2004-05 Amount Uncoll	Tax Rate Equiv
			As % GF Exp									2004-05 All Property	Excluding Motor Vehicles	Motor Vehicles Only		
2,500-9,999 continued																
Spencer	3,384	\$867,176	39.83	\$911,524	9,246	.0053	2003 / 2007	\$174,485,054	.5800	97.34	.5646	95.09	96.02	86.22	\$49,606	.0284
Spindale	3,917	708,090	32.63	2,803,996	53,407	.0256	2002 / 2007	208,758,068	.5100	87.46	.4460	94.55	95.87	76.53	57,168	.0274
Spring Lake	8,208	1,213,507	26.27	2,430,946	51,761	.0179	2003 / 2007	289,008,458	.6600	98.33	.6490	95.54	98.19	70.64	84,877	.0294
Stallings	9,163	2,091,532	63.75	2,169,865	51,893	.0057	2004 / 2008	905,207,740	.2500	97.53	.2438	98.51	99.01	92.31	33,351	.0037
Stanley	3,019	887,715	41.28	1,674,614	22,974	.0122	2003 / 2007	188,955,832	.5400	95.55	.5160	95.44	96.42	85.84	46,571	.0246
Stokesdale	3,465	3,116,095	1240.61	4,111,661	73,724	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Summerfield	7,227	7,456,096	762.98	7,471,278	240,390	.0283	2004 / 2012	849,768,049	.1050	99.35	.1043	99.44	99.61	97.05	5,111	.0006
Sylva	2,508	837,433	38.79	1,528,768	56,235	.0219	2004 / 2008	256,287,057	.4200	100.00	.4200	97.60	98.44	83.82	26,281	.0103
Tabor City	2,570	346,568	21.41	1,275,962	15,905	.0148	1997 / 2005	107,472,570	.7000	75.16	.5261	92.34	95.23	69.85	52,724	.0491
Trent Woods	4,215	2,563,693	171.61	2,854,117	41,441	.0099	2002 / 2010	420,062,845	.2700	94.36	.2548	99.55	99.81	97.51	5,114	.0012
Trinity	6,830	7,660,896	654.03	8,307,758	190,698	.0437	2001 / 2007	436,532,594	.0500	89.08	.0445	98.16	99.51	89.92	4,079	.0009
Troy	4,023	848,361	38.23	2,662,266	50,321	.0313	2004 / 2012	160,896,411	.4800	97.27	.4669	94.40	96.13	80.72	43,172	.0268
Unionville	6,258	803,491	481.19	803,910	10,113	.0030	2004 / 2008	335,596,072	.0200	97.53	.0195	97.69	98.21	90.84	1,578	.0005
Valdese	4,584	453,678	12.31	4,681,985	107,789	.0346	2001 / 2007	311,707,156	.4000	88.86	.3554	97.81	98.20	93.72	27,336	.0088
Wadesboro	5,672	1,495,963	46.43	2,336,974	26,473	.0107	2002 / 2010	248,550,592	.5800	87.07	.5050	95.83	97.02	85.09	59,841	.0241
Walkertown	4,532	2,874,943	286.82	2,921,731	54,735	.0198	2001 / 2005	276,364,287	.2000	93.58	.1872	97.34	98.18	89.97	15,344	.0056
Wallace	3,514	2,315,065	74.64	3,845,208	78,217	.0447	2001 / 2009	174,867,729	.6600	89.51	.5908	91.82	91.29	96.56	97,684	.0559
Warsaw	3,092	1,239,438	75.65	3,063,975	69,845	.0506	2001 / 2009	138,005,415	.5900	89.51	.5281	91.60	92.75	79.62	70,934	.0514
Waxhaw	3,298	662,876	27.92	726,015	21,637	.0059	2004 / 2008	363,746,840	.3400	97.53	.3316	97.53	97.99	91.66	30,665	.0084
Weddington	8,006	1,344,998	154.56	1,385,270	26,594	.0027	2004 / 2008	984,142,384	.0400	97.53	.0390	99.18	99.25	98.41	3,150	.0003
Wendell	4,769	1,325,279	45.38	2,469,534	46,742	.0187	2000 / 2008	249,824,570	.5400	90.93	.4910	96.91	99.19	80.80	41,987	.0168
Wentworth	2,872	744,605	159.76	748,262	14,593	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Wesley Chapel	3,923	867,604	531.08	582,217	21,869	.0051	2004 / 2008	432,291,357	.0200	97.53	.0195	98.10	98.83	90.62	1,711	.0004
Whiteville	5,106	2,207,741	56.71	3,534,704	76,320	.0226	1997 / 2005	338,078,603	.4900	75.16	.3683	94.51	96.14	80.38	91,331	.0270
Wilkesboro	3,187	1,309,858	36.91	4,212,522	84,396	.0153	2003 / 2007	550,847,886	.3400	92.65	.3150	97.20	97.48	92.63	52,137	.0095
Williamston	5,816	2,120,712	47.68	7,123,888	160,868	.0642	2001 / 2009	250,607,206	.8000	88.07	.7046	91.86	93.52	77.87	163,453	.0652
Wingate	2,779	607,013	63.79	1,615,111	15,524	.0151	2004 / 2008	102,847,609	.3600	97.53	.3511	95.79	98.58	78.47	15,495	.0151
Woodfin	3,586	NR	NR	NR	NR	NA	2002 / 2006	221,196,265	.2850	88.48	.2522	NR	NR	NR	0	NA
Wrightsville Beach	2,612	3,815,802	61.36	8,468,147	152,703	.0107	1999 / 2007	1,429,569,581	.1430	91.33	.1306	99.23	99.44	90.08	15,857	.0011
Yadkinville	2,804	2,064,433	115.22	4,335,179	71,364	.0359	1999 / 2005	198,656,634	.3400	81.42	.2768	94.33	95.88	79.51	39,201	.0197
Zebulon	4,458	3,609,402	82.20	4,264,690	91,192	.0192	2000 / 2008	474,746,029	.4800	90.93	.4365	97.95	99.18	78.55	46,607	.0098

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, 2005

		General Fund		Unit-Wide													
Municipality	Pop	Fund Balance Available	FBA As % Percent GF Exp	Cash and Invest (1)	Invest Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2004 Assessed Valuation (3)	Tax Rate	Assess -to-Sales Ratio	2004-05 Tax Rate Adjusted	Percent Collected			2004-05 Amount Uncoll	Tax Rate Equiv	
												2004-05 All Property	Excluding Motor Vehicles	Motor Vehicles Only			
Total		\$ 230,854,254		\$ 440,711,770	\$ 9,461,977			\$ 44,864,501,965								\$ 4,857,081	

Group Statistics:
2,500-9,999

Range:

Lowest	145,431	8.44		.0016		.0200	40.64	.0195	85.41	86.17	37.12
Highest	7,883,561	1240.61		.1237		.9000	100.00	.8152	99.96	99.99	100.00
Average	2,061,199	63.56		.0211		.3626	85.31	.3093	97.00	98.00	85.62

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, 2005

		General Fund		Unit-Wide												
Municipality	Pop	Fund Balance Available	FBA	Cash and Invest (1)	Invest Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2004 Assessed Valuation (3)	Tax Rate	Assess -to-Sales Ratio	2004-05 Tax Rate Adjusted	Percent Collected			2004-05 Amount Uncoll	Tax Rate Equiv
			As % GF Exp									2004-05 All Property	Excluding Motor Vehicles	Motor Vehicles Only		
1,000-2,499																
Andrews	1,845	\$739,325	68.59	\$1,177,186	7,396	.0089	2004 / 2012	\$83,210,115	.4700	96.86	.4552	89.41	89.19	92.07	\$40,669	.0489
Atlantic Beach	1,791	2,417,789	57.78	4,955,314	52,261	.0060	2001 / 2009	870,417,749	.2300	86.62	.1992	99.70	99.98	87.89	6,057	.0007
Badin	1,971	464,963	65.46	489,998	10,669	.0108	2001 / 2005	98,728,653	.3200	85.68	.2742	96.47	96.29	100.00	22,620	.0229
Banner Elk	1,035	720,597	62.72	1,924,132	27,334	.0298	2002 / 2006	91,799,555	.5100	77.44	.3949	99.09	99.62	90.67	4,351	.0047
Belwood	1,006	78,571	220.04	120,286	752	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Bermuda Run	1,483	773,343	88.65	1,404,278	27,505	.0094	2001 / 2005	293,309,375	.1500	93.04	.1396	98.87	99.16	95.14	4,965	.0017
Bethel	1,761	NR	NR	NR	NR	NA	2004 / 2008	55,210,527	.5900	98.88	.5834	NR	NR	NR	0	NA
Beulaville	1,078	466,753	45.92	1,149,236	25,114	.0387	2001 / 2009	64,975,643	.4900	89.51	.4386	97.91	98.49	92.70	6,680	.0103
Billmore Forest	1,475	1,340,170	52.04	1,971,596	74,248	.0160	2002 / 2006	462,960,939	.3600	88.48	.3185	99.79	99.92	97.34	3,551	.0008
Biscoe	1,745	1,218,421	98.73	4,094,046	32,468	.0357	2004 / 2012	90,854,809	.5700	97.27	.5544	94.30	95.96	80.57	29,458	.0324
Bladenboro	1,703	185,894	19.29	268,546	3,852	.0060	1999 / 2007	64,023,776	.5900	75.40	.4449	93.32	96.34	70.96	25,023	.0391
Blowing Rock	1,430	1,221,365	34.00	2,637,721	55,631	.0070	2002 / 2006	797,007,926	.2950	84.38	.2489	98.94	99.07	93.04	24,999	.0031
Boonville	1,144	613,482	105.40	899,631	11,295	.0185	1999 / 2005	61,198,420	.4800	81.42	.3908	94.04	95.93	78.55	17,606	.0288
Broadway	1,017	498,187	83.39	589,110	2,711	.0044	2003 / 2011	62,136,439	.4900	95.58	.4683	97.50	98.87	87.41	7,403	.0119
Brunswick	1,050	264,100	75.30	362,161	2,095	.0177	1997 / 2005	11,827,249	.5500	75.16	.4134	84.51	88.02	69.24	10,206	.0863
Bryson City	1,442	243,467	22.22	316,172	3,284	.0043	1997 / 2005	75,955,597	.5000	55.30	.2765	94.91	97.17	72.48	18,738	.0247
Burnsville	1,628	300,330	13.08	758,171	26,144	.0212	2000 / 2008	123,445,829	.5000	78.93	.3947	96.38	98.04	78.44	22,286	.0181
Calabash	1,346	667,543	110.50	757,580	15,363	.0101	2003 / 2007	151,642,293	.1000	87.38	.0874	97.01	98.08	82.61	4,541	.0030
Cape Carteret	1,298	1,396,112	176.43	1,428,049	25,396	.0129	2001 / 2009	197,419,223	.2300	86.62	.1992	99.12	99.95	88.33	3,998	.0020
Carolina Shores	2,439	817,670	77.95	961,158	21,111	.0100	2003 / 2007	210,232,897	.0800	87.38	.0699	98.06	98.25	96.40	3,262	.0016
Carthage	2,169	800,268	57.86	1,176,655	14,616	.0115	2003 / 2007	127,282,199	.4200	100.00	.4200	98.88	99.49	92.44	7,593	.0060
Chadbourn	2,116	1,287,510	76.61	2,229,145	49,192	.0784	1997 / 2005	62,723,597	.6800	75.16	.5111	89.71	92.83	70.89	46,125	.0735
Claremont	1,079	2,151,792	88.16	2,759,170	56,016	.0137	2003 / 2007	408,558,964	.4500	99.30	.4469	98.96	99.37	88.30	17,456	.0043
Clyde	1,386	740,640	86.57	1,311,295	17,673	.0288	2002 / 2006	61,443,359	.4500	84.03	.3781	94.32	97.28	71.43	15,536	.0253
Coats	1,977	690,784	60.64	1,103,635	16,661	.0220	2003 / 2007	75,722,586	.6400	95.32	.6100	96.37	98.07	83.40	17,878	.0236
Columbus	1,050	336,712	46.86	1,230,135	14,727	.0184	2001 / 2009	79,900,280	.4000	76.34	.3054	96.24	96.77	89.78	11,938	.0149
Connelly Springs	1,904	719,625	113.28	944,973	13,078	.0237	2001 / 2007	55,288,378	.0500	88.86	.0444	97.62	98.72	90.91	645	.0012
Denton	1,488	247,888	21.80	1,184,521	9,715	.0119	2001 / 2006	81,829,034	.5500	96.14	.5288	90.24	90.26	89.99	45,741	.0559
Dobson	1,481	873,629	105.54	1,132,392	15,717	.0160	2004 / 2008	98,085,909	.3800	100.00	.3800	97.18	97.93	89.64	10,492	.0107
East Spencer	1,711	219,326	20.13	297,284	3,137	.0049	2003 / 2007	64,103,642	.6300	97.34	.6132	88.55	89.78	73.08	46,963	.0733
Elm City	1,394	750,944	126.37	892,791	217	.0004	2000 / 2008	51,006,131	.6300	93.75	.5906	91.80	90.23	100.00	52,614	.1032
Fair Bluff	1,217	165,448	30.62	491,350	4,188	.0122	1997 / 2005	34,195,475	.6400	75.16	.4810	82.79	85.50	63.19	37,734	.1103
Four Oaks	1,760	264,728	35.40	578,682	6,900	.0078	2003 / 2011	88,214,477	.3300	96.15	.3173	97.50	98.94	86.06	7,563	.0086
Franklinton	2,350	277,373	23.85	910,277	9,006	.0102	2004 / 2012	88,031,736	.6800	100.00	.6800	95.06	97.02	79.69	31,597	.0359
Franklinville	1,333	323,419	60.73	437,981	8,034	.0280	2001 / 2007	28,655,548	.4000	89.08	.3563	93.17	96.29	76.71	8,402	.0293
Garysburg	1,232	322,649	70.57	430,075	4,820	.0207	2001 / 2006	23,311,695	.6000	78.13	.4688	88.58	93.46	70.17	15,909	.0682
Glen Alpine	1,120	448,957	106.75	543,692	6,476	.0110	2001 / 2007	58,659,632	.2700	88.86	.2399	91.30	92.58	83.20	13,755	.0234
Granite Quarry	2,248	1,276,649	100.53	1,335,239	23,157	.0145	2003 / 2007	159,999,109	.3300	97.34	.3212	97.96	98.80	92.30	10,868	.0068
Green Level	2,331	814,803	95.36	550,650	18,223	.0321	2001 / 2009	56,825,373	.2500	95.29	.2382	83.43	82.00	88.48	24,497	.0431
Grifton	2,356	581,814	41.81	1,242,653	19,344	.0233	2004 / 2008	82,882,843	.5500	98.88	.5438	93.43	96.34	77.20	30,085	.0363
Haw River	1,944	903,810	49.19	1,128,823	22,630	.0184	2001 / 2009	123,250,767	.4500	95.29	.4288	96.49	98.08	91.03	19,443	.0158
Hemby Bridge	1,632	140,338	239.02	142,379	623	.0007	2004 / 2008	83,966,389	.0300	97.53	.0293	96.12	95.73	100.00	1,828	.0022

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, 2005

		General Fund		Unit-Wide													
Municipality	Pop	Fund Balance Available	FBA	Cash and Invest (1)	Invest Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2004 Assessed Valuation (3)	Tax Rate	Assess -to-Sales Ratio	2004-05 Tax Rate Adjusted	Percent Collected			2004-05 Amount Uncoll	Tax Rate Equiv	
			As % GF Exp									2004-05 All Property	Excluding Motor Vehicles	Motor Vehicles Only			
1,000-2,499 continued																	
Hildebran	1,761	\$1,534,385	239.81	\$2,438,503	20,463	.0141	2001 / 2007	\$144,945,257	.1500	88.86	.1333	97.44	98.35	88.84	\$5,584	.0039	
Jefferson	1,433	1,677,585	176.52	4,163,863	29,297	.0228	1998 / 2006	128,259,327	.4000	64.00	.2560	95.37	96.27	81.92	23,725	.0185	
Jonesville	2,246	694,896	53.39	1,443,946	31,362	.0231	1999 / 2005	135,845,666	.5100	81.42	.4152	93.76	95.54	74.92	43,237	.0318	
Kenansville	1,195	1,115,290	190.56	2,144,162	40,873	.0814	2001 / 2009	50,181,962	.4950	89.51	.4431	94.23	94.54	91.13	14,443	.0288	
Kenly	1,821	312,500	27.11	882,604	13,087	.0134	2003 / 2011	97,388,259	.6100	96.15	.5865	98.00	99.10	89.35	12,064	.0124	
Kure Beach	1,857	1,271,883	62.57	4,005,908	59,085	.0165	1999 / 2007	358,493,827	.2950	91.33	.2694	99.26	99.67	91.93	7,890	.0022	
Lake Lure	1,056	747,580	25.39	1,385,779	33,950	.0072	2002 / 2007	471,837,282	.2800	87.46	.2449	98.81	98.94	93.47	15,563	.0033	
Lake Waccamaw	1,346	904,903	134.84	1,483,871	28,612	.0189	1997 / 2005	151,080,519	.2700	75.16	.2029	96.77	97.63	84.68	12,341	.0082	
Laurel Park	2,127	774,777	44.07	1,282,361	26,781	.0099	2003 / 2007	270,169,592	.3100	92.41	.2865	99.00	99.40	92.92	8,507	.0031	
Madison	2,235	1,183,755	44.14	2,058,135	47,310	.0199	2003 / 2007	237,429,291	.7300	97.29	.7102	98.26	98.96	87.46	30,128	.0127	
Maggie Valley	1,122	597,514	41.25	471,405	23,291	.0116	2002 / 2006	200,235,004	.3900	84.03	.3277	97.26	97.58	87.68	23,345	.0117	
Manteo	1,123	2,573,164	79.55	4,240,915	93,749	.0327	1998 / 2005	286,466,486	.3700	40.64	.1504	98.61	99.07	88.27	14,722	.0051	
Mars Hill	1,904	769,576	73.36	3,777,040	75,461	.0796	2004 / 2012	94,796,234	.4600	97.57	.4488	93.59	97.92	57.54	27,743	.0293	
Marvin	1,709	223,835	81.17	226,241	911	.0003	2004 / 2008	321,161,218	.0517	97.53	.0504	99.87	99.87	100.00	542	.0002	
Mayodan	2,398	947,345	44.25	1,321,280	180,476	.1211	2003 / 2007	149,013,694	.5300	97.29	.5156	98.16	99.13	88.89	14,516	.0097	
Mineral Springs	1,613	576,614	604.65	578,344	10,553	.0065	2004 / 2008	161,421,747	.0270	97.53	.0263	94.09	94.46	90.59	2,803	.0017	
Mount Gilead	1,390	481,362	65.57	621,702	2,127	.0036	2004 / 2012	58,934,752	.6100	97.27	.5933	91.43	92.87	79.92	29,374	.0498	
Mount Pleasant	1,386	454,096	39.54	1,493,505	11,581	.0103	2004 / 2008	112,304,352	.4200	100.00	.4200	97.86	98.48	92.10	10,373	.0092	
Murfreesboro	2,278	1,405,641	92.40	2,394,325	43,080	.0474	2003 / 2011	90,845,949	.6800	100.00	.6800	95.46	97.38	80.36	31,983	.0352	
Murphy	1,601	3,705,605	214.37	4,346,894	25,335	.0150	2004 / 2012	168,997,146	.4500	96.86	.4359	95.95	96.82	82.58	31,041	.0184	
Navassa	1,600	245,830	30.19	575,797	1,970	.0032	2003 / 2007	61,476,072	.2700	87.38	.2359	82.86	85.07	57.98	26,849	.0437	
Norlina	1,100	269,248	47.27	297,289	4,979	.0161	2001 / 2009	30,870,396	.6400	79.27	.5073	93.02	93.74	87.62	14,016	.0454	
Oakboro	1,166	1,109,659	127.94	1,839,709	27,442	.0241	2001 / 2005	114,000,250	.4400	85.68	.3770	95.37	96.35	87.33	23,476	.0206	
Pilot Mountain	1,284	880,309	76.93	NR	NR	NA	2004 / 2008	125,475,666	.4800	100.00	.4800	NR	NR	NR	0	NA	
Pine Knoll Shores	1,574	3,261,406	90.52	3,456,364	73,297	.0133	2001 / 2009	550,147,116	.1800	86.62	.1559	99.78	99.99	93.11	2,202	.0004	
Pine Level	1,710	360,843	50.81	700,303	3,419	.0051	2003 / 2011	66,899,501	.4400	96.15	.4231	98.84	99.88	92.46	3,483	.0052	
Pinebluff	1,178	992,184	117.95	1,283,680	19,722	.0282	2003 / 2007	69,895,358	.4400	100.00	.4400	97.73	98.50	92.42	6,934	.0099	
Pittsboro	2,376	1,713,912	101.36	4,458,870	64,592	.0367	2001 / 2005	175,770,829	.4300	89.76	.3860	96.91	97.88	85.04	23,534	.0134	
Princeton	1,178	335,935	64.38	438,105	9,783	.0217	2003 / 2011	45,038,921	.5200	96.15	.5000	99.38	99.71	96.24	1,436	.0032	
Princeville	1,950	NR	NR	NR	NR	NA	2001 / 2009	42,765,163	.7800	84.02	.6554	NR	NR	NR	0	NA	
Ramseur	1,700	1,700,108	125.53	2,470,396	28,963	.0227	2001 / 2007	127,327,947	.4600	89.08	.4098	98.20	98.07	100.00	21,074	.0166	
Robbins	1,246	751,198	74.17	1,579,881	11,978	.0244	2003 / 2007	49,148,792	.6600	100.00	.6600	97.00	97.84	89.39	9,658	.0197	
Rockwell	2,005	2,117,535	183.73	2,121,314	36,800	.0277	2003 / 2007	132,725,392	.2500	97.34	.2434	98.16	98.90	91.71	6,126	.0046	
Rolesville	1,036	619,782	47.06	1,173,337	18,122	.0168	2000 / 2008	107,595,859	.4850	90.93	.4410	97.72	98.95	88.27	12,192	.0113	
Rose Hill	1,363	539,449	55.35	1,024,624	21,771	.0401	2001 / 2009	54,301,615	.6650	89.51	.5952	92.76	97.35	69.20	26,450	.0487	
Roseboro	1,350	18,464	1.66	613,657	23,649	.0415	2003 / 2011	56,936,770	.6500	96.90	.6299	92.24	93.30	82.63	28,822	.0506	
Rowland	1,155	224,279	26.77	552,988	8,952	.0290	1996 / 2005	30,899,500	.7800	90.58	.7065	93.42	91.98	100.00	31,612	.1023	
Rutherford College	1,302	1,341,554	332.65	1,866,786	25,041	.0246	2001 / 2007	101,621,853	.1000	88.86	.0889	95.86	96.36	90.61	4,259	.0042	
Saint James	1,833	1,007,153	161.83	1,358,757	21,163	.0037	2003 / 2007	578,509,943	.0500	87.38	.0437	99.48	99.58	97.79	1,523	.0003	
Saint Pauls	2,287	950,536	58.01	1,507,714	33,039	.0386	1996 / 2005	85,542,741	.5500	90.58	.4982	95.20	97.40	77.44	23,167	.0271	
Shalotte	1,704	1,208,315	54.60	3,219,830	52,040	.0132	2003 / 2007	394,457,061	.2900	87.38	.2534	93.92	94.27	85.81	59,995	.0152	
Snow Hill	1,564	381,516	46.10	1,071,836	14,616	.0234	1997 / 2005	62,458,321	.4600	79.04	.3636	92.71	94.01	84.49	20,865	.0334	
Sparta	1,814	270,006	27.02	1,064,797	17,911	.0172	1999 / 2007	103,864,947	.2000	70.57	.1411	95.53	96.80	80.05	9,203	.0089	

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, 2005

		General Fund		Unit-Wide													
Municipality	Pop	Fund Balance Available	FBA	Cash and Invest (1)	Invest Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2004 Assessed Valuation (3)	Tax Rate	Assess -to-Sales Ratio	2004-05 Tax Rate Adjusted	Percent Collected			2004-05 Amount Uncoll	Tax Rate Equiv	
			As % GF Exp									2004-05 All Property	Excluding Motor Vehicles	Motor Vehicles Only			
500-999																	
Alliance	792	\$594,515	773.61	\$956,363	9,490	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Ansonville	629	493,239	304.01	593,142	2,511	.0131	2002 / 2010	19,159,570	.2500	87.07	.2177	92.29	98.35	82.62	3,015	.0157	
Aulander	888	195,589	32.66	273,685	4,865	.0163	2004 / 2012	29,931,099	.7600	100.00	.7600	94.47	95.98	83.46	12,121	.0405	
Aurora	575	625,035	152.16	764,449	8,471	.0446	2002 / 2010	18,995,255	.5500	92.22	.5072	89.48	90.86	81.77	10,743	.0566	
Bailey	693	413,725	96.23	579,469	3,144	.0110	2001 / 2009	28,541,113	.6100	90.81	.5539	93.30	95.47	80.37	11,674	.0409	
Bayboro	743	330,836	266.43	332,088	2,596	.0080	2004 / 2012	32,383,958	.2500	100.00	.2500	90.97	92.82	77.39	7,364	.0227	
Bogue	629	235,842	304.49	242,524	3,389	.0079	2001 / 2009	42,850,244	.0500	86.62	.0433	94.95	96.24	84.52	1,013	.0024	
Candor	838	228,849	39.13	895,037	12,512	.0268	2004 / 2012	46,618,073	.5900	97.27	.5739	93.32	95.07	75.92	18,504	.0397	
Catawba	719	701,234	53.10	1,947,152	34,864	.0660	2003 / 2007	52,837,840	.4800	99.30	.4766	95.20	96.41	78.10	12,275	.0232	
Cedar Point	855	814,813	269.21	820,599	31,188	.0147	2001 / 2009	212,527,589	.0500	86.62	.0433	97.29	97.72	91.50	2,393	.0011	
Chocowinity	720	267,313	60.68	1,416,514	21,256	.0513	2002 / 2010	41,468,820	.4000	92.22	.3689	91.54	92.59	79.69	13,845	.0334	
Clarkton	789	250,460	45.88	408,646	3,930	.0109	1999 / 2007	35,933,192	.5700	75.40	.4298	91.37	92.90	73.37	17,570	.0489	
Cleveland	816	2,744,078	195.72	3,673,988	78,587	.0577	2003 / 2007	136,253,937	.1900	97.34	.1849	98.60	98.94	89.59	3,625	.0027	
Columbia	838	714,685	204.26	1,903,695	14,936	.0681	1997 / 2005	21,941,745	.6000	58.40	.3504	90.42	93.61	69.48	12,661	.0577	
Conway	716	864,901	209.56	2,123,782	42,307	.1116	2001 / 2006	37,906,178	.4400	78.13	.3438	96.72	98.34	84.84	5,810	.0153	
Cooleemee	938	219,299	51.59	225,178	3,770	.0119	2001 / 2005	31,682,112	.3800	93.04	.3536	94.01	94.87	87.89	7,209	.0228	
Dobbins Heights	903	185,634	69.77	193,507	1,828	.0117	2004 / 2011	15,666,347	.5000	100.00	.5000	63.58	63.61	63.48	27,169	.1734	
Dortches	826	2,424,976	2067.57	2,594,817	17,813	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	
Duck	517	1,595,073	50.36	1,708,745	37,513	.0049	1998 / 2005	762,235,431	.2000	40.64	.0813	99.86	99.96	91.03	2,168	.0003	
East Arcadia	535	NR	NR	NR	NR	NA	1999 / 2007	7,239,056	.4800	75.40	.3619	NR	NR	NR	0	NA	
East Bend	663	478,176	194.53	525,444	15,832	.0437	1999 / 2005	36,262,800	.4800	81.42	.3908	93.76	95.38	80.70	10,854	.0299	
Ellerbe	993	1,113,676	226.70	1,804,206	30,521	.0956	2004 / 2011	31,912,761	.5000	100.00	.5000	94.79	95.98	84.96	8,298	.0260	
Faison	763	NR	NR	NR	NR	NA	2001 / 2009	52,007,995	.5300	89.51	.4744	NR	NR	NR	0	NA	
Faith	703	170,044	39.60	506,144	5,924	.0130	2003 / 2007	45,724,285	.4100	97.34	.3991	97.77	98.34	93.51	4,181	.0091	
Fallston	612	325,909	624.35	450,125	7,402	.0234	2004 / 2008	31,656,988	.0500	98.52	.0493	94.94	96.15	86.32	820	.0026	
Foxfire Village	501	293,890	70.56	512,467	7,779	.0119	2003 / 2007	65,548,750	.3200	100.00	.3200	99.64	99.97	95.64	760	.0012	
Garland	787	176,280	30.12	202,528	2,999	.0135	2003 / 2011	22,168,206	.6000	96.90	.5814	92.95	95.13	80.05	9,019	.0407	
Gaston	990	222,349	43.31	251,380	4,454	.0135	2001 / 2006	33,088,867	.5000	78.13	.3907	85.59	85.51	86.02	24,609	.0744	
Gibson	580	56,733	29.38	237,010	2,521	.0163	2003 / 2007	15,459,726	.6800	100.00	.6800	94.95	95.88	80.09	5,276	.0341	
Grantsboro	828	52,783	112.46	53,890	16	.0000	2004 / 2012	33,798,481	.0500	100.00	.0500	91.48	93.08	79.03	1,486	.0044	
Greenevers	576	NR	NR	NR	NR	NA	2001 / 2009	13,838,699	.2500	89.51	.2238	NR	NR	NR	0	NA	
Grover	697	570,680	221.42	662,946	13,638	.0399	2004 / 2008	34,144,117	.3600	98.52	.3547	93.32	95.11	79.93	8,189	.0240	
Harmony	563	1,332,920	1361.03	1,638,274	20,532	.0709	2003 / 2007	28,946,071	.1000	97.97	.0980	96.55	97.66	90.89	927	.0032	
High Shoals	744	208,013	95.37	215,124	1,770	.0067	2003 / 2007	26,380,369	.4300	95.55	.4109	93.83	95.48	81.00	7,042	.0267	
Hoffman	652	724,428	416.69	727,798	7,899	.0527	2004 / 2011	14,997,253	.2000	100.00	.2000	69.25	66.35	82.53	8,737	.0583	
Holden Beach	861	1,345,352	72.15	10,681,970	225,122	.0320	2003 / 2007	703,427,204	.1800	87.38	.1573	99.47	99.55	94.04	6,731	.0010	
Holly Ridge	843	235,085	40.84	433,551	1,025	.0028	2000 / 2006	36,502,075	.5000	90.18	.4509	94.74	96.89	77.65	9,769	.0268	
Hot Springs	658	127,092	23.72	126,023	121	.0004	2004 / 2012	32,527,121	.5600	97.57	.5464	80.28	85.93	41.29	36,288	.1116	
Jackson	686	315,007	101.90	499,050	5,058	.0245	2001 / 2006	20,645,130	.5500	78.13	.4297	97.05	97.89	93.59	3,466	.0168	
Kingstown	833	259,975	212.64	266,752	2,127	.0101	2004 / 2008	20,985,472	.3500	98.52	.3448	78.94	82.51	59.88	15,770	.0751	
Lawndale	641	185,661	76.73	726,510	2,525	.0106	2004 / 2008	23,922,135	.2300	98.52	.2266	89.53	91.46	76.11	5,814	.0243	
Lewiston-Woodville	592	NR	NR	NR	NR	NA	2004 / 2012	21,280,043	.3800	100.00	.3800	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, 2005

		General Fund		Unit-Wide												
Municipality	Pop	Fund Balance Available	FBA	Cash and Invest (1)	Invest Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2004 Assessed Valuation (3)	Tax Rate	Assess -to-Sales Ratio	2004-05 Tax Rate Adjusted	Percent Collected			2004-05 Amount Uncoll	Tax Rate Equiv
			As % GF Exp									2004-05 All Property	Excluding Motor Vehicles	Motor Vehicles Only		
500-999 continued																
Littleton	681	\$521,550	150.12	\$65,081	19,650	.0646	1999 / 2007	\$30,409,276	.6500	86.54	.5625	94.74	94.63	95.57	\$10,259	.0337
Magnolia	974	NR	NR	NR	NR	NA	2001 / 2009	18,795,075	.6200	89.51	.5550	NR	NR	NR	0	NA
Marshall	846	896,638	166.24	981,593	10,055	.0141	2004 / 2012	71,315,565	.4600	97.57	.4488	91.08	92.51	72.52	29,124	.0408
Maysville	991	115,989	32.73	292,838	1,028	.0040	1998 / 2006	25,763,031	.5400	88.38	.4773	86.33	89.45	70.32	18,886	.0733
McAdenville	597	568,741	153.26	698,441	8,246	.0150	2003 / 2007	54,985,231	.3000	95.55	.2867	97.93	97.93	97.93	6,846	.0125
Middlesex	845	1,277,053	257.24	1,858,713	15,566	.0346	2001 / 2009	45,034,579	.5500	90.81	.4995	96.23	98.07	84.03	9,348	.0208
Misenheimer	675	137,628	34.60	145,340	2,220	.0219	2001 / 2005	10,150,660	.1500	85.68	.1285	96.98	98.41	88.55	680	.0067
Montreat	659	1,016,291	94.25	NR	NR	NA	2002 / 2006	167,910,748	.3700	88.48	.3274	NR	NR	NR	0	NA
Morven	573	NR	NR	NR	NR	NA	2002 / 2010	14,212,300	.4400	87.07	.3831	NR	NR	NR	0	NA
New London	611	934,657	597.42	1,030,772	12,305	.0176	2001 / 2005	69,837,224	.1600	85.68	.1371	98.91	99.40	93.81	1,201	.0017
Newland	707	330,407	37.47	820,922	14,447	.0241	2002 / 2006	59,997,944	.3700	77.44	.2865	96.91	98.15	84.06	6,806	.0113
Newton Grove	621	311,337	83.30	490,549	8,327	.0185	2003 / 2011	45,076,322	.3600	96.90	.3488	97.60	98.91	88.08	3,735	.0083
North Topsail Beac	846	1,222,930	48.48	2,593,805	56,039	.0167	2000 / 2006	334,925,305	.4500	90.18	.4058	99.27	99.50	89.14	11,075	.0033
Northwest	746	169,902	52.33	238,648	2,673	.0091	2003 / 2007	29,221,133	.2000	87.38	.1748	84.75	86.82	72.30	8,878	.0304
Old Fort	973	330,739	32.31	392,545	6,351	.0069	2003 / 2011	92,712,425	.4000	99.29	.3972	95.82	96.67	80.27	13,841	.0149
Oriental	876	553,005	107.35	808,372	13,115	.0076	2004 / 2012	173,494,831	.1500	100.00	.1500	98.33	99.14	84.47	4,379	.0025
Parkton	537	81,821	37.20	101,560	1,269	.0096	1996 / 2005	13,201,093	.4700	90.58	.4257	97.23	96.61	100.00	3,432	.0260
Patterson Springs	612	343,843	495.80	384,662	7,805	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Peachland	585	638,024	345.60	721,705	10,980	.0833	2002 / 2010	13,181,181	.3000	87.07	.2612	95.29	97.26	87.66	1,878	.0142
Peletier	521	229,211	885.87	231,136	2,893	.0077	2001 / 2009	37,777,280	.0500	86.62	.0433	91.27	92.52	78.74	1,479	.0039
Pink Hill	554	406,967	90.43	820,606	8,056	.0283	2001 / 2009	28,487,799	.5800	97.29	.5643	95.45	97.48	80.72	7,507	.0264
Polkville	542	219,601	288.98	220,520	2,510	.0110	2004 / 2008	22,890,293	.0500	98.52	.0493	94.74	96.62	84.39	613	.0027
Red Cross	772	291,684	348.98	292,609	3,686	.0085	2001 / 2005	43,125,302	.1600	85.68	.1371	97.22	98.14	92.35	1,931	.0045
Rhodhiss	897	99,085	25.01	137,534	345	.0010	2001 / 2007	32,938,138	.5500	88.86	.4887	91.62	93.22	79.61	13,711	.0416
Rich Square	888	349,418	74.78	608,302	6,705	.0180	2001 / 2006	37,210,768	.6300	78.13	.4922	94.73	95.78	87.12	12,473	.0335
Richfield	514	451,140	216.40	475,748	4,230	.0084	2001 / 2005	50,226,434	.1500	85.68	.1285	96.99	96.99	96.98	2,418	.0048
Richlands	999	446,384	54.43	481,405	2,708	.0052	2000 / 2006	52,553,279	.4500	90.18	.4058	97.04	96.68	100.00	14,196	.0270
Robbinsville	738	897,735	259.03	1,361,328	28,117	.0572	2002 / 2006	49,123,507	.5000	79.80	.3990	92.87	93.05	91.42	17,440	.0355
Roper	630	48,388	15.49	115,688	137	.0012	1997 / 2005	11,342,713	.8200	75.75	.6212	85.81	91.65	61.24	13,115	.1156
Rosman	570	281,939	194.65	331,567	5,495	.0378	2002 / 2007	14,520,798	.4600	91.17	.4194	93.29	94.83	80.81	4,496	.0310
Saluda	575	515,306	73.80	562,726	8,147	.0119	2001 / 2009	68,638,971	.5000	76.34	.3817	98.39	98.49	97.13	5,514	.0080
Seaboard	668	322,098	128.61	382,427	10,427	.0556	2001 / 2006	18,740,704	.5000	78.13	.3907	94.19	95.76	87.77	5,751	.0307
Sedalia	631	201,598	263.91	220,109	10	.0000	2004 / 2012	38,412,426	.2000	99.35	.1987	95.99	95.96	96.30	3,077	.0080
Star	812	229,297	38.64	281,500	4,067	.0099	2004 / 2012	40,984,113	.5900	97.27	.5739	95.13	96.42	82.70	11,709	.0286
Stedman	673	447,691	116.54	873,406	17,684	.0520	2003 / 2007	33,994,750	.3700	98.33	.3638	96.15	98.05	86.08	3,678	.0143
Stoneville	988	45,177	5.50	97,471	3,465	.0049	2003 / 2007	70,413,355	.6700	97.29	.6518	97.58	98.77	85.64	11,452	.0163
Sweptonville	972	889,072	647.53	1,282,040	17,394	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Taylorstown	919	503,577	120.74	557,497	1,597	.0026	2003 / 2007	61,475,975	.4000	100.00	.4000	98.21	99.04	88.65	4,454	.0072
Topsail Beach	518	1,523,826	118.76	3,757,837	46,769	.0116	2003 / 2011	403,282,366	.2700	85.43	.2307	99.40	99.54	88.42	7,572	.0019
Vanceboro	889	680,973	183.64	1,020,645	6,551	.0173	2002 / 2010	37,813,121	.4800	94.36	.4529	85.81	86.11	83.92	26,891	.0711
Varnamtown	527	548,901	270.20	569,832	8,527	.0222	2003 / 2007	38,401,021	.0500	87.38	.0437	93.99	95.70	82.60	1,058	.0028
Vass	775	376,849	81.88	493,133	4,360	.0103	2003 / 2007	42,326,567	.5300	100.00	.5300	98.35	99.53	88.21	3,755	.0089
Wade	525	285,594	80.16	463,619	8,455	.0452	2003 / 2007	18,698,980	.2350	98.33	.2311	92.95	94.95	83.10	3,112	.0166

Municipal Governments in North Carolina
Cash and Investments, Property Tax Collections and Fund Balance Available for Municipalities Without Electric Systems
For the Fiscal Year Ended June 30, 2005

		General Fund		Unit-Wide												
Municipality	Pop	Fund Balance Available	FBA	Cash and Invest	Invest Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2004 Assessed Valuation (3)	Tax Rate	Assess -to-Sales Ratio	2004-05 Tax Rate Adjusted	Percent Collected			2004-05 Amount Uncoll	Tax Rate Equiv
			As % GF Exp									2004-05 All Property	Excluding Motor Vehicles	Motor Vehicles Only		
500-999 continued																
Wagram	783	\$338,710	104.87	\$421,741	705	.0031	2003 / 2007	\$22,813,518	.6500	100.00	.6500	89.61	91.48	71.36	\$15,702	.0688
Walnut Creek	882	546,811	68.70	865,243	6,189	.0042	2003 / 2011	147,707,935	.3600	98.22	.3536	99.20	100.00	91.69	12,767	.0086
Warrenton	786	139,449	12.58	260,481	2,682	.0050	2001 / 2009	53,378,511	.6500	79.27	.5153	97.30	98.02	88.16	9,202	.0172
Webster	572	136,917	234.42	139,352	834	.0027	2004 / 2008	31,432,751	.0800	100.00	.0800	97.81	97.80	100.00	1,122	.0036
Whitakers	776	NR	NR	NR	NR	NA	2001 / 2009	26,203,999	.6900	90.81	.6266	NR	NR	NR	0	NA
White Lake	586	690,813	61.42	1,331,694	27,505	.0237	1999 / 2007	115,994,213	.4700	75.40	.3544	98.38	99.30	82.61	9,037	.0078
Whitsett	709	585,413	748.95	658,489	6,571	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Winfall	571	19,124	6.27	75,109	1,197	.0048	2000 / 2008	25,162,985	.3500	87.42	.3060	91.27	90.06	99.10	7,436	.0296
Winton	947	NR	NR	NR	NR	NA	2003 / 2011	28,652,743	.5800	100.00	.5800	NR	NR	NR	0	NA
Woodland	817	416,653	117.07	653,421	7,071	.0361	2001 / 2006	19,573,742	.6000	78.13	.4688	93.36	96.22	78.81	8,189	.0418
Youngsville	965	522,780	58.85	805,858	13,926	.0161	2004 / 2012	86,605,212	.5600	100.00	.5600	98.27	99.35	83.52	8,405	.0097
Total		<u>\$ 45,232,885</u>		<u>\$ 74,740,188</u>	<u>\$ 1,151,326</u>			<u>\$ 6,000,524,299</u>							<u>\$ 718,024</u>	

Group Statistics:
500-999

Range:																
Lowest		19,124	5.50			.0000			.0500	40.64	.0433	63.58	63.61	41.29		
Highest		2,744,078	2067.57			.1116			.8200	100.00	.7600	99.86	100.00	100.00		
Average		514,010	105.53			.0192			.3263	77.84	.2540	96.08	97.12	84.69		

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, 2005

		General Fund		Unit-Wide												
Municipality	Pop	Fund Balance Available	FBA	Cash and Invest (1)	Invest Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2004 Assessed Valuation (3)	Tax Rate	Assess -to-Sales Ratio	2004-05 Tax Rate Adjusted	Percent Collected			2004-05 Amount Uncoll	Tax Rate Equiv
			As % GF Exp									2004-05 All Property	Excluding Motor Vehicles	Motor Vehicles Only		
Below 500																
Alamance	350	\$823,951	719.51	\$835,032	13,076	.0270	2001 / 2009	\$48,378,938	.2400	95.29	.2287	98.24	99.09	89.18	\$2,099	.0043
Arapahoe	434	NR	NR	NR	NR	NA	2004 / 2012	19,234,478	.0300	100.00	.0300	NR	NR	NR	0	NA
Askewville	175	45,366	32.51	68,212	2,108	.0202	2004 / 2012	10,439,266	.1500	100.00	.1500	98.13	99.98	92.96	308	.0030
Atkinson	244	187,870	83.90	190,371	2,354	.0223	2003 / 2011	10,536,034	.3700	85.43	.3161	90.23	94.63	70.92	3,705	.0352
Autryville	201	162,509	186.38	199,156	1,656	.0217	2003 / 2011	7,643,246	.4500	96.90	.4361	98.27	100.00	88.15	9,061	.1185
Bakersville	357	417,044	132.45	466,608	6,259	.0328	2001 / 2009	19,055,540	.4900	77.73	.3809	93.46	94.58	81.61	6,081	.0319
Bald Head Island	217	3,721,360	58.36	6,915,061	152,406	.0175	2003 / 2007	870,492,354	.4650	87.38	.4063	99.92	99.92	98.97	3,122	.0004
Bath	287	157,664	107.12	193,316	2,507	.0092	2002 / 2010	27,188,774	.2500	92.22	.2306	94.31	94.70	88.32	3,906	.0144
Bear Grass	65	68,896	404.53	91,011	421	.0118	2001 / 2009	3,562,021	.2700	88.07	.2378	98.46	100.00	91.72	2,749	.0772
Beech Mountain	350	1,240,263	42.79	3,555,661	87,324	.0253	2002 / 2006	344,887,518	.6250	84.38	.5274	99.41	99.54	91.93	12,797	.0037
Belville	427	349,325	118.16	356,729	6,403	.0083	2003 / 2007	77,282,961	.1500	87.38	.1311	98.34	99.77	82.60	2,031	.0026
Bethania	366	108,640	68.84	118,265	2,227	.0088	2001 / 2005	25,180,185	.2500	93.58	.2340	97.33	98.88	88.50	1,678	.0067
Boardman	199	86,595	328.16	115,845	756	.0204	1997 / 2005	3,707,564	.0500	75.16	.0376	86.66	88.97	66.99	261	.0070
Bolivia	154	416,035	1392.12	416,576	3,169	.0424	2003 / 2007	7,480,513	.0600	87.38	.0524	90.61	93.18	72.69	414	.0055
Bolton	487	NR	NR	NR	NR	NA	1997 / 2005	14,806,063	.5500	75.16	.4134	NR	NR	NR	0	NA
Bridgeton	309	230,800	97.49	210,876	2,439	.0082	2002 / 2010	29,796,407	.4700	94.36	.4435	95.44	97.95	79.70	6,428	.0216
Brookford	430	747,819	223.58	835,866	15,718	.0727	2003 / 2007	21,630,278	.5200	99.30	.5164	94.01	95.15	80.22	6,358	.0294
Bunn	382	477,228	200.49	1,048,644	1,030	.0058	2004 / 2012	17,779,768	.6900	100.00	.6900	95.87	97.25	82.04	5,144	.0289
Calypso	432	183,983	89.84	279,468	5,809	.0439	2001 / 2009	13,236,888	.4700	89.51	.4207	92.30	94.13	84.56	5,022	.0379
Cameron	288	203,948	119.04	292,367	2,087	.0141	2003 / 2007	14,829,124	.4900	100.00	.4900	98.41	99.28	90.77	1,163	.0078
Casar	307	43,402	77.73	43,584	93	.0009	2004 / 2008	10,937,581	.0500	98.52	.0493	94.32	96.10	85.46	310	.0028
Castalia	357	399,345	265.46	429,115	2,620	.0316	2001 / 2009	8,290,190	.2000	90.81	.1816	87.49	90.86	73.36	2,794	.0337
Caswell Beach	443	961,362	158.22	1,902,275	40,197	.0207	2003 / 2007	194,385,109	.2200	87.38	.1922	98.34	98.43	94.67	7,074	.0036
Cedar Rock	315	231,966	240.24	238,908	4,629	.0097	2001 / 2005	47,751,524	.1000	85.91	.0859	99.55	100.00	95.74	3,107	.0065
Centerville	105	15,615	332.09	50,479	167	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Cerro Gordo	242	117,767	192.73	151,320	588	.0084	1997 / 2005	7,010,821	.2000	75.16	.1503	80.99	86.18	63.20	2,592	.0370
Chimney Rock	181	98,134	73.60	216,841	1,915	.0066	2002 / 2007	29,111,113	.1150	87.46	.1006	91.55	91.65	88.54	2,949	.0101
Cofield	334	1,205,104	426.55	1,341,112	13,789	.0682	2003 / 2011	20,211,835	.4500	100.00	.4500	91.89	94.11	68.97	8,150	.0403
Colerain	218	55,177	40.72	136,308	1,332	.0116	2004 / 2012	11,488,945	.4500	100.00	.4500	95.85	98.55	81.87	2,103	.0183
Como	74	139,149	183.16	159,762	2,343	.0584	2003 / 2011	4,012,616	.2800	100.00	.2800	96.75	97.54	88.58	391	.0097
Conetoe	354	326,876	511.76	326,976	4,096	.0466	2001 / 2009	8,791,767	.1800	84.02	.1512	96.39	95.35	100.00	1,206	.0137
Cove City	416	406,915	668.94	509,652	1,661	.0133	2002 / 2010	12,490,278	.1500	94.36	.1415	93.26	95.58	86.93	1,289	.0103
Creswell	264	269,726	307.87	560,853	3,581	.0414	1997 / 2005	8,644,454	.5000	75.75	.3788	81.37	84.26	70.46	8,366	.0968
Crossnore	301	160,436	172.82	179,622	1,479	.0210	2002 / 2006	7,051,460	.2400	77.44	.1859	94.50	97.85	81.06	911	.0129
Danbury	107	108,372	256.05	111,741	1,296	.0174	2001 / 2005	7,436,167	.2500	91.04	.2276	95.60	97.46	80.92	819	.0110
Dillsboro	236	296,536	189.40	NR	NR	NA	2004 / 2008	29,623,155	.2700	100.00	.2700	NR	NR	NR	0	NA
Dover	441	181,176	220.83	289,099	1,645	.0148	2002 / 2010	11,078,591	.3000	94.36	.2831	91.36	93.98	81.47	3,378	.0305
Dublin	253	399,010	157.85	715,507	3,523	.0254	1999 / 2007	13,880,911	.4900	75.40	.3695	95.63	97.88	84.74	3,037	.0219
Earl	235	146,700	564.32	147,849	1,010	.0103	2004 / 2008	9,815,698	.1800	98.52	.1773	89.91	90.78	86.57	1,830	.0186
East Laurinburg	291	23,368	50.98	52,934	1,887	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Elk Park	458	208,890	99.97	322,472	2,175	.0135	2002 / 2006	16,097,921	.3200	77.44	.2478	91.90	95.16	80.73	4,142	.0257
Ellenboro	473	216,847	121.32	396,601	5,120	.0290	2002 / 2007	17,636,704	.2500	87.46	.2187	92.78	95.65	71.55	3,196	.0181

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, 2005

		General Fund		Unit-Wide													
Municipality	Pop	Fund Balance Available	FBA	Cash and Invest (1)	Invest Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2004 Assessed Valuation (3)	Tax Rate	Assess -to-Sales Ratio	2004-05 Tax Rate Adjusted	Percent Collected			2004-05 Amount Uncoll	Tax Rate Equiv	
			As % GF Exp									2004-05 All Property	Excluding Motor Vehicles	Motor Vehicles Only			
Below 500 continued																	
Eureka	240	\$292,872	273.79	\$359,014	2,036	.0226	2003 / 2011	\$9,001,635	.5000	98.22	.4911	91.02	92.46	82.99	\$4,452	.0495	
Everetts	177	237,957	629.53	319,127	2,010	.0360	2001 / 2009	5,578,038	.4800	88.07	.4227	93.48	95.50	86.10	1,750	.0314	
Falcon	326	139,044	72.67	202,026	2,756	.0234	2003 / 2007	11,761,719	.1500	98.33	.1475	95.62	96.70	89.59	776	.0066	
Falkland	113	101,873	203.88	107,245	1,617	.0497	2004 / 2008	3,253,587	.4500	98.88	.4450	99.11	99.84	91.84	131	.0040	
Forest Hills	340	63,368	97.96	64,946	626	.0025	2004 / 2008	24,567,083	.1000	100.00	.1000	97.76	97.63	100.00	1,106	.0045	
Gatesville	283	NR	NR	NR	NR	NA	2001 / 2009	18,749,452	.2200	82.61	.1817	NR	NR	NR	0	NA	
Godwin	117	196,563	211.59	250,825	6,959	.1328	2003 / 2007	5,240,138	.1700	98.33	.1672	94.14	99.75	80.24	554	.0106	
Goldston	339	356,474	384.67	452,261	3,577	.0204	2001 / 2005	17,555,224	.1200	89.76	.1077	99.15	100.00	85.82	592,866	3.3771	
Grandfather	78	48,695	135.94	123,617	563	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	
Grimesland	441	369,574	209.88	402,478	3,569	.0276	2004 / 2008	12,935,121	.4500	98.88	.4450	93.11	95.66	81.06	4,122	.0319	
Halifax	339	229,903	166.22	333,726	822	.0076	1999 / 2007	10,864,864	.5500	86.54	.4760	97.49	98.34	92.35	1,467	.0135	
Harrells	207	64,164	57.54	64,247	270	.0033	2003 / 2011	8,116,322	.1300	96.90	.1260	93.95	94.99	82.97	647	.0080	
Harrellsville	99	39,762	68.67	55,961	551	.0098	2003 / 2011	5,627,181	.3500	100.00	.3500	98.65	100.00	90.09	549	.0098	
Hassell	71	100,255	328.66	111,049	909	.0433	2001 / 2009	2,099,012	.2500	88.07	.2202	85.31	88.23	75.51	791	.0377	
Hayesville	485	246,746	121.10	251,814	5,604	.0231	2002 / 2010	24,306,350	.3300	89.96	.2969	96.25	96.76	85.75	3,007	.0124	
Indian Beach	92	893,434	32.55	1,290,031	21,607	.0106	2001 / 2009	203,628,499	.0900	86.62	.0780	98.46	98.46	100.00	5,290	.0026	
Jamesville	475	369,852	191.03	478,125	1,890	.0114	2001 / 2009	16,557,569	.7000	88.07	.6165	91.42	92.82	82.03	9,932	.0600	
Kelford	250	153,456	276.97	160,223	454	.0081	2004 / 2012	5,582,545	.3600	100.00	.3600	87.15	92.14	71.90	2,689	.0482	
Kittrell	141	188,778	951.65	188,872	293	.0066	2000 / 2008	4,443,888	.1000	76.43	.0764	94.97	95.39	93.70	222	.0050	
Lake Santeetlah	69	310,360	292.75	426,400	12,167	.0231	2002 / 2006	52,717,707	.1500	79.80	.1197	99.31	99.31	96.31	551	.0010	
Lansing	150	109,572	181.53	133,409	1,915	.0464	1998 / 2006	4,122,937	.4600	64.00	.2944	90.91	91.07	86.90	1,743	.0423	
Lasker	97	60,877	290.78	61,925	222	.0078	2001 / 2006	2,838,071	.1500	78.13	.1172	94.26	95.10	91.05	275	.0097	
Lattimore	437	481,188	746.21	481,484	7,010	.0502	2004 / 2008	13,966,467	.1800	98.52	.1773	96.83	98.87	82.16	821	.0059	
Leggett	69	45,579	285.56	47,563	61	.0020	2001 / 2009	3,123,969	.2500	84.02	.2101	88.72	88.72	88.82	863	.0276	
Lilesville	452	267,625	89.36	369,672	2,504	.0157	2002 / 2010	15,958,246	.4800	87.07	.4179	92.59	94.67	82.36	4,888	.0306	
Linden	136	49,349	90.46	180,152	2,023	.0206	2003 / 2007	9,827,885	.1500	98.33	.1475	93.19	95.69	84.93	1,005	.0102	
Love Valley	50	114,277	339.92	114,360	784	.0134	2003 / 2007	5,862,229	.2500	97.97	.2449	86.33	86.57	83.15	1,980	.0338	
Lumber Bridge	120	284,055	400.07	284,615	5,725	.1603	1996 / 2005	3,570,798	.3000	90.58	.2717	95.12	96.65	89.56	687	.0192	
Macon	110	123,763	288.79	124,498	2,147	.0539	2001 / 2009	3,981,099	.3000	79.27	.2378	91.27	90.54	95.21	1,009	.0253	
Marietta	162	72,195	266.14	123,437	900	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	
McDonald	124	145,418	935.46	145,518	1,914	.1154	1996 / 2005	1,658,574	.0500	90.58	.0453	100.00	100.00	100.00	16,492	.9943	
McFarlan	87	132,498	451.76	206,679	1,777	.0697	2002 / 2010	2,547,699	.2400	87.07	.2090	96.95	98.32	90.88	185	.0073	
Mesic	250	NR	NR	NR	NR	NA	2004 / 2012	10,165,575	.2000	100.00	.2000	NR	NR	NR	0	NA	
Micro	498	NR	NR	NR	NR	NA	2003 / 2011	17,423,563	.4500	96.15	.4327	NR	NR	NR	0	NA	
Middleburg	167	134,515	520.41	135,495	648	.0134	2000 / 2008	4,853,377	.2500	76.43	.1911	88.21	93.35	64.74	1,430	.0295	
Milton	123	88,833	369.26	NR	NR	NA	2004 / 2008	11,651,898	.2300	99.28	.2283	NR	NR	NR	0	NA	
Minnesott Beach	314	316,205	161.79	319,245	9,667	.0218	2004 / 2012	44,361,318	.1800	100.00	.1800	98.33	99.21	87.06	1,338	.0030	
Momeyer	296	253,904	625.35	254,584	964	.0108	2001 / 2009	8,965,936	.0500	90.81	.0454	96.12	96.99	92.42	175	.0020	
Mooresboro	316	173,883	717.07	180,072	137	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	
Norman	75	113,971	539.81	114,032	1,392	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	
Ocean Isle Beach	462	2,625,732	71.77	5,151,093	104,934	.0102	2003 / 2007	1,027,366,952	.1500	87.38	.1311	99.57	99.66	90.38	6,785	.0007	
Orrum	78	65,183	571.23	172,020	263	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	
Ossipee	431	36,176	39.12	132,457	1,142	.0058	2001 / 2009	19,595,338	.0500	95.29	.0476	91.55	91.52	91.71	841	.0043	

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, 2005

		General Fund		Unit-Wide													
Municipality	Pop	Fund Balance Available	FBA	Cash and Invest (1)	Invest Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2004 Assessed Valuation (3)	Tax Rate	Assess -to-Sales Ratio	2004-05 Tax Rate Adjusted	Percent Collected			2004-05 Amount Uncoll	Tax Rate Equiv	
			As % GF Exp									2004-05 All Property	Excluding Motor Vehicles	Motor Vehicles Only			
Below 500 continued																	
Pantego	171	\$213,086	193.70	\$215,385	3,345	.0214	2002 / 2010	\$15,628,875	.1600	92.22	.1476	98.19	98.85	96.52	\$557	.0036	
Parmele	279	87,441	118.34	143,737	41	.0006	2001 / 2009	6,686,734	.6800	88.07	.5989	75.37	77.37	60.46	11,092	.1659	
Pollocksville	261	158,255	122.97	226,813	2,970	.0247	1998 / 2006	12,016,964	.4000	88.38	.3535	96.40	98.74	85.45	1,727	.0144	
Powellsville	257	100,692	146.55	128,081	1,701	.0230	2004 / 2012	7,380,365	.2400	100.00	.2400	95.20	96.73	87.92	885	.0120	
Proctorville	129	287,709	955.49	287,802	3,644	.1181	1996 / 2005	3,085,809	.2000	90.58	.1812	88.55	94.90	72.80	728	.0236	
Raynham	83	28,958	115.26	29,264	194	.0147	1996 / 2005	1,324,210	.2500	90.58	.2265	100.00	100.00	100.00	3,940	.2975	
Rennert	340	NR	NR	NR	NR	NA	1996 / 2005	3,530,308	.1000	90.58	.0906	NR	NR	NR	0	NA	
Ronda	475	291,155	134.55	387,417	6,373	.0502	2003 / 2007	12,684,305	.4000	92.65	.3706	96.56	97.04	80.19	1,747	.0138	
Roxobel	265	246,697	326.27	523,652	4,341	.0519	2004 / 2012	8,357,009	.3600	100.00	.3600	96.75	98.51	89.57	1,017	.0122	
Ruth	325	548,693	418.83	597,238	6,101	.0297	2002 / 2007	20,518,331	.2600	87.46	.2274	96.84	97.81	84.91	1,688	.0082	
Saint Helena	434	340,786	517.40	342,989	4,857	.0222	2003 / 2011	21,886,313	.0500	85.43	.0427	94.80	96.64	78.51	558	.0025	
Salemburg	480	468,469	148.86	806,443	13,559	.0614	2003 / 2011	22,077,835	.3200	96.90	.3101	98.32	99.33	92.59	1,179	.0053	
Sandy Creek	267	97,700	82.52	98,579	1,288	.0170	2003 / 2007	7,564,894	.3500	87.38	.3058	87.25	89.36	68.93	3,564	.0471	
Sandyfield	342	125,097	49.73	151,768	443	.0062	1997 / 2005	7,179,858	.3500	75.16	.2631	78.20	78.09	92.50	5,582	.0777	
Saratoga	387	NR	NR	NR	NR	NA	2000 / 2008	13,794,803	.5800	93.75	.5438	NR	NR	NR	0	NA	
Seagrove	251	137,117	93.89	156,110	2,110	.0093	2001 / 2007	22,804,896	.4000	89.08	.3563	98.62	99.87	83.97	1,278	.0056	
Seven Devils	138	560,418	51.09	988,556	16,355	.0166	2002 / 2006	98,506,320	.5800	84.38	.4894	96.80	97.13	83.59	18,238	.0185	
Seven Springs	87	114,126	79.94	115,869	411	.0100	2003 / 2011	4,125,695	.5000	98.22	.4911	86.25	90.13	68.23	3,048	.0739	
Severn	257	478,064	230.05	651,124	11,013	.0430	2001 / 2006	25,609,509	.4200	78.13	.3281	97.57	97.99	92.25	2,654	.0104	
Simpson	469	121,536	60.36	138,293	1,170	.0064	2004 / 2008	18,230,453	.4500	98.88	.4450	94.61	95.89	88.41	4,401	.0241	
Sims	131	76,034	148.77	225,863	1,083	.0228	2000 / 2008	4,746,460	.4600	93.75	.4313	96.38	97.98	87.90	794	.0167	
Speed	65	5,656	22.52	15,665	107	.0034	2001 / 2009	3,159,520	.2500	84.02	.2101	77.65	76.96	83.41	1,816	.0575	
Spencer Mountain	50	16,563	30.81	16,876	907	.0397	2003 / 2007	2,286,750	.2600	95.55	.2484	99.87	99.86	100.00	16	.0007	
Staley	356	290,101	301.14	472,968	5,141	.0276	2001 / 2007	18,658,109	.1250	89.08	.1114	94.68	98.24	68.45	1,230	.0066	
Stem	235	118,060	101.17	120,166	359	.0034	2002 / 2010	10,435,288	.4500	95.10	.4280	97.14	99.38	59.32	1,343	.0129	
Stonewall	286	125,926	396.97	126,082	1,225	.0102	2004 / 2012	12,049,195	.1500	100.00	.1500	90.38	90.56	89.48	1,802	.0150	
Stovall	386	94,922	57.57	301,047	6,041	.0417	2002 / 2010	14,502,302	.4400	95.10	.4184	90.73	92.81	78.28	5,931	.0409	
Sugar Mountain	238	689,056	49.15	709,925	11,282	.0070	2002 / 2006	161,323,350	.5200	77.44	.4027	97.80	98.28	81.10	18,205	.0113	
Tar Heel	67	106,006	439.68	130,981	1,516	.0337	1999 / 2007	4,500,431	.3000	75.40	.2262	94.66	93.23	100.00	1,380	.0307	
Teachey	251	325,090	316.39	435,492	7,578	.0826	2001 / 2009	9,171,906	.4500	89.51	.4028	95.86	95.62	96.91	1,795	.0196	
Trenton	238	429,100	588.90	574,028	4,902	.0471	1998 / 2006	10,402,449	.5100	88.38	.4507	93.53	96.87	72.67	3,477	.0334	
Turkey	266	92,836	115.35	108,918	1,686	.0223	2003 / 2011	7,550,121	.2500	96.90	.2423	94.82	97.64	77.38	983	.0130	
Vandemere	286	105,707	160.59	115,575	1,131	.0070	2004 / 2012	16,094,011	.2000	100.00	.2000	90.49	91.72	81.03	3,107	.0193	
Waco	328	144,640	179.90	145,425	1,480	.0117	2004 / 2008	12,692,699	.1000	98.52	.0985	94.74	95.94	87.51	671	.0053	
Washington Park	439	277,730	126.11	296,103	6,791	.0205	2002 / 2010	33,071,162	.2400	92.22	.2213	98.09	98.74	92.54	1,515	.0046	
Watha	165	63,224	232.75	63,308	164	.0033	2003 / 2011	4,910,938	.0500	85.43	.0427	93.65	94.73	83.81	159	.0032	

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, 2005

		General Fund		Unit-Wide												
Municipality	Pop	Fund Balance Available	FBA	Cash and Invest (1)	Invest Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2004 Assessed Valuation (3)	Tax Rate	Assess -to-Sales Ratio	2004-05 Tax Rate Adjusted	Percent Collected			2004-05 Amount Uncoll	Tax Rate Equiv
			As % GF Exp									2004-05 All Property	Excluding Motor Vehicles	Motor Vehicles Only		
Total		\$ 33,105,747		\$ 48,693,909	\$ 748,613			\$ 4,375,870,802								\$ 909,497

Group Statistics:
Below 500

Range:													
Lowest		5,656	22.52		.0006			.0300	64.00	.0300	75.37	76.96	59.32
Highest		3,721,360	1392.12		.1603			.7000	100.00	.6900	100.00	100.00	100.00
Average		290,401	109.35		.0171			.3181	87.64	.2788	93.30	93.80	81.82

