

Table 1**COUNTY OF CUMBERLAND, NORTH CAROLINA**

**General Governmental Expenditures by Function (1)
Last Ten Fiscal Years
(Amounts Expressed in Thousands)
Unaudited**

June 30,	General Government	Public Safety	Economic and Physical Development	Human Service	Cultural and Recreation	Education	Capital Outlay	Debt Service	Total
1996	\$ 11,338	\$ 25,526	\$ 7,611	\$ 69,392	\$ 7,725	\$ 48,480	\$ 9,813	\$ 6,837	\$ 186,722
1997	13,004	27,837	10,754	74,509	8,571	46,411	7,927	7,589	196,602
1998	13,414	30,054	8,479	76,363	10,329	48,415	31,568	8,825	227,447
1999	15,470	32,232	12,195	84,325	10,256	56,763	81,712	16,862	309,815
2000	17,214	34,722	10,836	93,199	11,065	64,840	63,758	22,082	317,716
2001	16,716	35,347	9,300	96,391	10,895	70,145	53,044	24,260	316,098
2002	14,434	33,042	9,092	94,277	9,654	82,556	16,249	22,364	281,668
2003	16,191	34,150	9,330	97,265	9,167	80,398	4,674	21,233	272,408
2004	15,865	36,729	10,388	97,945	10,602	78,170	488	21,852	272,039
2005	20,448	38,385	11,443	105,115	13,397	83,764	4,237	21,846	298,635

Note (1) Includes all General, Special Revenue, Capital Project and Permanent Funds.

Table 2**COUNTY OF CUMBERLAND, NORTH CAROLINA**

**General Governmental Revenues by Source (1)
Last Ten Fiscal Years
(Amounts Expressed in Thousands)
Unaudited**

June 30,	Taxes	Unrestricted Inter- Governmental	Restricted Inter- Governmental	Licenses and Permits	Sales and Services	Interest Earned on Investments	Proceeds		Total
							from Capital Leases	Miscellaneous	
1996	\$ 119,604	\$ 4,521	\$ 46,839	\$ 2,689	\$ 11,508	\$ 3,803		\$ 1,081	\$ 189,845
1997	127,634	4,996	48,810	2,429	13,025	4,768	3,330	1,876	206,868
1998	132,876	5,514	59,081	2,528	13,489	7,098	2,520	2,595	225,701
1999	148,123	4,220	89,784	2,641	16,776	8,385	2,734	5,762	278,425
2000	154,675	4,162	76,092	2,398	15,345	12,731		6,375	271,778
2001	164,570	4,077	68,264	2,561	15,515	10,757		6,939	272,683
2002	167,260	3,047	76,445	2,848	18,885	3,418		5,748	277,651
2003	170,688	1,265	60,157	4,063	19,248	1,569		7,586	264,576
2004	189,445	4,857	64,547	4,432	20,066	1,226		6,222	290,795
2005	200,555	4,592	68,929	5,231	20,939	2,995		6,802	310,043

Note (1) Revenues include all General, Special Revenue, Capital Project, and Permanent Funds operating revenues and lease purchase proceeds reported as a financing source.

Table 2A

**General Governmental Tax Revenues by Source
Last Ten Fiscal Years
(Amounts Expressed in Thousands)
Unaudited**

June 30,	Property Tax	Sales Tax	Other Tax	Motel Tourism Tax	Real Estate Transfer Tax	Dog and Cat Registration Tax	Prepared Food and Beverage Tax	Total
1997	87,054	34,796	1,968	606	568	163	2,449	127,634
1998	92,142	35,162	1,955		600	166	2,851	132,876
1999	105,386	37,002	1,960		637	155	2,972	148,123
2000	110,634	38,235	1,986		573	153	3,094	154,675
2001	120,080	38,585	1,977		588	149	3,183	164,570
2002	124,364	36,844	2,000		662	190	3,200	167,260
2003	126,501	39,244	658		734	173	3,378	170,688
2004	135,256	48,418	658		1,070	442	3,601	189,445
2005	139,297	53,106	687	2,092	1,131	406	3,836	200,555

Table 3**COUNTY OF CUMBERLAND, NORTH CAROLINA**

**Property Tax Levies and Collections (1)
Last Ten Fiscal Years
(Amounts Expressed in Thousands)
Unaudited**

June 30,	Total Adjusted Levy	Current Tax Collection	Percent of Levy Collected	Delinquent Tax Collection	Total Tax Collection	Percent of Total Tax Collections to Adjusted Levy	Outstanding Delinquent Taxes	Percent of Delinquent Taxes to Adjust Tax Levy
1996	\$ 79,735	\$ 76,698	96.18%	\$ 2,425	\$ 79,113	99.22%	\$ 7,165	8.97%
1997	89,615	86,397	95.29%	2,032	87,429	97.56%	8,451	9.43%
1998	93,460	89,637	95.91%	3,081	92,718	99.21%	8,779	9.39%
1999	98,460	94,720	96.20%	3,204	97,924	99.46%	9,315	9.46%
2000	102,931	99,453	96.62%	3,820	103,273	100.33%	8,973	8.72%
2001	113,020	108,502	96.00%	2,325	110,827	98.06%	11,165	9.88%
2002	118,105	112,530	95.28%	3,808	116,338	98.50%	12,962	10.95%
2003	118,669	112,620	94.90%	4,514	117,134	98.71%	14,467	12.19%
2004	124,910	119,126	95.37%	5,449	124,575	99.73%	14,437	11.56%
2005	127,669	122,646	96.04%	5,552	128,198	100.39%	13,601	10.65%

Note (1) Includes only the General Fund.

Table 4

COUNTY OF CUMBERLAND, NORTH CAROLINA

**Assessed and Estimated Actual Value of Property
Last Ten Fiscal Years
(Amounts Expressed in Thousands)
Unaudited**

June 30,	Real Property		Personal Property		Exempt Property		Public Service (3)		Total		Rate of Total
	Assessed Value	Estimated	Assessed Value	Estimated	Assessed Value	Estimated	Assessed Value	Estimated	Assessed Value	Estimated	Assessed Value to Total Estimated Actual Value
		Actual Value		Actual Value		Actual Value		Actual Value		Actual Value	
1996	\$ 7,744,337	\$ 8,553,498	\$ 1,843,594	\$ 2,038,220	\$ 731,847	\$ 808,313	\$ 284,752	\$ 292,414	\$ 9,120,836	\$ 10,073,819	90.54
1997	9,256,162	9,256,162	2,199,190	2,199,190	888,176	888,176	280,420	280,420	10,847,596	10,847,596	100.00
1998	9,657,453	9,657,453	2,243,185	2,243,185	893,552	893,552	295,334	295,334	11,302,420	11,302,420	100.00
1999	10,049,812	10,262,240	2,324,845	2,373,987	989,476	1,010,391	300,831	307,190	11,688,012	11,933,026	97.93
2000	10,520,476	10,884,893	2,475,285	2,556,320	1,079,812	1,115,163	316,779	327,150	12,232,728	12,633,200	96.83
2001	10,737,544	11,205,953	2,614,139	2,728,177	1,164,207	1,214,994	326,454	342,782	12,515,930	13,061,918	95.82
2002	11,052,096	11,921,148	2,585,109	2,788,382	1,234,469	1,331,538	342,024	368,918	12,744,760	13,746,910	92.71
2003	11,138,599	11,845,793	2,807,763	2,986,029	1,452,708	1,544,941	319,378	339,655	12,813,032	13,626,536	94.03
2004	12,860,438	12,860,438	2,817,230	2,817,230	1,830,639	1,830,639	326,351	326,351	14,173,380	14,173,380	100.00
2005	13,156,842	13,380,292	2,843,075	2,891,360	1,847,915	1,879,299	336,616	342,333	14,488,618	14,734,687	98.33

Note (1) Revaluation in calendar year 2003

Note (2) Exemptions include Real and Personal property.

Note (3) Public service companies' property includes real and personal property of utilities, railroads and airlines, etc. These assessments are made by the North Carolina Department of Revenue with no distinction between real and personal property.

Note (4) Estimated actual values and the ratio of total assessed value to total estimated actual value has been adjusted to reflect updated sales assessment ratio percentages from the North Carolina Department of Revenue.

Table 5

COUNTY OF CUMBERLAND, NORTH CAROLINA

**Property Tax Rates – Direct and Overlapping Governments
Last Ten Fiscal Years
(Per \$100 of Assessed Value)
Unaudited**

June 30,	Taxes Levied By Cumberland County			
	County Wide Rate	County Recreation Rate	Various Fire Protection Districts (1)	Special Fire Service District (2)
1996	0.790	0.050	0.10	0.005
1997	0.750	0.050	0.10	0.005
1998	0.750	0.050	0.10	0.005
1999	0.840	0.050	0.10	0.005
2000	0.840	0.050	0.10	0.005
2001	0.900	0.050	0.10	0.005
2002	0.925	0.050	0.10	0.005
2003	0.925	0.050	0.10	0.005
2004	0.880	0.050	0.10	0.005
2005	0.880	0.050	0.10	0.005

June 30,	Overlapping Taxes Levied By Municipalities								
	Town of Stedman	Town of Falcon	Town of Wade	Town of Spring Lake (3)	Town of Hope Mills	Town of Godwin	Town of Linden (3)	City of Fayetteville (3)	Fayetteville Revitalization District
1996	0.410	0.150	0.210	0.550	0.430	0.150	0.150	0.575	0.085
1997	0.370	0.150	0.210	0.550	0.380	0.150	0.150	0.495	0.063
1998	0.370	0.150	0.210	0.550	0.380	0.150	0.150	0.495	0.063
1999	0.370	0.150	0.210	0.550	0.380	0.170	0.150	0.510	0.100
2000	0.370	0.150	0.210	0.550	0.380	0.170	0.150	0.510	0.100
2001	0.370	0.150	0.235	0.550	0.410	0.170	0.150	0.530	0.100
2002	0.370	0.150	0.235	0.660	0.410	0.170	0.150	0.530	0.100
2003	0.370	0.150	0.235	0.660	0.410	0.170	0.150	0.530	0.100
2004	0.370	0.150	0.235	0.660	0.410	0.170	0.150	0.530	0.100
2005	0.370	0.150	0.235	0.660	0.410	0.170	0.150	0.530	0.100

Note (1) Cumberland County has seventeen fire districts.

Note (2) Set up in fiscal year 1990 to assist fire departments with limited resources available for funding.

Note (3) Municipalities that do not pay recreation tax.

COUNTY OF CUMBERLAND, NORTH CAROLINA

Principal Taxpayers
(Amounts Expressed in Thousands)
Unaudited

June 30, 2005

Sprint	Telephone	\$	117,547	0.81%
Kelly Springfield	Tire Manufacturer		109,359	0.75%
Wal-Mart	Retail/Distribution		91,941	0.63%
Cumberland Associates	Retail Mall		85,301	0.59%
Progress Energy	Electrical Utility		69,678	0.48%
Black & Decker	Power Tool Manufacturer		63,203	0.44%
DAK Resins	Textiles		59,073	0.41%
Purolator Products	Auto Filter Manufacturer		58,730	0.41%
N.C. Natural Gas	Gas Utility		56,981	0.39%
UDRT of NC, LLC	Apartment Leasing		40,752	0.28%
	Totals	\$	752,565	5.19%

Table 7

COUNTY OF CUMBERLAND, NORTH CAROLINA

**Special Assessment Billings and Collections
Last Ten Fiscal Years
(Amounts Expressed in Thousands)
Unaudited**

June 30,	Special Assessment Billings	Special Assessments Collected	Ratio of Annual Collections to Assessments
1996	\$ 140	\$ 221	157.86%
1997	1,257	723	57.52%
1998	569	358	62.92%
1999	324	294	90.74%
2000	167	345	206.59%
2001	88	94	106.82%
2002	71	24	33.80%
2003	58	17	29.31%
2004	54	5	9.26%
2005	45	12	26.67%

COUNTY OF CUMBERLAND, NORTH CAROLINA

**Computation of Legal Debt Margin
(Amounts Expressed in Thousands)
Unaudited**

June 30, 2005

<hr/>	
Assessed valuations	
Assessed value	\$ 14,488,618
Plus: exempt real property	<u>1,847,915</u>
Total assessed value	<u><u>\$ 16,336,533</u></u>
Debt limitation - 8% of total assessed value	<u>\$ 1,306,923</u>
Debt applicable to limitation:	
Gross debt:	
Total bonded debt	242,958
Authorized and unissued debt	<u>14,101</u>
	257,059
Less: Statutory deductions:	
Authorized and unissued debt	14,101
Revenue bonds	<u>128,818</u>
	142,919
Total debt applicable to limitation	<u>114,140</u>
Legal debt margin	<u><u>\$ 1,192,783</u></u>

Table 9**COUNTY OF CUMBERLAND, NORTH CAROLINA**

**Ratio of Net General Bonded Debt to Assessed Value
and Net Bonded Debt Per Capita
Last Ten Fiscal Years
(Amounts Expressed in Thousands)
Unaudited**

June 30,	Population Estimate (1)	Taxable Property Assessed Value (2)	Debt Limit	Debt Applicable to Debt Limit	Legal Debt Margin	Percent - Debt Applicable to Debt Limit of Taxable Property Assessed Value	Bond Debt Outstanding and Authorized but Unissued Debt Per Capita (3)
1996	293	\$ 9,120,836	\$ 788,215	\$ 52,185	\$ 736,030	0.57%	178.10
1997	294	10,847,596	938,862	55,500	883,362	0.51%	188.78
1998	294	11,302,420	975,678	112,235	863,443	0.99%	381.75
1999	295	11,686,012	1,014,039	106,120	907,919	0.91%	359.73
2000	292	12,232,728	1,065,003	130,055	934,948	1.06%	445.39
2001	291	12,515,930	1,094,411	122,915	971,496	0.98%	496.20
2002	304	12,744,760	1,118,338	115,775	1,002,563	0.91%	451.50
2003	306	12,813,032	1,141,259	123,510	1,017,749	0.96%	425.21
2004	306	14,173,380	1,280,322	115,895	1,164,427	0.82%	400.33
2005	311	14,488,618	1,306,923	114,140	1,192,783	0.79%	412.35

Note (1) Population estimate was provided by Census Bureau.

Note (2) Amounts from Schedule of Assessed and Estimated Actual Value of Property Schedule.

Note (3) FY 2002 and FY 2001 include amounts authorized but unissued of \$21,480,000. FY2003 and FY2004 include amounts authorized but unissued of \$6,605,000. FY2005 includes amount authorized but unissued of \$14,101,000.

COUNTY OF CUMBERLAND, NORTH CAROLINA

**Ratio of Annual Debt Service Expenditures for General Obligation Bonded Debt
to Total General Governmental Fund Type Expenditures
Last Ten Fiscal Years
(Amounts Expressed in Thousands)
Unaudited**

June 30,	Principal	Interest (1)	Total Debt Service	Total General Governmental Fund Type Expenditures (2)	Ratio of Debt Service to General Governmental Fund Type Expenditures
1996	\$ 2,995	\$ 3,132	\$ 6,127	\$ 186,722	3.3%
1997	2,985	2,968	5,953	196,602	3.0%
1998	2,975	3,082	6,057	228,880	2.6%
1999	6,115	5,520	11,635	309,815	3.8%
2000	6,010	5,300	11,310	317,716	3.6%
2001	7,140	6,678	13,818	316,098	4.4%
2002	7,140	6,309	13,449	281,668	4.8%
2003	7,140	6,266	13,406	272,408	4.9%
2004	7,615	6,220	13,835	272,039	5.1%
2005	7,680	5,781	13,461	298,635	4.5%

Note (1) Excludes bond issuance and other costs.

Note (2) Includes General, Special Revenue, Capital Project, and Permanent Funds.

Table 11

COUNTY OF CUMBERLAND, NORTH CAROLINA

**Computation of Direct and Overlapping Bonded Debt
General Obligation Bonds
Unaudited**

June 30, 2005

<u>Jurisdiction</u>	<u>Net General Obligation Bonded Debt Outstanding (1)</u>	<u>Percentage Applicable to Cumberland County</u>	<u>Amount Applicable to Cumberland County</u>
Godwin	\$ 78,100	0.02%	\$ 16
Fayetteville	44,450,000	28.38%	12,614,910
Spring Lake	0	1.77%	0
Wade	78,000	0.11%	86
Stedman	903,800	0.14%	1,265
Linden	202,500	0.03%	61
Subtotal	<u>45,712,400</u>		<u>12,616,338</u>
Cumberland County	114,140,000	100.00%	114,140,000
Total	<u>\$ 159,852,400</u>		<u>\$ 126,756,338</u>

Note (1) Provided by North Carolina Local Government Commission.

COUNTY OF CUMBERLAND, NORTH CAROLINA

**Demographic Statistics
Last Ten Fiscal Years
Unaudited**

<u>June 30,</u>	<u>Population (1)</u>	<u>Per Capita Income (2)</u>	<u>Median Age (2)</u>	<u>School Enrollment</u>	<u>Unemployment Rate (3)</u>
1996	293	\$ 19,556	28.22	50,768	5.00%
1997	294	20,219	28.75	50,870	4.60%
1998	294	N/A	29.07	50,965	4.40%
1999	295	N/A	29.35	51,615	4.20%
2000	292	N/A	N/A	51,349	4.50%
2001	291	N/A	N/A	51,243	5.20%
2002	304	N/A	N/A	50,008	6.80%
2003	306	N/A	N/A	51,725	6.00%
2004	306	N/A	N/A	52,223	4.90%
2005	311	N/A	N/A	53,399	6.40%

Note (1) Population estimate was provided by the Census Bureau. Amounts also expressed in thousands.

Note (2) North Carolina Department of Cultural Resources, State Library, Government and Business Service Branch.

Note (3) North Carolina Employment Security Commission.

Table 13**COUNTY OF CUMBERLAND, NORTH CAROLINA****Property Value, Construction and Bank Deposits
Last Ten Fiscal Years
Unaudited**

June 30,	Property Value (1)*				Commercial Construction (1)		Residential Construction (1)		Bank Deposits (2)
	Commercial	Residential	Exemption	Total	Number of Units	Value*	Number of Units	Value*	
1996	\$ 1,726,190	\$ 7,394,646	\$ 731,847	\$ 8,368,989	60	\$ 20,043	1116	\$ 83,076	1,331,119
1997	3,286,016	8,449,757	888,177	10,847,596	63	22,414	626	51,564	1,467,346
1998	3,528,295	8,667,677	893,552	11,302,420	71	41,138	608	48,632	1,488,189
1999	3,675,891	8,999,597	989,476	11,686,012	45	20,608	746	60,754	1,527,831
2000	3,860,636	9,451,904	1,079,812	12,232,728	56	25,147	524	51,762	1,585,200
2001	3,967,240	9,712,897	1,164,207	12,515,930	35	10,372	651	66,078	1,695,685
2002	4,615,054	9,364,175	1,234,469	12,744,760	49	36,736	707	81,595	1,777,546
2003	4,566,130	9,699,610	1,452,708	12,813,032	39	7,756	765	92,699	1,922,000
2004	5,586,213	10,417,806	1,830,639	14,173,380	62	16,127	950	128,655	2,109,000
2005	5,643,998	10,692,535	1,847,915	14,488,618	85	23,024	1585	232,669	2,319,000

Note (1) Cumberland County Planning Department and North Carolina Department of Labor Research and Statistics Division.

Note (2) FDIC – The FDIC reports deposits on fiscal year basis ending June 30.

* Amounts expressed in thousands.

COUNTY OF CUMBERLAND, NORTH CAROLINA

Miscellaneous Statistics (continued)
Unaudited

June 30, 2005

Date of Incorporation	1754
Form of Government	Commission/Manager
Population	310,850
Area in Square Miles	664
Parks and Recreation (Municipalities Excluded)	
Parks	3
Park acreage	189
School parks	24
School program sites	9
School park acreage	379
Recreation centers	5
Baseball stadiums	1
Youth baseball/softball fields (includes school fields)	59
Tennis courts (includes school courts)	40
Regulation Baseball fields	8
Sand volleyball courts	4
Multipurpose fields (includes football/soccer fields at schools)	23
Picnic shelters	10
Concession stands w/ restrooms	16
Contracted community parks	3
Disc golf course	1
Fire protection (Municipalities Excluded)	
Number of stations	17
Number of fire personnel	610
Number of calls answered	9,904
Number of inspections conducted	1,851
Permits issued	820
Complaints investigated	17
Hospitals	
Number of County hospitals	1
Number of beds	447

Table 14**COUNTY OF CUMBERLAND, NORTH CAROLINA****Miscellaneous Statistics (concluded)
Unaudited****June 30, 2005****Civic Center**

Number of event days	326
Attendance	513,658

Library

Main Library	1
Branches	6
Bookmobiles	1
Law Library	1
Number of books	513,922

Sherriff Protection (Municipalities Excluded)

Number of stations	6
Number of personnel and deputies	626
Area in square miles patrolled by deputies	513
Miles driven	5,107,461
Number of calls answered	94,698
Number of persons brought to Detention Center	33,856
Number of inmates processed in & out of Detention Center	19,156
Number of detective cases worked	9,219
Number of civil court papers handled	40,542
Number of weapons confiscated at the Courthouse	12,887
Number of K-9 team actions	2,646
Number of search and rescue team actions	7
Number of bomb team actions	79
Number of school resource officers	33
Number of school crossing guard sites	70
Number of Latent Print Comparisons	12,662
Number of Ballistics Comparisons	855
Number of Crime Scene Investigation calls	2,884
Number of Polygraph Exams	200

Facilities and Services not Included in the Reporting Entity**Education**

Number of elementary schools	53
Number of middle schools	15
Number of senior high schools	11
Number of special schools (alternative schools)	4
Number of evening academies	1
Number of year-round classical (6-12)	1
Number of community colleges	1

COUNTY OF CUMBERLAND, NORTH CAROLINA
Financial Statements and Schedules

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