



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

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**Memorandum # 2015-11**

**TO:** Municipal Officials and Certified Public Accountants

**FROM:** Sharon Edmundson, Director, Fiscal Management Section

**SUBJECT:** Management of Cash and Taxes and Fund Balance Available –  
Municipalities for the Fiscal Year ended June 30, 2014

**DATE:** Revised October 8, 2015 (Original issued March 31, 2015)

This publication provides comparative cash and investment, fund balance available, and tax levy information of municipal governments for the fiscal year ended June 30, 2014. 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 would otherwise be necessary. Section 50, "Tax Assessment, Billing, and Collection" in the *North*

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*Carolina Department of State Treasurer Policies Manual*, provides information on collection procedures. This section is available on our website at [www.nc treasurer.com](http://www.nc treasurer.com); select “Divisions,” “Local Fiscal Management” and “Policies Manual”. Please contact Darrus Cofield, (919) 807-2381, if you need to order a hard copy of this section. Also, the School of Government at the University of North Carolina at Chapel Hill offers courses in tax collection that may benefit tax collectors in carrying out their statutory responsibilities.

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

**Average Tax Collection Percentages**

<u>Population Grouping</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>
<b>Statewide - All Units</b>	<b>97.46%</b>	<b>97.63%</b>	<b>97.48%</b>	<b>97.52%</b>	<b>98.34%</b>
Units With Electrical Systems					
All with electric	<b>96.89</b>	<b>97.21</b>	<b>96.95</b>	<b>96.85</b>	<b>97.70</b>
50,000 and Above	97.14	96.72	97.17	97.12	97.96
10,000 to 49,999	96.74	97.75	96.91	96.75	97.52
2,500 to 9,999	96.22	95.79	96.18	95.99	97.36
1,000 to 2,499	91.44	92.63	93.02	92.06	93.27
500 to 999	97.14	97.64	97.26	97.44	98.13
499 and Below	93.04	92.37	93.46	91.68	94.86
Units Without Electrical Systems					
All without electric	<b>97.62</b>	<b>97.74</b>	<b>97.62</b>	<b>97.70</b>	<b>98.50</b>
50,000 and Above	98.17	98.25	98.00	98.04	98.89
10,000 to 49,999	96.95	97.03	97.24	97.41	98.13
2,500 to 9,999	96.67	97.07	96.79	96.93	97.83
1,000 to 2,499	95.47	96.69	96.40	96.16	96.79
500 to 999	95.69	95.46	94.93	95.10	95.67
499 and Below	95.74	97.41	96.70	97.56	97.87

For municipalities, the average statewide tax collection percentage increased slightly in 2013-14 and remained high at 98.34%. The high tax collection percentages over the last five fiscal years are a good indicator of the quality of municipal financial management; however in some individual cases there is still room for improvement.

A factor which might adversely affect a municipality's collection rate is the treatment of taxes collected by the county by June 30<sup>th</sup>, but not remitted to the municipality until after June 30<sup>th</sup>. Since these taxes have been received by the municipality's agent for collecting taxes, the county, these funds can be counted as collected during the fiscal year. These collections should be reclassified from taxes receivable to an amount due from other governments. Any current collections would be included in the calculation of the current year's tax collection rate.

#### Average 2013-2014 Tax Collection Percentages

<u>Population Grouping</u>	<u>Excluding Motor Vehicles</u>	<u>Motor Vehicles</u>
<b>Statewide - All Units</b>	<b>98.60%</b>	<b>95.15%</b>
<b>Units With Electrical Systems</b>		
<b>All with electric</b>	<b>97.90</b>	<b>95.78</b>
50,000 and Above	98.27	95.20
10,000 to 49,999	97.59	96.88
2,500 to 9,999	97.58	94.82
1,000 to 2,499	93.23	93.54
500 to 999	98.21	95.48
499 and Below	94.60	96.25
<b>Units Without Electrical Systems</b>		
<b>All without electric</b>	<b>98.79</b>	<b>94.93</b>
50,000 and Above	99.22	94.31
10,000 to 49,999	98.32	96.33
2,500 to 9,999	98.01	95.69
1,000 to 2,499	97.05	93.07
500 to 999	95.85	92.95
499 and Below	98.03	92.95

For the 2013-2014 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 with exception to the smallest municipalities without electric systems. 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.

In the 2013-2014 fiscal year, motor vehicle tax collections have transitioned to being collected by the State on behalf of counties and municipalities. This program, known as "Tag and Tax Together", requires taxpayers to pay their motor vehicle taxes at the same time they pay their vehicle registration fees. We believe this change will increase motor vehicle collections over time and provide additional revenue to most units of government. Because of the manner in which the taxes are levied and collected, motor vehicle tax collection rates should be just under 100% once the program is in place for a full fiscal year in 2014-2015.

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

#### Average Dollar-Weighted Tax Rates

<u>Population Grouping</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>
<b>Statewide – All Units</b>	<b>\$0.4090</b>	<b>\$0.4122</b>	<b>\$0.4173</b>	<b>\$0.4250</b>	<b>\$0.4379</b>

#### **Units With Electrical Systems**

<b>All with electric</b>	<b>0.4612</b>	<b>0.4603</b>	<b>0.4586</b>	<b>0.4698</b>	<b>0.4697</b>
50,000 and Above	0.5062	0.5058	0.5109	0.5014	0.5010
10,000 to 49,999	0.4364	0.4410	0.4324	0.4626	0.4642
2,500 to 9,999	0.3733	0.3914	0.3999	0.4014	0.3990
1,000 to 2,499	0.4873	0.4594	0.4618	0.4718	0.4947
500 to 999	0.1664	0.1558	0.1571	0.1572	0.1581
499 and Below	0.4404	0.4683	0.4664	0.4615	0.4561

#### **Units Without Electrical Systems**

<b>All without</b>	<b>0.3969</b>	<b>0.4011</b>	<b>0.4076</b>	<b>0.4145</b>	<b>0.4302</b>
50,000 and Above	0.4525	0.4555	0.4498	0.4569	0.4736
10,000 to 49,999	0.4256	0.4199	0.4182	0.4255	0.4284
2,500 to 9,999	0.2552	0.2778	0.2894	0.2906	0.3104
1,000 to 2,499	0.2970	0.2749	0.2899	0.3371	0.3512
500 to 999	0.1922	0.2132	0.2678	0.2663	0.2889
499 and Below	0.3115	0.2606	0.3110	0.3139	0.3454

The following table shows the effective tax rates. The effective tax rate equals the property tax levy divided by the estimated market value of assessed property. The averages in the following table also are dollar weighted.

**Average Dollar-Weighted Effective Tax Rates**

<u>Population Grouping</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>
<b>Statewide – All Units</b>	<b>\$0.4021</b>	<b>\$0.4183</b>	<b>\$0.3999</b>	<b>\$0.4085</b>	<b>\$0.4533</b>
<b>Units With Electrical Systems</b>					
<b>All with</b>	<b>0.4532</b>	<b>0.4677</b>	<b>0.4441</b>	<b>0.4844</b>	<b>0.4888</b>
50,000 and	0.5034	0.5170	0.5083	0.5037	0.5084
10,000 to 49,999	0.4230	0.4468	0.4092	0.4916	0.4951
2,500 to 9,999	0.3585	0.3841	0.3961	0.4054	0.4102
1,000 to 2,499	0.4748	0.4691	0.4209	0.5062	0.5221
500 to 999	0.1799	0.1750	0.1315	0.1876	0.2027
499 and Below	0.4258	0.4534	0.4714	0.4561	0.4642
<b>Units Without Electrical Systems</b>					
<b>All without</b>	<b>0.3903</b>	<b>0.4068</b>	<b>0.3897</b>	<b>0.4322</b>	<b>0.4449</b>
50,000 and	0.4378	0.4621	0.4327	0.4737	0.4864
10,000 to 49,999	0.4191	0.4263	0.3994	0.4441	0.4498
2,500 to 9,999	0.2633	0.2838	0.2692	0.3092	0.3234
1,000 to 2,499	0.2901	0.2771	0.2817	0.3490	0.3622
500 to 999	0.1950	0.2050	0.2622	0.2713	0.3014
499 and Below	0.3144	0.2656	0.2845	0.3404	0.3561

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

“Fund balance available” is the statutory concept that describes the amount of funds local governments have available at the end of a fiscal year to be appropriated in the next fiscal year. The calculation was introduced as a way to prevent units of government from appropriating funds that they have not yet received in cash form. It is essential that ad valorem tax-levying units,

such as municipalities and counties, maintain an adequate amount of fund balance available to meet their cash flow needs during the months in their revenue cycles when outflows exceed inflows. Property tax revenues are a major source of revenue in the General Fund, and are typically not received until the latter months of the calendar year. Therefore, a unit must maintain reserves on hand in the form of fund balance available for appropriation at June 30th to prevent the unit from experiencing cash flow difficulties during the first two quarters of the next fiscal year. As a benchmark, we use the population group averages that can be found in the attached report; if units fall significantly below their group average they may experience cash flow issues during periods of declining inflows.

While the population group average is a reasonable target for most units within the group, some units find they need to maintain more or less than the group average. Units that may want to maintain higher percentages include those with large fluctuations in cash flow, units with significant capital needs, or those that are geographically prone to natural disasters, such as our units on the coast. Units with more stable cash flows or those that have fewer capital needs may find they can operate successfully with lower fund balance available percentages. In any case we encourage units to examine their needs closely and develop at least an informal fund balance policy that sets their expectations for the appropriate amount of fund balance available to be maintained.

It is important to distinguish between the statutory calculation of fund balance available for appropriation and the fund balance that is reported on a unit's General Fund Balance Sheet. Fund balance available for appropriation represents the maximum amount that is legally available for appropriation in the next year per NCGS 159-8(a). This amount includes funds that are restricted in nature and funds that the unit has already committed to spend in subsequent years for various purposes. For example, fund balance available for appropriation would include any Powell Bill moneys on hand at June 30 that are restricted for use for streets. Those funds will be recorded as restricted fund balance on the Statement of Net Position because our General Statutes restrict how the funds are to be spent.

The categories of fund balance that one may see on the Balance Sheet are:

- Non-spendable: fund balance that is not spendable by its nature; created by long-term receivables, inventory, or the non-spendable corpus of a trust
- Restricted: funds on which constraints are placed externally by creditors, grantors, contributors, or laws of other governments or imposed by law through enabling legislation or constitutional provisions. Restricted fund balance includes the amount restricted by North Carolina General Statutes as unavailable for appropriation in the next budget year. As a result the reader of the financial statements cannot make a direct connection between the fund balance that appears on the financial statements and the fund balance available calculation that appears in this report
- Committed: funds to be used for specific purposes as dictated by formal action of the unit's governing body
- Assigned: amounts that are constrained by the government's intent but are neither restricted or committed
- Unassigned: funds that do not fall into any of the other spendable categories

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The amount calculated (and shown in this report) as fund balance available may be comprised of amounts shown as restricted, committed, assigned or unassigned. While legally available to be appropriated, 100% of fund balance available may not be available to support all operations of a local government or may have already been committed by the governing board.

Each year the staff of the Local Government Commission analyzes the financial statements of cities and counties to determine the amount of fund balance available for appropriation in the General Fund, and the amount of fund balance available for appropriation as a percentage of that fund's expenditures. The staff sends letters to units if the amount of fund balance available for appropriation as a percentage of prior year expenditures in the General Fund falls below 8%. The staff also compares the percentage of fund balance available for appropriation to the prior year percentages for similar units. If that percentage is materially below the average of similar units, the staff will send a letter to alert the unit of this fact. Units will be encouraged to evaluate the amounts in reserves and determine if their level is adequate. Units also may be contacted if fund balance available drops significantly over a period of time.

The chart on the next page shows the average percentage of fund balance available for appropriation for similarly grouped cities for the fiscal year ended June 30, 2014. Officials should use these figures to compare their unit to similar units and evaluate the adequacy of their unit's current reserves.

**Fund Balance Available – All Units June 30, 2014**

<b>Municipalities by Size</b>	<b>Average 2013-2014 Fund Balance Available</b>	<b>Average FBA As a Percentage of Average Expenditures</b>
<b>Statewide – All Municipalities</b>	<b>\$3,675,353</b>	<b>43.46%</b>

**Units With Electrical Systems**

All	<b>6,416,781</b>	<b>40.00</b>
50,000 or more	27,320,258	35.54
10,000 to 49,999	8,257,164	40.86
2,500 to 9,999	2,920,699	54.21
1,000 to 2,499	776,395	60.39
500 to 999	1,176,679	69.28
Under 500	227,226	83.57

**Units Without Electrical Systems**

All	<b>3,276,172</b>	<b>44.56</b>
50,000 or more	56,639,463	31.02
10,000 to 49,999	8,189,449	49.47
2,500 to 9,999	2,804,766	72.50
1,000 to 2,499	1,116,304	76.12
500 to 999	700,061	114.39
Under 500	407,369	109.73

\*As of March 27, 2015, we have not received a 2014 audit report from 30 municipalities, therefore the fund balance available, cash and investments, investment earnings, uncollected property taxes figures and tax collection percentage for these municipalities are not included, and indicated with “NR” on the report. Beginning with year ending June 30, 2013, fiduciary funds are not included the cash and investments figures.

The data presented in this report was gathered from various sources. The financial data, including fund balance and cash and investment income, was obtained from the audit review process. The assessed valuation, tax rate, and last year of revaluation for each municipality were compiled from data obtained from the Department of Revenue. The NC Department of Revenue calculates the assessment-to-sales ratios annually for each county. This ratio is based on a sample of selected real estate transactions within a municipality and equals the assessed valuation divided by the actual sales price. The ratio of the dominant county of the municipality is used as the municipality’s ratio. The municipality populations were provided by the Office of State Budget and Management and are estimates as of July 1, 2013 adjusted for end-of-the-year boundary changes. The tax rate equivalents and effective tax rates were calculated by the staff of the Department of State Treasurer. All data included in this report are the most recently available information. If you have any questions concerning this memorandum, please contact Sharon Edmundson at (919) 807-2380 or via email at [Sharon.edmundson@nctreasurer.com](mailto:Sharon.edmundson@nctreasurer.com).

**Municipal Governments in North Carolina**  
**Cash and Investments, Property Tax Collections and Fund Balance Available for Municipalities With Electric Systems**  
**For the Fiscal Year Ended June 30, 2014**

Municipality	Pop	General Fund		Unit-Wide													Percent Collected		
		Fund Balance Available	As % Percent GF Exp	FBA			Latest Yr/ Next Yr Of Reval (2)	January 1, 2013 Assessed Valuation (3)	Tax Rate Equiv	Assess -to-Sales Ratio	2013-14 Tax Rate Adjusted	2013-14 All Property	Excluding Motor Vehicles	Motor Vehicles Only	2013-14 Amount Uncoll	Tax Rate Equiv			
				Cash and Invest (1)	Invest Earnings Amt (1)	Tax Rate Equiv													
<b>50,000 and Above</b>																			
Concord	83,279	\$40,536,219	56.71	\$210,451,512	\$2,930,276	.0315	2012/2016	\$9,314,432,646	.4800	99.65	.4783	96.94	96.89	97.56	\$1,422,122	.0153			
Fayetteville	210,468	35,769,531	24.17	303,921,017	3,706,219	.0270	2009/2017	13,718,127,251	.4560	103.73	.4730	98.68	99.28	93.95	850,077	.0062			
Gastonia	72,947	17,732,001	31.82	62,803,818	736,981	.0139	2007/2015	5,319,291,993	.5300	105.80	.5607	97.88	98.35	89.02	577,883	.0109			
Greenville	87,241	23,351,631	31.50	131,926,506	2,247,526	.0392	2012/2016	5,733,195,224	.5200	101.03	.5254	98.57	99.02	95.92	452,130	.0079			
High Point	107,642	22,294,895	20.62	189,129,769	891,942	.0100	2012/2020	8,951,620,149	.6750	99.36	.6707	98.08	98.40	95.16	1,180,377	.0132			
Huntersville	52,278	30,989,838	111.52	43,315,470	8,024	.0001	2011/2019	6,044,172,961	.2825	100.00	.2825	99.07	99.22	97.66	162,455	.0027			
Rocky Mount	56,334	20,567,693	38.90	68,448,783	163,583	.0042	2009/2017	3,929,356,268	.5800	100.62	.5836	96.16	96.23	95.49	893,558	.0227			
Total		<u>\$ 191,241,808</u>		<u>\$ 1,009,996,875</u>	<u>\$ 10,684,551</u>			<u>\$ 53,010,196,492</u>							<u>\$ 5,538,602</u>				
<b>Group Statistics:</b> <b>50,000 and Above</b>																			
Range:																			
Lowest		17,732,001	20.62		.0001					.2825	99.36	.2825	96.16	96.23	89.02				
Highest		40,536,219	111.52		.0392					.6750	105.80	.6707	99.07	99.28	97.66				
Average		27,320,258	35.54		.0202					.5010	101.49	.5084	97.96	98.27	95.20				

**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, 2014**

Municipality	Pop	General Fund		Unit-Wide													
		Fund Balance Available	As % GF Exp	FBA			Invest Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2013		Assess-to-Sales Ratio	2013-14 Tax Rate Adjusted	Percent Collected		2013-14 Amount Uncoll	2013-14 Tax Rate Equiv
		Cash and Invest (1)		Assessed Valuation (3)	Tax Rate (4)	2013-14 All Property	Excluding Motor Vehicles	Motor Vehicles Only									
<b>10,000-49,999</b>																	
Albemarle	15,904	\$4,969,273	39.13	\$19,149,655	\$82,004	.0082	2013/2017		\$997,021,227	.5600	98.70	.5527	95.84	95.61	99.28	\$241,708	.0242
Apex	40,918	16,317,413	46.04	74,584,808	75,863	.0016	2008/2016		4,754,897,580	.3900	109.30	.4263	99.64	99.62	99.82	68,472	.0014
Clayton	17,174	6,885,666	36.10	19,425,623	17,810	.0011	2011/2019		1,606,175,884	.5250	101.43	.5325	99.69	99.87	98.17	26,936	.0017
Cornelius	27,655	11,661,565	64.44	17,825,865	44,361	.0009	2011/2019		4,895,306,241	.2400	100.00	.2400	99.13	99.31	96.84	103,160	.0021
Elizabeth City	18,054	2,631,001	13.58	13,730,468	18,391	.0013	2006/2014		1,390,654,966	.4950	119.77	.5929	94.05	94.01	94.49	423,717	.0305
Kings Mountain	10,615	2,451,948	22.43	10,991,586	21,020	.0021	2008/2014		983,662,205	.4000	105.29	.4212	98.30	98.53	95.38	67,919	.0069
Kinston	21,368	7,042,172	37.25	22,867,648	45,218	.0030	2009/2017		1,497,625,685	.6600	103.78	.6849	96.09	96.62	91.68	407,944	.0272
Laurinburg	15,910	3,321,443	48.11	5,776,019	10,912	.0013	2011/2019		817,234,296	.4000	108.18	.4327	93.08	94.56	82.58	231,660	.0283
Lexington	18,655	6,219,663	30.36	33,357,668	70,332	.0047	2007/2015		1,502,226,987	.6000	106.54	.6392	95.25	95.06	97.06	450,112	.0300
Lincolnton	10,550	3,745,189	38.26	14,947,583	11,148	.0013	2011/2019		849,622,665	.5600	107.23	.6005	97.54	97.77	95.47	121,436	.0143
Lumberton	21,607	3,437,792	16.78	13,109,106	18,505	.0013	2010/2018		1,473,819,047	.6300	98.19	.6186	94.68	93.04	109.84	504,545	.0342
Monroe	33,708	19,992,571	67.60	117,291,715	5,915,274	.1705	2008/2015		3,469,605,627	.5550	117.86	.6541	96.22	96.07	97.76	755,058	.0218
Morganton	16,754	10,927,776	59.39	28,782,459	55,628	.0035	2013/2017		1,593,808,016	.5300	100.53	.5328	98.56	98.74	96.55	126,844	.0080
New Bern	29,889	9,183,675	32.09	46,248,823	17,409	.0005	2010/2016		3,197,305,926	.4100	113.02	.4634	98.59	98.83	92.75	179,609	.0056
Newton	13,031	5,251,016	48.69	12,019,999	13,003	.0012	2011/2015		1,057,635,326	.4800	103.14	.4951	95.86	96.11	94.30	227,446	.0215
Shelby	20,179	4,584,266	24.31	28,195,782	345,525	.0198	2008/2014		1,740,985,882	.4350	105.29	.4580	97.12	97.19	96.36	222,039	.0128
Smithfield	11,027	4,509,918	41.22	15,711,438	6,545	.0006	2011/2019		1,029,292,981	.5700	101.43	.5782	99.38	99.55	94.96	35,959	.0035
Statesville	24,981	21,375,634	77.22	67,134,833	334,847	.0115	2011/2015		2,907,257,510	.4100	104.78	.4296	96.95	97.10	94.92	373,605	.0129
Tarboro	11,285	4,863,475	49.76	11,097,968	45,838	.0052	2009/2017		881,022,079	.4100	102.73	.4212	97.09	97.18	96.41	109,037	.0124
Wake Forest	32,360	7,522,204	22.40	17,706,159	134,536	.0033	2008/2016		4,068,399,905	.5100	109.30	.5574	99.49	99.76	96.97	108,158	.0027
Wilson	49,094	16,506,784	37.50	96,476,175	951,111	.0234	2008/2016		4,061,047,676	.5150	108.56	.5591	97.70	97.81	96.67	501,625	.0124
Total		<u>\$ 173,400,444</u>		<u>\$ 686,431,380</u>	<u>\$ 8,235,280</u>				<u>\$ 44,774,607,711</u>						<u>\$ 5,286,989</u>		
<b>Group Statistics:</b>																	
<b>10,000-49,999</b>																	
Range:																	
Lowest		2,451,948	13.58		.0005					.2400	98.19	.2400	93.08	93.04	82.58		
Highest		21,375,634	77.22		.1705					.6600	119.77	.6849	99.69	99.87	109.84		
Average		8,257,164	40.86		.0184					.4642	106.65	.4951	97.52	97.59	96.88		

**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, 2014**

Municipality	Pop	General Fund		Unit-Wide													
		FBA		Cash and Invest (1)	Invest Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2013 Assessed Valuation (3)	Tax Rate (4)	Assess-to-Sales Ratio	2013-14 Tax Rate Adjusted	Percent Collected			2013-14 Amount Uncoll	2013-14 Tax Rate Equiv	
		Fund Balance Available	As % GF Exp									2013-14 All Property	Excluding Motor Vehicles	Motor Vehicles Only			
<b>2,500-9,999</b>																	
Ayden	5,014	\$1,549,982	37.33	\$8,587,932	\$8,825	.0040	2012/2016	\$222,454,015	.5400	101.03	.5456	95.28	95.17	95.90	\$60,003	.0270	
Benson	3,377	1,516,214	41.57	2,853,578	4,377	.0015	2011/2019	283,608,947	.5300	101.43	.5376	98.73	99.18	94.34	19,581	.0069	
Cherryville	5,782	364,694	9.09	2,144,487	941	.0003	2007/2015	368,927,001	.4600	105.80	.4867	97.11	97.55	89.98	46,906	.0127	
Dallas	4,667	1,555,276	46.63	6,719,682	5,060	.0019	2007/2015	269,713,815	.3800	105.80	.4020	97.45	98.06	92.06	26,873	.0100	
Edenton	4,983	1,236,888	25.64	1,803,023	711	.0001	2006/2014	519,637,887	.2900	113.44	.3290	97.94	98.14	95.76	32,046	.0062	
Enfield	2,524	864,234	52.78	5,490,737	11,505	.0127	2007/2015	90,677,723	.7500	100.00	.7500	93.78	93.59	95.20	35,292	.0389	
Farmville	4,716	1,848,606	46.10	6,652,870	7,438	.0025	2012/2016	296,243,777	.4900	101.03	.4950	96.08	95.90	97.40	58,203	.0196	
Forest City	7,427	5,284,208	51.63	14,463,311	262,413	.0248	2012/2016	1,058,061,418	.2900	100.00	.2900	97.73	98.00	91.83	70,495	.0067	
Granite Falls	4,677	1,677,180	52.00	6,700,045	9,863	.0027	2013/2021	367,217,012	.4400	101.72	.4476	95.67	95.70	95.40	77,802	.0212	
La Grange	2,854	835,706	59.03	2,500,412	3,949	.0029	2009/2017	136,166,172	.4500	103.78	.4670	93.27	93.52	91.88	42,666	.0313	
Landis	3,108	856,873	32.04	3,076,639	3,320	.0013	2011/2015	246,838,985	.4800	104.16	.5000	95.47	95.15	98.02	55,252	.0224	
Louisburg	3,426	1,943,121	57.41	2,894,595	16,843	.0062	2012/2018	271,567,495	.5350	97.35	.5208	98.36	99.22	88.54	24,139	.0089	
Maiden	3,387	2,297,851	33.89	8,912,845	6,062	.0005	2011/2015	1,300,136,082	.3800	103.14	.3919	99.09	99.28	90.10	45,905	.0035	
Pineville	8,276	14,202,320	151.41	25,357,257	38,131	.0024	2011/2019	1,616,693,141	.3200	100.00	.3200	98.97	99.10	96.43	54,089	.0033	
Red Springs	3,454	970,536	29.29	2,010,523	154	.0001	2010/2018	170,846,472	.6400	98.19	.6284	91.69	91.91	90.74	88,518	.0518	
Selma	6,159	2,841,255	59.05	6,906,074	5,783	.0014	2011/2019	416,037,400	.5100	101.43	.5173	99.19	99.60	94.78	17,869	.0043	
Southport	3,060	1,484,190	31.08	7,359,489	10,437	.0015	2011/2015	717,986,421	.2456	107.84	.2649	95.59	95.52	96.98	79,175	.0110	
Washington	9,688	6,644,822	53.37	21,905,225	198,339	.0231	2010/2018	859,922,649	.5000	107.76	.5388	96.17	96.41	94.01	169,650	.0197	
Waynesville	9,819	5,112,799	37.67	9,650,776	7,986	.0007	2011/2017	1,144,797,193	.4082	102.42	.4181	97.15	97.27	95.69	139,036	.0121	
Windsor	3,533	NR	NA	NR	NR	NA	2012/2020	113,623,609	.1450	97.90	.1420	NR	NR	NR	NR	NA	
Winterville	9,447	5,327,233	87.21	12,051,564	18,760	.0026	2012/2016	717,859,694	.4750	101.03	.4799	98.30	98.37	97.89	60,972	.0085	
Total		<u>\$ 58,413,988</u>		<u>\$ 158,041,064</u>	<u>\$ 620,897</u>			<u>\$ 11,189,016,908</u>							<u>\$ 1,204,472</u>		

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

Range:																	
Lowest		364,694	9.09		.0001				.1450	97.35	.1420	91.69	91.91	88.54			
Highest		14,202,320	151.41		.0248				.7500	113.44	.7500	99.19	99.60	98.02			
Average		2,920,699	54.21		.0056				.3990	102.83	.4102	97.36	97.58	94.82			

**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, 2014**

Municipality	Pop	General Fund		Unit-Wide													
		FBA		Cash and Invest (1)	Invest Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2013 Assessed Valuation (3)	Tax Rate (4)	Assess-to-Sales Ratio	2013-14 Tax Rate Adjusted	Percent Collected			2013-14 Amount Uncoll	2013-14 Tax Rate Equiv	
		Fund Balance Available	As % GF Exp									2013-14 All Property	Excluding Motor Vehicles	Motor Vehicles Only			
<b>1,000-2,499</b>																	
Belhaven	1,641	\$1,247,963	76.02	\$1,526,281	\$955	.0008	2010/2018	\$115,420,897	.4500	107.76	.4849	90.16	89.87	93.11	\$52,021	.0451	
Drexel	1,847	1,046,456	80.98	4,210,000	1,515	.0016	2013/2017	95,493,295	.3800	100.53	.3820	98.76	98.58	100.00	4,450	.0047	
Fremont	1,256	190,695	23.66	511,086	13,312	.0249	2011/2019	53,513,131	.6500	100.02	.6501	94.14	93.99	95.04	20,545	.0384	
Hertford	2,166	1,125,260	72.16	1,743,035	968	.0007	2008/2016	140,985,900	.3500	120.24	.4208	91.59	91.42	92.98	46,027	.0326	
Lucama	1,126	1,392,023	338.10	6,485,795	5,971	.0159	2008/2016	37,524,634	.5000	108.56	.5428	96.08	96.57	91.66	7,786	.0207	
Pinetops	1,347	610,795	64.79	907,686	501	.0009	2009/2017	58,108,744	.3300	102.73	.3390	92.98	93.39	88.50	12,908	.0222	
Robersonville	1,447	411,204	27.95	3,805,117	18,697	.0200	2009/2017	93,362,279	.5800	102.25	.5931	90.89	90.59	93.20	50,970	.0546	
Scotland Neck	2,020	628,880	29.92	1,828,118	2,144	.0023	2007/2015	93,211,631	.7000	100.00	.7000	94.78	94.86	94.21	35,894	.0385	
Sharpsburg	1,987	334,275	24.86	1,725,527	5,002	.0074	2009/2017	67,681,393	.6500	100.62	.6540	93.46	94.04	90.23	29,042	.0429	
Total		<u>\$ 6,987,551</u>		<u>\$ 22,742,645</u>	<u>\$ 49,065</u>			<u>\$ 755,301,904</u>							<u>\$ 259,643</u>		
<b>Group Statistics:</b>																	
<b>1,000-2,499</b>																	
Range:																	
Lowest		190,695	23.66			.0007				.3300	100.00	.3390	90.16	89.87	88.50		
Highest		1,392,023	338.10			.0249				.7000	120.24	.7000	98.76	98.58	100.00		
Average		776,395	60.39			.0065				.4947	105.52	.5221	93.27	93.23	93.54		

**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, 2014**

Municipality	Pop	General Fund		Unit-Wide												
		FBA		Cash and Invest (1)	Invest Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2013 Assessed Valuation (3)	Tax Rate (4)	Assess-to-Sales Ratio	2013-14 Tax Rate Adjusted	Percent Collected			2013-14 Amount Uncoll	2013-14 Tax Rate Equiv
		Fund Balance Available	As % GF Exp									2013-14 All Property	Excluding Motor Vehicles	Motor Vehicles Only		
<b>500-999</b>																
Black Creek	768	\$352,089	72.14	\$5,198,952	\$9,671	.0330	2008/2016	\$29,306,168	.5500	108.56	.5971	96.37	96.44	95.98	\$6,080	.0207
Highlands	923	3,757,071	76.76	7,865,700	5,878	.0003	2007/2015	1,913,281,107	.1350	130.01	.1755	98.89	98.91	96.62	28,690	.0015
Pikeville	679	374,848	54.27	1,598,648	2,165	.0048	2011/2019	45,360,550	.6000	100.02	.6001	94.72	94.92	91.65	13,497	.0298
Stauntonsburg	783	222,706	30.90	4,512,564	25,839	.0620	2008/2016	41,667,635	.4600	108.56	.4994	94.08	93.72	96.28	11,764	.0282
Total		<u>\$ 4,706,714</u>		<u>\$ 19,175,864</u>	<u>\$ 43,553</u>			<u>\$ 2,029,615,460</u>							<u>\$ 60,031</u>	

**Group Statistics:**  
**500-999**

Range:

Lowest	222,706	30.90	.0003	.1350	100.02	.1755	94.08	93.72	91.65
Highest	3,757,071	76.76	.0620	.6000	130.01	.6001	98.89	98.91	96.62
Average	1,176,679	69.28	.0021	.1581	128.26	.2027	98.13	98.21	95.48

**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, 2014**

Municipality	Pop	General Fund		Unit-Wide												
		FBA		Cash and Invest (1)	Invest Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2013 Assessed Valuation (3)	Tax Rate (4)	Assess-to-Sales Ratio	2013-14 Tax Rate Adjusted	Percent Collected			2013-14 Amount Uncoll	2013-14 Tax Rate Equiv
		Fund Balance Available	As % GF Exp									2013-14 All Property	Excluding Motor Vehicles	Motor Vehicles Only		
<b>Below 500</b>																
Bostic	385	\$268,711	94.12	\$1,779,484	\$1,610	.0100	2012/2016	\$16,141,003	.2600	100.00	.2600	95.71	95.79	95.29	\$1,888	.0117
Fountain	433	181,251	45.13	1,077,842	373	.0018	2012/2016	20,294,596	.6000	101.03	.6062	95.72	95.66	96.27	5,220	.0257
Hamilton	398	NR	NA	NR	NR	NA	2009/2017	14,348,543	.5200	102.25	.5317	NR	NR	NR	NR	NA
Hobgood	341	209,714	145.40	707,653	-	.0000	2007/2015	11,429,140	.5700	100.00	.5700	94.24	94.15	95.15	3,419	.0299
Hookerton	407	98,238	20.53	1,206,419	1,913	.0126	2013/2021	15,143,979	.4650	103.04	.4791	97.17	98.06	93.31	2,165	.0143
Macclesfield	465	284,657	108.98	588,263	1,003	.0054	2009/2017	18,511,178	.3700	102.73	.3801	92.14	90.48	97.68	5,858	.0316
Oak City	308	343,573	167.95	1,132,791	3,852	.0212	2009/2017	18,129,800	.4000	102.25	.4090	90.77	89.78	95.61	7,135	.0394
Walstonburg	219	204,441	160.11	508,326	828	.0073	2013/2021	11,354,711	.5000	103.04	.5152	98.87	98.71	99.52	658	.0058
Total		<u>\$ 1,590,585</u>		<u>\$ 7,000,778</u>	<u>\$ 9,579</u>			<u>\$ 125,352,950</u>							<u>\$ 26,343</u>	
<i>Group Statistics:</i>																
<i>Below 500</i>																
Range:																
Lowest		98,238	20.53		.0000				.2600	100.00	.2600	90.77	89.78	93.31		
Highest		343,573	167.95		.0212				.6000	103.04	.6062	98.87	98.71	99.52		
Average		227,226	83.57		.0086				.4561	101.78	.4642	94.86	94.60	96.25		

**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, 2014**

Municipality	Pop	General Fund		Unit-Wide															
		Fund Balance Available	FBA As % GF Exp	Cash and Invest (1)	Invest Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2013 Assessed Valuation (3)	Tax Rate (4)	Assess-to-Sales Ratio	2013-14 Tax Rate Adjusted	Percent Collected			2013-14 All Property	Excluding Motor Vehicles	Motor Vehicles Only	2013-14 Amount Uncoll	2013-14 Tax Rate Equiv
												2013-14 All Property	Excluding Motor Vehicles	Motor Vehicles Only					

**Statewide with Electric Systems**      \$ 1,903,388,606    \$ 19,642,925      \$ 111,884,091,425      \$ 12,376,080

Range:

Lowest	98,238	9.09	.0000	.1350	97.35	.1420	90.16	89.78	82.58
Highest	40,536,219	338.10	.1705	.7500	130.01	.7500	99.69	99.87	109.84
Average	6,416,781	40.00	.0176	.4697	104.06	.4888	97.70	97.90	95.78

**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, 2014**

Municipality	Pop	General Fund		Unit-Wide															
		Fund Balance Available	FBA As % GF Exp	Cash and Invest (1)	Invest Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2013		Assess-to-Sales Ratio	2013-14 Tax Rate Adjusted	Percent Collected			2013-14 All Property	Excluding Motor Vehicles Only	Motor Vehicles	2013-14 Amount Uncoll	Tax Rate Equiv
								Assessed Valuation (3)	Tax Rate (4)			96.91	.4458	99.62	99.75	95.00	\$191,436	.0017	
<b>50,000 and Above</b>																			
Asheville	88,003	\$22,028,789	24.56	\$96,308,890	\$384,485	.0034	2013/2021	\$11,168,038,239	.4600	96.91	.4458	99.62	99.75	95.00	\$191,436	.0017			
Burlington	51,396	42,864,154	82.63	115,799,996	288,480	.0064	2009/2017	4,480,098,465	.5800	107.64	.6243	98.18	98.44	95.88	486,542	.0109			
Cary	144,671	120,093,403	91.07	458,409,127	1,800,908	.0081	2008/2016	22,133,004,306	.3500	109.30	.3826	99.09	99.78	91.51	715,161	.0032			
Chapel Hill	59,653	16,142,017	30.02	48,757,230	50,135	.0007	2009/2017	7,352,844,562	.5140	103.82	.5336	99.36	99.51	96.93	245,977	.0033			
Charlotte	789,248	101,964,815	17.55	1,850,375,000	6,585,249	.0073	2011/2019	89,646,261,352	.4687	100.00	.4687	98.77	99.09	90.67	5,042,000	.0056			
Durham	241,174	28,683,133	17.45	268,368,355	1,393,314	.0059	2008/2016	23,811,195,280	.5675	103.93	.5898	99.28	99.48	94.33	955,507	.0040			
Greensboro	278,654	34,407,072	13.71	214,942,021	4,719,345	.0189	2012/2020	24,973,919,471	.6325	99.36	.6285	98.55	98.98	95.17	2,369,474	.0095			
Jacksonville	78,190	13,677,946	32.40	75,074,503	56,687	.0015	2010/2014	3,744,464,431	.5380	104.87	.5642	97.63	98.16	92.36	489,064	.0131			
Raleigh	425,424	178,904,652	47.41	649,460,992	8,313,301	.0161	2008/2016	51,686,716,778	.3826	109.30	.4182	99.42	99.69	96.45	1,180,876	.0023			
Wilmington	111,773	33,036,658	37.25	90,727,116	437,491	.0034	2012/2017	12,933,092,128	.4500	100.41	.4518	98.41	98.62	95.89	944,269	.0073			
Winston-Salem	235,527	31,231,450	17.67	333,973,107	6,803,025	.0342	2013/2017	19,897,756,997	.5300	98.21	.5205	98.44	98.79	95.10	1,681,755	.0085			
Total		\$ 623,034,089		\$ 4,202,196,337	\$30,832,420			\$ 271,827,392,009							\$ 14,302,061				

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

Range:

Lowest	13,677,946	13.71	.0007	.3500	96.91	.3826	97.63	98.16	90.67
Highest	178,904,652	91.07	.0342	.6325	109.30	.6285	99.62	99.78	96.93
Average	56,639,463	31.02	.0113	.4736	102.69	.4864	98.89	99.22	94.31

**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, 2014**

Municipality	Pop	General Fund		Unit-Wide														Percent Collected		
		Fund Balance Available	As % GF Exp	Cash and Invest (1)	Invest Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2013 Assessed Valuation (3)	Tax Rate (4)	Assess-to-Sales Ratio	2013-14 Tax Rate Adjusted	2013-14 All Property	Excluding Motor Vehicles	Motor Vehicles Only	2013-14 Amount Uncoll	2013-14 Tax Rate Equiv				
		10,000-49,999																		
Archdale	11,746	\$7,267,306	109.17	\$12,697,900	\$45,861	.0048	2007/2014	\$958,177,751	.2900	104.54	.3032	99.12	99.51	96.18	\$24,992	.0026				
Asheboro	25,676	4,724,633	19.53	15,504,222	42,394	.0018	2007/2014	2,322,942,293	.5500	104.54	.5750	99.01	99.41	89.15	121,629	.0052				
Belmont	10,634	2,825,814	32.23	10,393,204	24,739	.0022	2007/2015	1,149,705,822	.4750	105.80	.5026	99.00	99.23	96.87	56,202	.0049				
Boone	18,277	13,339,231	102.47	30,431,718	19,580	.0014	2006/2014	1,418,113,169	.3700	102.96	.3810	99.23	99.40	95.42	40,719	.0029				
Carrboro	20,510	11,628,617	59.24	15,987,724	11,757	.0006	2009/2017	2,022,351,179	.5894	103.82	.6119	99.01	99.29	97.12	126,799	.0063				
Clemmons	19,158	7,620,254	172.61	9,293,348	6,141	.0003	2013/2017	1,965,071,877	.1150	98.21	.1129	99.20	99.38	97.74	18,615	.0009				
Davidson	12,040	5,508,769	61.37	7,453,819	1,907	.0001	2011/2019	1,742,961,330	.3500	100.00	.3500	99.16	99.27	97.94	53,850	.0031				
Eden	15,406	7,155,527	52.69	13,775,546	60,447	.0067	2011/2019	906,869,889	.6090	105.04	.6397	98.03	98.17	96.89	113,110	.0125				
Fuquay-Varina	19,802	17,380,041	95.83	35,078,650	4,570	.0002	2008/2016	2,356,421,748	.3850	109.30	.4208	99.25	99.58	96.43	70,082	.0030				
Garner	27,035	18,883,801	61.47	23,609,617	6,992	.0002	2008/2016	3,065,947,038	.4900	109.30	.5356	99.25	99.72	94.61	114,110	.0037				
Goldsboro	35,489	645,905	1.79	14,356,408	13,348	.0006	2011/2019	2,303,892,425	.6500	100.02	.6501	97.15	97.51	94.35	431,366	.0187				
Graham	14,177	6,977,552	54.13	15,888,173	65,545	.0066	2009/2017	999,494,390	.4400	107.64	.4736	96.72	96.89	95.51	148,250	.0148				
Harrisburg	13,996	3,721,222	42.69	11,000,963	65,446	.0040	2012/2016	1,639,534,670	.1585	99.65	.1579	98.53	98.60	97.95	66,484	.0041				
Havelock	20,821	6,151,895	63.67	15,782,344	28,997	.0030	2010/2016	952,543,030	.4650	113.02	.5255	98.68	99.50	92.41	60,107	.0063				
Henderson	15,202	4,865,920	36.34	20,185,451	17,877	.0018	2008/2016	983,547,449	.6200	138.89	.8611	95.89	95.88	95.93	257,016	.0261				
Hendersonville	13,473	7,469,287	57.98	32,650,411	50,692	.0031	2011/2015	1,652,510,187	.4100	103.08	.4226	98.65	98.54	100.00	94,047	.0057				
Hickory	40,216	30,185,116	68.14	66,333,153	274,466	.0058	2011/2015	4,727,215,708	.5000	103.14	.5157	96.90	97.28	92.56	743,804	.0157				
Holly Springs	27,637	8,252,750	32.10	35,499,165	286,401	.0081	2008/2016	3,521,194,159	.4350	109.30	.4755	99.39	99.65	97.19	97,550	.0028				
Hope Mills	15,915	3,875,495	31.44	9,286,550	2,009	.0002	2009/2017	1,081,650,353	.4200	103.73	.4357	98.84	99.56	94.08	54,851	.0051				
Indian Trail	35,795	13,136,556	127.20	19,463,281	46,802	.0013	2008/2015	3,548,890,811	.1850	117.86	.2180	98.51	98.50	98.63	100,848	.0028				
Kannapolis	43,769	9,602,214	28.55	13,913,044	170,593	.0049	2012/2016	3,487,136,338	.5600	99.65	.5580	97.07	97.28	95.13	586,471	.0168				
Kernersville	24,025	8,226,097	32.53	12,731,819	8,308	.0003	2013/2017	2,408,841,185	.5275	98.21	.5181	98.76	98.62	99.66	168,290	.0070				
Knightdale	12,692	4,960,714	46.56	9,953,042	80,764	.0059	2008/2016	1,371,736,381	.4300	109.30	.4700	99.21	99.83	93.42	47,142	.0034				
Leland	15,449	5,608,679	55.73	20,429,294	2,822	.0001	2011/2015	1,982,719,137	.1515	107.84	.1634	97.82	97.97	96.34	66,265	.0033				
Lenoir	17,912	4,304,434	26.85	7,841,387	4,131	.0002	2013/2021	1,701,700,143	.5600	101.72	.5696	94.48	94.56	93.76	430,346	.0253				
Lewisville	12,910	5,643,887	154.19	7,767,296	705	.0001	2013/2017	1,205,208,316	.1770	98.21	.1738	98.92	99.09	97.69	23,839	.0020				
Matthews	29,464	5,528,053	29.80	6,848,734	953	.0000	2011/2019	3,405,370,657	.3175	100.00	.3175	98.80	98.95	97.70	138,604	.0041				
Mebane	12,136	8,155,710	56.32	17,015,344	22,991	.0014	2009/2017	1,620,690,017	.4700	107.64	.5059	98.87	99.12	95.78	87,351	.0054				
Mint Hill	24,790	4,581,062	39.90	6,342,739	7,190	.0003	2011/2019	2,320,171,231	.2700	100.00	.2700	98.67	98.84	97.30	85,009	.0037				
Mooresville	35,156	18,372,887	36.87	53,021,687	21,177	.0004	2011/2015	5,263,851,607	.5800	104.78	.6077	97.89	98.02	96.51	627,254	.0119				
Morrisville	20,753	13,460,289	57.48	25,856,801	42,969	.0012	2008/2016	3,635,351,074	.3900	109.30	.4263	99.73	99.92	97.55	39,044	.0011				
Mount Airy	10,372	11,751,811	102.90	18,352,352	14,406	.0013	2012/2016	1,073,735,524	.5200	99.59	.5179	97.80	97.78	98.00	127,084	.0118				
Mount Holly	14,271	5,893,735	60.82	17,980,148	10,188	.0009	2007/2015	1,114,321,986	.5300	105.80	.5607	97.68	97.90	95.98	145,475	.0131				
Pinehurst	15,525	6,005,206	36.80	7,271,814	10,714	.0003	2007/2015	3,439,368,141	.2800	106.00	.2968	99.91	99.97	99.03	8,956	.0003				
Reidsville	14,246	4,541,795	32.11	12,145,703	167,578	.0152	2011/2019	1,103,296,003	.7100	105.04	.7458	94.29	94.01	96.72	473,339	.0429				
Roanoke Rapids	15,543	7,064,252	46.60	6,201,685	2,293	.0002	2007/2015	1,172,300,333	.6240	100.00	.6240	98.74	98.79	98.36	93,434	.0080				
Salisbury	33,726	11,188,856	36.14	24,788,787	208,228	.0075	2011/2015	2,764,903,322	.6374	104.16	.6639	97.47	97.44	97.68	471,820	.0171				
Sanford	28,862	7,619,273	30.59	35,638,716	64,949	.0027	2013/2017	2,438,383,425	.5400	98.37	.5312	98.73	99.09	95.30	169,864	.0070				
Southern Pines	13,089	6,665,281	46.26	18,067,394	65,905	.0030	2007/2015	2,223,819,385	.3500	106.00	.3710	99.66	99.78	97.96	26,814	.0012				
Spring Lake	12,111	2,095,079	31.08	5,274,178	1,868	.0004	2009/2017	462,776,759	.6600	103.73	.6846	98.55	99.41	90.42	50,462	.0109				
Stallings	14,777	7,283,068	151.27	7,795,504	8,628	.0005	2008/2015	1,644,076,745	.2150	117.86	.2534	99.06	99.10	98.72	34,508	.0021				
Summerfield	10,886	7,905,623	620.74	7,942,395	15,525	.0012	2012/2020	1,349,354,750	.0350	99.36	.0348	99.39	99.52	96.85	2,941	.0002				
Thomasville	26,897	5,582,320	31.14	11,644,639	23,675	.0014	2007/2015	1,707,069,203	.5600	106.54	.5966	93.81	93.47	97.02	617,160	.0362				
Waxhaw	11,311	6,679,756	73.48	7,607,034	6,718	.0005	2008/2015	1,455,072,955	.3400	117.86	.4007	98.94	98.95	98.80	54,288	.0037				

**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, 2014**

Municipality	Pop	General Fund		Unit-Wide												
		Fund Balance Available	FBA As % GF Exp	Cash and Invest (1)	Invest Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2013 Assessed Valuation (3)	Assess Rate (4)	-to-Sales Ratio	2013-14 Tax Rate Adjusted	2013-14 All Property	Excluding Motor Vehicles	Motor Vehicles Only	2013-14 Amount Uncoll	2013-14 Tax Rate Equiv
		Percent Collected														
Total		\$ 360,335,772		\$ 777,103,183	\$ 2,039,249			\$ 89,670,290,275						\$ 7,370,191		
<b>Group Statistics:</b> 10,000-49,999																
Range:																
Lowest		645,905	1.79		.0000				.0350	98.21		.0348	93.81	93.47	89.15	
Highest		30,185,116	620.74		.0152				.7100	138.89		.8611	99.91	99.97	100.00	
Average		8,189,449	49.47		.0023				.4284	105.00		.4498	98.13	98.32	96.33	

**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, 2014**

Municipality	General Fund			Unit-Wide														
	Pop	Fund Balance Available	FBA As % GF Exp	Cash and Invest (1)	Invest Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2013		Assess-to-Sales Ratio	2013-14 Tax Rate Adjusted	Percent Collected			2013-14 Amount Uncoll	2013-14 Tax Rate Equiv		
								Assessed Valuation (3)	Tax Rate (4)			2013-14 All Property	Excluding Motor Vehicles Only	Motor Vehicles				
2,500-9,999																		
Aberdeen	7,342	\$2,056,862	30.86	\$4,278,462	\$2,810	.0004	2007/2015	\$739,885,802	.4300	106.00	.4558	99.52	99.77	96.65	\$15,633	.0021		
Ahoskie	4,946	NR	NR	NR	NR	NA	2011/2019	335,520,713	.7600	106.91	.8125	NR	NR	NR	NR	NA		
Angier	4,675	3,288,437	116.07	7,239,088	7,338	.0025	2009/2017	295,732,135	.5300	105.74	.5604	98.54	98.85	95.85	23,635	.0080		
Archer Lodge	4,536	805,581	140.39	1,110,654	4,064	.0015	2011/2019	266,382,873	.1500	101.43	.1521	99.67	99.85	98.71	1,372	.0005		
Beaufort	4,152	2,416,609	46.91	7,056,319	3,210	.0003	2011/2015	928,446,348	.3000	108.42	.3253	97.08	97.15	95.75	70,308	.0076		
Bermuda Run	2,516	1,659,105	117.47	2,155,132	2,831	.0006	2013/2017	479,109,922	.1500	99.83	.1497	99.10	99.20	97.69	6,868	.0014		
Bessemer City	5,379	600,561	14.26	3,951,302	3,447	.0010	2007/2015	341,091,116	.4300	105.80	.4549	97.09	97.78	83.30	41,357	.0121		
Black Mountain	8,160	3,182,110	41.31	5,335,506	3,236	.0003	2013/2021	986,683,660	.3750	96.91	.3634	99.33	99.48	95.30	24,185	.0025		
Boiling Spring Lakes	5,878	2,403,507	84.47	2,670,894	6	.0000	2011/2015	517,243,031	.1400	107.84	.1510	94.73	94.75	94.59	39,121	.0076		
Boiling Springs	4,626	1,583,699	93.42	3,549,324	7,029	.0026	2008/2014	274,475,356	.2900	105.29	.3053	98.70	98.76	98.25	10,566	.0039		
Brevard	7,763	4,464,110	47.21	8,629,793	3,510	.0004	2009/2016	967,022,079	.4525	102.67	.4646	99.81	99.85	98.15	8,233	.0009		
Burgaw	3,989	2,572,661	83.51	4,513,689	4,596	.0017	2011/2019	266,281,637	.4800	100.93	.4845	98.35	98.25	98.91	22,816	.0086		
Butner	7,728	6,897,074	116.78	7,802,581	11,004	.0020	2010/2018	562,611,057	.3500	108.18	.3786	97.70	98.09	94.21	46,937	.0083		
Cajah's Mountain	2,776	1,683,725	261.52	1,809,404	587	NA	2013/2021	NA	NA	101.72	NA	NA	NA	NA	NA	NA		
Canton	4,218	2,404,388	46.86	4,444,917	3,368	.0007	2011/2017	461,577,745	.5800	102.42	.5940	95.44	95.17	99.01	123,506	.0268		
Carolina Beach	5,878	8,323,528	78.41	14,576,275	5,845	.0004	2012/2017	1,652,730,048	.2350	100.41	.2360	98.44	98.53	96.45	61,411	.0037		
Carolina Shores	3,253	4,476,839	327.75	4,552,873	8,514	.0021	2011/2015	408,552,495	.1016	107.84	.1096	98.12	98.09	98.46	8,057	.0020		
China Grove	4,176	2,358,687	75.36	2,588,723	9,999	.0036	2011/2015	280,452,371	.5400	104.16	.5625	97.62	97.61	97.63	37,214	.0133		
Clinton	8,697	4,555,487	51.08	7,918,934	35,123	.0049	2011/2019	712,313,411	.4000	106.24	.4250	97.65	97.90	95.53	68,343	.0096		
Conover	8,255	3,380,513	37.69	12,774,690	7,091	.0007	2011/2015	1,065,647,437	.4000	103.14	.4126	97.37	97.70	93.76	114,261	.0107		
Cramerton	4,689	3,538,416	106.15	4,913,788	3,777	0.00	2007/2015	429,211,902	.4750	105.80	.5026	98.42	98.70	93.71	30,815	.0072		
Creedmoor	4,289	3,306,993	92.47	7,273,479	3,332	.0011	2010/2018	307,907,044	.7000	108.18	.7573	98.37	98.20	100.00	33,914	.0110		
Dunn	9,549	2,480,767	28.54	3,975,762	119,842	.0157	2009/2017	763,540,235	.5000	105.74	.5287	98.58	98.94	91.49	52,138	.0068		
Eastover	3,731	2,026,291	226.68	2,059,559	1,750	.0006	2009/2017	302,285,031	.2050	103.73	.2126	98.58	98.84	97.16	9,194	.0030		
Elizabethtown	3,620	1,293,149	32.90	4,296,798	1,038	.0004	2007/2015	263,987,769	.6150	99.69	.6131	96.95	97.68	93.12	54,825	.0208		
Elkin	3,959	2,089,655	44.07	2,905,431	537	.0001	2012/2016	440,269,820	.5500	99.59	.5477	98.34	98.39	97.79	41,297	.0094		
Elon	9,769	2,438,351	43.82	3,894,628	7,943	.0015	2009/2017	543,530,154	.4200	107.64	.4521	99.51	99.64	98.47	11,519	.0021		
Emerald Isle	3,784	1,395,337	17.75	2,349,004	213	.0000	2011/2015	2,989,153,857	.1250	108.42	.1355	99.52	99.54	98.49	21,252	.0007		
Erwin	4,541	2,090,905	67.16	6,498,775	12,830	.0051	2009/2017	254,029,903	.4800	105.74	.5076	98.02	98.28	96.15	28,279	.0111		
Fairmont	2,659	81,213	4.24	232,910	101	.0001	2010/2018	106,913,831	.7300	98.19	.7168	90.96	91.27	88.27	68,519	.0641		
Fairview	3,485	1,221,539	571.74	1,244,039	1,168	.0003	2008/2015	427,645,694	.0200	117.86	.0236	99.02	99.05	98.78	858	.0002		
Flat Rock	3,184	3,799,916	258.16	3,848,607	21,518	.0025	2011/2015	852,788,042	.0840	103.08	.0866	99.95	100.00	99.23	369	.0000		
Fletcher	7,463	3,233,513	60.68	3,550,477	2,621	.0003	2011/2015	1,009,632,486	.3250	103.08	.3350	98.88	99.08	96.54	37,562	.0037		
Franklin	3,933	1,698,093	45.75	3,890,311	326	.0000	2007/2015	699,588,308	.2500	130.01	.3250	96.47	96.57	94.90	63,225	.0090		
Gamewell	4,013	5,725,971	848.74	5,820,335	7,564	NA	2013/2021	NA	NA	101.72	NA	NA	NA	NA	NA	NA		
Gibsonville	6,703	3,242,616	69.85	3,690,898	10,917	.0022	2012/2020	503,701,312	.5100	99.36	.5067	97.48	97.66	96.11	66,428	.0132		
Granite Quarry	2,998	1,608,350	86.38	1,686,554	2,962	.0015	2011/2015	201,022,735	.4000	104.16	.4166	97.49	97.32	98.52	21,010	.0105		
Grifton	2,655	582,228	44.12	702,076	3,832	.0042	2012/2016	92,271,067	.6000	101.03	.6062	95.29	95.39	94.71	26,500	.0287		
Hamlet	6,476	1,991,988	39.56	4,833,036	892	.0003	2008/2016	306,370,322	.6600	99.08	.6539	95.66	95.94	94.21	90,999	.0297		
Hillsborough	6,395	5,125,070	67.21	15,902,546	4,588	.0006	2009/2017	776,660,582	.6800	103.82	.7060	98.11	98.38	95.12	102,658	.0132		
Hudson	3,881	751,751	32.49	1,098,056	969	.0004	2013/2021	249,589,148	.3900	101.72	.3967	95.48	95.59	94.62	49,028	.0196		
Jamestown	3,603	2,447,039	71.78	8,581,611	17,935	.0044	2012/2020	403,420,347	.4450	99.36	.4422	99.29	99.47	97.57	12,922	.0032		
Kill Devil Hills	6,985	7,734,328	62.83	14,814,607	317,214	.0157	2013/2018	2,019,744,511	.3209	94.15	.3021	99.24	99.40	95.66	49,610	.0025		
King	6,850	2,813,997	57.85	5,455,288	13,141	.0023	2013/2017	566,533,765	.4220	99.65	.4205	97.58	97.84	94.38	60,370	.0107		
Kitty Hawk	3,408	4,588,893	74.92	6,085,588	6,547	.0006	2013/2018	1,109,650,099	.3000	94.15	.2825	99.31	99.41	97.16	23,129	.0021		
Lake Park	3,547	1,095,181	111.45	1,100,317	27,656	.0105	2008/2015	263,782,102	.2300	117.86	.2711	99.25	99.38	98.44	4,694	.0018		
Liberty	2,665	1,687,190	74.33	3,057,570	2,952	.0017	2007/2014	177,292,604	.5125	104.54	.5358	98.46	98.92	95.43	14,534	.0082		
Lillington	3,301	2,286,623	75.44	3,312,572	1,105	.0004	2009/2017	287,216,993	.5200	105.74	.5498	98.95	99.13	97.78	17,219	.0060		

**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, 2014**

Municipality	General Fund			Unit-Wide														
	Pop	Fund Balance Available	FBA As % GF Exp	Cash and Invest (1)	Invest Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2013		Assess-to-Sales Ratio	2013-14 Tax Rate Adjusted	Percent Collected			2013-14 Amount Uncoll	2013-14 Tax Rate Equiv		
								Assessed Valuation (3)	Tax Rate (4)			2013-14 All Property	Excluding Motor Vehicles Only	Motor Vehicles				
<b>2,500-9,999 continued</b>																		
Locust	3,033	\$760,679	32.49	\$1,010,889	\$12,110	.0034	2013/2017	\$359,578,623	.3600	98.70	.3553	96.14	96.11	96.39	\$51,124	.0142		
Long View	4,876	1,184,866	34.11	1,412,668	2,001	.0006	2011/2015	338,603,034	.4200	103.14	.4332	92.35	92.66	89.49	84,462	.0249		
Lowell	3,614	872,063	44.58	1,424,097	1,258	.0005	2007/2015	265,989,884	.4000	105.80	.4232	97.91	98.88	90.89	23,116	.0087		
Marion	8,200	2,733,647	49.54	5,024,872	11,843	.0027	2011/2019	443,817,575	.5100	96.00	.4896	97.80	98.18	95.02	53,171	.0120		
Marvin	6,110	1,774,027	213.18	1,841,109	436	.0000	2008/2015	1,069,297,225	.0500	117.86	.0589	99.82	99.81	99.97	1,042	.0001		
Midland	3,368	3,123,336	191.13	3,165,584	11,322	.0035	2012/2016	326,975,029	.2000	99.65	.1993	97.26	97.31	96.93	18,210	.0056		
Midway	4,714	3,508,372	435.42	3,516,015	6,194	NA	2007/2015	NR	.0500	106.54	.0533	96.71	96.33	100.00	5,884	NA		
Mills River	6,966	3,030,553	204.93	3,148,120	5,691	.0007	2011/2015	852,846,436	.0974	103.08	.1004	98.46	98.58	97.38	12,638	.0015		
Mineral Springs	2,783	583,547	222.02	682,734	1,785	.0006	2008/2015	278,749,434	.0250	117.86	.0295	97.35	97.88	92.37	1,899	.0007		
Mocksville	5,113	5,849,438	130.81	7,417,860	3,089	.0005	2013/2017	677,862,619	.2900	99.83	.2895	98.42	98.68	93.16	32,639	.0048		
Morehead City	9,329	4,533,735	44.93	14,588,399	32,005	.0017	2011/2015	1,920,707,945	.3150	108.42	.3415	98.96	99.06	96.75	64,015	.0033		
Mount Olive	4,710	1,483,029	46.31	2,377,245	2,219	.0009	2011/2019	246,843,219	.5900	100.02	.5901	96.20	96.37	94.66	55,677	.0226		
Murfreesboro	3,082	652,933	30.98	1,533,247	587	.0004	2011/2019	130,800,818	.6600	106.91	.7056	95.62	96.46	90.69	39,824	.0304		
Nags Head	2,901	10,396,478	59.09	15,426,514	105,214	.0045	2013/2018	2,318,377,420	.2570	94.15	.2420	99.89	99.93	97.62	6,634	.0003		
Nashville	5,375	4,711,100	105.11	7,579,573	4,874	.0013	2009/2017	369,410,408	.5600	100.62	.5635	97.30	97.93	93.62	57,433	.0155		
Newport	4,786	889,835	41.88	2,967,127	182	.0001	2011/2015	310,786,187	.3570	108.42	.3871	99.12	99.57	96.83	10,395	.0033		
North Wilkesboro	4,497	3,693,340	60.13	6,458,227	10,737	.0026	2013/2017	407,094,411	.5200	98.64	.5129	96.40	96.38	96.56	81,340	.0200		
Oak Island	7,088	7,192,631	66.99	17,387,360	10,211	.0004	2011/2015	2,537,469,532	.2750	107.84	.2966	95.87	95.83	97.04	290,661	.0115		
Oak Ridge	6,786	2,665,921	259.44	2,697,277	6,616	.0008	2012/2020	852,722,314	.0863	99.36	.0857	99.45	99.54	98.65	4,112	.0005		
Oxford	8,489	2,578,355	32.99	5,516,524	6,134	.0012	2010/2018	523,870,524	.6200	108.18	.6707	97.58	97.28	99.93	80,880	.0154		
Pembroke	3,014	701,897	26.36	1,831,799	397	.0002	2010/2018	176,079,275	.6400	98.19	.6284	91.33	91.44	90.01	98,851	.0561		
Pittsboro	4,133	2,805,029	90.47	5,713,329	4,828	.0011	2009/2015	436,086,074	.4033	104.11	.4199	97.90	97.95	97.16	40,396	.0093		
Pleasant Garden	4,578	1,102,131	253.49	2,715,536	9,264	.0025	2012/2020	368,178,094	.0250	99.36	.0248	97.67	97.87	96.30	2,192	.0006		
Plymouth	3,777	NR	NR	NR	NR	NA	2013/2021	177,740,324	.5400	98.24	.5305	NR	NR	NR	NR	NA		
Polkton	3,191	1,463,431	200.01	2,263,422	975	.0023	2010/2018	42,940,461	.2500	105.47	.2637	86.04	86.13	85.37	15,930	.0371		
Raeford	4,887	4,890,566	127.98	9,332,293	9,939	.0023	2006/2014	427,623,778	.4800	94.61	.4541	97.21	97.24	96.70	56,752	.0133		
Randleman	4,163	3,125,268	70.38	3,860,533	5,148	.0013	2007/2014	391,037,410	.5800	104.54	.6063	99.30	99.54	96.48	17,183	.0044		
Ranlo	3,470	1,261,095	90.14	2,053,177	138	.0001	2007/2015	190,327,073	.3700	105.80	.3915	97.90	98.48	94.95	15,270	.0080		
Red Oak	3,463	4,777,600	912.77	4,780,949	37,924	NA	2009/2017	NA	NA	100.62	NA	NA	NA	NA	NA	NA		
River Bend	3,104	1,613,825	101.90	2,793,950	341	.0001	2010/2016	332,381,477	.2650	113.02	.2995	99.55	99.66	98.64	4,075	.0012		
Rockingham	9,445	2,620,744	29.48	6,654,868	5,820	.0009	2008/2016	641,350,993	.4800	99.08	.4756	97.60	98.03	94.20	76,280	.0119		
Rolesville	4,422	3,305,845	83.93	4,637,445	412	.0001	2008/2016	560,618,683	.4400	109.30	.4809	99.11	99.46	93.19	21,541	.0038		
Roxboro	8,187	2,351,691	26.58	4,374,553	5,320	.0008	2013/2017	669,151,317	.6300	101.67	.6405	98.15	98.36	96.64	83,152	.0124		
Rural Hall	3,025	3,136,938	152.86	3,292,598	6,548	.0018	2013/2017	366,814,683	.2800	98.21	.2750	99.01	99.32	89.88	9,894	.0027		
Rutherfordton	4,200	2,443,450	68.55	3,012,781	72,705	.0246	2012/2016	295,887,894	.5670	100.00	.5670	96.46	96.45	96.53	63,820	.0216		
Saint James	3,650	4,538,835	254.21	4,615,826	2,703	.0002	2011/2015	1,369,596,789	.0500	107.84	.0539	99.45	99.44	99.59	3,827	.0003		
Sawmills	5,167	4,063,839	233.52	7,719,248	6,536	.0030	2013/2021	219,149,872	.2000	101.72	.2034	92.72	93.52	88.55	37,279	.0170		
Shallotte	4,033	6,310,539	133.80	9,365,004	567	.0001	2011/2015	792,373,950	.3500	107.84	.3774	93.46	93.30	96.25	162,346	.0205		
Siler City	8,228	1,672,155	32.33	4,008,775	11,584	.0027	2009/2015	429,813,921	.4500	104.11	.4685	96.69	96.41	99.65	63,438	.0148		
Southern Shores	2,846	4,554,670	81.81	4,920,673	4,180	.0003	2013/2018	1,305,785,245	.2200	94.15	.2071	99.66	99.72	97.96	9,821	.0008		
Spencer	3,273	2,209,436	91.32	2,270,289	743	.0004	2011/2015	206,471,359	.6280	104.16	.6541	96.00	95.93	96.63	53,771	.0260		
Spindale	4,331	1,294,635	48.20	3,181,125	50,530	.0264	2012/2016	191,139,384	.6830	100.00	.6830	92.10	92.51	87.92	94,837	.0496		
Stanley	3,609	988,669	42.13	2,555,758	4,263	.0017	2007/2015	254,963,413	.5400	105.80	.5713	97.82	98.18	95.14	30,655	.0120		
Stokesdale	5,373	2,336,862	906.24	3,694,634	7,032	NA	2012/2020	NA	NA	99.36	NA	NA	NA	NA	NA	NA		
Sunset Beach	3,812	6,727,645	95.20	7,223,948	2,892	.0002	2011/2015	1,862,617,956	.1050	107.84	.1132	97.58	97.54	98.82	47,877	.0026		
Swansboro	2,890	1,467,187	38.55	2,149,898	1,905	.0005	2010/2014	414,679,811	.3500	104.87	.3670	97.40	97.18	100.00	38,267	.0092		
Sylva	2,674	3,627,339	144.93	7,343,901	9,395	.0022	2008/2016	425,212,651	.3000	139.78	.4193	97.29	97.46	93.54	35,281	.0083		
Tabor City	3,880	1,647,250	81.41	3,354,811	29	.0000	2013/2021	150,382,173	.6700	99.89	.6693	95.64	96.11	91.44	41,045	.0273		

**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, 2014**

Municipality	Pop	General Fund		Unit-Wide												
		Fund Balance Available	FBA As % GF Exp	Cash and Invest (1)	Invest Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2013		Assess-to-Sales Ratio	2013-14 Tax Rate Adjusted	Percent Collected			2013-14 Amount Uncoll	2013-14 Tax Rate Equiv
								Assessed Valuation (3)	Tax Rate (4)			2013-14 All Property	Excluding Motor Vehicles	Motor Vehicles Only		
<b>2,500-9,999 continued</b>																
Trent Woods	4,104	\$3,907,300	205.55	\$4,611,483	\$11,555	.0018	2010/2016	\$641,728,150	.1700	113.02	.1921	99.86	99.90	99.39	\$1,612	.0003
Trinity	6,634	4,890,791	157.48	10,224,573	18,061	.0033	2007/2014	539,860,005	.1000	104.54	.1045	98.66	99.01	96.25	7,399	.0014
Troutman	2,515	1,074,626	40.62	1,517,372	1,118	.0003	2011/2015	349,464,761	.4400	104.78	.4610	99.61	99.94	91.57	6,116	.0018
Troy	3,294	1,147,897	41.32	2,472,295	11,836	.0060	2012/2020	198,393,472	.4600	105.59	.4857	96.21	96.56	93.46	35,719	.0180
Unionville	6,141	2,481,881	1096.97	2,501,334	10,404	.0020	2008/2015	511,973,427	.0200	117.86	.0236	96.34	97.13	91.28	3,772	.0007
Valdese	4,442	1,392,368	32.19	7,156,176	6,830	.0019	2013/2017	354,724,453	.4850	100.53	.4876	96.50	97.08	91.67	59,746	.0168
Wadesboro	5,692	1,695,571	45.04	3,299,541	2,840	.0009	2010/2018	318,740,141	.4960	105.47	.5231	92.71	93.15	89.82	122,259	.0384
Walkertown	4,791	4,002,301	257.79	4,063,199	425	.0001	2013/2017	383,687,385	.2000	98.21	.1964	97.59	97.76	96.24	19,177	.0050
Wallace	3,972	610,244	14.56	3,992,104	6,398	.0026	2009/2017	243,598,601	.5600	101.12	.5663	95.27	95.01	97.86	61,979	.0254
Wallburg	3,072	1,782,450	287.61	2,436,095	260	.0001	2007/2015	247,850,088	.0500	106.54	.0533	97.91	98.03	97.09	2,676	.0011
Warsaw	3,112	1,382,888	56.05	3,035,106	19,878	.0126	2009/2017	157,324,850	.5500	101.12	.5562	92.99	93.05	92.55	63,804	.0406
Weaverville	3,763	4,303,945	70.88	7,058,292	12,685	.0019	2013/2021	660,421,035	.4000	96.91	.3876	99.77	99.84	97.41	5,886	.0009
Weddington	9,931	2,513,521	138.25	2,774,307	6,552	.0003	2008/2015	2,059,291,105	.0520	117.86	.0613	99.08	99.01	100.00	10,052	.0005
Wendell	6,146	4,539,622	102.29	6,573,133	19,633	.0042	2008/2016	471,288,824	.4900	109.30	.5356	98.61	98.56	99.41	33,016	.0070
Wentworth	2,763	707,991	115.17	817,898	311	NA	2011/2019	NA	NA	105.04	NA	NA	NA	NA	NA	NA
Wesley Chapel	8,069	478,571	76.94	640,393	1,441	.0002	2008/2015	958,548,713	.0165	117.86	.0194	99.57	99.61	99.15	706	.0001
Whispering Pines	3,126	1,714,344	61.72	1,848,728	1,712	.0004	2007/2015	436,787,946	.3700	106.00	.3922	99.89	99.99	98.91	1,771	.0004
Whiteville	5402	3,193,148	68.51	5,290,888	775	NA	2013/2021	NR	.5125	99.89	.5119	97.18	97.41	94.94	65,641	NA
Wilkesboro	3443	2,781,738	52.37	7,127,323	7,128	.0012	2013/2017	610,874,451	.4400	98.64	.4340	97.50	97.48	97.75	70,329	.0115
Williamston	5348	2,171,842	37.92	8,556,512	12,897	.0036	2009/2017	356,730,462	.7400	102.25	.7567	93.75	93.75	93.74	167,967	.0471
Wingate	3674	693,441	60.57	1,054,927	766	.0006	2008/2015	131,649,719	.3900	117.86	.4597	96.02	97.26	87.52	21,510	.0163
Woodfin	6365	1,753,750	55.36	1,846,820	258	.0000	2013/2021	657,368,041	.3050	96.91	.2956	99.38	99.53	97.91	12,027	.0018
Wrightsville Beach	2511	5,542,594	59.98	13,460,014	6,843	.0003	2012/2017	2,455,266,597	.1330	100.41	.1335	99.47	99.50	97.15	17,623	.0007
Yadkinville	2937	1,488,055	57.26	2,415,657	495	.0002	2009/2017	246,887,407	.4100	106.06	.4348	95.33	95.39	94.89	48,441	.0196
Zebulon	4541	6,771,009	92.68	7,356,479	30,865	.0040	2008/2016	771,600,383	.5250	109.30	.5738	99.23	99.57	92.30	31,380	.0041
Total		\$ 333,767,190		\$ 571,060,395	\$ 1,407,470			\$ 68,583,765,612							\$ 4,686,234	

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

Range:	Group Statistics: 2,500-9,999									
Lowest	81,213	4.24								
Highest	10,396,478	1,096.97								
Average	2,804,766	72.50								
			.0000				.0165	94.15	.0194	86.04
			.0264				.7600	139.78	.8125	99.95
			.0020				.3104	104.18	.3234	97.83
										98.01
										95.69

**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, 2014**

Municipality	General Fund			Unit-Wide													
	Pop	Fund Balance Available	FBA As % GF Exp	Cash and Invest (1)	Invest Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2013		Assess-to-Sales Ratio	2013-14 Tax Rate Adjusted	Percent Collected			2013-14 Amount Uncoll	2013-14 Tax Rate Equiv	
								Assessed Valuation (3)	Tax Rate (4)			2013-14 All Property	Excluding Motor Vehicles Only	Motor Vehicles			
1,000-2,499																	
Alamance	1,002	\$1,930,226	696.41	\$2,253,151	\$9,296	.0102	2009/2017	\$91,140,385	.2000	107.64	.2153	98.16	98.20	97.84	\$3,475	.0038	
Andrews	1770	905,642	60.48	2,288,803	9,003	.0080	2012/2016	112,400,677	.5150	102.05	.5256	91.23	91.08	92.45	53,293	.0474	
Atlantic Beach	1517	4,406,744	68.29	6,531,026	16,426	.0010	2011/2015	1,656,024,416	.1650	108.42	.1789	99.44	99.67	86.65	15,303	.0009	
Badin	1967	675,291	85.32	692,090	1,397	.0026	2013/2017	54,525,435	.3900	98.70	.3849	83.93	83.05	96.72	38,798	.0712	
Banner Elk	1121	832,986	51.54	1,800,785	2,890	.0012	2010/2014	241,342,386	.4200	113.91	.4784	97.69	97.79	92.30	24,859	.0103	
Bayboro	1240	161,132	33.89	162,833	13	.0000	2012/2020	37,198,271	.2250	94.99	.2137	88.93	88.35	93.59	8,922	.0240	
Belville	2061	1,273,061	161.40	1,296,093	390	.0002	2011/2015	195,412,428	.0683	107.84	.0737	95.73	96.05	90.77	5,552	.0028	
Bethel	1587	379,941	39.01	604,821	765	.0013	2012/2016	56,913,812	.6600	101.03	.6668	95.79	95.64	96.31	15,397	.0271	
Beulaville	1342	449,133	45.14	1,518,391	5,992	.0064	2009/2017	94,018,067	.4400	101.12	.4449	96.41	96.40	96.47	15,426	.0164	
Biltmore Forest	1387	2,488,317	74.68	2,922,801	2,542	.0004	2013/2021	628,178,137	.3850	96.91	.3731	99.88	99.89	99.82	2,886	.0005	
Biscoe	1713	1,786,887	108.94	1,915,020	1,823	.0015	2012/2020	123,650,541	.5600	105.59	.5913	96.68	97.15	92.70	24,176	.0196	
Bladenboro	1773	204,666	16.90	584,310	1,856	.0023	2007/2015	82,035,323	.5700	99.69	.5682	93.85	94.68	89.44	30,029	.0366	
Blowing Rock	1285	2,681,184	50.86	5,060,137	3,144	.0003	2006/2014	1,156,073,679	.2800	102.96	.2883	98.30	98.34	96.15	55,373	.0048	
Boonville	1224	593,957	84.39	1,177,740	1,046	.0013	2009/2017	80,830,153	.4600	106.06	.4879	95.68	96.31	90.57	16,178	.0200	
Broadway	1279	759,280	91.72	1,287,972	1,676	.0020	2013/2017	84,589,751	.4400	98.37	.4328	98.69	98.93	97.27	5,051	.0060	
Brunswick	1104	522,311	152.97	639,743	277	.0015	2013/2021	18,359,887	.4500	99.89	.4495	95.43	96.62	90.99	3,650	.0199	
Bryson City	1473	1,529,708	93.91	2,010,363	1,062	.0007	2013/2021	150,304,301	.3500	99.91	.3497	93.62	93.70	92.34	34,113	.0227	
Burnsville	1717	1,091,453	61.50	2,178,904	25,709	.0150	2008/2016	171,767,922	.5000	105.10	.5255	90.35	95.04	44.92	85,783	.0499	
Calabash	1890	1,511,051	138.81	1,546,270	406	.0001	2011/2015	303,600,475	.0875	107.84	.0944	89.88	89.82	92.07	26,512	.0087	
Cape Carteret	2127	1,428,647	103.75	1,513,631	7,317	.0017	2011/2015	418,321,829	.1525	108.42	.1653	99.21	99.27	98.31	5,051	.0012	
Carthage	2278	898,259	34.43	1,330,414	1,410	.0006	2007/2015	225,761,672	.4000	106.00	.4240	99.06	99.32	96.68	11,015	.0049	
Cedar Point	1382	1,159,054	227.12	1,167,684	3,170	.0008	2011/2015	386,634,425	.0625	108.42	.0678	96.53	96.43	98.25	8,451	.0022	
Chadbourne	1840	801,270	61.71	1,722,113	5,868	.0073	2013/2021	80,102,243	.6200	99.89	.6193	92.05	92.19	91.00	39,211	.0490	
Claremont	1404	1,925,302	75.60	2,741,783	559	.0002	2011/2015	370,398,852	.4600	103.14	.4744	99.19	99.48	92.97	13,838	.0037	
Clyde	1223	1,079,909	129.34	1,817,276	3,087	.0039	2011/2017	79,227,837	.4300	102.42	.4404	93.55	93.61	93.16	22,272	.0281	
Coats	2238	734,856	56.41	1,624,126	528	.0005	2009/2017	101,576,512	.5900	105.74	.6239	97.94	97.72	100.00	12,381	.0122	
Connelly Springs	1637	1,276,999	351.64	1,412,320	1,697	NA	2013/2017	NR	.0500	100.53	.0503	97.01	96.83	98.61	1,694	NA	
Denton	1615	549,062	48.58	762,120	882	.0007	2007/2015	120,308,775	.5500	106.54	.5860	92.43	91.86	97.94	51,118	.0425	
Dobson	1592	1,448,195	123.19	2,103,564	1,854	.0013	2012/2016	138,934,450	.3800	99.59	.3784	98.64	98.69	98.17	7,359	.0053	
East Spencer	1517	303,167	25.86	456,661	316	NA	2011/2015	NR	.6300	104.16	.6562	93.32	93.22	94.94	46,891	NA	
Ellerbe	1046	1,223,381	195.97	1,663,383	3,286	.0666	2008/2016	4,936,297	.5000	99.08	.4954	96.91	97.06	95.91	6,579	.1333	
Elm City	1326	632,199	33.86	726,048	79	.0001	2008/2016	62,222,652	.6300	108.56	.6839	94.51	93.71	100.00	21,358	.0343	
Four Oaks	1972	245,609	17.99	1,059,843	10,079	.0055	2011/2019	181,622,893	.3300	101.43	.3347	98.21	99.69	83.56	11,080	.0061	
Franklininton	2026	204,938	13.83	241,503	364	.0004	2012/2018	103,617,760	.6800	97.35	.6620	95.93	97.08	86.55	29,854	.0288	
Franklinville	1156	NR	NR	NR	NR	NA	2007/2014	36,392,430	.4200	104.54	.4391	NR	NR	NR	NR	NA	
Garysburg	1028	242,896	41.36	257,109	631	.0020	2011/2015	31,667,858	.6000	106.25	.6375	86.68	86.83	86.04	25,687	.0811	
Gaston	1127	298,758	44.71	303,109	87	.0002	2011/2015	44,416,858	.5000	106.25	.5313	87.13	85.62	94.59	29,403	.0662	
Glen Alpine	1509	665,916	91.59	772,531	577	.0007	2013/2017	83,678,397	.3000	100.53	.3016	97.16	98.85	80.24	7,436	.0089	
Green Level	2074	491,372	69.08	756,953	-	.0000	2009/2017	66,256,048	.3400	107.64	.3660	86.59	87.08	83.31	30,948	.0467	
Haw River	2311	1,170,332	65.52	2,029,273	1,055	.0007	2009/2017	144,921,745	.4800	107.64	.5167	96.73	96.96	95.04	23,462	.0162	
Hemby Bridge	1531	558,611	590.43	558,949	220	NA	2008/2015	NA	NA	117.86	NA	100.00	-	100.00	-	NA	
Hildebran	1983	1,849,529	206.34	2,687,913	1,691	.0011	2013/2017	150,961,587	.1500	100.53	.1508	98.91	99.33	94.42	2,491	.0017	
Holly Ridge	1443	890,272	43.95	919,091	1,835	.0008	2010/2014	224,548,451	.4150	104.87	.4352	89.45	89.42	90.27	95,290	.0424	
Jefferson	1557	2,459,099	188.89	6,526,500	27,618	.0166	2011/2015	166,102,460	.3300	101.67	.3355	94.53	94.64	93.06	31,208	.0188	
Jonesville	2278	278,798	18.02	660,237	709	.0004	2009/2017	193,501,880	.4000	106.06	.4242	96.68	97.34	89.00	23,305	.0120	
Kenly	1340	651,006	49.77	1,672,544	270	.0002	2011/2019	129,629,517	.6100	101.43	.6187	98.96	99.07	97.59	8,198	.0063	

**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, 2014**

Municipality	Pop	General Fund			Unit-Wide												
		Fund Balance Available	FBA As % GF Exp	Cash and Invest (1)	Invest Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2013		Assess Tax Rate (4)	-to-Sales Ratio	2013-14 Tax Rate Adjusted	Percent Collected			2013-14 Amount Uncoll	2013-14 Tax Rate Equiv
								Assessed Valuation (3)	Tax Rate (4)				2013-14 All Property	Excluding Motor Vehicles Only	Motor Vehicles		
1,000-2,499 continued																	
Kure Beach	2110	\$3,025,417	78.31	\$5,338,837	\$2,383	.0003	2012/2017	\$805,945,359	.2615	100.41	.2626	99.54	99.60	97.75	\$9,838	.0012	
Lake Lure	1210	1,067,623	25.57	2,762,312	1,619	.0002	2012/2016	856,376,146	.2760	100.00	.2760	97.86	97.86	97.82	50,641	.0059	
Lake Waccamaw	1494	640,438	59.29	1,452,463	177	.0001	2013/2021	275,041,576	.2000	99.89	.1998	98.17	98.39	93.67	10,114	.0037	
Laurel Park	2186	1,100,466	53.16	1,862,381	1,700	.0005	2011/2015	368,413,465	.3600	103.08	.3711	99.36	99.42	98.58	8,700	.0024	
Madison	2216	2,282,604	78.38	3,671,210	3,393	.0015	2011/2019	221,565,992	.7300	105.04	.7668	98.38	98.48	97.18	26,635	.0120	
Maggie Valley	1252	2,121,853	100.72	3,830,884	6,780	.0017	2011/2017	409,270,726	.3900	102.42	.3994	94.79	94.68	97.36	84,286	.0206	
Manteo	1506	3,752,073	112.31	4,983,878	3,521	.0006	2013/2018	546,138,885	.3500	94.15	.3295	99.22	99.30	96.72	15,013	.0027	
Mars Hill	2139	1,514,245	119.07	4,148,522	8,739	.0075	2012/2020	116,049,876	.4700	91.33	.4293	94.61	95.15	88.95	29,719	.0256	
Marshallville	2467	1,072,765	73.64	2,711,171	10,990	.0063	2008/2015	175,314,520	.4800	117.86	.5657	97.15	97.13	97.35	24,619	.0140	
Maxton	2402	514,451	33.03	1,246,327	281	.0003	2010/2018	86,939,243	.8000	98.19	.7855	85.85	85.01	91.18	101,896	.1172	
Mayodan	2456	1,342,220	58.78	4,584,595	57,113	.0313	2011/2019	182,370,729	.6300	105.04	.6618	98.39	98.49	97.21	18,899	.0104	
Maysville	1061	329,283	98.72	385,168	54	.0001	2006/2014	44,849,400	.5400	85.92	.4640	91.61	92.33	86.89	20,983	.0468	
Mount Gilead	1124	1,080,335	118.12	2,302,183	3,168	.0036	2012/2020	86,902,061	.5700	105.59	.6019	95.31	96.02	88.89	23,828	.0274	
Mount Pleasant	1704	1,267,302	99.04	2,688,722	58	.0000	2012/2016	130,693,755	.5050	99.65	.5032	97.31	97.45	96.28	18,149	.0139	
Murphy	1622	3,043,215	166.45	5,807,346	6,308	.0029	2012/2016	216,291,216	.4200	102.05	.4286	94.35	94.53	90.09	51,567	.0238	
Navassa	1625	782,131	101.07	1,071,265	615	.0005	2011/2015	134,980,495	.2000	107.84	.2157	84.60	84.53	85.36	36,021	.0267	
Norlina	1098	199,866	33.83	330,322	222	.0006	2009/2017	34,926,822	.6400	107.70	.6893	94.16	94.52	91.29	13,394	.0383	
Norwood	2368	1,783,170	103.05	3,167,533	1,524	.0006	2013/2017	253,563,224	.4000	98.70	.3948	96.38	96.67	87.72	36,183	.0143	
Oakboro	1906	1,044,388	95.51	1,822,453	6,915	.0047	2013/2017	148,286,305	.4100	98.70	.4047	96.56	96.48	97.01	20,771	.0140	
Pilot Mountain	1492	308,308	21.10	414,821	919	.0006	2012/2016	142,089,250	.5800	99.59	.5776	98.31	98.45	96.98	14,067	.0099	
Pine Knoll Shores	1372	1,375,985	40.28	3,070,285	2,266	.0002	2011/2015	1,035,709,935	.1560	108.42	.1691	99.74	99.76	98.73	4,261	.0004	
Pine Level	1751	514,365	55.88	867,730	3,459	.0033	2011/2019	103,581,794	.4400	101.43	.4463	97.10	99.74	73.42	13,052	.0126	
Pinebluff	1383	1,287,173	103.46	2,567,592	1,064	.0010	2007/2015	102,314,247	.3700	106.00	.3922	98.67	99.01	96.06	5,036	.0049	
Princeton	1209	220,705	26.21	438,786	5,296	.0073	2011/2019	72,251,156	.5400	101.43	.5477	99.42	99.80	93.73	2,178	.0030	
Princeville	2159	NR	NR	NR	NR	NA	2009/2017	52,904,567	.6200	102.73	.6369	NR	NR	NR	NR	NA	
Ramseur	1694	944,967	89.84	2,356,966	2,357	.0020	2007/2014	115,657,524	.6100	104.54	.6377	98.91	98.87	100.00	7,357	.0064	
Rhodhiss	1075	483,861	128.07	795,873	703	.0019	2013/2017	36,091,382	.5500	100.53	.5529	92.35	92.83	86.80	15,437	.0428	
Richlands	1679	797,270	62.60	807,848	1,066	.0007	2010/2014	155,782,329	.3600	104.87	.3775	96.75	96.42	100.00	18,472	.0119	
Robbins	1122	753,262	70.44	1,476,070	4,334	.0077	2007/2015	56,339,691	.6400	106.00	.6784	98.33	98.06	98.99	7,626	.0135	
Rockwell	2121	1,646,051	78.36	1,659,645	7,681	.0050	2011/2015	153,280,108	.3200	104.16	.3333	98.24	98.25	98.18	8,957	.0058	
Rose Hill	1686	701,217	66.53	2,066,576	1,466	.0023	2009/2017	62,920,944	.6400	101.12	.6472	94.40	95.41	88.74	23,244	.0369	
Roseboro	1201	778,310	71.68	1,312,591	865	.0011	2011/2019	81,233,719	.6900	106.24	.7331	91.94	93.15	78.86	43,402	.0534	
Rowland	1028	78,913	9.63	173,367	3	.0000	2010/2018	44,066,327	.7900	98.19	.7757	89.39	89.61	87.32	36,608	.0831	
Rutherford College	1361	763,990	122.70	1,810,554	1,168	.0011	2013/2017	110,076,400	.1000	100.53	.1005	97.67	97.88	95.06	2,528	.0023	
Saint Pauls	2250	834,733	44.00	1,168,243	2,060	.0018	2010/2018	112,771,828	.6000	98.19	.5891	93.15	93.20	92.80	48,283	.0428	
Snow Hill	1592	923,105	109.67	2,046,385	2,805	.0027	2013/2021	104,402,786	.3500	103.04	.3606	97.60	97.72	96.87	9,195	.0088	
Sparta	1756	812,836	60.42	1,517,548	3,105	.0024	2007/2015	129,250,411	.3600	120.00	.4320	96.33	96.65	88.24	17,383	.0134	
Spring Hope	1318	535,617	56.06	773,171	901	.0011	2009/2017	79,867,913	.5700	100.62	.5735	95.61	96.28	86.39	18,707	.0234	
Spruce Pine	2209	4,813,394	153.31	5,399,885	1,640	.0007	2009/2014	221,945,640	.4000	112.67	.4507	96.06	97.36	66.12	33,729	.0152	
Stanfield	1516	307,679	37.50	495,160	1,782	.0016	2013/2017	114,010,300	.3800	98.70	.3751	95.34	95.43	94.60	20,502	.0180	
Stedman	1073	467,836	80.17	1,037,751	84	.0001	2009/2017	87,529,585	.3200	103.73	.3319	99.07	99.47	96.65	2,734	.0031	
Stoneville	1044	273,168	27.31	387,396	479	.0007	2011/2019	65,532,212	.6700	105.04	.7038	94.26	94.28	93.92	24,427	.0373	
Surf City	1975	1,791,572	26.72	11,147,498	1,515	.0001	2011/2019	1,306,836,441	.4100	100.93	.4138	97.42	97.51	87.36	138,110	.0106	
Swepsonville	1190	2,115,336	1010.73	3,421,680	40,566	NA	2009/2017	NA	NA	107.64	NA	NA	NA	NA	NA	NA	
Taylorsville	2109	475,868	28.31	2,011,689	1,350	.0007	2007/2015	185,048,361	.3500	102.35	.3582	96.34	96.57	90.41	23,211	.0125	
Tobaccoville	2478	2,047,803	398.72	2,067,908	3,709	.0021	2013/2017	180,762,818	.0500	98.21	.0491	98.06	98.24	96.92	1,796	.0010	
Tryon	1691	594,945	44.22	1,906,214	26	.0000	2009/2017	173,272,099	.5508	100.84	.5554	96.99	96.83	98.58	27,047	.0156	

**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, 2014**

Municipality	Pop	General Fund		Unit-Wide												
		Fund Balance Available	FBA As % GF Exp	Cash and Invest (1)	Invest Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2013 Assessed Valuation (3)		Assess-to-Sales Ratio	2013-14 Tax Rate Adjusted	Percent Collected			2013-14 Amount Uncoll	2013-14 Tax Rate Equiv
								2013-14 All Property	Excluding Motor Vehicles Only			Motor Vehicles				
<b>1,000-2,499 continued</b>																
Vanceboro	1003	\$868,328	149.07	\$1,364,630	\$655	.0012	2010/2016	\$56,254,523	.4600	113.02	.5199	98.41	98.91	94.94	\$4,247	.0076
Walnut Cove	1413	510,049	64.82	1,192,401	1,419	.0014	2013/2017	100,297,934	.4000	99.65	.3986	97.56	97.79	95.26	10,054	.0100
Weldon	1602	1,615,492	90.65	4,215,193	222	.0001	2007/2015	202,298,012	.6600	100.00	.6600	97.75	97.74	97.78	30,120	.0149
West Jefferson	1347	1,837,372	109.59	2,560,822	9,329	.0037	2011/2015	253,341,214	.4200	101.67	.4270	96.51	96.71	91.96	37,524	.0148
Wilson's Mills	2393	583,601	64.80	634,474	1,485	.0012	2011/2019	121,159,375	.3100	101.43	.3144	99.40	99.65	97.76	2,759	.0023
Yanceyville	2012	915,004	160.50	2,166,667	987	.0010	2008/2016	97,998,223	.3300	97.95	.3232	97.65	97.69	97.16	7,786	.0079
Youngsville	1213	805,418	58.72	877,557	559	.0004	2012/2018	143,333,867	.5900	97.35	.5744	98.36	98.65	95.04	14,273	.0100
Total		<u>\$ 109,397,784</u>		<u>\$ 194,336,479</u>	<u>\$ 383,787</u>			<u>\$ 20,038,242,184</u>							<u>\$ 2,305,724</u>	
<b>Group Statistics:</b> <b>1,000-2,499</b>																
Range:																
Lowest		78,913	9.63		.0000				.0500	85.92	.0491	83.93	83.05	44.92		
Highest		4,813,394	1010.73		.0666				.8000	120.00	.7855	100.00	99.89	100.00		
Average		1,116,304	76.12		.0017				.3512	103.13	.3622	96.79	97.05	93.07		

**Municipal Governments in North Carolina**  
**Cash and Investments, Property Tax Collections and Fund Balance Available for Municipalities Without Electric Systems**  
**For the Fiscal Year Ended June 30, 2014**

Municipality	Pop	General Fund			Unit-Wide												
		Fund Balance Available	FBA As % GF Exp	Cash and Invest (1)	Invest Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2013		Assess-to-Sales Ratio	2013-14 Tax Rate Adjusted	Percent Collected			2013-14 Amount Uncoll	2013-14 Tax Rate Equiv	
								Assessed Valuation (3)	Tax Rate (4)			2013-14 All Property	Excluding Motor Vehicles Only	Motor Vehicles			
500-999																	
Alliance	761	\$438,835	426.78	\$450,501	\$2,372	.0049	2012/2020	\$48,499,494	.0500	94.99	.0475	93.11	93.38	79.96	\$1,631	.0034	
Ansonville	620	476,032	169.88	646,749	941	.0033	2010/2018	28,228,741	.2500	105.47	.2637	81.63	82.68	75.57	13,443	.0476	
Arapahoe	563	85,031	388.32	85,586	968	NA	2012/2020	NA	NA	94.99	NA	NA	NA	NA	NA	NA	
Aulander	868	473,401	77.49	799,949	1,440	.0046	2012/2020	31,196,435	.7600	97.90	.7440	94.49	95.57	87.87	14,738	.0472	
Aurora	510	513,632	114.09	584,472	6	.0000	2010/2018	24,839,599	.5500	107.76	.5927	90.60	91.29	80.56	12,158	.0489	
Bailey	553	358,143	82.63	499,157	638	.0020	2009/2017	32,028,050	.6100	100.62	.6138	96.25	96.64	94.10	7,554	.0236	
Belwood	940	86,950	218.73	88,148	88	NA	2008/2014	NA	NA	105.29	NA	NA	NA	NA	NA	NA	
Bogue	720	446,771	515.86	446,815	337	.0004	2011/2015	75,484,587	.0500	108.42	.0542	94.66	94.87	90.33	1,934	.0026	
Bolton	693	(32,738)	(7.41)	66,016	8	.0000	2013/2021	17,615,055	.6000	99.89	.5993	72.99	69.38	87.67	29,530	.1676	
Calypso	557	462,319	178.11	1,026,452	1,450	.0092	2009/2017	15,812,701	.4700	101.12	.4753	92.44	91.53	94.92	6,037	.0382	
Candor	846	235,737	27.57	838,294	675	.0010	2012/2020	66,123,862	.6200	105.59	.6547	94.32	94.80	81.90	23,045	.0349	
Catawba	604	524,008	82.24	1,014,685	1,931	.0027	2011/2015	72,340,933	.4800	103.14	.4951	95.57	95.90	92.38	14,132	.0195	
Chocowinity	819	264,797	45.44	1,211,414	347	.0005	2010/2018	64,065,511	.4500	107.76	.4849	96.63	96.99	87.16	9,543	.0149	
Clarkton	823	1,013,282	166.09	1,421,861	596	.0012	2007/2015	50,473,815	.6100	99.69	.6081	92.47	92.83	88.40	22,998	.0456	
Cleveland	871	3,293,689	409.22	4,446,545	4,498	.0028	2011/2015	163,300,697	.2500	104.16	.2604	98.22	98.26	97.36	7,972	.0049	
Columbia	836	501,169	110.55	2,932,897	8,217	.0141	2009/2017	58,399,181	.4460	112.46	.5016	96.52	97.19	87.82	9,088	.0156	
Columbus	985	794,273	76.30	2,227,551	1,453	.0012	2009/2017	124,770,250	.4000	100.84	.4034	98.72	98.93	95.67	6,482	.0052	
Conway	825	572,488	86.68	1,477,701	1,383	.0025	2011/2015	56,168,619	.4400	106.25	.4675	95.81	95.93	94.68	10,404	.0185	
Cooleemee	963	400,698	84.75	409,400	47	.0001	2013/2017	32,634,587	.4200	99.83	.4193	94.02	94.84	77.51	8,807	.0270	
Dobbins Heights	852	218,548	70.38	227,130	157	.0009	2008/2016	17,981,302	.5000	99.08	.4954	66.65	62.58	84.72	30,919	.1720	
Dortches	954	2,248,317	256.44	2,356,938	21,919	NA	2009/2017	NA	NA	100.62	NA	NA	NA	NA	NA	NA	
East Bend	605	373,624	115.09	486,882	1,402	.0031	2009/2017	45,232,288	.4800	106.06	.5091	91.48	91.08	94.48	19,104	.0422	
Ellenboro	879	347,513	182.26	1,400,614	3,318	.0128	2012/2016	25,874,794	.2200	100.00	.2200	93.87	94.62	87.58	3,540	.0137	
Fair Bluff	946	356,038	39.27	742,738	550	.0014	2013/2021	40,276,528	.6000	99.89	.5993	92.97	93.54	89.21	16,878	.0419	
Faison	995	513,160	75.66	1,314,784	1,235	.0024	2009/2017	51,826,038	.5300	101.12	.5359	98.03	98.34	94.90	5,512	.0106	
Faith	813	439,616	77.11	799,114	3,115	.0050	2011/2015	61,725,818	.4100	104.16	.4271	98.70	98.76	98.33	3,441	.0056	
Fallston	601	570,899	694.90	769,084	5,840	.0140	2008/2014	41,665,747	.0500	105.29	.0526	94.49	95.15	89.94	1,180	.0028	
Foxfire Village	960	1,194,130	144.24	1,763,087	640	.0004	2007/2015	163,439,193	.3500	106.00	.3710	99.20	99.27	98.31	4,648	.0028	
Garland	632	234,528	48.06	476,418	585	.0022	2011/2019	27,082,108	.7200	106.24	.7649	93.89	93.87	94.02	12,236	.0452	
Gibson	530	231,318	107.40	481,241	657	.0040	2011/2019	16,248,983	.6800	108.18	.7356	90.48	91.45	74.01	10,137	.0624	
Grantsboro	688	220,788	555.39	220,788	642	.0013	2012/2020	47,699,715	.0500	94.99	.0475	93.65	94.36	80.34	1,465	.0031	
Greenevers	653	306,457	137.06	453,683	420	.0023	2009/2017	17,910,995	.3000	101.12	.3034	75.15	68.55	95.42	14,419	.0805	
Grover	708	NR	NR	NR	NR	NA	2008/2014	35,412,634	.3800	105.29	.4001	NR	NR	NR	NR	NA	
Harmony	538	1,306,063	595.93	1,687,773	104	.0003	2011/2015	30,337,176	.1000	104.78	.1048	96.83	97.07	92.93	932	.0031	
High Shoals	697	209,261	53.47	391,586	230	.0008	2007/2015	29,845,956	.4100	105.80	.4338	96.96	97.96	86.63	3,655	.0122	
Hoffman	580	1,073,669	392.43	1,081,786	1,737	.0096	2008/2016	18,171,989	.2000	99.08	.1982	88.30	90.69	79.61	4,584	.0252	
Holden Beach	601	798,452	35.64	11,106,983	4,852	.0004	2011/2015	1,223,572,366	.1270	107.84	.1370	97.33	97.32	98.59	41,856	.0034	
Hot Springs	567	63,154	18.00	75,009	36	.0001	2012/2020	36,483,222	.5100	91.33	.4658	89.18	88.26	94.75	23,684	.0649	
Kenansville	846	296,212	48.94	1,579,107	682	.0010	2009/2017	68,041,425	.4200	101.12	.4247	96.60	96.83	93.75	10,112	.0149	
Kingstown	675	NR	NR	NR	NR	NA	2008/2014	22,292,010	.3500	105.29	.3685	NR	NR	NR	NR	NA	
Lawndale	606	NR	NR	NR	NR	NA	2008/2014	22,389,118	.2300	105.29	.2422	NR	NR	NR	NR	NA	
Lewiston-Woodville	541	346,605	148.10	457,948	49	.0003	2012/2020	18,122,240	.6000	97.90	.5874	91.86	92.42	88.92	9,838	.0543	
Lilesville	534	153,351	31.74	346,508	212	.0013	2010/2018	16,495,554	.4800	105.47	.5063	95.22	96.51	88.49	3,960	.0240	
Littleton	666	NR	NR	NR	NR	NA	2007/2015	37,076,579	.6500	100.00	.6500	NR	NR	NR	NR	NA	
Magnolia	968	263,898	51.86	339,662	104	.0004	2009/2017	24,695,473	.6600	101.12	.6674	91.79	91.80	91.73	14,515	.0588	
Marshall	886	1,190,231	186.37	1,333,232	1,103	.0015	2012/2020	75,391,385	.4900	91.33	.4475	95.12	95.24	93.32	21,806	.0289	

**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, 2014**

Municipality	Pop	General Fund			Unit-Wide												
		Fund Balance Available	FBA As % GF Exp	Cash and Invest (1)	Invest Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2013		Assess-to-Sales Ratio	2013-14 Tax Rate Adjusted	Percent Collected			2013-14 Amount Uncoll	2013-14 Tax Rate Equiv	
								Assessed Valuation (3)	Tax Rate (4)			2013-14 All Property	Excluding Motor Vehicles	Motor Vehicles Only			
<b>500-999 continued</b>																	
McAdenville	660	\$754,416	140.03	\$1,088,949	\$1,662	.0015	2007/2015	\$113,224,695	.3000	105.80	.3174	99.52	99.64	97.24	\$1,648	.0015	
Middlesex	803	430,454	56.59	865,771	2,743	.0057	2009/2017	48,503,797	.5000	100.62	.5031	94.15	94.17	94.02	14,890	.0307	
Misenheimer	677	497,646	124.15	526,037	428	.0034	2013/2017	12,740,446	.2200	98.70	.2171	96.87	96.59	100.00	842	.0066	
Montreat	704	1,340,055	73.48	1,904,574	1,731	.0007	2013/2021	236,469,908	.4100	96.91	.3973	99.70	99.70	99.33	2,940	.0012	
Morven	500	NR	NR	NR	NR	NA	2010/2018	15,508,695	.4400	105.47	.4641	NR	NR	NR	NR	NA	
New London	606	2,233,669	779.68	2,733,238	11,739	.0114	2013/2017	102,740,956	.1600	98.70	.1579	98.57	98.75	96.24	2,380	.0023	
Newland	705	365,961	44.81	446,560	1,123	.0015	2010/2014	72,823,484	.3600	113.91	.4101	98.22	98.50	94.28	5,016	.0069	
Newton Grove	565	704,437	159.53	1,044,922	10,416	.0168	2011/2019	61,987,639	.3500	106.24	.3718	97.87	98.00	96.98	4,725	.0076	
North Topsail Beach	767	3,013,106	90.59	5,350,822	2,920	.0003	2010/2014	854,172,901	.3755	104.87	.3938	97.66	97.63	100.00	74,772	.0088	
Northwest	779	419,501	155.88	678,719	929	.0018	2011/2015	50,656,497	.2200	107.84	.2372	85.21	84.58	90.24	16,953	.0335	
Ocean Isle Beach	591	8,035,031	115.90	13,424,511	3,274	.0002	2011/2015	1,783,859,416	.1550	107.84	.1672	94.63	94.59	98.21	150,222	.0084	
Old Fort	903	1,667,506	228.97	2,328,759	39	.0000	2011/2019	96,041,376	.3200	96.00	.3072	98.50	98.69	96.09	4,668	.0049	
Oriental	899	596,977	76.27	777,484	362	.0002	2012/2020	230,791,949	.2000	94.99	.1900	94.30	94.14	97.26	26,637	.0115	
Ossipee	555	223,310	129.81	378,101	927	.0040	2009/2017	23,388,808	.0725	107.64	.0780	96.01	96.13	94.80	1,747	.0075	
Patterson Springs	618	278,444	545.02	299,844	618	NA	2008/2014	NA	NA	105.29	NA	NA	NA	NA	NA	NA	
Peletier	672	281,154	265.78	281,975	66	.0001	2011/2015	74,319,152	.0550	108.42	.0596	96.83	97.10	90.55	1,248	.0017	
Pink Hill	518	604,283	99.04	1,378,769	489	.0014	2009/2017	35,858,634	.5500	103.78	.5708	96.29	96.79	91.96	7,392	.0206	
Polkville	542	328,602	591.32	343,190	687	.0026	2008/2014	26,717,518	.0500	105.29	.0526	98.78	98.84	98.42	168	.0006	
Red Cross	745	495,646	359.36	498,663	65	.0001	2013/2017	51,718,506	.1600	98.70	.1579	97.52	97.27	99.68	1,923	.0037	
Rich Square	953	616,309	113.27	1,085,507	712	.0015	2011/2015	48,813,004	.6500	106.25	.6906	90.82	90.96	89.76	29,147	.0597	
Richfield	620	457,707	154.71	676,749	1,119	.0017	2013/2017	66,507,112	.1700	98.70	.1678	96.37	96.84	87.24	3,942	.0059	
Robbinsville	606	379,473	63.13	919,217	982	.0015	2010/2015	63,933,369	.4800	100.00	.4800	92.30	92.45	87.50	23,763	.0372	
Roper	593	NR	NR	NR	NR	NA	2013/2021	17,275,056	.8200	98.24	.8056	NR	NR	NR	NR	NA	
Rosman	582	366,961	114.97	506,547	2,381	.0113	2009/2016	21,042,091	.4100	102.67	.4209	99.86	99.97	98.58	127	.0006	
Saluda	718	297,452	30.09	479,657	3,775	.0037	2009/2017	101,155,113	.6050	100.84	.6101	96.11	96.54	89.23	24,345	.0240	
Seaboard	613	85,184	25.52	460,917	594	.0023	2011/2015	25,594,017	.5000	106.25	.5313	92.18	92.45	90.96	10,104	.0395	
Sedalia	638	277,782	146.18	296,131	285	.0006	2012/2020	47,448,135	.2750	99.36	.2732	92.12	92.04	93.01	10,443	.0220	
Star	838	338,759	63.63	367,515	1,498	.0034	2012/2020	43,745,787	.6100	105.59	.6441	92.54	92.66	91.54	21,224	.0485	
Stem	514	510,707	179.58	531,131	68	.0002	2010/2018	43,287,369	.4500	108.18	.4868	98.67	99.22	94.48	2,584	.0060	
Taylortown	734	445,755	68.95	531,700	221	.0003	2007/2015	86,423,183	.4000	106.00	.4240	98.79	99.03	96.08	4,228	.0049	
Varnamtown	573	1,231,923	1090.90	1,234,592	2,189	.0043	2011/2015	50,647,057	.0500	107.84	.0539	93.29	93.07	94.96	1,751	.0035	
Vass	736	494,307	78.35	505,295	824	.0013	2007/2015	62,843,120	.4800	106.00	.5088	98.87	99.06	97.21	3,479	.0055	
Wade	568	182,712	79.62	510,082	503	.0014	2009/2017	36,618,208	.2400	103.73	.2490	97.94	98.42	95.10	1,869	.0051	
Wagram	836	537,633	122.10	867,938	926	.0034	2011/2019	27,344,749	.6500	108.18	.7032	85.55	85.85	80.50	24,457	.0894	
Walnut Creek	852	1,206,953	139.67	1,487,688	27	.0000	2011/2019	168,911,346	.3800	100.02	.3801	99.66	99.64	100.00	2,398	.0014	
Warrenton	849	533,767	58.85	1,017,422	1,185	.0016	2009/2017	74,335,437	.6100	107.70	.6570	96.31	96.63	87.99	16,201	.0218	
Whitakers	729	473,348	80.45	88,464	1,020	.0031	2009/2017	33,424,213	.7200	100.62	.7245	90.86	90.56	92.35	20,554	.0615	
White Lake	838	1,165,470	78.76	2,387,241	488	.0002	2007/2015	303,953,262	.2300	99.69	.2293	96.68	96.91	91.33	23,482	.0077	
Whitsett	602	555,234	597.97	662,157	695	.0013	2012/2020	52,206,737	.0500	99.36	.0497	97.20	97.22	96.86	739	.0014	
Winfall	610	81,834	16.34	107,196	11	.0000	2008/2016	48,091,156	.4100	120.24	.4930	94.23	94.29	93.51	12,331	.0256	
Winton	748	475,464	106.23	1,170,760	552	.0016	2011/2019	33,519,889	.6500	106.91	.6949	86.96	86.56	89.24	27,514	.0821	
Woodland	780	555,743	143.63	1,044,056	1,673	.0068	2011/2015	24,720,590	.6350	106.25	.6747	89.29	88.77	92.06	17,587	.0711	

**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, 2014**

Municipality	Pop	General Fund		Unit-Wide												
		Fund Balance Available	FBA As % GF Exp	Cash and Invest (1)	Invest Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2013 Assessed Valuation (3)	Assess Rate (4)	-to-Sales Ratio	2013-14 Tax Rate Adjusted	2013-14 All Property	Excluding Motor Vehicles Only	Motor Vehicles Only	2013-14 Amount Uncoll	2013-14 Tax Rate Equiv
		Percent Collected														
Total		\$ 57,405,024		\$ 101,855,138	\$ 138,930			\$ 8,551,037,130							\$ 1,058,357	
<b>Group Statistics:</b>																
<b>500-999</b>																
Range:																
Lowest		(32,738)	(7.41)			.0000			.0500	91.33	.0475	66.65	62.58	74.01		
Highest		8,035,031	1090.90			.0168			.8200	120.24	.8056	99.86	99.97	100.00		
Average		700,061	114.39			.0014			.2889	104.34	.3014	95.67	95.85	92.95		

**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, 2014**

Municipality	Pop	General Fund			Unit-Wide												
		Fund Balance Available	FBA As % GF Exp	Cash and Invest (1)	Invest Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2013		Assess-to-Sales Ratio	2013-14 Tax Rate Adjusted	Percent Collected			2013-14 Amount Uncoll	2013-14 Tax Rate Equiv	
								Assessed Valuation (3)	Tax Rate (4)			2013-14 All Property	Excluding Motor Vehicles Only	Motor Vehicles			
Below 500																	
Askeville	239	NR	NR	NR	NA	2012/2020	\$10,135,136	.1500	97.90	.1469	NR	NR	NR	NR	NR	NR	NA
Atkinsen	318	527,313	168.37	623,688	189	NA	2011/2019	NR	.3700	100.93	.3734	94.04	94.50	88.73	2,731	NA	
Autryville	201	219,396	212.57	253,523	197	.0018	2011/2019	10,791,029	.5000	106.24	.5312	93.26	92.23	97.92	3,835	.0355	
Bakersville	465	527,435	114.95	533,070	132	.0004	2009/2014	29,424,784	.3500	112.67	.3943	94.44	95.29	72.84	5,589	.0190	
Bald Head Island	165	5,084,801	56.08	8,106,666	9,474	.0008	2011/2015	1,244,212,483	.5900	107.84	.6363	98.60	98.60	97.54	108,791	.0087	
Bath	244	130,950	70.24	261,199	295	.0006	2010/2018	49,274,515	.1800	107.76	.1940	98.73	98.86	93.75	1,135	.0023	
Bear Grass	73	146,269	575.16	146,269	95	.0018	2009/2017	5,403,948	.2700	102.25	.2761	99.48	99.37	100.00	82	.0015	
Beech Mountain	324	5,109,251	103.85	8,612,405	2,969	.0005	2006/2014	604,171,201	.6400	102.96	.6589	97.77	97.81	95.49	86,319	.0143	
Bethania	327	305,527	175.92	307,202	246	.0008	2013/2017	32,456,344	.3000	98.21	.2946	98.78	98.77	98.83	1,216	.0037	
Boardman	153	186,928	486.06	250,068	72	.0011	2013/2021	6,697,407	.0500	99.89	.0499	90.00	89.59	91.94	335	.0050	
Bolivia	147	649,695	2037.56	650,768	485	.0035	2011/2015	13,848,446	.0500	107.84	.0539	81.76	81.33	86.20	1,289	.0093	
Bridgeton	463	264,673	52.22	511,626	318	.0005	2010/2016	69,271,016	.5000	113.02	.5651	97.28	97.38	94.19	9,242	.0133	
Brookford	379	687,031	243.36	746,607	2,916	.0109	2011/2015	26,647,265	.5200	103.14	.5363	90.85	92.70	84.80	11,618	.0436	
Bunn	344	331,170	73.74	1,083,081	2,655	.0117	2012/2018	22,674,730	.6900	97.35	.6717	96.76	97.35	91.57	5,193	.0229	
Cameron	306	256,857	119.49	353,677	270	.0012	2007/2015	22,737,711	.5750	106.00	.6095	97.86	99.29	89.94	2,401	.0106	
Casar	294	81,229	199.63	82,950	98	.0008	2008/2014	12,619,212	.0500	105.29	.0526	98.50	98.33	99.41	99	.0008	
Castalia	260	NR	NR	NR	NR	NA	2009/2017	8,499,763	.2000	100.62	.2012	NR	NR	NR	NR	NA	
Caswell Beach	422	468,140	48.17	3,306,275	6,710	.0020	2011/2015	330,617,471	.1700	107.84	.1833	99.01	99.04	96.67	5,582	.0017	
Cedar Rock	295	92,243	53.63	97,681	92	.0002	2013/2021	48,729,012	.1500	101.72	.1526	97.01	96.80	98.80	2,447	.0050	
Centerville	89	6,920	94.47	6,920	78	NA	2012/2018	NA	NA	97.35	NA	NA	NA	NA	NA	NA	
Cerro Gordo	203	154,057	157.20	230,241	35	NA	2013/2021	NR	.2000	99.89	.1998	89.03	89.21	88.21	1,598	NA	
Chimney Rock	113	47,803	18.27	276,627	91	0.000	2012/2016	58,488,892	.0750	100.00	.0750	96.97	96.98	96.78	1,231	0.00	
Cofield	410	1,102,652	479.93	1,251,743	724	.0023	2011/2019	31,169,129	.4500	106.91	.4811	95.77	96.67	84.93	6,361	.0204	
Colerain	198	169,024	162.17	254,581	243	.0019	2012/2020	12,488,948	.4500	97.90	.4406	98.67	98.63	98.86	820	.0066	
Como	92	38,803	131.30	39,324	84	.0017	2011/2019	4,895,587	.3000	106.91	.3207	96.45	97.37	81.69	605	.0124	
Conetoe	288	296,926	363.64	296,926	98	.0008	2009/2017	11,544,728	.1600	102.73	.1644	93.26	94.70	86.90	1,223	.0106	
Cove City	393	229,972	292.09	377,062	429	.0024	2010/2016	18,173,565	.1500	113.02	.1695	96.28	96.57	94.77	1,249	.0069	
Creswell	268	NR	NR	NR	NR	NA	2013/2021	12,776,948	.5000	98.24	.4912	NR	NR	NR	NR	NA	
Crossnore	210	171,024	130.97	180,189	148	.0015	2010/2014	10,099,847	.2400	113.91	.2734	89.93	90.89	83.21	2,790	.0276	
Danbury	186	131,176	216.70	133,182	19	.0002	2013/2017	10,116,737	.2700	99.65	.2691	92.88	92.70	96.48	1,871	.0185	
Dillsboro	228	265,031	205.38	274,648	273	.0006	2008/2016	47,623,404	.2100	139.78	.2935	96.33	96.87	93,914	3,914	.0082	
Dover	393	171,802	58.02	277,140	20	.0001	2010/2016	16,130,149	.3000	113.02	.3391	96.31	96.87	93.31	1,852	.0115	
Dublin	346	669,709	214.66	1,096,988	1,254	.0073	2007/2015	17,174,240	.4900	99.69	.4885	97.49	99.24	86.12	2,162	.0126	
Duck	385	2,130,672	37.13	2,652,679	2,254	.0001	2013/2018	1,573,839,672	.2100	94.15	.1977	99.92	99.93	98.81	2,503	.0002	
Earl	260	176,623	344.44	178,272	208	.0021	2008/2014	9,925,212	.1700	105.29	.1790	97.09	97.99	92.48	514	.0052	
East Arcadia	484	87,191	96.40	154,379	-	.0000	2007/2015	12,783,495	.3600	99.69	.3589	79.51	78.29	84.40	9,557	.0748	
East Laurinburg	296	35,351	47.82	44,352	15	.0003	2011/2019	4,988,440	.3000	108.18	.3245	85.77	84.30	93.27	2,178	.0437	
Elk Park	450	250,340	74.86	397,100	110	.0005	2010/2014	21,242,295	.2800	113.91	.3189	93.80	95.09	85.23	4,247	.0200	
Eureka	198	79,765	74.44	112,821	641	.0062	2011/2019	10,272,885	.7000	100.02	.7001	95.86	95.54	97.25	3,071	.0299	
Everetts	158	169,813	213.41	182,943	642	.0091	2009/2017	7,075,981	.4000	102.25	.4090	94.64	94.04	96.67	1,605	.0227	
Falcon	329	242,979	214.98	357,174	357	.0023	2009/2017	15,684,475	.1500	103.73	.1556	98.64	98.79	97.76	334	.0021	
Falkland	97	146,953	314.41	147,420	2,129	.0502	2012/2016	4,240,594	.4500	101.03	.4546	95.62	96.64	85.41	864	.0204	
Fontana Dam	20	743	0.59	8,912	-	.0000	2010/2015	1,471,319	.4400	100.00	.4400	70.18	4.72	100.00	6,050	.4112	
Forest Hills	365	156,174	335.62	156,174	137	.0004	2008/2016	36,580,817	.1500	139.78	.2097	91.92	91.81	98.32	4,509	.0123	
Gatesville	313	NR	NR	NR	NR	NA	2009/2017	NR	.1600	124.79	.1997	NR	NR	NR	NR	NA	
Godwin	140	60,683	87.95	62,524	10	.0001	2009/2017	13,440,721	.1950	103.73	.2023	98.80	99.40	94.52	326	.0024	
Goldston	274	493,868	416.24	1,066,098	991	.0042	2009/2015	23,526,844	.1900	104.11	.1978	98.66	98.59	99.14	618	.0026	
Grandfather Village	25	109,700	233.15	124,358	16	NA	2010/2014	NA	NA	113.91	NA	NA	NA	NA	NA	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, 2014**

Municipality	Pop	General Fund			Unit-Wide													Percent Collected		
		Fund Balance Available	As % GF Exp	FBA	Cash and Invest (1)	Invest Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2013 Assessed Valuation (3)	Tax Rate (4)	Assess-to-Sales Ratio	2013-14 Tax Rate Adjusted	2013-14 All Property	Excluding Motor Vehicles Only	Motor Vehicles	2013-14 Amount Uncoll	Tax Rate Equiv			
<b>Below 500 continued</b>																				
Grimesland	446	\$299,660	147.41	\$453,970	\$354	.0021	2012/2016	\$16,688,886	.4800	101.03	.4849	96.74	96.72	96.80	\$2,613	.0157				
Halifax	235	181,131	84.79	324,825	249	.0019	2007/2015	13,046,232	.5500	100.00	.5500	98.68	98.78	98.16	967	.0074				
Harrells	205	131,595	127.46	134,913	91	.0008	2011/2019	11,522,497	.1900	106.24	.2019	94.85	94.76	97.84	1,090	.0095				
Harrellsville	106	105,587	230.72	197,640	807	.0127	2011/2019	6,332,476	.3500	106.91	.3742	95.01	96.80	84.12	1,154	.0182				
Hassell	84	95,582	369.28	95,582	5	NA	2009/2017	NR	.2500	102.25	.2556	89.18	89.19	89.14	714	NA				
Hayesville	317	477,982	281.73	480,002	2,175	.0059	2010/2018	36,886,981	.2650	136.72	.3623	92.30	92.27	93.73	7,402	.0201				
Indian Beach	119	1,363,500	89.96	2,264,318	222	.0000	2011/2015	464,281,590	.1650	108.42	.1789	97.00	96.99	98.40	23,199	.0050				
Jackson	494	422,718	136.70	615,824	1,346	.0045	2011/2015	29,909,202	.5500	106.25	.5844	97.77	98.37	93.40	3,612	.0121				
Jamesville	480	415,557	175.50	581,239	822	.0046	2009/2017	17,765,519	.7000	102.25	.7158	87.52	85.45	96.71	16,277	.0916				
Kelford	243	168,713	193.27	180,183	205	.0037	2012/2020	5,608,792	.3600	97.90	.3524	90.55	91.19	87.98	2,229	.0397				
Kittrell	498	227,662	920.11	227,892	192	.0025	2008/2016	7,833,602	.1000	138.89	.1389	97.68	97.89	96.06	184	.0023				
Lake Santeetlah	44	134,224	63.44	285,891	213	.0002	2010/2015	109,742,814	.0850	100.00	.0850	94.77	94.66	100.00	5,100	.0046				
Lansing	158	156,863	244.57	196,062	1,642	.0208	2011/2015	7,890,755	.3500	101.67	.3558	89.95	89.65	92.41	2,810	.0356				
Lasker	122	61,620	170.49	62,805	37	.0008	2011/2015	4,517,652	.2500	106.25	.2656	94.40	93.51	99.20	631	.0139				
Lattimore	465	334,218	289.54	334,708	755	.0045	2008/2014	16,880,114	.1800	105.29	.1895	98.36	98.58	96.65	513	.0030				
Leggett	60	88,804	475.57	89,327	13	.0003	2009/2017	4,339,090	.2500	102.73	.2568	99.41	99.37	99.62	63	.0015				
Linden	130	11,765	14.65	716,543	1,605	.0169	2009/2017	9,512,063	.2000	103.73	.2075	94.37	94.47	93.91	1,080	.0114				
Love Valley	116	146,547	239.74	146,547	22	.0002	2011/2015	10,006,115	.2500	104.78	.2620	78.54	78.51	80.35	5,254	.0525				
Lumber Bridge	93	319,404	479.21	324,269	34	.0005	2010/2018	7,338,733	.3000	98.19	.2946	93.16	92.41	96.47	1,608	.0219				
Macon	117	89,262	201.56	91,394	586	.0121	2009/2017	4,853,733	.3000	107.70	.3231	94.25	94.28	93.88	918	.0189				
Marietta	177	82,944	253.50	82,944	333	NA	2010/2018	NA	NA	98.19	NA	NA	NA	NA	NA	NA	NA	NA	NA	
McDonald	112	143,289	145.26	143,289	240	.0066	2010/2018	3,654,337	.0500	98.19	.0491	92.45	92.00	97.76	130	.0036				
McFarlan	118	146,458	647.93	146,646	312	.0091	2010/2018	3,410,760	.2900	105.47	.3059	90.89	92.14	73.41	836	.0245				
Mesic	216	68,697	111.76	70,034	2	.0000	2012/2020	13,222,327	.2300	94.99	.2185	90.71	87.12	98.33	3,716	.0281				
Micro	447	69,131	28.48	138,973	29	.0001	2011/2019	20,543,290	.5500	101.43	.5579	97.25	100.00	82.92	3,265	.0159				
Middleburg	132	47,657	83.75	48,468	51	.0009	2008/2016	5,798,065	.2500	138.89	.3472	92.25	92.61	90.32	1,154	.0199				
Milton	174	39,134	125.16	49,661	35	.0003	2008/2016	10,463,882	.3500	97.95	.3428	96.54	96.74	93.95	1,270	.0121				
Minnesott Beach	455	610,859	453.13	615,517	464	.0005	2012/2020	98,878,039	.1300	94.99	.1235	97.66	97.71	95.83	2,955	.0030				
Momeyer	220	202,552	302.76	203,872	1,204	.0095	2009/2017	12,693,662	.1300	100.62	.1308	99.23	99.46	98.22	118	.0009				
Mooreboro	313	222,326	242.30	223,650	370	NA	2008/2014	NA	NA	105.29	NA	NA	NA	NA	NA	NA	NA	NA	NA	
Norman	141	76,254	184.85	76,254	530	NA	2008/2016	NA	NA	99.08	NA	NA	NA	NA	NA	NA	NA	NA	NA	
Orrum	92	45,923	276.58	47,723	-	NA	2010/2018	NA	NA	98.19	NA	NA	NA	NA	NA	NA	NA	NA	NA	
Pantego	178	418,941	425.03	424,613	652	.0037	2010/2018	17,627,214	.1600	107.76	.1724	96.91	96.83	97.94	879	.0050				
Parkton	437	318,043	107.49	322,844	1,959	.0076	2010/2018	25,777,646	.5000	98.19	.4910	88.98	90.93	68.98	14,162	.0549				
Parmele	270	NR	NR	NR	NR	NA	2009/2017	8,034,174	.6800	102.25	.6953	NR	NR	NR	NR	NR	NR	NR	NR	
Peachland	426	518,971	266.87	637,676	998	.0056	2010/2018	17,854,133	.3000	105.47	.3164	90.33	91.27	85.17	5,414	.0303				
Pollocksville	327	154,230	120.36	229,416	881	.0043	2006/2014	20,684,492	.3300	85.92	.2835	89.46	88.66	95.55	7,272	.0352				
Powellsville	265	72,877	65.41	(29,065)	17	.0002	2012/2020	7,067,552	.2400	97.90	.2350	96.52	97.18	93.51	670	.0095				
Proctorville	117	336,132	772.17	353,328	1,839	.0381	2010/2018	4,828,364	.2000	98.19	.1964	88.73	89.21	82.93	990	.0205				
Raynham	95	36,129	105.50	36,129	-	NA	2010/2018	NR	.1000	98.19	.0982	85.50	86.08	80.91	429	NA				
Rennert	387	448,191	440.38	448,240	45	NA	2010/2018	NR	.1000	98.19	.0982	87.14	87.45	84.60	1,300	NA				
Ronda	416	221,704	98.86	372,771	162	.0010	2013/2017	16,306,866	.4000	98.64	.3946	79.11	78.43	100.00	13,738	.0842				
Roxobel	229	277,601	312.11	678,515	3,310	.0371	2012/2020	8,918,437	.2500	97.90	.2448	92.85	92.58	94.09	1,803	.0202				
Ruth	445	721,161	527.21	743,216	387	.0015	2012/2016	26,604,775	.2800	100.00	.2800	96.74	97.43	91.14	2,404	.0090				
Saint Helena	412	434,388	308.66	437,181	371	.0011	2011/2019	32,920,801	.0500	100.93	.0505	95.08	95.64	86.85	770	.0023				
Salemburg	441	483,755	164.57	1,290,173	1,729	.0058	2011/2019	29,963,277	.3000	106.24	.3187	99.19	99.45	97.47	740	.0025				
Sandy Creek	273	305,485	275.58	307,909	202	.0014	2011/2015	14,251,482	.3000	107.84	.3235	86.40	86.88	81.03	5,493	.0385				
Sandyfield	461	296,046	197.96	345,662	12	.0001	2013/2021	14,529,402	.3500	99.89	.3496	90.42	91.24	84.50	6,861	.0472				
Saratoga	408	586,732	277.69	857,918	80	.0003	2008/2016	23,350,067	.5800	108.56	.6296	97.78	98.06	95.98	3,141	.0135				

**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, 2014**

Municipality	Pop	General Fund		Unit-Wide												
		Fund Balance Available	FBA As % GF Exp	Cash and Invest (1)	Invest Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2013 Assessed Valuation (3)		Assess-to-Sales Ratio	2013-14 Tax Rate Adjusted	Percent Collected			2013-14 Amount Uncoll	2013-14 Tax Rate Equiv
								Tax Rate (4)	2013-14 All Property			Excluding Motor Vehicles Only	Motor Vehicles			
<b>Below 500 continued</b>																
Seagrove	228	NR	NR	NR	NR	NA	2007/2014		NR	.4000	104.54	.4182	NR	NR	NR	NR
Seven Devils	202	935,212	66.80	1,201,393	1,298	.0008	2006/2014	155,503,725	.5100	102.96	.5251	98.66	98.85	91.46	10,883	.0070
Seven Springs	115	110,977	219.70	207,369	33	.0008	2011/2019	4,384,916	.5400	100.02	.5401	92.37	93.90	85.15	1,844	.0421
Severn	270	799,544	312.89	1,241,794	116	.0003	2011/2015	36,629,170	.3900	106.25	.4144	97.84	97.84	97.83	3,039	.0083
Simpson	418	156,513	77.44	163,780	104	.0005	2012/2016	22,596,135	.4500	101.03	.4546	97.72	98.36	89.67	2,217	.0098
Sims	304	396,534	268.08	809,192	1,158	.0070	2008/2016	16,556,440	.4600	108.56	.4994	98.49	98.74	97.08	1,202	.0073
Speed	80	19,713	82.77	21,256	11	.0003	2009/2017	3,675,554	.3800	102.73	.3904	78.17	76.53	92.92	3,055	.0831
Spencer Mountain	0	10,826	0.00	10,826	6	NA	2007/2015		NA	NA	105.80	NA	NA	NA	NA	NA
Staley	399	539,151	427.46	620,301	665	.0035	2007/2014	19,238,082	.1250	104.54	.1307	97.58	98.33	93.91	616	.0032
Stonewall	279	313,388	425.43	314,277	51	.0003	2012/2020	20,113,820	.1500	94.99	.1425	94.63	94.49	95.59	1,671	.0083
Stovall	419	145,157	69.32	503,405	387	.0024	2010/2018	16,433,246	.4900	108.18	.5301	96.03	96.32	94.32	3,306	.0201
Sugar Mountain	198	1,098,792	73.31	1,298,633	4,722	.0014	2010/2014	347,158,163	.3400	113.91	.3873	98.34	98.44	86.15	19,778	.0057
Tar Heel	121	88,001	175.50	88,001	77	.0014	2007/2015	5,368,150	.3000	99.69	.2991	95.41	95.19	96.36	889	.0166
Teacheay	386	340,551	133.06	395,294	1,772	.0079	2009/2017	22,305,405	.4500	101.12	.4550	96.37	96.57	95.10	3,637	.0163
Topsail Beach	387	4,331,627	156.07	5,777,297	21,245	.0034	2011/2019	620,797,474	.2925	100.93	.2952	99.45	99.47	95.23	9,769	.0016
Trenton	304	440,076	407.05	725,435	1,062	.0073	2006/2014	14,550,067	.3800	85.92	.3265	93.94	94.27	93.03	4,101	.0282
Turkey	302	66,572	48.36	125,775	403	.0042	2011/2019	9,520,274	.2400	106.24	.2550	97.21	97.16	97.43	615	.0065
Vandemere	251	250,910	52.22	251,088	74	.0003	2012/2020	21,278,198	.2000	94.99	.1900	91.19	91.65	80.95	3,647	.0171
Waco	322	161,466	308.78	163,756	221	.0017	2008/2014	13,328,070	.1700	105.29	.1790	98.34	98.68	96.30	387	.0029
Washington Park	449	297,576	110.38	302,213	1,116	.0021	2010/2018	53,221,769	.2900	107.76	.3125	98.60	98.94	95.37	2,208	.0041
Watha	202	116,537	228.20	117,150	-	.0000	2011/2019	9,224,065	.0500	100.93	.0505	94.49	94.33	95.26	256	.0028
Webster	369	130,865	188.48	133,033	139	.0002	2008/2016	57,744,100	.0500	139.78	.0699	96.20	96.15	97.18	1,101	.0019
Total		\$ 46,032,654		\$ 67,846,291	\$ 100,468			\$ 7,225,963,110							\$ 541,105	
<b>Group Statistics:</b>																
<b>Below 500</b>																
Range:																
Lowest		743	0.00			.0000				.0500	85.92	.0491	70.18	4.72	68.98	
Highest		5,109,251	2037.56			.0502				.7000	139.78	.7158	99.92	100.00	100.00	
Average		407,369	109.73			.0014				.3454	103.11	.3561	97.87	98.03	92.95	

**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, 2014**

Municipality	Pop	General Fund		Unit-Wide											
		Fund Balance Available	FBA As % GF Exp	Cash and Invest (1)	Invest Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2013 Assessed Valuation (3)	Tax Rate (4)	Assess-to-Sales Ratio	2013-14 Tax Rate Adjusted	Percent Collected 2013-14 All Property	Excluding Motor Vehicles	Motor Vehicles Only	2013-14 Amount Uncoll

**Statewide without Electric Systems**      \$ 5,914,397,823    \$34,902,324      \$ 465,896,690,320      \$ 30,263,672

Range:

Lowest	(32,738)	(7.41)	.0000	.0165	85.92	.0194	66.65	4.72	44.92
Highest	178,904,652	2037.56	.0666	.8200	139.78	.8611	100.00	100.00	100.00
Average	3,276,172	44.56	.0075	.4302	103.40	.4449	98.50	98.79	94.93

**Statewide all Units**      \$ 7,817,786,429    \$54,545,249      \$ 577,780,781,745      \$ 42,639,752

Range:

Lowest	(32,738)	(7.41)	.0000	.0165	85.92	.0194	66.65	4.72	44.92
Highest	178,904,652	2037.56	.1705	.8200	139.78	.8611	100.00	100.00	109.84
Average	3,675,353	43.46	.0094	.4379	103.53	.4533	98.34	98.60	95.15

**Explanation of Column Headings:**

- (1) Amounts are net of unexpended debt proceeds and interest earned thereon and Fiduciary Funds.
- (2) Last year in which all real property was appraised; revaluation was effective on January 1 of that year. Counties are required to revalue property at a minimum of every eight years. The year shown for next scheduled general revaluation is the year reported by the county in July, 2013.
- (3) Assessed valuation is based on real property values that were determined as of January 1 in the year of revaluation. This number is adjusted annually for discoveries, abatements, improvements, and any other changes that materially affect real property values. Assessed valuation also includes personal property, which is valued annually on a calendar year basis and titled motor vehicles which are valued as of January 1 preceding the date a new vehicle registration is applied for or a current vehicle registration is renewed.
- (4) "NA" in the assessed valuation, tax rate and tax rate percentage columns indicates the municipality did not levy an ad valorem tax.

NR      Indicates audited financial statements not received

NA      Information not available