



Dale R. Folwell, CPA

STATE AND LOCAL GOVERNMENT FINANCE DIVISION
AND THE LOCAL GOVERNMENT COMMISSION

GREGORY C. GASKINS
DEPUTY TREASURER

Memorandum # 2018-11

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, 2017

DATE: June 4, 2018

This publication provides comparative cash and investment, fund balance available, and tax levy information of municipal governments for the fiscal year ended June 30, 2017. 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 calculated by dividing the dollar weighted total of tax levy by the dollar weighted total of assessed valuation for that population group. 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. 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. 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 and our website. Consolidating the property tax functions should provide more economical use of equipment, office personnel, supplies, and postage. A single tax billing and collection office will 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>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>
Statewide - All Units		97.52%	98.34%	98.87%	99.02%	99.08%
Units With Electrical Systems						
	All with electric	96.85	97.70	98.44	98.63	98.67
	50,000 and Above	97.12	97.96	98.74	98.88	98.89
	10,000 to 49,999	96.75	97.52	98.25	98.49	98.47
	2,500 to 9,999	95.99	97.36	97.82	98.13	98.55
	1,000 to 2,499	92.06	93.27	94.55	94.68	95.95
	500 to 999	97.44	98.13	98.66	98.79	98.62
	499 and Below	91.68	94.86	95.17	95.90	94.81
Units Without Electrical Systems						
	All without electric	97.70	98.50	98.99	99.13	99.19
	50,000 and Above	98.04	98.89	99.34	99.44	99.44
	10,000 to 49,999	97.41	98.13	98.83	98.90	99.09
	2,500 to 9,999	96.93	97.83	98.12	98.45	98.57
	1,000 to 2,499	96.16	96.79	97.43	97.68	97.84
	500 to 999	95.10	95.67	96.10	96.24	96.45
	499 and Below	97.56	97.87	98.26	98.39	98.51

For municipalities, the average statewide tax collection percentage increased slightly in 2016-17 and remained high at 99.08%. 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 reported collection rate is the treatment of taxes collected by the county or the State by June 30th, but not remitted to the municipality until after June 30th. Since these taxes have been received by the municipality's agent for collecting taxes, (the county or the State), 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" at fiscal year-end. Any current collections would be included in the calculation of the current year's tax collection rate.

Average 2016-2017 Tax Collection Percentages

<u>Population Grouping</u>	<u>Excluding Motor Vehicles</u>	<u>Motor Vehicles</u>
Statewide - All Units	99.03%	99.65%
Units With Electrical Systems		
All with electric	98.55	99.92
50,000 and Above	98.78	99.94
10,000 to 49,999	98.34	99.88
2,500 to 9,999	98.45	99.94
1,000 to 2,499	95.41	99.95
500 to 999	98.60	99.61
499 and Below	93.76	99.84
Units Without Electrical Systems		
All without electric	99.16	99.57
50,000 and Above	99.44	99.39
10,000 to 49,999	99.03	99.79
2,500 to 9,999	98.46	99.92
1,000 to 2,499	97.70	99.90
500 to 999	96.21	99.91
499 and Below	98.47	99.96

For the 2016-2017 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. Tax collection percentages on property other than motor vehicles 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. In September, 2013 motor vehicle tax collections transitioned to being collected by the State on behalf of counties and municipalities through the "Tag and Tax Together" program. The program requires taxpayers to pay their motor vehicle taxes at the same time they pay their vehicle registration fees. As a result, we have seen an increase in motor vehicle tax collection percentages. Because of the manner in which the taxes are levied and collected, motor vehicle tax collection rates are now just under 100%.

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>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>
Statewide – All Units	\$0.4250	\$0.4379	\$0.4460	\$0.4560	\$0.4575
Units With Electrical Systems					
All with	0.4698	0.4697	0.4777	0.4793	0.4871
50,000 and Above	0.5014	0.5010	0.5109	0.5087	0.5096
10,000 to 49,999	0.4626	0.4642	0.4704	0.4734	0.4884
2,500 to 9,999	0.4014	0.3990	0.4040	0.4066	0.4050
1,000 to 2,499	0.4718	0.4947	0.4968	0.5453	0.5689
500 to 999	0.1572	0.1581	0.1720	0.1875	0.1898
499 and Below	0.4615	0.4561	0.4553	0.4588	0.4586
Units Without Electrical Systems					
All without	0.4145	0.4302	0.4384	0.4504	0.4504
50,000 and Above	0.4569	0.4736	0.4825	0.4941	0.4893
10,000 to 49,999	0.4255	0.4284	0.4294	0.4395	0.4425
2,500 to 9,999	0.2906	0.3104	0.3240	0.3332	0.3416
1,000 to 2,499	0.3371	0.3512	0.3611	0.3762	0.3802
500 to 999	0.2663	0.2889	0.2933	0.3095	0.3230
499 and Below	0.3139	0.3454	0.3523	0.3708	0.3731

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>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>
Statewide – All Units	\$0.4085	\$0.4533	\$0.4492	\$0.4438	\$0.4377
Units With Electrical Systems					
All with	0.4844	0.4888	0.4887	0.4750	0.4780
50,000 and	0.5037	0.5084	0.5131	0.4990	0.5036
10,000 to 49,999	0.4916	0.4951	0.4880	0.4742	0.4753
2,500 to 9,999	0.4054	0.4102	0.4113	0.4018	0.3933
1,000 to 2,499	0.5062	0.5221	0.5464	0.5929	0.5736
500 to 999	0.1876	0.2027	0.2148	0.1879	0.1971
499 and Below	0.4561	0.4642	0.4757	0.4725	0.4661
Units Without Electrical Systems					
All without	0.4322	0.4449	0.4399	0.4365	0.4284
50,000 and	0.4737	0.4864	0.4770	0.4719	0.4584
10,000 to 49,999	0.4441	0.4498	0.4410	0.4345	0.4313
2,500 to 9,999	0.3092	0.3234	0.3314	0.3296	0.3305
1,000 to 2,499	0.3490	0.3622	0.3680	0.3721	0.3707
500 to 999	0.2713	0.3014	0.3000	0.3081	0.3159
499 and Below	0.3404	0.3561	0.3585	0.3687	0.3620

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

“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 Balance Sheet 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

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 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, as well as noting the trend in the percentage of fund balance available for that particular unit. If that percentage is materially below the average of similar units, and the trend for fund balance available is declining, the staff will send a letter to alert the unit of this fact. Units are encouraged to evaluate the amounts in reserves and determine if their level is adequate.

The table below shows the average percentage of fund balance available for appropriation for similarly grouped cities for the fiscal year ended June 30, 2017. 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, 2017

Population by Grouping	Average 2016-2017 Fund Balance Available	Average FBA As a Percentage of Average Expenditures	Median 2016-2017 Fund Balance Available	Median FBA As a Percentage of Average Expenditures
Statewide – All Municipalities	\$4,605,935	45.16%	\$1,328,080	85.51%
Units With Electrical Systems				
All	8,147,189	40.65	4,145,016	42.73
50,000 and above	30,371,914	35.84	25,824,799	31.54
10,000 to 49,999	9,609,174	42.11	7,055,829	41.44
2,500 to 9,999	3,226,867	56.85	1,839,463	44.23
1,000 to 2,499	1,026,956	76.20	1,078,550	74.08
500 to 999	1,616,235	82.09	506,466	78.29
Under 500	231,767	98.29	242,826	172.79
Units Without Electrical Systems				
All	4,129,171	46.56	1,110,686	93.29
50,000 and above	67,069,125	31.60	42,280,885	40.06
10,000 to 49,999	9,918,702	56.11	8,564,939	58.62
2,500 to 9,999	3,283,807	76.65	2,670,752	76.19
1,000 to 2,499	1,373,323	80.60	1,263,238	82.05
500 to 999	802,017	139.07	521,787	122.15
Under 500	532,192	117.92	219,273	167.44

*As of March 9, 2018, we have not received a 2017 audit report from 56 municipalities, therefore the fund balance available, fund balance available without Powell Bill funds, cash and investments, 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 in 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, 2016 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) 814-4289 or via email at 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, 2017

Municipality		Pop		General Fund		Unit-Wide											
				Fund Balance Available Without	FBA Without Powell Bill As %	Cash and Invest (1)	Latest Yr/ Next Yr Of Reval (2)	January 1, 2016 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2016-17 Tax Rate Adjusted	Percent Collected			2016-17 Amount Uncoll	Tax Rate Equiv	
												2016-17 All Property	Excluding Motor Vehicles	Motor Vehicles Only			
50,000 and Above																	
Concord	88,815	\$51,100,205	58.91	\$47,217,985	54.43	\$282,934,185	2016/2020	\$11,273,770,192	.4800	99.18	.4761	98.28	98.14	100.00	\$889,583	.0079	
Fayetteville	208,729	\$39,493,857	24.91	\$39,493,857	24.91	120,290,610	2009/2017	14,303,421,926	.4995	105.08	.5249	99.34	99.27	99.92	476,640	.0033	
Gastonia	74,413	18,723,805	29.09	18,723,805	29.09	67,472,505	2015/2019	5,623,976,945	.5300	97.84	.5186	98.85	98.75	100.00	336,290	.0060	
Greenville	87,989	25,824,799	31.54	24,645,249	30.10	170,086,616	2016/2020	6,260,670,740	.5200	100.32	.5217	99.50	99.43	100.00	167,992	.0027	
High Point	110,244	19,913,679	18.45	19,913,679	18.45	204,827,190	2012/2017	9,206,799,090	.6475	97.77	.6331	99.04	98.94	99.91	581,743	.0063	
Huntersville	57,145	33,743,716	98.68	28,747,487	84.07	53,627,531	2011/2019	6,630,515,791	.3050	86.28	.2632	99.65	99.62	100.00	71,066	.0011	
Rocky Mount	54,853	23,803,338	39.99	19,169,376	32.20	100,402,466	2009/2017	4,040,639,397	.6050	102.24	.6186	97.07	96.79	99.79	718,321	.0178	
Total		\$ 212,603,399		\$ 197,911,438		\$ 999,641,103		\$ 57,339,794,081							\$ 3,241,635		

Group Statistics:
50,000 and Above

Range:																	
Lowest		18,723,805	18.45	18,723,805	18.45				.3050	86.28	.2632	97.07	96.79	99.79			
Highest		51,100,205	98.68	47,217,985	84.07				.6475	105.08	.6331	99.65	99.62	100.00			
Average		30,371,914	35.84	28,273,063	33.36				.5096	98.83	.5036	98.89	98.78	99.94			
Median		25,824,799	31.54	24,645,249	30.10												

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, 2017

Municipality	Pop	General Fund				Unit-Wide										
		Fund Balance Available	FBA As % GF Exp	Fund Balance Available Without Powell Bill	FBA Without Powell Bill As % GF Exp	Cash and Invest (1)	Latest Yr/ Next Yr Of Reval (2)	January 1, 2016 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2016-17 Tax Rate Adjusted	Percent Collected			2016-17 Amount Uncoll	Tax Rate Equiv
												2016-17 All Property	Excluding Motor Vehicles	Motor Vehicles Only		
10,000-49,999																
Albemarle	16,121	\$5,508,468	33.62	\$5,185,918	31.65	\$18,446,087	2013/2017	\$1,019,453,660	.5900	90.73	.5353	97.30	97.05	99.31	\$163,562	.0160
Apex	46,688	20,596,805	42.55	20,596,805	42.55	90,188,157	2016/2020	6,107,220,087	.3900	99.57	.3883	99.89	99.91	99.60	25,654	.0004
Clayton	19,427	7,564,383	36.98	7,254,207	35.47	23,419,693	2011/2019	1,845,345,180	.5500	95.74	.5266	99.95	99.95	100.00	4,729	.0003
Cornelius	30,207	12,829,313	51.33	12,326,584	49.32	20,109,058	2011/2019	5,242,251,478	.2550	86.28	.2200	99.54	99.51	100.00	63,363	.0012
Elizabeth City	17,969	4,015,492	22.64	3,242,147	18.28	13,055,072	2014/2022	1,227,812,483	.6550	100.00	.6550	96.48	96.11	100.00	289,458	.0236
Kings Mountain	10,719	4,641,077	36.23	4,619,944	36.06	16,551,490	2016/2020	1,281,205,461	.4300	100.35	.4315	99.15	99.11	100.00	47,125	.0037
Kinston	20,672	6,505,451	30.77	6,505,451	30.77	39,425,846	2009/2017	1,522,010,342	.6600	108.61	.7168	96.92	96.61	100.00	313,402	.0206
Laurinburg	15,671	3,308,421	42.90	3,139,281	40.71	10,129,007	2011/2019	865,178,596	.4000	106.70	.4268	95.24	94.66	100.00	164,221	.0190
Lexington	18,532	6,751,836	29.71	6,751,836	29.71	39,686,041	2015/2023	1,537,755,631	.6500	99.43	.6463	96.37	96.09	100.00	361,329	.0235
Lincolnton	10,638	4,274,539	41.97	3,579,482	35.14	16,676,761	2015/2019	842,664,345	.5600	93.68	.5246	97.64	97.41	100.00	112,695	.0134
Lumberton	21,465	4,305,797	18.26	4,261,210	18.07	18,128,059	2010/2018	1,549,502,688	.6500	99.82	.6488	94.66	94.09	100.00	539,066	.0348
Monroe	34,725	20,705,909	54.88	19,833,084	52.57	147,811,175	2015/2019	3,380,597,226	.5863	95.33	.5589	98.86	98.76	100.00	226,637	.0067
Morganton	16,839	14,434,876	79.45	14,283,010	78.62	47,758,602	2013/2019	1,708,599,625	.5300	95.92	.5084	98.87	98.79	99.99	103,471	.0061
New Bern	30,048	14,885,387	45.47	14,885,387	45.47	61,288,426	2016/2020	3,023,156,939	.4600	100.37	.4617	99.32	99.26	100.00	94,728	.0031
Newton	13,027	7,359,821	58.43	7,101,340	56.38	17,232,088	2015/2019	1,018,293,649	.5400	99.09	.5351	97.91	97.73	100.00	114,324	.0112
Shelby	20,080	5,034,154	24.39	4,685,311	22.70	25,614,707	2016/2020	1,785,263,926	.4972	100.35	.4989	98.31	98.18	100.00	152,180	.0085
Smithfield	11,238	8,159,362	65.21	8,155,308	65.18	24,525,182	2011/2019	1,074,031,237	.5700	95.74	.5457	99.89	99.88	100.00	6,999	.0007
Statesville	25,714	19,669,208	72.04	19,669,208	72.04	71,156,039	2015/2019	2,946,178,731	.4600	95.96	.4414	98.45	98.35	100.00	212,239	.0072
Tarboro	10,857	4,713,688	50.59	3,564,584	38.25	17,377,026	2009/2017	879,795,659	.4100	100.02	.4101	97.70	97.43	100.00	84,538	.0096
Wake Forest	35,293	11,766,352	29.85	11,766,352	29.85	19,700,194	2016/2020	4,707,587,252	.5200	99.57	.5178	99.86	99.89	99.56	34,734	.0007
Waynesville	10,065	5,648,396	40.90	5,255,661	38.06	12,414,988	2011/2017	1,175,656,374	.4857	98.62	.4790	96.32	96.03	100.00	214,743	.0183
Wilson	49,406	18,723,084	36.23	18,723,084	36.23	111,131,568	2016/2024	4,054,051,669	.5550	100.78	.5593	98.54	98.40	99.86	331,154	.0082

Total	<u>\$ 211,401,819</u>		<u>\$ 205,385,194</u>		<u>\$ 861,825,266</u>		<u>\$ 48,793,612,238</u>								<u>\$ 3,660,351</u>	
-------	-----------------------	--	-----------------------	--	-----------------------	--	--------------------------	--	--	--	--	--	--	--	---------------------	--

Group Statistics:
10,000-49,999

Range:																
Lowest		3,308,421	18.26	3,139,281	18.07				.2550	86.28	.2200	94.66	94.09	99.31		
Highest		20,705,909	79.45	20,596,805	78.62				.6600	108.61	.7168	99.95	99.95	100.00		
Average		9,609,174	42.11	9,335,691	40.91				.4884	97.32	.4753	98.47	98.34	99.88		
Median		7,055,829	41.44	6,926,588	37.15											

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, 2017

		General Fund				Unit-Wide										
Municipality	Pop	Fund Balance Available	FBA As % GF Exp	Fund Balance Available Without Powell Bill	FBA Without Powell Bill As % GF Exp	Cash and Invest (1)	Latest Yr/ Next Yr Of Reval (2)	January 1, 2016 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2016-17 Tax Rate Adjusted	Percent Collected			2016-17 Amount Uncoll	Tax Rate Equiv
												2016-17 All Property	Excluding Motor Vehicles	Motor Vehicles Only		
2,500-9,999																
Ayden	4,996	\$1,584,833	34.99	\$1,291,399	28.51	\$8,770,742	2016/2020	\$232,629,823	.5400	100.32	.5417	98.64	98.45	100.00	\$17,085	.0073
Benson	3,481	1,617,760	38.20	1,617,760	38.20	4,342,433	2011/2019	327,802,309	.5300	95.74	.5074	99.95	99.95	100.00	827	.0003
Cherryville	5,919	661,249	16.43	478,194	11.88	3,347,471	2015/2019	363,858,734	.4600	97.84	.4501	98.29	98.09	99.87	28,843	.0079
Dallas	4,791	1,767,825	55.77	1,767,292	55.75	6,415,749	2015/2019	286,985,985	.4000	97.84	.3914	98.66	98.48	100.00	15,398	.0054
Edenton	4,814	1,760,030	36.04	1,514,886	31.02	3,867,514	2014/2022	473,179,762	.3850	97.38	.3749	98.79	98.70	99.80	22,030	.0047
Farmville	4,670	2,307,415	48.88	1,812,843	38.40	7,984,282	2016/2020	334,196,393	.4900	100.32	.4916	96.13	95.68	100.00	63,827	.0191
Forest City	7,402	5,426,863	46.17	5,158,227	43.88	20,471,016	2012/2019	1,167,268,219	.2900	101.89	.2955	98.66	98.60	100.00	45,864	.0039
Granite Falls	4,652	2,635,235	78.60	2,377,433	70.91	8,061,776	2013/2021	410,131,767	.4400	96.43	.4243	96.67	96.33	100.00	60,525	.0148
La Grange	2,774	NR	NR	NR	NR	NR	2009/2017	138,020,148	.4700	108.61	.5105	NR	NR	NR	NR	NR
Landis	3,148	1,223,543	42.29	562,255	19.43	2,373,460	2015/2019	257,716,911	.4800	97.93	.4701	97.55	97.25	100.00	30,969	.0120
Louisburg	3,367	1,911,100	55.79	1,710,074	49.92	5,955,019	2012/2018	250,467,437	.5150	92.69	.4774	97.98	97.89	99.26	28,393	.0113
Maiden	3,399	2,820,887	33.27	2,445,618	28.84	11,683,423	2015/2019	1,506,364,012	.3800	99.09	.3765	99.63	99.62	100.00	21,276	.0014
Pineville	8,873	16,510,836	155.42	16,164,668	152.16	25,447,998	2011/2019	1,671,748,436	.3500	86.28	.3020	99.56	99.54	100.00	25,909	.0015
Red Springs	3,423	463,562	11.52	374,709	9.31	1,746,963	2010/2018	184,056,471	.6400	99.82	.6388	92.95	92.00	99.97	83,928	.0456
Selma	6,407	3,291,107	58.77	2,753,834	49.17	7,982,351	2011/2019	447,336,189	.5100	95.74	.4883	99.85	99.84	100.00	3,311	.0007
Southport	3,428	NR	NR	NR	NR	NR	2015/2019	782,533,268	.2456	97.52	.2395	NR	NR	NR	NR	NR
Washington	9,561	6,873,791	57.29	6,873,791	57.29	29,104,075	2010/2018	871,281,373	.5200	106.14	.5519	98.28	98.11	100.00	77,439	.0089
Windsor	3,414	773,833	24.91	773,833	24.91	6,092,051	2012/2020	138,514,300	.1450	98.25	.1425	95.29	94.48	99.40	9,688	.0070
Winterville	9,368	NR	NR	NR	NR	NR	2016/2020	773,401,686	.4750	100.32	.4765	NR	NR	NR	NR	NR

Total	\$	<u>51,629,869</u>		\$	<u>47,676,816</u>		\$	<u>153,646,323</u>		\$	<u>10,617,493,223</u>					\$	<u>535,312</u>
-------	----	-------------------	--	----	-------------------	--	----	--------------------	--	----	-----------------------	--	--	--	--	----	----------------

Group Statistics:
2,500-9,999

Range:																	
Lowest		463,562	11.52	374,709	9.31				.1450	86.28	.1425	92.95	92.00	99.26			
Highest		16,510,836	155.42	16,164,668	152.16				.6400	108.61	.6388	99.95	99.95	100.00			
Average		3,226,867	56.85	2,979,801	52.50				.4050	97.10	.3933	98.55	98.45	99.94			
Median		1,839,463	44.23	1,738,683	38.30												

Municipal Governments in North Carolina
Cash and Investments, Property Tax Collections and Fund Balance Available for Municipalities With Electric Systems
For the Fiscal Year Ended June 30, 2017

		General Fund				Unit-Wide												
		Fund Balance As % GF Exp		FBA Without Powell Bill As % GF Exp											Percent Collected		2016-17 Amount Uncoll	Tax Rate Equiv
						Cash and Invest (1)	Latest Yr/ Next Yr Of Reval (2)	January 1, 2016 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2016-17 Tax Rate Adjusted	2016-17 All Property	Excluding Motor Vehicles	Motor Vehicles Only				
Municipality	Pop	Available	FBA As % GF Exp	Without Powell Bill	FBA Without Powell Bill As % GF Exp													
1,000-2,499																		
Belhaven	1,609	\$1,078,550	74.08	\$776,501	53.34	\$1,592,716	2010/2018	\$117,068,402	.5200	106.14	.5519	95.92	95.63	100.00	\$27,471	.0235		
Drexel	1,857	1,440,572	89.65	1,123,284	69.91	4,663,860	2013/2019	94,091,615	.3800	95.92	.3645	98.67	98.49	100.00	4,790	.0051		
Enfield	2,472	696,969	37.46	373,319	20.06	7,228,270	2015/2019	82,517,431	.8380	97.39	.8161	94.22	93.22	100.00	32,763	.0397		
Fremont	1,224	327,955	38.76	186,280	22.02	924,268	2011/2019	50,809,438	.6500	99.82	.6488	95.31	94.62	99.64	16,032	.0316		
Hertford	2,120	1,610,233	86.15	1,382,766	73.98	2,701,584	2016/2024	128,481,660	.4700	99.20	.4662	96.40	96.01	100.00	21,421	.0167		
Lucama	1,148	1,698,739	479.11	1,461,849	412.30	7,425,264	2016/2024	36,082,804	.5000	100.78	.5039	97.59	97.13	100.00	4,447	.0123		
Pinetops	1,291	NR	NR	NR	NR	NR	2009/2017	59,682,741	.3300	100.02	.3301	NR	NR	NR	NR	NR		
Robersonville	1,435	NR	NR	NR	NR	NR	2009/2017	92,348,288	.6000	109.18	.6551	NR	NR	NR	NR	NR		
Scotland Neck	1,963	NR	NR	NR	NR	NR	2015/2019	84,579,962	.7850	97.39	.7645	NR	NR	NR	NR	NR		
Sharpsburg	1,950	335,672	23.29	120,660	8.37	2,630,123	2009/2017	67,594,969	.6500	102.24	.6646	95.21	94.31	100.00	21,364	.0123		
Total		\$ 7,188,690		\$ 5,424,659		\$ 27,166,085		\$ 813,257,310							\$ 128,288			

Group Statistics:
1,000-2,499

Range:																	
Lowest		327,955	23.29	120,660	8.37				.3300	95.92	.3301	94.22	93.22	99.64			
Highest		1,698,739	479.11	1,461,849	412.30				.8380	109.18	.8161	98.67	98.49	100.00			
Average		1,026,956	76.20	774,951	57.50				.5689	100.83	.5736	95.95	95.41	99.95			
Median		1,078,550	74.08	776,501	53.34												

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, 2017

		General Fund				Unit-Wide											
		Fund Balance Available Without		FBA Without Powell Bill As %		Percent Collected									2016-17 Amount Uncoll		Tax Rate Equiv
						2016-17 All Property	Excluding Motor Vehicles	Motor Vehicles Only									
Municipality	Pop	Fund Balance Available	FBA As % GF Exp	Without Powell Bill	GF Exp	Cash and Invest (1)	Latest Yr/ Next Yr Of Reval (2)	January 1, 2016 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2016-17 Tax Rate Adjusted	2016-17 All Property	Excluding Motor Vehicles	Motor Vehicles Only	2016-17 Amount Uncoll	Tax Rate Equiv	
500-999																	
Black Creek	767	NR	NR	NR	NR	NR	2016/2024	\$29,657,521	.5500	100.78	.5543	NR	NR	NR	NR	NR	
Highlands	933	3,988,054	87.81	3,957,972	87.14	10,367,383	2015/2019	1,744,586,790	.1640	104.09	.1707	99.10	99.10	98.73	25,844	.0015	
Pikeville	668	354,186	49.33	279,438	38.92	1,811,967	2011/2019	46,512,799	.6900	99.82	.6888	96.75	96.44	100.00	10,312	.0222	
Stantonsburg	783	506,466	78.29	253,774	39.23	5,111,377	2016/2024	35,620,303	.5000	100.78	.5039	94.28	93.35	100.00	10,211	.0287	
Total		\$ 4,848,706		\$ 4,491,184		\$ 17,290,727		\$ 1,856,377,413							\$ 46,367		

Group Statistics:
500-999

Range:																
Lowest		354,186	49.33	253,774	38.92				.1640	99.82	.1707	94.28	93.35	98.73		
Highest		3,988,054	87.81	3,957,972	87.14				.6900	104.09	.6888	99.10	99.10	100.00		
Average		1,616,235	82.09	1,497,061	76.03				.1898	103.86	.1971	98.62	98.60	99.61		
Median		506,466	78.29	279,438	39.23											

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, 2017

Municipality	Pop	General Fund				Unit-Wide										
		Fund Balance Available	FBA As % GF Exp	Fund Balance Available Without Powell Bill	FBA Without Powell Bill As % GF Exp	Cash and Invest (1)	Latest Yr/ Next Yr Of Reval (2)	January 1, 2016 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2016-17 Tax Rate Adjusted	Percent Collected			2016-17 Amount Uncoll	Tax Rate Equiv
												2016-17 All Property	Excluding Motor Vehicles	Motor Vehicles Only		
Below 500																
Bostic	388	\$258,489	116.69	\$222,605	100.49	\$2,348,058	2012/2019	\$17,002,651	.2600	101.89	.2649	95.26	94.38	100.00	\$2,111	.0124
Fountain	427	NR	NR	NR	NR	NR	2016/2020	23,156,219	.5875	100.32	.5894	NR	NR	NR	NR	NR
Hamilton	395	NR	NR	NR	NR	NR	2009/2017	13,421,508	.5200	109.18	.5677	NR	NR	NR	NR	NR
Hobgood	333	242,826	183.36	176,628	133.37	885,463	2015/2019	9,155,307	.6500	97.39	.6330	89.65	86.75	100.00	6,339	.0692
Hookerton	406	95,944	18.11	72,491	13.68	1,124,371	2013/2021	15,764,375	.4650	97.37	.4528	99.64	99.71	99.31	250	.0016
Macclesfield	447	NR	NR	NR	NR	NR	2009/2017	19,227,956	.3700	100.02	.3701	NR	NR	NR	NR	NR
Oak City	304	373,131	200.37	341,923	183.61	1,179,982	2009/2017	17,932,761	.4000	109.18	.4367	91.13	89.68	100.00	6,334	.0353
Walstonburg	217	188,447	172.79	122,540	112.36	466,229	2013/2021	11,294,392	.5000	97.37	.4869	98.76	98.51	100.00	704	.0062
Total		\$ 1,158,837		\$ 936,187		\$ 6,004,103		\$ 126,955,169							\$ 15,738	

Group Statistics:
Below 500

Range:

Lowest	95,944	18.11	72,491	13.68	.2600	97.37	.2649	89.65	86.75	99.31
Highest	373,131	200.37	341,923	183.61	.6500	109.18	.6330	99.64	99.71	100.00
Average	231,767	98.29	187,237	79.41	.4586	101.64	.4661	94.81	93.76	99.84
Median	242,826	172.79	176,628	112.36						

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, 2017

Municipality		General Fund				Unit-Wide										
		Fund Balance Available	FBA As % GF Exp	Fund Balance Available Without Powell Bill	FBA Without Powell Bill As % GF Exp	Cash and Invest (1)	Latest Yr/ Next Yr Of Reval (2)	January 1, 2016 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2016-17 Tax Rate Adjusted	Percent Collected			2016-17 Amount Uncoll	Tax Rate Equiv
												2016-17 All Property	Excluding Motor Vehicles	Motor Vehicles Only		
Statewide with Electric Systems						\$ 2,065,573,607		\$ 119,547,489,434		\$ 7,627,691						
Range:																
Lowest		95,944	11.52	72,491	8.37				.1450	86.28	.1425	89.65	86.75	98.73		
Highest		51,100,205	479.11	47,217,985	412.30				.8380	109.18	.8161	99.95	99.95	100.00		
Average		8,147,189	40.65	7,697,091	38.40				.4871	98.14	.4780	98.67	98.55	99.92		
Median		4,145,016	42.73	3,572,033	38.33											

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, 2017

Municipality		Pop		General Fund		Unit-Wide												
				Fund Balance Available	FBA As % GF Exp	Fund Balance Available Without Powell Bill	FBA Without As % GF Exp	Cash and Invest (1)	Latest Yr/ Next Yr Of Reval (2)	January 1, 2016 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2016-17 Tax Rate Adjusted	Percent Collected			2016-17 Amount Uncoll	Tax Rate Equiv
														2016-17 All Property	Excluding Motor Vehicles	Motor Vehicles Only		
50,000 and Above																		
Asheville	91,929	\$42,280,885	40.06	\$42,280,885	40.06	\$155,616,724	2013/2017	\$11,771,373,404	.4750	84.55	.4016	99.94	99.93	100.00	\$35,579	.0003		
Burlington	52,426	37,723,366	61.60	37,723,366	61.60	115,884,812	2009/2017	4,769,145,027	.5800	103.89	.6026	98.46	98.32	99.87	431,829	.0091		
Cary	155,079	123,328,434	66.75	113,673,789	61.52	504,055,803	2016/2020	25,799,872,366	.3500	99.57	.3485	99.30	99.90	91.25	630,137	.0024		
Chapel Hill	59,852	17,197,395	25.39	17,197,395	25.39	51,417,632	2009/2017	7,526,331,910	.5240	99.22	.5199	99.60	99.64	99.16	156,692	.0021		
Charlotte	830,258	119,754,000	17.52	112,988,000	16.53	6,060,023,000	2011/2019	93,700,455,925	.4787	86.28	.4130	99.31	99.28	100.00	2,984,000	.0032		
Durham	255,397	50,107,004	28.02	50,107,004	28.02	344,039,314	2016/2019	27,779,146,712	.5607	100.41	.5630	99.80	99.79	100.00	309,748	.0011		
Greensboro	284,343	40,005,140	14.86	40,005,140	14.86	302,935,134	2012/2017	26,070,666,010	.6325	97.77	.6184	99.35	99.27	99.97	1,114,148	.0043		
Jacksonville	75,744	22,966,096	55.70	22,018,813	53.40	67,541,623	2014/2018	3,639,232,761	.6420	99.98	.6419	97.97	97.79	100.00	476,476	.0131		
Raleigh	448,706	212,313,820	48.02	212,313,820	48.02	915,618,894	2016/2020	58,365,839,243	.4183	99.57	.4165	99.89	99.88	99.98	269,995	.0005		
Wilmington	117,255	44,775,764	42.46	44,775,764	42.46	140,608,087	2012/2017	13,681,002,863	.4850	90.16	.4373	99.06	98.99	100.00	624,785	.0046		
Winston-Salem	240,603	27,308,474	13.99	27,308,474	13.99	344,538,022	2013/2017	20,779,118,995	.5850	97.64	.5712	99.15	99.07	99.99	1,029,129	.0050		

Total	<u>\$ 737,760,378</u>	<u>\$ 720,392,450</u>	<u>\$ 9,002,279,045</u>	<u>\$ 293,882,185,216</u>		<u>\$ 8,062,518</u>
-------	-----------------------	-----------------------	-------------------------	---------------------------	--	---------------------

Group Statistics:
50,000 and Above

Range:																	
Lowest		17,197,395	13.99	17,197,395	13.99				.3500	84.55	.3485	97.97	97.79	91.25			
Highest		212,313,820	66.75	212,313,820	61.60				.6420	103.89	.6419	99.94	99.93	100.00			
Average		67,069,125	31.60	65,490,223	30.85				.4893	93.70	.4584	99.44	99.44	99.39			
Median		42,280,885	40.06	42,280,885	40.06												

Municipal Governments in North Carolina
Cash and Investments, Property Tax Collections and Fund Balance Available for Municipalities Without Electric Systems
For the Fiscal Year Ended June 30, 2017

Municipality		Pop		General Fund		Unit-Wide												
				Fund Balance Available	FBA As % GF Exp	Fund Balance Without Powell Bill	FBA As % GF Exp	Cash and Invest (1)	Latest Yr/ Next Yr Of Reval (2)	January 1, 2016 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2016-17 Tax Rate Adjusted	Percent Collected			2016-17 Amount Uncoll	Tax Rate Equiv
														2016-17 All Property	Excluding Motor Vehicles	Motor Vehicles Only		
10,000-49,999																		
Archdale	12,105	\$9,855,863	147.25	\$9,194,517	137.37	\$16,826,433	2014/2019	\$954,286,028	.2900	96.47	.2798	99.70	99.67	99.92	\$8,448	.0009		
Asheboro	25,933	14,653,401	58.62	14,001,450	56.01	29,950,077	2014/2019	2,398,251,506	.6650	96.47	.6415	99.70	99.71	99.47	48,215	.0020		
Belmont	11,077	3,052,628	28.98	2,893,437	27.46	16,690,074	2015/2019	1,276,441,735	.4750	97.84	.4647	99.45	99.40	100.00	33,423	.0026		
Boone	19,028	11,093,270	77.62	10,668,204	74.64	27,130,681	2014/2022	1,431,489,291	.4100	99.36	.4074	99.65	99.64	100.00	20,598	.0014		
Carrboro	20,533	13,980,444	65.81	13,795,424	64.94	19,394,409	2009/2017	2,204,961,217	.5894	99.22	.5848	99.42	99.40	99.64	76,257	.0035		
Clemmons	19,605	6,297,325	129.49	4,772,045	98.12	9,297,172	2013/2017	2,060,790,249	.1150	97.64	.1123	99.66	99.62	100.00	8,119	.0004		
Davidson	12,921	8,564,939	80.27	7,751,863	72.65	13,034,041	2011/2019	1,901,897,610	.3500	86.28	.3020	99.69	99.68	99.86	20,526	.0011		
Eden	15,291	6,837,013	46.99	6,743,806	46.35	15,464,429	2011/2019	980,678,693	.6090	105.20	.6407	98.64	98.49	100.00	82,240	.0084		
Elon	10,532	4,221,991	63.03	3,887,467	58.03	7,114,542	2009/2017	576,031,845	.4200	103.89	.4363	99.64	99.62	99.88	8,698	.0015		
Fuquay-Varina	24,293	20,346,158	77.44	18,498,942	70.41	47,753,571	2016/2020	2,959,070,421	.4325	99.57	.4306	99.76	99.84	98.97	30,616	.0010		
Garner	28,999	26,441,429	94.75	25,605,333	91.75	38,614,175	2016/2020	3,278,204,132	.5325	99.57	.5302	99.81	99.79	100.00	33,807	.0010		
Goldsboro	34,793	NR	NR	NR	NR	NR	2011/2019	2,390,128,847	.6500	99.82	.6488	NR	NR	NR	NR	NR		
Graham	14,814	8,180,916	76.07	8,180,916	76.07	19,773,628	2009/2017	1,094,710,740	.4550	103.89	.4727	98.66	98.50	100.00	67,484	.0062		
Harrisburg	16,179	6,091,928	55.95	5,938,414	54.54	17,269,120	2016/2020	2,001,153,498	.1585	99.18	.1572	99.74	99.71	100.00	15,480	.0008		
Havelock	20,072	9,437,004	97.40	8,920,102	92.07	22,312,062	2016/2020	859,091,397	.5900	100.37	.5922	99.66	99.62	100.00	17,434	.0020		
Henderson	14,935	9,036,014	65.00	8,139,714	58.56	34,457,157	2016/2024	868,115,414	.7120	102.61	.7306	96.38	96.01	100.00	229,736	.0265		
Hendersonville	14,064	5,343,737	38.46	5,343,737	38.46	30,295,507	2015/2019	1,730,347,865	.4600	94.30	.4338	98.15	98.01	99.82	147,761	.0085		
Hickory	40,453	25,636,022	54.45	25,636,022	54.45	73,667,391	2015/2019	4,660,975,354	.5665	99.09	.5613	98.57	98.44	99.95	379,527	.0081		
Holly Springs	31,247	8,751,779	25.47	7,349,546	21.39	56,837,323	2016/2020	4,181,162,954	.4325	99.57	.4306	99.85	99.88	99.64	26,994	.0006		
Hope Mills	16,523	7,971,681	63.24	7,413,559	58.81	11,713,408	2009/2017	1,133,036,470	.4600	105.08	.4834	99.68	99.64	100.00	16,982	.0015		
Indian Trail	38,177	13,231,561	96.83	11,808,680	86.42	24,199,233	2015/2019	3,781,818,240	.1850	95.33	.1764	99.76	99.73	100.00	17,131	.0005		
Kannapolis	46,595	15,671,898	35.06	15,489,995	34.65	27,926,081	2016/2020	3,914,058,752	.6300	99.18	.6248	98.52	98.38	100.00	366,400	.0094		
Kernersville	24,730	9,990,616	35.43	9,990,616	35.43	13,390,100	2013/2017	2,717,575,686	.5700	97.64	.5565	99.10	99.02	100.00	141,925	.0052		
Knightdale	13,786	6,322,681	50.64	5,421,680	43.42	14,976,299	2016/2020	1,576,580,476	.4300	99.57	.4282	99.88	99.91	99.60	7,717	.0005		
Leland	17,956	8,842,883	85.75	7,726,480	74.92	21,841,398	2015/2019	2,388,781,826	.1833	97.52	.1788	98.93	98.83	99.99	46,969	.0020		
Lenoir	17,875	7,606,957	45.16	7,606,957	45.16	12,354,939	2013/2021	2,252,811,133	.5800	96.43	.5593	96.96	96.70	100.00	281,169	.0125		
Lewisville	13,120	5,284,805	137.79	4,683,986	122.13	8,586,342	2013/2017	1,257,141,484	.1770	97.64	.1728	99.59	99.54	100.00	9,253	.0007		
Matthews	30,849	7,857,761	39.39	7,117,481	35.68	14,194,728	2011/2019	3,403,363,763	.3400	86.28	.2934	99.55	99.49	100.00	54,683	.0016		
Mebane	12,857	10,887,843	79.10	10,887,843	79.10	27,296,086	2009/2017	1,869,574,854	.4900	103.89	.5091	99.53	99.49	100.00	43,882	.0023		
Mint Hill	26,749	6,061,817	45.89	5,823,805	44.08	8,118,731	2011/2019	2,511,248,208	.2700	86.28	.2330	99.37	99.29	100.00	43,217	.0017		
Mooreville	39,068	22,307,426	33.66	21,589,247	32.58	74,064,159	2015/2019	6,057,987,575	.5800	95.96	.5566	99.16	99.12	99.54	300,083	.0050		
Morrisville	24,456	21,945,792	77.49	20,346,684	71.85	37,672,582	2016/2020	4,519,896,358	.3900	99.57	.3883	99.92	99.92	99.98	13,488	.0003		
Mount Airy	10,319	10,818,869	86.53	10,124,275	80.97	19,488,703	2016/2020	1,095,954,940	.4800	99.63	.4782	99.15	99.08	99.98	45,248	.0041		
Mount Holly	15,041	9,420,829	90.58	8,229,620	79.13	23,472,193	2015/2019	1,251,544,969	.5300	97.84	.5186	97.57	97.30	100.00	163,261	.0130		
Pinehurst	16,452	8,395,335	50.36	8,395,335	50.36	9,789,207	2015/2019	3,378,633,235	.2950	99.70	.2941	99.91	99.90	100.00	9,196	.0003		
Reidsville	14,164	6,516,284	42.38	6,500,157	42.28	13,344,154	2011/2019	1,142,576,714	.7400	105.20	.7785	98.63	98.52	100.00	118,292	.0104		
Roanoke Rapids	15,101	3,922,899	22.40	3,922,899	22.40	4,394,671	2015/2019	1,140,533,701	.6510	97.39	.6340	98.99	98.88	100.00	74,937	.0066		
Salisbury	34,459	14,171,578	40.48	14,171,578	40.48	37,347,949	2015/2019	2,839,486,626	.6720	97.93	.6581	98.39	98.24	99.97	311,819	.0110		
Sanford	29,267	7,334,502	24.10	7,334,502	24.10	33,515,566	2013/2019	2,519,973,719	.6000	97.86	.5872	99.18	99.28	97.95	124,715	.0049		
Southern Pines	13,756	8,898,419	56.88	8,898,419	56.88	23,618,600	2015/2019	2,321,384,067	.3800	99.70	.3789	99.80	99.78	100.00	17,986	.0008		
Spring Lake	11,811	2,377,417	30.63	2,377,417	30.63	4,792,002	2009/2017	473,510,363	.7000	105.08	.7356	99.08	99.00	100.00	30,535	.0064		
Stallings	15,796	9,414,175	153.78	9,100,730	148.66	10,844,797	2015/2019	1,758,671,654	.2150	95.33	.2050	99.67	99.67	99.72	12,464	.0007		
Summerfield	11,388	7,475,492	586.45	7,475,492	586.45	7,667,884	2012/2017	1,447,669,440	.0275	97.77	.0269	99.60	99.56	100.00	1,573	.0001		
Thomasville	27,129	8,022,642	38.93	7,648,895	37.11	17,315,341	2015/2023	1,795,190,629	.5600	99.43	.5568	96.48	96.16	99.75	360,426	.0201		
Waxhaw	13,038	5,458,605	51.81	4,865,808	46.19	8,213,284	2015/2019	1,692,904,272	.3600	95.33	.3432	99.65	99.61	100.00	21,320	.0013		
Weddington	10,509	2,308,956	103.40	2,308,956	103.40	2,476,380	2015/2019	2,139,602,281	.0520	95.33	.0496	99.13	99.05	100.00	9,707	.0005		

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, 2017

Municipality	Pop	General Fund				Unit-Wide									
		Fund Balance Available	FBA As % GF Exp	Fund Balance Available Without Powell Bill	FBA Without Powell Bill As % GF Exp	Cash and Invest (1)	Latest Yr/ Next Yr Of Reval (2)	January 1, 2016 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2016-17 Tax Rate Adjusted	Percent Collected			2016-17 Tax Rate Equiv
												2016-17 All Property	Excluding Motor Vehicles	Motor Vehicles Only	2016-17 Amount Uncoll
10,000-49,999 continued															
Total		\$ 446,341,584		\$ 424,582,035		\$ 1,008,496,609		\$ 100,189,300,231							\$ 3,899,741

Group Statistics:
10,000-49,999

Range:															
Lowest		2,308,956	22.40	2,308,956	21.39				.0275	86.28	.0269	96.38	96.01	97.95	
Highest		26,441,429	586.45	25,636,022	586.45				.7400	105.20	.7785	99.92	99.92	100.00	
Average		9,918,702	56.11	9,435,156	53.37				.4425	97.48	.4313	99.09	99.03	99.79	
Median		8,564,939	58.62	7,751,863	56.88										

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, 2017

Municipality		Pop		General Fund		Unit-Wide												
				Fund		Percent Collected									2016-17 Amount Uncoll		Tax Rate Equiv	
				Balance Available Without Powell Bill	FBA Without As % GF Exp	2016-17 All Property	Excluding Motor Vehicles	Motor Vehicles Only										
		Fund Balance Available	FBA As % GF Exp	Balance Available Without Powell Bill	FBA Without As % GF Exp	Cash and Invest (1)	Latest Yr/ Next Yr Of Reval (2)	January 1, 2016 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2016-17 Tax Rate Adjusted	2016-17 All Property	Excluding Motor Vehicles	Motor Vehicles Only	2016-17 Amount Uncoll	Tax Rate Equiv		
2,500-9,999																		
Aberdeen		7,564		\$2,061,937	25.47	\$1,767,875	21.84	\$4,199,633	2015/2019	\$828,834,911	.4700	99.70	.4686	99.87	99.86	100.00	\$5,111	.0006
Ahoskie		4,872		93,166	1.49	(15,331)	(0.25)	563,703	2011/2019	352,318,676	.8100	113.62	.9203	96.79	96.48	99.89	92,199	.0262
Angier		5,041		3,476,117	101.06	3,180,615	92.47	9,041,191	2016/2020	334,847,087	.5300	99.57	.5277	99.85	99.83	100.00	2,730	.0008
Archer Lodge		4,829		1,026,111	106.56	1,026,111	106.56	1,613,172	2011/2019	279,897,759	.2000	95.74	.1915	99.96	99.95	100.00	243	.0001
Beaufort		4,230		2,861,114	54.18	2,676,761	50.69	9,344,135	2015/2019	788,565,287	.3475	99.12	.3444	95.10	94.88	100.00	135,063	.0171
Bermuda Run		2,610		2,492,599	114.37	2,186,846	100.35	3,740,925	2013/2017	535,848,517	.1500	100.67	.1510	99.63	99.60	100.00	2,970	.0006
Bessemer City		5,439		1,178,246	28.36	972,056	23.40	3,327,860	2015/2019	343,807,721	.4500	97.84	.4403	96.71	96.43	99.44	52,018	.0151
Black Mountain		8,125		3,685,571	44.17	3,632,276	43.53	5,927,773	2013/2017	1,023,683,983	.3750	84.55	.3171	99.91	99.90	100.00	3,643	.0004
Boiling Spring Lakes		6,519		2,120,356	52.15	2,043,075	50.25	2,281,630	2015/2019	504,174,854	.2100	97.52	.2048	96.88	96.46	100.00	29,262	.0058
Boiling Springs		4,819		1,497,220	75.99	1,135,630	57.64	2,176,001	2016/2020	278,328,795	.3300	100.35	.3312	99.26	99.17	100.00	6,844	.0025
Brevard		8,002		3,796,098	45.68	3,662,933	44.07	5,126,273	2016/2020	967,538,878	.4800	99.89	.4795	99.88	99.87	100.00	5,733	.0006
Burgaw		4,102		3,661,212	101.86	3,619,082	100.69	6,442,110	2011/2019	295,335,698	.4800	96.17	.4616	98.48	98.27	100.00	21,522	.0073
Butner		7,880		8,042,626	145.43	7,514,709	135.88	9,507,520	2010/2018	615,401,857	.3650	98.80	.3606	99.40	99.34	100.00	13,217	.0021
Cajah's Mountain		2,740		2,145,171	447.29	2,145,171	447.29	2,273,731	2013/2021	NA	NA	96.43	NA	NA	NA	NA	NA	NA
Canton		4,359		2,449,020	38.21	2,122,672	33.12	6,112,214	2011/2017	483,567,970	.5800	98.62	.5720	97.15	96.95	100.00	80,209	.0166
Carolina Beach		6,015		5,995,237	44.66	5,183,144	38.61	10,252,752	2012/2017	1,716,526,994	.2350	90.16	.2119	98.96	98.92	100.00	41,889	.0024
Carolina Shores		3,577		3,720,181	95.19	3,720,181	95.19	3,774,668	2015/2019	429,135,811	.1016	97.52	.0991	99.19	99.10	100.00	3,539	.0008
China Grove		4,245		2,679,287	65.42	2,454,902	59.94	3,157,824	2015/2019	298,085,810	.5800	97.93	.5680	98.55	98.40	100.00	25,126	.0084
Clinton		8,558		4,942,756	53.26	4,942,756	53.26	10,786,414	2011/2019	766,479,289	.4000	102.43	.4097	97.97	97.81	99.60	61,782	.0081
Conover		8,336		5,014,882	51.93	4,841,816	50.14	13,299,653	2015/2019	1,069,249,369	.4700	99.09	.4657	98.89	98.80	100.00	55,855	.0052
Cramerton		4,944		2,662,217	55.99	2,497,419	52.52	4,591,358	2015/2019	479,375,097	.4750	97.84	.4647	99.63	99.60	99.93	8,402	.0018
Creedmoor		4,532		7,372,857	201.66	7,218,479	197.44	16,118,574	2010/2018	305,504,566	.6650	98.80	.6570	99.63	99.58	100.00	7,518	.0025
Dunn		9,675		2,686,785	27.64	2,415,823	24.85	5,735,903	2009/2017	847,898,758	.5000	104.73	.5237	99.45	99.40	100.00	23,267	.0027
Eastover		3,676		3,687,376	356.39	3,190,783	308.40	3,719,957	2009/2017	312,017,856	.2050	105.08	.2154	99.17	99.04	100.00	5,348	.0017
Elizabethtown		3,549		1,430,223	29.59	906,566	18.75	4,727,819	2015/2023	282,293,656	.6150	99.94	.6146	97.01	96.66	100.00	52,708	.0187
Elkin		4,024		2,309,161	39.60	2,266,771	38.87	3,677,914	2016/2020	534,010,505	.5500	99.63	.5480	97.80	97.67	100.00	63,689	.0119
Emerald Isle		3,791		1,422,596	14.86	1,422,596	14.86	4,279,754	2015/2019	2,742,535,241	.1550	99.12	.1536	99.64	99.64	100.00	16,107	.0006
Erwin		4,674		1,580,223	59.61	1,220,842	46.06	4,849,443	2009/2017	254,994,655	.5100	104.73	.5341	99.31	99.21	100.00	10,509	.0041
Fairmont		2,623		559,258	23.56	529,299	22.30	787,750	2010/2018	111,056,365	.7300	99.82	.7287	92.85	91.88	99.92	58,411	.0526
Fairview		3,659		421,797	200.20	421,797	200.20	437,057	2015/2019	413,784,966	.0200	95.33	.0191	99.56	99.51	100.00	365	.0001
Flat Rock		3,316		2,917,138	167.37	2,917,138	167.37	3,404,651	2015/2019	896,781,844	.1100	94.30	.1037	99.98	99.98	100.00	166	.0000
Fletcher		8,049		4,623,998	69.15	4,055,535	60.65	4,654,281	2015/2019	1,132,167,275	.3400	94.30	.3206	99.61	99.59	99.85	15,201	.0013
Franklin		4,097		2,453,718	57.89	1,791,326	42.26	6,456,515	2015/2019	706,570,624	.2800	104.09	.2915	96.83	96.62	100.00	62,271	.0088
Gamewell		4,025		6,628,665	1108.57	6,628,665	1108.57	6,646,573	2013/2021	NA	NA	96.43	NA	NA	NA	NA	NA	NA
Gibsonville		7,023		NR	NR	NR	NR	NR	2012/2017	567,147,047	.5100	97.77	.4986	NR	NR	NR	NR	NR
Granite Quarry		3,086		1,938,398	93.49	1,842,566	88.86	1,978,285	2015/2019	209,494,737	.4175	97.93	.4089	98.40	98.18	100.00	13,858	.0066
Grifton		2,647		539,762	32.86	539,762	32.86	969,512	2016/2020	89,126,866	.6300	100.32	.6320	96.81	96.26	100.00	17,959	.0201
Hamlet		6,291		2,293,556	41.80	2,218,117	40.42	5,411,024	2016/2020	326,123,102	.6600	100.77	.6651	96.53	96.04	100.00	71,361	.0219
Hillsborough		6,720		4,878,912	55.94	4,845,839	55.56	17,291,353	2009/2017	854,066,464	.6800	99.22	.6747	99.18	99.11	99.99	49,818	.0058
Hudson		3,944		1,249,233	45.41	937,161	34.07	1,334,461	2013/2021	288,124,699	.3900	96.43	.3761	96.00	95.53	100.00	44,511	.0154
Jamestown		4,109		3,018,609	79.33	2,664,114	70.01	10,354,994	2012/2017	416,668,635	.4550	97.77	.4449	99.77	99.74	100.00	4,443	.0011
Kill Devil Hills		7,195		13,956,408	100.35	13,931,304	100.17	22,100,931	2013/2021	2,099,114,286	.3809	92.42	.3520	99.34	99.32	100.00	52,655	.0025
King		6,996		3,250,973	55.75	3,249,963	55.74	10,262,119	2013/2017	585,433,965	.4220	98.96	.4176	97.72	97.48	99.76	56,552	.0097
Kitty Hawk		3,516		9,067,815	114.88	8,747,410	110.82	9,590,938	2013/2021	1,144,681,323	.3400	92.42	.3142	99.07	99.03	100.00	36,789	.0032
Lake Park		3,647		1,097,392	97.75	969,288	86.34	1,113,378	2015/2019	275,999,972	.2300	95.33	.2193	99.65	99.60	100.00	2,225	.0008
Liberty		2,665		2,079,659	89.65	2,030,822	87.54	3,668,952	2014/2019	182,337,665	.5400	96.47	.5209	99.29	99.19	100.00	7,015	.0038
Lillington		3,361		4,125,804	167.99	3,898,791	158.75	5,697,648	2009/2017	339,888,195	.5200	104.73	.5446	99.81	99.78	100.00	3,339	.0010

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, 2017

Municipality		Pop		General Fund		Unit-Wide												
				Fund Balance Available	FBA As % GF Exp	Balance Without Powell Bill	Without As % GF Exp	Cash and Invest (1)	Latest Yr/ Next Yr Of Reval (2)	January 1, 2016 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2016-17 Tax Rate Adjusted	Percent Collected			2016-17 Amount Uncoll	Tax Rate Equiv
														2016-17 All Property	Excluding Motor Vehicles	Motor Vehicles Only		
2,500-9,999 continued																		
Locust	3,283	\$1,997,517	76.40	\$1,929,196	73.78	\$2,836,375	2013/2017	\$387,891,032	.3600	90.73	.3266	98.17	97.98	100.00	\$25,627	.0066		
Long View	4,877	1,599,235	50.68	1,046,567	33.16	1,815,535	2015/2019	272,999,381	.5200	99.09	.5153	96.69	96.36	100.00	47,184	.0173		
Lowell	3,733	992,975	50.79	538,106	27.53	1,666,587	2015/2019	270,737,765	.4300	97.84	.4207	99.35	99.27	100.00	7,637	.0028		
Marion	8,040	2,725,571	43.05	2,722,779	43.01	4,880,664	2011/2019	469,455,964	.5100	98.01	.4999	98.47	98.33	100.00	36,835	.0078		
Marvin	6,746	1,339,512	134.61	1,339,512	134.61	2,733,350	2015/2019	1,130,171,353	.0500	95.33	.0477	99.85	99.83	100.00	873	.0001		
Midland	3,760	3,362,576	203.82	3,134,211	189.98	3,435,115	2016/2020	384,287,890	.2000	99.18	.1984	97.97	97.77	99.75	15,759	.0041		
Midway	4,793	3,649,495	366.88	3,649,495	366.88	3,661,523	2015/2023	367,430,423	.0500	99.43	.0497	97.73	97.43	100.00	4,179	.0011		
Mills River	7,343	3,337,494	152.36	3,337,494	152.36	3,354,825	2015/2019	1,035,335,368	.1800	94.30	.1697	99.16	99.10	100.00	15,623	.0015		
Mineral Springs	2,971	642,349	241.21	642,349	241.21	665,134	2015/2019	273,747,777	.0250	95.33	.0238	98.91	98.78	100.00	748	.0003		
Mocksville	5,422	6,132,735	133.50	6,132,735	133.50	7,106,039	2013/2017	861,827,131	.2900	100.67	.2919	98.13	98.03	100.00	48,464	.0056		
Morehead City	9,361	8,120,695	66.60	7,557,752	61.98	22,726,241	2015/2019	1,991,136,904	.3500	99.12	.3469	99.32	99.29	100.00	47,703	.0024		
Mount Olive	4,605	677,535	16.49	370,072	9.01	1,393,606	2011/2019	250,176,137	.6900	99.82	.6888	96.96	96.63	100.00	48,951	.0196		
Murfreesboro	3,210	980,472	55.04	957,799	53.77	1,877,321	2011/2019	133,298,734	.6600	113.62	.7499	98.01	97.75	99.91	17,657	.0132		
Nags Head	2,977	11,625,741	67.14	11,593,147	66.95	18,771,496	2013/2021	2,375,186,558	.2970	92.42	.2745	100.00	100.00	100.00	196	.0000		
Nashville	5,231	4,570,556	81.72	4,424,588	79.11	7,171,189	2009/2017	383,759,885	.5600	102.24	.5725	98.13	97.87	100.00	40,267	.0105		
Newport	4,829	1,498,676	62.48	1,267,401	52.84	3,422,722	2015/2019	348,925,463	.3570	99.12	.3539	99.00	98.81	100.00	12,476	.0036		
North Wilkesboro	4,533	2,561,409	42.31	2,463,123	40.68	20,966,902	2013/2019	422,725,133	.5200	93.23	.4848	96.61	96.35	100.00	75,936	.0180		
Oak Island	7,529	11,652,658	100.04	11,344,658	97.40	41,611,263	2015/2019	2,519,644,893	.2900	97.52	.2828	98.64	98.58	100.00	98,138	.0039		
Oak Ridge	7,209	2,925,228	261.19	2,925,228	261.19	2,976,263	2012/2017	940,408,178	.0863	97.77	.0844	99.61	99.57	100.00	3,169	.0003		
Oxford	8,563	2,787,142	32.88	2,240,337	26.43	10,449,196	2010/2018	558,532,394	.6400	98.80	.6323	98.83	98.76	99.52	41,413	.0074		
Pembroke	3,169	1,094,983	35.04	1,088,764	34.85	2,849,738	2010/2018	186,287,589	.6400	99.82	.6388	94.12	93.75	99.70	70,497	.0378		
Pittsboro	4,581	3,675,417	75.49	3,600,888	73.96	8,432,195	2009/2017	485,182,046	.4333	96.33	.4174	99.05	98.94	99.95	20,061	.0041		
Pleasant Garden	4,632	1,090,285	241.82	1,090,285	241.82	2,669,424	2012/2017	375,720,940	.0250	97.77	.0244	98.43	98.25	100.00	1,470	.0004		
Plymouth	3,661	780,724	39.56	553,942	28.07	1,087,372	2013/2021	189,265,021	.5400	101.51	.5482	88.33	87.27	100.00	117,404	.0620		
Polkton	3,173	1,725,018	198.99	1,385,873	159.87	2,634,487	2010/2018	43,492,625	.2500	99.44	.2486	89.47	88.18	100.00	11,612	.0267		
Raeford	4,935	7,017,672	163.92	6,147,348	143.59	11,661,824	2014/2022	486,922,085	.4800	100.35	.4817	96.93	96.70	100.00	72,238	.0148		
Randleman	4,189	3,525,139	69.42	2,919,530	57.49	4,753,666	2014/2019	394,514,738	.6300	96.47	.6078	99.42	99.37	100.00	14,415	.0037		
Ranlo	3,549	NR	NR	NR	NR	NR	2015/2019	203,400,605	.4000	97.84	.3914	NR	NR	NR	NR	NR		
Red Oak	3,516	NR	NR	NR	NR	NR	2009/2017	NA	NA	102.24	NA	NA	NA	NA	NA	NA		
River Bend	3,058	2,333,805	161.63	2,333,805	161.63	3,944,719	2016/2020	298,251,053	.3105	100.37	.3116	99.68	99.64	100.00	2,980	.0010		
Rockingham	9,199	3,029,874	31.87	2,864,044	30.12	10,031,294	2016/2020	660,075,321	.4800	100.77	.4837	98.82	98.70	100.00	37,441	.0057		
Rolesville	5,723	3,405,725	51.24	3,094,759	46.56	9,534,675	2016/2020	797,233,121	.4800	99.57	.4779	99.86	99.86	100.00	4,754	.0006		
Roxboro	8,238	3,294,502	36.55	3,053,918	33.88	4,192,826	2013/2021	709,431,983	.6600	100.68	.6645	98.77	98.62	100.00	61,545	.0087		
Rural Hall	3,100	2,866,877	111.31	2,784,767	108.12	3,087,634	2013/2017	383,508,969	.3100	97.64	.3027	99.41	99.37	100.00	6,976	.0018		
Rutherfordton	4,169	2,115,365	49.18	1,890,555	43.95	3,273,385	2012/2019	331,597,865	.5670	101.89	.5777	97.91	97.71	100.00	39,463	.0119		
Saint James	4,580	3,064,703	139.67	3,064,703	139.67	3,093,765	2015/2019	1,536,077,319	.0500	97.52	.0488	99.74	99.72	100.00	2,037	.0001		
Sawmills	5,156	5,482,814	375.97	5,156,521	353.60	9,662,680	2013/2021	261,205,413	.2000	96.43	.1929	96.19	95.56	100.00	19,540	.0075		
Shallotte	4,462	6,770,540	164.94	6,731,540	163.99	11,606,254	2015/2019	656,303,689	.3500	97.52	.3413	97.45	97.29	100.00	59,375	.0090		
Siler City	8,635	3,100,446	50.92	2,628,320	43.16	6,483,500	2009/2017	430,231,411	.4800	96.33	.4624	98.16	97.97	99.90	38,185	.0089		
Southern Shores	2,952	3,855,764	65.69	3,855,764	65.69	4,669,912	2013/2021	1,343,281,240	.2200	92.42	.2033	99.57	99.56	100.00	12,637	.0009		
Spencer	3,279	2,741,743	91.77	2,214,479	74.12	2,851,112	2015/2019	204,180,829	.6550	97.93	.6414	97.30	97.04	100.00	36,146	.0177		
Spindale	4,322	2,501,075	92.95	2,337,354	86.86	4,678,974	2012/2019	192,829,337	.6830	101.89	.6959	94.78	94.19	100.00	66,067	.0343		
Stanley	3,710	1,514,205	52.76	1,303,886	45.43	3,180,612	2015/2019	268,527,285	.5400	97.84	.5283	99.11	99.00	100.00	13,086	.0049		
Stokesdale	5,604	2,744,107	1,114.68	2,744,107	1,114.68	4,308,171	2012/2017	NA	NA	97.77	NA	NA	NA	NA	NA	NA		
Sunset Beach	4,128	6,600,654	88.84	6,380,482	85.87	8,225,963	2015/2019	1,557,705,765	.1600	97.52	.1560	98.60	98.55	100.00	34,955	.0022		
Swansboro	2,948	1,923,680	67.07	1,910,342	66.61	2,637,328	2014/2018	433,374,666	.3500	99.98	.3499	97.86	98.10	94.73	32,874	.0076		
Sylva	2,743	3,755,048	121.13	3,659,910	118.06	7,131,773	2016/2021	418,465,679	.4250	105.26	.4474	97.89	97.80	100.00	37,649	.0090		
Tabor City	4,259	1,734,659	71.16	1,734,659	71.16	4,089,945	2013/2021	162,517,754	.6700	95.35	.6388	96.79	96.45	100.00	31,422	.0193		

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, 2017

Municipality	Pop	General Fund				Unit-Wide											
		Fund Balance Available	FBA As % GF Exp	Fund FBA		Cash and Invest (1)	Latest Yr/ Next Yr Of Reval (2)	January 1, 2016 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2016-17 Tax Rate Adjusted	Percent Collected			2016-17 Amount Uncoll	Tax Rate Equiv	
				Balance Available Without Powell Bill	Without Powell Bill As % GF Exp							2016-17 All Property	Excluding Motor Vehicles	Motor Vehicles Only			
2,500-9,999 continued																	
Tobaccoville	2,517	\$2,227,263	418.83	\$1,463,029	275.12	\$2,253,901	2013/2017	\$190,333,247	.0500	97.64	.0488	99.11	98.98	100.00	\$846	.0004	
Trent Woods	4,014	3,871,355	177.69	3,482,992	159.86	3,907,758	2016/2020	578,948,987	.1700	100.37	.1706	99.76	99.74	100.00	2,370	.0004	
Trinity	6,638	5,976,026	224.71	5,607,824	210.86	8,279,440	2014/2019	559,715,612	.1000	96.47	.0965	99.21	99.12	99.96	4,349	.0008	
Troutman	2,669	935,574	26.71	931,195	26.58	1,124,422	2015/2019	398,482,246	.5200	95.96	.4990	99.97	99.97	100.00	610	.0002	
Troy	3,222	1,482,873	49.67	1,146,529	38.41	2,598,559	2012/2020	216,012,641	.4600	100.74	.4634	97.30	97.01	100.00	26,928	.0125	
Unionville	6,578	2,568,777	885.35	2,568,777	885.35	2,590,092	2015/2019	548,980,148	.0200	95.33	.0191	98.22	97.94	100.00	1,851	.0003	
Valdese	4,471	1,464,683	28.26	1,447,592	27.93	6,731,868	2013/2019	370,609,869	.5450	95.92	.5228	94.20	93.73	100.00	115,344	.0311	
Wadesboro	5,503	2,258,914	54.21	1,997,582	47.94	5,286,556	2010/2018	331,456,219	.5560	99.44	.5529	94.29	93.67	100.00	105,207	.0317	
Walkertown	5,068	4,051,577	192.43	3,436,161	163.20	4,128,858	2013/2017	416,149,977	.2000	97.64	.1953	98.80	98.67	100.00	9,959	.0024	
Wallace	3,940	1,649,786	43.84	1,456,374	38.70	4,598,946	2009/2017	245,028,284	.5900	90.42	.5335	93.08	92.55	100.00	100,688	.0411	
Wallburg	3,125	2,559,566	267.27	2,559,566	267.27	3,206,436	2015/2023	270,027,728	.0500	99.43	.0497	97.93	97.70	100.00	2,763	.0010	
Warsaw	3,059	983,393	35.81	890,234	32.42	3,129,022	2009/2017	187,852,820	.5500	90.42	.4973	96.12	95.80	100.00	38,128	.0203	
Weaverville	3,858	5,591,623	96.23	5,589,572	96.19	8,669,350	2013/2017	678,032,410	.4400	84.55	.3720	99.88	99.87	100.00	3,611	.0005	
Wendell	6,533	6,605,101	137.37	6,560,779	136.45	7,881,746	2016/2020	529,989,981	.4900	99.57	.4879	99.78	99.75	100.00	5,850	.0011	
Wentworth	2,753	1,106,871	201.26	1,106,871	201.26	1,265,449	2011/2019	NA	NA	105.20	NA	NA	NA	NA	NA	NA	
Wesley Chapel	8,628	1,175,873	230.47	1,175,873	230.47	1,396,487	2015/2019	970,714,122	.0165	95.33	.0157	99.80	99.78	100.00	316	.0000	
Whispering Pines	3,351	1,832,541	54.61	1,832,541	54.61	2,312,341	2015/2019	490,508,657	.3700	99.70	.3689	99.94	99.93	100.00	1,179	.0002	
Whiteville	5,344	3,848,098	73.66	3,326,355	63.67	6,816,794	2013/2021	489,993,091	.5125	95.35	.4887	98.90	98.81	99.86	26,015	.0053	
Wilkesboro	3,705	NR	NR	NR	NR	NR	2013/2019	745,101,595	.4800	93.23	.4475	NR	NR	NR	NR	NR	
Williamston	5,542	NR	NR	NR	NR	NR	2009/2017	377,541,319	.7400	109.18	.8079	NR	NR	NR	NR	NR	
Wilson's Mills	2,568	949,862	98.99	563,528	58.73	838,551	2011/2019	152,754,747	.4200	95.74	.4021	99.90	99.89	100.00	638	.0004	
Wingate	3,603	958,518	80.37	793,147	66.50	1,677,764	2015/2019	130,025,235	.4200	95.33	.4004	98.66	98.48	100.00	7,398	.0057	
Woodfin	6,589	2,628,833	85.47	2,462,560	80.06	2,743,807	2013/2017	641,161,076	.3050	84.55	.2579	99.87	99.86	100.00	2,557	.0004	
Wrightsville Beach	2,509	9,583,083	93.43	9,514,553	92.76	19,921,291	2012/2017	2,488,130,453	.1330	90.16	.1199	99.70	99.70	100.00	9,803	.0004	
Yadkinville	2,938	2,014,811	84.22	1,972,429	82.45	4,576,347	2009/2017	274,425,607	.4200	102.01	.4284	97.43	97.18	100.00	29,639	.0108	
Zebulon	4,796	8,480,782	99.60	8,303,294	97.52	8,808,133	2016/2020	960,197,357	.5750	99.57	.5725	99.61	99.63	99.34	21,259	.0022	

Total	\$	380,921,618	\$	358,507,907	\$	691,848,818	\$	69,938,263,769	\$	3,274,414
-------	----	-------------	----	-------------	----	-------------	----	----------------	----	-----------

Group Statistics:
2,500-9,999

Range:

Lowest	93,166	1.49	(15,331)	(0.25)	.0165	84.55	.0157	88.33	87.27	94.73
Highest	13,956,408	1114.68	13,931,304	1114.68	.8100	113.62	.9203	100.00	100.00	100.00
Average	3,283,807	76.65	3,090,585	72.14	.3416	96.76	.3305	98.57	98.46	99.92
Median	2,670,752	76.19	2,462,842	68.48						

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, 2017

Municipality	Pop	General Fund				Unit-Wide											
				Fund	FBA	Cash and Invest (1)	Latest Yr/ Next Yr Of Reval (2)	January 1, 2016 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2016-17 Tax Rate Adjusted	Percent Collected			2016-17 Amount Uncoll	Tax Rate Equiv	
		Fund	FBA	Balance	Without							2016-17 All Property	Excluding Motor Vehicles	Motor Vehicles Only			
		Balance Available	As % GF Exp	Available Without Powell Bill	Powell Bill As % GF Exp												
1,000-2,499																	
Alamance	1,068	\$1,896,961	774.45	\$1,685,706	688.20	\$2,154,369	2009/2017	\$101,740,626	.2000	103.89	.2078	99.41	99.34	100.00	\$1,207	.0012	
Andrews	1,819	313,761	16.47	280,690	14.73	469,179	2012/2020	116,628,775	.5150	100.55	.5178	93.24	92.66	100.00	40,078	.0344	
Atlantic Beach	1,501	2,827,858	34.38	2,584,031	31.42	4,493,191	2015/2019	1,571,525,159	.1650	99.12	.1635	99.81	99.81	100.00	4,873	.0003	
Badin	1,979	682,876	90.86	245,789	32.70	700,356	2013/2017	55,085,626	.4100	90.73	.3720	95.26	94.55	99.97	10,733	.0195	
Banner Elk	1,168	1,561,329	85.56	1,561,329	85.56	3,269,643	2014/2018	204,116,307	.5800	91.46	.5305	98.50	98.44	100.00	18,099	.0089	
Bayboro	1,250	167,407	82.98	114,928	56.96	178,691	2012/2020	38,122,350	.2250	92.90	.2090	91.38	90.36	100.00	7,080	.0186	
Belville	2,203	769,734	58.78	494,347	37.75	785,649	2015/2019	203,680,084	.0900	97.52	.0878	98.41	98.26	100.00	2,918	.0014	
Bethel	1,560	740,796	73.84	725,449	72.31	801,639	2016/2020	61,905,746	.6600	100.32	.6621	97.39	96.91	100.00	10,668	.0172	
Beulaville	1,336	311,989	30.63	311,884	30.62	1,744,072	2009/2017	95,610,670	.4400	90.42	.3978	94.71	94.23	100.00	22,569	.0236	
Biltmore Forest	1,420	2,997,204	81.13	2,997,204	81.13	3,188,167	2013/2017	650,780,801	.3950	84.55	.3340	99.94	99.94	100.00	1,436	.0002	
Biscoe	1,698	2,239,275	149.57	2,195,271	146.63	3,385,127	2012/2020	135,071,826	.5600	100.74	.5641	96.42	96.07	100.00	27,749	.0205	
Bladenboro	1,739	342,455	24.05	324,443	22.79	573,939	2015/2023	87,475,542	.6400	99.94	.6396	93.50	92.52	100.00	35,765	.0409	
Blowing Rock	1,307	3,580,769	53.48	3,580,769	53.48	7,008,328	2014/2022	1,119,192,586	.3400	99.36	.3378	99.15	99.13	100.00	32,510	.0029	
Boonville	1,220	510,763	68.14	481,221	64.20	1,174,309	2009/2017	78,497,076	.4600	102.01	.4692	97.76	97.50	100.00	8,261	.0105	
Broadway	1,276	922,630	116.20	718,302	90.46	1,628,581	2013/2019	87,040,720	.4900	97.86	.4795	99.18	99.22	98.85	3,532	.0041	
Brunswick	1,126	808,444	221.69	808,444	221.69	1,004,496	2013/2021	21,062,516	.4500	95.35	.4291	97.15	96.40	99.61	2,545	.0121	
Bryson City	1,527	1,863,991	123.54	1,808,892	119.89	2,692,157	2013/2021	153,281,099	.3500	103.65	.3628	98.20	98.10	100.00	9,868	.0064	
Burnsville	1,704	1,317,641	78.02	1,229,967	72.83	2,625,384	2016/2024	172,876,403	.5050	99.39	.5019	97.88	97.74	100.00	18,198	.0105	
Calabash	1,972	1,374,659	118.10	1,374,659	118.10	1,500,401	2015/2019	272,829,782	.0875	97.52	.0853	95.32	95.02	100.00	11,263	.0041	
Cape Carteret	2,180	1,050,209	68.45	1,022,406	66.63	1,098,341	2015/2019	409,693,261	.1525	99.12	.1512	99.08	99.02	100.00	7,465	.0018	
Carthage	2,341	1,418,016	56.90	1,333,495	53.51	2,100,262	2015/2019	229,480,363	.4950	99.70	.4935	99.54	99.49	100.00	6,587	.0029	
Cedar Point	1,432	1,305,175	210.18	1,173,531	188.98	1,333,498	2015/2019	377,268,298	.0625	99.12	.0620	96.56	96.33	100.00	7,873	.0021	
Chadbourn	1,805	1,768,298	145.34	1,639,458	134.75	3,304,876	2013/2021	83,078,814	.6200	95.35	.5912	93.55	92.59	100.00	31,673	.0381	
Claremont	1,457	3,021,254	110.68	2,929,690	107.32	5,007,158	2015/2019	383,328,134	.4900	99.09	.4855	99.71	99.70	100.00	5,483	.0014	
Clyde	1,257	1,317,231	172.04	1,241,477	162.14	2,503,029	2011/2017	83,275,491	.4300	98.62	.4241	96.78	96.39	100.00	11,197	.0134	
Coats	2,301	1,114,501	78.91	1,015,416	71.89	1,960,064	2009/2017	101,230,028	.5900	104.73	.6179	99.73	99.69	100.00	1,662	.0016	
Connelly Springs	1,650	1,589,038	400.37	1,446,878	364.55	1,712,150	2013/2019	NR	.0500	95.92	.0480	96.50	96.18	100.00	2,008	NR	
Denton	1,612	1,133,681	69.86	1,132,540	69.79	1,901,909	2015/2023	123,362,743	.6000	99.43	.5966	96.17	95.85	100.00	28,399	.0230	
Dobson	1,592	1,493,972	110.30	1,330,262	98.22	2,637,954	2016/2020	147,726,737	.3800	99.63	.3786	99.15	99.08	100.00	4,811	.0033	
East Spencer	1,520	496,052	40.80	262,800	21.61	1,046,206	2015/2019	112,458,107	.6300	97.93	.6170	94.59	94.27	100.00	38,711	.0344	
Ellerbe	1,016	911,535	89.21	745,980	73.01	1,132,868	2016/2020	41,660,111	.5500	100.77	.5542	93.85	93.15	100.00	14,125	.0339	
Elm City	1,269	300,966	25.28	229,113	19.25	347,382	2016/2024	65,445,729	.6300	100.78	.6349	95.11	95.12	95.08	21,305	.0326	
Four Oaks	2,039	406,554	24.67	406,554	24.67	1,336,245	2011/2019	191,365,586	.4200	95.74	.4021	99.94	99.93	100.00	492	.0003	
Foxfire Village	1,047	1,312,349	144.91	1,222,349	134.97	2,112,147	2015/2019	163,527,041	.3800	99.70	.3789	99.43	99.38	100.00	3,585	.0022	
Franklinton	2,045	1,286,154	92.15	1,112,114	79.68	1,294,821	2012/2018	104,167,779	.7200	92.69	.6674	97.09	96.78	99.50	21,982	.0211	
Franklinville	1,196	NR	NR	NR	NR	NR	2014/2019	40,752,999	.4550	96.47	.4389	NR	NR	NR	NR	NR	
Garysburg	1,007	273,043	44.45	268,460	43.70	287,644	2015/2019	30,088,598	.6000	100.35	.6021	87.40	85.05	100.00	22,601	.0751	
Gaston	1,114	191,312	30.38	191,312	30.38	200,953	2015/2019	44,178,594	.5000	100.35	.5018	87.12	85.10	100.00	28,554	.0646	
Glen Alpine	1,550	663,192	74.18	603,395	67.50	765,118	2013/2019	90,992,883	.4050	95.92	.3885	98.93	98.78	100.00	3,685	.0040	
Green Level	2,115	575,720	64.80	409,206	46.05	1,214,161	2009/2017	69,444,503	.3600	103.89	.3740	93.77	92.56	100.00	15,910	.0229	
Haw River	2,385	1,336,002	62.61	937,692	43.95	2,588,435	2009/2017	151,488,256	.4800	103.89	.4987	98.59	98.44	99.90	10,289	.0068	
Hemby Bridge	1,559	NR	NR	NR	NR	NR	2015/2019	NA	NA	95.33	NA	NA	NA	NA	NA	NA	
Hildebran	1,977	1,600,536	127.59	1,477,428	117.77	2,830,269	2013/2019	156,465,590	.1500	95.92	.1439	99.45	99.40	100.00	1,302	.0008	
Holly Ridge	1,573	1,523,703	61.34	1,389,557	55.94	1,620,811	2014/2018	282,101,076	.4150	99.98	.4149	97.56	97.38	100.00	28,739	.0102	
Jefferson	1,560	2,530,871	217.42	2,526,549	217.05	7,372,661	2015/2019	150,546,666	.3600	104.43	.3759	94.93	94.52	100.00	27,585	.0183	
Jonesville	2,253	502,431	31.77	424,680	26.86	876,867	2009/2017	175,232,501	.4500	102.01	.4590	97.83	97.53	100.00	18,047	.0103	
Kenly	1,375	NR	NR	NR	NR	NR	2011/2019	129,461,812	.6100	95.74	.5840	NR	NR	NR	NR	NR	

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, 2017

Municipality		Pop		General Fund		Unit-Wide												
				Fund		FBA												
				Balance Available Without	Powell Bill	Without	Powell Bill	Cash and Invest (1)	Latest Yr/ Next Yr Of Reval (2)	January 1, 2016 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2016-17 Tax Rate Adjusted	Percent Collected			2016-17 Amount Uncoll	Tax Rate Equiv
		Fund Balance Available	FBA As % GF Exp	Balance Available Without	Powell Bill	Without	Powell Bill							2016-17 All Property	Excluding Motor Vehicles	Motor Vehicles Only		
1,000-2,499 continued																		
Kure Beach		2,193		\$3,857,950	74.87	\$3,567,894	69.25	\$6,913,100	2012/2017	\$832,394,819	.2850	90.16	.2570	99.44	99.43	100.00	\$13,186	.0016
Lake Lure		1,214		1,704,558	37.02	1,704,558	37.02	2,313,729	2012/2019	864,061,176	.2760	101.89	.2812	98.58	98.56	100.00	33,508	.0039
Lake Waccamaw		1,466		921,825	87.67	794,741	75.58	2,280,526	2013/2021	272,470,453	.2000	95.35	.1907	99.24	99.20	100.00	4,096	.0015
Laurel Park		2,241		1,375,939	52.00	1,375,939	52.00	2,109,073	2015/2019	381,764,155	.4300	94.30	.4055	99.36	99.33	99.80	10,425	.0027
Madison		2,203		2,643,285	90.14	2,520,460	85.95	3,893,255	2011/2019	221,737,567	.7300	105.20	.7680	99.04	98.97	100.00	15,770	.0071
Maggie Valley		1,382		2,520,466	97.77	2,381,201	92.37	4,432,367	2011/2017	416,905,819	.3900	98.62	.3846	97.15	97.04	99.57	46,592	.0112
Manteo		1,563		4,615,857	128.73	4,555,170	127.04	7,328,684	2013/2021	555,503,900	.3700	92.42	.3420	98.93	98.89	100.00	22,101	.0040
Mars Hill		2,183		2,527,545	143.01	2,485,161	140.61	5,637,546	2012/2020	121,642,483	.4700	87.51	.4113	97.09	96.83	100.00	15,946	.0131
Marshville		2,484		1,297,837	79.73	1,091,950	67.08	4,182,045	2015/2019	177,312,846	.4800	95.33	.4576	97.87	97.63	100.00	18,922	.0107
Maxton		2,354		1,367,549	74.11	1,294,112	70.13	2,317,440	2010/2018	91,544,658	.8000	99.82	.7986	85.46	83.47	100.00	105,279	.1150
Mayodan		2,427		1,645,146	55.30	1,493,692	50.21	3,747,302	2011/2019	216,072,563	.6300	105.20	.6628	99.11	99.05	100.00	12,325	.0057
Maysville		1,055		5,652	0.84	5,652	0.84	26,728	2014/2022	51,907,554	.4800	97.30	.4670	95.52	94.94	100.00	10,838	.0209
Mount Gilead		1,121		1,240,322	134.84	1,047,116	113.83	2,513,295	2012/2020	90,488,349	.5700	100.74	.5742	94.36	93.83	100.00	29,173	.0322
Mount Pleasant		1,802		1,870,577	127.06	1,769,639	120.20	2,946,506	2016/2020	137,403,720	.5050	99.18	.5009	97.66	97.43	100.00	16,539	.0120
Murphy		1,672		2,999,153	147.10	2,906,520	142.56	5,869,827	2012/2020	222,719,515	.4200	100.55	.4223	94.63	94.35	100.00	50,265	.0226
Navassa		1,815		NR	NR	NR	NR	NR	2015/2019	124,425,319	.2000	97.52	.1950	NR	NR	NR	NR	NR
Norlina		1,083		NR	NR	NR	NR	NR	2009/2017	43,114,133	.6400	123.33	.7893	NR	NR	NR	NR	NR
Norwood		2,398		NR	NR	NR	NR	NR	2013/2017	270,945,283	.3900	90.73	.3538	NR	NR	NR	NR	NR
Oakboro		1,993		1,490,172	116.12	1,354,904	105.58	3,105,449	2013/2017	152,678,792	.4100	90.73	.3720	97.69	97.27	100.00	14,933	.0098
Pilot Mountain		1,501		752,367	47.91	633,544	40.35	1,052,999	2016/2020	141,728,300	.5700	99.63	.5679	99.11	99.01	100.00	7,347	.0052
Pine Knoll Shores		1,361		2,107,344	51.84	2,012,648	49.51	4,973,338	2015/2019	908,538,829	.1970	99.12	.1953	99.91	99.92	99.65	1,560	.0002
Pine Level		1,822		733,190	70.95	581,609	56.28	1,297,002	2011/2019	108,228,261	.4600	95.74	.4404	99.99	99.98	100.00	72	.0001
Pinebluff		1,449		1,206,547	101.20	1,141,811	95.77	1,887,011	2015/2019	105,611,262	.3900	99.70	.3888	99.70	99.66	100.00	1,212	.0011
Princeton		1,242		302,083	30.12	272,840	27.20	671,612	2011/2019	76,262,712	.5500	95.74	.5266	99.95	99.94	100.00	217	.0003
Princeville		2,178		NR	NR	NR	NR	NR	2009/2017	53,212,087	.6100	100.02	.6101	NR	NR	NR	NR	NR
Ramseur		1,688		1,450,020	112.21	1,115,610	86.33	2,919,910	2014/2019	117,201,559	.6700	96.47	.6463	99.58	99.55	99.96	3,268	.0028
Rhodhiss		1,089		747,171	240.83	670,079	215.98	1,113,477	2013/2019	40,060,719	.5500	95.92	.5276	93.99	93.28	100.00	13,383	.0334
Richlands		1,790		859,402	64.23	847,954	63.37	873,683	2014/2018	153,665,168	.3800	99.98	.3799	97.59	97.34	100.00	14,171	.0092
Robbins		1,149		NR	NR	NR	NR	NR	2015/2019	63,223,306	.6200	99.70	.6181	NR	NR	NR	NR	NR
Rockwell		2,161		1,804,317	135.34	1,730,179	129.78	1,880,264	2015/2019	163,711,715	.4200	97.93	.4113	99.07	98.96	100.00	6,432	.0039
Rose Hill		1,673		711,145	61.07	706,967	60.71	2,687,527	2009/2017	63,959,895	.6900	90.42	.6239	95.53	94.87	100.00	19,980	.0312
Roseboro		1,174		1,395,517	106.95	1,392,261	106.70	1,918,244	2011/2019	84,671,055	.6900	102.43	.7068	94.96	94.62	100.00	28,116	.0332
Rowland		1,008		279,346	32.31	279,346	32.31	404,255	2010/2018	48,274,660	.7900	99.82	.7886	90.85	89.95	100.00	33,805	.0700
Rutherford College		1,380		900,977	126.68	900,977	126.68	1,773,170	2013/2019	105,713,324	.1000	95.92	.0959	97.41	97.16	100.00	2,743	.0026
Saint Pauls		2,209		881,859	42.33	623,976	29.95	1,006,354	2010/2018	123,056,210	.6500	99.82	.6488	86.58	85.10	99.68	114,963	.0934
Snow Hill		1,656		1,023,523	88.89	979,925	85.11	2,147,123	2013/2021	109,978,721	.3400	97.37	.3311	97.56	97.21	100.00	9,230	.0084
Sparta		1,787		1,068,613	80.12	993,098	74.46	1,947,036	2015/2023	143,152,914	.3700	106.76	.3950	98.47	98.30	100.00	8,078	.0056
Spring Hope		1,318		902,671	87.05	797,401	76.89	1,185,229	2009/2017	81,372,982	.6300	102.24	.6441	97.25	96.87	100.00	14,581	.0179
Spruce Pine		2,235		3,159,251	157.03	3,159,251	157.03	3,576,124	2014/2018	223,126,067	.5100	104.58	.5334	98.12	98.02	100.00	29,951	.0134
Stanfield		1,570		795,550	103.14	746,253	96.75	1,082,017	2013/2017	122,890,468	.3200	90.73	.2903	96.99	96.55	100.00	11,898	.0097
Stedman		1,084		543,226	93.15	487,810	83.64	1,192,620	2009/2017	99,501,037	.3200	105.08	.3363	99.62	99.56	100.00	1,220	.0012
Stoneville		1,212		592,551	54.56	505,266	46.53	848,281	2011/2019	74,228,352	.6900	105.20	.7259	98.04	97.81	100.00	10,203	.0137
Surf City		2,103		3,999,499	45.81	3,822,511	43.78	19,824,120	2011/2019	1,366,540,946	.4100	96.17	.3943	98.54	98.50	100.00	81,838	.0060
Swepsonville		1,358		2,929,399	1,882.04	2,929,399	1,882.04	4,781,542	2009/2017	NA	NA	103.89	NA	NA	NA	NA	NA	NA
Taylorsville		2,265		324,726	18.72	322,444	18.59	2,331,399	2015/2023	182,593,796	.3400	94.83	.3224	95.40	95.08	100.00	28,597	.0157
Tryon		1,760		NR	NR	NR	NR	NR	2009/2017	175,647,703	.5708	96.77	.5524	NR	NR	NR	NR	NR

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, 2017

Municipality		Pop		General Fund		Unit-Wide												
				Fund Balance Available	FBA As % GF Exp	Fund Balance Without Powell Bill	FBA Without Powell Bill As % GF Exp	Cash and Invest (1)	Latest Yr/ Next Yr Of Reval (2)	January 1, 2016 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2016-17 Tax Rate Adjusted	Percent Collected			2016-17 Amount Uncoll	Tax Rate Equiv
														2016-17 All Property	Excluding Motor Vehicles	Motor Vehicles Only		
1,000-2,499 continued																		
Walnut Cove	1,401	\$841,830	94.48	\$756,571	84.91	\$2,051,822	2013/2017	\$113,728,873	.4000	98.96	.3958	98.13	97.96	100.00	\$8,552	.0075		
Weldon	1,555	NR	NR	NR	NR	NR	2015/2019	168,491,090	.7700	97.39	.7499	NR	NR	NR	NR	NR		
West Jefferson	1,297	1,711,582	85.32	1,672,814	83.38	2,897,456	2015/2019	280,738,718	.4200	104.43	.4386	98.29	98.23	100.00	20,182	.0072		
Yanceyville	2,051	1,371,802	175.58	1,141,960	146.16	3,047,182	2016/2020	99,631,346	.3300	100.22	.3307	98.59	98.52	100.00	4,600	.0046		
Youngsville	1,348	1,020,768	50.84	988,684	49.24	1,227,947	2012/2018	160,695,938	.6600	92.69	.6118	97.18	96.92	100.00	29,808	.0185		
Total		\$ 120,852,446		\$ 112,557,564		\$ 220,179,123		\$ 20,168,876,511							\$ 1,559,327			

Group Statistics:
1,000-2,499

Range:																	
Lowest		5,652	0.84	5,652	0.84				.0500	84.55	.0480	85.46	83.47	95.08			
Highest		4,615,857	1,882.04	4,555,170	1,882.04				.8000	123.33	.7986	99.99	99.98	100.00			
Average		1,373,323	80.60	1,279,063	75.07				.3802	97.50	.3707	97.84	97.70	99.90			
Median		1,263,238	82.05	1,102,032	72.92												

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, 2017

Municipality		Pop		General Fund		Unit-Wide												
				Fund		FBA												
				Balance Available	Without Powell Bill	Without Powell Bill	As % GF Exp	Cash and Invest (1)	Latest Yr/ Next Yr Of Reval (2)	January 1, 2016 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2016-17 Tax Rate Adjusted	Percent Collected			2016-17 Amount Uncoll	Tax Rate Equiv
		Fund Balance Available	FBA As % GF Exp	Without Powell Bill	As % GF Exp							2016-17 All Property	Excluding Motor Vehicles	Motor Vehicles Only				
500-999																		
Alliance	788	\$481,222	486.50	\$428,403	433.10	\$483,592	2012/2020	\$54,667,883	.0500	92.90	.0465	95.57	95.00	100.00	\$1,210	.0022		
Ansonville	605	400,930	108.15	343,096	92.55	600,028	2010/2018	27,565,396	.4500	99.44	.4475	81.94	79.64	100.00	22,339	.0810		
Arapahoe	579	84,518	407.96	84,518	407.96	85,238	2012/2020	NA	NA	92.90	NA	NA	NA	NA	NA	NA		
Aulander	836	626,882	86.89	588,634	81.59	1,448,084	2012/2020	35,734,381	.7600	98.25	.7467	95.95	95.31	100.00	11,342	.0317		
Aurora	502	335,204	71.12	311,449	66.08	400,129	2010/2018	24,461,616	.5500	106.14	.5838	93.61	92.72	100.00	8,089	.0331		
Bailey	543	577,845	124.11	564,843	121.32	845,515	2009/2017	32,932,274	.6100	102.24	.6237	98.18	97.85	100.00	3,644	.0111		
Belwood	948	72,691	170.72	72,691	170.72	73,838	2016/2020	NA	NA	100.35	NA	NA	NA	NA	NA	NA		
Bogue	726	389,710	298.66	369,187	282.93	399,405	2015/2019	77,423,156	.0500	99.12	.0496	93.80	93.17	100.00	2,397	.0031		
Bolton	693	180,071	47.60	102,903	27.20	261,101	2013/2021	18,960,703	.6000	95.35	.5721	85.39	82.05	100.00	16,985	.0896		
Calypso	554	589,939	177.42	529,639	159.29	1,238,856	2009/2017	19,454,995	.4700	90.42	.4250	94.86	93.84	100.00	4,116	.0212		
Candor	837	204,738	25.90	132,176	16.72	964,906	2012/2020	71,175,593	.6500	100.74	.6548	97.22	96.97	100.00	12,906	.0181		
Catawba	604	622,033	103.83	555,178	92.67	1,118,318	2015/2019	70,053,048	.4800	99.09	.4756	93.06	92.38	100.00	21,757	.0311		
Chocowinity	827	NR	NR	NR	NR	NR	2010/2018	69,624,542	.4760	106.14	.5052	NR	NR	NR	NR	NR		
Clarkton	812	NR	NR	NR	NR	NR	2015/2023	53,183,958	.6100	99.94	.6096	NR	NR	NR	NR	NR		
Cleveland	886	3,303,356	391.51	3,095,389	366.86	4,966,183	2015/2019	172,737,765	.2800	97.93	.2742	99.52	99.50	100.00	2,150	.0012		
Columbia	841	582,946	112.23	582,946	112.23	3,270,256	2009/2017	59,422,009	.4560	145.86	.6651	96.98	96.77	100.00	8,236	.0139		
Columbus	989	775,961	60.10	617,523	47.83	2,658,900	2009/2017	125,725,734	.4200	96.77	.4064	99.11	99.05	100.00	4,696	.0037		
Conway	828	499,892	98.95	474,072	93.83	1,318,789	2015/2019	52,923,841	.4700	100.35	.4716	96.42	96.02	100.00	8,923	.0169		
Cooleemee	970	615,733	118.24	438,428	84.19	623,983	2013/2017	36,886,501	.4200	100.67	.4228	96.64	96.13	100.00	5,393	.0146		
Dobbins Heights	829	NR	NR	NR	NR	NR	2016/2020	18,911,620	.5000	100.77	.5039	NR	NR	NR	NR	NR		
Dortches	986	2,708,241	1,771.52	2,708,241	1,771.52	2,817,312	2009/2017	NA	NA	102.24	NA	NA	NA	NA	NA	NA		
East Bend	594	519,264	137.17	517,525	136.72	778,498	2009/2017	45,845,252	.4800	102.01	.4896	95.12	94.57	100.00	10,820	.0236		
Ellenboro	882	293,780	122.15	258,009	107.28	1,800,228	2012/2019	26,495,412	.2200	101.89	.2242	94.38	93.36	100.00	3,388	.0128		
Fair Bluff	931	295,627	32.89	295,627	32.89	547,725	2013/2021	42,663,636	.6500	95.35	.6198	94.84	94.14	100.00	14,303	.0335		
Faison	987	832,121	126.40	802,427	121.89	1,633,647	2009/2017	52,345,934	.5300	90.42	.4792	98.57	98.43	100.00	4,018	.0077		
Faith	828	530,856	101.03	378,683	72.07	1,063,121	2015/2019	63,916,946	.4100	97.93	.4015	98.87	98.72	100.00	2,959	.0046		
Fallston	611	604,172	481.98	426,524	340.26	908,222	2016/2020	41,614,534	.0500	100.35	.0502	97.70	97.40	100.00	482	.0012		
Garland	635	539,947	132.22	506,646	124.07	956,810	2011/2019	27,760,638	.7200	102.43	.7375	94.58	93.85	100.00	10,899	.0393		
Gibson	520	231,132	80.16	231,132	80.16	467,895	2011/2019	16,484,425	.6800	106.70	.7256	92.77	91.67	100.00	8,130	.0493		
Grantsboro	692	198,799	153.02	198,799	153.02	199,545	2012/2020	61,048,104	.0500	92.90	.0465	95.64	95.18	100.00	1,184	.0019		
Greenevers	651	406,372	169.91	273,476	114.35	560,451	2009/2017	19,367,544	.3000	90.42	.2713	82.75	79.19	100.00	8,621	.0445		
Grover	715	270,367	54.04	167,289	33.43	539,887	2016/2020	34,703,333	.3900	100.35	.3914	98.38	98.13	100.00	2,206	.0064		
Harmony	549	1,193,753	416.86	1,189,369	415.32	1,662,052	2015/2019	31,726,974	.1000	95.96	.0960	97.36	97.05	100.00	829	.0026		
High Shoals	709	274,997	84.54	235,670	72.45	497,116	2015/2019	27,875,405	.4100	97.84	.4011	97.56	97.14	100.00	2,866	.0103		
Hoffman	563	NR	NR	NR	NR	NR	2016/2020	20,895,833	.2000	100.77	.2015	NR	NR	NR	NR	NR		
Holden Beach	633	1,696,496	50.93	1,696,496	50.93	11,881,733	2015/2019	1,213,014,311	.2200	97.52	.2145	98.56	98.54	100.00	38,511	.0032		
Hot Springs	582	210,916	56.12	180,629	48.06	283,478	2012/2020	42,694,153	.5100	87.51	.4463	97.61	97.25	100.00	5,603	.0131		
Kenansville	817	579,006	71.07	355,346	43.61	2,253,789	2009/2017	75,098,483	.4700	90.42	.4250	97.10	96.84	100.00	10,353	.0138		
Kingstown	679	178,589	132.55	16,831	12.49	199,832	2016/2020	18,338,054	.3500	100.35	.3512	89.30	86.57	100.00	7,001	.0382		
Kittrell	524	255,987	939.64	162,855	597.79	256,349	2016/2024	8,428,703	.1000	102.61	.1026	97.46	97.06	100.00	211	.0025		
Lawndale	605	205,514	131.84	152,644	97.92	562,859	2016/2020	21,415,351	.2300	100.35	.2308	96.35	95.70	100.00	1,825	.0085		
Lewiston-Woodville	520	504,776	231.44	431,609	197.90	548,837	2012/2020	21,271,908	.6000	98.25	.5895	94.58	93.31	100.00	5,862	.0276		
Lilesville	527	309,805	60.77	234,912	46.08	546,664	2010/2018	18,618,836	.4800	99.44	.4773	95.92	95.11	100.00	3,577	.0192		
Littleton	647	482,076	99.23	390,609	80.40	867,466	2015/2019	33,890,922	.8000	97.39	.7791	96.87	96.38	100.00	8,895	.0262		
Magnolia	964	371,104	50.92	309,823	42.51	489,706	2009/2017	26,126,456	.6600	90.42	.5968	87.21	85.05	100.00	23,827	.0912		
Marshall	925	1,487,780	184.15	1,395,346	172.71	1,767,729	2012/2020	94,422,736	.4900	87.51	.4288	96.32	96.13	100.00	16,469	.0174		

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, 2017

Municipality		Pop		General Fund		Unit-Wide												
				Fund Balance Available	FBA As % GF Exp	Fund Balance Without Powell Bill	FBA As % GF Exp	Cash and Invest (1)	Latest Yr/ Next Yr Of Reval (2)	January 1, 2016 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2016-17 Tax Rate Adjusted	Percent Collected			2016-17 Amount Uncoll	Tax Rate Equiv
														2016-17 All Property	Excluding Motor Vehicles	Motor Vehicles Only		
500-999 continued																		
McAdenville	680	\$1,106,800	134.84	\$1,040,064	126.71	\$1,967,255	2015/2019	\$115,545,888	.3000	97.84	.2935	99.44	99.41	100.00	\$2,010	.0017		
Middlesex	810	724,559	126.67	623,428	108.99	1,317,933	2009/2017	53,157,139	.5700	102.24	.5828	96.29	95.84	100.00	11,382	.0214		
Misenheimer	674	619,158	142.34	556,673	127.97	651,948	2013/2017	13,173,164	.2200	90.73	.1996	97.45	97.05	100.00	737	.0056		
Montreat	798	1,813,548	117.34	1,581,767	102.34	2,780,720	2013/2017	237,380,302	.4100	84.55	.3467	100.00	100.00	100.00	0	.0000		
New London	620	2,619,023	500.06	2,465,480	470.74	3,348,549	2013/2017	113,815,334	.1600	90.73	.1452	99.66	99.63	100.00	625	.0005		
Newland	719	478,681	62.50	452,000	59.02	686,756	2014/2018	71,611,705	.5200	91.46	.4756	94.85	94.34	100.00	19,265	.0269		
Newton Grove	569	770,716	154.06	588,477	117.63	1,136,470	2011/2019	64,696,645	.3500	102.43	.3585	98.55	98.38	100.00	3,300	.0051		
North Topsail Beach	768	NR	NR	NR	NR	NR	2014/2018	820,678,391	.3932	99.98	.3931	NR	NR	NR	NR	NR		
Northwest	824	554,242	134.96	465,132	113.26	750,926	2015/2019	49,335,693	.2400	97.52	.2340	91.86	90.89	100.00	9,679	.0196		
Ocean Isle Beach	639	11,734,757	243.08	11,536,238	238.97	17,642,712	2015/2019	1,688,178,901	.1875	97.52	.1829	95.48	95.43	100.00	142,472	.0084		
Old Fort	902	1,787,054	216.17	1,772,051	214.36	2,589,100	2011/2019	112,746,476	.3200	98.01	.3136	98.95	98.90	100.00	3,783	.0034		
Oriental	918	NR	NR	NR	NR	NR	2012/2020	227,748,176	.2200	92.90	.2044	NR	NR	NR	NR	NR		
Ossipee	575	258,783	132.26	258,783	132.26	471,523	2009/2017	24,105,591	.0725	103.89	.0753	99.05	98.98	100.00	441	.0018		
Patterson Springs	622	243,087	422.57	243,087	422.57	264,806	2016/2020	NA	NA	100.35	NA	NA	NA	NA	NA	NA		
Peletier	685	291,857	199.60	249,012	170.30	293,628	2015/2019	77,636,450	.0550	99.12	.0545	94.88	94.51	100.00	2,186	.0028		
Pink Hill	544	639,682	107.14	638,518	106.94	1,476,324	2009/2017	37,521,857	.5500	108.61	.5974	96.34	96.03	100.00	7,630	.0203		
Polkville	547	NR	NR	NR	NR	NR	2016/2020	26,615,120	.0500	100.35	.0502	NR	NR	NR	NR	NR		
Red Cross	761	936,359	695.56	875,744	650.53	936,359	2013/2017	52,900,508	.1600	90.73	.1452	97.71	97.35	100.00	1,959	.0037		
Rich Square	915	NR	NR	NR	NR	NR	2015/2019	42,403,812	.6500	100.35	.6523	NR	NR	NR	NR	NR		
Richfield	638	NR	NR	NR	NR	NR	2013/2017	68,294,002	.2000	90.73	.1815	NR	NR	NR	NR	NR		
Robbinsville	602	501,867	108.48	501,867	108.48	773,842	2015/2019	50,561,196	.6500	99.61	.6475	85.87	85.51	92.93	48,687	.0963		
Roper	576	(6,492)	(1.85)	(14,033)	(3.99)	192,562	2013/2021	17,667,150	.8200	101.51	.8324	84.89	82.67	100.00	22,127	.1252		
Rosman	608	438,255	112.05	425,237	108.72	563,200	2016/2020	20,343,844	.4400	99.89	.4395	99.78	99.76	100.00	197	.0010		
Saluda	731	652,488	56.32	652,488	56.32	936,778	2009/2017	105,312,013	.6050	96.77	.5855	99.37	99.33	100.00	4,038	.0038		
Seaboard	597	96,004	46.82	46,804	22.83	633,275	2015/2019	24,461,407	.5000	100.35	.5018	83.12	79.37	100.00	18,870	.0771		
Sedalia	642	341,519	174.61	287,995	147.25	366,914	2012/2017	50,950,356	.2750	97.77	.2689	93.91	93.42	99.18	8,543	.0168		
Star	887	551,926	100.30	398,725	72.46	629,445	2012/2020	47,126,191	.6100	100.74	.6145	96.33	95.89	100.00	10,617	.0225		
Stem	588	NR	NR	NR	NR	NR	2010/2018	55,552,504	.4500	98.80	.4446	NR	NR	NR	NR	NR		
Taylortown	752	501,863	79.24	286,567	45.25	638,186	2015/2019	113,129,772	.4000	99.70	.3988	99.59	99.57	100.00	1,835	.0016		
Vanceboro	994	NR	NR	NR	NR	NR	2016/2020	54,054,839	.5300	100.37	.5320	NR	NR	NR	NR	NR		
Varnamtown	633	1,400,857	1,016.34	1,400,857	1,016.34	1,400,857	2015/2019	44,282,264	.0500	97.52	.0488	95.30	94.64	100.00	1,052	.0024		
Vass	770	521,787	69.06	499,152	66.07	549,361	2015/2019	74,197,672	.4900	99.70	.4885	99.02	98.93	100.00	3,533	.0048		
Wade	555	252,038	82.40	82,867	27.09	577,201	2009/2017	40,542,609	.2500	105.08	.2627	98.75	98.58	100.00	1,263	.0031		
Wagram	830	717,338	185.46	670,360	173.32	1,085,983	2011/2019	28,779,504	.6500	106.70	.6936	89.26	87.31	100.00	20,246	.0703		
Walnut Creek	839	822,012	69.62	779,548	66.03	1,527,192	2011/2019	175,058,433	.3775	99.82	.3768	99.13	99.04	100.00	5,828	.0033		
Warrenton	834	662,722	67.80	633,217	64.78	1,267,537	2009/2017	74,604,160	.6100	123.33	.7523	98.37	98.25	100.00	7,259	.0097		
Whitakers	708	494,419	97.43	439,692	86.65	785,458	2009/2017	36,802,818	.7200	100.02	.7201	95.09	94.52	100.00	13,032	.0354		
White Lake	857	1,350,542	83.07	1,269,350	78.08	3,050,748	2015/2023	280,696,352	.2400	99.94	.2399	97.63	97.54	100.00	15,896	.0057		
Whitsett	604	586,268	492.07	586,268	492.07	703,894	2012/2017	53,491,668	.1500	97.77	.1467	98.17	97.95	100.00	1,469	.0027		
Winfall	606	161,025	29.97	153,234	28.52	235,987	2016/2024	42,981,407	.5400	99.20	.5357	94.62	94.15	100.00	12,470	.0290		
Winton	728	866,402	208.14	772,639	185.61	1,715,731	2011/2019	37,616,447	.6500	113.62	.7385	86.81	85.02	100.00	32,467	.0863		
Woodland	757	739,002	246.67	695,304	232.08	1,315,759	2015/2019	22,568,441	.6450	100.35	.6473	90.73	89.05	100.00	13,702	.0607		

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, 2017

		General Fund				Unit-Wide											
		Fund Balance Available FBA As % GF Exp		Fund Balance Without Powell Bill FBA As % GF Exp		Cash and Invest (1) Latest Yr/ Next Yr Of Reval (2) January 1, 2016 Assessed Valuation (3) Tax Rate (4) Assess -to-Sales Ratio 2016-17 Tax Rate Adjusted							Percent Collected			2016-17 Amount Uncoll 2016-17 Tax Rate Equiv	
													2016-17 All Property	Excluding Motor Vehicles	Motor Vehicles Only		
Municipality	Pop	Fund Balance Available	FBA As % GF Exp	Fund Balance Without Powell Bill	FBA As % GF Exp	Cash and Invest (1)	Latest Yr/ Next Yr Of Reval (2)	January 1, 2016 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2016-17 Tax Rate Adjusted	2016-17 All Property	Excluding Motor Vehicles	Motor Vehicles Only	2016-17 Amount Uncoll	2016-17 Tax Rate Equiv	
500-999 continued																	
Total		\$ 61,755,296		\$ 56,722,184		\$ 110,112,991		\$ 8,456,235,099							\$ 775,622		

Group Statistics:
500-999

Range:																
Lowest		(6,492)	(1.85)	(14,033)	(3.99)				.0500	84.55	.0465	81.94	79.19	92.93		
Highest		11,734,757	1,771.52	11,536,238	1,771.52				.8200	145.86	.8324	100.00	100.00	100.00		
Average		802,017	139.07	736,652	127.73				.3230	97.81	.3159	96.45	96.21	99.91		
Median		521,787	122.15	439,692	108.48											

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, 2017

Municipality		Pop		General Fund		Unit-Wide										2016-17 All Property		2016-17 Amount Uncoll		Tax Rate Equiv					
				Fund		FBA		Cash and Invest (1)		Latest Yr/ Next Yr Of Reval (2)		January 1, 2016 Assessed Valuation (3)		Tax Rate (4)								Assess -to-Sales Ratio		2016-17 Tax Rate Adjusted	
				Balance Available Without Powell Bill	FBA As % GF Exp	Without Powell Bill	As % GF Exp																		
Below 500																									
Askewville	233	NR	NR	NR	NR	NR	2012/2020	13,992,914	.1500	98.25	.1474	NR	NR	NR	NR	NR	NR								
Atkinson	336	724,994	177.94	682,770	167.57	850,070	2011/2019	13,126,660	.3700	96.17	.3558	95.46	94.16	100.00	2,450	.0187									
Autryville	199	290,643	268.48	252,190	232.96	367,492	2011/2019	11,595,288	.5000	102.43	.5122	95.12	94.30	100.00	2,754	.0238									
Bakersville	470	614,648	55.96	605,908	55.16	652,057	2014/2018	30,679,142	.4100	104.58	.4288	98.17	97.94	100.00	2,264	.0074									
Bald Head Island	175	6,854,327	66.41	6,854,327	66.41	10,951,954	2015/2019	1,104,097,019	.6663	97.52	.6498	99.42	99.42	100.00	44,673	.0040									
Bath	240	89,881	42.14	89,881	42.14	190,528	2010/2018	49,911,713	.1800	106.14	.1911	98.51	98.43	100.00	1,358	.0027									
Bear Grass	73	151,999	277.25	139,674	254.77	151,999	2009/2017	5,652,158	.2700	109.18	.2948	99.61	99.55	100.00	59	.0010									
Beech Mountain	332	6,760,802	130.69	6,742,110	130.33	11,964,965	2014/2022	534,105,127	.7320	99.36	.7273	98.12	98.09	100.00	73,287	.0137									
Bethania	324	319,718	139.73	264,804	115.73	321,832	2013/2017	34,310,092	.3000	97.64	.2929	99.46	99.40	100.00	558	.0016									
Boardman	155	30,798	29.56	15,972	15.33	162,190	2013/2021	6,824,704	.0500	95.35	.0477	92.31	91.71	100.00	251	.0037									
Bolivia	159	741,552	1,948.27	727,171	1,910.49	742,879	2015/2019	13,791,204	.0500	97.52	.0488	92.21	91.36	100.00	535	.0039									
Bridgeton	463	429,255	84.00	396,824	77.66	687,527	2016/2020	57,545,577	.5000	100.37	.5019	97.75	97.62	100.00	6,399	.0111									
Brookford	374	584,079	190.85	578,716	189.09	644,042	2015/2019	18,095,897	.5200	99.09	.5153	92.87	91.86	100.00	6,710	.0371									
Bunn	347	600,498	186.69	587,298	182.58	1,442,917	2012/2018	24,554,102	.6900	92.69	.6396	97.59	97.28	100.00	4,108	.0167									
Cameron	331	404,598	193.52	299,970	143.48	576,559	2015/2019	18,038,954	.5750	99.70	.5733	99.57	99.53	100.00	444	.0025									
Casar	298	NR	NR	NR	NR	NR	2016/2020	16,117,055	.0500	100.35	.0502	NR	NR	NR	NR	NR									
Castalia	255	NR	NR	NR	NR	NR	2009/2017	9,391,508	.3000	102.24	.3067	NR	NR	NR	NR	NR									
Caswell Beach	450	731,368	48.43	731,368	48.43	2,605,781	2015/2019	278,868,949	.2200	97.52	.2145	99.74	99.74	100.00	1,568	.0006									
Cedar Rock	291	226,587	180.18	226,587	180.18	231,975	2013/2021	53,574,169	.1500	96.43	.1446	98.41	98.24	100.00	1,280	.0024									
Cerro Gordo	198	171,718	196.39	81,364	93.06	369,391	2013/2021	7,940,037	.2000	95.35	.1907	92.87	91.59	100.00	1,085	.0137									
Chimney Rock	111	78,442	47.62	78,442	47.62	384,059	2012/2019	54,858,904	.1100	101.89	.1121	97.74	97.70	100.00	1,368	.0025									
Cofield	406	NR	NR	NR	NR	NR	2011/2019	33,247,992	.4500	113.62	.5113	NR	NR	NR	NR	NR									
Colerain	191	305,315	216.01	303,491	214.72	379,184	2012/2020	13,480,394	.4500	98.25	.4421	98.53	98.25	99.86	901	.0067									
Como	91	50,479	205.16	50,479	205.16	51,019	2011/2019	5,460,384	.3000	113.62	.3409	97.35	97.15	100.00	436	.0080									
Conetoe	276	NR	NR	NR	NR	NR	2009/2017	11,898,679	.1900	100.02	.1900	NR	NR	NR	NR	NR									
Cove City	387	222,828	231.69	167,278	173.93	382,142	2016/2020	16,678,359	.2678	100.37	.2688	97.99	97.45	100.00	921	.0055									
Creswell	264	NR	NR	NR	NR	NR	2013/2021	17,921,260	.5000	101.51	.5076	NR	NR	NR	NR	NR									
Crossnore	197	151,866	139.14	140,759	128.97	161,007	2014/2018	10,992,404	.2400	91.46	.2195	95.35	94.67	100.00	1,159	.0105									
Danbury	184	143,238	214.42	115,257	172.54	145,102	2013/2017	11,309,796	.2700	98.96	.2672	98.67	98.55	100.00	404	.0036									
Dillsboro	233	714,418	370.92	690,978	358.75	720,968	2016/2021	42,146,150	.2100	105.26	.2210	92.81	92.48	100.00	7,329	.0174									
Dover	385	159,607	54.02	133,611	45.22	232,472	2016/2020	16,008,194	.3500	100.37	.3513	97.93	97.52	100.00	1,165	.0073									
Dublin	349	801,432	280.90	757,695	265.57	1,155,114	2015/2023	16,893,015	.4900	99.94	.4897	93.55	92.48	100.00	5,334	.0316									
Duck	396	7,347,057	120.79	7,347,057	120.79	10,931,581	2013/2021	1,602,528,798	.2100	92.42	.1941	99.63	99.63	100.00	12,461	.0008									
Earl	268	NR	NR	NR	NR	NR	2016/2020	9,687,608	.1700	100.35	.1706	NR	NR	NR	NR	NR									
East Arcadia	473	133,058	132.51	116,532	116.06	219,197	2015/2023	14,243,864	.3600	99.94	.3598	88.66	86.02	99.88	5,735	.0403									
East Laurinburg	293	NR	NR	NR	NR	NR	2011/2019	5,211,093	.3000	106.70	.3201	NR	NR	NR	NR	NR									
Elk Park	455	279,548	111.48	268,562	107.10	374,978	2014/2018	21,225,979	.3000	91.46	.2744	97.43	96.98	100.00	1,641	.0077									
Eureka	190	112,616	128.45	40,404	46.08	122,389	2011/2019	10,179,065	.7500	99.82	.7487	97.38	96.89	100.00	2,038	.0200									
Everetts	158	131,564	204.90	126,306	196.71	146,426	2009/2017	7,677,118	.4000	109.18	.4367	93.39	91.96	100.00	2,106	.0274									
Falcon	321	211,545	113.12	190,207	101.71	339,750	2009/2017	16,759,018	.1500	105.08	.1576	97.06	96.72	100.00	784	.0047									
Falkland	96	125,866	294.07	93,702	218.92	126,333	2016/2020	4,391,084	.4500	100.32	.4514	99.99	99.99	100.00	2	.0000									
Fontana Dam	23	129,141	89.87	118,832	82.70	820,514	2015/2019	1,503,337	.5540	99.61	.5518	96.63	96.06	100.00	293	.0195									
Forest Hills	378	151,028	82.73	150,128	82.24	151,028	2016/2021	28,680,248	.1500	105.26	.1579	92.13	91.33	100.00	3,418	.0119									
Gatesville	317	NR	NR	NR	NR	NR	2009/2017	35,172,847	.1600	115.96	.1855	NR	NR	NR	NR	NR									
Godwin	138	30,592	36.61	18,502	22.14	123,980	2009/2017	8,388,225	.2400	105.08	.2522	99.20	99.02	100.00	164	.0020									
Goldston	281	575,096	413.44	473,014	340.05	765,045	2009/2017	24,461,615	.1900	96.33	.1830	96.83	96.50	100.00	1,561	.0064									
Grandfather Village	25	89,208	149.29	89,208	149.29	89,208	2014/2018	NA	NA	91.46	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, 2017

Municipality		Pop		General Fund		Unit-Wide												
				Fund Balance Available	FBA As % GF Exp	Fund Balance Without Powell Bill	FBA Without As % GF Exp	Cash and Invest (1)	Latest Yr/ Next Yr Of Reval (2)	January 1, 2016 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2016-17 Tax Rate Adjusted	Percent Collected			2016-17 Amount Uncoll	Tax Rate Equiv
														2016-17 All Property	Excluding Motor Vehicles	Motor Vehicles Only		
Below 500 continued																		
Grimesland	446	\$307,093	100.33	\$262,194	85.66	\$470,283	2016/2020	\$21,682,887	.4800	100.32	.4815	99.03	98.89	100.00	\$1,060	.0049		
Halifax	229	136,266	67.94	111,821	55.76	227,972	2015/2019	11,983,740	.6600	97.39	.6428	99.60	99.54	100.00	309	.0026		
Harrells	203	156,520	129.32	127,570	105.40	162,007	2011/2019	12,974,798	.1900	102.43	.1946	93.30	92.27	100.00	1,659	.0128		
Harrellsville	104	116,283	236.94	101,960	207.76	172,370	2011/2019	6,098,300	.3500	113.62	.3977	96.82	96.44	100.00	685	.0112		
Hassell	84	98,706	514.23	53,988	281.26	98,706	2009/2017	2,547,325	.2500	109.18	.2730	85.79	83.71	100.00	883	.0347		
Hayesville	363	465,707	208.44	371,992	166.50	475,393	2010/2018	37,346,743	.2650	129.47	.3431	97.17	97.02	100.00	2,806	.0075		
Indian Beach	126	616,420	33.77	616,420	33.77	2,056,833	2015/2019	420,647,115	.1950	99.12	.1933	98.50	98.49	100.00	12,331	.0029		
Jackson	480	402,437	105.72	349,134	91.71	686,875	2015/2019	32,283,459	.5950	100.35	.5971	95.28	94.66	100.00	8,067	.0250		
Jamesville	477	458,953	184.60	345,792	139.09	694,678	2009/2017	19,851,168	.7000	109.18	.7643	88.36	86.55	99.03	16,271	.0820		
Kelford	232	198,501	235.84	170,420	202.48	210,826	2012/2020	8,093,638	.3600	98.25	.3537	95.09	94.21	100.00	1,451	.0179		
Lake Santeetlah	43	87,687	45.10	87,663	45.09	269,259	2015/2019	84,211,074	.2250	99.61	.2241	99.35	99.34	100.00	1,222	.0015		
Lansing	156	89,853	70.42	83,965	65.81	142,761	2015/2019	7,740,839	.3500	104.43	.3655	89.00	87.44	100.00	2,947	.0381		
Lasker	120	62,006	156.90	49,937	126.36	62,729	2015/2019	4,116,794	.2500	100.35	.2509	96.30	95.62	100.00	376	.0091		
Lattimore	459	296,078	310.09	162,143	169.82	296,554	2016/2020	16,302,794	.2200	100.35	.2208	98.66	98.45	100.00	489	.0030		
Leggett	58	103,139	527.03	103,139	527.03	104,239	2009/2017	3,788,237	.2500	100.02	.2501	99.16	99.03	100.00	82	.0022		
Linden	126	(79,004)	(44.70)	(103,640)	(58.63)	1,013,931	2009/2017	9,414,057	.2500	105.08	.2627	96.48	95.93	100.00	879	.0093		
Love Valley	121	96,642	144.44	96,642	144.44	96,770	2015/2019	10,277,916	.2500	95.96	.2399	88.01	86.87	100.00	3,098	.0301		
Lumber Bridge	92	348,217	551.53	339,826	538.24	353,323	2010/2018	9,092,266	.3500	99.82	.3494	96.30	95.78	100.00	1,231	.0135		
Macon	116	126,008	263.83	108,933	228.08	127,846	2009/2017	5,356,881	.3000	123.33	.3700	93.88	93.12	100.00	1,158	.0216		
Marietta	175	111,783	351.71	111,783	351.71	111,782	2010/2018	NA	NA	99.82	NA	NA	NA	NA	NA	NA		
McDonald	109	155,668	399.95	138,404	355.59	155,668	2010/2018	3,630,953	.0500	99.82	.0499	94.55	93.68	100.00	95	.0026		
McFarlan	118	184,015	515.90	166,251	466.09	184,016	2010/2018	3,284,512	.2900	99.44	.2884	91.06	89.83	100.00	839	.0255		
Mesic	216	91,997	126.06	71,995	98.66	94,444	2012/2020	14,795,561	.2300	92.90	.2137	86.78	84.37	100.00	5,858	.0396		
Micro	463	133,007	53.26	84,374	33.79	277,762	2011/2019	20,857,318	.5500	95.74	.5266	100.00	100.00	100.00	0	.0000		
Middleburg	133	NR	NR	NR	NR	NR	2016/2024	5,736,012	.4500	102.61	.4617	NR	NR	NR	NR	NR		
Milton	173	77,491	157.88	77,491	157.88	97,938	2016/2020	12,005,831	.3500	100.22	.3508	98.28	98.13	100.00	734	.0061		
Minnesott Beach	481	859,802	597.16	859,802	597.16	859,802	2012/2020	104,253,819	.1300	92.90	.1208	99.04	98.98	100.00	1,291	.0012		
Momeyer	216	235,117	403.76	235,117	403.76	236,078	2009/2017	11,651,677	.1300	102.24	.1329	98.56	98.40	99.32	217	.0019		
Mooresboro	318	205,718	578.80	205,718	578.80	206,535	2016/2020	NA	NA	100.35	NA	NA	NA	NA	NA	NA		
Morven	480	NR	NR	NR	NR	NR	2010/2018	16,002,253	.4700	99.44	.4674	NR	NR	NR	NR	NR		
Norman	138	72,608	135.00	72,608	135.00	73,198	2016/2020	NA	NA	100.77	NA	NA	NA	NA	NA	NA		
Orrum	92	75,361	456.73	75,361	456.73	75,361	2010/2018	NA	NA	99.82	NA	NA	NA	NA	NA	NA		
Pantego	174	482,711	376.23	441,516	344.13	484,948	2010/2018	18,885,014	.1600	106.14	.1698	97.96	97.79	100.00	616	.0033		
Parkton	434	554,832	188.03	497,000	168.44	665,978	2010/2018	24,805,925	.5000	99.82	.4991	93.01	91.86	100.00	8,682	.0350		
Parmele	272	124,554	111.63	102,495	91.86	203,656	2009/2017	9,548,093	.6800	109.18	.7424	80.61	77.68	100.00	12,594	.1319		
Peachland	413	501,643	219.31	433,812	189.65	614,747	2010/2018	18,035,059	.3000	99.44	.2983	94.57	93.59	100.00	2,982	.0165		
Pollocksville	334	181,831	132.96	154,376	112.88	309,304	2014/2022	20,324,566	.3800	97.30	.3697	97.98	97.73	99.97	1,543	.0076		
Powellsville	257	NR	NR	NR	NR	NR	2012/2020	7,965,286	.3300	98.25	.3242	NR	NR	NR	NR	NR		
Proctorville	114	367,722	924.62	346,093	870.24	372,296	2010/2018	4,861,571	.2000	99.82	.1996	91.64	90.29	100.00	720	.0148		
Raynham	94	43,363	166.28	38,152	146.29	43,363	2010/2018	2,560,327	.1000	99.82	.0998	89.26	88.06	100.00	278	.0109		
Rennert	388	512,302	736.88	488,469	702.60	519,287	2010/2018	11,845,316	.1000	99.82	.0998	93.80	92.73	100.00	734	.0062		
Ronda	414	NR	NR	NR	NR	NR	2013/2019	15,402,650	.4000	93.23	.3729	NR	NR	NR	NR	NR		
Roxobel	221	276,708	154.97	253,554	142.00	546,718	2012/2020	9,696,888	.2500	98.25	.2456	94.80	93.87	100.00	1,260	.0130		
Ruth	450	666,261	404.63	659,621	400.60	672,381	2012/2019	31,973,902	.2800	101.89	.2853	96.02	95.65	100.00	3,355	.0105		
Saint Helena	427	539,121	414.34	424,649	326.36	543,103	2011/2019	34,184,755	.0500	96.17	.0481	98.23	98.00	100.00	304	.0009		
Salemburg	431	504,271	162.59	416,729	134.36	1,424,663	2011/2019	31,282,097	.3000	102.43	.3073	99.86	99.84	100.00	135	.0004		
Sandy Creek	285	NR	NR	NR	NR	NR	2015/2019	15,984,712	.2500	97.52	.2438	NR	NR	NR	NR	NR		
Sandyfield	460	404,283	275.71	320,430	218.52	456,656	2013/2021	16,037,115	.3500	95.35	.3337	92.11	90.63	99.79	4,630	.0289		
Saratoga	410	388,442	91.07	359,613	84.31	863,447	2016/2024	23,559,350	.5800	100.78	.5845	98.04	97.83	100.00	2,666	.0113		

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, 2017

Municipality		Pop		General Fund		Unit-Wide												
				Fund Balance Available	FBA As % GF Exp	Fund Balance Without Powell Bill	FBA Without Powell Bill As % GF Exp	Cash and Invest (1)	Latest Yr/ Next Yr Of Reval (2)	January 1, 2016 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2016-17 Tax Rate Adjusted	Percent Collected			2016-17 Amount Uncoll	Tax Rate Equiv
														2016-17 All Property	Excluding Motor Vehicles	Motor Vehicles Only		
Below 500 continued																		
Seagrove	228	197,697	46.35	139,832	32.78	207,209	2014/2019	39,135,724	.4000	96.47	.3859	99.98	99.98	100.00	27	.0001		
Seven Devils	213	967,120	67.89	967,120	67.89	1,205,079	2014/2022	160,781,100	.5100	99.36	.5067	99.15	99.13	100.00	6,946	.0043		
Seven Springs	115	219,099	353.29	190,504	307.18	513,963	2011/2019	4,775,392	.5400	99.82	.5390	95.24	94.67	100.00	1,194	.0250		
Severn	268	1,014,204	372.19	966,622	354.73	1,524,044	2015/2019	61,069,685	.3900	100.35	.3914	98.70	98.61	100.00	3,101	.0051		
Simpson	427	118,705	50.08	101,449	42.80	126,019	2016/2020	21,606,805	.4500	100.32	.4514	92.44	91.34	100.00	7,240	.0335		
Sims	305	NR	NR	NR	NR	NR	2016/2024	18,026,220	.4700	100.78	.4737	NR	NR	NR	NR	NR		
Speed	80	26,960	71.35	22,896	60.59	28,566	2009/2017	3,766,174	.3800	100.02	.3801	76.89	73.37	100.00	3,316	.0880		
Staley	406	545,315	432.59	499,710	396.41	620,582	2014/2019	19,201,570	.1250	96.47	.1206	98.22	97.96	100.00	424	.0022		
Stonewall	283	336,167	737.56	223,971	491.40	337,176	2012/2020	20,673,768	.1500	92.90	.1394	95.06	94.42	100.00	1,551	.0075		
Stovall	426	219,273	102.32	195,537	91.24	587,220	2010/2018	17,555,735	.4900	98.80	.4841	97.94	97.59	100.00	1,718	.0098		
Sugar Mountain	200	1,320,157	89.45	1,320,157	89.45	1,506,231	2014/2018	279,823,960	.4600	91.46	.4207	98.69	98.66	100.00	16,804	.0060		
Tar Heel	122	NR	NR	NR	NR	NR	2015/2023	6,879,757	.3600	99.94	.3598	NR	NR	NR	NR	NR		
Teachey	381	NR	NR	NR	NR	NR	2009/2017	23,565,152	.4500	90.42	.4069	NR	NR	NR	NR	NR		
Topsail Beach	410	2,585,956	102.94	2,565,895	102.15	7,461,367	2011/2019	635,730,129	.3125	96.17	.3005	98.59	98.58	100.00	27,624	.0043		
Trenton	318	519,875	613.27	468,652	552.84	878,257	2014/2022	17,186,305	.3800	97.30	.3697	95.22	94.14	100.00	3,073	.0179		
Turkey	309	109,743	95.82	96,664	84.40	139,238	2011/2019	10,073,431	.2700	102.43	.2766	97.70	97.29	100.00	638	.0063		
Vandemere	253	281,526	185.10	179,835	118.24	281,979	2012/2020	21,545,130	.2300	92.90	.2137	94.91	94.45	100.00	2,534	.0118		
Waco	323	NR	NR	NR	NR	NR	2016/2020	13,596,820	.2000	100.35	.2007	NR	NR	NR	NR	NR		
Washington Park	440	388,493	152.18	275,233	107.81	391,376	2010/2018	53,684,902	.2900	106.14	.3078	99.64	99.62	99.92	556	.0010		
Watha	220	187,383	325.40	143,986	250.04	187,383	2011/2019	9,533,399	.0500	96.17	.0481	94.34	93.36	100.00	221	.0023		
Webster	376	139,836	167.44	139,836	167.44	147,442	2016/2021	54,783,915	.0500	105.26	.0526	99.08	99.01	100.00	253	.0005		
Total		\$ 52,687,041		\$ 49,720,589		\$ 84,700,373		\$ 7,049,193,365							\$ 382,760			

Group Statistics:
Below 500

Range:															
Lowest		(79,004)	(44.70)	(103,640)	(58.63)				.0500	90.42	.0477	76.89	73.37	99.03	
Highest		7,347,057	1948.27	7,347,057	1910.49				.7500	129.47	.7643	100.00	100.00	100.00	
Average		532,192	117.92	497,206	111.28				.3731	97.02	.3620	98.51	98.47	99.96	
Median		219,273	167.44	190,207	144.44										

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, 2017

		General Fund				Unit-Wide											
				Fund	FBA												
				Balance	Without												
		Fund	FBA	Balance	Without							Percent Collected					
		Available	Powell Bill	2016-17	Excluding							Motor					
		Balance	As %	Without	As %	Cash and	Next Yr Of	Assessed	Tax	-to-Sales	Tax Rate	2016-17	All	Motor	Vehicles	2016-17	Tax
Municipality	Pop	Available	GF Exp	Powell Bill	GF Exp	Invest (1)	Reval (2)	Valuation (3)	Rate (4)	Ratio	Adjusted	Property	Property	Vehicles	Only	Uncoll	Equiv

Statewide without Electric Systems

\$ 11,117,616,959 \$ 499,684,054,191 \$ 17,954,382

Range:

Lowest	(79,004)	(44.70)	(103,640)	(58.63)	.0165	84.55	.0157	76.89	73.37	91.25
Highest	212,313,820	1948.27	212,313,820	1910.49	.8200	145.86	.9203	100.00	100.00	100.00
Average	4,129,171	46.56	3,941,608	44.55	.4504	95.12	.4284	99.19	99.16	99.57
Median	1,110,686	93.29	1,024,259	84.36						

Statewide all Units

Range:

\$ 13,183,190,566 \$ 619,231,543,625 \$ 25,582,073

Lowest	(79,004)	(44.70)	(103,640)	(58.63)	.0165	84.55	.0157	76.89	73.37	91.25
Highest	212,313,820	1948.27	212,313,820	1910.49	.8380	145.86	.9203	100.00	100.00	100.00
Average	4,605,935	45.16	4,394,986	43.09	.4575	95.69	.4377	99.08	99.03	99.65
Median	1,328,080	85.51	1,144,245	75.83						

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, 2016.
- (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 as of 3/9/2018