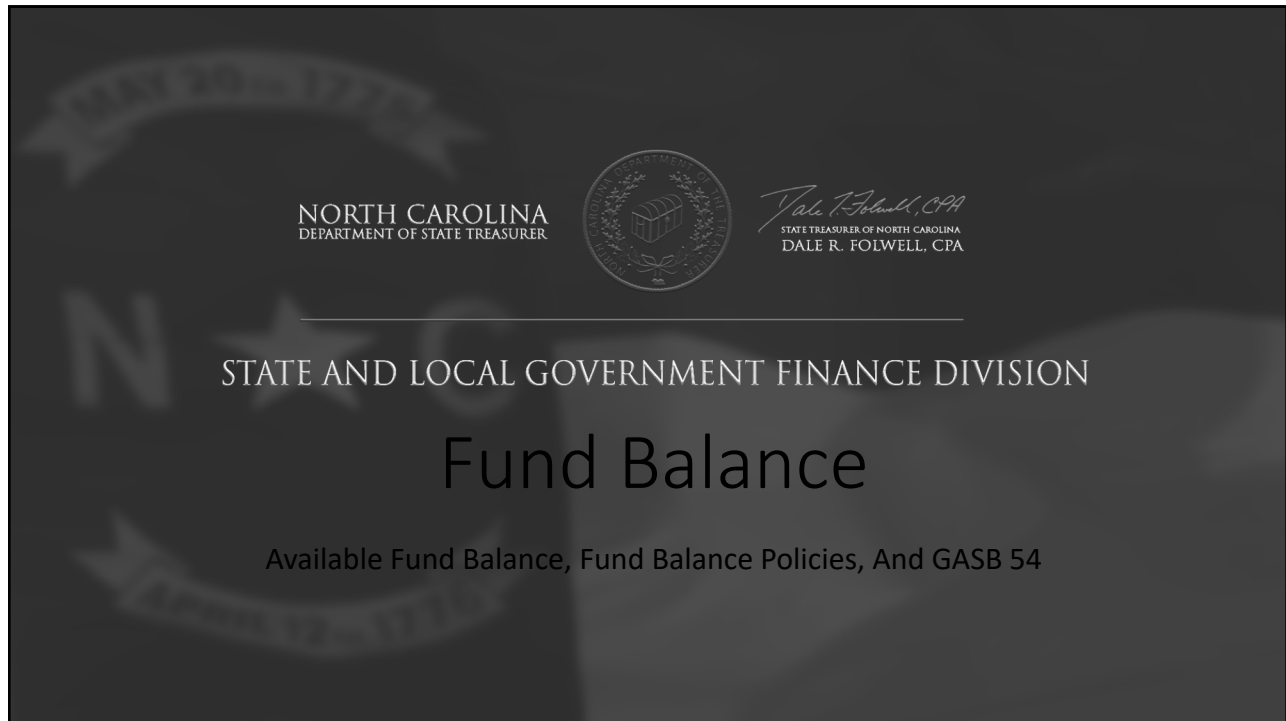
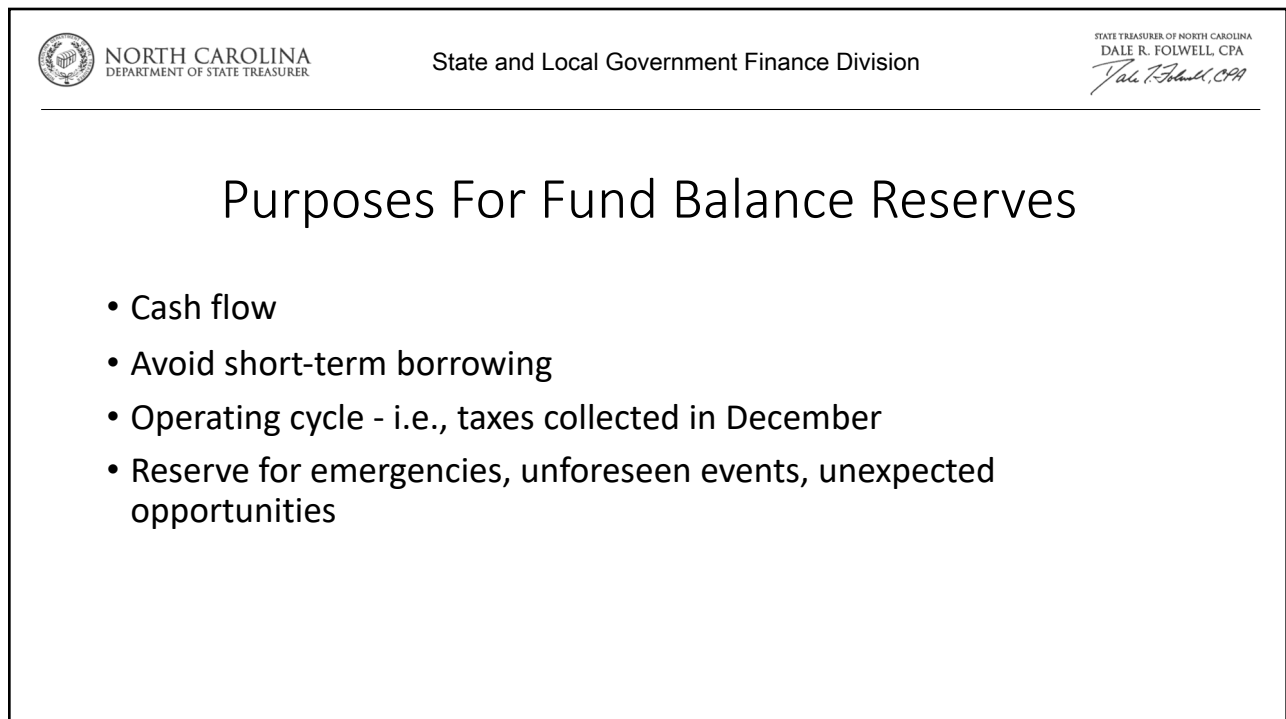




1



2



Purposes For Fund Balance Reserves (Cont.)

- Increased investment income
- Helps protect credit rating & obtain lower interest rates on borrowings
- May help avoid rate increases or service reductions
- Avoids LGC warnings

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Legal Definition Of Available Fund Balance (G.S. 159-8(a))

- Formula:
 - Cash And Investments
 - Minus Liabilities
 - Minus Encumbrances
 - Minus Deferred Revenues Arising From Cash Receipts *
 - Equals Fund Balance Available For Appropriation

* These are usually prepaid taxes or other items and are normally captioned as "Deferred Inflows of Resources" in the financial statements

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Legal Definition Of Available Fund Balance (Cont.)

- As figures stand at June 30 preceding the budget year
- Maximum amount available - does not change during the budget year

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Calculation Of Available Fund Balance - Carolina Co. General Fund

• Step 1:

• Cash And Investments	\$11,394,762	(10,642,875 + 751,887)
• Minus Liabilities	(3,901,064)	(3,561,492+226,142+50,551+62,879)
• Minus Encumbrances	(20,890)	
• Minus Deferred Revenues		
Arising From Cash Receipts	<u>(329,403)</u>	
• Equals Fund Balance Available		
For Appropriation	<u>\$7,143,405</u>	

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Calculation of Restricted by State Statute Carolina County General Fund

Total fund balance	\$14,178,933
Less fund balance available	(7,143,405)
Less non-spendable fund balance (inventory, prepaid expenditures, etc)	<u>(2,551,800)</u>
Restricted by State Statute	<u>\$5,726,082</u>

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Calculation Of Available Fund Balance % Carolina County General Fund

• Step 2:	
• Expenditures	\$84,797,037
• Plus Transfers Out (TO)	370,000
• Minus Capital Leases (& IP)	<u>(100,000)</u>
• Equals	85,067,037
• Available Fund Balance	8,385,759
• AFB as a % Of Expenditures	9.86%

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LGC Fund Balance Policies

- Non-tax-levying governments
 - 8% minimum does not apply
 - Averages of similar units not used
 - Should be able to pay obligations in a timely manner
- Tax-levying governments
 - **Minimum** of 8% in available fund balance for cash flow purposes (but not a statutory requirement)

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LGC Fund Balance Policies (Cont.)

- Tax-levying governments (cont.)
 - Larger amounts usually needed
 - Consider fund balance in relation to expenditures
 - Use averages for similar-sized units
 - Central range around average – 50% of average
 - Reporting changes have increased fund balance over time – revaluation funds and some pension funds now reported as part of General Fund
 - Consider individual government's situation

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LGC Written Fund Balance Communications

- Fund deficits
- Over-appropriation of available fund balance
- Fund balance available < 8% minimum
- Fund balance available trending down, being used for operations
- Fund balance available w/o restricted funds (for weaker governments)
– primarily Powell Bill
- Looking at interfund receivables/payables – funds should be self-supporting

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Special Situations

- Interfund loans
 - Purpose
 - Board approval
 - Possible effect on fund balance
- Fund balance vs. Capital Reserve Fund
- Commitments and assignments

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Special Situations (Cont.)

- Contingency appropriation
- Resort communities
- Special risk situations - e.g., large taxpayer
- Effects of moneys in other funds

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Calculating Available Fund Balance - Special Situations

- Proprietary Funds
 - Follow statutory formula
 - Exclude long-term debt from liabilities
 - Effect of GASB Interpretation No. 6
- Powell Bill - restricted for streets
 - Restricted, but available - included in available fund balance
 - Restricted use
 - Same applies to other restricted funds reported in General Fund

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Fund Balance Statistics

- Smaller governments – larger fund balance in comparison to expenditures – dollar amounts are much smaller – this no longer appears to be the case for counties
- Counties – remarkably stable – 20 – 26% of General Fund expenditures over last 25 years, but material increase in past 3 years
- Cities without electric systems – some change over last 25 years – an increase of > 20%
- Municipal fund balances have increased over last 25 years
- Municipalities with electric systems – significant increase in fund balance – affected by LGC's transfer policy?

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Fund Balance Statistics (cont.)

- During last economic downturn
 - Fund balances stable as a % of General Fund expenditures
 - General Fund expenditures decreased – most likely from capital outlay reductions
- Per Wall Street Journal – 250 city median for 2012 – 26.8% of General Fund expenditures
- GFOA Best Practice recommends 3 months **minimum**

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Fund Balance Policies

- As a % of
 - General Fund expenditures (current year)
 - General Fund revenues (current year)
 - General Fund appropriations (next year's budget)
 - General Fund budget (next year's)
- Minimum percentage
- Minimum dollar amount
- Excess amounts transferred to a Capital Reserve Fund

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Categories of Fund Balance Financial Reporting Purposes

GASB 54 Reporting

- Non-spendable
- Spendable
 - Restricted
 - Committed
 - Assigned
 - Unassigned

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Nonspendable Fund Balance

- Nonspendable
 - Not in spendable form
 - Legally/contractually required to remain intact
 - Examples
 - Inventories/Prepays
 - Principal of a Permanent Fund
 - Long-term receivables



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Restricted Fund Balance

- Externally-imposed restrictions
 - Grantors
 - Debt covenants
 - Stabilization by State Statute
- Restricted by law through constitutional provisions or enabling legislation
 - External resources
 - Legally enforceable that resources may only be used for specified purposes



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Committed Fund Balance

- Fund balance that is committed by formal actions of the governing board
- Formal actions are required to “undo” any limitations placed by formal action (can’t just be appropriations lapsing)
- Set in place prior to year end, but amount can be calculated after year end
- Similar to a pre-GASB 54 “high level” designation by a board



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Assigned Fund Balance

- Fund balance amounts that are *intended* to be used for a particular purpose but are NEITHER restricted NOR committed
- Assigned Fund Balance includes the following:
 - All remaining spendable amounts (positive) in governmental funds *except* the General Fund
 - General Fund amounts that have designations (e.g., subsequent year’s budget appropriation)
- Assignments may occur any time before the issuance of the financial statements
- Assignment ability may be delegated by the board

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Unassigned Fund Balance

- Residual classification for the General Fund
- Use for other governmental funds ONLY for negative residuals
- Fund balance that has not been assigned to other funds
- Fund balance that has not been restricted, committed, or assigned for particular purposes in the General Fund

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Specific Guidance for Stabilization Amounts

- Similar to “rainy day” amounts where funds have been formally set aside
- Circumstances for use must be specific
- Stabilization is generally considered to be a specific purpose
 - Typically reported as restricted or committed (most likely committed in NC), depending on the details of its availability / flexibility
 - Unassigned if not restricted or committed
- The LGC does not require a government to adopt a fund balance policy, but if a policy is adopted the minimum amount should be disclosed



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Group Exercise

- Calculate the legally available fund balance for the City of Dogwood's General Fund in dollars
- Calculate the legally available fund balance for the City of Dogwood's General Fund as a % of General Fund Expenditures
- Is this an adequate amount of fund balance?
- Note: assume population of 5,000 and no electric system

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STATE AND LOCAL GOVERNMENT FINANCE DIVISION
AND THE LOCAL GOVERNMENT COMMISSION

GREGORY C. GASKINS
DEPUTY TREASURER

Memorandum # 2019-12

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, 2018

DATE: May 21, 2019

This publication provides comparative cash and investment, fund balance available, and tax levy information of municipal governments for the fiscal year ended June 30, 2018. 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 and 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 2017-2018 Tax Collection Percentages

<u>Population Grouping</u>		<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>
Statewide - All Units		98.34%	98.87%	99.02%	99.08%	99.23%
Units With Electrical Systems						
	All with electric	97.70	98.44	98.63	98.67	98.91
	50,000 and above	97.96	98.74	98.88	98.89	99.03
	10,000 to 49,999	97.52	98.25	98.49	98.47	98.78
	2,500 to 9,999	97.36	97.82	98.13	98.55	98.86
	1,000 to 2,499	93.27	94.55	94.68	95.95	95.58
	500 to 999	98.13	98.66	98.79	98.62	99.26
	499 and below	94.86	95.17	95.90	94.81	95.89
Units Without Electrical Systems						
	All without electric	98.50	98.99	99.13	99.19	99.19
	50,000 and above	98.89	99.34	99.44	99.44	99.58
	10,000 to 49,999	98.13	98.83	98.90	99.09	99.12
	2,500 to 9,999	97.83	98.12	98.45	98.57	98.58
	1,000 to 2,499	96.79	97.43	97.68	97.84	98.07
	500 to 999	95.67	96.10	96.24	96.45	97.17
	499 and below	97.87	98.26	98.39	98.51	98.19

For municipalities, the average statewide tax collection percentage increased slightly in 2017-18 and remained high at 99.23%. 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 2017-2018 Tax Collection Percentages

<u>Population Grouping</u>	<u>Excluding Motor Vehicles</u>	<u>Motor Vehicles</u>
Statewide - All Units	99.17%	99.89%
Units With Electrical Systems		
All with electric	98.82	99.80
50,000 and above	98.95	99.74
10,000 to 49,999	98.69	99.85
2,500 to 9,999	98.78	99.98
1,000 to 2,499	94.95	99.98
500 to 999	99.25	100.00
499 and below	95.24	100.00
Units Without Electrical Systems		
All without electric	99.16	99.57
50,000 and above	99.55	99.98
10,000 to 49,999	99.06	99.78
2,500 to 9,999	98.47	99.93
1,000 to 2,499	97.95	99.79
500 to 999	96.99	99.99
499 and below	98.12	99.76

For the 2017-2018 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 now be 100% or 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>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2018-18</u>
Statewide – All Units	\$0.4379	\$0.4460	\$0.4560	\$0.4575	0.4591
Units With Electrical Systems					
All with	0.4697	0.4777	0.4793	0.4871	0.4886
50,000 and above	0.5010	0.5109	0.5087	0.5096	0.5134
10,000 to 49,999	0.4642	0.4704	0.4734	0.4884	0.4870
2,500 to 9,999	0.3990	0.4040	0.4066	0.4050	0.4119
1,000 to 2,499	0.4947	0.4968	0.5453	0.5689	0.5659
500 to 999	0.1581	0.1720	0.1875	0.1898	0.1897
499 and below	0.4561	0.4553	0.4588	0.4586	0.4720
Units Without Electrical Systems					
All without	0.4302	0.4384	0.4504	0.4504	0.4504
50,000 and above	0.4736	0.4825	0.4941	0.4893	0.4915
10,000 to 49,999	0.4284	0.4294	0.4395	0.4425	0.4431
2,500 to 9,999	0.3104	0.3240	0.3332	0.3416	0.3416
1,000 to 2,499	0.3512	0.3611	0.3762	0.3802	0.3823
500 to 999	0.2889	0.2933	0.3095	0.3230	0.3270
499 and below	0.3454	0.3523	0.3708	0.3731	0.3743

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>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>
Statewide – All Units	\$0.4533	\$0.4492	\$0.4438	\$0.4377	0.4253
Units With Electrical Systems					
All with electric	0.4888	0.4887	0.4750	0.4780	0.4615
50,000 and above	0.5084	0.5131	0.4990	0.5036	0.4884
10,000 to 49,999	0.4951	0.4880	0.4742	0.4753	0.4561
2,500 to 9,999	0.4102	0.4113	0.4018	0.3933	0.3833
1,000 to 2,499	0.5221	0.5464	0.5929	0.5736	0.5664
500 to 999	0.2027	0.2148	0.1879	0.1971	0.1947
499 and below	0.4642	0.4757	0.4725	0.4661	0.4686
Units Without Electrical Systems					
All without	0.4449	0.4399	0.4365	0.4284	0.4284
50,000 and above	0.4864	0.4770	0.4719	0.4584	0.4446
10,000 to 49,999	0.4498	0.4410	0.4345	0.4313	0.4165
2,500 to 9,999	0.3234	0.3314	0.3296	0.3305	0.3262
1,000 to 2,499	0.3622	0.3680	0.3721	0.3707	0.3692
500 to 999	0.3014	0.3000	0.3081	0.3159	0.3173
499 and below	0.3561	0.3585	0.3687	0.3620	0.3567

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 the 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 30th that are restricted for use for streets. Those funds will be recorded as restricted fund balance on the Balance Sheet because the North Carolina 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; and
- 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 may 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, 2018. 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, 2018

Population by Grouping	Average 2017-2018 Fund Balance Available	Average FBA As a Percentage of Average Expenditures	Median 2017-2018 Fund Balance Available	Median FBA As a Percentage of Average Expenditures
Statewide – All Municipalities	\$4,935,376	45.81%	\$1,360,420	91.68%
Units With Electrical Systems				
All	8,945,882	41.07	4,604,251	47.35
50,000 and above	29,472,634	33.51	25,885,307	32.59
10,000 to 49,999	10,667,852	45.70	8,837,016	44.34
2,500 to 9,999	4,003,824	60.04	2,221,067	45.63
1,000 to 2,499	1,220,525	91.53	1,628,096	93.43
500 to 999	2,244,290	62.40	2,244,290	71.99
499 and below	284,912	111.79	285,775	184.68
Units Without Electrical Systems				
All	4,412,680	46.56	1,138,495	96.42
50,000 and above	67,901,669	31.74	41,483,976	39.29
10,000 to 49,999	10,877,192	55.47	9,259,325	54.92
2,500 to 9,999	3,646,498	81.60	2,827,718	90.06
1,000 to 2,499	1,424,126	82.75	1,176,869	75.27
500 to 999	908,769	139.53	589,095	116.16
499 and below	488,492	127.01	251,900	195.26

*As of April 8, 2018, we have not received a 2018 audit report from 74 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, 2017 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, 2018

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, 2017 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2017-18 Tax Rate Adjusted	Percent Collected			2017-18 Amount Uncoll	Tax Rate Equiv
												2017-18 All Property	Excluding Motor Vehicles	Motor Vehicles Only		
50,000 and Above																
Concord	90,827	\$52,616,161	60.42	\$48,479,288	55.67	\$295,737,742	2016/2020	\$10,961,622,530	.4800	95.33	.4576	98.84	98.74	99.99	\$624,684	.0057
Fayetteville	207,583	42,295,467	26.63	42,295,467	26.63	121,190,018	2017/2025	13,779,786,206	.4995	99.54	.4972	99.27	99.26	99.37	500,462	.0036
Gastonia	75,919	20,148,233	32.59	20,148,233	32.59	69,141,166	2015/2019	5,814,404,617	.5300	92.59	.4907	98.96	98.92	99.48	311,179	.0054
Greenville	89,227	17,023,717	18.83	16,022,848	17.72	186,894,315	2016/2020	6,635,358,763	.5200	98.83	.5139	99.57	99.50	100.00	148,323	.0022
High Point	111,472	9,794,166	8.30	9,794,166	8.30	201,501,675	2017/2022	9,599,824,823	.6475	99.75	.6459	99.08	98.99	99.80	586,635	.0061
Huntersville	59,494	38,545,386	100.22	34,892,716	90.72	57,628,732	2011/2019	6,866,504,767	.3050	80.01	.2440	99.68	99.64	100.00	68,204	.0010
Rocky Mount	54,686	25,885,307	42.34	19,586,332	32.03	109,145,582	2017/2025	3,821,981,011	.6600	98.42	.6496	97.43	97.17	99.76	646,987	.0169

Total	<u>\$ 206,308,437</u>	<u>\$ 191,219,050</u>	<u>\$ 1,041,239,230</u>	<u>\$ 57,479,482,717</u>		<u>\$ 2,886,474</u>
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Group Statistics:
50,000 and Above

Range:																
Lowest		9,794,166	8.30	9,794,166	8.30				.3050	80.01	.2440	97.43	97.17	99.37		
Highest		52,616,161	100.22	48,479,288	90.72				.6600	99.75	.6496	99.68	99.64	100.00		
Average		29,472,634	33.51	27,317,007	31.06				.5134	95.13	.4884	99.03	98.95	99.74		
Median		25,885,307	32.59	20,148,233	32.03											

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, 2018

		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, 2017 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2017-18 Tax Rate Adjusted	Percent Collected			2017-18 Amount Uncoll	Tax Rate Equiv
												2017-18 All Property	Excluding Motor Vehicles	Motor Vehicles Only		
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, 2017 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2017-18 Tax Rate Adjusted	2017-18 All Property	Excluding Motor Vehicles	Motor Vehicles Only	2017-18 Amount Uncoll	Tax Rate Equiv
10,000-49,999																
Albemarle	16,109	\$4,916,354	30.99	\$4,703,265	29.65	\$22,287,215	2017/2021	\$1,045,338,758	.5900	98.33	.5801	97.55	97.36	99.08	\$151,400	.0145
Apex	48,471	25,980,004	53.32	25,980,004	53.32	117,975,268	2016/2020	6,486,715,622	.3800	94.30	.3583	99.86	99.89	99.48	35,051	.0005
Clayton	20,112	10,580,725	53.06	9,943,365	49.86	28,022,373	2011/2019	1,945,364,192	.5500	90.88	.4998	99.98	99.97	100.00	2,420	.0001
Cornelius	31,158	13,715,754	58.87	12,818,511	55.02	23,563,004	2011/2019	5,354,777,241	.2550	80.01	.2040	99.67	99.64	100.00	46,246	.0009
Elizabeth City	17,609	4,227,032	22.76	4,167,128	22.44	16,162,852	2014/2022	1,242,557,049	.6550	96.30	.6308	95.98	95.53	100.00	338,127	.0272
Kings Mountain	10,742	5,755,294	40.24	5,660,897	39.58	19,085,311	2016/2021	1,408,774,832	.4300	96.28	.4140	99.22	99.18	100.00	48,145	.0034
Kinston	20,393	NR	NR	NR	NR	NR	2017/2025	1,370,804,108	.7000	99.36	.6955	NR	NR	NR	NR	NR
Laurinburg	15,613	3,330,022	47.35	3,181,187	45.24	14,007,024	2011/2019	861,775,393	.4000	104.15	.4166	94.23	93.54	100.00	197,540	.0229
Lexington	18,179	7,617,570	33.55	7,617,570	33.55	48,587,510	2015/2023	1,548,015,035	.6500	97.77	.6355	97.05	96.82	100.00	296,510	.0192
Lincolnton	10,578	3,703,324	33.35	3,027,125	27.26	17,044,374	2015/2019	848,722,569	.5600	91.34	.5115	98.12	97.93	100.00	90,320	.0106
Lumberton	21,144	NR	NR	NR	NR	NR	2010/2018	1,552,125,741	.6500	98.50	.6403	NR	NR	NR	NR	NR
Monroe	35,034	22,201,835	62.29	20,951,075	58.78	155,587,094	2015/2020	3,514,911,887	.5863	88.40	.5183	99.10	99.02	100.00	188,241	.0054
Morganton	16,969	15,467,062	75.56	14,871,397	72.65	44,509,462	2013/2019	1,682,993,608	.5300	94.16	.4990	98.71	98.61	100.00	117,011	.0070
New Bern	29,942	14,236,881	39.50	14,236,881	39.50	58,415,912	2016/2020	3,110,355,980	.4600	99.00	.4554	99.39	99.33	100.00	87,522	.0028
Newton	13,009	8,082,955	64.66	7,849,908	62.79	18,767,631	2015/2019	1,013,906,968	.5400	95.76	.5171	97.91	97.72	99.99	114,840	.0113
Shelby	19,960	5,588,373	25.56	5,370,731	24.57	24,043,967	2016/2021	2,046,477,780	.4972	96.28	.4787	98.63	98.53	100.00	137,668	.0067
Smithfield	11,342	9,591,077	80.28	9,315,383	77.98	27,910,584	2011/2019	1,090,732,748	.5700	90.88	.5180	99.85	99.84	100.00	9,170	.0008
Statesville	25,797	17,008,687	53.97	17,008,687	53.97	73,303,966	2015/2019	3,005,258,683	.4600	94.10	.4329	98.70	98.61	100.00	179,199	.0060
Tarboro	10,735	4,604,251	46.40	3,166,079	31.91	21,131,511	2017/2025	894,540,138	.4100	100.00	.4100	97.66	97.42	100.00	86,030	.0096
Wake Forest	36,398	10,660,895	26.08	10,660,895	26.08	24,311,872	2016/2020	4,978,587,491	.5200	94.30	.4904	99.88	99.90	99.64	32,245	.0006
Waynesville	10,138	5,809,254	42.27	5,616,246	40.87	13,330,601	2017/2021	1,189,489,047	.4857	98.82	.4800	96.19	95.89	100.00	224,400	.0189
Wilson	49,170	20,279,690	39.90	20,279,690	39.90	111,849,428	2016/2024	4,062,501,159	.5550	102.19	.5672	98.36	98.20	99.86	371,305	.0091

Total		<u>\$ 213,357,039</u>		<u>\$ 206,426,024</u>		<u>\$ 879,896,959</u>		<u>\$ 50,254,726,029</u>							<u>\$ 2,753,390</u>	
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Group Statistics:
10,000-49,999

Range:																
Lowest		3,330,022	22.76	3,027,125	22.44				.2550	80.01	.2040	94.23	93.54	99.08		
Highest		25,980,004	80.28	25,980,004	77.98				.7000	104.15	.6955	99.98	99.97	100.00		
Average		10,667,852	45.70	10,321,301	44.21				.4870	93.65	.4561	98.78	98.69	99.85		
Median		8,837,016	44.34	8,582,646	40.39											

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, 2018

Municipality		Pop		General Fund				Unit-Wide									
				Fund Balance Available Without Powell Bill	FBA As % Without GF Exp	Cash and Invest (1)	Latest Yr/ Next Yr Of Reval (2)	January 1, 2017 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2017-18 Tax Rate Adjusted	Percent Collected			2017-18 Amount Uncoll	Tax Rate Equiv	
												2017-18 All Property	Excluding Motor Vehicles	Motor Vehicles Only			
2,500-9,999																	
Ayden	4,976	\$1,766,684	38.19	\$1,476,586	31.92	\$9,145,223	2016/2020	\$235,109,009	.5400	98.83	.5337	97.95	97.67	99.89	\$25,991	.0111	
Benson	3,472	1,922,567	44.22	1,922,567	44.22	4,176,315	2011/2019	312,289,025	.5400	90.88	.4908	99.97	99.96	100.00	567	.0002	
Cherryville	5,971	NR	NR	NR	NR	NR	2015/2019	376,445,473	.4600	92.59	.4259	NR	NR	NR	NR	NR	
Dallas	4,850	2,099,697	64.87	2,094,940	64.73	7,611,037	2015/2019	295,996,937	.4000	92.59	.3704	98.55	98.34	100.00	17,332	.0059	
Edenton	4,726	972,301	15.47	670,099	10.66	4,431,078	2014/2022	498,573,631	.3850	98.86	.3806	99.03	98.95	99.98	18,510	.0037	
Farmville	4,645	2,257,612	45.03	1,775,729	35.42	8,232,888	2016/2020	340,212,800	.4900	98.83	.4843	94.87	94.30	100.00	85,082	.0250	
Forest City	7,449	7,512,220	48.93	7,188,373	46.82	18,870,628	2012/2019	1,312,289,467	.2900	92.95	.2696	99.00	98.96	100.00	38,371	.0029	
Granite Falls	4,643	3,136,756	89.29	2,855,520	81.28	9,134,654	2013/2021	420,048,423	.4485	96.79	.4341	97.32	97.07	99.85	50,480	.0120	
La Grange	2,752	NR	NR	NR	NR	NR	2017/2025	132,597,756	.5320	99.36	.5286	NR	NR	NR	NR	NR	
Landis	3,156	1,052,550	32.93	309,147	9.67	2,556,602	2015/2019	261,178,951	.4800	96.66	.4640	97.09	96.74	100.00	36,256	.0139	
Louisburg	3,328	787,087	20.46	653,517	16.98	5,581,033	2012/2018	248,564,197	.4950	87.28	.4320	98.89	98.80	100.00	13,654	.0055	
Maiden	3,390	2,221,067	24.77	2,107,914	23.50	9,369,652	2015/2019	1,548,081,260	.3800	95.76	.3639	99.63	99.62	100.00	22,103	.0014	
Pineville	9,200	17,688,334	135.26	17,321,097	132.45	25,875,732	2011/2019	1,734,126,589	.3800	80.01	.3040	99.69	99.67	100.00	20,822	.0012	
Red Springs	3,350	NR	NR	NR	NR	NR	2010/2018	177,179,289	.6400	98.50	.6304	NR	NR	NR	NR	NR	
Selma	6,495	3,022,334	50.17	2,690,957	44.67	8,621,929	2011/2019	458,267,269	.5100	90.88	.4635	99.94	99.93	100.00	1,603	.0003	
Southport	3,481	NR	NR	NR	NR	NR	2015/2019	826,142,482	.2956	95.60	.2826	NR	NR	NR	NR	NR	
Washington	9,436	8,083,367	67.30	8,083,367	67.30	36,142,912	2010/2018	868,921,261	.5200	105.04	.5462	98.04	97.86	100.00	88,505	.0102	
Windsor	3,471	1,280,960	45.63	1,280,960	45.63	6,489,282	2012/2020	135,646,889	.1450	96.95	.1406	97.24	96.72	99.95	5,450	.0040	
Winterville	9,445	6,253,824	80.94	5,747,585	74.39	17,834,518	2016/2020	793,912,447	.4750	98.83	.4694	99.34	99.24	100.00	24,787	.0031	
Total		\$ 60,057,360		\$ 56,178,358		\$ 174,073,483		\$ 10,975,583,155							\$ 449,513		

Group Statistics:
2,500-9,999

Range:

Lowest	787,087	15.47	309,147	9.67	.1450	80.01	.1406	94.87	94.30	99.85
Highest	17,688,334	135.26	17,321,097	132.45	.6400	105.04	.6304	99.97	99.96	100.00
Average	4,003,824	60.04	3,745,224	56.16	.4119	93.07	.3833	98.86	98.78	99.98
Median	2,221,067	45.63	2,094,940	44.67						

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, 2018

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, 2017 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2017-18 Tax Rate Adjusted	Percent Collected			2017-18 Amount Uncoll	Tax Rate Equiv
												2017-18 All Property	Excluding Motor Vehicles	Motor Vehicles Only		
1,000-2,499																
Belhaven	1,600	NR	NR	NR	NR	NR	2010/2018	\$115,338,678	.5200	105.04	.5462	NR	NR	NR	NR	NR
Drexel	1,841	1,628,096	151.51	1,288,069	119.87	4,836,043	2013/2019	95,591,895	.3800	94.16	.3578	98.30	98.12	100.00	6,058	.0063
Enfield	2,453	360,551	18.70	54,151	2.81	7,082,332	2015/2019	81,702,662	.8380	97.70	.8187	93.57	92.50	99.96	36,409	.0446
Fremont	1,210	NR	NR	NR	NR	NR	2011/2019	52,357,583	.6500	98.73	.6417	NR	NR	NR	NR	NR
Hertford	2,116	1,702,927	93.43	1,471,073	80.71	3,146,800	2016/2024	128,885,192	.4700	103.64	.4871	95.79	95.33	100.00	24,660	.0191
Lucama	1,146	1,757,948	449.64	1,535,468	392.73	7,954,497	2016/2024	36,992,741	.5000	102.19	.5110	95.81	95.06	100.00	7,733	.0209
Pinetops	1,271	653,102	45.02	449,505	30.98	1,264,109	2017/2025	58,107,747	.3300	100.00	.3300	95.54	94.69	100.00	8,225	.0142
Robersonville	1,419	NR	NR	NR	NR	NR	2017/2025	95,860,510	.6500	101.48	.6596	NR	NR	NR	NR	NR
Scotland Neck	1,946	NR	NR	NR	NR	NR	2015/2019	81,928,022	.7850	97.70	.7669	NR	NR	NR	NR	NR
Sharpsburg	1,945	NR	NR	NR	NR	NR	2017/2025	66,335,914	.5500	98.42	.5413	NR	NR	NR	NR	NR

Total	\$	6,102,624		\$	4,798,266		\$	24,283,781		\$	813,100,944					\$	83,085
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Group Statistics:
1,000-2,499

Range:																
Lowest		360,551	18.70	54,151	2.81				.3300	94.16	.3300	93.57	92.50	99.96		
Highest		1,757,948	449.64	1,535,468	392.73				.8380	105.04	.8187	98.30	98.12	100.00		
Average		1,220,525	91.53	959,653	71.97				.5659	100.09	.5664	95.58	94.95	99.98		
Median		1,628,096	93.43	1,288,069	80.71											

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, 2018

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, 2017 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2017-18 Tax Rate Adjusted	Percent Collected			2017-18 Amount Uncoll	Tax Rate Equiv	
												2017-18 All Property	Excluding Motor Vehicles	Motor Vehicles Only			
500-999																	
Black Creek	765	NR	NR	NR	NR	NR	2016/2024	\$30,249,763	.5500	102.19	.5620	NR	NR	NR	NR	NR	
Highlands	941	3,889,031	60.02	3,832,021	59.14	11,489,811	2015/2019	1,753,161,227	.1640	102.73	.1685	99.39	99.39	100.00	17,544	.0010	
Pikeville	659	NR	NR	NR	NR	NR	2011/2019	45,807,099	.6900	98.73	.6812	NR	NR	NR	NR	NR	
Stantonsburg	773	599,548	83.97	327,333	45.85	5,259,173	2016/2024	36,435,971	.5000	102.19	.5110	97.12	96.65	100.00	5,257	.0144	
Total		\$ 4,488,579		\$ 4,159,354		\$ 16,748,984		\$ 1,865,654,060							\$ 22,801		

Group Statistics:
500-999

Range:																	
Lowest		599,548	60.02	327,333	45.85				.1640	98.73	.1685	97.12	96.65	100.00			
Highest		3,889,031	83.97	3,832,021	59.14				.6900	102.73	.6812	99.39	99.39	100.00			
Average		2,244,290	62.40	2,079,677	57.82				.1897	102.61	.1947	99.26	99.25	100.00			
Median		2,244,290	71.99	2,079,677	52.49												

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, 2018

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, 2017 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2017-18 Tax Rate Adjusted	Percent Collected			2017-18 Amount Uncoll	Tax Rate Equiv	
												2017-18 All Property	Excluding Motor Vehicles	Motor Vehicles Only			
Below 500																	
Bostic	390	\$291,998	196.64	\$245,106	165.07	\$2,521,072	2012/2019	\$16,995,935	.2600	92.95	.2417	96.18	95.47	100.00	\$1,688	.0099	
Fountain	427	469,475	163.72	392,696	136.95	1,618,819	2016/2020	24,345,843	.5875	98.83	.5806	97.43	97.17	100.00	3,725	.0153	
Hamilton	394	NR	NR	NR	NR	NR	2017/2025	12,370,455	.5700	101.48	.5784	NR	NR	NR	NR	NR	
Hobgood	331	279,551	191.91	211,176	144.97	925,308	2015/2019	9,270,404	.6500	97.70	.6351	93.45	91.82	100.00	3,903	.0421	
Hookerton	400	73,404	11.63	60,173	9.53	1,197,415	2013/2021	15,448,627	.4650	101.70	.4729	99.62	99.56	100.00	248	.0016	
Macclesfield	442	NR	NR	NR	NR	NR	2017/2025	18,720,321	.3700	100.00	.3700	NR	NR	NR	NR	NR	
Oak City	303	374,959	194.44	333,926	173.16	1,149,830	2017/2025	16,604,787	.4500	101.48	.4567	90.10	88.38	100.00	7,491	.0451	
Walstonburg	214	220,086	177.45	156,247	125.98	535,732	2013/2021	11,309,315	.5000	101.70	.5085	97.69	97.28	100.00	1,298	.0115	

Total		<u>\$ 1,709,473</u>		<u>\$ 1,399,324</u>		<u>\$ 7,948,176</u>		<u>\$ 125,065,687</u>								<u>\$ 18,353</u>
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Group Statistics:
Below 500

Range:																
Lowest		73,404	11.63	60,173	9.53				.2600	92.95	.2417	90.10	88.38	100.00		
Highest		469,475	196.64	392,696	173.16				.6500	101.70	.6351	99.62	99.56	100.00		
Average		284,912	111.79	233,221	91.51				.4720	99.27	.4686	95.89	95.24	100.00		
Median		285,775	184.68	228,141	140.96											

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, 2018

		General Fund				Unit-Wide										
		Fund Balance Available Without Powell Bill GF Exp		FBA Without Powell Bill GF Exp		Cash and Invest (1)	Latest Yr/ Next Yr Of Reval (2)	January 1, 2017 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2017-18 Tax Rate Adjusted	Percent Collected			2017-18 Amount Uncoll	Tax Rate Equiv
												2017-18 All Property	Excluding Motor Vehicles	Motor Vehicles Only		
Municipality	Pop	Fund Balance Available	FBA As % GF Exp	Fund Balance Available Without Powell Bill	FBA As % GF Exp											

Statewide with Electric Systems	<u>\$ 2,144,190,613</u>	<u>\$ 121,513,612,592</u>		<u>\$ 6,213,616</u>
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Range:

Lowest	73,404	8.30	54,151	2.81	.1450	80.01	.1406	90.10	88.38	99.08
Highest	52,616,161	449.64	48,479,288	392.73	.8380	105.04	.8187	99.98	99.97	100.00
Average	8,945,882	41.07	8,439,643	38.74	.4886	94.46	.4615	98.91	98.82	99.80
Median	4,604,251	47.35	4,167,128	45.24						

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, 2018

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, 2017 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2017-18 Tax Rate Adjusted	Percent Collected			2017-18 Amount Uncoll	Tax Rate Equiv
														2017-18 All Property	Excluding Motor Vehicles	Motor Vehicles Only		
50,000 and Above																		
Asheville	91,910	\$53,500,527	46.76	\$53,500,527	46.76	\$187,123,481	2017/2025	\$14,598,462,459	.4289	98.73	.4235	99.94	99.94	100.00	\$37,997	.0003		
Burlington	53,124	33,762,379	55.42	33,762,379	55.42	117,172,986	2017/2025	4,764,399,801	.5973	99.66	.5953	98.70	98.59	99.84	375,278	.0079		
Cary	159,006	125,871,634	70.69	118,033,227	66.29	524,776,394	2016/2020	26,392,544,590	.3500	94.30	.3301	99.92	99.92	100.00	70,937	.0003		
Chapel Hill	59,903	17,625,518	28.56	17,625,518	28.56	61,437,549	2017/2021	8,037,454,993	.5080	100.00	.5080	99.66	99.65	99.79	136,844	.0017		
Charlotte	845,235	120,414,000	18.26	120,414,000	18.26	2,548,659,000	2011/2019	96,183,836,624	.4787	80.01	.3830	99.51	99.49	100.00	2,103,000	.0022		
Durham	260,251	51,130,060	27.84	51,130,060	27.84	334,304,316	2016/2019	29,169,870,412	.5786	93.34	.5401	99.84	99.82	100.00	273,118	.0009		
Greensboro	288,190	38,707,056	13.74	38,707,056	13.74	313,171,238	2017/2022	27,512,624,103	.6325	99.75	.6309	99.40	99.33	99.98	1,079,371	.0039		
Jacksonville	75,748	24,783,549	57.30	23,698,022	54.79	69,249,575	2014/2018	3,672,156,546	.6420	100.17	.6431	98.95	98.85	100.00	248,910	.0068		
Raleigh	460,285	210,233,923	45.51	210,233,923	45.51	958,698,441	2016/2020	59,203,261,985	.4253	94.30	.4011	99.89	99.89	99.97	272,529	.0005		
Wilmington	121,150	41,483,976	39.29	41,483,976	39.29	157,357,565	2017/2021	14,945,386,179	.4834	95.28	.4606	99.16	99.10	100.00	608,345	.0041		
Winston-Salem	243,026	29,405,735	14.54	26,697,951	13.20	382,124,781	2017/2021	21,920,286,890	.5974	99.80	.5962	99.22	99.15	100.00	1,017,252	.0046		

Total	<u>\$ 746,918,357</u>	<u>\$ 735,286,639</u>	<u>\$ 5,654,075,326</u>	<u>\$ 306,400,284,582</u>		<u>\$ 6,223,581</u>
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Group Statistics:
50,000 and Above

Range:																
Lowest		17,625,518	13.74	17,625,518	13.20				.3500	80.01	.3301	98.70	98.59	99.79		
Highest		210,233,923	70.69	210,233,923	66.29				.6420	100.17	.6431	99.94	99.94	100.00		
Average		67,901,669	31.74	66,844,240	31.25				.4915	90.45	.4446	99.58	99.55	99.98		
Median		41,483,976	39.29	41,483,976	39.29											

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, 2018

Municipality		General Fund				Unit-Wide											
		Fund Balance Available		FBA		Cash and Invest (1)	Latest Yr/ Next Yr Of Reval (2)	January 1, 2017 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2017-18 Tax Rate Adjusted	Percent Collected			2017-18 Amount Uncoll	Tax Rate Equiv	
				Without Powell Bill	As % GF Exp							2017-18 All Property	Excluding Motor Vehicles	Motor Vehicles Only			
10,000-49,999																	
Archdale	12,105	\$9,823,700	124.88	\$9,132,683	116.09	\$17,695,991	2014/2019	\$989,435,984	.2900	92.57	.2685	99.70	99.66	100.00	\$8,754	.0009	
Asheboro	25,791	16,884,144	63.66	16,363,954	61.70	32,688,253	2014/2019	2,339,597,800	.6650	92.57	.6156	99.70	99.69	99.75	46,954	.0020	
Belmont	11,403	3,745,522	34.79	3,565,460	33.12	19,102,895	2015/2019	1,356,040,828	.4750	92.59	.4398	99.48	99.43	100.00	34,173	.0025	
Boone	19,458	11,929,660	83.51	11,458,389	80.21	23,780,722	2014/2022	1,498,645,282	.4100	101.39	.4157	99.34	99.32	100.00	40,303	.0027	
Carrboro	20,928	13,962,553	60.64	13,962,553	60.64	19,558,436	2017/2021	2,412,466,037	.5894	100.00	.5894	99.30	99.25	99.72	101,211	.0042	
Clemmons	19,903	8,329,923	165.68	6,655,108	132.37	11,593,843	2017/2021	2,197,235,067	.1150	99.80	.1148	99.67	99.64	100.00	8,274	.0004	
Davidson	13,228	7,192,947	53.89	7,161,023	53.65	13,811,781	2011/2019	1,995,819,355	.3500	80.01	.2800	99.83	99.81	100.00	12,148	.0006	
Eden	15,054	7,371,715	51.60	7,367,609	51.57	14,370,252	2011/2019	989,223,282	.6090	101.52	.6183	98.21	97.97	100.00	109,434	.0111	
Elon	12,183	4,914,101	77.22	4,376,058	68.76	7,838,340	2017/2025	592,172,456	.4500	99.66	.4485	99.84	99.83	99.98	4,199	.0007	
Fuquay-Varina	25,581	21,202,836	76.67	19,198,808	69.42	39,395,601	2016/2020	3,180,127,352	.4325	94.30	.4078	99.83	99.81	100.00	23,833	.0007	
Garner	30,016	27,219,240	88.14	26,446,185	85.63	31,987,787	2016/2020	3,373,019,684	.5325	94.30	.5021	99.81	99.79	100.00	33,984	.0010	
Goldsboro	33,685	7,955,878	20.71	7,955,878	20.71	19,819,212	2011/2019	2,398,114,918	.6500	98.73	.6417	98.34	98.17	100.00	257,860	.0108	
Graham	14,961	8,097,994	66.67	8,097,994	66.67	21,793,387	2017/2025	1,163,092,067	.4550	99.66	.4535	98.87	98.75	99.93	59,994	.0052	
Harrisburg	16,877	4,953,695	35.57	4,802,713	34.48	19,389,917	2016/2020	2,111,644,943	.1585	95.33	.1511	99.64	99.60	100.00	22,365	.0011	
Havelock	20,089	10,297,634	99.27	9,664,296	93.16	24,079,633	2016/2020	861,635,895	.5900	99.00	.5841	99.68	99.65	100.00	16,155	.0019	
Henderson	15,044	10,522,020	71.93	9,443,095	64.56	37,643,624	2016/2024	889,928,635	.7120	97.87	.6968	97.57	97.32	100.00	153,723	.0173	
Hendersonville	14,189	4,568,453	31.30	4,568,453	31.30	25,976,513	2015/2019	1,760,246,944	.4700	86.75	.4077	98.25	98.13	99.70	144,492	.0082	
Hickory	40,650	28,907,870	58.60	28,907,870	58.60	70,827,427	2015/2019	4,775,806,776	.5665	95.76	.5425	98.66	98.54	99.99	362,349	.0076	
Holly Springs	32,472	9,397,389	22.89	8,152,213	19.85	70,334,613	2016/2020	4,426,282,755	.4325	94.30	.4078	99.84	99.89	99.42	30,315	.0007	
Hope Mills	16,660	6,622,975	46.03	6,593,781	45.82	8,173,981	2017/2025	1,126,585,400	.4600	99.54	.4579	99.72	99.69	100.00	14,481	.0013	
Indian Trail	38,798	15,624,069	124.94	13,032,740	104.21	24,558,520	2015/2020	3,915,576,310	.1850	88.40	.1635	99.84	99.82	100.00	11,803	.0003	
Kannapolis	47,276	16,622,472	37.24	16,290,142	36.49	34,165,413	2016/2020	4,009,021,395	.6300	95.33	.6006	98.60	98.46	100.00	354,395	.0088	
Kernersville	25,164	11,679,219	40.26	11,679,219	40.26	14,242,018	2017/2021	2,922,940,429	.5545	99.80	.5534	99.28	99.22	100.00	118,993	.0041	
Knightdale	14,417	5,781,367	35.83	5,430,689	33.66	12,420,344	2016/2020	1,679,240,883	.4300	94.30	.4055	99.85	99.88	99.57	10,744	.0006	
Leland	18,893	11,562,605	86.73	11,003,176	82.53	25,856,315	2015/2019	2,538,410,263	.2100	95.60	.2008	99.34	99.29	100.00	34,739	.0014	
Lenoir	17,841	8,820,428	52.61	8,820,428	52.61	24,386,964	2013/2021	2,259,812,268	.5800	96.79	.5614	96.57	96.25	100.00	295,533	.0131	
Lewisville	13,232	6,469,048	157.46	5,833,447	141.99	9,556,197	2017/2021	1,347,800,479	.1770	99.80	.1766	99.62	99.58	100.00	9,037	.0007	
Matthews	31,028	9,899,415	47.82	9,148,394	44.19	18,843,286	2011/2019	3,509,553,335	.3400	80.01	.2720	99.64	99.59	100.00	45,894	.0013	
Mebane	13,363	9,391,515	50.54	9,391,515	50.54	23,457,356	2017/2025	2,086,833,973	.4700	99.66	.4684	99.70	99.68	100.00	29,582	.0014	
Mint Hill	27,239	7,178,881	55.95	6,900,953	53.78	8,361,023	2011/2019	2,565,864,361	.2700	80.01	.2160	99.55	99.50	100.00	31,657	.0012	
Mooreville	40,009	26,644,535	41.78	25,781,707	40.43	85,248,835	2015/2019	6,257,751,826	.5800	94.10	.5458	99.18	99.18	99.13	299,640	.0048	
Morrisville	25,242	22,814,898	71.96	20,623,116	65.05	42,379,628	2016/2020	4,587,631,474	.3900	94.30	.3678	99.94	99.94	99.99	10,782	.0002	
Mount Airy	10,284	10,919,285	82.36	10,296,343	77.66	19,393,561	2016/2020	1,132,045,318	.4800	98.23	.4715	98.87	98.77	100.00	61,811	.0055	
Mount Holly	15,358	10,985,149	95.89	9,758,308	85.18	25,111,374	2015/2019	1,311,539,777	.5300	92.59	.4907	99.19	99.11	100.00	57,736	.0044	
Pinehurst	16,754	8,697,654	47.77	8,697,654	47.77	10,107,104	2015/2019	3,430,464,299	.2950	97.93	.2889	99.93	99.93	100.00	6,754	.0002	
Reidsville	14,087	6,785,639	43.53	6,785,639	43.53	15,879,997	2011/2019	1,130,865,176	.7400	101.52	.7512	98.67	98.55	100.00	111,703	.0099	
Roanoke Rapids	14,952	3,312,768	21.67	3,312,768	21.67	3,790,695	2015/2019	1,160,453,855	.6510	97.70	.6360	98.86	98.73	100.00	84,852	.0073	
Salisbury	34,463	14,713,186	39.29	14,713,186	39.29	44,823,638	2015/2019	2,842,570,441	.7096	96.66	.6859	98.33	98.19	99.70	343,061	.0121	
Sanford	29,444	11,273,591	39.76	11,273,591	39.76	35,282,228	2013/2019	2,564,298,323	.6000	96.95	.5817	99.22	99.33	98.02	120,149	.0047	
Southern Pines	13,978	8,613,814	48.64	8,613,814	48.64	24,532,866	2015/2019	2,413,170,584	.4000	97.93	.3917	99.81	99.79	100.00	18,749	.0008	
Spring Lake	11,342	NR	NR	NR	NR	NR	2017/2025	459,850,228	.7000	99.54	.6968	NR	NR	NR	NR	NR	
Stallings	16,102	8,352,454	106.85	8,199,360	104.89	10,073,721	2015/2020	1,810,926,464	.2150	88.40	.1901	99.84	99.86	99.72	6,195	.0003	
Summerfield	11,631	6,885,480	365.16	6,885,480	365.16	7,001,648	2017/2022	1,523,278,704	.0275	99.75	.0274	99.58	99.54	100.00	1,752	.0001	
Thomasville	27,055	9,127,134	43.61	8,957,052	42.79	18,993,392	2015/2023	1,792,330,734	.6000	97.77	.5866	96.22	95.94	99.16	412,401	.0230	
Waxhaw	13,645	NR	NR	NR	NR	NR	2015/2020	1,841,250,314	.3600	88.40	.3182	NR	NR	NR	NR	NR	
Weddington	10,679	2,541,587	140.19	2,541,587	140.19	2,778,523	2015/2020	2,236,381,112	.0520	88.40	.0460	99.17	99.10	100.00	9,611	.0004	

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, 2018

		General Fund				Unit-Wide												
		Fund Balance Available Without Powell Bill GF Exp		FBA Without As % GF Exp											Percent Collected			
						Cash and Invest (1)	Latest Yr/ Next Yr Of Reval (2)	January 1, 2017 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2017-18 Tax Rate Adjusted	2017-18 All Property	Excluding Motor Vehicles	Motor Vehicles Only	2017-18 Amount Uncoll	Tax Rate Equiv		
Municipality	Pop	Fund Balance Available	FBA As % GF Exp	Fund Balance Without Powell Bill GF Exp	FBA Without As % GF Exp	Cash and Invest (1)	Latest Yr/ Next Yr Of Reval (2)	January 1, 2017 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2017-18 Tax Rate Adjusted	2017-18 All Property	Excluding Motor Vehicles	Motor Vehicles Only	2017-18 Amount Uncoll	Tax Rate Equiv		
10,000-49,999 continued																		
Total		\$ 478,596,442		\$ 457,844,431		\$ 1,071,106,854		\$ 103,766,983,785							\$ 3,972,574			

Group Statistics:
10,000-49,999

Range:																
Lowest		2,541,587	20.71	2,541,587	19.85				.0275	80.01	.0274	96.22	95.94	98.02		
Highest		28,907,870	365.16	28,907,870	365.16				.7400	101.52	.7512	99.94	99.94	100.00		
Average		10,877,192	55.47	10,405,555	53.07				.4431	94.00	.4165	99.12	99.06	99.78		
Median		9,259,325	54.92	8,888,740	53.72											

Municipal Governments in North Carolina
Cash and Investments, Property Tax Collections and Fund Balance Available for Municipalities Without Electric Systems
For the Fiscal Year Ended June 30, 2018

Municipality		Pop		General Fund				Unit-Wide									
				Fund		FBA											
				Balance Available	FBA As %	Without Powell Bill	Without Powell Bill	Cash and Invest (1)	Latest Yr/ Next Yr Of Reval (2)	January 1, 2017 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2017-18 Tax Rate Adjusted	Percent Collected			2017-18 Amount Uncoll
		Balance Available	As % GF Exp	Without Powell Bill	As % GF Exp							2017-18 All Property	Excluding Motor Vehicles	Motor Vehicles Only			
2,500-9,999																	
Aberdeen	7,680		NR		NR	NR	2015/2019	\$849,031,131	.4700	97.93	.4603	NR	NR	NR	NR	NR	
Ahoskie	4,806		NR		NR	NR	2011/2019	348,087,936	.8100	116.07	.9402	NR	NR	NR	NR	NR	
Angier	5,161	3,659,519	93.19	3,518,241	89.59	8,217,280	2017/2021	350,247,529	.5300	99.52	.5275	99.85	99.83	100.00	2,770	.0008	
Archer Lodge	4,952	1,148,113	120.35	1,148,113	120.35	1,904,591	2011/2019	293,817,807	.2000	90.88	.1818	99.95	99.94	100.00	303	.0001	
Beaufort	4,200	3,642,417	62.07	3,406,686	58.05	9,882,780	2015/2019	822,223,337	.3775	98.52	.3719	96.80	96.65	100.00	99,057	.0120	
Bermuda Run	2,700	2,372,905	113.81	2,179,815	104.55	3,933,972	2017/2021	547,706,800	.1500	98.28	.1474	99.37	99.31	100.00	5,249	.0010	
Bessemer City	5,476	1,405,593	39.59	1,178,179	33.19	2,677,863	2015/2019	355,490,907	.4500	92.59	.4167	89.41	88.48	99.52	187,942	.0529	
Black Mountain	8,471	3,338,755	38.28	3,249,733	37.26	5,429,635	2017/2025	1,179,469,819	.3325	98.73	.3283	99.84	99.83	100.00	6,260	.0005	
Boiling Spring Lakes	6,719	1,807,578	44.97	1,661,305	41.33	2,220,975	2015/2019	506,012,682	.2100	95.60	.2008	97.78	97.49	100.00	21,264	.0042	
Boiling Springs	4,682	1,777,559	93.22	1,251,542	65.64	2,591,954	2016/2021	279,805,692	.3700	96.28	.3562	98.83	98.68	100.00	12,114	.0043	
Brevard	8,045	3,816,497	40.85	3,789,165	40.56	6,231,059	2016/2021	983,371,274	.4950	97.07	.4805	99.90	99.89	100.00	4,966	.0005	
Burgaw	4,081	3,588,228	95.16	3,537,672	93.82	6,678,149	2011/2019	295,671,163	.4600	91.90	.4227	98.81	98.62	100.00	16,375	.0055	
Butner	7,957	7,837,737	111.60	7,473,673	106.42	8,696,050	2010/2018	591,794,861	.3650	96.02	.3505	99.50	99.45	100.00	11,263	.0019	
Cajah's Mountain	2,743	2,388,604	564.59	2,388,604	564.59	2,504,082	2013/2021	NA	NA	96.79	NA	NA	NA	NA	NA	NA	
Canton	4,453	2,523,305	42.05	2,173,116	36.21	5,665,440	2017/2021	503,590,650	.5800	98.82	.5732	97.65	97.49	100.00	68,418	.0136	
Carolina Beach	6,068	4,768,861	31.24	4,394,920	28.79	8,686,719	2017/2021	1,925,357,820	.2250	95.28	.2144	99.24	99.21	100.00	33,093	.0017	
Carolina Shores	3,681	4,128,612	160.37	4,128,612	160.37	4,185,404	2015/2019	449,318,673	.1016	95.60	.0971	99.22	99.13	100.00	3,571	.0008	
China Grove	4,271	2,079,742	48.47	1,990,807	46.39	2,440,779	2015/2019	313,083,016	.5800	96.66	.5606	98.26	98.10	99.74	31,782	.0102	
Clinton	8,471	5,075,390	54.58	5,075,390	54.58	9,723,927	2011/2019	779,946,606	.4000	100.20	.4008	98.01	97.88	99.36	63,109	.0081	
Conover	8,412	4,724,242	47.18	4,580,892	45.75	12,754,464	2015/2019	1,096,975,203	.4700	95.76	.4501	98.87	98.77	100.00	58,636	.0053	
Cramerton	5,016	NR	NR	NR	NR	NR	2015/2019	492,681,324	.4750	92.59	.4398	NR	NR	NR	NR	NR	
Creedmoor	4,600	7,790,012	213.98	7,545,701	207.27	16,207,077	2010/2018	314,826,179	.6350	96.02	.6097	99.43	99.35	100.00	11,409	.0036	
Dunn	9,642	3,485,101	37.50	3,052,401	32.84	6,195,748	2017/2021	845,785,555	.5000	99.52	.4976	99.22	99.15	100.00	33,028	.0039	
Eastover	3,677	4,255,030	362.18	3,790,965	322.68	4,286,383	2017/2025	317,592,628	.2050	99.54	.2041	98.68	98.54	99.63	8,594	.0027	
Elizabethtown	3,509	772,664	15.31	240,395	4.76	4,683,844	2015/2023	280,329,742	.6150	100.09	.6156	95.55	95.03	100.00	78,661	.0281	
Elkin	3,907	1,946,757	35.22	1,918,807	34.72	3,652,638	2016/2020	508,647,911	.5500	98.23	.5403	97.46	97.30	100.00	68,955	.0136	
Emerald Isle	3,784	1,584,573	16.80	1,558,636	16.52	5,421,009	2015/2019	2,767,212,391	.1550	98.52	.1527	99.57	99.56	100.00	19,545	.0007	
Erwin	4,611	1,801,992	58.37	1,461,302	47.34	5,154,966	2017/2021	255,692,685	.5100	99.52	.5076	99.03	98.89	100.00	14,737	.0058	
Fairmont	2,606	680,853	33.81	625,284	31.05	936,700	2010/2018	111,988,684	.7300	98.50	.7191	92.96	91.96	100.00	57,914	.0517	
Fairview	3,720	473,553	172.18	473,553	172.18	491,067	2015/2020	425,547,206	.0200	88.40	.0177	99.78	99.75	100.00	193	.0000	
Flat Rock	3,333	2,849,819	162.34	2,849,819	162.34	3,249,317	2015/2019	904,979,297	.1100	86.75	.0954	100.00	100.00	100.00	0	.0000	
Fletcher	8,135	4,675,479	69.65	4,090,990	60.95	4,703,736	2015/2019	1,164,991,282	.3400	86.75	.2950	99.52	99.51	99.75	19,007	.0016	
Franklin	4,082	2,645,548	63.08	2,020,661	48.18	7,230,682	2015/2019	701,741,698	.2800	102.73	.2876	95.83	95.55	100.00	82,160	.0117	
Gamewell	4,046	7,087,930	1365.85	7,087,930	1365.85	7,102,020	2013/2021	NA	NA	96.79	NA	NA	NA	NA	NA	NA	
Gibsonville	7,187	2,789,441	48.98	2,584,247	45.38	5,222,167	2017/2022	598,431,511	.5300	99.75	.5287	98.61	98.44	100.00	43,986	.0074	
Granite Quarry	3,093	1,725,054	71.24	1,714,765	70.81	1,780,331	2015/2019	211,610,277	.4175	96.66	.4036	98.69	98.50	100.00	11,544	.0055	
Grifton	2,684	643,388	40.80	643,388	40.80	1,154,694	2016/2020	91,198,349	.6300	98.83	.6226	95.22	94.33	100.00	27,188	.0298	
Hamlet	6,347	2,343,627	43.88	2,332,644	43.68	5,368,217	2016/2020	303,671,615	.6600	97.69	.6448	96.67	96.15	100.00	67,535	.0222	
Hillsborough	7,364	5,135,999	54.24	5,076,161	53.61	19,105,047	2017/2021	1,045,781,810	.6200	100.00	.6200	99.13	99.04	100.00	58,229	.0056	
Hudson	3,954	1,521,611	53.29	1,221,873	42.79	1,710,584	2013/2021	290,529,115	.4300	96.79	.4162	94.29	93.65	100.00	71,430	.0246	
Jamestown	4,286	3,565,804	94.33	3,099,715	82.00	11,902,722	2017/2022	440,074,512	.4680	99.75	.4668	99.64	99.60	100.00	7,493	.0017	
Kill Devil Hills	7,212	15,662,522	89.74	15,630,588	89.56	24,795,959	2013/2021	2,134,185,539	.3809	90.27	.3438	99.56	99.54	100.00	36,129	.0017	
King	6,930	2,971,449	46.11	2,936,431	45.57	10,011,174	2017/2021	623,156,219	.4220	99.88	.4215	98.46	98.30	99.95	40,390	.0065	
Kitty Hawk	3,548	9,262,641	88.75	8,911,459	85.39	9,608,607	2013/2021	1,180,222,954	.3400	90.27	.3069	99.38	99.35	100.00	24,714	.0021	
Lake Park	3,676	1,218,162	111.41	1,010,736	92.44	1,243,886	2015/2020	278,692,067	.2300	88.40	.2033	99.51	99.44	100.00	3,155	.0011	
Liberty	2,640	2,386,827	90.83	2,367,311	90.09	4,080,640	2014/2019	183,274,842	.6400	92.57	.5924	98.69	98.53	99.99	15,322	.0084	
Lillington	3,427	4,055,929	97.91	3,777,324	91.18	5,719,341	2017/2021	337,856,817	.5200	99.52	.5175	99.80	99.77	100.00	3,493	.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, 2018

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, 2017 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2017-18 Tax Rate Adjusted	Percent Collected			2017-18 Amount Uncoll	Tax Rate Equiv	
												2017-18 All Property	Excluding Motor Vehicles	Motor Vehicles Only			
2,500-9,999 continued																	
Locust	3,393	\$2,317,165	85.55	\$2,219,297	81.93	\$3,718,547	2017/2021	\$418,300,457	.3600	98.33	.3540	98.12	97.94	100.00	\$28,670	.0069	
Long View	4,857	1,947,518	59.00	1,324,787	40.13	2,312,586	2015/2019	279,221,628	.5200	95.76	.4980	96.90	96.58	100.00	45,354	.0162	
Lowell	3,775	NR	NR	NR	NR	NR	2015/2019	277,490,545	.4300	92.59	.3981	NR	NR	NR	NR	NR	
Marion	8,532	2,751,045	45.59	2,672,761	44.29	5,141,113	2011/2019	481,208,049	.5100	96.66	.4930	98.94	98.85	100.00	25,748	.0054	
Marvin	6,967	1,411,964	110.07	1,411,786	110.06	2,783,259	2015/2020	1,175,868,157	.0500	88.40	.0442	99.84	99.84	99.80	944	.0001	
Midland	3,892	3,614,561	243.34	3,375,206	227.23	3,674,168	2016/2020	400,975,203	.2000	95.33	.1907	98.01	97.78	99.93	16,372	.0041	
Midway	4,863	4,285,114	458.20	4,285,114	458.20	4,323,708	2015/2023	370,488,591	.0500	97.77	.0489	97.62	97.30	100.00	4,440	.0012	
Mills River	7,413	4,243,618	155.48	4,243,618	155.48	4,324,868	2015/2019	1,053,600,245	.1800	86.75	.1562	99.19	99.12	100.00	15,462	.0015	
Mineral Springs	3,022	747,313	302.62	747,313	302.62	770,200	2015/2020	291,271,933	.0250	88.40	.0221	99.34	99.27	100.00	479	.0002	
Mocksville	5,472	6,493,401	122.58	6,493,401	122.58	7,487,278	2017/2021	909,646,582	.2900	98.28	.2850	98.90	98.85	100.00	29,173	.0032	
Morehead City	9,380	8,574,426	68.87	7,929,401	63.69	25,477,832	2015/2019	2,019,078,301	.3500	98.52	.3448	99.23	99.19	100.00	54,839	.0027	
Mount Olive	4,588	421,896	10.47	164,341	4.08	1,043,658	2011/2019	250,841,359	.6400	98.73	.6319	97.22	96.93	100.00	44,924	.0179	
Murfreesboro	3,359	NR	NR	NR	NR	NR	2011/2019	135,037,917	.6600	116.07	.7661	NR	NR	NR	NR	NR	
Nags Head	2,994	13,924,722	105.53	13,817,898	104.72	20,440,625	2013/2021	2,402,235,881	.2970	90.27	.2681	99.99	99.99	100.00	437	.0000	
Nashville	5,222	4,635,018	84.86	4,436,317	81.22	7,493,585	2017/2025	410,102,729	.5600	98.42	.5512	98.10	97.84	100.00	43,831	.0107	
Newport	4,837	NR	NR	NR	NR	NR	2015/2019	354,297,502	.3570	98.52	.3517	NR	NR	NR	NR	NR	
North Wilkesboro	4,397	1,053,428	14.58	1,053,428	14.58	19,784,716	2013/2019	489,115,584	.5200	94.93	.4936	96.63	96.34	100.00	73,479	.0150	
Oak Island	7,629	14,144,235	116.20	13,257,029	108.91	46,298,940	2015/2019	2,599,868,652	.3100	95.60	.2964	99.21	99.19	100	63,161	.0024	
Oak Ridge	7,377	3,486,813	312.24	3,486,813	312.24	3,553,117	2017/2022	996,426,070	.0800	99.75	.0798	99.61	99.57	100.00	3,134	.0003	
Oxford	8,503	3,569,484	42.06	2,931,615	34.54	11,311,362	2010/2018	587,067,410	.6400	96.02	.6145	98.72	98.60	99.91	45,435	.0077	
Pembroke	3,226	1,195,193	37.23	1,193,517	37.18	3,194,713	2010/2018	190,651,592	.6400	98.50	.6304	93.00	92.66	98.32	84,239	.0442	
Pittsboro	4,602	4,272,800	99.26	4,164,596	96.74	8,393,909	2017/2021	539,155,484	.4333	99.17	.4297	99.61	99.57	100.00	9,112	.0017	
Pleasant Garden	4,657	1,060,344	169.94	1,060,344	169.94	2,505,637	2017/2022	393,001,312	.0500	99.75	.0499	98.68	98.54	100.00	2,553	.0006	
Plymouth	3,600	1,003,561	50.03	812,456	40.51	1,598,265	2013/2021	187,458,430	.5400	102.99	.5561	90.93	90.17	100.00	95,622	.0510	
Polkton	2,983	1,893,657	226.84	1,540,844	184.58	2,898,435	2010/2018	43,635,990	.2700	95.68	.2583	90.48	89.02	100.00	11,332	.0260	
Raeford	4,983	7,345,382	156.61	6,372,363	135.86	12,657,578	2014/2022	488,644,217	.4800	102.15	.4903	97.58	97.38	100.00	57,191	.0117	
Randleman	4,156	4,324,100	90.38	3,611,549	75.48	6,111,587	2014/2019	401,025,344	.6300	92.57	.5832	99.54	99.50	100.00	11,450	.0029	
Ranlo	3,582	NR	NR	NR	NR	NR	2015/2019	208,461,912	.4000	92.59	.3704	NR	NR	NR	NR	NR	
Red Oak	3,546	6,357,600	923.51	6,357,600	923.51	6,371,347	2017/2025	NA	NA	98.42	NA	NA	NA	NA	NA	NA	
River Bend	3,019	2,563,358	175.08	2,563,358	175.08	4,439,589	2016/2020	299,638,361	.2900	99.00	.2871	99.50	99.44	100.00	4,383	.0015	
Rockingham	9,167	3,666,283	37.59	3,399,642	34.86	9,583,921	2016/2020	672,287,933	.4800	97.69	.4689	99.14	99.06	100.00	27,616	.0041	
Rolesville	6,321	4,943,601	83.87	4,470,692	75.85	10,596,135	2016/2020	884,646,603	.4800	94.30	.4526	99.82	99.81	100.00	7,020	.0008	
Roxboro	8,204	3,589,084	38.17	3,522,204	37.46	4,558,886	2013/2021	726,288,594	.6700	98.28	.6585	98.46	98.27	100.00	77,121	.0106	
Rural Hall	3,126	2,833,670	103.23	2,753,846	100.32	3,124,484	2017/2021	407,614,824	.3100	99.80	.3094	99.31	99.27	100.00	8,674	.0021	
Rutherfordton	4,169	1,964,511	42.39	1,831,008	39.51	2,974,329	2012/2019	334,449,405	.5670	92.95	.5270	98.33	98.19	100.00	31,554	.0094	
Saint James	4,899	2,999,100	114.91	2,999,100	114.91	3,024,995	2015/2019	1,622,100,311	.0500	95.60	.0478	99.80	99.79	100.00	1,627	.0001	
Sawmills	5,222	5,970,412	313.26	5,726,922	300.49	10,119,133	2013/2021	263,495,517	.2000	96.79	.1936	93.81	92.83	100.00	32,015	.0122	
Shallotte	4,697	7,097,505	147.25	7,076,991	146.82	11,889,634	2015/2019	674,168,025	.3500	95.60	.3346	97.98	97.85	100.00	47,546	.0071	
Siler City	8,443	NR	NR	NR	NR	NR	2017/2021	413,604,085	.5100	99.17	.5058	NR	NR	NR	NR	NR	
Southern Shores	2,971	5,411,146	90.61	5,411,146	90.61	5,819,270	2013/2021	1,359,528,191	.2200	90.27	.1986	99.79	99.78	100.00	6,318	.0005	
Spencer	3,243	2,821,766	104.26	2,190,242	80.92	2,972,455	2015/2019	209,051,161	.6550	96.66	.6331	96.03	95.71	100.00	53,498	.0256	
Spindale	4,320	2,793,030	104.00	2,574,665	95.86	5,010,436	2012/2019	207,226,637	.6830	92.95	.6348	95.19	94.63	100.00	59,766	.0288	
Stanley	3,758	1,069,395	32.78	783,254	24.01	2,597,239	2015/2019	274,673,874	.5400	92.59	.5000	99.29	99.20	100.00	10,630	.0039	
Stokesdale	5,760	2,898,916	116.89	2,898,916	116.89	4,522,080	2017/2022	NA	NA	99.75	NA	NA	NA	NA	NA	NA	
Sunset Beach	4,206	7,047,488	112.85	6,902,712	110.53	9,072,027	2015/2019	1,581,276,213	.1600	95.60	.1530	98.72	98.69	100.00	32,021	.0020	
Swansboro	2,988	1,957,524	53.93	1,914,428	52.74	2,597,553	2014/2018	444,689,111	.3500	100.17	.3506	98.64	98.72	97.59	21,315	.0048	
Sylva	2,720	4,436,785	141.62	4,391,342	140.17	7,811,183	2016/2021	426,161,735	.4250	101.65	.4320	98.15	98.07	100.00	34,028	.0080	
Tabor City	4,127	1,906,770	53.52	1,906,770	53.52	4,535,675	2013/2021	162,183,329	.6700	96.29	.6451	97.46	97.19	100.00	24,918	.0154	

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, 2018

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, 2017 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2017-18 Tax Rate Adjusted	Percent Collected			2017-18 Amount Uncoll	Tax Rate Equiv	
												2017-18 All Property	Excluding Motor Vehicles	Motor Vehicles Only			
2,500-9,999 continued																	
Tobaccoville	2,538	\$2,259,788	376.66	\$1,444,860	240.83	\$2,283,176	2017/2021	\$199,335,748	.0500	99.80	.0499	98.73	98.53	100.00	\$1,268	.0006	
Trent Woods	3,941	2,908,671	103.79	2,741,984	97.85	2,942,257	2016/2020	585,342,356	.1700	99.00	.1683	99.82	99.81	100.00	1,747	.0003	
Trinity	6,590	6,223,375	219.83	5,687,678	200.91	8,439,251	2014/2019	569,401,819	.1000	92.57	.0926	99.38	99.30	100.00	3,482	.0006	
Troutman	2,752	NR	NR	NR	NR	NR	2015/2019	427,249,731	.5200	94.10	.4893	NR	NR	NR	NR	NR	
Troy	3,353	1,247,540	33.97	1,139,036	31.02	2,641,174	2012/2020	231,003,019	.4600	97.43	.4482	97.17	96.90	100.00	30,023	.0130	
Unionville	6,642	2,750,081	1,021.15	2,750,081	1,021.15	2,766,067	2015/2020	568,213,690	.0200	88.40	.0177	97.80	97.46	100.00	2,369	.0004	
Valdese	4,465	1,479,550	26.21	1,444,022	25.58	5,554,771	2013/2019	375,968,421	.5450	94.16	.5132	96.39	96.09	100.00	73,945	.0197	
Wadesboro	5,463	2,803,350	72.17	2,451,030	63.10	5,953,905	2010/2018	337,599,366	.5560	95.68	.5320	92.99	92.28	100.00	130,543	.0387	
Walkertown	5,407	4,332,878	273.99	3,611,104	228.35	4,421,932	2017/2021	447,906,130	.2000	99.80	.1996	98.80	98.66	100.00	10,808	.0024	
Wallace	3,959	1,885,050	47.17	1,721,231	43.07	4,798,167	2017/2025	260,689,844	.5900	97.50	.5753	92.84	92.32	100.00	106,694	.0409	
Wallburg	3,141	2,596,562	265.13	2,596,562	265.13	3,246,146	2015/2023	275,479,038	.0500	97.77	.0489	98.17	97.96	100.00	2,493	.0009	
Warsaw	3,015	1,229,970	46.89	1,143,504	43.59	3,766,187	2017/2025	220,302,022	.5500	97.50	.5363	97.10	96.89	100.00	32,476	.0147	
Weaverville	3,860	6,303,623	97.32	6,296,925	97.22	9,680,922	2017/2025	836,278,095	.3800	98.73	.3752	99.90	99.89	100.00	3,135	.0004	
Wendell	6,843	6,339,562	94.74	6,275,811	93.79	9,147,207	2016/2020	582,613,557	.4900	94.30	.4621	99.82	99.80	100.00	5,049	.0009	
Wentworth	2,739	1,376,052	276.42	1,376,052	276.42	1,553,441	2011/2019	NA	NA	101.52	NA	NA	NA	NA	NA	NA	
Wesley Chapel	8,806	1,120,236	144.45	1,120,236	144.45	1,329,552	2015/2020	1,007,751,575	.0165	88.40	.0146	99.88	99.87	100.00	192	.0000	
Whispering Pines	3,418	2,190,994	72.09	2,190,994	72.09	2,374,769	2015/2019	514,481,376	.3700	97.93	.3623	99.95	99.94	100.00	1,009	.0002	
Whiteville	5,259	3,208,113	49.91	2,693,341	41.91	7,709,808	2013/2021	494,173,039	.5300	96.29	.5103	98.86	98.76	99.96	27,844	.0056	
Wilkesboro	3,698	NR	NR	NR	NR	NR	2013/2019	839,096,189	.4800	94.93	.4557	NR	NR	NR	NR	NR	
Williamston	5,382	NR	NR	NR	NR	NR	2017/2025	361,297,232	.7900	101.48	.8017	NR	NR	NR	NR	NR	
Wilson's Mills	2,648	1,125,753	86.60	776,623	59.75	3,169,088	2011/2019	161,513,730	.4200	90.88	.3817	99.90	99.89	100.00	674	.0004	
Wingate	3,989	1,046,282	70.58	907,554	61.22	1,899,893	2015/2020	132,237,923	.4300	88.40	.3801	99.02	98.88	100.00	5,591	.0042	
Woodfin	6,640	2,468,024	61.48	2,358,625	58.76	2,574,915	2017/2025	788,908,165	.2800	98.73	.2764	99.69	99.66	100.00	7,015	.0009	
Wrightsville Beach	2,503	10,747,557	104.73	10,625,770	103.55	22,394,039	2017/2021	2,662,894,870	.1275	95.28	.1215	99.70	99.69	100.00	10,345	.0004	
Yadkinville	3,004	2,327,132	93.90	2,307,172	93.09	5,310,785	2017/2025	286,951,380	.4200	100.37	.4216	98.24	98.07	100.00	21,125	.0074	
Zebulon	4,901	8,684,479	85.01	8,474,611	82.96	10,028,525	2016/2020	1,098,002,684	.5750	94.30	.5422	99.49	99.51	99.07	31,880	.0029	

Total	\$	401,114,746	\$	379,564,989	\$	718,349,713	\$	72,863,657,099	\$	3,188,121
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Group Statistics:
2,500-9,999

Range:																	
Lowest		421,896	10.47	164,341	4.08				.0165	86.75	.0146	89.41	88.48	97.59			
Highest		15,662,522	1365.85	15,630,588	1365.85				.8100	116.07	.9402	100.00	100.00	100.00			
Average		3,646,498	81.60	3,450,591	77.21				.3416	95.52	.3262	98.58	98.47	99.93			
Median		2,827,718	90.06	2,717,663	81.97												

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, 2018

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, 2017 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2017-18 Tax Rate Adjusted	Percent Collected			2017-18 Amount Uncoll	Tax Rate Equiv	
												2017-18 All Property	Excluding Motor Vehicles	Motor Vehicles Only			
1,000-2,499																	
Alamance	1,097	\$2,035,140	469.97	\$1,823,744	421.15	\$2,501,477	2017/2025	\$108,201,687	.2000	99.66	.1993	99.64	99.60	100.00	\$771	.0007	
Andrews	1,831	381,825	27.78	318,492	23.17	502,286	2012/2020	115,276,868	.5150	95.27	.4906	93.91	93.45	98.62	36,322	.0315	
Atlantic Beach	1,497	3,167,405	52.45	2,899,567	48.02	4,964,860	2015/2019	1,592,977,168	.1650	98.52	.1626	99.82	99.82	100.00	4,713	.0003	
Badin	1,984	718,422	90.47	283,399	35.69	735,053	2017/2021	58,281,333	.4100	98.33	.4032	91.16	89.87	100.00	21,045	.0361	
Banner Elk	1,126	2,056,744	115.13	2,056,744	115.13	4,021,023	2014/2018	207,800,643	.5800	89.92	.5215	99.18	99.16	100.00	9,857	.0047	
Bayboro	1,255	220,109	100.30	145,996	66.53	235,710	2012/2020	38,009,755	.2500	95.15	.2379	93.48	92.72	100.00	6,232	.0164	
Belville	2,227	NR	NR	NR	NR	NR	2015/2019	202,012,763	.0900	95.60	.0860	NR	NR	NR	NR	NR	
Bethel	1,551	1,163,352	130.38	1,148,574	128.73	1,240,172	2016/2020	63,598,120	.6600	98.83	.6523	96.77	96.15	100.00	13,380	.0210	
Beulaville	1,339	506,507	52.84	506,183	52.81	2,035,368	2017/2025	103,549,561	.4400	97.50	.4290	96.69	96.39	100.00	14,342	.0139	
Biltmore Forest	1,391	3,630,846	105.16	3,630,846	105.16	3,907,416	2017/2025	773,139,809	.3300	98.73	.3258	99.69	99.68	99.99	7,936	.0010	
Biscoe	1,680	2,252,702	121.92	2,176,775	117.81	3,506,793	2012/2020	138,949,341	.5600	97.43	.5456	98.31	98.14	100.00	13,247	.0095	
Bladenboro	1,715	403,999	32.55	389,993	31.42	754,813	2015/2023	86,501,679	.6400	100.09	.6406	93.16	92.21	100.00	37,544	.0434	
Blowing Rock	1,327	4,462,376	60.93	4,462,376	60.93	6,654,697	2014/2022	1,130,006,260	.3700	101.39	.3751	98.52	98.49	100.00	62,096	.0055	
Boonville	1,223	474,356	56.74	432,207	51.69	1,300,376	2017/2025	87,015,698	.4800	100.37	.4818	97.91	97.70	100.00	8,731	.0100	
Broadway	1,292	908,967	107.75	681,117	80.74	1,507,364	2013/2019	88,231,881	.4900	96.95	.4751	99.25	99.19	99.68	3,242	.0037	
Brunswick	1,117	946,711	258.82	946,711	258.82	1,064,387	2013/2021	19,664,087	.4500	96.29	.4333	97.30	96.46	100.00	2,414	.0123	
Bryson City	1,521	2,084,680	123.37	2,072,498	122.65	2,671,288	2013/2021	160,889,053	.3500	98.55	.3449	97.61	97.45	100.00	13,374	.0083	
Burnsville	1,723	1,346,111	70.63	1,291,296	67.76	2,533,487	2016/2024	170,573,735	.5200	94.16	.4896	98.53	98.42	100.00	12,703	.0074	
Calabash	1,994	1,176,869	81.05	1,176,869	81.05	1,390,924	2015/2019	277,461,856	.0875	95.60	.0837	96.67	96.45	100.00	8,128	.0029	
Cape Carteret	2,184	1,031,598	68.20	981,318	64.87	1,089,952	2015/2019	414,571,082	.1975	98.52	.1946	99.21	99.16	100.00	6,459	.0016	
Carthage	2,406	1,538,271	58.27	1,446,139	54.78	2,713,525	2015/2019	236,814,688	.4950	97.93	.4848	99.38	99.31	100.00	9,437	.0040	
Cedar Point	1,457	1,201,891	163.83	1,089,890	148.56	1,246,036	2015/2019	382,049,310	.0625	98.52	.0616	96.64	96.41	100.00	7,780	.0020	
Chadbourn	1,775	1,672,458	99.38	1,530,298	90.93	3,483,176	2013/2021	83,668,230	.6200	96.29	.5970	93.98	93.19	100.00	30,974	.0370	
Claremont	1,461	3,284,496	110.33	3,156,743	106.04	5,831,819	2015/2019	401,233,022	.4900	95.76	.4692	99.82	99.81	100.00	3,539	.0009	
Clyde	1,264	1,333,626	142.35	1,228,261	131.11	2,471,917	2017/2021	82,329,672	.4300	98.82	.4249	95.53	94.89	100.00	15,861	.0193	
Coats	2,324	1,056,051	68.77	953,112	62.07	2,207,063	2017/2021	103,689,768	.5900	99.52	.5872	99.18	99.10	100.00	5,038	.0049	
Columbus	1,004	756,155	62.24	626,421	51.56	2,330,839	2017/2021	122,612,485	.4246	99.97	.4245	98.64	98.55	100.00	7,086	.0058	
Connelly Springs	1,665	1,460,515	216.39	1,335,512	197.87	1,606,202	2013/2019	NR	.0500	94.16	.0471	95.86	95.47	100.00	2,374	NA	
Denton	1,586	1,032,865	41.93	1,030,943	41.86	1,788,050	2015/2023	124,418,107	.6000	97.77	.5866	95.86	95.48	100.00	30,842	.0248	
Dobson	1,599	1,361,717	82.49	1,310,801	79.41	2,269,478	2016/2020	165,091,792	.3800	98.23	.3733	99.55	99.51	100.00	2,394	.0015	
East Spencer	1,512	502,039	34.08	212,673	14.44	1,011,738	2015/2019	118,787,883	.6300	96.66	.6090	95.36	95.09	100.00	34,683	.0292	
Ellerbe	1,022	NR	NR	NR	NR	NR	2016/2020	41,417,742	.5500	97.69	.5373	NR	NR	NR	NR	NR	
Elm City	1,256	77,713	7.67	(18,930)	(1.87)	124,399	2016/2024	65,963,691	.6300	102.19	.6438	94.49	93.79	100.00	22,705	.0344	
Four Oaks	2,056	427,738	25.60	427,738	25.60	1,440,585	2011/2019	192,959,721	.4200	90.88	.3817	99.95	99.94	100.00	422	.0002	
Foxfire Village	1,063	1,043,958	75.27	1,020,958	73.62	1,785,708	2015/2019	167,765,534	.3800	97.93	.3721	99.69	99.66	100.00	1,997	.0012	
Franklinton	2,048	1,395,455	91.68	1,243,288	81.68	1,417,899	2012/2018	105,465,325	.7200	87.28	.6284	97.12	96.78	99.82	22,090	.0209	
Franklinville	1,198	NR	NR	NR	NR	NR	2014/2019	41,128,175	.4550	92.57	.4212	NR	NR	NR	NR	NR	
Garysburg	1,006	449,639	75.06	444,741	74.24	464,595	2015/2019	30,465,511	.6000	100.00	.6000	88.23	85.74	100.00	21,734	.0713	
Gaston	1,124	NR	NR	NR	NR	NR	2015/2019	46,932,873	.5000	100.00	.5000	NR	NR	NR	NR	NR	
Glen Alpine	1,554	604,279	66.93	547,055	60.59	709,963	2013/2019	92,429,221	.3800	94.16	.3578	98.98	98.81	100.00	3,319	.0036	
Green Level	2,156	566,958	57.67	450,772	45.85	1,474,309	2017/2025	69,837,466	.3600	99.66	.3588	95.11	93.87	100.00	12,597	.0180	
Haw River	2,421	NR	NR	NR	NR	NR	2017/2025	145,559,774	.4800	99.66	.4784	NR	NR	NR	NR	NR	
Hemby Bridge	1,561	465,374	429.08	465,374	429.08	466,177	2015/2020	NA	NA	88.40	NA	NA	NA	NA	NA	NA	
Hildebran	1,996	3,000,472	297.00	2,857,200	282.81	3,044,710	2013/2019	159,027,810	.1500	94.16	.1412	99.53	99.49	100.00	1,121	.0007	
Holly Ridge	1,648	1,778,003	72.06	1,614,606	65.44	1,862,425	2014/2018	301,581,921	.4150	100.17	.4157	98.79	98.69	100.00	15,324	.0051	
Jefferson	1,576	2,567,817	203.21	2,562,665	202.80	7,698,751	2015/2019	155,968,716	.3700	103.20	.3818	94.78	94.36	100.00	30,148	.0193	
Jonesville	2,256	735,188	48.11	665,926	43.58	1,391,262	2017/2025	174,837,059	.5000	100.37	.5019	97.22	96.79	100.00	26,139	.0150	
Kenly	1,388	425,222	29.00	302,781	20.65	1,243,766	2011/2019	133,847,352	.6100	90.88	.5544	99.56	99.52	100.00	3,666	.0027	

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, 2018

Municipality	Pop	General Fund				Unit-Wide										2017-18 Amount Uncoll	Tax Rate Equiv
		Fund Balance Available	FBA As % GF Exp	Fund FBA		Cash and Invest (1)	Latest Yr/ Next Yr Of Reval (2)	January 1, 2017 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2017-18 Tax Rate Adjusted	Percent Collected					
				Balance Available Without Powell Bill	Without Powell Bill As % GF Exp							2017-18 All Property	Excluding Motor Vehicles	Motor Vehicles Only			
1,000-2,499 continued																	
Kure Beach	2,224	\$3,882,127	75.22	\$3,544,474	68.68	\$6,414,057	2017/2021	\$882,438,520	.2850	95.28	.2715	99.85	99.85	100.00	\$3,738	.0004	
Lake Lure	1,218	2,369,813	52.59	2,369,813	52.59	3,115,860	2012/2019	867,168,241	.2760	92.95	.2565	98.55	98.53	100.00	34,726	.0040	
Lake Waccamaw	1,473	1,060,444	95.03	914,235	81.93	1,092,623	2013/2021	269,908,026	.2000	96.29	.1926	99.22	99.18	100.00	4,219	.0016	
Laurel Park	2,260	1,529,248	56.09	1,529,248	56.09	2,391,375	2015/2019	379,967,139	.4300	86.75	.3730	99.44	99.41	99.88	9,109	.0024	
Madison	2,173	2,378,921	71.66	2,368,763	71.36	3,567,888	2011/2019	225,014,786	.7300	101.52	.7411	98.56	98.45	100.00	23,733	.0105	
Maggie Valley	1,419	2,735,294	110.58	2,603,773	105.26	4,573,188	2017/2021	394,273,922	.4300	98.82	.4249	98.29	98.23	99.63	29,142	.0074	
Manteo	1,582	4,201,147	82.60	4,198,961	82.56	7,047,348	2013/2021	563,135,245	.3700	90.27	.3340	99.47	99.46	100.00	10,948	.0019	
Mars Hill	2,127	2,824,483	163.49	2,723,302	157.64	6,191,538	2012/2020	120,613,500	.4700	81.72	.3841	96.34	96.00	100.00	20,354	.0169	
Marshville	2,461	1,239,323	67.01	1,089,343	58.90	4,452,595	2015/2020	185,710,512	.5100	88.40	.4508	98.05	97.85	100.00	18,447	.0099	
Maxton	2,318	1,456,459	73.55	1,364,190	68.89	2,484,206	2010/2018	92,029,393	.8000	98.50	.7880	85.11	83.39	97.89	107,803	.1171	
Mayodan	2,389	1,440,060	47.78	1,435,484	47.63	3,135,342	2011/2019	227,256,375	.6300	101.52	.6396	99.23	99.18	100.00	11,072	.0049	
Maysville	1,027	81,526	9.86	81,526	9.86	119,802	2014/2022	50,595,859	.4800	95.71	.4594	95.79	95.70	96.40	10,230	.0202	
Mount Gilead	1,101	1,442,373	151.67	1,315,038	138.28	2,890,877	2012/2020	96,824,273	.5700	97.43	.5554	95.16	94.73	100.00	26,625	.0275	
Mount Pleasant	1,911	1,445,508	51.69	1,403,897	50.21	2,340,275	2016/2020	143,259,594	.5050	95.33	.4814	97.89	97.68	100.00	15,621	.0109	
Murphy	1,679	2,946,053	131.35	2,850,608	127.09	6,077,482	2012/2020	223,343,945	.4200	95.27	.4001	94.94	94.76	98.36	47,615	.0213	
Navassa	1,867	779,786	89.71	729,076	83.88	853,742	2015/2019	125,081,199	.2000	95.60	.1912	93.34	92.71	100.00	14,585	.0117	
Norlina	1,083	NR	NR	NR	NR	NR	2017/2025	40,667,999	.6400	102.94	.6588	NR	NR	NR	NR	NR	
Norwood	2,402	1,481,570	49.97	945,649	31.90	2,176,413	2017/2021	289,105,588	.3900	98.33	.3835	97.88	97.74	100.00	23,917	.0083	
Oakboro	2,012	1,019,595	66.48	907,652	59.18	2,780,408	2017/2021	159,803,268	.4100	98.33	.4032	98.40	98.10	100.00	10,364	.0065	
Pilot Mountain	1,505	451,228	27.36	312,193	18.93	829,140	2016/2020	141,896,482	.5700	98.23	.5599	98.86	99.17	95.57	9,264	.0065	
Pine Knoll Shores	1,342	2,412,130	68.49	2,330,559	66.17	5,953,213	2015/2019	916,588,335	.1970	98.52	.1941	99.88	99.89	99.55	2,138	.0002	
Pine Level	1,853	865,588	84.70	678,384	66.38	1,542,000	2011/2019	110,008,496	.4600	90.88	.4180	100.00	100.00	100.00	0	.0000	
Pinebluff	1,468	1,909,796	278.87	1,885,817	275.37	2,668,595	2015/2019	109,082,716	.3900	97.93	.3819	99.39	99.29	100.00	2,649	.0024	
Princeton	1,250	296,980	30.98	270,307	28.20	653,869	2011/2019	76,897,328	.5500	90.88	.4998	99.95	99.95	100.00	209	.0003	
Princeville	2,193	NR	NR	NR	NR	NR	2017/2025	37,611,183	.6100	100.00	.6100	NR	NR	NR	NR	NR	
Ramseur	1,668	1,411,870	92.96	1,151,911	75.85	2,951,710	2014/2019	118,280,589	.6700	92.57	.6202	99.28	99.22	100.00	5,689	.0048	
Rhodhiss	1,093	700,368	118.90	622,089	105.61	959,786	2013/2019	40,645,295	.5500	94.16	.5179	94.97	94.44	100.00	11,111	.0273	
Richlands	1,809	848,120	61.02	848,016	61.02	870,576	2014/2018	153,939,647	.3800	100.17	.3806	99.45	99.39	100.00	3,244	.0021	
Robbins	1,152	602,404	48.13	530,018	42.34	1,092,271	2015/2019	63,044,057	.6200	97.93	.6072	99.41	99.27	100.00	2,355	.0037	
Rockwell	2,163	1,858,092	129.07	1,747,361	121.38	1,950,050	2015/2019	163,886,351	.4600	96.66	.4446	98.91	98.79	100.00	8,200	.0050	
Rose Hill	1,661	664,704	48.92	662,752	48.78	2,856,994	2017/2025	69,735,955	.7500	97.50	.7313	98.15	97.91	100.00	9,423	.0135	
Roseboro	1,166	1,360,420	93.04	1,360,420	93.04	1,965,286	2011/2019	107,379,286	.6600	100.20	.6613	95.29	95.05	100.00	30,081	.0280	
Rutherford College	1,388	792,395	96.29	792,395	96.29	1,756,909	2013/2019	110,195,017	.1000	94.16	.0942	97.29	97.07	100.00	2,932	.0027	
Saint Pauls	2,177	975,061	36.21	834,796	31.00	1,161,529	2010/2018	183,815,780	.6500	98.50	.6403	93.96	93.57	98.42	71,295	.0388	
Snow Hill	1,628	NR	NR	NR	NR	NR	2013/2021	111,415,702	.3400	101.70	.3458	NR	NR	NR	NR	NR	
Sparta	1,806	1,252,621	87.63	1,158,076	81.02	2,192,203	2015/2023	154,375,740	.3800	107.72	.4093	97.51	97.28	100.00	13,869	.0090	
Spring Hope	1,316	972,233	78.41	909,722	73.37	1,284,597	2017/2025	87,290,824	.6300	98.42	.6200	97.06	96.68	100.00	16,256	.0186	
Spruce Pine	2,171	2,980,585	125.00	2,980,585	125.00	3,527,874	2014/2018	221,865,616	.5100	102.84	.5245	97.60	97.41	100.00	27,265	.0123	
Stanfield	1,601	941,285	118.53	870,044	109.56	1,324,110	2017/2021	131,399,684	.3200	98.33	.3147	97.06	96.63	100.00	12,339	.0094	
Stedman	1,093	525,679	74.25	477,224	67.41	1,224,144	2017/2025	97,761,427	.3200	99.54	.3185	98.76	98.59	100.00	3,863	.0040	
Stoneville	1,206	677,314	52.20	571,580	44.06	1,065,267	2011/2019	76,204,232	.6900	101.52	.7005	98.16	97.91	100.00	9,967	.0131	
Surf City	2,137	NR	NR	NR	NR	NR	2011/2019	1,394,268,627	.4100	91.90	.3768	NR	NR	NR	NR	NR	
Sweepsonville	1,439	3,246,226	2,197.35	3,246,226	2,197.35	5,523,662	2017/2025	NA	NA	99.66	NA	NA	NA	NA	NA	NA	
Taylorsville	2,146	563,186	32.09	534,206	30.44	2,635,235	2015/2023	185,024,365	.4000	95.34	.3814	97.11	96.93	100.00	21,316	.0115	
Tryon	1,772	NR	NR	NR	NR	NR	2017/2021	174,662,794	.5663	99.97	.5661	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, 2018

		General Fund				Unit-Wide										
		Fund Balance Available Without Powell Bill		FBA Without Powell Bill												
Municipality	Pop	Fund Balance Available	FBA As % GF Exp	Fund Balance Available Without Powell Bill	FBA Without Powell Bill	Cash and Invest (1)	Latest Yr/ Next Yr Of Reval (2)	January 1, 2017 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2017-18 Tax Rate Adjusted	Percent Collected			2017-18 Amount Uncoll	Tax Rate Equiv
1,000-2,499 continued																
Walnut Cove	1,392	\$892,082	93.18	\$853,202	89.12	\$2,406,025	2017/2021	\$120,129,817	.4000	99.88	.3995	97.83	97.65	100.00	\$10,367	.0086
Weldon	1,536	NR	NR	NR	NR	NR	2015/2019	107,422,358	.7700	97.70	.7523	NR	NR	NR	NR	NR
West Jefferson	1,301	1,908,165	88.94	1,867,998	87.07	3,403,906	2015/2019	313,799,380	.4200	103.20	.4334	98.10	98.03	100.00	25,117	.0080
Yanceyville	2,029	1,619,306	239.25	1,367,304	202.02	3,431,159	2016/2020	99,219,065	.3300	99.34	.3278	98.63	98.57	100.00	4,464	.0045
Youngsville	1,423	1,150,751	63.44	1,122,267	61.87	1,276,214	2012/2018	164,785,159	.6600	87.28	.5760	97.81	97.59	99.75	23,512	.0143

Total		<u>\$ 123,898,938</u>		<u>\$ 116,290,156</u>		<u>\$ 210,913,181</u>		<u>\$ 20,761,423,918</u>							<u>\$ 1,342,979</u>	
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Group Statistics:
1,000-2,499

Range:																
Lowest		77,713	7.67	(18,930)	(1.87)				.0500	81.72	.0471	85.11	83.39	95.57		
Highest		4,462,376	2,197.35	4,462,376	2,197.35				.8000	107.72	.7880	100.00	100.00	100.00		
Average		1,424,126	82.75	1,336,668	77.67				.3823	96.58	.3692	98.07	97.95	99.79		
Median		1,176,869	75.27	1,089,890	68.89											

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, 2018

Municipality		Pop		General Fund		Unit-Wide												
				FBA											Percent Collected			
				Balance Available	Without Powell Bill	Cash and Invest (1)	Latest Yr/ Next Yr Of Reval (2)	January 1, 2017 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2017-18 Tax Rate Adjusted	2017-18 All Property	Excluding Motor Vehicles	Motor Vehicles Only	2017-18 Amount Uncoll	Tax Rate Equiv		
		Fund Balance Available	FBA As % GF Exp	Balance Available Without Powell Bill	Without Powell Bill As % GF Exp													
500-999																		
Alliance		790	\$425,331	247.68	\$414,583	241.42	\$427,701	2012/2020	\$55,449,810	.0500	95.15	.0476	95.39	94.83	100.00	\$1,258	.0023	
Ansonville		604	386,015	105.80	306,865	84.10	630,620	2010/2018	27,583,356	.4500	95.68	.4306	83.31	81.15	100.00	20,735	.0752	
Arapahoe		579	NR	NR	NR	NR	NR	2012/2020	NA	NA	95.15	NA	NA	NA	NA	NA	NA	
Aulander		828	793,514	118.46	762,723	113.87	1,585,652	2012/2020	32,762,886	.7600	96.95	.7368	96.09	95.40	100.00	9,729	.0297	
Bailey		539	NR	NR	NR	NR	NR	2017/2025	34,775,334	.6100	98.42	.6004	NR	NR	NR	NR	NR	
Belwood		954	56,946	96.48	56,946	96.48	57,880	2016/2021	NA	NA	96.28	NA	NA	NA	NA	NA	NA	
Bogue		727	430,419	439.80	390,644	399.16	437,547	2015/2019	78,221,332	.0500	98.52	.0493	94.70	94.07	100.00	2,116	.0027	
Bolton		687	284,924	74.20	217,071	56.53	359,111	2013/2021	18,939,657	.6000	96.29	.5777	85.33	81.99	100.00	16,845	.0889	
Calypso		553	667,806	232.96	595,056	207.58	1,398,032	2017/2025	20,131,243	.4700	97.50	.4583	95.43	94.54	100.00	3,729	.0185	
Candor		825	380,058	48.54	287,499	36.72	1,052,673	2012/2020	73,185,151	.6500	97.43	.6333	99.12	99.05	100.00	4,163	.0057	
Catawba		604	676,295	118.43	601,886	105.40	1,121,983	2015/2019	63,583,021	.4800	95.76	.4596	96.88	96.55	100.00	9,559	.0150	
Chocowinity		822	200,177	28.08	177,485	24.90	1,357,529	2010/2018	68,175,403	.4900	105.04	.5147	97.50	97.32	100.00	7,944	.0117	
Clarkton		826	NR	NR	NR	NR	NR	2015/2023	69,234,288	.6100	100.09	.6105	NR	NR	NR	NR	NR	
Cleveland		887	3,260,965	308.30	3,144,126	297.25	5,320,763	2015/2019	172,031,798	.2800	96.66	.2706	98.13	98.08	100.00	9,385	.0055	
Columbia		845	704,823	140.64	704,823	140.64	3,547,764	2017/2025	54,815,508	.6010	99.75	.5995	96.97	96.77	100.00	9,727	.0177	
Conway		834	549,242	108.69	514,067	101.73	1,786,123	2015/2019	53,684,775	.4700	100.00	.4700	96.46	96.06	100.00	9,026	.0168	
Cooleemee		971	598,173	105.37	480,401	84.62	754,457	2017/2021	36,560,844	.4200	98.28	.4128	98.49	98.24	100.00	2,318	.0063	
Dobbins Heights		827	272,378	78.27	272,378	78.27	283,298	2016/2020	17,436,624	.5000	97.69	.4885	73.41	67.31	100.00	23,309	.1337	
Dortches		991	2,931,972	1,971.70	2,931,972	1,971.70	2,933,822	2017/2025	NA	NA	98.42	NA	NA	NA	NA	NA	NA	
East Bend		596	605,782	185.97	603,607	185.30	879,431	2017/2025	44,817,659	.4800	100.37	.4818	92.92	92.09	100.00	15,309	.0342	
Ellenboro		885	1,007,246	590.70	945,168	554.30	1,964,141	2012/2019	26,627,186	.2200	92.95	.2045	95.44	94.72	100.00	2,692	.0101	
Fair Bluff		918	335,660	38.77	335,660	38.77	845,678	2013/2021	41,738,008	.6500	96.29	.6259	94.97	94.39	100.00	13,826	.0331	
Faison		980	987,848	158.65	957,088	153.71	1,865,632	2017/2025	53,596,713	.5300	97.50	.5168	98.76	98.64	100.00	3,536	.0066	
Faith		827	596,409	109.66	417,120	76.69	1,140,296	2015/2019	64,382,997	.4100	96.66	.3963	98.14	97.91	99.91	4,917	.0076	
Fallston		611	624,533	772.40	433,116	535.66	833,114	2016/2021	41,559,230	.0500	96.28	.0481	95.82	95.26	100.00	877	.0021	
Garland		633	658,609	135.30	612,207	125.77	1,114,912	2011/2019	28,017,523	.7200	100.20	.7214	94.10	93.33	100.00	11,964	.0427	
Gibson		517	248,462	102.65	248,462	102.65	491,526	2011/2019	16,504,142	.6800	104.15	.7082	95.40	94.76	100.00	5,081	.0308	
Grantsboro		692	181,236	213.24	181,236	213.24	182,280	2012/2020	61,159,042	.0500	95.15	.0476	95.33	94.86	100.00	1,425	.0023	
Greenevers		646	490,013	269.72	340,466	187.40	644,793	2017/2025	19,312,567	.3000	97.50	.2925	84.83	82.08	100.00	8,599	.0445	
Grover		714	278,676	92.86	166,501	55.48	492,640	2016/2021	34,711,309	.3900	96.28	.3755	98.20	97.93	100.00	2,444	.0070	
Harmony		550	1,086,110	249.75	1,086,110	249.75	1,590,890	2015/2019	31,943,676	.1000	94.10	.0941	98.25	98.03	100.00	570	.0018	
High Shoals		714	252,129	76.86	197,128	60.10	455,729	2015/2019	27,751,750	.4100	92.59	.3796	97.53	97.19	100.00	2,840	.0102	
Hoffman		571	1,060,933	400.10	928,674	350.22	1,175,085	2016/2020	21,456,759	.2000	97.69	.1954	98.29	97.93	100.00	720	.0034	
Holden Beach		637	NR	NR	NR	NR	NR	2015/2019	1,228,566,746	.2200	95.60	.2103	NR	NR	NR	NR	NR	
Hot Springs		588	359,658	100.68	320,155	89.62	425,674	2012/2020	47,432,892	.5100	81.72	.4168	97.64	97.30	100.00	5,753	.0121	
Kenansville		835	NR	NR	NR	NR	NR	2017/2025	80,354,794	.4700	97.50	.4583	NR	NR	NR	NR	NR	
Kingstown		674	162,888	109.28	16,349	10.97	169,461	2016/2021	18,414,874	.3500	96.28	.3370	88.97	86.34	100.00	7,095	.0385	
Lawndale		606	291,829	163.43	220,488	123.48	678,326	2016/2021	22,091,213	.2300	96.28	.2214	96.03	95.28	100.00	2,050	.0093	
Lewiston-Woodville		514	526,017	183.49	447,358	156.05	592,710	2012/2020	21,474,933	.6000	96.95	.5817	94.35	93.38	100.00	7,331	.0341	
Lilesville		530	346,453	62.21	267,290	48.00	590,991	2010/2018	18,593,590	.4800	95.68	.4593	96.05	95.28	100.00	3,459	.0186	
Littleton		641	389,600	63.25	320,153	51.97	715,819	2015/2019	32,558,069	.8000	97.70	.7816	97.45	97.10	100.00	6,690	.0205	
Magnolia		966	NR	NR	NR	NR	NR	2017/2025	27,883,256	.6600	97.50	.6435	NR	NR	NR	NR	NR	
Marshall		940	1,569,350	193.03	1,458,926	179.45	2,382,229	2012/2020	93,288,162	.4900	81.72	.4004	96.47	96.27	100.00	15,656	.0168	

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, 2018

Municipality		Pop		General Fund		Unit-Wide												
				Fund Balance Available	FBA As % GF Exp	Fund Balance Available Without Powell Bill	FBA As % GF Exp	Cash and Invest (1)	Latest Yr/ Next Yr Of Reval (2)	January 1, 2017 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2017-18 Tax Rate Adjusted	Percent Collected			2017-18 Amount Uncoll	Tax Rate Equiv
														2017-18 All Property	Excluding Motor Vehicles	Motor Vehicles Only		
500-999 continued																		
McAdenville	689	\$782,417	83.80	\$699,539	74.92	\$2,237,007	2015/2019	\$121,104,974	.3300	92.59	.3055	99.75	99.74	100.00	\$1,039	.0009		
Middlesex	816	NR	NR	NR	NR	NR	2017/2025	54,740,918	.5700	98.42	.5610	NR	NR	NR	NR	NR		
Misenheimer	692	550,403	93.52	479,466	81.47	585,319	2017/2021	13,483,371	.2200	98.33	.2163	97.46	97.02	100.00	764	.0057		
Montreat	868	1,656,888	90.70	1,384,079	75.76	2,937,420	2017/2025	244,196,215	.4100	98.73	.4048	100.00	100.00	100.00	0	.0000		
New London	721	2,891,123	866.17	2,739,705	820.81	3,734,488	2017/2021	117,118,857	.1600	98.33	.1573	99.60	99.58	100.00	749	.0006		
Newland	713	594,040	78.06	569,071	74.78	927,928	2014/2018	68,673,925	.5200	89.92	.4676	95.00	94.53	100.00	17,821	.0260		
Newton Grove	567	718,755	119.94	545,610	91.05	1,082,867	2011/2019	64,332,218	.3700	100.20	.3707	98.24	98.07	100.00	4,120	.0064		
North Topsail Beach	771	1,512,275	39.84	1,512,275	39.84	6,813,313	2014/2018	828,212,762	.3932	100.17	.3939	99.09	99.08	100.00	29,512	.0036		
Northwest	840	NR	NR	NR	NR	NR	2015/2019	50,508,048	.2400	95.60	.2294	NR	NR	NR	NR	NR		
Ocean Isle Beach	646	13,899,146	216.03	13,884,445	215.80	20,486,246	2015/2019	1,699,547,794	.1875	95.60	.1793	96.72	96.67	100.00	104,404	.0061		
Old Fort	908	1,851,683	206.87	1,847,497	206.40	2,759,695	2011/2019	112,607,641	.3200	96.66	.3093	99.09	99.04	100.00	3,320	.0029		
Oriental	909	NR	NR	NR	NR	NR	2012/2020	232,645,382	.2200	95.15	.2093	NR	NR	NR	NR	NR		
Ossipee	584	268,001	136.30	268,001	136.30	545,716	2017/2025	24,112,124	.0725	99.66	.0723	99.51	99.46	100.00	248	.0010		
Patterson Springs	626	265,405	467.59	265,405	467.59	287,516	2016/2021	20,287,364	.1500	96.28	.1444	97.4749	97.3711	100.00	787	.0039		
Peletier	735	261,992	172.62	217,339	143.20	263,938	2015/2019	81,466,776	.0550	98.52	.0542	95.08	94.74	100.00	2,201	.0027		
Pink Hill	541	666,770	108.75	648,256	105.73	1,544,678	2017/2025	37,258,120	.5500	99.36	.5465	97.07	96.81	100.00	5,921	.0159		
Polkville	549	NR	NR	NR	NR	NR	2016/2021	27,187,622	.0500	96.28	.0481	NR	NR	NR	NR	NR		
Red Cross	769	1,128,877	765.73	1,052,718	714.07	1,129,204	2017/2021	56,511,993	.1600	98.33	.1573	98.24	97.93	100.00	1,603	.0028		
Rich Square	930	NR	NR	NR	NR	NR	2015/2019	45,039,044	.6500	100.00	.6500	NR	NR	NR	NR	NR		
Richfield	646	NR	NR	NR	NR	NR	2017/2021	69,336,944	.2200	98.33	.2163	NR	NR	NR	NR	NR		
Robbinsville	587	584,150	107.33	584,150	107.33	1,092,735	2015/2019	51,586,147	.6500	98.14	.6379	92.09	91.75	100.00	26,373	.0511		
Roper	572	56,067	15.15	55,567	15.01	285,683	2013/2021	18,045,937	.8200	102.99	.8445	82.93	80.49	100.00	25,252	.1399		
Rosman	621	504,871	175.14	477,669	165.70	735,307	2016/2021	21,120,185	.4400	97.07	.4271	99.94	99.94	100.00	55	.0003		
Rowland	990	256,613	27.55	256,613	27.55	400,028	2010/2018	48,838,108	.7900	98.50	.7782	92.65	91.95	100.00	28,082	.0575		
Saluda	734	626,522	54.31	626,522	54.31	1,162,713	2017/2021	116,496,285	.6050	99.97	.6048	99.39	99.35	100.00	4,312	.0037		
Seaboard	595	NR	NR	NR	NR	NR	2015/2019	24,330,217	.5000	100.00	.5000	NR	NR	NR	NR	NR		
Sedalia	644	381,470	197.25	313,427	162.07	405,627	2017/2022	52,038,054	.2750	99.75	.2743	93.16	92.51	99.21	9,810	.0189		
Star	874	684,959	113.89	530,830	88.26	760,134	2012/2020	47,464,409	.6100	97.43	.5943	96.58	96.16	100.00	9,928	.0209		
Stem	638	438,309	91.94	418,527	87.79	448,341	2010/2018	58,475,934	.4500	96.02	.4321	99.98	99.98	100.00	47	.0001		
Taylorstown	751	606,886	97.90	368,671	59.47	777,693	2015/2019	121,681,822	.4000	97.93	.3917	99.48	99.45	100.00	2,514	.0021		
Vanceboro	985	NR	NR	NR	NR	NR	2016/2020	54,036,633	.5300	99.00	.5247	NR	NR	NR	NR	NR		
Varnamtown	641	1,506,110	1,197.55	1,506,110	1,197.55	1,506,110	2015/2019	44,657,911	.0500	95.60	.0478	97.40	97.06	100.00	575	.0013		
Vass	786	534,616	73.13	490,995	67.17	556,598	2015/2019	76,336,553	.5000	97.93	.4897	98.92	98.82	100.00	4,114	.0054		
Wade	554	249,322	52.04	71,685	14.96	569,425	2017/2025	42,686,155	.2500	99.54	.2489	98.60	98.44	99.84	1,499	.0035		
Wagram	826	821,267	244.42	766,214	228.04	1,210,521	2011/2019	29,496,485	.6500	104.15	.6770	90.75	89.27	100.00	17,845	.0605		
Walnut Creek	827	679,038	32.23	602,018	28.58	2,143,255	2011/2019	176,808,083	.4200	98.73	.4147	99.68	99.64	100.00	2,459	.0014		
Warrenton	831	NR	NR	NR	NR	NR	2017/2025	71,192,673	.6500	102.94	.6691	NR	NR	NR	NR	NR		
Whitakers	699	NR	NR	NR	NR	NR	2017/2025	37,235,360	.7200	100.00	.7200	NR	NR	NR	NR	NR		
White Lake	862	760,174	33.47	711,005	31.31	2,364,140	2015/2023	278,504,508	.2400	100.09	.2402	97.39	97.28	100.00	17,469	.0063		
Whitsett	605	562,919	325.19	562,919	325.19	693,277	2017/2022	55,650,681	.1500	99.75	.1496	98.57	98.40	100.00	1,206	.0022		
Winfall	607	NR	NR	NR	NR	NR	2016/2024	43,729,800	.5400	103.64	.5597	NR	NR	NR	NR	NR		
Winton	722	NR	NR	NR	NR	NR	2011/2019	36,781,056	.6500	116.07	.7545	NR	NR	NR	NR	NR		
Woodland	755	816,773	188.34	769,905	177.54	1,355,670	2015/2019	25,873,635	.6450	100.00	.6450	91.16	89.94	100.00	14,793	.0572		

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, 2018

		General Fund				Unit-Wide										
		Fund Balance Available Without Powell Bill		FBA Without Powell Bill As % GF Exp												
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, 2017 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2017-18 Tax Rate Adjusted	Percent Collected			2017-18 Amount Uncoll	Tax Rate Equiv
500-999 continued																
Total		\$ 61,796,320		\$ 57,588,020		\$ 104,088,904		\$ 8,482,246,843							\$ 591,499	

Group Statistics:
500-999

Range:

Lowest	56,067	15.15	16,349	10.97		.0500	81.72	.0476	73.41	67.31	99.21
Highest	13,899,146	1,971.70	13,884,445	1,971.70		.8200	116.07	.8445	100.00	100.00	100.00
Average	908,769	139.53	846,883	130.03		.3270	97.05	.3173	97.17	96.99	99.99
Median	589,095	116.16	485,698	105.57							

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, 2018

Municipality	Pop	General Fund				Unit-Wide										2017-18 Amount Uncoll	Tax Rate Equiv
		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, 2017 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2017-18 Tax Rate Adjusted	Percent Collected					
												2017-18 All Property	Excluding Motor Vehicles	Motor Vehicles Only			
Below 500																	
Askeville	230	NR	NR	NR	NR	NR	2012/2020	\$14,291,070	.1500	96.95	.1454	NR	NR	NR	NR	NR	
Atkinson	345	647,015	128.37	586,924	116.45	788,546	2011/2019	13,286,099	.3700	91.90	.3400	96.92	95.67	100.00	1,282	.0096	
Aurora	495	362,556	58.14	345,469	55.40	485,231	2010/2018	24,437,269	.5500	105.04	.5777	88.43	87.04	100.00	15,616	.0639	
Autryville	199	332,949	282.42	295,222	250.42	400,887	2011/2019	11,745,777	.5000	100.20	.5010	98.57	98.34	100.00	814	.0069	
Bakersville	474	665,789	146.39	665,789	146.39	705,288	2014/2018	30,632,806	.4100	102.84	.4216	97.15	96.69	100.00	3,571	.0117	
Bald Head Island	177	NR	NR	NR	NR	NR	2015/2019	1,106,693,263	.6663	95.60	.6370	NR	NR	NR	NR	NR	
Bath	238	NR	NR	NR	NR	NR	2010/2018	50,240,106	.2300	105.04	.2416	NR	NR	NR	NR	NR	
Bear Grass	73	159,160	401.52	144,268	363.95	159,160	2017/2025	5,205,570	.2700	101.48	.2740	95.79	95.14	100.00	591	.0114	
Beech Mountain	337	7,470,807	124.68	7,452,115	124.37	11,501,770	2014/2022	540,438,896	.7320	101.39	.7422	97.55	97.51	100.00	96,563	.0179	
Bethania	326	360,497	198.36	297,687	163.80	362,323	2017/2021	34,827,929	.3000	99.80	.2994	99.13	99.02	100.00	913	.0026	
Boardman	152	NR	NR	NR	NR	NR	2013/2021	6,616,115	.0500	96.29	.0481	NR	NR	NR	NR	NR	
Bolivia	160	771,038	1,623.48	755,814	1,591.42	772,973	2015/2019	12,703,220	.0500	95.60	.0478	93.54	92.84	100.00	412	.0032	
Bridgeton	461	482,692	100.41	445,365	92.65	705,228	2016/2020	57,570,553	.5000	99.00	.4950	97.66	97.53	100.00	6,399	.0111	
Brookford	373	600,292	210.12	592,983	207.56	659,629	2015/2019	17,998,578	.5200	95.76	.4980	94.32	93.58	100.00	5,260	.0292	
Bunn	347	717,551	210.42	688,470	201.89	1,668,597	2012/2018	25,519,691	.6900	87.28	.6022	97.53	97.45	98.20	4,215	.0165	
Cameron	341	438,927	210.06	344,103	164.68	622,874	2015/2019	18,211,773	.5750	97.93	.5631	99.63	99.59	100.00	381	.0021	
Casar	297	75,020	213.13	75,020	213.13	76,088	2016/2021	13,140,597	.0500	96.28	.0481	93.70	92.71	100.00	420	.0032	
Castalia	256	NR	NR	NR	NR	NR	2017/2025	10,110,482	.3000	98.42	.2953	NR	NR	NR	NR	NR	
Caswell Beach	452	599,403	46.71	599,403	46.71	2,590,877	2015/2019	281,537,331	.2400	95.60	.2294	99.98	99.98	100.00	108	.0000	
Cedar Rock	292	NR	NR	NR	NR	NR	2013/2021	53,389,596	.1500	96.79	.1452	NR	NR	NR	NR	NR	
Cerro Gordo	196	101,103	56.52	85,485	47.79	356,757	2013/2021	8,024,980	.2000	96.29	.1926	94.19	93.18	100.00	907	.0113	
Chimney Rock	112	207,308	123.42	207,308	123.42	438,692	2012/2019	56,038,529	.1100	92.95	.1022	97.80	97.76	100.00	1,348	.0024	
Cofield	406	NR	NR	NR	NR	NR	2011/2019	32,535,621	.4500	116.07	.5223	NR	NR	NR	NR	NR	
Colerain	189	319,944	200.65	319,365	200.29	427,112	2012/2020	13,661,702	.4500	96.95	.4363	97.57	97.21	99.44	1,474	.0108	
Como	91	56,564	230.97	56,564	230.97	57,315	2011/2019	5,488,035	.3000	116.07	.3482	97.48	97.25	100.00	420	.0077	
Conetoe	272	NR	NR	NR	NR	NR	2017/2025	13,580,564	.1900	100.00	.1900	NR	NR	NR	NR	NR	
Cove City	383	231,707	216.71	173,725	162.48	387,789	2016/2020	17,197,862	.2678	99.00	.2651	98.17	97.67	100.00	863	.0050	
Creswell	261	354,259	194.82	290,404	159.71	476,106	2013/2021	18,661,650	.5000	102.99	.5150	91.88	90.97	100.00	7,788	.0417	
Crossnore	195	155,804	138.89	145,457	129.67	172,896	2014/2018	11,056,066	.2400	89.92	.2158	92.96	91.79	100.00	1,788	.0162	
Danbury	182	160,418	250.65	138,612	216.58	161,588	2017/2021	15,094,123	.2700	99.88	.2697	99.01	98.94	100.00	400	.0027	
Dillsboro	235	719,219	366.59	703,100	358.37	733,144	2016/2021	43,064,950	.2500	101.65	.2541	92.70	92.32	100.00	8,101	.0188	
Dover	380	199,352	166.25	183,024	152.63	316,485	2016/2020	15,909,067	.3500	99.00	.3465	96.57	95.92	100.00	1,902	.0120	
Dublin	347	758,936	139.34	703,102	129.09	1,163,011	2015/2023	16,863,059	.4900	100.09	.4904	93.78	92.85	100.00	5,222	.0310	
Duck	398	7,245,232	82.00	7,245,232	82.00	7,406,606	2013/2021	1,611,586,882	.2100	90.27	.1896	99.90	99.90	100.00	3,247	.0002	
Earl	269	NR	NR	NR	NR	NR	2016/2021	9,967,469	.1700	96.28	.1637	NR	NR	NR	NR	NR	
East Arcadia	471	156,119	196.06	134,523	168.94	234,684	2015/2023	14,499,716	.3600	100.09	.3603	84.53	80.73	99.48	6,324	.0436	
East Laurinburg	290	NR	NR	NR	NR	NR	2011/2019	5,428,062	.3000	104.15	.3125	NR	NR	NR	NR	NR	
Elk Park	453	324,462	131.91	316,959	128.86	440,156	2014/2018	22,622,613	.3000	89.92	.2698	97.60	97.16	100.00	1,645	.0073	
Eureka	190	140,220	141.76	63,718	64.42	145,205	2011/2019	10,973,447	.7500	98.73	.7405	97.81	97.44	100.00	1,779	.0162	
Everetts	156	131,957	216.36	128,017	209.90	132,942	2017/2025	7,539,491	.4000	101.48	.4059	93.00	91.46	100.00	2,101	.0279	
Falcon	336	206,665	136.99	184,001	121.97	330,372	2017/2025	16,803,042	.1500	99.54	.1493	97.41	97.10	99.61	657	.0039	
Falkland	97	129,044	273.93	97,926	207.88	129,511	2016/2020	4,579,419	.4500	98.83	.4447	97.72	97.47	100.00	452	.0099	
Fontana Dam	23	151,861	109.93	136,785	99.01	175,553	2015/2019	1,602,788	.5540	98.14	.5437	96.71	96.16	100.00	293	.0183	
Forest Hills	381	114,212	98.54	111,271	96.01	114,212	2016/2021	28,670,343	.1500	101.65	.1525	92.71	92.05	100.00	3,127	.0109	
Gatesville	319	801,951	469.51	762,431	446.37	816,316	2017/2025	33,562,314	.1900	98.84	.1878	97.79	97.70	98.55	1,383	.0041	
Godwin	136	44,722	12.70	28,456	8.08	132,465	2017/2025	8,621,222	.2400	99.54	.2389	98.60	98.34	100.00	285	.0033	
Goldston	272	607,378	173.98	503,827	144.32	821,363	2017/2021	30,043,384	.1900	99.17	.1884	98.50	98.35	100.00	882	.0029	
Grandfather Village	25	69,262	104.24	69,262	104.24	70,662	2014/2018	NA	NA	89.92	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, 2018

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, 2017 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2017-18 Tax Rate Adjusted	Percent Collected			2017-18 Amount Uncoll	Tax Rate Equiv
														2017-18 All Property	Excluding Motor Vehicles	Motor Vehicles Only		
Below 500 continued																		
Grimesland	449	\$270,929	87.64	\$237,683	76.89	\$427,539	2016/2020	\$16,983,959	.4800	98.83	.4744	98.60	98.35	100.00	\$1,127	.0066		
Halifax	227	135,439	69.85	111,465	57.49	218,327	2015/2019	11,617,427	.6600	97.70	.6448	98.85	98.65	100.00	891	.0077		
Harrells	202	207,220	146.91	174,639	123.81	210,039	2011/2019	13,057,965	.1900	100.20	.1904	97.60	97.27	100.00	584	.0045		
Harrellsville	102	119,286	258.29	105,645	228.75	248,644	2011/2019	6,219,391	.3500	116.07	.4062	97.54	97.22	100.00	540	.0087		
Hassell	83	NR	NR	NR	NR	NR	2017/2025	2,296,287	.3000	101.48	.3044	NR	NR	NR	NR	NR		
Hayesville	375	447,774	185.38	376,279	155.78	602,037	2010/2018	36,925,545	.2650	125.58	.3328	98.21	98.12	100.00	1,760	.0048		
Indian Beach	127	263,563	13.72	263,563	13.72	1,850,791	2015/2019	428,759,636	.1950	98.52	.1921	99.00	98.99	100.00	8,438	.0020		
Jackson	479	450,401	129.29	399,421	114.66	787,370	2015/2019	31,590,507	.5950	100.00	.5950	94.45	93.72	100.00	9,493	.0301		
Jamesville	473	477,392	195.69	365,688	149.90	715,969	2017/2025	19,311,198	.7000	101.48	.7104	89.63	87.93	98.53	14,550	.0753		
Kelford	229	211,056	247.06	178,953	209.48	223,804	2012/2020	7,172,320	.3600	96.95	.3490	93.59	92.17	100.00	1,655	.0231		
Kittrell	173	265,980	956.49	165,213	594.12	266,406	2016/2024	8,560,191	.1000	97.87	.0979	97.03	96.47	100.00	253	.0030		
Lake Santeetlah	42	183,535	67.51	183,506	67.50	277,302	2015/2019	84,491,419	.2250	98.14	.2208	99.68	99.67	100.00	615	.0007		
Lansing	155	119,367	96.91	109,378	88.80	176,756	2015/2019	7,843,696	.3500	103.20	.3612	90.89	89.72	100.00	2,546	.0325		
Lasker	120	69,622	183.41	54,327	143.12	70,354	2015/2019	3,949,347	.2500	100.00	.2500	96.09	95.44	100.00	372	.0094		
Lattimore	458	288,996	267.30	144,791	133.92	299,680	2016/2021	16,150,810	.2200	96.28	.2118	97.91	97.61	100.00	740	.0046		
Leggett	57	106,028	481.35	106,028	481.35	111,748	2017/2025	3,951,672	.2500	100.00	.2500	95.13	94.52	100.00	483	.0122		
Linden	125	118,827	88.63	91,363	68.15	1,116,941	2017/2025	10,091,436	.3000	99.54	.2986	98.43	98.16	100.00	474	.0047		
Love Valley	122	78,609	78.91	76,344	76.64	111,107	2015/2019	10,340,638	.2500	94.10	.2353	85.71	84.28	100.00	3,698	.0358		
Lumber Bridge	90	356,999	477.29	349,074	466.70	360,641	2010/2018	9,389,739	.3500	98.50	.3448	96.18	95.74	100.00	1,198	.0128		
Macon	139	137,550	275.14	115,907	231.85	139,915	2017/2025	5,113,860	.3000	102.94	.3088	98.20	97.94	99.86	281	.0055		
Marietta	173	118,476	301.48	118,476	301.48	118,475	2010/2018	NA	NA	98.50	NA	NA	NA	NA	NA	NA		
McDonald	108	164,511	598.94	145,957	531.39	164,511	2010/2018	3,802,533	.0500	98.50	.0493	95.97	95.46	100.00	81	.0021		
McFarlan	118	200,630	792.75	178,596	705.69	200,630	2010/2018	3,222,900	.2900	95.68	.2775	98.11	97.84	100.00	177	.0055		
Mesic	214	99,583	159.20	68,853	110.07	102,030	2012/2020	14,925,655	.2300	95.15	.2188	86.29	83.83	100.00	5,882	.0394		
Micro	462	154,187	59.63	105,929	40.97	342,018	2011/2019	21,702,833	.5500	90.88	.4998	100.00	100.00	100.00	0	.0000		
Middleburg	135	115,572	351.47	81,690	248.43	116,031	2016/2024	6,235,158	.4500	97.87	.4404	99.16	99.06	100.00	232	.0037		
Milton	168	96,358	174.67	96,358	174.67	108,688	2016/2020	11,795,877	.3500	99.34	.3477	97.38	97.13	100.00	1,086	.0092		
Minnesott Beach	486	864,175	375.16	864,175	375.16	871,340	2012/2020	106,934,445	.1300	95.15	.1237	98.13	98.01	100.00	2,610	.0024		
Momeyer	216	250,572	426.61	250,572	426.61	251,464	2017/2025	12,025,497	.1300	98.42	.1279	99.58	99.49	100.00	68	.0006		
Moorestboro	318	200,513	529.06	200,513	529.06	203,605	2016/2021	NA	NA	96.28	NA	NA	NA	NA	NA	NA		
Morven	482	NR	NR	NR	NR	NR	2010/2018	15,945,063	.4700	95.68	.4497	NR	NR	NR	NR	NR		
Norman	141	80,244	211.49	80,244	211.49	80,867	2016/2020	NA	NA	97.69	NA	NA	NA	NA	NA	NA		
Orrum	90	88,430	556.16	88,430	556.16	88,430	2010/2018	NA	NA	98.50	NA	NA	NA	NA	NA	NA		
Pantego	175	477,458	340.56	436,263	311.18	478,892	2010/2018	20,874,694	.1600	105.04	.1681	97.84	97.70	100.00	714	.0034		
Parkton	427	762,322	264.06	698,837	242.07	904,425	2010/2018	30,584,632	.5000	98.50	.4925	94.71	93.99	100.00	8,072	.0264		
Parmele	270	NR	NR	NR	NR	NR	2017/2025	9,682,348	.6800	101.48	.6901	NR	NR	NR	NR	NR		
Peachland	410	511,995	247.57	445,742	215.53	691,782	2010/2018	18,295,156	.3000	95.68	.2870	94.12	93.06	100.00	3,261	.0178		
Pollocksville	326	NR	NR	NR	NR	NR	2014/2022	20,049,449	.3800	95.71	.3637	NR	NR	NR	NR	NR		
Powellsville	254	95,422	96.37	88,243	89.12	108,989	2012/2020	7,823,533	.3300	96.95	.3199	97.11	96.58	100.00	745	.0095		
Proctorville	112	363,815	707.69	341,355	664.00	371,659	2010/2018	4,968,991	.2000	98.50	.1970	91.21	89.32	100.00	896	.0180		
Raynham	94	46,986	163.81	44,317	154.50	46,986	2010/2018	2,494,665	.1000	98.50	.0985	88.73	87.69	100.00	286	.0115		
Rennert	390	561,092	687.49	526,218	644.76	568,039	2010/2018	11,896,999	.1000	98.50	.0985	92.16	90.42	100.00	938	.0079		
Ronda	413	NR	NR	NR	NR	NR	2013/2019	18,348,193	.3500	94.93	.3323	NR	NR	NR	NR	NR		
Roxobel	219	282,522	279.93	259,208	256.83	551,116	2012/2020	9,878,468	.2500	96.95	.2424	92.28	90.73	100.00	1,952	.0198		
Ruth	457	662,326	405.26	651,151	398.42	664,696	2012/2019	30,215,086	.2800	92.95	.2603	96.77	96.47	100.00	2,696	.0089		
Saint Helena	431	554,685	325.40	433,745	254.45	562,604	2011/2019	34,743,161	.0500	91.90	.0460	98.13	97.85	100.00	329	.0009		
Salemburg	425	521,421	171.58	419,359	138.00	1,390,750	2011/2019	31,095,576	.3000	100.20	.3006	100.00	100.00	100.00	0	.0000		
Sandy Creek	294	NR	NR	NR	NR	NR	2015/2019	15,832,976	.2500	95.60	.2390	NR	NR	NR	NR	NR		
Sandyfield	466	459,836	308.22	375,054	251.39	521,476	2013/2021	16,238,965	.3500	96.29	.3370	90.49	88.79	100.00	5,613	.0346		
Saratoga	407	415,502	161.29	374,330	145.31	937,328	2016/2024	23,711,220	.5800	102.19	.5927	97.53	97.24	100.00	3,407	.0144		

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, 2018

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, 2017 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2017-18 Tax Rate Adjusted	Percent Collected			2017-18 Amount Uncoll	Tax Rate Equiv	
												2017-18 All Property	Excluding Motor Vehicles	Motor Vehicles Only			
Below 500 continued																	
Seagrove	226	\$188,470	47.39	\$156,215	39.28	\$203,195	2014/2019	\$41,585,117	.4000	92.57	.3703	99.15	99.74	84.62	\$1,387	.0033	
Seven Devils	218	1,034,500	71.96	1,034,500	71.96	1,295,724	2014/2022	161,543,122	.5100	101.39	.5171	99.70	99.69	100.00	2,449	.0015	
Seven Springs	114	223,884	460.41	214,115	440.32	601,996	2011/2019	2,619,420	.5400	98.73	.5331	94.15	93.15	100.00	898	.0343	
Severn	266	1,088,675	322.80	1,067,387	316.48	1,610,306	2015/2019	64,750,861	.3900	100.00	.3900	98.73	98.65	100.00	3,150	.0049	
Simpson	441	129,466	56.93	117,273	51.57	141,183	2016/2020	22,697,225	.4500	98.83	.4447	94.36	93.60	100.00	5,532	.0244	
Sims	304	NR	NR	NR	NR	NR	2016/2024	18,132,166	.4700	102.19	.4803	NR	NR	NR	NR	NR	
Speed	78	32,817	110.16	25,510	85.64	34,809	2017/2025	3,723,828	.3800	100.00	.3800	80.66	77.24	100.00	2,709	.0727	
Staley	407	624,510	501.22	571,882	458.98	701,449	2014/2019	19,007,901	.1250	92.57	.1157	99.17	99.05	100.00	199	.0010	
Stonewall	280	352,697	749.81	232,417	494.10	353,967	2012/2020	20,923,263	.1500	95.15	.1427	94.64	94.04	100.00	1,663	.0079	
Stovall	424	253,227	99.85	217,905	85.92	584,357	2010/2018	17,130,833	.4900	96.02	.4705	97.48	97.07	100.00	2,117	.0124	
Sugar Mountain	197	1,299,541	73.33	1,299,541	73.33	1,437,207	2014/2018	281,007,718	.4500	89.92	.4046	98.75	98.71	100.00	15,891	.0057	
Tar Heel	122	89,069	151.10	79,207	134.37	90,608	2015/2023	6,932,061	.3600	100.09	.3603	97.52	97.09	100.00	541	.0078	
Teachey	378	532,833	186.45	420,776	147.24	719,222	2017/2025	25,108,873	.4500	97.50	.4388	93.92	93.13	100.00	6,626	.0264	
Topsail Beach	409	2,567,222	93.24	2,531,851	91.96	9,386,766	2011/2019	632,932,172	.3125	91.90	.2872	99.73	99.73	100.00	5,353	.0008	
Trenton	310	487,773	302.05	487,726	302.02	897,309	2014/2022	17,447,012	.3800	95.71	.3637	96.88	96.03	100.00	2,058	.0118	
Turkey	308	108,294	69.58	94,219	60.54	159,351	2011/2019	10,083,695	.2700	100.20	.2705	98.58	98.36	100.00	429	.0043	
Vandemere	252	306,661	325.17	206,144	218.59	306,661	2012/2020	21,719,944	.2300	95.15	.2188	94.96	94.44	100.00	2,534	.0117	
Waco	320	191,696	278.41	50,146	72.83	194,257	2016/2021	13,864,552	.2000	96.28	.1926	98.88	98.74	100.00	312	.0023	
Washington Park	432	434,000	163.45	315,439	118.80	439,262	2010/2018	53,892,466	.2900	105.04	.3046	99.57	99.54	100.00	664	.0012	
Watha	224	216,859	370.15	168,397	287.43	216,859	2011/2019	9,516,357	.0500	91.90	.0460	96.40	95.87	100.00	164	.0017	
Webster	379	135,359	162.41	135,359	162.41	140,085	2016/2021	55,483,370	.0500	101.65	.0508	98.11	97.97	100.00	522	.0009	
Total		\$ 49,826,154		\$ 46,486,077		\$ 75,317,187		\$ 7,139,516,193							\$ 332,874		

Group Statistics:
Below 500

Range:

Lowest	32,817	12.70	25,510	8.08		.0500	87.28	.0460	80.66	77.24	84.62
Highest	7,470,807	1623.48	7,452,115	1591.42		.7500	125.58	.7422	100.00	100.00	100.00
Average	488,492	127.01	455,746	118.50		.3743	95.31	.3567	98.19	98.12	99.76
Median	251,900	195.26	206,726	157.74							

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, 2018

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, 2017 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2017-18 Tax Rate Adjusted	Percent Collected			2017-18 Amount Uncoll	Tax Rate Equiv					
														2017-18 All Property	Excluding Motor Vehicles	Motor Vehicles Only							
Statewide without Electric Systems						\$ 7,833,851,165		\$ 519,414,112,420		\$ 15,651,628													
Range:																							
Lowest		32,817		7.67		(18,930)		(1.87)				.0165		80.01		.0146		73.41		67.31		84.62	
Highest		210,233,923		2197.35		210,233,923		2197.35				.8200		125.58		.9402		100.00		100.00		100.00	
Average		4,412,680		46.56		3,941,608		44.55				.4504		95.12		.4284		99.19		99.16		99.57	
Median		1,138,495		96.42		1,076,749		88.03															
Statewide all Units																							
Range:						\$ 9,978,041,778		\$ 640,927,725,012		\$ 21,865,244													
Lowest		32,817		7.67		(18,930)		(1.87)				.0165		80.01		.0146		73.41		67.31		84.62	
Highest		210,233,923		2197.35		210,233,923		2197.35				.8380		125.58		.9402		100.00		100.00		100.00	
Average		4,935,376		45.81		4,732,161		43.93				.4591		92.65		.4253		99.23		99.17		99.89	
Median		1,360,420		91.68		1,228,261		81.47															

Explanation of Column Headings:

- (1) Amounts reported are net of unexpended debt proceeds and interest earned on proceeds. Beginning with the year ended June 30, 2013, fiduciary funds are also excluded.
 - (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. Except for revaluations made in year 2017, the year shown for next scheduled general revaluation is the year reported by the county in July, 2017.
 - (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. Amounts per the year end financial statements may differ because of timing of various adjustments.
 - (4) "NA" in the assessed valuation, tax rate and tax rate percentage columns indicates the municipality did not levy an ad valorem tax.
- "NR" Audited financial statements not received as of 4/8/2019