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STATE AND LOCAL GOVERNMENT FINANCE DIVISION
AND THE LOCAL GOVERNMENT COMMISSION

GREGORY C. GASKINS
DEPUTY TREASURER

Memorandum # 2020-09

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, 2019

DATE: June 10, 2020

This publication provides comparative cash and investment, fund balance available, and tax levy information of municipal governments for the fiscal year ended June 30, 2019. 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, 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 2018-2019 Tax Collection Percentages

<u>Population Grouping</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Statewide - All Units	98.87%	99.02%	99.08%	99.23%	99.21%
Units With Electrical Systems					
All with electric	98.44	98.63	98.67	98.91	99.84
50,000 and above	98.74	98.88	98.89	99.03	99.08
10,000 to 49,999	98.25	98.49	98.47	98.78	98.55
2,500 to 9,999	97.82	98.13	98.55	98.86	98.65
1,000 to 2,499	94.55	94.68	95.95	95.58	95.99
500 to 999	98.66	98.79	98.62	99.26	99.46
499 and below	95.17	95.90	94.81	95.89	95.51
Units Without Electrical Systems					
All without electric	98.99	99.13	99.19	99.19	99.30
50,000 and above	99.34	99.44	99.44	99.58	99.55
10,000 to 49,999	98.83	98.90	99.09	99.12	99.16
2,500 to 9,999	98.12	98.45	98.57	98.58	98.67
1,000 to 2,499	97.43	97.68	97.84	98.07	98.00
500 to 999	96.10	96.24	96.45	97.17	97.22
499 and below	98.26	98.39	98.51	98.19	98.52

For municipalities, the average statewide tax collection percentage decreased slightly in 2018-19 but remained high at 99.21%. 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 2018-2019 Tax Collection Percentages

<u>Population Grouping</u>	<u>Excluding Motor Vehicles</u>	<u>Motor Vehicles</u>
Statewide - All Units	99.16%	99.75%
Units With Electrical Systems		
All with electric	98.76	99.65
50,000 and above	99.03	99.51
10,000 to 49,999	98.43	99.87
2,500 to 9,999	98.55	99.84
1,000 to 2,499	95.48	100.00
500 to 999	99.45	100.00
499 and below	94.78	100.00
Units Without Electrical Systems		
All without electric	99.26	99.79
50,000 and above	99.53	99.82
10,000 to 49,999	99.10	99.72
2,500 to 9,999	98.58	99.77
1,000 to 2,499	97.87	99.81
500 to 999	97.06	99.72
499 and below	98.48	99.82

For the 2018-2019 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 should now be 100% or just under 100%.

The table 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>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Statewide – All Units	\$0.4460	\$0.4560	\$0.4575	0.4591	0.4661
 Units With Electrical Systems					
All with	0.4777	0.4793	0.4871	0.4886	.4944
50,000 and above	0.5109	0.5087	0.5096	0.5134	0.5036
10,000 to 49,999	0.4704	0.4734	0.4884	0.4870	0.5134
2,500 to 9,999	0.4040	0.4066	0.4050	0.4119	0.4145
1,000 to 2,499	0.4968	0.5453	0.5689	0.5659	0.5481
500 to 999	0.1720	0.1875	0.1898	0.1897	0.1900
499 and below	0.4553	0.4588	0.4586	0.4720	0.4775
 Units Without Electrical Systems					
All without	0.4384	0.4504	0.4504	0.4504	0.4595
50,000 and above	0.4825	0.4941	0.4893	0.4915	0.4984
10,000 to 49,999	0.4294	0.4395	0.4425	0.4431	0.4564
2,500 to 9,999	0.3240	0.3332	0.3416	0.3416	0.3429
1,000 to 2,499	0.3611	0.3762	0.3802	0.3823	0.3916
500 to 999	0.2933	0.3095	0.3230	0.3270	0.3251
499 and below	0.3523	0.3708	0.3731	0.3743	0.3820

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>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Statewide – All Units	\$0.4492	\$0.4438	\$0.4377	0.4253	0.4109

Units With Electrical Systems

All with electric	0.4887	0.4750	0.4780	0.4615	0.4476
50,000 and above	0.5131	0.4990	0.5036	0.4884	0.4572
10,000 to 49,999	0.4880	0.4742	0.4753	0.4561	0.4604
2,500 to 9,999	0.4113	0.4018	0.3933	0.3833	0.3726
1,000 to 2,499	0.5464	0.5929	0.5736	0.5664	0.5476
500 to 999	0.2148	0.1879	0.1971	0.1947	0.1974
499 and below	0.4757	0.4725	0.4661	0.4686	0.4784

Units Without Electrical Systems

All without	0.4399	0.4365	0.4284	0.4284	0.4026
50,000 and above	0.4770	0.4719	0.4584	0.4446	0.4253
10,000 to 49,999	0.4410	0.4345	0.4313	0.4165	0.4106
2,500 to 9,999	0.3314	0.3296	0.3305	0.3262	0.3155
1,000 to 2,499	0.3680	0.3721	0.3707	0.3692	0.3633
500 to 999	0.3000	0.3081	0.3159	0.3173	0.3020
499 and below	0.3585	0.3687	0.3620	0.3567	0.3517

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, prepaid amounts (expenses) 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, 2019. 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, 2019

Population by Grouping	Average 2018-2019 Fund Balance Available	Average FBA As a Percentage of Average Expenditures	Median 2018-2019 Fund Balance Available	Median FBA As a Percentage of Average Expenditures
Statewide – All Municipalities	\$5,048,406	46.04%	\$1,330,832	85.05%
Units With Electrical Systems				
All	8,907,467	43.12	3,589,714	43.55
50,000 and above	33,692,211	40.22	27,914,896	35.93
10,000 to 49,999	9,907,197	43.31	7,637,214	36.98
2,500 to 9,999	3,382,748	55.48	1,960,234	40.88
1,000 to 2,499	901,012	59.08	842,499	42.49
500 to 999	2,133,566	62.10	2,133,566	61.67
499 and below	365,428	152.30	301,442	165.84
Units Without Electrical Systems				
All	4,517,342	46.89	1,160,159	92.55
50,000 and above	70,525,121	31.22	37,275,235	28.85
10,000 to 49,999	11,325,450	55.71	9,216,442	59.37
2,500 to 9,999	3,790,377	77.89	2,948,743	72.69
1,000 to 2,499	1,549,288	82.39	1,240,871	81.50
500 to 999	1,018,570	139.35	648,029	115.33
499 and below	538,525	102.21	250,107	187.67

Update for COVID-19 Pandemic: Revenues for governments across the country have been negatively impacted by the COVID-19 pandemic. Many units have inquired about the use of fund balance to help mitigate those impacts. Fund balance available is a source of funding that units may consider accessing to meet pressing needs or unavoidable capital expenditures. We fully expect group averages to decline over the next several years as we work through the longer-term effects of the pandemic. However, we encourage units to be cautious when using fund balance available to balance budgets. Using fund balance available to support ongoing operating costs is always impactful in that a unit decreases its savings while not addressing the longer-term issue of determining a permanent funding source to support those operations. Keep in mind that fund balance serves to provide cash flow in the months that governments traditionally have seen lower inflows, typically April – September. The decline in inflows is likely to be more significant this calendar year because of the decline in sales tax revenue. Please contact us if we can be of assistance in analyzing and addressing this issue.

*As of April 24, 2020, we have not received a 2019 audit report from 56 municipalities, therefore the fund balance available, fund balance available without Powell Bill funds, cash and investments, uncollected property taxes figures and tax collection percentage for these municipalities are not included and are indicated with “NR” on the report.

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, 2018 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, 2019

Municipality	Population	General Fund				Unit Wide										
		Fund Balance Available	FBA as % GF Exp	Fund Balance Available Without Powell Bill	FBA as % GF Exp Without Powell Bill	Cash and Investment (1)	Latest Yr/ Next Yr of Reval (2)	January 1, 2018 Assesed Valuation (3)	Tax Rate (4)	Assess-to-Sales Ratio	2018-19 Tax Rate Adjusted	Percent Collected			2018-19 Amount Uncollected	Tax Rate Equiv
												2018-19 All Property	Excluding Motor Vehicles	Motor Vehicles Only		
50,000 and Above																
Apex	52,909	30,743,908	55.58	30,743,908	55.58	138,444,359	2016/2020	7,110,885,637	.4150	89.00	.3694	99.89	99.93	99.50	31,317	.0004
Concord	92,568	58,393,655	65.50	54,229,459	60.83	324,073,458	2016/2020	11,343,135,472	.4800	90.38	.4338	98.39	98.25	99.99	894,617	.0079
Fayetteville	209,028	56,500,345	34.87	56,500,345	34.87	141,389,545	2017/2025	14,001,141,384	.4995	98.87	.4939	99.36	99.48	98.32	449,685	.0032
Gastonia	76,298	22,809,352	35.15	21,272,296	32.78	78,929,717	2015/2019	5,940,187,194	.5300	86.34	.4576	99.11	99.08	99.39	275,396	.0046
Greenville	89,790	15,817,793	18.88	15,115,497	18.04	189,949,876	2016/2020	6,541,445,075	.5200	96.65	.5026	99.70	99.66	100.00	104,263	.0016
High Point	113,019	15,146,082	14.13	15,146,082	14.13	223,002,605	2017/2022	9,725,596,135	.6475	94.74	.6134	99.04	98.94	99.91	618,955	.0064
Huntersville	61,220	45,040,667	114.45	41,942,287	106.58	56,956,408	2011/2019	7,123,988,015	.3050	74.72	.2279	99.72	99.70	100.00	60,060	.0008
Rocky Mount	54,646	25,085,884	36.72	18,460,519	27.02	114,601,947	2017/2025	3,903,841,483	.6850	92.55	.6340	97.57	97.32	99.75	654,337	.0168
Total		\$269,537,686		\$253,410,393		\$1,267,347,915		\$65,690,220,395							\$3,088,630	
Group Statistics:																
50,000 and Above																
Range:																
Lowest		15,146,082	14.13	15,115,497	14.13				.3050	74.72	.2279	97.57	97.32	98.32		
Highest		58,393,655	114.45	56,500,345	106.58				.6850	98.87	.6340	99.89	99.93	100.00		
Average		33,692,211	40.22	31,676,299	37.82				.5036	90.77	.4572	99.08	99.03	99.51		
Median		27,914,896	35.93	26,008,102	33.82											

Municipal Governments in North Carolina
Cash and Investments, Property Tax Collections and Fund Balance Available for Municipalities With Electric Systems
For the Fiscal Year Ended June 30, 2019

Municipality	Population	General Fund				Unit Wide										
		Fund Balance Available	FBA as % GF Exp	Fund Balance Available Without Powell Bill	FBA as % GF Exp Without Powell Bill	Cash and Investment (1)	Latest Yr/ Next Yr of Reval (2)	January 1, 2018 Assessed Valuation (3)	Tax Rate (4)	Assess-to-Sales Ratio	2018-19 Tax Rate Adjusted	Percent Collected			2018-19 Amount Uncollected	Tax Rate Equiv
												2018-19 All Property	Excluding Motor Vehicles	Motor Vehicles Only		
10,000 to 49,999																
Albemarle	16,140	5,419,734	32.65	5,266,338	31.73	24,559,561	2017/2021	1,061,549,529	.6400	93.13	.5960	97.39	97.15	99.19	179,155	.0169
Clayton	21,158	12,302,737	51.48	11,862,976	49.64	26,623,083	2011/2019	2,063,563,969	.5800	86.21	.5000	99.99	99.99	100.00	1,332	.0001
Cornelius	31,737	15,186,217	62.21	14,296,838	58.57	28,892,822	2011/2019	5,486,216,549	.2550	74.72	.1905	99.61	99.58	100.00	55,157	.0010
Elizabeth City	17,731	5,583,040	29.46	5,352,296	28.25	18,970,660	2014/2022	1,245,475,508	.6550	96.44	.6317	96.27	95.81	100.00	313,111	.0251
Kings Mountain	10,833	7,782,410	51.50	7,615,613	50.39	23,520,102	2015/2019	1,720,826,218	.4300	86.34	.3713	99.36	99.33	100.00	48,161	.0028
Kinston	20,184	5,004,721	21.59	5,004,721	21.59	50,339,291	2017/2025	1,364,244,028	.7000	97.25	.6808	97.44	97.15	100.00	247,107	.0181
Laurinburg	15,560	2,384,564	29.62	2,384,564	29.62	14,695,575	2011/2019	861,369,310	.4000	104.42	.4177	94.56	93.87	100.00	186,275	.0216
Lexington	18,149	7,637,214	34.29	7,490,605	33.63	57,842,796	2015/2023	1,565,090,065	.6500	98.08	.6375	96.85	96.59	100.00	320,034	.0204
Lincolnton	10,565	4,132,754	36.98	3,692,639	33.04	19,601,805	2015/2019	869,865,554	.5600	85.02	.4761	98.38	98.21	100.00	80,015	.0092
Lumberton	20,960	NR	NR	NR	NR	NR	2018/2026	1,597,387,061	.6500	100.16	.6510	NR	NR	NR	NR	NR
Monroe	35,330	26,141,070	68.30	24,499,455	64.01	173,454,578	2015/2021	3,595,058,413	.6163	84.48	.5207	99.20	99.14	100.00	176,557	.0049
Morgantown	17,006	16,689,583	83.49	15,930,669	79.69	45,816,830	2013/2019	1,698,544,593	.5700	95.10	.5421	98.46	98.35	100.00	151,448	.0089
New Bern	30,139	NR	NR	NR	NR	NR	2016/2020	3,172,841,842	.4600	97.46	.4483	NR	NR	NR	NR	NR
Newton	13,010	7,447,880	51.70	7,126,562	49.47	19,742,863	2015/2019	1,121,188,602	.5400	92.47	.4993	98.48	98.35	99.98	92,630	.0083
Shelby	20,020	3,899,715	14.73	3,501,156	13.23	20,168,800	2016/2021	2,056,662,649	.5225	94.34	.4929	98.15	98.00	100.00	196,396	.0095
Smithfield	11,432	11,327,040	91.30	11,184,055	90.15	33,185,875	2011/2019	1,105,129,444	.5700	86.21	.4914	99.94	99.93	100.00	3,912	.0004
Statesville	25,828	16,110,002	45.94	16,110,002	45.94	72,822,190	2015/2019	3,060,422,737	.4811	88.69	.4267	98.71	98.62	100.00	192,200	.0063
Tarboro	10,536	3,437,096	30.51	2,704,492	24.01	20,976,359	2017/2025	910,692,955	.4100	100.74	.4130	96.63	96.24	100.00	127,788	.0140
Wake Forest	37,279	12,974,429	29.90	12,974,429	29.90	23,101,074	2016/2020	5,309,400,501	.5200	89.00	.4628	99.84	99.86	99.62	44,198	.0008
Waynesville	10,111	6,538,058	46.84	6,490,608	46.50	15,326,785	2017/2021	1,204,892,256	.4957	89.80	.4451	96.92	96.67	100.00	187,751	.0156
Wilson	49,054	18,238,486	32.72	18,238,486	32.72	116,851,315	2016/2024	4,127,152,907	.5750	99.06	.5696	98.27	98.12	99.65	418,014	.0101
Total		\$188,236,750		\$181,726,504		\$806,492,364		\$45,197,574,690							\$3,021,241	
Group Statistics:																
10,000 to 49,999																
Range:																
Lowest		2,384,564	14.73	2,384,564	13.23				.2550	74.72	.1905	94.56	93.87	99.19		
Highest		26,141,070	91.30	24,499,455	90.15				.7000	104.42	.6808	99.99	99.99	100.00		
Average		9,907,197	43.31	9,564,553	41.81				.5134	89.67	.4604	98.55	98.43	99.87		
Median		7,637,214	36.98	7,490,605	33.63											

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, 2019

Municipality	Population	General Fund				Unit Wide										
		Fund Balance Available	FBA as % GF Exp	Fund Balance Available Without Powell Bill	FBA as % GF Exp Without Powell Bill	Cash and Investment (1)	Latest Yr/ Next Yr of Reval (2)	January 1, 2018 Assessed Valuation (3)	Tax Rate (4)	Assess-to-Sales Ratio	2018-19 Tax Rate Adjusted	Percent Collected			2018-19 Amount Uncollected	Tax Rate Equiv
												2018-19 All Property	Excluding Motor Vehicles	Motor Vehicles Only		
2,500 to 9,999																
Ayden	4,942	1,250,092	25.07	922,227	18.50	9,211,367	2016/2020	235,366,654	.5400	96.65	.5219	98.80	98.71	99.48	15,234	.0065
Benson	3,498	1,948,307	40.88	1,948,307	40.88	4,314,276	2011/2019	318,854,677	.5400	86.21	.4655	99.87	99.86	100.00	2,221	.0007
Cherryville	5,972	1,758,344	41.05	1,536,081	35.86	4,050,938	2015/2019	387,442,085	.4600	86.34	.3972	98.56	98.45	99.43	25,671	.0066
Dallas	4,827	2,587,625	73.84	2,558,912	73.02	8,888,953	2015/2019	299,708,913	.4000	86.34	.3454	98.99	98.84	100.00	12,207	.0041
Edenton	4,640	1,960,234	35.83	1,819,487	33.26	7,114,749	2014/2022	505,907,353	.4000	99.11	.3964	98.42	98.38	98.91	31,729	.0063
Enfield	2,557	485,955	28.08	189,229	10.93	7,393,252	2015/2020	82,408,058	.8380	95.49	.8002	94.12	93.50	97.91	33,278	.0404
Farmville	4,611	2,428,501	50.23	1,912,660	39.56	8,061,958	2016/2020	332,038,833	.4900	96.65	.4736	96.41	95.99	100.00	58,494	.0176
Forest City	7,429	4,257,971	25.62	3,902,672	23.48	16,173,113	2012/2019	1,608,514,948	.2900	93.13	.2701	99.21	99.19	100.00	36,701	.0023
Granite Falls	4,651	2,750,093	63.77	2,750,093	63.77	8,658,168	2013/2021	425,861,501	.4485	92.45	.4146	97.70	97.47	100.00	44,006	.0103
La Grange	2,733	1,780,105	111.37	1,501,048	93.91	3,917,403	2017/2025	132,067,163	.5320	97.25	.5174	95.73	95.02	100.00	30,157	.0228
Landis	3,176	1,092,205	31.77	588,178	17.11	2,372,573	2015/2019	269,190,407	.5300	95.22	.5047	95.94	95.46	100.00	57,252	.0213
Louisburg	3,485	1,204,944	30.70	1,157,798	29.50	5,898,302	2018/2024	284,954,141	.4500	98.28	.4423	98.61	98.51	100.00	17,935	.0063
Maiden	3,410	2,318,006	24.65	2,171,567	23.10	9,266,637	2015/2019	1,593,720,103	.3800	92.47	.3514	99.69	99.69	100.00	19,075	.0012
Pineville	9,338	18,970,008	153.05	18,592,323	150.00	26,328,666	2011/2019	1,795,277,366	.3800	74.72	.2839	99.64	99.62	100.00	24,446	.0014
Red Springs	3,293	699,465	18.65	636,092	16.96	2,233,788	2018/2026	186,731,062	.6400	100.16	.6410	93.48	92.62	100.00	78,559	.0421
Selma	6,643	2,864,189	44.62	2,709,021	42.20	8,476,372	2011/2019	450,874,889	.5400	86.21	.4655	99.92	99.91	100.00	2,221	.0005
Southport	3,515	NR	NR	NR	NR	NR	2015/2019	842,035,775	.2956	89.11	.2634	NR	NR	NR	NR	NR
Washington	9,355	8,707,967	67.04	8,707,967	67.04	40,026,881	2018/2026	861,037,922	.5300	100.60	.5332	98.25	98.07	100.00	80,293	.0093
Windsor	3,527	1,059,018	35.19	1,059,018	35.19	5,367,524	2012/2020	135,249,134	.1450	97.43	.1413	97.84	97.46	99.90	4,231	.0031
Winterville	9,572	6,149,180	73.07	5,903,954	70.15	17,129,873	2016/2020	813,765,791	.4750	96.65	.4591	98.87	98.71	100.00	44,285	.0054
Total		\$64,272,209		\$60,566,634		\$194,884,793		\$11,561,006,775							\$617,995	
Group Statistics:																
2,500 to 9,999																
Range:																
Lowest		485,955	18.65	189,229	10.93				.1450	74.72	.1413	93.48	92.62	97.91		
Highest		18,970,008	153.05	18,592,323	150.00				.8380	100.60	.8002	99.92	99.91	100.00		
Average		3,382,748	55.48	3,187,718	52.28				.4145	89.88	.3726	98.65	98.55	99.84		
Median		1,960,234	40.88	1,912,660	35.86											

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, 2019

Municipality	Population	General Fund				Unit Wide										
		Fund Balance Available	FBA as % GF Exp	Fund Balance Available Without Powell Bill	FBA as % GF Exp Without Powell Bill	Cash and Investment (1)	Latest Yr/ Next Yr of Reval (2)	January 1, 2018 Assesed Valuation (3)	Tax Rate (4)	Assess-to-Sales Ratio	2018-19 Tax Rate Adjusted	Percent Collected			2018-19 Amount Uncollected	Tax Rate Equiv
												2018-19 All Property	Excluding Motor Vehicles	Motor Vehicles Only		
1,000 to 2,499																
Belhaven	1,595	1,062,002	63.16	869,829	51.73	1,943,240	2018/2026	108,117,945	.5900	100.60	.5935	96.14	95.80	100.00	24,552	.0227
Drexel	1,830	1,626,948	134.15	1,406,088	115.94	4,971,430	2013/2019	95,928,718	.3800	95.10	.3614	98.83	98.66	100.00	4,232	.0044
Fremont	1,229	108,832	9.46	27,414	2.38	615,358	2011/2019	51,481,784	.6500	98.29	.6389	95.57	95.09	100.00	15,071	.0293
Hertford	2,099	1,739,538	101.91	1,481,571	86.79	3,281,661	2016/2024	127,325,152	.4700	100.29	.4714	95.06	94.51	100.00	29,080	.0228
Lucama	1,149	NR	NR	NR	NR	NR	2016/2024	36,973,164	.5000	99.06	.4953	NR	NR	NR	NR	NR
Pinetops	1,258	413,190	31.17	263,723	19.90	1,302,036	2017/2025	58,940,769	.3600	100.74	.3627	88.12	85.81	100.00	24,288	.0412
Robersonville	1,405	NR	NR	NR	NR	NR	2017/2025	95,272,796	.6500	109.83	.7139	NR	NR	NR	NR	NR
Scotland Neck	1,921	842,499	35.27	730,776	30.59	1,978,660	2015/2020	81,680,590	.7850	95.49	.7496	98.72	98.54	100.00	7,915	.0097
Sharpsburg	1,939	514,078	42.49	444,994	36.78	3,179,252	2016/2024	68,214,123	.5500	99.06	.5448	94.65	93.68	100.00	20,132	.0295
Total		\$6,307,087		\$5,224,395		\$17,271,637		\$723,935,041							\$125,270	
Group Statistics:																
1,000 to 2,499																
Range:																
Lowest		108,832	9.46	27,414	2.38				.3600	95.10	.3614	88.12	85.81	100.00		
Highest		1,739,538	134.15	1,481,571	115.94				.7850	109.83	.7496	98.83	98.66	100.00		
Average		901,012	59.08	746,342	48.94				.5481	99.90	.5476	95.99	95.48	100.00		
Median		842,499	42.49	730,776	36.78											

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, 2019

Municipality	Population	General Fund				Unit Wide											
		Fund Balance Available	FBA as % GF Exp	Fund Balance Available Without Powell Bill	FBA as % GF Exp Without Powell Bill	Cash and Investment (1)	Latest Yr/ Next Yr of Reval (2)	January 1, 2018 Assesed Valuation (3)	Tax Rate (4)	Assess-to-Sales Ratio	2018-19 Tax Rate Adjusted	Percent Collected			2018-19 Amount Uncollected	Tax Rate Equiv	
												2018-19 All Property	Excluding Motor Vehicles	Motor Vehicles Only			
500 to 999																	
Black Creek	765	NR	NR	NR	NR	NR	2016/2024	30,078,694	.5500	99.06	.5448	NR	NR	NR	NR	NR	NR
Highlands	950	3,742,332	62.24	3,630,187	60.38	12,023,597	2015/2019	1,765,890,396	.1640	104.25	.1710	99.63	99.63	100.00	10,693	.0006	
Pikeville	665	NR	NR	NR	NR	NR	2011/2019	46,544,823	.6900	98.29	.6782	NR	NR	NR	NR	NR	NR
Stantonsburg	773	524,800	61.10	376,464	43.83	5,806,494	2016/2024	38,056,648	.5000	99.06	.4953	96.78	96.24	100.00	6,141	.0161	
Total		\$4,267,132		\$4,006,651		\$17,830,091		\$1,880,570,561								\$16,834	
<i>Group Statistics:</i>																	
500 to 999																	
<i>Range:</i>																	
Lowest		524,800	61.10	376,464	43.83				.1640	98.29	.1710	96.78	96.24	100.00			
Highest		3,742,332	62.24	3,630,187	60.38				.6900	104.25	.6782	99.63	99.63	100.00			
Average		2,133,566	62.10	2,003,326	58.31				.1900	103.90	.1974	99.46	99.45	100.00			
Median		2,133,566	61.67	2,003,326	52.10												

Municipal Governments in North Carolina
Cash and Investments, Property Tax Collections and Fund Balance Available for Municipalities With Electric Systems
For the Fiscal Year Ended June 30, 2019

Municipality	Population	General Fund				Unit Wide										
		Fund Balance Available	FBA as % GF Exp	Fund Balance Available Without Powell Bill	FBA as % GF Exp Without Powell Bill	Cash and Investment (1)	Latest Yr/ Next Yr of Reval (2)	January 1, 2018 Assesed Valuation (3)	Tax Rate (4)	Assess-to-Sales Ratio	2018-19 Tax Rate Adjusted	Percent Collected			2018-19 Amount Uncollected	Tax Rate Equiv
												2018-19 All Property	Excluding Motor Vehicles	Motor Vehicles Only		
499 and Below																
Bostic	390	287,029	165.84	231,801	133.93	2,679,452	2012/2019	17,585,137	.2600	93.13	.2421	96.47	95.78	100.00	1,628	.0093
Fountain	424	535,158	201.53	476,091	179.29	1,743,792	2016/2020	25,402,886	.5875	96.65	.5678	98.22	98.05	100.00	2,662	.0105
Hamilton	391	NR	NR	NR	NR	NR	2017/2025	13,778,800	.5700	109.83	.6260	NR	NR	NR	NR	NR
Hobgood	326	301,442	205.47	233,450	159.13	979,969	2015/2020	8,969,854	.7200	95.49	.6875	92.00	90.28	100.00	5,051	.0563
Hookerton	392	NR	NR	NR	NR	NR	2013/2021	16,210,110	.4650	99.85	.4643	NR	NR	NR	NR	.0000
Macclesfield	439	475,733	123.01	402,115	103.97	800,114	2017/2025	18,823,695	.3700	100.74	.3727	89.69	87.22	100.00	7,424	.0394
Oak City	299	NR	NR	NR	NR	NR	2017/2025	16,972,903	.4500	109.83	.4942	NR	NR	NR	NR	NR
Walstonburg	211	227,777	100.06	171,754	75.45	631,211	2013/2021	12,066,526	.5000	99.85	.4993	98.64	98.41	100.00	830	.0069
Total		\$1,827,139		\$1,515,211		\$6,834,538		\$129,809,911							\$17,595	
Group Statistics:																
499 and Below																
Range:																
Lowest		227,777	100.06	171,754	75.45				.2600	93.13	.2421	89.69	87.22	100.00		
Highest		535,158	205.47	476,091	179.29				.7200	109.83	.6875	98.64	98.41	100.00		
Average		365,428	152.30	303,042	126.30				.4775	100.19	.4784	95.51	94.78	100.00		
Median		301,442	165.84	233,450	133.93											

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, 2019

Municipality	Population	General Fund				Unit Wide											
		Fund Balance Available	FBA as % GF Exp	Fund Balance Available Without Powell Bill	FBA as % GF Exp Without Powell Bill	Cash and Investment (1)	Latest Yr/ Next Yr of Reval (2)	January 1, 2018 Assesed Valuation (3)	Tax Rate (4)	Assess-to-Sales Ratio	2018-19 Tax Rate Adjusted	Percent Collected			2018-19 Amount Uncollected	Tax Rate Equiv	
												2018-19 All Property	Excluding Motor Vehicles	Motor Vehicles Only			
Total		\$534,448,003		\$506,449,788		\$2,310,661,338		\$125,183,117,373								\$6,887,565	
Group Statistics:																	
Statewide with Electric																	
Range:																	
Lowest		108,832	9.46	27,414	2.38				.1450	74.72	.1413	88.12	85.81	97.91			
Highest		58,393,655	205.47	56,500,345	179.29				.8380	109.83	.8002	99.99	99.99	100.00			
Average		8,907,467	43.12	8,440,830	40.87				.4944	90.52	.4476	98.84	98.76	99.65			
Median		3,589,714	43.55	3,125,625	40.22												

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, 2019

Municipality	Population	General Fund				Unit Wide										
		Fund Balance Available	FBA as % GF Exp	Fund Balance Available Without Powell Bill	FBA as % GF Exp Without Powell Bill	Cash and Investment (1)	Latest Yr/ Next Yr of Reval (2)	January 1, 2018 Assesed Valuation (3)	Tax Rate (4)	Assess-to-Sales Ratio	2018-19 Tax Rate Adjusted	Percent Collected			2018-19 Amount Uncollected	Tax Rate Equiv
												2018-19 All Property	Excluding Motor Vehicles	Motor Vehicles Only		
50,000 and Above																
Asheville	93,621	59,602,772	48.38	59,602,772	48.38	187,092,574	2017/2025	15,080,542,954	.4289	91.67	.3932	99.95	99.95	100.00	30,323	.0002
Burlington	53,625	28,251,851	43.49	28,251,851	43.49	122,208,850	2017/2025	4,941,738,119	.5973	96.50	.5764	98.66	98.60	99.32	400,483	.0081
Cary	162,341	120,076,907	60.84	109,785,336	55.62	535,701,409	2016/2020	26,985,707,584	.3500	89.00	.3115	99.86	99.85	100.00	128,278	.0005
Chapel Hill	63,178	18,254,189	28.85	18,254,189	28.85	63,067,702	2017/2021	8,240,275,735	.5280	95.24	.5029	99.51	99.77	96.62	211,999	.0026
Charlotte	852,992	128,349,000	18.39	128,349,000	18.39	2,523,905,896	2011/2019	98,482,949,709	.4887	74.72	.3652	99.49	99.47	100.00	2,274,000	.0023
Durham	265,060	49,759,770	24.96	49,759,770	24.96	360,079,714	2016/2019	30,034,198,143	.5786	89.03	.5151	99.67	99.64	100.00	582,338	.0019
Greensboro	292,306	37,275,235	13.07	37,275,235	13.07	342,825,929	2017/2022	27,938,401,871	.6325	94.74	.5992	99.32	99.26	99.75	1,248,849	.0045
Jacksonville	75,310	28,995,396	65.85	28,489,175	64.70	73,264,565	2018/2022	3,665,511,562	.6420	98.59	.6329	99.34	99.28	100.00	155,852	.0043
Raleigh	464,453	238,675,284	51.71	238,675,284	51.71	1,044,618,298	2016/2020	60,312,574,915	.4382	89.00	.3900	99.86	99.85	100.00	380,255	.0006
Wilmington	121,910	36,582,932	25.61	36,582,932	25.61	164,594,277	2017/2021	15,258,469,569	.4984	89.51	.4461	99.26	99.21	100.00	567,800	.0037
Winston-Salem	243,447	29,952,999	14.64	29,952,999	14.64	357,037,214	2017/2021	22,384,160,347	.5974	97.06	.5798	99.30	99.23	100.00	946,502	.0042
Total		\$775,776,335		\$764,978,543		\$5,774,396,428		\$313,324,530,508							\$6,926,679	
Group Statistics:																
50,000 and Above																
Range:																
Lowest		18,254,189	13.07	18,254,189	13.07				.3500	74.72	0.31	98.66	98.60	96.62		
Highest		238,675,284	65.85	238,675,284	64.70				.6420	98.59	0.63	99.95	99.95	100.00		
Average		70,525,121	31.22	69,543,504	30.79				.4984	85.34	0.43	99.55	99.53	99.82		
Median		37,275,235	28.85	37,275,235	28.85											

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, 2019

Municipality	Population	General Fund				Unit Wide										
		Fund Balance Available	FBA as % GF Exp	Fund Balance Available Without Powell Bill	FBA as % GF Exp Without Powell Bill	Cash and Investment (1)	Latest Yr/ Next Yr of Reval (2)	January 1, 2018 Assessed Valuation (3)	Tax Rate (4)	Assess-to-Sales Ratio	2018-19 Tax Rate Adjusted	Percent Collected			2018-19 Amount Uncollected	Tax Rate Equiv
												2018-19 All Property	Excluding Motor Vehicles	Motor Vehicles Only		
10,000 to 49,999																
Archdale	12,168	8,770,890	92.52	8,143,913	85.91	17,811,200	2014/2019	1,006,993,960	.2900	90.17	.2615	99.40	99.33	100.00	17,653	.0018
Asheboro	25,850	19,240,683	69.88	18,603,602	67.57	35,172,404	2014/2019	2,374,494,795	.6650	90.17	.5996	99.68	99.67	99.83	50,966	.0021
Belmont	12,205	4,177,101	32.20	3,976,994	30.66	18,671,739	2015/2019	1,440,398,597	.5150	86.34	.4447	99.65	99.62	100.00	26,011	.0018
Boone	19,797	11,911,471	76.56	11,396,685	73.25	30,419,403	2014/2022	1,474,527,357	.4100	95.76	.3926	99.51	99.50	99.65	29,599	.0020
Carrboro	20,715	14,976,215	64.42	14,733,956	63.37	20,066,178	2017/2021	2,432,101,831	.5944	95.24	.5661	99.44	99.41	99.68	82,539	.0034
Clemmons	20,059	8,671,558	157.38	6,535,021	118.60	11,840,689	2017/2021	2,259,669,511	.1150	97.06	.1116	99.64	99.60	100.00	9,310	.0004
Davidson	13,389	8,885,486	70.52	8,521,279	67.63	14,726,560	2011/2019	2,043,112,153	.6475	74.72	.4838	99.77	99.75	100.00	16,588	.0008
Eden	15,025	7,517,748	49.07	7,516,009	49.05	13,642,219	2011/2019	998,403,504	.6090	98.79	.6016	98.54	98.33	100.00	89,906	.0090
Elon	12,695	5,877,469	89.03	5,132,196	77.74	8,681,677	2017/2025	606,412,292	.4500	96.50	.4343	99.77	99.77	99.76	6,421	.0011
Fuquay-Varina	26,936	22,475,845	75.11	20,720,751	69.25	76,570,179	2016/2020	3,433,509,311	.4325	89.00	.3849	99.80	99.78	100.00	30,066	.0009
Garner	30,787	24,630,417	67.56	24,512,640	67.24	31,193,353	2016/2020	3,516,929,476	.5325	89.00	.4739	99.74	99.71	100.00	49,785	.0014
Goldensboro	33,636	NR	NR	NR	NR	NR	2011/2019	2,417,620,064	.6500	98.29	.6389	NR	NR	NR	NR	NR
Graham	15,136	8,866,165	71.18	8,866,165	71.18	23,495,752	2017/2025	1,197,253,688	.4550	96.50	.4391	98.49	98.46	98.71	83,240	.0070
Harrisburg	17,469	4,609,181	30.19	4,452,320	29.16	20,920,596	2016/2020	2,233,276,326	.3550	90.38	.3208	99.66	99.63	100.00	26,994	.0012
Havelock	19,766	9,296,758	71.51	8,511,081	65.47	22,090,125	2016/2020	871,688,641	.5900	97.46	.5750	99.38	99.29	100.00	32,429	.0037
Henderson	14,982	10,827,500	68.77	9,790,878	62.18	39,843,192	2016/2024	888,051,213	.7120	96.76	.6889	96.81	96.47	100.00	202,451	.0228
Hendersonville	14,251	5,182,283	32.82	5,182,283	32.82	20,336,535	2015/2019	1,795,369,459	.4900	81.73	.4005	98.53	98.42	99.82	129,181	.0072
Hickory	40,932	28,652,245	53.95	28,652,245	53.95	85,780,446	2015/2019	4,833,297,892	.5665	92.47	.5238	98.72	98.60	100.00	356,527	.0074
Holly Springs	34,071	13,240,310	27.87	12,080,791	25.43	79,686,170	2016/2020	4,751,473,431	.4325	89.00	.3849	99.92	99.97	99.48	16,493	.0003
Hope Mills	16,827	5,784,034	41.29	5,754,840	41.08	7,140,949	2017/2025	1,161,611,758	.4600	98.87	.4548	99.43	99.57	98.28	30,578	.0026
Indian Trail	39,393	18,941,116	134.01	16,479,852	116.60	28,591,065	2015/2021	4,018,278,626	.1850	84.48	.1563	99.75	99.72	100.00	18,428	.0005
Kannapolis	47,901	18,516,132	41.27	17,322,866	38.61	39,364,670	2016/2020	4,190,067,078	.6300	90.38	.5694	98.31	98.14	100.00	440,157	.0105
Kernersville	26,093	13,525,693	44.04	13,525,693	44.04	16,639,281	2017/2021	3,018,042,015	.5700	97.06	.5532	99.36	99.29	100.00	115,088	.0038
Knightdale	15,305	5,799,076	37.08	5,184,016	33.15	11,988,841	2016/2020	1,777,883,997	.4300	89.00	.3827	99.73	99.77	99.33	20,563	.0012
Leland	20,297	8,448,617	39.40	7,963,629	37.14	27,174,293	2015/2019	2,710,843,913	.2100	89.11	.1871	99.40	99.33	100.00	34,599	.0013
Lenoir	17,749	9,961,998	57.34	9,961,998	57.34	24,861,655	2013/2021	2,479,130,755	.5800	92.45	.5362	95.77	95.36	100.00	376,918	.0152
Lewisville	13,357	6,738,961	148.27	6,207,444	136.57	10,827,481	2017/2021	1,384,266,135	.1770	97.06	.1718	99.69	99.65	100.00	7,611	.0006
Matthews	31,132	10,248,120	45.02	9,649,923	42.39	18,300,497	2011/2019	3,520,528,234	.3550	74.72	.2653	99.65	99.60	100.00	45,755	.0013
Mebane	13,850	10,598,856	62.58	10,598,856	62.58	22,878,370	2017/2025	2,174,854,699	.4700	96.50	.4536	99.46	99.49	98.99	56,252	.0026
Mint Hill	27,522	6,459,558	44.72	6,117,655	42.36	7,946,308	2011/2019	2,657,170,029	.2700	74.72	.2017	99.60	99.56	100.00	28,518	.0011
Moorestville	41,255	32,233,624	48.51	31,434,051	47.31	88,682,055	2015/2019	6,491,611,696	.5800	88.69	.5144	99.22	99.20	99.50	296,672	.0046
Morrisville	26,041	25,293,040	87.03	22,250,757	76.56	53,135,376	2016/2020	4,841,795,963	.3900	89.00	.3471	99.92	99.92	99.83	15,503	.0003
Mount Airy	10,252	9,326,225	67.57	8,713,095	63.13	19,691,897	2016/2021	1,136,252,922	.6000	96.93	.5816	98.47	98.37	99.69	104,522	.0092
Mount Holly	16,063	12,200,017	91.28	10,841,875	81.12	28,799,913	2015/2019	1,373,037,761	.5300	86.34	.4576	99.41	99.34	100.00	43,426	.0032
Pinehurst	17,100	5,852,949	26.49	5,852,949	26.49	10,276,467	2015/2019	3,493,290,797	.2950	95.67	.2822	99.89	99.89	100.00	10,853	.0003
Reidsville	14,171	6,966,852	39.34	6,966,852	39.34	15,731,229	2011/2019	1,139,576,112	.7400	98.79	.7310	98.97	98.87	100.00	87,318	.0077
Roanoke Rapids	14,738	2,971,529	18.84	2,971,529	18.84	3,545,573	2015/2020	1,195,755,136	.6510	95.49	.6216	99.03	98.92	100.00	76,884	.0064
Salisbury	34,536	13,554,786	33.14	13,554,786	33.14	51,850,011	2015/2019	2,867,398,254	.7169	95.22	.6826	98.58	98.49	99.52	296,535	.0103
Sanford	29,962	13,607,884	44.10	13,607,884	44.10	35,612,131	2013/2019	2,617,245,588	.6200	96.35	.5974	99.10	99.24	97.57	146,408	.0056
Southern Pines	14,224	9,255,825	51.39	9,255,825	51.39	27,070,597	2015/2019	2,481,634,282	.4000	95.67	.3827	99.89	99.89	100.00	10,664	.0004
Spring Lake	11,392	NR	NR	NR	NR	NR	2017/2025	457,871,066	.7000	98.87	.6921	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, 2019

Municipality	Population	General Fund				Unit Wide											
		Fund Balance Available	FBA as % GF Exp	Fund Balance Available Without Powell Bill	FBA as % GF Exp Without Powell Bill	Cash and Investment (1)	Latest Yr/ Next Yr of Reval (2)	January 1, 2018 Assesed Valuation (3)	Tax Rate (4)	Assess-to-Sales Ratio	2018-19 Tax Rate Adjusted	Percent Collected			2018-19 Amount Uncollected	Tax Rate Equiv	
												2018-19 All Property	Excluding Motor Vehicles	Motor Vehicles Only			
10,000 to 49,999																	
Stallings	16,427	8,930,428	133.91	8,690,978	130.32	10,845,655	2015/2021	1,864,568,414	.2150	84.48	.1816	99.81	99.82	99.75	7,508	.0004	
Summerfield	11,812	6,843,013	495.02	6,843,013	495.02	6,966,350	2017/2022	1,564,832,609	.0275	94.74	.0261	99.60	99.56	100.00	1,725	.0001	
Thomasville	27,096	9,177,058	42.50	9,104,615	42.17	21,271,280	2015/2023	1,843,031,592	.6000	98.08	.5885	96.81	96.55	99.41	358,710	.0195	
Waxhaw	14,249	6,228,838	61.40	6,228,838	61.40	13,106,135	2015/2021	2,002,620,284	.3850	84.48	.3252	99.71	99.67	100.00	22,731	.0011	
Weddington	10,860	3,046,238	180.47	3,046,238	180.47	3,256,650	2015/2021	2,331,789,869	.0520	84.48	.0439	99.38	99.32	100.00	7,492	.0003	
Total		\$498,319,792		\$475,458,866		\$1,176,503,146		\$107,369,573,085								\$3,917,577	
<i>Group Statistics:</i>																	
10,000 to 49,999																	
<i>Range:</i>																	
Lowest		2,971,529	18.84	2,971,529	18.84				.0275	74.72	.0261	95.77	95.36	97.57			
Highest		32,233,624	495.02	31,434,051	495.02				.7400	98.87	.7310	99.92	99.97	100.00			
Average		11,325,450	55.71	10,805,883	53.16				.4564	89.96	.4106	99.16	99.10	99.72			
Median		9,216,442	59.37	8,789,630	59.37												

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, 2019

Municipality	Population	General Fund				Unit Wide										
		Fund Balance Available	FBA as % GF Exp	Fund Balance Available Without Powell Bill	FBA as % GF Exp Without Powell Bill	Cash and Investment (1)	Latest Yr/ Next Yr of Reval (2)	January 1, 2018 Assessed Valuation (3)	Tax Rate (4)	Assess-to-Sales Ratio	2018-19 Tax Rate Adjusted	Percent Collected			2018-19 Amount Uncollected	Tax Rate Equiv
												2018-19 All Property	Excluding Motor Vehicles	Motor Vehicles Only		
2,500 to 9,999																
Aberdeen	7,861	3,166,029	37.01	2,624,199	30.68	6,451,456	2015/2019	875,572,000	.4700	95.67	.4496	99.85	99.84	100.00	6,070	.0007
Ahoskie	4,784	948,742	16.88	948,742	16.88	1,616,425	2011/2019	341,308,393	.8100	100.71	.8158	96.66	96.35	100.00	92,105	.0270
Angier	5,213	4,133,001	111.09	3,906,249	104.99	8,696,173	2017/2021	359,239,408	.5300	98.59	.5225	99.84	99.82	100.00	3,138	.0009
Archer Lodge	5,088	981,163	59.95	981,163	59.95	2,063,291	2011/2019	305,606,873	.2200	86.21	.1897	99.94	99.93	100.00	424	.0001
Beaufort	4,221	3,505,552	44.43	3,468,716	43.96	10,514,635	2015/2019	834,892,109	.4135	93.71	.3875	97.41	97.27	100.00	89,320	.0107
Bermuda Run	2,665	2,554,620	142.13	2,298,339	127.87	4,481,946	2017/2021	556,459,889	.1500	96.98	.1455	99.62	99.59	100.00	3,155	.0006
Bessemer City	5,508	1,818,182	43.32	1,551,082	36.96	4,853,644	2015/2019	371,873,107	.4700	86.34	.4058	96.78	96.50	99.59	57,598	.0155
Black Mountain	8,460	3,713,800	44.09	3,454,246	41.01	5,545,110	2017/2025	1,218,026,273	.3325	91.67	.3048	99.92	99.92	100.00	3,173	.0003
Boiling Spring Lakes	6,928	1,589,989	37.05	1,366,791	31.84	1,985,526	2015/2019	513,820,188	.2300	89.11	.2050	98.01	97.73	100.00	21,264	.0041
Boiling Springs	4,673	1,436,870	54.67	948,875	36.10	2,602,343	2016/2021	281,726,630	.3800	94.34	.3585	99.15	99.04	100.00	9,104	.0032
Brevard	8,159	3,534,200	36.89	3,499,491	36.53	6,623,006	2016/2021	985,543,297	.5100	94.78	.4834	99.93	99.92	100.00	3,746	.0004
Burgaw	4,091	3,466,443	80.84	3,407,461	79.47	6,221,816	2011/2019	301,417,025	.4600	85.88	.3950	97.60	98.05	95.31	34,456	.0114
Butner	8,036	6,908,107	94.07	6,407,081	87.25	9,121,166	2018/2026	627,856,845	.3650	100.00	.3650	99.03	98.93	100.00	22,733	.0036
Cajah'S Mountain	2,735	2,628,429	570.03	2,628,429	570.03	2,783,306	2013/2021	NA	NA	NA	NA	NA	NA	NA	NA	NA
Canton	4,400	2,874,574	49.24	2,439,892	41.79	5,346,472	2017/2021	517,793,896	.5800	89.80	.5208	98.53	98.43	100.00	44,052	.0085
Carolina Beach	6,142	4,876,524	32.73	4,497,601	30.19	8,098,513	2017/2021	1,950,483,877	.2250	89.51	.2014	99.35	99.32	100.00	28,786	.0015
Carolina Shores	3,826	1,766,469	32.79	1,766,469	32.79	1,766,469	2015/2019	482,842,140	.1016	89.11	.0905	98.93	98.82	100.00	5,082	.0011
China Grove	4,286	2,321,326	61.27	2,208,205	58.29	2,671,004	2015/2019	323,332,869	.5800	95.22	.5523	98.59	98.46	99.81	26,584	.0082
Clinton	8,344	5,155,249	53.24	5,155,249	53.24	10,464,646	2011/2019	793,099,916	.4000	93.27	.3731	98.62	98.56	99.21	43,457	.0055
Conover	8,457	5,743,713	59.94	5,587,935	58.32	14,423,744	2015/2019	1,119,086,015	.5000	92.47	.4624	99.18	99.11	100.00	46,071	.0041
Cramerton	5,062	2,590,666	42.48	2,511,941	41.19	4,106,914	2015/2019	502,786,389	.4750	86.34	.4101	99.56	99.51	100.00	10,556	.0021
Creedmoor	4,666	8,330,935	232.20	7,982,520	222.49	16,508,516	2018/2026	347,448,214	.6150	100.00	.6150	98.65	98.49	99.91	27,983	.0081
Dunn	9,541	4,025,434	41.02	3,285,979	33.49	7,119,336	2017/2021	842,208,794	.5000	98.59	.4930	99.32	99.26	100.00	28,590	.0034
Eastover	3,712	5,068,986	402.60	4,549,312	361.32	5,105,823	2017/2025	324,199,993	.2050	98.87	.2027	98.96	98.91	99.27	6,989	.0022
Elizabethtown	3,425	1,464,691	31.27	958,685	20.47	5,375,249	2015/2023	284,447,188	.6150	92.51	.5689	95.85	95.37	100.00	74,194	.0261
Elkin	4,057	2,014,967	36.07	2,013,910	36.05	4,333,609	2016/2021	512,270,126	.5500	96.93	.5331	97.76	97.62	100.00	63,170	.0123
Emerald Isle	3,797	1,720,743	17.78	1,545,192	15.97	4,087,655	2015/2019	2,794,884,336	.1550	93.71	.1453	99.18	99.16	100.00	37,686	.0013
Erwin	4,623	1,861,080	55.49	1,548,952	46.18	5,340,622	2017/2021	258,262,616	.5100	98.59	.5028	99.34	99.25	100.00	10,159	.0039
Fairmont	2,589	765,932	32.24	697,697	29.37	969,855	2018/2026	118,004,744	.7300	100.16	.7312	92.41	91.48	100.00	65,108	.0552
Fairview	3,773	408,580	109.99	408,580	109.99	426,750	2015/2021	434,162,799	.0200	84.48	.0169	99.31	99.23	100.00	601	.0001
Flat Rock	3,361	2,718,252	135.42	2,718,252	135.42	3,092,539	2015/2019	914,579,308	.1100	81.73	.0899	100.00	100.00	100.00	0	.0000
Fletcher	8,249	4,362,983	59.43	3,797,757	51.73	4,469,250	2015/2019	1,174,152,828	.3400	81.73	.2779	99.37	99.33	99.88	25,348	.0022
Franklin	4,113	3,394,179	78.05	2,748,542	63.21	6,713,802	2015/2019	713,590,937	.3200	104.25	.3336	93.70	93.30	100.00	143,497	.0201
Gamewell	4,050	7,160,511	704.00	7,160,511	704.00	7,164,463	2013/2021	NA	NA	NA	NA	NA	NA	NA	NA	NA
Gibsonville	7,279	2,170,866	32.58	2,077,394	31.18	4,834,501	2017/2025	627,043,323	.5300	96.50	.5115	98.30	98.10	100.00	55,855	.0089
Granite Quarry	3,120	1,841,583	72.30	1,789,206	70.25	2,027,126	2015/2019	216,108,586	.4175	95.22	.3975	98.86	98.70	100.00	10,027	.0046
Gritton	2,675	629,123	38.47	629,123	38.47	1,240,965	2016/2020	90,503,832	.6300	96.65	.6089	95.69	94.89	100.00	24,502	.0271
Hamlet	6,338	2,499,355	47.82	2,454,924	46.97	6,064,757	2016/2024	305,060,532	.6600	99.94	.6596	95.69	95.01	100.00	87,745	.0288
Hillsborough	7,483	4,579,613	47.86	4,503,694	47.06	22,642,879	2017/2021	1,077,555,963	.6200	95.24	.5905	99.24	99.15	100.00	53,058	.0049
Hudson	3,970	1,574,865	49.96	1,347,998	42.77	1,726,388	2013/2021	293,753,237	.4300	92.45	.3975	96.17	95.75	100.00	47,796	.0163
Jamestown	4,416	4,259,969	103.15	3,943,972	95.50	14,007,256	2017/2022	470,994,864	.4680	94.74	.4434	99.58	99.54	100.00	9,348	.0020
Kill Devil Hills	7,266	16,922,291	94.76	16,884,138	94.55	30,442,178	2013/2020	2,190,074,274	.3809	88.93	.3387	99.59	99.58	100.00	33,857	.0015
King	6,936	2,622,026	38.61	2,621,416	38.60	9,523,365	2017/2021	636,385,663	.4220	97.42	.4111	98.54	98.42	99.65	39,485	.0062

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, 2019

Municipality	Population	General Fund				Unit Wide										
		Fund Balance Available	FBA as % GF Exp	Fund Balance Available Without Powell Bill	FBA as % GF Exp Without Powell Bill	Cash and Investment (1)	Latest Yr/ Next Yr of Reval (2)	January 1, 2018 Assessed Valuation (3)	Tax Rate (4)	Assess-to-Sales Ratio	2018-19 Tax Rate Adjusted	Percent Collected			2018-19 Amount Uncollected	Tax Rate Equiv
												2018-19 All Property	Excluding Motor Vehicles	Motor Vehicles Only		
2,500 to 9,999																
Kitty Hawk	3,570	10,745,984	117.67	10,543,179	115.45	11,232,906	2013/2020	1,193,881,729	.3400	88.93	.3024	99.35	99.32	100.00	26,460	.0022
Lake Park	3,722	1,167,026	88.50	1,016,597	77.09	1,169,952	2015/2021	278,713,599	.2400	84.48	.2028	99.21	99.09	100.00	5,288	.0019
Liberty	2,630	2,583,475	99.21	2,501,703	96.07	4,359,018	2014/2019	187,016,325	.6400	90.17	.5771	98.66	98.51	99.83	16,051	.0086
Lillington	3,590	2,314,503	37.66	2,195,798	35.73	3,741,799	2017/2021	357,838,398	.5200	98.59	.5127	99.83	99.80	100.00	3,285	.0009
Locust	3,496	2,735,410	96.16	2,677,726	94.13	4,295,477	2017/2021	442,774,993	.3600	93.13	.3353	98.30	98.13	100.00	27,064	.0061
Long View	4,868	2,369,247	68.40	1,711,500	49.41	3,028,968	2015/2019	278,555,566	.5700	92.47	.5271	97.23	96.92	100.00	44,431	.0160
Lowell	3,799	NR	NR	NR	NR	NR	2015/2019	281,000,148	.4300	86.34	.3713	NR	NR	NR	NR	NR
Marion	8,454	2,612,427	38.31	2,422,893	35.53	4,834,999	2011/2019	476,904,879	.5100	91.29	.4656	99.09	99.01	100.00	22,306	.0047
Marvin	7,166	1,565,789	123.26	1,565,789	123.26	2,661,374	2015/2021	1,212,405,025	.0500	84.48	.0422	99.82	99.80	100.00	1,087	.0001
Midland	4,024	3,731,909	218.15	3,520,500	205.79	3,654,369	2016/2020	414,379,395	.2000	90.38	.1808	98.29	98.08	100.00	14,428	.0035
Midway	4,904	4,998,736	548.06	4,998,736	548.06	5,125,205	2015/2023	374,391,616	.0500	98.08	.0490	97.29	96.93	100.00	5,101	.0014
Mills River	7,520	4,809,264	159.28	4,809,264	159.28	4,885,894	2015/2019	1,135,484,401	.1800	81.73	.1471	99.15	99.08	100.00	17,467	.0015
Mineral Springs	3,065	824,068	287.71	824,068	287.71	849,057	2015/2021	299,090,370	.0250	84.48	.0211	99.58	99.53	100.00	319	.0001
Mocksville	5,425	5,387,413	81.73	5,387,224	81.73	6,403,138	2017/2021	906,281,595	.2900	96.98	.2812	98.91	98.85	100.00	29,205	.0032
Morehead City	9,481	7,642,370	53.34	7,168,168	50.03	23,304,669	2015/2019	2,052,596,385	.3500	93.71	.3280	99.32	99.29	100.00	48,552	.0024
Mount Olive	4,605	596,917	12.42	369,019	7.68	1,414,280	2011/2019	254,392,997	.6400	98.29	.6291	97.33	97.15	99.02	43,444	.0171
Murfreesboro	3,295	NR	NR	NR	NR	NR	2011/2019	140,424,933	.6600	100.71	.6647	NR	NR	NR	NR	NR
Nags Head	3,008	16,351,933	104.92	16,241,979	104.22	23,524,809	2013/2020	2,424,467,464	.3070	88.93	.2730	99.98	99.98	100.00	1,749	.0001
Nashville	5,221	5,205,531	98.49	5,076,612	96.05	8,221,884	2017/2025	420,073,054	.5800	92.55	.5368	98.13	97.88	100.00	45,942	.0109
Newport	4,757	NR	NR	NR	NR	NR	2015/2019	355,985,974	.3570	93.71	.3345	NR	NR	NR	NR	NR
North Wilkesboro	4,372	3,313,208	55.26	3,223,318	53.76	21,593,839	2013/2019	431,159,822	.5200	95.28	.4955	96.61	96.35	100.00	77,485	.0180
Oak Island	7,836	13,176,445	84.70	12,206,366	78.46	49,456,445	2015/2019	2,706,441,426	.3100	89.11	.2762	99.17	99.13	100.00	70,298	.0026
Oak Ridge	7,535	3,478,759	194.05	3,478,759	194.05	3,674,310	2017/2022	1,028,587,870	.0800	94.74	.0758	99.49	99.44	100.00	4,204	.0004
Oxford	8,504	5,686,461	64.49	4,899,985	55.57	12,901,053	2018/2026	566,356,467	.6400	100.00	.6400	98.47	98.31	99.91	55,545	.0098
Pembroke	3,247	1,500,223	45.11	1,499,593	45.09	4,049,108	2018/2026	198,928,999	.6400	100.16	.6410	95.40	95.27	97.24	57,546	.0289
Pittsboro	4,615	2,959,931	45.78	2,819,434	43.61	8,755,504	2017/2021	555,917,431	.4333	96.90	.4199	98.24	98.07	100.00	43,018	.0077
Pleasant Garden	4,657	970,727	139.14	970,727	139.14	2,080,694	2017/2022	395,742,546	.0500	94.74	.0474	98.61	98.45	100.00	2,742	.0007
Plymouth	3,544	995,401	46.57	901,505	42.18	1,437,091	2013/2021	187,023,533	.5400	101.20	.5465	92.26	91.59	100.00	80,935	.0433
Polkton	2,656	2,016,408	230.14	1,607,982	183.52	3,172,104	2018/2026	45,763,988	.2700	100.24	.2706	92.32	91.20	100.00	9,488	.0207
Raeford	4,948	7,849,404	156.67	6,772,801	135.18	12,952,044	2014/2022	505,105,674	.4800	99.99	.4800	97.62	97.42	100.00	58,192	.0115
Randleman	4,161	4,735,282	88.86	4,043,114	75.87	7,560,663	2014/2019	406,737,625	.6300	90.17	.5681	99.76	99.73	100.00	6,227	.0015
Ranlo	3,590	NR	NR	NR	NR	NR	2015/2019	222,733,338	.4000	86.34	.3454	NR	NR	NR	NR	NR
Red Oak	3,573	6,817,679	1274.54	6,817,679	1274.54	6,830,072	2017/2025	NA	NA	NA	NA	NA	NA	NA	NA	NA
River Bend	3,000	3,057,034	206.76	3,057,034	206.76	4,075,939	2016/2020	301,796,826	.2400	97.46	.2339	99.65	99.61	100.00	2,554	.0008
Rockingham	9,099	3,585,366	34.67	3,291,995	31.83	10,072,417	2016/2024	675,621,805	.4800	99.94	.4797	99.42	99.36	100.00	18,990	.0028
Rolesville	6,638	5,853,415	79.59	5,207,826	70.81	10,957,219	2016/2020	968,965,168	.4800	89.00	.4272	99.23	99.22	100.00	32,634	.0034
Roxboro	8,181	3,559,014	36.36	3,556,140	36.33	6,088,137	2013/2021	738,288,212	.6700	95.77	.6417	98.70	98.48	100.00	66,863	.0091
Rural Hall	3,158	3,120,918	127.25	2,994,240	122.09	3,350,651	2017/2021	411,897,344	.3100	97.06	.3009	99.43	99.38	100.00	7,342	.0018
Rutherfordton	4,133	2,182,567	51.13	2,011,218	47.11	3,462,469	2012/2019	333,637,479	.5670	93.13	.5280	98.48	98.33	100.00	28,802	.0086
Saint James	5,353	NR	NR	NR	NR	NR	2018/2026	1,731,472,551	.0500	100.16	.0501	NR	NR	NR	NR	NR
Sawmills	5,215	6,154,220	291.98	5,921,694	280.95	10,696,342	2013/2021	266,317,814	.2000	92.45	.1849	96.42	95.83	100.00	18,611	.0070
Shalotte	4,827	7,350,642	130.89	7,325,642	130.44	12,091,095	2015/2019	683,955,486	.3450	89.11	.3074	97.83	97.66	100.00	51,739	.0076
Siler City	8,534	NR	NR	NR	NR	NR	2017/2021	479,463,148	.5100	96.90	.4942	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, 2019

Municipality	Population	General Fund				Unit Wide										
		Fund Balance Available	FBA as % GF Exp	Fund Balance Available Without Powell Bill	FBA as % GF Exp Without Powell Bill	Cash and Investment (1)	Latest Yr/ Next Yr of Reval (2)	January 1, 2018 Assessed Valuation (3)	Tax Rate (4)	Assess-to-Sales Ratio	2018-19 Tax Rate Adjusted	Percent Collected			2018-19 Amount Uncollected	Tax Rate Equiv
												2018-19 All Property	Excluding Motor Vehicles	Motor Vehicles Only		
2,500 to 9,999																
Southern Shores	3,001	5,909,399	98.49	5,909,399	98.49	6,181,723	2013/2020	1,375,472,876	.2200	88.93	.1956	99.89	99.89	100.00	3,269	.0002
Spencer	3,254	2,347,825	63.90	1,821,337	49.57	2,420,722	2015/2019	210,550,678	.6550	95.22	.6237	96.44	96.08	100.00	49,127	.0233
Spindale	4,320	2,948,743	107.15	2,705,321	98.30	4,776,446	2012/2019	199,698,558	.6830	93.13	.6361	95.08	94.55	100.00	61,572	.0308
Stanley	3,775	962,530	31.37	613,157	19.98	2,522,722	2015/2019	276,926,567	.5400	86.34	.4662	99.27	99.18	100.00	10,970	.0040
Stokesdale	5,857	3,013,395	709.88	3,013,395	709.88	4,492,494	2017/2022	NA	NA	NA	NA	NA	NA	NA	NA	NA
Sunset Beach	4,323	7,257,391	89.52	7,134,021	88.00	9,139,296	2015/2019	1,594,065,035	.1500	89.11	.1337	99.32	99.29	100.00	16,299	.0010
Swansboro	3,045	2,311,573	45.11	2,279,672	44.49	3,265,196	2018/2022	484,239,242	.3500	98.59	.3451	99.41	99.37	100.00	10,009	.0021
Sylva	2,720	5,032,854	149.24	5,003,398	148.36	8,568,245	2016/2021	428,911,449	.4250	98.88	.4202	97.88	97.78	100.00	38,816	.0091
Tabor City	4,292	2,216,994	84.53	2,216,994	84.53	4,853,915	2013/2021	177,775,874	.6700	87.88	.5888	96.09	95.69	100.00	40,331	.0227
Tobaccoville	2,559	2,197,808	286.45	1,555,754	202.77	2,222,557	2017/2021	202,576,182	.0500	97.06	.0485	99.22	99.09	100.00	788	.0004
Trent Woods	3,915	1,758,240	58.11	1,492,795	49.34	2,285,662	2016/2020	587,979,636	.1700	97.46	.1657	99.96	99.96	100.00	401	.0001
Trinity	6,599	6,507,290	211.28	6,105,722	198.24	8,630,899	2014/2019	585,503,904	.1000	90.17	.0902	99.24	99.14	100.00	4,419	.0008
Troutman	2,790	1,912,440	53.01	1,908,113	52.89	2,874,601	2015/2019	464,526,402	.5200	88.69	.4612	100.00	100.00	100.00	0	.0000
Troy	3,211	1,214,025	40.38	1,044,980	34.76	2,553,009	2012/2020	226,426,996	.4600	93.72	.4311	97.71	97.48	100.00	23,956	.0106
Unionville	6,778	2,885,984	728.52	2,885,984	728.52	2,902,653	2015/2021	584,307,336	.0200	84.48	.0169	98.12	97.83	100.00	2,078	.0004
Valdese	4,503	3,370,858	65.40	3,313,437	64.29	6,606,352	2013/2019	376,697,150	.5450	95.10	.5183	96.33	96.94	90.17	76,830	.0204
Wadesboro	5,426	3,110,107	69.97	2,917,115	65.62	6,184,313	2018/2026	352,101,692	.5560	100.24	.5573	94.36	93.78	100.00	110,533	.0314
Walkertown	5,435	4,670,357	224.31	3,904,025	187.50	4,808,824	2017/2021	470,872,278	.2000	97.06	.1941	99.02	98.91	100.00	9,211	.0020
Wallace	4,025	NR	NR	NR	NR	NR	2017/2021	248,272,199	.6200	96.09	.5958	NR	NR	NR	NR	NR
Wallburg	3,173	2,958,789	459.72	2,958,789	459.72	3,613,842	2015/2023	285,882,877	.0500	98.08	.0490	98.11	97.89	100.00	2,675	.0009
Warsaw	2,968	1,556,607	57.01	1,470,913	53.87	4,469,977	2017/2021	214,606,366	.5500	96.09	.5285	96.91	96.70	100.00	36,893	.0172
Weaverville	3,848	7,182,262	107.23	7,169,364	107.04	11,137,527	2017/2025	872,746,040	.3800	91.67	.3483	99.71	99.70	100.00	9,531	.0011
Wendell	7,132	7,118,592	110.90	7,033,076	109.57	9,646,606	2016/2020	664,365,288	.4900	89.00	.4361	99.75	99.72	100.00	8,179	.0012
Wentworth	2,725	1,691,112	321.53	1,691,112	321.53	1,901,124	2011/2019	NA	NA	NA	NA	NA	NA	NA	NA	NA
Wesley Chapel	9,167	1,051,156	146.17	1,051,156	146.17	1,099,204	2015/2021	1,041,777,314	.0165	84.48	.0139	99.67	99.63	100.00	566	.0001
Whispering Pines	3,521	2,426,930	72.69	2,426,930	72.69	5,064,704	2015/2019	541,674,003	.3700	95.67	.3540	99.96	99.95	100.00	900	.0002
Whiteville	5,190	2,286,223	43.06	1,987,110	37.42	6,221,212	2013/2021	493,412,790	.5300	87.88	.4658	98.98	98.88	100.00	25,013	.0051
Wilkesboro	3,602	NR	NR	NR	NR	NR	2013/2019	555,597,772	.4800	95.28	.4573	NR	NR	NR	NR	NR
Williamston	5,400	3,893,319	65.50	3,509,778	59.04	12,016,237	2017/2025	363,973,073	.7900	109.83	.8677	93.20	92.52	100.00	197,280	.0542
Wilson'S Mills	2,723	1,153,292	98.24	811,611	69.14	1,843,592	2011/2019	166,577,119	.4200	86.21	.3621	99.98	99.98	100.00	118	.0001
Wingate	4,104	991,080	63.18	920,164	58.66	2,244,988	2015/2021	133,206,808	.4300	84.48	.3633	99.32	99.22	100.00	3,917	.0029
Woodfin	6,651	2,629,932	65.71	2,398,443	59.92	2,783,783	2017/2025	835,118,495	.2800	91.67	.2567	99.76	99.75	100.00	5,567	.0007
Wrightsville Beach	2,505	12,082,348	98.80	11,960,561	97.81	26,242,716	2017/2021	2,672,124,112	.1275	89.51	.1141	99.69	99.68	100.00	10,608	.0004
Yadkinville	2,973	2,110,281	76.21	2,086,371	75.34	5,289,162	2017/2025	298,101,459	.4200	96.38	.4048	98.18	97.95	100.00	23,029	.0077
Zebulon	4,986	9,437,169	91.13	9,333,023	90.13	11,794,876	2016/2020	1,105,982,598	.5920	89.00	.5269	99.60	99.63	98.96	26,183	.0024

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, 2019

Municipality	Population	General Fund				Unit Wide										
		Fund Balance Available	FBA as % GF Exp	Fund Balance Available Without Powell Bill	FBA as % GF Exp Without Powell Bill	Cash and Investment (1)	Latest Yr/ Next Yr of Reval (2)	January 1, 2018 Assesed Valuation (3)	Tax Rate (4)	Assess-to-Sales Ratio	2018-19 Tax Rate Adjusted	Percent Collected			2018-19 Amount Uncollected	Tax Rate Equiv
												2018-19 All Property	Excluding Motor Vehicles	Motor Vehicles Only		
2,500 to 9,999																
Total		<u>\$428,312,623</u>		<u>\$405,596,737</u>		<u>\$782,278,732</u>		<u>\$74,309,082,862</u>							<u>\$3,250,334</u>	
<i>Group Statistics:</i>																
2,500 to 9,999																
<i>Range:</i>																
Lowest		408,580	12.42	369,019	7.68				.0165	81.73	.0139	92.26	91.20	90.17		
Highest		16,922,291	1274.54	16,884,138	1274.54				.8100	109.83	.8677	100.00	100.00	100.00		
Average		3,790,377	77.89	3,589,352	73.76				.3429	92.01	.3155	98.67	98.58	99.77		
Median		2,948,743	72.69	2,718,252	69.14											

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, 2019

Municipality	Population	General Fund				Unit Wide										
		Fund Balance Available	FBA as % GF Exp	Fund Balance Available Without Powell Bill	FBA as % GF Exp Without Powell Bill	Cash and Investment (1)	Latest Yr/ Next Yr of Reval (2)	January 1, 2018 Assessed Valuation (3)	Tax Rate (4)	Assess-to-Sales Ratio	2018-19 Tax Rate Adjusted	Percent Collected			2018-19 Amount Uncollected	Tax Rate Equiv
												2018-19 All Property	Excluding Motor Vehicles	Motor Vehicles Only		
1,000 to 2,499																
Alamance	1,140	2,330,009	702.33	2,310,718	696.51	2,653,075	2017/2025	115,550,323	.2000	96.50	.1930	98.86	98.72	100.00	2,643	.0023
Andrews	1,851	907,709	76.52	790,289	66.62	1,278,677	2012/2020	116,885,959	.6165	90.04	.5551	94.26	94.05	96.90	40,256	.0344
Atlantic Beach	1,499	3,322,659	47.13	2,992,109	42.44	5,264,077	2015/2019	1,608,129,972	.1650	93.71	.1546	99.91	99.91	100.00	2,412	.0002
Badin	1,983	336,548	26.98	232,660	18.65	434,434	2017/2021	58,759,319	.4200	93.13	.3911	94.80	93.94	100.00	13,056	.0222
Banner Elk	1,158	2,076,894	96.97	2,076,894	96.97	4,349,477	2018/2022	227,225,366	.5500	98.34	.5409	98.95	98.92	100.00	13,252	.0058
Bayboro	1,211	189,665	60.80	167,357	53.65	210,745	2012/2020	38,925,707	.2500	92.50	.2313	92.96	92.17	100.00	6,818	.0175
Belville	2,274	NR	NR	NR	NR	NR	2015/2019	203,975,711	.0900	89.11	.0802	NR	NR	NR	NR	NR
Bethel	1,540	1,212,373	141.71	1,189,989	139.09	1,315,435	2016/2020	63,239,163	.6600	96.65	.6379	97.28	96.78	100.00	11,529	.0182
Beulaville	1,336	713,367	66.19	713,193	66.18	2,263,491	2017/2021	102,569,986	.4400	96.09	.4228	97.06	96.84	100.00	14,101	.0137
Biltmore Forest	1,372	3,285,215	72.65	3,285,215	72.65	4,299,859	2017/2025	780,065,436	.3300	91.67	.3025	99.95	99.95	99.99	1,355	.0002
Biscoe	1,656	2,296,077	127.78	2,206,432	122.79	3,810,747	2012/2020	147,907,302	.5600	93.72	.5248	97.45	97.21	100.00	21,170	.0143
Bladenboro	1,722	642,851	48.15	639,917	47.93	1,085,211	2015/2023	87,089,344	.6400	92.51	.5921	93.79	92.90	100.00	35,238	.0405
Blowing Rock	1,347	5,069,351	57.54	5,069,351	57.54	9,427,086	2014/2022	1,136,995,458	.3800	95.76	.3639	98.70	98.68	100.00	56,985	.0050
Boonville	1,222	577,717	77.64	555,350	74.63	1,324,955	2017/2025	85,957,061	.4900	96.38	.4723	98.67	98.53	100.00	5,613	.0065
Broadway	1,329	979,478	107.88	764,917	84.24	1,620,827	2013/2019	90,190,966	.4900	96.35	.4721	98.98	99.01	98.83	4,523	.0050
Brunswick	1,082	1,088,825	287.51	1,088,825	287.51	1,246,313	2013/2021	19,929,135	.4500	87.88	.3955	97.01	96.10	100.00	2,726	.0137
Bryson City	1,488	2,360,722	141.50	2,360,722	141.50	3,356,841	2013/2021	167,981,696	.3500	97.00	.3395	97.01	96.82	100.00	17,350	.0103
Burnsville	1,709	1,331,699	67.19	1,243,127	62.73	2,221,633	2016/2024	170,526,530	.5200	90.12	.4686	97.81	97.65	100.00	19,460	.0114
Calabash	2,031	1,525,725	129.43	1,525,725	129.43	1,887,745	2015/2019	285,902,434	.0875	89.11	.0780	96.67	96.44	100.00	8,364	.0029
Cape Carteret	2,207	1,194,955	45.60	1,072,654	40.93	1,531,559	2015/2019	420,202,255	.2125	93.71	.1991	98.91	98.82	100.00	9,829	.0023
Carthage	2,422	1,329,964	42.69	1,191,143	38.23	2,393,043	2015/2019	243,538,517	.4950	95.67	.4736	99.61	99.58	100.00	6,009	.0025
Cedar Point	1,482	782,530	74.74	701,842	67.03	812,719	2015/2019	391,691,216	.0625	93.71	.0586	96.96	96.75	100.00	7,463	.0019
Chadbourne	1,763	1,859,985	120.93	1,738,355	113.02	4,299,630	2013/2021	80,863,215	.6200	87.88	.5449	87.68	85.94	100.00	61,021	.0755
Claremont	1,477	3,521,308	108.03	3,349,455	102.75	6,703,085	2015/2019	442,595,736	.4900	92.47	.4531	99.70	99.68	100.00	6,856	.0015
Clyde	1,274	1,229,295	114.26	1,183,408	109.99	2,020,906	2017/2021	84,389,700	.4500	89.80	.4041	97.53	97.16	100.00	9,340	.0111
Coats	2,343	1,234,519	89.67	1,118,985	81.27	2,110,024	2017/2021	104,083,596	.5900	98.59	.5817	99.58	99.55	100.00	2,602	.0025
Columbus	1,004	828,378	74.61	705,584	63.55	2,030,026	2017/2021	123,829,216	.4446	93.94	.4177	99.42	99.38	100.00	3,196	.0026
Connelly Springs	1,679	1,691,715	423.66	1,539,845	385.63	1,824,699	2013/2019	NR	.0500	95.10	.0476	95.51	95.09	100.00	2,788	NR
Denton	1,592	959,122	54.93	955,567	54.72	1,652,346	2015/2023	125,805,225	.6000	98.08	.5885	95.89	95.52	100.00	31,062	.0247
Dobson	1,578	1,461,405	93.92	1,371,800	88.16	2,315,150	2016/2021	166,594,183	.3800	96.93	.3683	99.38	99.33	100.00	3,603	.0022
East Spencer	1,512	534,566	29.74	190,578	10.60	710,634	2015/2019	124,999,257	.6600	95.22	.6285	95.83	95.61	100.00	34,636	.0277
Ellerbe	1,027	NR	NR	NR	NR	NR	2016/2024	41,570,743	.6000	99.94	.5996	NR	NR	NR	NR	NR
Elm City	1,252	NR	NR	NR	NR	NR	2016/2024	65,551,070	.6300	99.06	.6241	NR	NR	NR	NR	NR
Four Oaks	2,108	494,097	26.73	494,097	26.73	1,559,855	2011/2019	197,923,960	.4500	86.21	.3879	99.92	99.91	100.00	699	.0004
Foxfire Village	1,096	999,745	57.71	876,745	50.61	1,838,659	2015/2019	165,185,577	.3800	95.67	.3635	99.52	99.47	100.00	3,032	.0018
Franklinton	2,071	1,014,092	47.90	993,303	46.92	1,037,371	2018/2024	126,493,754	.7200	98.28	.7076	96.42	96.09	99.48	32,668	.0258
Franklinville	1,201	NR	NR	NR	NR	NR	2014/2019	41,851,052	.4550	90.17	.4103	NR	NR	NR	NR	NR
Gaston	1,102	NR	NR	NR	NR	NR	2015/2023	46,043,290	.5000	95.45	.4773	NR	NR	NR	NR	NR
Glen Alpine	1,569	787,511	103.88	733,015	96.70	884,170	2013/2019	93,912,662	.3700	95.10	.3519	98.91	98.73	100.00	3,508	.0037
Green Level	2,197	639,049	70.93	492,215	54.63	3,039,777	2017/2025	87,020,526	.3600	96.50	.3474	95.48	94.48	100.00	14,040	.0161
Haw River	2,457	896,562	37.90	462,609	19.56	3,374,452	2017/2025	147,167,551	.4800	96.50	.4632	98.61	98.57	98.91	9,867	.0067
Hemby Bridge	1,592	477,943	662.09	477,943	662.09	478,727	2015/2021	NA	NA	NA	NA	NA	NA	NA	NA	NA
Hildebran	2,004	2,641,956	180.07	2,641,956	180.07	2,670,676	2013/2019	164,926,823	.1500	95.10	.1427	97.83	97.63	100.00	5,356	.0032

Municipal Governments in North Carolina
Cash and Investments, Property Tax Collections and Fund Balance Available for Municipalities Without Electric Systems
For the Fiscal Year Ended June 30, 2019

Municipality	Population	General Fund				Unit Wide										
		Fund Balance Available	FBA as % GF Exp	Fund Balance Available Without Powell Bill	FBA as % GF Exp Without Powell Bill	Cash and Investment (1)	Latest Yr/ Next Yr of Reval (2)	January 1, 2018 Assessed Valuation (3)	Tax Rate (4)	Assess-to-Sales Ratio	2018-19 Tax Rate Adjusted	Percent Collected			2018-19 Amount Uncollected	Tax Rate Equiv
												2018-19 All Property	Excluding Motor Vehicles	Motor Vehicles Only		
1,000 to 2,499																
Holly Ridge	1,825	NR	NR	NR	NR	NR	2018/2022	332,330,248	.4050	98.59	.3993	NR	NR	NR	NR	NR
Jefferson	1,559	2,604,511	196.85	2,601,682	196.63	8,313,245	2015/2019	161,971,385	.3800	100.44	.3817	95.12	94.74	100.00	30,049	.0186
Jonesville	2,246	814,534	33.02	778,171	31.54	1,481,471	2017/2025	177,636,664	.5000	96.38	.4819	96.79	96.29	100.00	30,742	.0173
Kenly	1,409	571,050	37.90	444,348	29.49	1,528,616	2011/2019	137,257,317	.6100	86.21	.5259	99.53	99.50	100.00	3,860	.0028
Kure Beach	2,255	4,098,012	68.99	3,865,408	65.07	6,557,384	2017/2021	891,904,434	.3300	89.51	.2954	99.80	99.79	100.00	5,911	.0007
Lake Lure	1,226	2,470,189	45.94	2,470,189	45.94	4,118,620	2012/2019	874,820,549	.3600	93.13	.3353	98.77	98.75	100.00	38,679	.0044
Lake Waccamaw	1,452	1,272,415	92.57	1,079,888	78.56	2,807,927	2013/2021	266,765,868	.2000	87.88	.1758	80.98	NR	100.00	5,141	.0019
Laurel Park	2,268	1,524,214	55.96	1,524,214	55.96	2,427,768	2015/2019	382,882,467	.4300	81.73	.3514	99.59	99.59	99.48	6,824	.0018
Madison	2,172	2,491,955	83.43	2,491,955	83.43	3,478,393	2011/2019	227,059,828	.7300	98.79	.7212	99.43	99.38	100.00	9,456	.0042
Maggie Valley	1,450	3,046,057	123.67	2,920,470	118.57	4,956,730	2017/2021	402,985,738	.4300	89.80	.3861	96.49	96.34	99.20	61,165	.0152
Manteo	1,595	5,425,708	133.10	5,396,986	132.39	8,469,804	2013/2020	576,431,242	.3700	88.93	.3290	99.46	99.44	100.00	11,583	.0020
Mars Hill	2,096	3,017,767	161.96	2,906,614	156.00	5,783,031	2012/2020	121,740,253	.4700	82.88	.3895	97.31	97.05	100.00	15,363	.0126
Marshville	2,466	1,310,274	71.86	1,146,129	62.86	4,622,142	2015/2021	189,453,581	.5100	84.48	.4308	98.36	98.18	100.00	16,271	.0086
Maxton	2,302	1,816,267	100.63	1,723,628	95.50	2,908,349	2018/2026	98,845,115	.8000	100.16	.8013	86.41	84.60	98.70	107,472	.1087
Mayodan	2,395	1,247,222	45.52	1,171,201	42.74	3,288,831	2011/2019	227,512,422	.6300	98.79	.6224	99.22	99.17	100.00	11,211	.0049
Maysville	1,036	924,195	81.65	890,300	78.65	1,108,178	2014/2022	51,152,262	.5100	98.68	.5033	95.19	95.06	96.13	12,360	.0242
Mount Gilead	1,134	1,413,606	123.20	1,293,498	112.73	2,887,787	2012/2020	98,246,355	.5700	93.72	.5342	95.19	94.75	100.00	27,088	.0276
Mount Pleasant	1,912	1,671,794	100.62	1,638,491	98.62	2,802,212	2016/2020	150,838,801	.5050	90.38	.4564	98.45	98.29	100.00	11,676	.0077
Murphy	1,658	3,247,222	157.28	3,143,241	152.24	6,587,913	2012/2020	212,958,884	.4200	90.04	.3782	92.74	92.37	100.00	68,664	.0322
Navassa	2,001	753,200	56.99	698,768	52.87	894,661	2015/2019	109,783,557	.2000	89.11	.1782	93.23	92.65	100.00	14,655	.0133
Norlina	1,072	NR	NR	NR	NR	NR	2017/2025	40,636,587	.6400	105.97	.6782	NR	NR	NR	NR	NR
Norwood	2,405	1,393,686	60.33	984,305	42.61	2,166,593	2017/2021	298,700,661	.3900	93.13	.3632	97.94	97.81	99.80	23,921	.0080
Oakboro	2,040	846,818	51.83	668,676	40.92	2,712,682	2017/2021	163,875,976	.4100	93.13	.3818	98.29	98.09	100.00	10,997	.0067
Pilot Mountain	1,509	(181,587)	-9.55	(182,288)	-9.59	186,712	2016/2021	151,885,847	.5700	96.93	.5525	99.12	99.05	100.00	7,492	.0049
Pine Knoll Shores	1,340	2,696,272	51.75	2,587,396	49.66	6,809,385	2015/2019	919,113,385	.1970	93.71	.1846	99.90	99.91	99.33	1,852	.0002
Pine Level	1,871	829,278	68.59	771,823	63.84	1,466,904	2011/2019	112,668,394	.4600	86.21	.3966	99.86	99.84	100.00	747	.0007
Pinebluff	1,513	1,728,543	96.83	1,655,742	92.75	2,617,165	2015/2019	118,432,756	.3900	95.67	.3731	99.28	99.17	100.00	3,332	.0028
Princeton	1,276	NR	NR	NR	NR	NR	2011/2019	78,696,018	.5600	86.21	.4828	NR	NR	NR	NR	NR
Princeville	2,208	NR	NR	NR	NR	NR	2017/2025	41,980,674	.6100	100.74	.6145	NR	NR	NR	NR	NR
Ramseur	1,667	1,291,383	81.36	1,082,668	68.21	2,930,619	2014/2019	118,980,556	.6700	90.17	.6041	99.29	99.24	100.00	5,611	.0047
Rhodhiss	1,103	894,437	147.29	838,895	138.14	1,289,292	2013/2019	41,128,572	.5500	95.10	.5231	94.83	94.13	100.00	11,778	.0286
Richlands	1,867	646,519	40.13	646,020	40.10	715,241	2018/2022	153,603,491	.3800	98.59	.3746	98.41	98.24	100.00	9,361	.0061
Robbins	1,165	637,981	46.82	589,893	43.29	1,433,256	2015/2019	64,344,862	.6400	95.67	.6123	99.78	99.73	100.00	943	.0015
Rockwell	2,174	1,962,888	133.14	1,881,282	127.60	2,093,340	2015/2019	167,362,288	.4600	95.22	.4380	99.01	98.93	99.68	7,677	.0046
Rose Hill	1,656	908,097	82.82	893,182	81.45	3,057,861	2017/2021	68,825,238	.7500	96.09	.7207	97.99	97.68	100.00	10,539	.0153
Roseboro	1,165	1,565,406	121.89	1,565,406	121.89	2,216,786	2011/2019	101,573,571	.6600	93.27	.6156	94.84	94.52	100.00	34,561	.0340
Rutherford College	1,401	815,772	111.01	815,772	111.01	1,806,431	2013/2019	119,117,430	.1000	95.10	.0951	97.77	97.57	100.00	2,646	.0022
Saint Pauls	2,151	1,063,263	38.46	907,191	32.82	1,656,388	2015/2019	216,522,121	.6500	89.11	.5792	91.96	91.44	99.09	120,478	.0556
Snow Hill	1,592	NR	NR	NR	NR	NR	2013/2021	110,886,397	.3400	99.85	.3395	NR	NR	NR	NR	NR
Sparta	1,799	1,527,606	113.62	1,413,830	105.16	2,729,451	2015/2021	149,084,194	.3800	102.42	.3892	97.97	97.76	100.00	11,570	.0078
Spring Hope	1,315	1,133,255	101.89	1,021,393	91.84	1,512,588	2017/2025	97,267,085	.6700	92.55	.6201	97.28	96.94	100.00	16,460	.0169
Spruce Pine	2,170	2,866,358	118.50	2,866,358	118.50	3,421,182	2018/2022	231,218,528	.5100	98.71	.5034	98.40	98.28	100.00	18,866	.0082
Stanfield	1,615	950,074	97.28	862,128	88.27	1,493,530	2017/2021	134,794,882	.3200	93.13	.2980	98.29	98.03	100.00	7,430	.0055

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, 2019

Municipality	Population	General Fund				Unit Wide											
		Fund Balance Available	FBA as % GF Exp	Fund Balance Available Without Powell Bill	FBA as % GF Exp Without Powell Bill	Cash and Investment (1)	Latest Yr/ Next Yr of Reval (2)	January 1, 2018 Assesed Valuation (3)	Tax Rate (4)	Assess-to-Sales Ratio	2018-19 Tax Rate Adjusted	Percent Collected			2018-19 Amount Uncollected	Tax Rate Equiv	
												2018-19 All Property	Excluding Motor Vehicles	Motor Vehicles Only			
1,000 to 2,499																	
Stedman	1,107	531,640	77.11	499,572	72.46	1,072,332	2017/2025	100,463,739	.3200	98.87	.3164	99.51	99.44	100.00	1,571	.0016	
Stoneville	1,221	730,214	54.86	613,630	46.10	980,953	2011/2019	77,014,723	.6900	98.79	.6817	99.05	98.91	100.00	5,134	.0067	
Surf City	2,174	NR	NR	NR	NR	NR	2011/2019	1,427,978,034	.4100	85.88	.3521	NR	NR	NR	NR	NR	
Sweptsonville	1,466	3,569,972	1808.96	3,569,972	1808.96	5,743,215	2017/2025	NA	NA	NA	NA	NA	NA	NA	NA	NA	
Taylorsville	2,131	797,986	42.50	769,219	40.96	2,840,681	2015/2023	187,314,110	.4000	93.52	.3741	98.17	98.05	100.00	13,723	.0073	
Tryon	1,792	NR	NR	NR	NR	NR	2017/2021	176,544,218	.6088	93.94	.5719	NR	NR	NR	NR	NR	
Walnut Cove	1,376	1,138,298	135.01	1,076,312	127.66	2,556,616	2017/2021	120,845,059	.4000	97.42	.3897	97.06	96.78	100.00	14,296	.0118	
Weldon	1,515	NR	NR	NR	NR	NR	2015/2020	93,405,345	.7700	95.49	.7353	NR	NR	NR	NR	NR	
West Jefferson	1,310	1,961,611	82.01	1,918,244	80.20	3,439,890	2015/2019	333,064,623	.4200	100.44	.4218	97.47	97.37	100.00	35,458	.0106	
Yanceyville	2,022	1,763,213	211.29	1,471,983	176.39	3,680,774	2016/2020	101,825,105	.3300	99.30	.3277	97.96	97.83	100.00	6,928	.0068	
Youngsville	1,486	1,525,447	71.09	1,441,413	67.17	1,911,089	2018/2024	218,098,415	.6600	98.28	.6486	97.27	97.10	100.00	39,545	.0181	
Total		\$130,140,203		\$122,919,087		\$230,902,154		\$21,223,875,846							\$1,435,512		
Group Statistics:																	
1,000 to 2,499																	
Range:																	
Lowest		(181,587)	(9.55)	(182,288)	(9.59)				.0500	81.73	.0476	80.98	84.60	96.13			
Highest		5,425,708	1808.96	5,396,986	1808.96				.8000	105.97	.8013	99.95	99.95	100.00			
Average		1,549,288	82.39	1,463,322	77.81				.3916	92.78	.3633	98.00	97.87	99.81			
Median		1,240,871	81.50	1,103,905	76.60												

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, 2019

Municipality	Population	General Fund				Unit Wide										
		Fund Balance Available	FBA as % GF Exp	Fund Balance Available Without Powell Bill	FBA as % GF Exp Without Powell Bill	Cash and Investment (1)	Latest Yr/ Next Yr of Reval (2)	January 1, 2018 Assessed Valuation (3)	Tax Rate (4)	Assess-to-Sales Ratio	2018-19 Tax Rate Adjusted	Percent Collected			2018-19 Amount Uncollected	Tax Rate Equiv
												2018-19 All Property	Excluding Motor Vehicles	Motor Vehicles Only		
500 to 999																
Alliance	780	476,817	357.68	468,314	351.30	483,217	2012/2020	56,630,017	.0800	92.50	.0740	96.47	96.04	100.00	1,607	.0028
Ansonville	608	321,159	72.31	241,538	54.38	496,895	2018/2026	28,277,045	.4500	100.24	.4511	83.04	80.82	100.00	21,501	.0760
Arapahoe	588	84,775	353.17	84,775	353.17	85,027	2012/2020	NA	NA	NA	NA	NA	NA	NA	NA	NA
Aulander	818	884,757	140.18	830,643	131.60	1,722,140	2012/2020	31,584,856	.7600	97.43	.7405	95.95	95.10	100.00	9,960	.0315
Bailey	535	873,806	180.71	871,371	180.20	1,284,861	2017/2025	34,876,592	.6300	92.55	.5831	97.59	97.17	100.00	5,328	.0153
Belwood	961	76,367	93.43	76,367	93.43	76,890	2016/2021	NA	NA	NA	NA	NA	NA	NA	NA	NA
Bogue	732	472,203	231.23	427,427	209.30	480,499	2015/2019	79,616,237	.0500	93.71	.0469	96.41	95.98	100.00	1,426	.0018
Bolton	684	284,940	61.78	276,599	59.97	313,307	2013/2021	20,128,130	.6000	87.88	.5273	88.89	86.50	100.00	12,638	.0628
Calypso	552	753,938	251.52	661,047	220.53	1,660,402	2017/2021	18,678,958	.4700	96.09	.4516	95.00	94.14	100.00	4,343	.0233
Candor	816	528,357	65.40	439,118	54.35	780,172	2012/2020	73,641,225	.6500	93.72	.6092	98.74	98.64	100.00	5,987	.0081
Catawba	607	752,561	117.05	673,149	104.70	1,212,719	2015/2019	64,760,353	.5800	92.47	.5363	97.23	96.91	100.00	10,464	.0162
Chocowinity	823	199,484	26.81	127,307	17.11	1,372,957	2018/2026	69,746,496	.5200	100.60	.5231	98.82	98.80	100.00	4,198	.0060
Clarkton	824	1,437,073	203.26	1,376,121	194.64	2,036,770	2015/2023	73,271,037	.6100	92.51	.5643	93.40	93.04	100.00	29,083	.0397
Cleveland	892	3,333,508	322.88	3,188,546	308.84	5,624,190	2015/2019	189,122,030	.2800	95.22	.2666	98.41	98.35	100.00	8,144	.0043
Columbia	833	786,632	147.81	786,632	147.81	3,587,459	2017/2025	54,496,857	.6010	112.92	.6786	96.20	95.96	100.00	12,340	.0226
Conway	825	593,569	109.01	549,130	100.84	1,809,606	2015/2023	53,414,749	.4700	95.45	.4486	96.38	96.01	100.00	9,055	.0170
Coolesmees	973	731,350	173.62	623,590	148.04	731,977	2017/2021	36,828,533	.4200	96.98	.4073	99.08	98.91	100.00	1,381	.0038
Dobbins Heights	826	316,415	89.33	316,415	89.33	324,789	2016/2024	18,213,450	.5000	99.94	.4997	77.34	72.65	100.00	20,298	.1114
Dortches	999	3,081,574	2037.35	3,081,574	2037.35	3,084,595	2017/2025	NA	NA	NA	NA	NA	NA	NA	NA	NA
East Bend	594	643,910	174.24	634,567	171.71	927,977	2017/2025	44,372,604	.5000	96.38	.4819	95.25	94.69	100.00	10,576	.0238
Ellenboro	889	1,015,969	538.75	931,490	493.95	2,031,554	2012/2019	26,904,098	.2200	93.13	.2049	95.98	95.35	100.00	2,414	.0090
Fair Bluff	913	407,322	15.36	407,322	15.36	1,176,289	2013/2021	42,217,284	.6500	87.88	.5712	95.75	95.26	100.00	10,908	.0258
Faison	976	948,907	109.62	930,789	107.52	1,833,185	2017/2021	55,402,161	.5300	96.09	.5093	98.97	98.89	100.00	3,017	.0054
Faith	830	652,161	105.18	487,161	78.57	1,206,723	2015/2019	64,593,431	.4100	95.22	.3904	99.26	99.17	99.91	1,993	.0031
Fallston	619	653,169	937.34	450,485	646.48	828,595	2016/2021	42,204,220	.0500	94.34	.0472	98.60	98.41	100.00	301	.0007
Garland	633	709,657	121.75	692,767	118.85	1,205,856	2011/2019	25,986,073	.7200	93.27	.6715	94.83	94.02	100.00	10,537	.0405
Garysburg	986	461,104	64.26	453,581	63.21	478,740	2015/2023	40,174,961	.6000	95.45	.5727	91.59	90.31	100.00	20,217	.0503
Gibson	517	304,734	149.68	274,387	134.78	521,267	2011/2019	16,726,590	.6800	104.42	.7101	94.88	94.10	100.00	5,840	.0349
Grantsboro	697	195,783	361.72	195,783	361.72	197,349	2012/2020	64,007,235	.0500	92.50	.0463	96.37	95.99	100.00	1,143	.0018
Greeneves	640	622,066	384.91	449,970	278.42	774,893	2017/2021	18,573,909	.3000	96.09	.2883	93.62	92.61	100.00	3,285	.0177
Grover	721	297,114	100.10	266,752	89.87	521,602	2016/2021	35,390,257	.3900	94.34	.3679	97.14	96.70	100.00	3,966	.0112
Harmony	551	1,114,779	451.73	1,114,779	451.73	1,631,959	2015/2019	32,417,353	.1000	88.69	.0887	98.49	98.29	100.00	495	.0015
High Shoals	713	230,722	63.59	224,339	61.83	334,889	2015/2019	28,290,472	.4100	86.34	.3540	98.42	98.22	100.00	1,831	.0065
Hoffman	574	1,054,697	180.39	918,459	157.08	1,107,625	2016/2024	21,669,269	.2000	99.94	.1999	90.21	88.07	100.00	4,124	.0190
Holden Beach	651	2,485,688	73.78	2,485,688	73.78	12,389,577	2015/2019	1,246,785,360	.2200	89.11	.1960	99.05	99.04	100.00	26,232	.0021
Hot Springs	591	409,585	62.81	353,030	54.14	543,141	2012/2020	45,787,352	.5100	82.88	.4227	95.87	95.29	100.00	10,232	.0223
Kenansville	820	576,531	66.58	428,050	49.43	2,296,792	2017/2021	74,089,007	.4700	96.09	.4516	97.11	96.81	100.00	10,457	.0141
Kingstown	677	NR	NR	NR	NR	NR	2016/2021	18,558,123	.4800	94.34	.4528	NR	NR	NR	NR	NR
Lawndale	609	244,696	67.16	219,106	60.13	627,416	2016/2021	22,607,821	.2300	94.34	.2170	96.46	95.74	100.00	1,859	.0082
Lewiston-Woodville	512	570,026	130.57	498,727	114.24	657,839	2012/2020	21,786,898	.6000	97.43	.5846	94.86	94.06	100.00	6,686	.0307
Lilesville	537	381,440	60.87	359,072	57.30	642,137	2018/2026	18,366,178	.4800	100.24	.4812	94.35	93.20	100.00	4,922	.0268
Littleton	634	337,876	59.78	258,070	45.66	576,476	2015/2020	32,752,360	.8000	95.49	.7639	97.47	96.96	100.00	6,062	.0185
Magnolia	969	NR	NR	NR	NR	NR	2017/2021	28,923,910	.6600	96.09	.6342	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, 2019

Municipality	Population	General Fund				Unit Wide										
		Fund Balance Available	FBA as % GF Exp	Fund Balance Available Without Powell Bill	FBA as % GF Exp Without Powell Bill	Cash and Investment (1)	Latest Yr/ Next Yr of Reval (2)	January 1, 2018 Assessed Valuation (3)	Tax Rate (4)	Assess-to-Sales Ratio	2018-19 Tax Rate Adjusted	Percent Collected			2018-19 Amount Uncollected	Tax Rate Equiv
												2018-19 All Property	Excluding Motor Vehicles	Motor Vehicles Only		
500 to 999																
Marshall	942	1,589,609	173.60	1,462,880	159.76	2,451,384	2012/2020	93,499,246	.4900	82.88	.4061	96.89	96.70	100.00	13,977	.0149
Mcadenville	693	700,657	66.15	644,639	60.86	1,997,248	2015/2019	132,421,834	.3300	86.34	.2849	99.76	99.74	100.00	1,123	.0008
Middlesex	826	859,962	105.53	751,137	92.17	1,540,253	2017/2025	57,448,063	.5700	92.55	.5275	98.04	97.78	100.00	6,446	.0112
Misenheimer	797	573,210	124.17	488,219	105.76	586,727	2017/2021	13,739,787	.2200	93.13	.2049	96.21	95.52	100.00	1,166	.0085
Montreat	903	1,635,576	90.29	1,354,179	74.76	2,794,543	2017/2025	246,138,207	.4100	91.67	.3758	99.99	99.99	100.00	102	.0000
New London	748	3,188,040	941.67	3,033,265	895.95	4,059,618	2017/2021	123,271,891	.1600	93.13	.1490	99.72	99.71	100.00	543	.0004
Newland	712	653,645	76.76	631,355	74.15	1,097,349	2018/2022	68,171,159	.5200	98.34	.5114	94.18	94.41	91.20	20,371	.0299
Newton Grove	566	NR	NR	NR	NR	NR	2011/2019	64,058,267	.3800	93.27	.3544	NR	NR	NR	NR	NR
North Topsail Beach	781	2,968,692	66.60	2,944,153	66.05	9,187,553	2018/2022	960,123,057	.3435	98.59	.3387	99.36	99.35	100.00	21,210	.0022
Northwest	857	593,723	129.09	506,477	110.12	796,436	2015/2019	52,038,396	.2400	89.11	.2139	94.22	93.64	100.00	8,958	.0172
Ocean Isle Beach	661	17,668,859	317.83	17,621,448	316.97	25,007,678	2015/2019	1,727,909,766	.1875	89.11	.1671	97.06	97.02	100.00	94,936	.0055
Old Fort	910	1,887,722	213.86	1,854,173	210.06	2,792,724	2011/2019	114,907,768	.3200	91.29	.2921	98.53	98.46	100.00	5,486	.0048
Oriental	919	890,756	67.25	724,948	54.74	1,100,920	2012/2020	235,063,570	.2200	92.50	.2035	94.57	94.28	100.00	28,200	.0120
Ossipee	598	NR	NR	NR	NR	NR	2017/2025	24,985,147	.0725	96.50	.0700	NR	NR	NR	NR	NR
Patterson Springs	631	292,274	336.49	292,274	336.49	293,121	2016/2021	21,243,607	.1500	94.34	.1415	97.41	97.27	100.00	829	.0039
Peletier	741	257,883	178.15	203,529	140.60	260,017	2015/2019	85,395,839	.0550	93.71	.0515	96.35	96.10	100.00	1,734	.0020
Pink Hill	543	668,017	103.17	634,635	98.01	1,593,170	2017/2025	36,990,400	.5500	97.25	.5349	96.59	96.25	100.00	6,888	.0186
Polkville	553	365,188	456.22	193,152	241.30	370,627	2016/2021	27,624,636	.0500	94.34	.0472	99.62	99.57	100.00	53	.0002
Red Cross	774	1,285,347	692.82	1,209,508	651.94	1,286,349	2017/2021	57,185,994	.1600	93.13	.1490	97.48	97.04	99.97	2,314	.0040
Rich Square	920	856,107	115.33	851,823	114.76	1,691,416	2015/2023	44,268,861	.6500	95.45	.6204	92.10	91.07	100.00	25,918	.0585
Richfield	655	NR	NR	NR	NR	NR	2017/2021	70,123,516	.2200	93.13	.2049	NR	NR	NR	NR	NR
Robbinsville	639	862,462	178.66	862,462	178.66	1,432,592	2015/2019	51,273,636	.6500	98.11	.6377	94.40	94.15	100.00	18,618	.0363
Roper	572	191,802	56.28	172,833	50.71	417,786	2013/2021	17,871,126	.8200	101.20	.8298	78.95	78.08	86.50	32,725	.1831
Rosman	629	480,339	121.53	447,471	113.22	778,274	2016/2021	21,900,720	.4400	94.78	.4170	99.33	99.25	100.00	649	.0030
Rowland	982	295,949	32.33	295,949	32.33	440,588	2018/2026	49,853,999	.7900	100.16	.7913	92.01	91.22	100.00	31,246	.0627
Saluda	742	838,383	71.36	838,383	71.36	1,513,729	2017/2021	117,984,224	.6450	93.94	.6059	98.95	98.90	100.00	7,975	.0068
Seaboard	585	280,868	106.58	233,391	88.56	399,244	2015/2023	24,599,082	.5000	95.45	.4773	88.33	84.72	100.00	14,235	.0579
Sedalia	642	NR	NR	NR	NR	NR	2017/2022	53,035,929	.2750	94.74	.2605	NR	NR	NR	NR	NR
Star	867	722,222	105.41	626,192	91.40	797,812	2012/2020	48,112,126	.6100	93.72	.5717	95.90	95.42	100.00	12,005	.0250
Stem	656	417,603	69.50	386,073	64.25	426,829	2018/2026	72,962,906	.4500	100.00	.4500	99.50	99.47	99.65	1,678	.0023
Taylorstown	757	648,029	90.02	452,742	62.89	757,327	2015/2019	121,587,886	.4000	95.67	.3827	99.61	99.59	100.00	1,880	.0015
Vanceboro	985	NR	NR	NR	NR	NR	2016/2020	54,981,503	.5300	97.46	.5165	NR	NR	NR	NR	NR
Varnamtown	656	1,493,238	569.71	1,493,238	569.71	1,566,323	2015/2019	44,868,570	.0500	89.11	.0446	96.51	96.02	100.00	790	.0018
Vass	799	492,907	59.29	438,175	52.70	517,646	2015/2019	80,701,665	.5150	95.67	.4927	99.24	99.17	100.00	3,198	.0040
Wade	558	241,391	44.93	87,845	16.35	517,428	2017/2025	43,313,618	.2500	98.87	.2472	98.24	98.08	99.39	1,930	.0045
Wagram	828	935,292	272.40	873,036	254.26	1,341,751	2011/2019	29,442,388	.6500	104.42	.6787	89.75	87.87	100.00	19,853	.0674
Walnut Creek	825	861,183	62.26	827,996	59.86	1,864,482	2011/2019	178,470,998	.4200	98.29	.4128	99.90	99.89	100.00	797	.0004
Warrenton	823	891,445	91.57	858,757	88.21	1,401,993	2017/2025	72,078,970	.6500	105.97	.6888	97.18	96.96	100.00	13,229	.0184
Whitakers	696	512,924	95.95	431,818	80.78	903,504	2017/2025	35,123,577	.7200	100.74	.7253	95.30	94.43	100.00	9,341	.0266
White Lake	874	524,805	28.68	432,609	23.64	2,724,263	2015/2023	277,298,813	.2800	92.51	.2590	98.13	98.06	100.00	14,454	.0052
Whitsett	605	604,761	392.45	604,761	392.45	692,483	2017/2022	57,503,765	.1500	94.74	.1421	98.04	97.82	100.00	1,686	.0029
Winfall	605	NR	NR	NR	NR	NR	2016/2024	44,974,548	.5400	100.29	.5416	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, 2019

Municipality	Population	General Fund				Unit Wide										
		Fund Balance Available	FBA as % GF Exp	Fund Balance Available Without Powell Bill	FBA as % GF Exp Without Powell Bill	Cash and Investment (1)	Latest Yr/ Next Yr of Reval (2)	January 1, 2018 Assesed Valuation (3)	Tax Rate (4)	Assess-to-Sales Ratio	2018-19 Tax Rate Adjusted	Percent Collected			2018-19 Amount Uncollected	Tax Rate Equiv
												2018-19 All Property	Excluding Motor Vehicles	Motor Vehicles Only		
500 to 999																
Winton	719	967,963	167.15	873,679	150.87	2,062,058	2011/2019	37,056,125	.6500	100.71	.6546	95.50	94.87	100.00	10,980	.0296
Woodland	740	961,004	269.48	841,921	236.09	1,552,224	2015/2023	25,835,922	.6450	95.45	.6157	89.49	88.01	100.00	17,678	.0684
Total		\$80,467,058		\$75,615,162		\$140,695,822		\$8,789,314,598							\$760,051	
Group Statistics:																
500 to 999																
Range:																
Lowest		76,367	15.36	76,367	15.36				.0500	82.88	.0446	77.34	72.65	86.50		
Highest		17,668,859	2037.35	17,621,448	2037.35				.8200	112.92	.8298	99.99	99.99	100.00		
Average		1,018,570	139.35	957,154	130.95				.3251	92.91	.3020	97.22	97.06	99.72		
Median		648,029	115.33	549,130	105.76											

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, 2019

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		Fund Balance Available	FBA as % GF Exp	Fund Balance Available Without Powell Bill	FBA as % GF Exp Without Powell Bill	Cash and Investment (1)	Latest Yr/ Next Yr of Reval (2)	January 1, 2018 Assessed Valuation (3)	Tax Rate (4)	Assess-to-Sales Ratio	2018-19 Tax Rate Adjusted	Percent Collected			2018-19 Amount Uncollected	Tax Rate Equiv
												2018-19 All Property	Excluding Motor Vehicles	Motor Vehicles Only		
499 and Below																
Askeville	230	NR	NR	NR	NR	NR	2012/2020	14,697,880	.1500	97.43	.1461	NR	NR	NR	NR	NR
Atkinson	351	692,132	142.74	683,303	140.92	839,965	2011/2019	12,970,874	.3700	85.88	.3178	95.59	94.89	100.00	2,144	.0165
Aurora	492	369,622	90.28	351,709	85.91	562,974	2018/2026	22,641,386	.6200	100.60	.6237	95.50	95.05	100.00	6,210	.0274
Autryville	199	307,284	173.73	307,284	173.73	348,349	2011/2019	11,379,959	.5000	93.27	.4664	98.55	98.31	100.00	814	.0072
Bakersville	475	707,767	103.01	701,157	102.05	778,856	2018/2022	30,148,194	.4100	98.71	.4047	97.44	97.04	100.00	3,206	.0106
Bald Head Island	182	4,760,262	34.65	4,760,262	34.65	7,755,237	2015/2019	1,123,122,833	.6863	89.11	.6116	99.57	99.57	0	34,393	.0031
Bath	237	47,204	20.55	47,204	20.55	195,013	2018/2026	48,597,287	.2400	100.60	.2414	97.60	97.45	100.00	2,800	.0058
Bear Grass	72	168,903	413.06	151,479	370.45	168,903	2017/2025	5,309,968	.2700	109.83	.2965	98.70	98.42	100.00	189	.0036
Beech Mountain	338	7,733,157	119.79	7,733,157	119.79	10,013,848	2014/2022	549,615,060	.7320	95.76	.7010	96.90	96.84	100.00	119,365	.0217
Bethania	325	410,532	228.40	339,195	188.71	411,960	2017/2021	34,933,230	.3000	97.06	.2912	99.55	99.50	100.00	471	.0013
Boardman	152	47,949	93.58	28,476	55.57	143,624	2013/2021	6,477,776	.0500	87.88	.0439	93.09	92.48	100.00	212	.0033
Bolivia	163	813,809	2661.51	796,477	2604.82	816,316	2015/2019	12,798,170	.0500	89.11	.0446	91.53	90.59	100.00	548	.0043
Bridgeton	463	566,734	72.01	529,857	67.33	727,691	2016/2020	58,784,614	.5000	97.46	.4873	97.84	97.73	100.00	5,972	.0102
Brookford	375	600,272	208.68	594,560	206.70	658,781	2015/2019	18,038,315	.5200	92.47	.4808	93.13	92.17	100.00	6,508	.0361
Bunn	350	769,995	176.64	735,268	168.67	1,775,897	2018/2024	27,584,093	.6600	98.28	.6486	97.53	97.46	98.15	4,214	.0153
Cameron	361	417,998	140.18	378,612	126.97	615,843	2015/2019	18,114,978	.5750	95.67	.5501	99.28	99.21	100.00	741	.0041
Casar	297	78,719	170.37	78,719	170.37	79,666	2016/2021	13,039,059	.0500	94.34	.0472	97.43	97.03	100.00	169	.0013
Castalia	257	NR	NR	NR	NR	NR	2017/2025	10,015,354	.3200	92.55	.2962	NR	NR	NR	NR	NR
Caswell Beach	462	405,406	28.78	405,406	28.78	2,519,411	2015/2019	284,001,705	.2400	89.11	.2139	99.76	99.75	100.00	1,659	.0006
Cedar Rock	292	284,666	180.73	284,666	180.73	291,044	2013/2021	52,620,891	.1500	92.45	.1387	98.62	98.49	100.00	1,072	.0020
Cerro Gordo	196	120,668	135.68	98,616	110.89	257,440	2013/2021	7,798,247	.2000	87.88	.1758	96.06	95.26	100.00	621	.0080
Chimney Rock	112	NR	NR	NR	NR	NR	2012/2019	56,061,428	.1200	93.13	.1118	NR	NR	NR	NR	NR
Cofield	404	NR	NR	NR	NR	NR	2011/2019	33,945,268	.4500	100.71	.4532	NR	NR	NR	NR	NR
Colerain	187	320,256	199.30	319,496	198.83	405,022	2012/2020	13,468,642	.4500	97.43	.4384	98.28	97.95	99.66	1,061	.0079
Como	90	63,703	260.58	63,703	260.58	64,377	2011/2019	5,640,948	.3000	100.71	.3021	98.27	98.06	100.00	296	.0052
Conetoe	269	371,959	466.41	264,798	332.04	372,176	2017/2025	12,324,867	.1900	100.74	.1914	94.62	92.84	100.00	1,150	.0093
Cove City	382	240,706	154.00	184,909	118.30	441,744	2016/2020	17,121,794	.2700	97.46	.2631	98.58	98.22	100.00	671	.0039
Creswell	258	405,280	87.58	333,345	72.04	565,941	2013/2021	18,970,625	.5000	101.20	.5060	98.59	98.44	100.00	1,354	.0071
Crossnore	212	162,573	142.27	149,124	130.50	190,182	2018/2022	10,390,747	.2400	98.34	.2360	94.32	93.34	100.00	1,423	.0137
Danbury	186	175,219	276.94	154,539	244.26	176,180	2017/2021	12,188,761	.2700	97.42	.2630	98.46	98.33	100.00	507	.0042
Dillsboro	232	779,983	463.56	757,755	450.35	785,973	2016/2021	44,012,730	.2100	98.88	.2076	94.41	94.12	100.00	6,536	.0149
Dover	379	230,826	204.19	209,287	185.14	370,021	2016/2020	15,881,018	.3500	97.46	.3411	93.22	91.96	100.00	3,771	.0237
Dublin	350	918,613	230.08	850,885	213.12	1,322,736	2015/2023	17,266,248	.4900	92.51	.4533	91.98	90.53	100.00	6,917	.0401
Duck	400	7,539,029	82.43	7,539,029	82.43	7,981,449	2013/2020	1,617,050,502	.2250	88.93	.2001	99.93	99.93	100.00	2,666	.0002
Earl	271	NR	NR	NR	NR	NR	2016/2021	10,391,780	.1800	94.34	.1698	NR	NR	NR	NR	NR
East Arcadia	472	161,192	162.11	138,751	139.54	238,557	2015/2023	14,346,889	.3600	92.51	.3330	89.52	87.34	98.73	4,926	.0343
East Laurinburg	291	NR	NR	NR	NR	NR	2011/2019	5,404,742	.3000	104.42	.3133	NR	NR	NR	NR	NR
Elk Park	455	371,208	140.45	367,627	139.10	524,571	2018/2022	22,466,589	.3000	98.34	.2950	96.71	96.14	100.00	2,213	.0099
Eureka	189	NR	NR	NR	NR	NR	2011/2019	10,875,444	.7500	98.29	.7372	NR	NR	NR	NR	NR
Everetts	155	86,365	85.39	85,766	84.80	87,349	2017/2025	7,426,819	.4000	109.83	.4393	91.63	90.02	100.00	2,436	.0328
Falcon	390	176,255	43.20	166,426	40.79	183,481	2017/2025	17,021,125	.1500	98.87	.1483	97.85	97.79	98.27	556	.0033
Falkland	95	122,809	210.56	97,492	167.15	123,276	2016/2020	4,453,549	.4600	96.65	.4446	100.00	100.00	100.00	0	.0000
Fontana Dam	23	116,434	82.92	98,216	69.94	126,744	2015/2019	1,653,164	.5540	98.11	.5435	96.79	96.07	100.00	301	.0182

Municipal Governments in North Carolina
Cash and Investments, Property Tax Collections and Fund Balance Available for Municipalities Without Electric Systems
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												2018-19 All Property	Excluding Motor Vehicles	Motor Vehicles Only		
499 and Below																
Forest Hills	378	128,723	187.42	125,495	182.72	128,723	2016/2021	28,779,332	.1500	98.88	.1483	99.21	99.14	100.00	344	.0012
Gatesville	318	852,960	700.65	811,460	666.56	867,635	2017/2025	34,335,984	.1900	101.54	.1929	96.76	95.86	99.87	1,948	.0057
Godwin	136	57,024	106.46	36,577	68.29	153,906	2017/2025	8,672,142	.2400	98.87	.2373	98.83	98.61	100.00	243	.0028
Goldston	274	664,734	556.08	559,285	467.87	913,193	2017/2021	31,126,905	.1900	96.90	.1841	94.47	93.66	100.00	3,353	.0108
Grandfather Village	25	48,884	74.99	48,884	74.99	50,284	2018/2022	NA	NA	NA	NA	NA	NA	NA	NA	NA
Grimesland	445	245,685	87.32	231,794	82.39	413,417	2016/2020	16,997,698	.4800	96.65	.4639	98.89	98.71	100.00	952	.0056
Halifax	225	176,611	89.14	152,938	77.19	235,470	2015/2020	11,936,088	.6600	95.49	.6302	99.57	99.50	100.00	328	.0027
Harrells	202	228,739	237.80	191,160	198.73	231,749	2011/2019	12,874,478	.1900	93.27	.1772	92.30	91.17	100.00	1,892	.0147
Harrellsville	102	123,468	262.44	109,814	233.41	276,681	2011/2019	6,568,663	.3500	100.71	.3525	98.17	97.90	100.00	426	.0065
Hassell	83	77,739	518.92	57,369	382.95	81,783	2017/2025	2,454,340	.3000	109.83	.3295	80.32	78.26	100.00	1,357	.0553
Hayesville	372	472,253	235.95	388,190	193.95	482,065	2018/2026	37,471,100	.2650	102.64	.2720	97.06	96.92	100.00	2,947	.0079
Indian Beach	127	165,631	8.00	165,631	8.00	592,996	2015/2019	428,988,303	.2250	93.71	.2108	99.53	99.53	100.00	4,583	.0011
Jackson	474	NR	NR	NR	NR	NR	2015/2023	31,479,725	.5950	95.45	.5679	NR	NR	NR	NR	NR
Jamesville	469	498,184	200.00	386,737	155.26	759,890	2017/2025	19,821,187	.7300	109.83	.8018	91.80	90.41	99.10	12,114	.0611
Kelford	230	222,616	252.88	190,079	215.92	236,024	2012/2020	7,305,349	.3600	97.43	.3507	94.06	92.69	100.00	1,556	.0213
Kittrell	174	269,732	1060.48	167,353	657.96	270,067	2016/2024	8,426,821	.1000	96.76	.0968	93.72	92.61	100.00	538	.0064
Lake Santeetlah	42	259,852	79.63	259,847	79.63	375,335	2015/2019	85,999,840	.2250	98.11	.2207	99.43	99.42	100.00	1,116	.0013
Lansing	157	142,289	111.09	128,260	100.14	205,964	2015/2019	8,221,419	.3500	100.44	.3515	91.43	90.12	100.00	2,467	.0300
Lasker	119	79,797	210.11	61,364	161.57	81,060	2015/2023	3,894,883	.2500	95.45	.2386	98.68	98.45	100.00	130	.0033
Lattimore	476	298,317	317.63	140,910	150.03	298,758	2016/2021	16,842,231	.2200	94.34	.2075	98.45	98.20	100.00	584	.0035
Leggett	57	110,588	475.87	110,588	475.87	112,065	2017/2025	4,153,335	.2500	100.74	.2519	96.82	96.25	100.00	320	.0077
Linden	125	109,847	36.12	108,629	35.72	1,206,951	2017/2025	9,770,785	.3000	98.87	.2966	96.71	96.26	100.00	932	.0095
Love Valley	123	84,979	75.97	83,703	74.83	89,433	2015/2019	10,500,970	.2500	88.69	.2217	92.56	91.69	100.00	1,971	.0188
Lumber Bridge	90	372,139	491.54	359,306	474.59	376,402	2018/2026	10,001,846	.3500	100.16	.3506	96.54	96.15	100.00	1,204	.0120
Macon	138	153,205	277.72	134,535	243.88	155,777	2017/2025	5,169,206	.3000	105.97	.3179	95.61	94.94	99.64	681	.0132
Marietta	172	125,766	303.10	125,766	303.10	125,766	2018/2026	NA	NA	NA	NA	NA	NA	NA	NA	NA
McDonald	108	176,434	653.36	156,637	580.05	176,434	2018/2026	4,167,357	.0500	100.16	.0501	92.20	91.30	100.00	160	.0038
Mcfarlan	120	204,114	461.13	204,114	461.13	204,114	2018/2026	3,315,210	.2900	100.24	.2907	96.69	96.05	100.00	323	.0097
Mesic	216	157,953	241.64	122,759	187.80	160,950	2012/2020	14,528,884	.2300	92.50	.2128	89.25	87.68	100.00	5,284	.0364
Micro	470	NR	NR	NR	NR	NR	2011/2019	21,979,149	.5500	86.21	.4742	NR	NR	NR	NR	NR
Middleburg	134	136,842	277.19	102,463	207.55	137,308	2016/2024	6,201,524	.4500	96.76	.4354	99.12	99.00	100.00	249	.0040
Milton	173	105,117	59.65	105,117	59.65	113,074	2016/2020	11,896,891	.3500	99.30	.3476	96.39	96.05	100.00	1,496	.0126
Minnesott Beach	498	954,072	676.92	954,072	676.92	959,120	2012/2020	109,372,962	.1100	92.50	.1018	98.52	98.41	100.00	1,801	.0016
Momeyer	217	277,147	483.68	277,147	483.68	278,023	2017/2025	12,649,987	.1300	92.55	.1203	99.28	99.15	100.00	114	.0009
Mooresboro	320	206,623	592.06	206,623	592.06	210,400	2016/2021	NA	NA	NA	NA	NA	NA	NA	NA	NA
Morven	486	238,771	95.38	107,950	43.12	542,515	2018/2026	16,554,145	.4700	100.24	.4711	82.06	79.37	100.00	14,022	.0847
Norman	142	90,008	258.87	90,008	258.87	90,609	2016/2024	NA	NA	NA	NA	NA	NA	NA	NA	NA
Orrum	90	101,867	614.77	101,867	614.77	101,867	2018/2026	NA	NA	NA	NA	NA	NA	NA	NA	NA
Pantego	176	511,306	512.29	475,911	476.83	523,240	2018/2026	20,097,756	.1600	100.60	.1610	98.27	98.11	100.00	570	.0028
Parkton	422	664,153	126.02	656,887	124.64	833,471	2018/2026	32,938,433	.5000	100.16	.5008	93.88	93.28	100.00	9,959	.0302
Parmele	267	141,922	104.16	121,732	89.34	265,611	2017/2025	9,862,961	.6800	109.83	.7468	80.11	76.30	100.00	14,255	.1445
Peachland	413	518,570	225.33	453,423	197.03	748,009	2018/2026	19,192,765	.3000	100.24	.3007	95.65	94.91	100.00	2,485	.0129
Pollocksville	330	NR	NR	NR	NR	NR	2014/2022	20,114,279	.3800	98.68	.3750	NR	NR	NR	0	.0000

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, 2019

Municipality	Population	General Fund				Unit Wide										
		Fund Balance Available	FBA as % GF Exp	Fund Balance Available Without Powell Bill	FBA as % GF Exp Without Powell Bill	Cash and Investment (1)	Latest Yr/ Next Yr of Reval (2)	January 1, 2018 Assessed Valuation (3)	Tax Rate (4)	Assess-to-Sales Ratio	2018-19 Tax Rate Adjusted	Percent Collected			2018-19 Amount Uncollected	Tax Rate Equiv
												2018-19 All Property	Excluding Motor Vehicles	Motor Vehicles Only		
499 and Below																
Powellsville	251	165,868	135.77	151,505	124.02	179,391	2012/2020	7,769,492	.3300	97.43	.3215	97.33	96.83	100.00	678	.0087
Proctorville	112	366,424	607.68	346,777	575.10	374,476	2018/2026	5,513,631	.2000	100.16	.2003	91.45	87.01	100.00	930	.0169
Raynham	94	55,237	228.48	54,600	225.84	55,237	2018/2026	2,808,692	.1000	100.16	.1002	92.03	91.00	100.00	224	.0080
Rennert	390	650,170	1091.13	611,037	1025.45	657,853	2018/2026	12,078,031	.1000	100.16	.1002	90.68	89.40	100.00	1,058	.0088
Ronda	413	NR	NR	NR	NR	NR	2013/2019	18,647,153	.3500	95.28	.3335	NR	NR	NR	NR	NR
Roxobel	217	250,107	187.67	241,483	181.20	521,251	2012/2020	9,817,654	.2500	97.43	.2436	94.33	93.26	100.00	1,406	.0143
Ruth	461	620,004	297.05	617,601	295.90	621,281	2012/2019	30,301,660	.2800	93.13	.2608	97.27	97.03	100.00	2,299	.0076
Saint Helena	432	623,352	390.67	509,988	319.62	631,537	2011/2019	34,678,044	.0500	85.88	.0429	96.60	96.11	100.00	595	.0017
Salemberg	429	515,286	146.32	465,835	132.28	1,321,955	2011/2019	31,271,529	.3000	93.27	.2798	99.68	99.63	100.00	301	.0010
Sandy Creek	304	475,168	395.56	459,763	382.74	478,779	2015/2019	15,922,997	.2500	89.11	.2228	94.42	93.57	100.00	2,241	.0141
Sandyfield	471	493,789	281.95	406,293	231.99	557,058	2013/2021	16,827,018	.3500	87.88	.3076	92.60	91.19	100.00	4,446	.0264
Saratoga	408	427,261	169.67	390,922	155.24	1,016,857	2016/2024	24,751,580	.5800	99.06	.5745	97.31	97.01	100.00	3,838	.0155
Seagrove	226	175,019	55.96	155,824	49.82	417,114	2014/2019	39,862,897	.4100	90.17	.3697	99.56	99.85	94.48	755	.0019
Seven Devils	220	1,086,821	67.18	1,086,821	67.18	1,347,869	2018/2022	163,605,616	.5100	98.34	.5015	99.36	99.34	100.00	5,341	.0033
Seven Springs	116	238,115	466.02	204,492	400.22	638,417	2011/2019	2,589,283	.5400	98.29	.5308	91.53	90.20	100.00	1,220	.0471
Seyern	264	1,212,975	436.49	1,185,787	426.71	1,762,973	2015/2023	65,625,135	.3500	95.45	.3341	98.99	98.93	100.00	2,324	.0035
Simpson	436	188,092	74.25	183,447	72.41	189,778	2016/2020	21,842,136	.4500	96.65	.4349	97.14	96.71	100.00	2,813	.0129
Sims	303	NR	NR	NR	NR	NR	2016/2024	19,206,662	.4700	99.06	.4656	NR	NR	NR	NR	NR
Speed	78	39,115	129.88	28,645	95.11	40,841	2017/2025	3,750,888	.3800	100.74	.3828	79.68	76.03	100.00	3,063	.0817
Spencer Mountain	0	NR	NR	NR	NR	NR	2015/2019	NR	.0000	86.34	.0000	NR	NR	NR	NR	NR
Staley	409	700,795	671.40	636,060	609.38	777,266	2014/2019	19,787,134	.1250	90.17	.1127	98.51	98.26	100.00	367	.0019
Stonewall	283	NR	NR	NR	NR	NR	2012/2020	21,262,480	.1500	92.50	.1388	NR	NR	NR	NR	NR
Stovall	428	283,320	76.68	260,789	70.58	582,022	2018/2026	17,044,143	.4900	100.00	.4900	96.52	95.91	100.00	2,984	.0175
Sugar Mountain	198	1,097,049	57.40	1,097,049	57.40	1,189,882	2018/2022	299,424,833	.4200	98.34	.4130	98.79	98.77	100.00	15,162	.0051
Tar Heel	124	91,469	111.88	78,753	96.33	91,778	2015/2023	7,142,923	.3600	92.51	.3330	88.38	86.14	100.00	2,969	.0416
Teachey	376	614,411	258.66	503,489	211.96	810,894	2017/2021	24,244,244	.4500	96.09	.4324	94.88	94.16	100.00	5,524	.0228
Topsail Beach	414	2,611,367	89.65	2,564,272	88.04	9,413,536	2011/2019	636,285,698	.3125	85.88	.2684	99.51	99.52	99.36	9,642	.0015
Trenton	308	NR	NR	NR	NR	NR	2014/2022	17,313,661	.3800	98.68	.3750	NR	NR	NR	NR	NR
Turkey	310	124,297	74.30	114,084	68.19	184,982	2011/2019	10,091,731	.2700	93.27	.2518	98.65	98.42	100.00	369	.0037
Vandemere	253	353,434	386.85	250,216	273.88	354,400	2012/2020	22,302,673	.2300	92.50	.2128	96.10	95.75	100.00	2,033	.0091
Waco	322	204,787	226.60	70,779	78.32	207,187	2016/2021	13,988,770	.2000	94.34	.1887	97.75	97.43	100.00	636	.0045
Washington Park	430	489,117	180.69	364,472	134.64	494,709	2018/2026	52,964,274	.2900	100.60	.2917	98.51	98.40	100.00	2,274	.0043
Watha	229	254,893	440.73	201,362	348.17	254,894	2011/2019	9,303,731	.0500	85.88	.0429	95.90	95.10	100.00	184	.0020
Webster	374	137,276	171.61	137,276	171.61	140,933	2016/2021	56,033,031	.0500	98.88	.0494	98.72	98.62	100.00	358	.0006

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, 2019

Municipality	Population	General Fund				Unit Wide										
		Fund Balance Available	FBA as % GF Exp	Fund Balance Available Without Powell Bill	FBA as % GF Exp Without Powell Bill	Cash and Investment (1)	Latest Yr/ Next Yr of Reval (2)	January 1, 2018 Assesed Valuation (3)	Tax Rate (4)	Assess-to-Sales Ratio	2018-19 Tax Rate Adjusted	Percent Collected			2018-19 Amount Uncollected	Tax Rate Equiv
												2018-19 All Property	Excluding Motor Vehicles	Motor Vehicles Only		
499 and Below																
Total		\$56,545,168		\$53,438,360				\$7,209,777,909								\$396,830
<i>Group Statistics:</i>																
499 and Below																
<i>Range:</i>																
Lowest		39,115	8.00	28,476	8.00				.0500	85.88	.0429	79.68	76.03	94.48		
Highest		7,733,157	2661.51	7,733,157	2604.82				.7500	109.83	.8018	100.00	100.00	100.00		
Average		538,525	102.21	508,937	96.59				.3820	92.07	.3517	98.52	98.48	99.82		
Median		250,107	187.67	206,623	170.37											

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, 2019

Municipality	Population	General Fund				Unit Wide											
		Fund Balance Available	FBA as % GF Exp	Fund Balance Available Without Powell Bill	FBA as % GF Exp Without Powell Bill	Cash and Investment (1)	Latest Yr/ Next Yr of Reval (2)	January 1, 2018 Assessed Valuation (3)	Tax Rate (4)	Assess-to-Sales Ratio	2018-19 Tax Rate Adjusted	Percent Collected			2018-19 Amount Uncollected	Tax Rate Equiv	
												2018-19 All Property	Excluding Motor Vehicles	Motor Vehicles Only			
Total		\$1,969,561,179		\$1,898,006,755		\$8,187,078,168		\$532,226,154,808								\$16,686,983	
Group Statistics:																	
Statewide Without Electric																	
Range:																	
Lowest		(181,587)	(9.55)	(182,288)	(9.59)				.0165	74.72	.0139	77.34	72.65	86.50			
Highest		238,675,284	2661.51	238,675,284	2604.82				.8200	112.92	.8677	100.00	100.00	100.00			
Average		4,517,342	46.89	4,353,227	45.19				.4595	87.62	.4026	99.30	99.26	99.79			
Median		1,160,159	92.55	1,061,905	84.39												
Total		\$2,504,009,182		\$2,404,456,543		\$10,497,739,506		\$657,409,272,181								\$23,574,548	
Group Statistics:																	
Statewide-All																	
Range:																	
Lowest		(181,587)	(9.55)	(182,288)	(9.59)				.0165	74.72	.0139	77.34	72.65	86.50			
Highest		238,675,284	2661.51	238,675,284	2604.82				.8380	112.92	.8677	100.00	100.00	100.00			
Average		5,048,406	46.04	4,847,695	44.21				.4661	88.16	.4109	99.21	99.16	99.75			
Median		1,330,832	85.05	1,187,888	77.14												

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 2018, the year shown for next scheduled general revaluation is the year reported by the county in July, 2018.
- (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 4/24/2020