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STATE AND LOCAL GOVERNMENT FINANCE DIVISION
AND THE LOCAL GOVERNMENT COMMISSION

GREGORY C. GASKINS
DEPUTY TREASURER

Memorandum # 2017-15

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, 2016

DATE: April 26, 2017

This publication provides comparative cash and investment, fund balance available, and tax levy information of municipal governments for the fiscal year ended June 30, 2016. As in the past, we have added the county assessment-to-sales ratios and have calculated effective tax rates for each municipality. (Note: the effective tax rate is calculated by multiplying the unit-wide tax rate by the assessment-to-sales ratio.) Providing the effective tax rates should result in a better comparison of tax rates between municipalities, given those municipalities are at different points on their revaluation cycles. The average tax rates are calculated on a dollar-weighted basis. In addition, the dollar-weighted average unit-wide effective tax rates for the last five fiscal years are presented. The statistics provide a range of highest and lowest items within a grouping and the mathematical average. Tax collection percentages and average tax collection percentages are presented for all property, all property other than motor vehicles, and motor vehicles only.

The municipalities in this report have been segregated into one of two groups: municipalities with electrical systems or municipalities without electrical systems. Both groups are further segregated into the population groups noted below. The statistics provide the detail of the highest and the lowest items within a grouping and the mathematical average. The Average Tax Collection percentages are calculated by dividing the dollar weighted total of tax levy by the dollar weighted total of assessed valuation for that population group. This analysis presents statistical information for the State as a whole and the following population groupings: 50,000 and above; 10,000 to 49,999; 2,500 to 9,999; 1,000 to 2,499; 500 to 999; and 499 and below.

Municipal officials are encouraged to compare their own performances to similar municipalities and to statewide averages. Such comparisons may identify opportunities for improvement or may indicate improved performances from previous fiscal years. For those municipalities with below average tax collection percentages, collection procedures should be reviewed to determine if more effective means of collection are available. An improvement in tax collection percentages provides numerous benefits to municipalities. It provides more revenues to finance programs, generates additional funds for the investment program, and allows the property tax rate to be lower than would otherwise be necessary. Section 50, "Tax Assessment, Billing, and Collection" in the *North Carolina Department of State Treasurer Policies Manual*, provides information on collection procedures. This section is not currently available on our website at www.nctreasurer.com; select "Divisions," "Local Fiscal Management" and "Policies Manual". Please contact our office, (919) 814-4299, if you need to order a hard copy of this section. Also, the School of Government at the University of North Carolina at Chapel Hill offers courses in tax collection that may benefit tax collectors in carrying out their statutory responsibilities.

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

Average Tax Collection Percentages

<u>Population Grouping</u>		<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
Statewide - All Units		97.48%	97.52%	98.34%	98.87%	99.02%
Units With Electrical Systems						
	All with electric	96.95	96.85	97.70	98.44	98.63
	50,000 and Above	97.17	97.12	97.96	98.74	98.88
	10,000 to 49,999	96.91	96.75	97.52	98.25	98.49
	2,500 to 9,999	96.18	95.99	97.36	97.82	98.13
	1,000 to 2,499	93.02	92.06	93.27	94.55	94.68
	500 to 999	97.26	97.44	98.13	98.66	98.79
	499 and Below	93.46	91.68	94.86	95.17	95.90
Units Without Electrical Systems						
	All without electric	97.62	97.70	98.50	98.99	99.13
	50,000 and Above	98.00	98.04	98.89	99.34	99.44
	10,000 to 49,999	97.24	97.41	98.13	98.83	98.90
	2,500 to 9,999	96.79	96.93	97.83	98.12	98.45
	1,000 to 2,499	96.40	96.16	96.79	97.43	97.68
	500 to 999	94.93	95.10	95.67	96.10	96.24
	499 and Below	96.70	97.56	97.87	98.26	98.39

For municipalities, the average statewide tax collection percentage increased slightly in 2015-16 and remained high at 99.02%. 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 2015-2016 Tax Collection Percentages

<u>Population Grouping</u>	<u>Excluding Motor Vehicles</u>	<u>Motor Vehicles</u>
Statewide - All Units	98.98%	99.59%
Units With Electrical Systems		
All with electric	98.51	99.89
50,000 and Above	98.77	99.95
10,000 to 49,999	98.36	99.89
2,500 to 9,999	98.02	99.45
1,000 to 2,499	94.07	99.92
500 to 999	98.76	99.75
499 and Below	95.20	99.92
Units Without Electrical Systems		
All without electric	99.10	99.48
50,000 and Above	99.44	99.31
10,000 to 49,999	98.82	99.74
2,500 to 9,999	98.36	99.66
1,000 to 2,499	97.53	99.94
500 to 999	95.98	99.95
499 and Below	98.35	99.82

For the 2015-2016 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 and are beginning to see an overall improvement in the amount of motor vehicle taxes collected. Motor vehicle tax receipts in 2016 exceeded receipts in 2013 by over \$26 million, primarily due to the change in the collection method. Because of the manner in which the taxes are levied and collected, motor vehicle tax collection rates should now be just under 100%.

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

Average Dollar-Weighted Tax Rates

<u>Population Grouping</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
Statewide – All Units	\$0.4173	\$0.4250	\$0.4379	\$0.4460	\$0.4560
Units With Electrical Systems					
All with electric	0.4586	0.4698	0.4697	0.4777	0.4793
50,000 and Above	0.5109	0.5014	0.5010	0.5109	0.5087
10,000 to 49,999	0.4324	0.4626	0.4642	0.4704	0.4734
2,500 to 9,999	0.3999	0.4014	0.3990	0.4040	0.4066
1,000 to 2,499	0.4618	0.4718	0.4947	0.4968	0.5453
500 to 999	0.1571	0.1572	0.1581	0.1720	0.1875
499 and Below	0.4664	0.4615	0.4561	0.4553	0.4588
Units Without Electrical Systems					
All without	0.4076	0.4145	0.4302	0.4384	0.4504
50,000 and Above	0.4498	0.4569	0.4736	0.4825	0.4941
10,000 to 49,999	0.4182	0.4255	0.4284	0.4294	0.4395
2,500 to 9,999	0.2894	0.2906	0.3104	0.3240	0.3332
1,000 to 2,499	0.2899	0.3371	0.3512	0.3611	0.3762
500 to 999	0.2678	0.2663	0.2889	0.2933	0.3095
499 and Below	0.3110	0.3139	0.3454	0.3523	0.3708

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>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
Statewide – All Units	\$0.3999	\$0.4085	\$0.4533	\$0.4492	\$0.4438
Units With Electrical Systems					
All with	0.4441	0.4844	0.4888	0.4887	0.4750
50,000 and	0.5083	0.5037	0.5084	0.5131	0.4990
10,000 to 49,999	0.4092	0.4916	0.4951	0.4880	0.4742
2,500 to 9,999	0.3961	0.4054	0.4102	0.4113	0.4018
1,000 to 2,499	0.4209	0.5062	0.5221	0.5464	0.5929
500 to 999	0.1315	0.1876	0.2027	0.2148	0.1879
499 and Below	0.4714	0.4561	0.4642	0.4757	0.4725
Units Without Electrical Systems					
All without	0.3897	0.4322	0.4449	0.4399	0.4365
50,000 and	0.4327	0.4737	0.4864	0.4770	0.4719
10,000 to 49,999	0.3994	0.4441	0.4498	0.4410	0.4345
2,500 to 9,999	0.2692	0.3092	0.3234	0.3314	0.3296
1,000 to 2,499	0.2817	0.3490	0.3622	0.3680	0.3721
500 to 999	0.2622	0.2713	0.3014	0.3000	0.3081
499 and Below	0.2845	0.3404	0.3561	0.3585	0.3687

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

Fund Balance Available

“Fund balance available” is the statutory concept that describes the amount of funds local governments have available at the end of a fiscal year to be appropriated in the next fiscal year. The calculation was introduced as a way to prevent units of government from appropriating funds that they have not yet received in cash form. It is essential that ad valorem tax-levying units, such as municipalities and counties, maintain an adequate amount of fund balance available to meet their cash flow needs during the months in their revenue cycles when outflows exceed inflows. Property tax revenues are a major source of revenue in the General Fund, and are typically not received until the latter months of the calendar year. Therefore, a unit must maintain reserves on hand in the form of fund balance available for appropriation at June 30th to prevent the unit from experiencing cash flow difficulties during the first two quarters of the next fiscal year. As a benchmark, we use the population group averages that can be found in the attached report; if units fall significantly below their group average they may experience cash flow issues during periods of declining inflows.

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

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

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

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

- Unassigned: funds that do not fall into any of the other spendable categories

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

Using the 8% fund balance metric, which represents only one month's worth of expenditures on hand, as a target, rather than an absolute minimum, may have devastating effects on the fiscal health of North Carolina local governments, particularly small municipalities. Across the state, the average fund balance amounts maintained by municipalities (average of 46.71 %) has continued to increase over the last three years, albeit in small increments. This continued increase may indicate that revenues are starting to rise while expenditures have remained constant or are not increasing at the same rate as revenues. Some of the increase in 2016 also may be attributable to an accounting change which required units of government to report money held to pay future pension and other post-employment benefits (such as the Law Enforcement Officers Special Separation Allowance) as part of the General Fund. In prior years, these funds were accounted for in a pension trust fund. We believe that maintaining fund balance at or close to the current average level for the relevant population cohort is the prudent course for municipalities.

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

The following chart shows the average percentage of fund balance available for appropriation for similarly grouped cities for the fiscal year ended June 30, 2016. 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, 2016

Population by Grouping	Average 2015-2016 Fund Balance Available	Average FBA As a Percentage of Average Expenditures	Median 2015-2016 Fund Balance Available	Median FBA As a Percentage of Average Expenditures
Statewide – All Municipalities	\$4,484,154	46.71%	\$1,157,981	83.16%
Units With Electrical Systems				
All	7,730,285	43.04	3,106,479	46.18
50,000 or more	32,239,898	39.26	25,000,349	34.15
10,000 to 49,999	9,741,202	44.43	7,407,151	44.43
2,500 to 9,999	3,111,942	52.07	1,642,278	42.67
1,000 to 2,499	918,537	72.94	971,593	59.45
500 to 999	938,378	52.34	402,804	57.33
Under 500	332,549	137.49	252,893	152.24
Units Without Electrical Systems				
All	4,005,700	47.88	1,025,485	88.58
50,000 or more	69,903,138	35.30	47,133,163	39.21
10,000 to 49,999	9,319,306	53.95	7,766,307	52.79
2,500 to 9,999	3,085,866	72.91	2,473,964	71.28
1,000 to 2,499	1,272,974	75.46	1,154,670	74.28
500 to 999	752,248	132.55	478,976	110.39
Under 500	476,595	108.88	220,421	171.18

*As of March 27, 2017, we have not received a 2016 audit report from 46 municipalities, therefore the fund balance available, fund balance available without Powell Bill funds, cash and investments, uncollected property taxes figures and tax collection percentage for these municipalities are not included, and indicated with “NR” on the report. Beginning with year ending June 30, 2013, fiduciary funds are not included in the cash and investments figures.

The data presented in this report was gathered from various sources. The financial data, including fund balance and cash and investment income, was obtained from the audit review process. The assessed valuation, tax rate, and last year of revaluation for each municipality were compiled from data obtained from the Department of Revenue. The NC Department of Revenue calculates the assessment-to-sales ratios annually for each county. This ratio is based on a sample of selected real estate transactions within a municipality and equals the assessed valuation divided by the actual sales price. The ratio of the dominant county of the municipality is used as the municipality’s ratio. The municipality populations were provided by the Office of State Budget and Management and are estimates as of July 1, 2015 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, 2016

Municipality		General Fund				Unit-Wide										
		Fund Balance	FBA As %	Fund Balance Available Without	FBA Without Powell Bill As %	Cash and Invest (1)	Latest Yr/ Next Yr Of Reval (2)	January 1, 2015 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2015-16 Tax Rate Adjusted	Percent Collected			2015-16 Amount Uncoll	Tax Rate Equiv
												2015-16 All Property	Excluding Motor Vehicles	Motor Vehicles Only		
50,000 and Above																
Concord	87,130	\$57,521,842	70.68	\$53,290,654	65.48	\$253,361,587	2012/2016	\$9,734,843,916	.4800	93.92	.4508	98.41	98.27	100.00	\$757,813	.0078
Fayetteville	208,158	42,742,828	26.82	42,742,828	26.82	119,511,059	2009/2017	14,066,401,898	.4860	105.22	.5114	99.42	99.36	99.99	396,245	.0028
Gastonia	73,843	20,604,669	34.15	20,604,669	34.15	66,169,146	2015/2019	5,404,622,481	.5300	99.54	.5276	98.74	98.64	99.99	354,733	.0066
Greenville	87,960	25,000,349	32.14	23,282,998	29.94	160,227,335	2012/2016	6,010,643,497	.5300	99.28	.5262	99.42	99.34	100.00	188,011	.0031
High Point	109,749	22,800,338	22.02	22,800,338	22.02	205,138,929	2012/2017	9,030,873,654	.6500	95.67	.6219	98.92	98.83	99.86	637,673	.0071
Huntersville	55,602	36,072,922	107.04	31,372,021	93.09	49,092,004	2011/2019	6,391,010,540	.3050	89.80	.2739	99.60	99.56	100.00	79,162	.0012
Rocky Mount	55,191	20,936,340	35.59	17,219,149	29.27	88,205,167	2009/2017	3,973,688,862	.6050	101.83	.6161	96.97	96.68	99.78	731,869	.0184

Total		<u>\$ 225,679,288</u>		<u>\$ 211,312,657</u>		<u>\$ 941,705,227</u>		<u>\$ 54,612,084,848</u>							<u>\$ 3,145,506</u>	
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Group Statistics:
50,000 and Above

Range:

Lowest	20,604,669	22.02	17,219,149	22.02		.3050	89.80	.2739	96.97	96.68	99.78
Highest	57,521,842	107.04	53,290,654	93.09		.6500	105.22	.6219	99.60	99.56	100.00
Average	32,239,898	39.26	30,187,522	36.76		.5087	98.09	.4990	98.88	98.77	99.95
Median	25,000,349	34.15	23,282,998	29.94							

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, 2016

Municipality	Pop	General Fund				Unit-Wide										
		Fund Balance Available	FBA As % GF Exp	Fund Balance Available Without Powell Bill	FBA Without Powell Bill As % GF Exp	Cash and Invest (1)	Latest Yr/ Next Yr Of Reval (2)	January 1, 2015 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2015-16 Tax Rate Adjusted	Percent Collected			2015-16 Amount Uncoll	Tax Rate Equiv
												2015-16 All Property	Excluding Motor Vehicles	Motor Vehicles Only		
10,000-49,999																
Albemarle	15,979	\$6,796,923	47.82	\$6,439,297	45.31	\$15,738,131	2013/2017	\$1,002,633,121	.5900	93.10	.5493	97.20	96.97	99.03	\$166,529	.0166
Apex	44,745	18,260,962	43.79	18,166,839	43.56	77,451,596	2008/2016	5,293,240,765	.3900	100.44	.3917	99.89	99.92	99.57	22,820	.0004
Clayton	18,768	6,353,061	31.30	6,165,065	30.38	21,440,915	2011/2019	1,768,974,020	.5500	97.52	.5364	99.98	99.98	100.00	2,109	.0001
Cornelius	29,431	13,984,577	70.05	13,315,628	66.70	20,363,849	2011/2019	5,109,287,569	.2400	89.80	.2155	99.62	99.58	100.00	48,283	.0009
Elizabeth City	17,826	3,082,348	17.18	2,671,807	14.90	16,918,367	2014/2022	1,180,547,028	.6400	103.90	.6650	95.43	94.99	100.00	348,178	.0295
Kings Mountain	10,667	3,106,479	25.41	3,044,420	24.91	11,590,215	2008/2016	1,148,498,302	.4000	102.23	.4089	99.17	99.12	100.00	38,432	.0033
Kinston	21,025	8,380,049	42.09	8,380,049	42.09	37,208,483	2009/2017	1,531,409,144	.6600	104.20	.6877	97.04	96.76	100.00	302,209	.0197
Laurinburg	15,646	3,690,504	54.51	3,530,441	52.14	7,958,441	2011/2019	853,852,237	.4000	101.94	.4078	95.13	94.56	100.00	165,456	.0194
Lexington	18,558	6,590,044	30.90	6,371,018	29.87	39,531,885	2015/2023	1,518,422,984	.6000	100.08	.6005	96.53	96.25	100.00	316,926	.0209
Lincolnton	10,558	4,455,303	47.83	3,558,575	38.20	16,807,488	2015/2019	840,301,569	.5600	97.40	.5454	98.29	98.15	100.00	79,506	.0095
Lumberton	21,550	3,606,083	16.27	3,567,408	16.09	16,377,784	2010/2018	1,521,725,588	.6500	99.95	.6497	94.82	94.28	100.00	514,313	.0338
Monroe	34,323	24,719,331	73.79	23,902,368	71.36	149,891,400	2015/2019	3,332,933,068	.5863	99.71	.5846	98.65	98.53	100.00	263,516	.0079
Morganton	16,716	12,591,207	71.08	12,340,421	69.67	34,301,242	2013/2017	1,704,605,482	.5300	99.45	.5271	99.24	99.18	100.00	69,464	.0041
New Bern	29,823	14,976,430	45.63	14,976,430	45.63	62,368,162	2010/2016	3,282,262,379	.4100	110.30	.4522	99.27	99.21	100.00	98,720	.0030
Newton	12,982	7,420,355	62.22	7,230,658	60.63	15,897,550	2015/2019	1,060,504,661	.5400	98.97	.5344	97.71	97.42	99.98	128,374	.0121
Shelby	20,089	3,577,084	17.00	3,210,679	15.26	25,785,785	2008/2016	1,875,726,128	.4350	102.23	.4447	98.16	98.02	100.00	152,066	.0081
Smithfield	11,102	7,407,151	62.82	7,374,338	62.55	22,879,324	2011/2019	1,065,221,932	.5700	97.52	.5559	99.85	99.83	100.00	9,426	.0009
Statesville	25,363	20,103,890	69.72	20,103,890	69.72	68,153,047	2015/2019	2,922,376,491	.4100	98.45	.4036	98.55	98.46	100.00	174,492	.0060
Tarboro	11,066	4,420,279	44.43	3,547,149	35.65	15,957,317	2009/2017	903,655,683	.4100	102.79	.4214	97.83	97.59	100.00	81,053	.0090
Wake Forest	34,474	10,659,469	27.09	10,659,469	27.09	19,642,816	2008/2016	4,507,596,335	.5200	100.44	.5223	99.84	99.86	99.66	37,709	.0008
Wilson	49,361	20,383,721	42.79	20,383,721	42.79	110,182,383	2008/2016	4,267,004,322	.5150	108.86	.5606	98.46	98.32	100.00	339,826	.0080

Total	\$	<u>204,565,250</u>		\$	<u>198,939,670</u>		\$	<u>806,446,180</u>		\$	<u>46,690,778,808</u>					\$	<u>3,359,407</u>
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Group Statistics:
10,000-49,999

Range:																
Lowest		3,082,348	16.27	2,671,807	14.90				.2400	89.80	.2155	94.82	94.28	99.03		
Highest		24,719,331	73.79	23,902,368	71.36				.6600	110.30	.6877	99.98	99.98	100.00		
Average		9,741,202	44.43	9,473,318	43.21				.4734	100.18	.4742	98.49	98.36	99.89		
Median		7,407,151	44.43	7,230,658	42.79											

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, 2016

Municipality		General Fund				Unit-Wide											
		Fund Balance Available	FBA As % GF Exp	Fund Balance Available Without Powell Bill	FBA Without Powell Bill As % GF Exp	Cash and Invest (1)	Latest Yr/ Next Yr Of Reval (2)	January 1, 2015 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2015-16 Tax Rate Adjusted	Percent Collected			2015-16 Amount Uncoll	Tax Rate Equiv	
												2015-16 All Property	Excluding Motor Vehicles	Motor Vehicles Only			
2,500-9,999																	
Ayden	5,007	\$1,149,395	24.73	\$757,940	16.31	\$7,754,240	2012/2016	\$228,329,149	.5400	99.28	.5361	97.01	97.27	95.16	\$36,353	.0159	
Benson	3,420	1,357,908	35.56	1,357,908	35.56	3,544,626	2011/2019	292,826,282	.5300	97.52	.5169	99.68	99.90	96.99	4,925	.0017	
Cherryville	5,830	613,909	15.06	335,056	8.22	3,107,183	2015/2019	354,912,198	.4600	99.54	.4579	98.33	98.14	99.84	27,474	.0077	
Dallas	4,724	1,422,457	40.18	1,422,244	40.17	5,841,315	2015/2019	279,728,341	.3800	99.54	.3783	98.50	98.30	100.00	16,611	.0059	
Edenton	4,857	1,642,278	34.45	1,502,757	31.53	3,188,385	2014/2022	473,551,895	.3850	93.56	.3602	98.66	98.57	99.79	24,374	.0051	
Farmville	4,702	2,212,543	49.84	1,803,542	40.63	8,283,840	2012/2016	318,677,855	.4900	99.28	.4865	95.83	95.37	100.00	65,623	.0206	
Forest City	7,416	5,334,328	45.26	5,109,713	43.36	18,489,829	2012/2019	1,168,506,728	.2900	100.00	.2900	98.36	98.30	100.00	56,466	.0048	
Granite Falls	4,640	2,339,654	71.84	2,121,982	65.16	8,256,831	2013/2021	404,783,882	.4400	98.35	.4327	96.67	96.46	98.83	59,756	.0148	
La Grange	2,816	1,015,832	60.49	878,460	52.31	2,641,614	2009/2017	137,832,521	.4700	104.20	.4897	95.09	94.76	97.35	31,890	.0231	
Landis	3,137	NR	NR	NR	NR	NR	2015/2019	249,912,743	.4800	102.46	.4918	NR	NR	NR	NR	NR	
Louisburg	3,351	1,532,522	44.93	1,426,436	41.82	4,837,818	2012/2018	261,884,731	.5350	94.97	.5081	97.85	97.73	100.00	30,344	.0116	
Maiden	3,393	3,059,796	39.29	2,738,714	35.17	9,831,289	2015/2019	1,483,803,326	.3800	98.97	.3761	99.57	99.57	100.00	24,142	.0016	
Pineville	8,725	13,253,710	103.19	12,993,791	101.17	22,828,508	2011/2019	1,639,072,338	.3500	89.80	.3143	99.49	99.47	100.00	29,474	.0018	
Red Springs	3,396	1,171,995	37.65	1,105,501	35.52	2,370,570	2010/2018	180,598,074	.6400	99.95	.6397	91.19	89.74	100.00	86,742	.0480	
Selma	6,227	3,338,489	66.81	2,629,406	52.62	7,286,855	2011/2019	435,594,291	.5100	97.52	.4974	99.68	99.66	100.00	7,257	.0017	
Southport	3,304	1,308,814	24.67	1,230,669	23.19	7,796,355	2015/2019	737,785,701	.2456	99.06	.2433	97.33	97.18	99.75	49,267	.0067	
Washington	9,639	5,609,344	47.53	5,609,344	47.53	24,316,854	2010/2018	859,896,684	.5000	122.52	.6126	97.57	97.39	99.39	104,390	.0121	
Waynesville	9,916	5,575,976	42.67	5,211,168	39.87	11,705,870	2011/2017	1,158,891,694	.4382	99.12	.4343	96.91	96.68	100.00	160,745	.0139	
Windsor	3,826	810,647	35.05	810,647	35.05	6,057,584	2012/2020	140,776,640	.1450	97.10	.1408	89.96	87.88	99.61	22,000	.0156	
Winterville	9,389	6,377,297	92.54	5,346,118	77.58	15,289,609	2012/2016	753,154,550	.4750	99.28	.4716	99.25	99.14	100.00	27,196	.0036	
Total		\$ 59,126,894		\$ 54,391,396		\$ 173,429,175		\$ 11,560,519,623							\$ 865,029		

Group Statistics:
2,500-9,999

Range:

Lowest	613,909	15.06	335,056	8.22		.1450	89.80	.1408	89.96	87.88	95.16
Highest	13,253,710	103.19	12,993,791	101.17		.6400	122.52	.6397	99.68	99.90	100.00
Average	3,111,942	52.07	2,862,705	47.90		.4066	98.82	.4018	98.13	98.02	99.45
Median	1,642,278	42.67	1,502,757	40.17							

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, 2016

Municipality		Pop		General Fund		Unit-Wide												
				Fund Balance Available	FBA As % GF Exp	Fund Balance Available Without Powell Bill	FBA Without Powell Bill As % GF Exp	Cash and Invest (1)	Latest Yr/ Next Yr Of Reval (2)	January 1, 2015 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2015-16 Tax Rate Adjusted	Percent Collected			2015-16 Amount Uncoll	Tax Rate Equiv
														2015-16 All Property	Excluding Motor Vehicles	Motor Vehicles Only		
1,000-2,499																		
Belhaven	1,625	\$979,214	59.69	\$730,127	44.51	\$1,447,283	2010/2018	\$119,305,955	.5200	122.52	.6371	92.94	92.37	100.00	\$44,091	.0370		
Drexel	1,842	1,270,479	116.06	971,001	88.71	4,562,818	2013/2017	93,519,155	.3800	99.45	.3779	98.46	98.31	100.00	5,379	.0058		
Enfield	2,475	963,972	59.22	695,723	42.74	6,574,777	2015/2019	82,065,784	.8380	98.14	.8224	93.49	92.48	99.60	36,924	.0450		
Fremont	1,241	265,476	30.48	106,271	12.20	773,988	2011/2019	52,024,244	.6500	100.37	.6524	94.93	94.24	100.00	17,073	.0328		
Hertford	2,143	1,540,837	106.44	1,349,214	93.20	2,463,286	2008/2016	158,655,194	.3500	131.68	.4609	95.76	95.34	100.00	23,915	.0151		
Lucama	1,143	1,590,980	411.66	1,328,488	343.74	7,048,635	2008/2016	36,657,944	.5000	108.86	.5443	96.87	96.34	100.00	5,734	.0156		
Pinetops	1,314	NR	NR	NR	NR	NR	2009/2017	59,015,853	.3300	102.79	.3392	NR	NR	NR	NR	NR		
Robersonville	1,445	62,492	4.05	62,492	4.05	3,397,976	2009/2017	95,448,973	.5800	108.20	.6276	91.69	90.85	100.00	46,681	.0489		
Scotland Neck	1,964	674,847	46.18	443,126	30.32	2,322,686	2015/2019	99,771,462	.7850	98.14	.7704	96.23	95.77	100.00	24,475	.0245		
Sharpsburg	1,960	NR	NR	NR	NR	NR	2009/2017	68,016,690	.6500	101.83	.6619	NR	NR	NR	NR	NR		

Total		<u>\$ 7,348,297</u>		<u>\$ 5,686,442</u>		<u>\$ 28,591,449</u>		<u>\$ 864,481,254</u>								<u>\$ 204,272</u>	
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Group Statistics:
1,000-2,499

Range:																	
Lowest		62,492	4.05	62,492	4.05				.3300	98.14	.3392	91.69	90.85	99.60			
Highest		1,590,980	411.66	1,349,214	343.74				.8380	131.68	.8224	98.46	98.31	100.00			
Average		918,537	72.94	710,805	56.45				.5453	108.72	.5929	94.68	94.07	99.92			
Median		971,593	59.45	712,925	43.62												

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, 2016

		General Fund				Unit-Wide										
		Fund Balance Available Without Powell Bill		FBA Without Powell Bill As % GF Exp		Percent Collected										
						Cash and Invest (1)	Latest Yr/ Next Yr Of Reval (2)	January 1, 2015 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2015-16 Tax Rate Adjusted	2015-16 All Property	Excluding Motor Vehicles	Motor Vehicles Only	2015-16 Amount Uncoll	Tax Rate Equiv
Municipality	Pop	Fund Balance Available	FBA As % GF Exp	Fund Balance Available Without Powell Bill	FBA Without Powell Bill As % GF Exp											
500-999																
Black Creek	768	\$264,097	51.99	\$138,252	27.22	\$6,143,956	2008/2016	\$30,418,569	.5500	108.86	.5987	97.34	96.96	100.00	\$4,389	.0144
Highlands	928	2,683,808	49.72	2,658,828	49.25	8,008,797	2015/2019	1,763,306,940	.1640	99.93	.1639	99.32	99.33	98.88	19,588	.0011
Pikeville	672	401,404	62.68	306,464	47.85	1,783,250	2011/2019	44,544,583	.6000	100.37	.6022	97.46	97.22	100.00	6,712	.0151
Stantonsburg	781	404,204	64.72	164,630	26.36	4,846,618	2008/2016	38,370,176	.5000	108.86	.5443	93.78	92.88	100.00	11,884	.0310
Total		\$ 3,753,513		\$ 3,268,174		\$ 20,782,621		\$ 1,876,640,268							\$ 42,573	

Group Statistics:
500-999

Range:																
Lowest		264,097	49.72	138,252	26.36				.1640	99.93	.1639	93.78	92.88	98.88		
Highest		2,683,808	64.72	2,658,828	49.25				.6000	108.86	.6022	99.32	99.33	100.00		
Average		938,378	52.34	817,044	45.57				.1875	100.24	.1879	98.79	98.76	99.75		
Median		402,804	57.33	235,547	37.54											

Municipal Governments in North Carolina
Cash and Investments, Property Tax Collections and Fund Balance Available for Municipalities With Electric Systems
For the Fiscal Year Ended June 30, 2016

Municipality	Pop	General Fund				Unit-Wide										
		Fund Balance Available	FBA As % GF Exp	Fund Balance Available Without Powell Bill	FBA Without Powell Bill As % GF Exp	Cash and Invest (1)	Latest Yr/ Next Yr Of Reval (2)	January 1, 2015 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2015-16 Tax Rate Adjusted	Percent Collected			2015-16 Amount Uncoll	Tax Rate Equiv
												2015-16 All Property	Excluding Motor Vehicles	Motor Vehicles Only		
Below 500																
Bostic	387	\$300,254	193.39	\$229,018	147.51	\$2,254,969	2012/2019	\$16,826,663	.2600	100.00	.2600	94.91	93.99	100.00	\$2,297	.0137
Fountain	429	278,065	111.39	228,602	91.58	1,307,658	2012/2016	20,775,641	.6000	99.28	.5957	97.70	97.49	100.00	2,901	.0140
Hamilton	398	900,046	263.72	872,192	255.56	1,917,552	2009/2017	13,504,367	.5200	108.20	.5626	90.35	88.64	100.00	6,659	.0493
Hobgood	333	227,720	160.60	165,723	116.88	821,820	2015/2019	9,087,283	.6500	98.14	.6379	91.97	89.88	100.00	4,803	.0529
Hookerton	403	120,762	27.06	76,881	17.23	1,210,578	2013/2021	15,235,871	.4650	104.01	.4836	99.79	99.84	99.61	142	.0009
Macclesfield	455	NR	NR	NR	NR	NR	2009/2017	18,704,154	.3700	102.79	.3803	NR	NR	NR	NR	NR
Oak City	306	NR	NR	NR	NR	NR	2009/2017	17,707,779	.4000	108.20	.4328	NR	NR	NR	NR	NR
Walstonburg	216	168,447	143.88	110,263	94.18	452,377	2013/2021	11,064,583	.5000	104.01	.5201	98.87	98.63	100.00	631	.0057
Total		\$ 1,995,294		\$ 1,682,679		\$ 7,964,954		\$ 122,906,341							\$ 17,433	

Group Statistics:
Below 500

Range:

Lowest	120,762	27.06	76,881	17.23		.2600	98.14	.2600	90.35	88.64	99.61
Highest	900,046	263.72	872,192	255.56		.6500	108.20	.6379	99.79	99.84	100.00
Average	332,549	137.49	280,447	115.95		.4588	102.99	.4725	95.90	95.20	99.92
Median	252,893	152.24	197,163	105.53							

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, 2016

		General Fund				Unit-Wide										
		Fund Balance Available	FBA As % GF Exp	Fund Balance Without	FBA Without Powell Bill	Cash and Invest (1)	Latest Yr/ Next Yr Of Reval (2)	January 1, 2015 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2015-16 Tax Rate Adjusted	Percent Collected			2015-16 Amount Uncoll	Tax Rate Equiv
				Without Powell Bill	As % GF Exp							2015-16 All Property	Excluding Motor Vehicles	Motor Vehicles Only		
Municipality	Pop	Fund Balance Available	FBA GF Exp	Fund Balance Without Powell Bill	FBA Without GF Exp											

Statewide with Electric Systems

\$ 1,978,919,606

\$ 115,727,411,142

\$ 7,634,220

Range:

Lowest	62,492	4.05	62,492	4.05					.1450	89.80	.1408	89.96	87.88	95.16		
Highest	57,521,842	411.66	53,290,654	343.74					.8380	131.68	.8224	99.98	99.98	100.00		
Average	7,730,285	43.04	7,312,016	40.71					.4793	99.11	.4750	98.63	98.51	99.89		
Median	3,106,479	46.18	2,738,714	42.09												

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, 2016

Municipality		Pop		General Fund		Unit-Wide												
				Fund Balance Available	FBA As % GF Exp	Fund Balance Available Without Powell Bill	FBA Without Powell Bill As % GF Exp	Cash and Invest (1)	Latest Yr/ Next Yr Of Reval (2)	January 1, 2015 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2015-16 Tax Rate Adjusted	Percent Collected			2015-16 Amount Uncoll	Tax Rate Equiv
														2015-16 All Property	Excluding Motor Vehicles	Motor Vehicles Only		
50,000 and Above																		
Asheville	90,918	\$35,797,016	37.60	\$35,797,016	37.60	\$130,916,441	2013/2017	\$11,391,310,923	.4750	90.00	.4275	99.91	99.91	100.00	\$47,491	.0004		
Burlington	52,240	40,819,045	73.00	40,819,045	73.00	112,001,367	2009/2017	4,682,871,575	.5800	108.27	.6280	98.60	98.48	99.80	385,942	.0082		
Cary	152,627	124,123,166	72.52	111,454,525	65.12	480,092,156	2008/2016	23,577,068,122	.3700	100.44	.3716	99.30	99.93	90.98	609,094	.0026		
Chapel Hill	59,605	22,028,739	39.21	22,028,739	39.21	66,945,076	2009/2017	7,519,606,147	.5240	97.90	.5130	99.62	99.62	99.60	151,556	.0020		
Charlotte	818,480	136,474,000	21.21	126,049,000	19.59	2,184,093,000	2011/2019	91,494,100,538	.4787	89.80	.4299	99.43	99.42	100.00	2,359,000	.0026		
Durham	250,933	55,604,493	33.81	55,604,493	33.81	348,009,211	2008/2016	25,166,850,296	.5912	101.79	.6018	99.69	99.67	100.00	458,267	.0018		
Greensboro	282,851	47,970,323	18.40	47,970,323	18.40	235,169,580	2012/2017	25,607,421,046	.6325	95.67	.6051	99.28	99.21	99.99	1,179,177	.0046		
Jacksonville	77,464	19,382,733	45.73	18,862,198	44.50	60,797,134	2014/2018	3,603,353,013	.6420	100.00	.6420	97.99	97.81	100.00	470,945	.0131		
Raleigh	440,746	211,832,747	51.72	211,832,747	51.72	841,782,148	2008/2016	53,578,424,986	.4210	100.44	.4229	99.87	99.87	99.94	284,844	.0005		
Wilmington	115,498	47,133,163	49.57	47,133,163	49.57	129,753,764	2012/2017	13,411,339,111	.4850	93.15	.4518	98.88	98.80	100.00	729,953	.0054		
Winston-Salem	238,899	27,769,089	15.06	27,769,089	15.06	356,226,265	2013/2017	20,369,589,015	.5650	98.21	.5549	99.07	98.99	99.99	1,083,952	.0053		

Total	<u>\$ 768,934,514</u>	<u>\$ 745,320,338</u>	<u>\$ 4,945,786,142</u>	<u>\$ 280,401,934,772</u>		<u>\$ 7,760,221</u>
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Group Statistics:
50,000 and Above

Range:

Lowest	19,382,733	15.06	18,862,198	15.06	.3700	89.80	.3716	97.99	97.81	90.98
Highest	211,832,747	73.00	211,832,747	73.00	.6420	108.27	.6420	99.91	99.93	100.00
Average	69,903,138	35.30	67,756,394	34.21	.4941	95.50	.4719	99.44	99.44	99.31
Median	47,133,163	39.21	47,133,163	39.21						

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, 2016

Municipality	Pop	General Fund				Unit-Wide											
		Fund Balance Available	FBA As % GF Exp	Fund FBA		Cash and Invest (1)	Latest Yr/ Next Yr Of Reval (2)	January 1, 2015 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2015-16 Tax Rate Adjusted	Percent Collected			2015-16 Amount Uncoll	Tax Rate Equiv	
				Balance Available Without Powell Bill	Without Powell Bill As % GF Exp							2015-16 All Property	Excluding Motor Vehicles	Motor Vehicles Only			
10,000-49,999																	
Archdale	11,954	\$8,845,846	135.91	\$8,118,501	124.73	\$15,629,647	2014/2019	\$939,198,178	.2900	95.81	.2778	99.72	99.69	99.96	\$7,630	.0008	
Asheboro	25,740	10,602,600	45.69	10,140,728	43.70	22,356,549	2014/2019	2,336,471,200	.6650	95.81	.6371	99.69	99.70	99.56	48,299	.0021	
Belmont	10,954	3,515,025	37.88	3,274,817	35.29	14,904,773	2015/2019	1,216,921,317	.4750	99.54	.4728	99.48	99.44	99.98	30,213	.0025	
Boone	18,553	11,217,259	71.33	10,838,373	68.92	29,700,668	2014/2022	1,429,509,558	.4100	99.70	.4088	99.46	99.44	100.00	31,328	.0022	
Carrboro	20,558	13,641,201	65.76	13,562,949	65.38	19,019,184	2009/2017	2,143,029,265	.5894	97.90	.5770	99.28	99.22	99.78	93,857	.0044	
Clemmons	19,575	7,603,379	147.05	6,261,558	121.10	9,847,616	2013/2017	2,007,336,068	.1150	98.21	.1129	99.53	99.48	99.99	10,889	.0005	
Davidson	12,692	7,856,995	78.63	7,355,890	73.61	10,664,481	2011/2019	1,830,642,561	.3500	89.80	.3143	99.60	99.72	98.02	25,989	.0014	
Eden	15,306	6,625,461	45.89	6,391,933	44.27	14,164,020	2011/2019	916,779,248	.6090	103.53	.6305	98.49	98.31	100.00	85,644	.0093	
Elon	10,357	4,331,185	75.77	3,802,747	66.53	6,251,818	2009/2017	576,465,638	.4200	108.27	.4547	99.77	99.75	100.00	5,361	.0009	
Fuquay-Varina	22,874	20,304,042	97.38	18,878,560	90.54	44,863,294	2008/2016	2,675,254,876	.3850	100.44	.3867	99.70	99.81	98.61	31,337	.0012	
Garner	28,558	23,864,016	88.10	23,293,388	85.99	30,342,444	2008/2016	3,183,845,999	.5175	100.44	.5198	99.70	99.78	98.94	51,069	.0016	
Goldsboro	34,945	6,357,622	19.30	6,357,622	19.30	19,403,809	2011/2019	2,392,269,623	.6500	100.37	.6524	98.02	97.81	100.00	301,664	.0126	
Graham	14,306	6,417,805	53.59	6,417,805	53.59	17,774,304	2009/2017	1,033,263,861	.4550	108.27	.4926	98.18	97.98	100.00	86,118	.0083	
Harrisburg	15,387	4,208,242	39.61	4,102,006	38.61	15,184,456	2012/2016	1,794,785,817	.1585	93.92	.1489	99.54	99.49	100.00	24,050	.0013	
Havelock	20,328	8,124,319	85.26	7,749,847	81.33	20,066,293	2010/2016	951,643,275	.5100	110.30	.5625	99.29	99.22	100.00	34,610	.0036	
Henderson	15,094	8,578,029	65.86	7,814,603	60.00	29,131,848	2008/2016	983,765,989	.6200	120.00	.7440	94.72	94.25	100.00	334,480	.0340	
Hendersonville	13,824	5,528,024	36.62	5,528,024	36.62	33,919,417	2015/2019	1,705,810,073	.4600	99.46	.4575	98.01	97.89	99.55	158,942	.0093	
Hickory	40,351	22,954,658	41.12	22,954,658	41.12	72,889,171	2015/2019	4,483,143,389	.5665	98.97	.5607	98.41	98.28	99.99	410,578	.0092	
Holly Springs	30,021	10,183,087	31.02	8,813,071	26.85	43,823,075	2008/2016	3,870,253,576	.4350	100.44	.4369	99.78	99.75	100.00	38,395	.0010	
Hope Mills	16,444	6,480,274	58.64	5,983,484	54.14	16,392,338	2009/2017	1,113,594,596	.4600	105.22	.4840	99.73	99.70	100.00	14,124	.0013	
Indian Trail	37,449	13,622,821	107.99	11,204,485	88.82	28,473,013	2015/2019	3,682,576,313	.1850	99.71	.1845	99.82	99.80	100.00	11,982	.0003	
Kannapolis	45,599	17,562,193	46.16	17,504,511	46.01	31,251,209	2012/2016	3,711,445,811	.6300	93.92	.5917	98.23	98.07	100.00	416,901	.0112	
Kernersville	24,211	8,931,317	34.33	8,931,317	34.33	11,453,508	2013/2017	2,572,349,363	.5425	98.21	.5328	99.55	99.51	100.00	64,565	.0025	
Knightdale	13,500	6,535,517	52.68	5,944,939	47.92	13,119,971	2008/2016	1,483,861,737	.4300	100.44	.4319	99.89	99.92	99.62	6,825	.0005	
Leland	17,154	6,819,511	75.04	5,551,161	61.08	21,465,429	2015/2019	2,224,508,052	.1515	99.06	.1501	98.69	98.56	99.98	44,531	.0020	
Lenoir	17,849	5,241,766	31.41	5,241,766	31.41	9,439,979	2013/2021	2,209,832,924	.5800	98.35	.5704	96.52	96.21	100.00	290,749	.0132	
Lewisville	13,046	4,750,955	117.37	4,181,736	103.31	8,068,458	2013/2017	1,233,531,342	.1770	98.21	.1738	99.43	99.36	100.00	12,461	.0010	
Matthews	30,359	6,811,532	33.79	6,811,532	33.79	8,674,732	2011/2019	3,362,219,823	.3400	89.80	.3053	99.53	99.47	100.00	57,251	.0017	
Mebane	12,623	8,797,045	54.99	8,797,045	54.99	18,969,791	2009/2017	1,719,710,862	.4900	108.27	.5305	99.50	99.46	100.00	42,952	.0025	
Mint Hill	26,170	5,766,805	51.74	5,468,972	49.07	7,872,872	2011/2019	2,360,458,771	.2700	89.80	.2425	99.34	99.27	100.00	42,642	.0018	
Mooreville	37,759	22,030,794	36.64	21,378,166	35.55	67,744,470	2015/2019	5,834,556,661	.5800	98.45	.5710	98.60	98.52	99.60	477,747	.0082	
Morrisville	23,682	20,082,442	83.50	18,518,504	77.00	31,050,501	2008/2016	3,968,269,796	.4100	100.44	.4118	99.93	99.93	100.00	11,026	.0003	
Mount Airy	10,361	11,645,462	96.78	11,156,722	92.72	19,238,481	2012/2016	1,099,409,646	.4800	98.68	.4737	99.02	98.95	99.93	51,821	.0047	
Mount Holly	14,773	7,387,764	65.52	6,369,459	56.49	19,799,154	2015/2019	1,170,159,727	.5300	99.54	.5276	97.93	97.68	100.00	126,096	.0108	
Pinehurst	16,123	7,691,665	47.68	7,691,665	47.68	8,578,105	2015/2019	3,332,700,177	.2900	99.76	.2893	99.94	99.93	100.00	6,270	.0002	
Reidsville	14,205	6,714,499	47.81	6,714,499	47.81	12,766,634	2011/2019	1,141,213,123	.7400	103.53	.7661	98.68	98.59	99.83	114,336	.0100	
Roanoke Rapids	15,186	6,348,927	41.28	6,348,927	41.28	4,758,921	2015/2019	1,143,535,926	.6510	98.14	.6389	98.88	98.76	100.00	82,875	.0072	
Salisbury	34,285	13,340,123	38.82	13,340,123	38.82	34,250,187	2015/2019	2,803,338,603	.6600	102.46	.6762	97.83	97.62	100.00	407,914	.0146	
Sanford	28,802	8,829,983	31.82	8,829,983	31.82	35,753,965	2013/2019	2,458,678,306	.6000	99.02	.5941	99.17	99.29	97.80	122,898	.0050	
Southern Pines	13,461	8,000,472	52.90	8,000,472	52.90	21,301,044	2015/2019	2,251,645,050	.3800	99.76	.3791	99.78	99.77	100.00	18,579	.0008	
Spring Lake	11,777	2,870,665	42.29	2,870,665	42.29	5,443,222	2009/2017	466,851,978	.7000	105.22	.7365	99.05	98.98	100.00	30,899	.0066	
Stallings	15,492	9,124,134	146.72	8,872,246	142.67	10,059,055	2015/2019	1,712,240,565	.2150	99.71	.2144	99.59	99.58	99.68	15,140	.0009	
Summerfield	11,243	7,513,870	393.52	7,513,870	393.52	7,728,233	2012/2017	1,407,803,303	.0275	95.67	.0263	99.58	99.54	100.00	1,624	.0001	
Thomasville	27,043	7,840,948	42.07	7,232,500	38.81	15,909,259	2015/2023	1,768,782,020	.5600	100.08	.5604	96.18	95.86	99.65	382,780	.0216	
Waxhaw	12,548	4,711,041	42.23	4,255,111	38.15	7,810,793	2015/2019	1,584,480,518	.3600	99.71	.3590	99.57	99.52	100.00	24,870	.0016	
Weddington	10,324	2,476,735	138.09	2,476,735	138.09	2,629,779	2015/2019	2,050,903,341	.0520	99.71	.0518	99.55	99.50	100.00	4,732	.0002	

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, 2016

		General Fund				Unit-Wide										
		Fund Balance Available Without Powell Bill GF Exp	FBA As % GF Exp	Fund Balance Available Without Powell Bill GF Exp	FBA Without Powell Bill As % GF Exp	Cash and Invest (1)	Latest Yr/ Next Yr Of Reval (2)	January 1, 2015 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2015-16 Tax Rate Adjusted	Percent Collected			2015-16 Amount Uncoll	Tax Rate Equiv
												2015-16 All Property	Excluding Motor Vehicles	Motor Vehicles Only		
Municipality	Pop															
10,000-49,999 continued																
Total		\$ 428,688,055		\$ 408,847,675		\$ 949,939,970		\$ 96,339,047,845							\$ 4,695,043	

Group Statistics:
10,000-49,999

Range:																
Lowest		2,476,735	19.30	2,476,735	19.30				.0275	89.80	.0263	94.72	94.25	97.80		
Highest		23,864,016	393.52	23,293,388	393.52				.7400	120.00	.7661	99.94	99.93	100.00		
Average		9,319,306	53.95	8,887,993	51.45				.4395	98.88	.4345	98.90	98.82	99.74		
Median		7,766,307	52.79	7,434,880	50.99											

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, 2016

Municipality		Pop		General Fund		Unit-Wide										2015-16 Amount Uncoll		Tax Rate Equiv		
				Fund Balance Available	FBA As % GF Exp	Fund Balance Without Powell Bill	FBA Without Powell Bill As % GF Exp	Cash and Invest (1)	Latest Yr/ Next Yr Of Reval (2)	January 1, 2015 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2015-16 Tax Rate Adjusted	Percent Collected						
														2015-16 All Property	Excluding Motor Vehicles					Motor Vehicles Only
2,500-9,999																				
Aberdeen	7,360	\$2,236,007	32.18	\$1,457,389	20.98	\$4,661,871	2015/2019	\$798,559,062	.4300	99.76	.4290	99.82	99.81	100.00	\$6,216	.0008				
Ahoskie	4,855	770,939	12.05	715,642	11.18	1,536,898	2011/2019	352,016,191	.7600	126.46	.9611	97.23	96.95	100.00	74,998	.0213				
Angier	4,935	3,245,260	91.40	3,072,522	86.53	7,449,366	2009/2017	323,223,683	.5300	104.65	.5546	99.62	99.57	100.00	6,637	.0021				
Archer Lodge	4,708	1,022,895	140.94	1,022,895	140.94	1,413,067	2011/2019	270,783,205	.1500	97.52	.1463	99.96	99.95	100.00	165	.0001				
Beaufort	4,171	2,104,181	28.05	2,014,319	26.85	10,837,867	2015/2019	769,313,527	.3475	99.96	.3474	97.42	97.28	100.00	69,663	.0091				
Bermuda Run	2,577	2,008,690	150.43	1,765,104	132.18	2,961,513	2013/2017	526,320,479	.1500	101.00	.1515	99.39	99.34	100.00	4,814	.0009				
Bessemer City	5,410	NR	NR	NR	NR	NR	2015/2019	343,202,777	.4300	99.54	.4280	NR	NR	NR	NR	NR				
Black Mountain	8,384	3,866,073	48.03	3,760,374	46.72	7,169,655	2013/2017	1,014,696,849	.3750	90.00	.3375	99.84	99.83	100.00	6,136	.0006				
Boiling Spring Lakes	6,297	2,428,126	69.35	2,321,541	66.31	2,504,885	2015/2019	430,734,077	.2100	99.06	.2080	95.68	95.16	100.00	39,309	.0091				
Boiling Springs	4,790	NR	NR	NR	NR	NR	2008/2016	279,819,208	.3200	102.23	.3271	NR	NR	NR	NR	NR				
Brevard	7,929	1,991,983	21.95	1,848,576	20.37	3,753,805	2009/2016	976,057,948	.4725	105.11	.4966	99.93	99.92	100.00	3,320	.0003				
Burgaw	4,050	3,610,938	107.14	3,487,250	103.47	6,104,338	2011/2019	288,265,607	.4800	99.60	.4781	97.98	98.25	96.43	28,428	.0099				
Butner	7,788	7,625,869	126.77	7,260,938	120.70	8,581,877	2010/2018	578,029,259	.3500	101.02	.3536	99.54	99.50	100.00	9,351	.0016				
Cajah's Mountain	2,751	1,975,810	433.45	1,975,810	433.45	2,099,256	2013/2021	NA	NA	NA	NA	NA	NA	NA	NA	NA				
Canton	4,275	2,827,968	50.38	2,456,834	43.77	5,726,593	2011/2017	478,410,076	.5800	99.12	.5749	95.90	95.64	100.00	114,275	.0239				
Carolina Beach	5,969	6,876,051	54.18	6,119,482	48.21	11,145,203	2012/2017	1,688,142,963	.2350	93.15	.2189	98.92	98.88	100.00	42,837	.0025				
Carolina Shores	3,455	5,114,803	279.24	5,114,803	279.24	5,169,317	2015/2019	409,816,630	.1016	99.06	.1006	98.80	98.67	100.00	4,955	.0012				
China Grove	4,224	3,011,233	88.58	2,660,670	78.27	3,270,775	2015/2019	292,029,481	.5800	102.46	.5943	97.83	97.62	100.00	36,779	.0126				
Clinton	8,647	4,724,347	54.69	4,724,347	54.69	8,439,634	2011/2019	733,522,289	.4000	103.74	.4150	98.63	98.50	100.00	40,298	.0055				
Conover	8,301	4,985,560	54.56	4,810,849	52.65	13,099,913	2015/2019	1,035,994,522	.4700	98.97	.4652	98.22	98.09	100.00	86,927	.0084				
Cramerton	4,822	3,190,758	69.85	2,900,977	63.51	3,783,463	2015/2019	463,354,827	.4750	99.54	.4728	99.48	99.44	99.84	11,553	.0025				
Creedmoor	4,407	7,039,692	174.64	6,965,429	172.79	18,155,081	2010/2018	294,902,317	.6650	101.02	.6718	99.65	99.62	99.86	6,912	.0023				
Dunn	9,599	2,529,600	27.10	2,309,557	24.74	5,091,071	2009/2017	787,032,748	.5000	104.65	.5233	99.39	99.34	100.00	24,039	.0031				
Eastover	3,662	3,000,634	161.68	2,561,647	138.02	3,055,404	2009/2017	308,801,236	.2050	105.22	.2157	99.03	98.89	100.00	6,208	.0020				
Elizabethtown	3,576	1,100,549	25.44	498,144	11.52	4,430,972	2015/2023	284,333,241	.6150	100.25	.6165	97.49	97.19	100.00	45,254	.0159				
Elkin	4,022	2,140,918	38.17	2,134,272	38.05	3,695,486	2012/2016	498,542,225	.5500	98.68	.5427	97.66	97.52	100.00	63,463	.0127				
Emerald Isle	3,797	1,536,855	17.21	1,536,855	17.21	3,660,955	2015/2019	2,709,151,411	.1550	99.96	.1549	99.79	99.79	100.00	9,439	.0003				
Erwin	4,566	1,171,575	34.00	939,757	27.27	4,349,190	2009/2017	251,881,487	.4800	104.65	.5023	98.77	98.64	100.00	16,847	.0067				
Fairmont	2,635	425,803	24.00	348,189	19.63	673,115	2010/2018	106,656,252	.7300	99.95	.7296	92.12	91.05	99.92	61,372	.0575				
Fairview	3,603	351,975	37.97	351,975	37.97	1,167,153	2015/2019	408,281,106	.0200	99.71	.0199	99.57	99.51	100.00	357	.0001				
Flat Rock	3,275	3,004,230	144.27	3,004,230	144.27	3,437,969	2015/2019	896,390,988	.1100	99.46	.1094	100.00	100.00	100.00	0	.0000				
Fletcher	7,698	4,183,671	67.65	3,559,989	57.56	4,275,197	2015/2019	1,081,147,662	.3400	99.46	.3382	99.51	99.50	99.68	17,959	.0017				
Franklin	4,059	2,330,773	56.85	1,639,421	39.99	5,777,089	2015/2019	722,398,102	.2800	99.93	.2798	97.60	97.45	100.00	47,175	.0065				
Gamewell	4,016	6,275,924	996.27	6,275,924	996.27	6,291,615	2013/2021	NA	NA	NA	NA	NA	NA	NA	NA	NA				
Gibsonville	6,938	2,403,564	38.94	2,378,763	38.54	4,302,310	2012/2017	544,435,262	.5100	95.67	.4879	97.25	96.95	99.74	76,566	.0141				
Granite Quarry	3,058	1,937,605	103.65	1,858,396	99.41	2,008,107	2015/2019	204,235,278	.4200	102.46	.4303	97.06	96.66	100.00	25,583	.0125				
Grifton	2,656	553,209	36.02	553,209	36.02	1,046,744	2012/2016	91,302,672	.6300	99.28	.6255	96.72	96.20	100.00	18,924	.0207				
Hamlet	6,359	2,374,796	45.92	2,270,377	43.90	5,588,949	2008/2016	301,878,318	.6600	100.68	.6645	95.50	95.61	94.78	91,204	.0302				
Hillsborough	6,464	4,511,681	49.23	4,411,774	48.14	17,715,936	2009/2017	803,905,536	.6800	97.90	.6657	98.90	98.81	100.00	62,310	.0078				
Hudson	3,890	1,141,243	42.64	808,280	30.20	1,211,788	2013/2021	279,153,691	.3900	98.35	.3836	96.25	95.83	100.00	40,619	.0146				
Jamestown	3,642	2,736,106	71.28	2,219,590	57.83	11,116,345	2012/2017	408,895,002	.4550	95.67	.4353	99.67	99.63	100.00	6,238	.0015				
Kill Devil Hills	7,127	11,673,302	84.84	11,662,035	84.76	19,058,488	2013/2021	2,075,661,670	.3809	95.17	.3625	99.55	99.53	100.00	35,824	.0017				
King	6,977	3,402,048	66.79	3,340,255	65.58	10,490,507	2013/2017	519,407,452	.4220	98.69	.4165	97.71	97.56	99.12	56,070	.0108				
Kitty Hawk	3,479	8,102,002	136.92	7,811,679	132.01	8,437,764	2013/2021	1,142,696,448	.3400	95.17	.3236	99.53	99.51	100.00	18,298	.0016				
Lake Park	3,626	1,030,435	91.46	925,976	82.19	1,051,343	2015/2019	272,841,283	.2300	99.71	.2293	99.66	99.61	100.00	2,164	.0008				
Liberty	2,657	1,766,410	76.57	1,736,959	75.29	3,509,400	2014/2019	179,702,966	.5400	95.81	.5174	99.13	99.02	100.00	8,553	.0048				
Lillington	3,332	2,874,553	90.65	2,635,414	83.11	4,091,241	2009/2017	331,926,468	.5200	104.65	.5442	98.73	99.36	95.47	22,703	.0068				

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, 2016

Municipality	Pop	General Fund				Unit-Wide											
		Fund Balance Available	FBA As % GF Exp	Fund Balance Without Powell Bill	FBA Without As % GF Exp	Cash and Invest (1)	Latest Yr/ Next Yr Of Reval (2)	January 1, 2015 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2015-16 Tax Rate Adjusted	Percent Collected			2015-16 Amount Uncoll	Tax Rate Equiv	
												2015-16 All Property	Excluding Motor Vehicles	Motor Vehicles Only			
2,500-9,999 continued																	
Locust	3,204	\$1,740,310	76.33	\$1,605,535	70.42	\$1,938,814	2013/2017	\$373,225,678	.3600	93.10	.3352	97.87	97.67	100.00	\$28,770	.0077	
Long View	4,867	964,957	31.13	440,722	14.22	1,066,877	2015/2019	289,832,597	.4200	98.97	.4157	96.28	95.91	100.00	41,508	.0143	
Lowell	3,665	802,205	38.66	394,252	19.00	1,386,452	2015/2019	266,390,039	.4300	99.54	.4280	98.97	98.86	100.00	11,898	.0045	
Marion	8,129	2,810,660	48.26	2,795,236	48.00	5,476,587	2011/2019	449,474,525	.5100	97.56	.4976	98.53	98.40	100.00	34,938	.0078	
Marvin	6,472	1,057,237	40.79	1,057,237	40.79	2,333,698	2015/2019	1,076,312,953	.0500	99.71	.0499	99.72	99.70	100.00	1,516	.0001	
Midland	3,648	3,190,901	218.17	2,972,172	203.22	3,227,835	2012/2016	354,134,779	.2000	93.92	.1878	97.87	97.67	99.56	15,300	.0043	
Midway	4,762	3,214,155	183.72	3,214,155	183.72	3,224,051	2015/2023	363,205,367	.0500	100.08	.0500	97.98	97.72	100.00	3,679	.0010	
Mills River	7,222	2,723,850	122.08	2,723,850	122.08	2,746,909	2015/2019	1,006,852,674	.1124	99.46	.1118	99.34	99.29	100.00	7,496	.0007	
Mineral Springs	2,905	557,450	114.05	557,450	114.05	582,964	2015/2019	266,538,089	.0250	99.71	.0249	98.92	98.82	99.91	741	.0003	
Mocksville	5,339	5,859,585	103.94	5,859,585	103.94	6,743,080	2013/2017	741,278,995	.2900	101.00	.2929	98.71	98.64	100.00	27,702	.0037	
Morehead City	9,362	6,962,301	63.91	6,468,044	59.37	19,933,555	2015/2019	1,953,344,119	.3500	99.96	.3499	99.28	99.24	100.00	49,539	.0025	
Mount Olive	4,607	1,067,873	28.89	798,297	21.60	1,923,199	2011/2019	249,145,749	.6400	100.37	.6424	96.40	96.07	100.00	56,908	.0228	
Murfreesboro	3,225	NR	NR	NR	NR	NR	2011/2019	134,369,152	.6600	126.46	.8346	NR	NR	NR	NR	NR	
Nags Head	2,954	11,676,652	72.91	11,676,652	72.91	17,923,458	2013/2021	2,349,318,655	.2670	95.17	.2541	99.99	99.99	100.00	880	.0000	
Nashville	5,303	4,937,011	96.30	4,745,212	92.56	7,431,580	2009/2017	373,517,922	.5600	101.83	.5702	98.62	98.45	100.00	29,041	.0078	
Newport	4,817	1,401,367	61.23	1,125,964	49.20	3,774,825	2015/2019	362,639,952	.3570	99.96	.3569	99.11	98.92	100.00	11,202	.0031	
North Wilkesboro	4,477	3,169,350	52.39	3,082,250	50.95	6,183,613	2013/2019	398,372,412	.5200	94.99	.4939	94.96	94.63	100.00	109,865	.0276	
Oak Island	7,366	10,181,964	86.39	9,723,908	82.50	34,722,218	2015/2019	2,452,512,318	.2750	99.06	.2724	99.71	99.71	100	19,673	.0008	
Oak Ridge	7,073	2,398,589	107.54	2,398,589	107.54	2,439,425	2012/2017	901,868,855	.0863	95.67	.0826	99.58	99.54	100.00	3,265	.0004	
Oxford	8,474	2,269,536	25.16	1,875,937	20.80	9,747,398	2010/2018	552,336,884	.6400	101.02	.6465	99.03	98.95	99.72	32,982	.0060	
Pembroke	3,030	963,868	33.17	947,883	32.62	2,591,571	2010/2018	177,399,943	.6400	99.95	.6397	93.62	93.19	99.91	73,407	.0414	
Pittsboro	4,415	3,846,855	98.02	3,690,326	94.03	7,605,288	2009/2017	478,932,765	.4333	100.19	.4341	99.32	99.23	100.00	14,040	.0029	
Pleasant Garden	4,616	1,122,932	286.08	1,122,932	286.08	2,559,730	2012/2017	372,660,186	.0250	95.67	.0239	98.54	98.37	100.00	1,362	.0004	
Plymouth	3,700	727,591	30.84	457,023	19.37	1,019,843	2013/2021	189,317,590	.5400	100.00	.5400	90.78	89.70	100.00	96,523	.0510	
Polkton	3,499	1,572,845	178.37	1,215,817	137.88	2,381,736	2010/2018	42,745,542	.2500	107.64	.2691	92.50	91.57	100.00	8,139	.0190	
Raeeford	4,857	6,284,902	160.16	5,500,958	140.18	10,431,327	2014/2022	487,397,031	.4800	99.32	.4767	96.45	96.18	100.00	83,787	.0172	
Randleman	4,177	3,227,205	66.11	2,505,371	51.32	4,378,481	2014/2019	398,613,012	.6300	95.81	.6036	99.72	99.70	100.00	6,901	.0017	
Ranlo	3,514	NR	NR	NR	NR	NR	2015/2019	199,458,422	.4000	99.54	.3982	NR	NR	NR	NR	NR	
Red Oak	3,487	5,764,071	1,942.57	5,764,071	1,942.57	5,768,693	2009/2017	NA	NA	NA	NA	NA	NA	NA	NA	NA	
River Bend	3,063	2,003,789	130.93	2,003,789	130.93	3,395,591	2010/2016	335,074,471	.2650	110.30	.2923	99.77	99.75	100.00	2,021	.0006	
Rockingham	9,293	3,008,801	33.10	2,875,634	31.63	8,006,479	2008/2016	635,020,567	.4800	100.68	.4833	97.97	97.87	99.06	61,873	.0097	
Rolesville	5,362	3,254,210	55.24	2,753,501	46.74	7,388,604	2008/2016	740,410,730	.4400	100.44	.4419	99.66	99.66	99.99	10,016	.0014	
Roxboro	8,185	NR	NR	NR	NR	NR	2013/2021	689,764,333	.6600	105.18	.6942	NR	NR	NR	NR	NR	
Rural Hall	3,074	2,783,099	102.09	2,719,008	99.74	2,999,863	2013/2017	379,715,809	.3100	98.21	.3045	99.47	99.43	100.00	6,284	.0017	
Rutherfordton	4,173	2,473,964	64.26	2,214,593	57.52	3,332,782	2012/2019	310,541,523	.5670	100.00	.5670	97.69	97.47	99.60	44,975	.0145	
Saint James	4,316	2,418,986	72.26	2,418,986	72.26	3,528,682	2015/2019	1,428,314,380	.0500	99.06	.0495	99.87	99.87	100.00	906	.0001	
Sawmills	5,155	4,822,850	339.77	4,546,610	320.31	9,040,415	2013/2021	254,188,348	.2000	98.35	.1967	94.85	94.04	100.00	25,915	.0102	
Shallotte	4,304	5,719,071	117.59	5,719,071	117.59	9,601,103	2015/2019	647,542,486	.3500	99.06	.3467	96.09	95.85	99.95	89,588	.0138	
Siler City	8,552	2,480,053	46.14	2,079,099	38.68	5,076,962	2009/2017	426,451,638	.4800	100.19	.4809	98.23	98.10	100.00	36,046	.0085	
Southern Shores	2,916	4,056,266	66.79	4,056,266	66.79	4,555,061	2013/2021	1,326,845,018	.2200	95.17	.2094	99.91	99.91	100.00	2,511	.0002	
Spencer	3,279	2,447,368	93.27	2,021,865	77.05	2,630,990	2015/2019	201,357,633	.6550	102.46	.6711	95.98	95.66	100.00	52,461	.0261	
Spindale	4,318	2,335,290	101.47	2,254,466	97.96	3,900,233	2012/2019	192,641,712	.6830	100.00	.6830	93.97	93.31	100.00	73,876	.0383	
Stanley	3,655	1,084,096	43.98	828,307	33.60	2,992,254	2015/2019	262,390,439	.5400	99.54	.5375	98.64	98.47	100.00	19,623	.0075	
Stokesdale	5,535	2,577,073	834.32	2,577,073	834.32	4,072,827	2012/2017	NA	NA	NA	NA	NA	NA	NA	NA	NA	
Sunset Beach	4,010	NR	NR	NR	NR	NR	2015/2019	1,545,486,251	.1600	99.06	.1585	NR	NR	NR	NR	NR	
Swansboro	2,940	1,379,210	39.70	1,356,191	39.04	1,702,301	2014/2018	425,550,952	.3500	100.00	.3500	97.71	97.87	95.53	34,350	.0081	
Sylva	2,679	3,345,807	116.96	3,236,773	113.14	6,796,047	2008/2016	456,038,217	.3000	140.45	.4214	97.90	97.83	100.00	29,400	.0064	
Tabor City	4,256	1,495,453	58.42	1,495,453	58.42	3,744,435	2013/2021	160,603,972	.6700	97.74	.6549	98.14	97.97	99.72	17,705	.0110	

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, 2016

Municipality	Pop	General Fund				Unit-Wide											
		Fund Balance Available	FBA As % GF Exp	Fund Balance Available Without Powell Bill	FBA Without Powell Bill As % GF Exp	Cash and Invest (1)	Latest Yr/ Next Yr Of Reval (2)	January 1, 2015 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2015-16 Tax Rate Adjusted	Percent Collected			2015-16 Amount Uncoll	Tax Rate Equiv	
												2015-16 All Property	Excluding Motor Vehicles	Motor Vehicles Only			
2,500-9,999 continued																	
Tobaccoville	2,504	\$2,149,023	358.08	\$1,424,016	237.28	\$2,170,738	2013/2017	\$186,307,045	.0500	98.21	.0491	98.66	98.46	100.00	\$1,258	.0007	
Trent Woods	4,029	4,185,232	152.58	3,893,300	141.94	4,221,787	2010/2016	649,308,771	.1700	110.30	.1875	99.79	99.77	100.00	2,301	.0004	
Trinity	6,618	4,720,437	181.08	4,226,932	162.15	8,538,546	2014/2019	553,069,750	.1000	95.81	.0958	99.36	99.29	100.00	3,483	.0006	
Troutman	2,624	904,692	30.25	899,141	30.07	1,483,020	2015/2019	373,489,243	.4700	98.45	.4627	99.97	99.97	100.00	530	.0001	
Troy	3,304	1,002,527	37.14	736,569	27.29	2,034,418	2012/2020	209,535,874	.4600	96.88	.4456	96.05	95.64	100.00	38,210	.0182	
Unionville	6,414	NR	NR	NR	NR	NR	2015/2019	515,188,370	.0200	99.71	.0199	NR	NR	NR	NR	NR	
Valdese	4,442	1,797,945	43.62	1,638,102	39.74	7,796,828	2013/2017	362,000,866	.4850	99.45	.4823	97.13	96.87	100.00	49,234	.0136	
Wadesboro	5,562	2,010,255	43.12	1,646,386	35.31	4,102,709	2010/2018	338,144,493	.5460	107.64	.5877	94.33	93.66	100.00	103,689	.0307	
Walkertown	5,032	3,742,084	153.40	3,011,297	123.44	3,997,330	2013/2017	392,692,365	.2000	98.21	.1964	98.68	98.53	100.00	10,401	.0026	
Wallace	3,984	1,300,379	29.21	1,085,092	24.38	4,047,199	2009/2017	251,011,869	.5900	99.48	.5869	92.97	92.47	99.51	94,174	.0375	
Wallburg	3,102	2,610,917	521.39	2,610,917	521.39	3,012,776	2015/2023	265,138,540	.0500	100.08	.0500	97.70	97.45	100.00	3,022	.0011	
Warsaw	3,085	920,092	35.15	837,787	32.01	3,075,147	2009/2017	159,353,778	.5500	99.48	.5471	93.22	92.61	100.00	60,268	.0378	
Weaverville	3,833	5,071,529	93.86	4,783,900	88.54	7,700,601	2013/2017	657,793,270	.4200	90.00	.3780	99.83	99.82	100.00	4,673	.0007	
Wendell	6,337	5,189,157	105.17	5,070,270	102.76	7,839,369	2008/2016	489,439,961	.4900	100.44	.4922	99.72	99.70	99.93	6,820	.0014	
Wentworth	2,757	916,256	200.63	916,256	200.63	1,054,597	2011/2019	NA	NA	NA	NA	NA	NA	NA	NA	NA	
Wesley Chapel	8,437	981,235	220.46	981,235	220.46	1,228,332	2015/2019	925,784,671	.0165	99.71	.0165	99.94	99.94	100.00	85	.0000	
Whispering Pines	3,262	1,952,597	66.29	1,952,597	66.29	2,279,451	2015/2019	474,684,747	.3700	99.76	.3691	99.99	99.98	100.00	264	.0001	
Whiteville	5,352	2,877,574	49.37	2,425,092	41.61	6,303,655	2013/2021	492,841,562	.5125	97.74	.5009	98.42	98.27	99.90	37,313	.0076	
Wilkesboro	3,446	1,935,412	33.38	1,849,505	31.90	5,053,719	2013/2019	636,083,461	.4400	94.99	.4180	96.92	96.67	99.99	85,871	.0135	
Williamston	5,564	2,763,365	48.59	2,565,503	45.11	9,454,934	2009/2017	377,440,578	.7400	108.20	.8007	94.55	94.02	100.00	152,902	.0405	
Wilson's Mills	2,503	809,557	85.43	473,850	50.00	870,324	2011/2019	149,281,620	.4200	97.52	.4096	99.89	99.87	100.00	711	.0005	
Wingate	3,608	NR	NR	NR	NR	NR	2015/2019	128,747,927	.4200	99.71	.4188	NR	NR	NR	NR	NR	
Woodfin	6,484	2,317,527	73.48	2,200,056	69.75	2,457,397	2013/2017	621,868,235	.3050	90.00	.2745	99.83	99.82	100.00	3,133	.0005	
Wrightsville Beach	2,506	8,044,833	84.54	8,044,833	84.54	17,115,577	2012/2017	2,478,047,710	.1330	93.15	.1239	99.67	99.66	100.00	10,926	.0004	
Yadkinville	2,923	1,755,106	78.48	1,718,668	76.85	3,754,261	2009/2017	265,704,073	.4200	103.52	.4348	97.81	97.55	100.00	24,405	.0092	
Zebulon	4,709	7,346,837	94.36	7,293,803	93.67	7,723,391	2008/2016	860,384,716	.5250	100.44	.5273	99.66	99.69	98.98	15,248	.0018	

Total	<u>\$ 348,702,820</u>	<u>\$ 326,389,638</u>	<u>\$ 633,022,457</u>	<u>\$ 68,050,331,660</u>		<u>\$ 3,338,275</u>
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Group Statistics:
2,500-9,999

Range:						
Lowest	351,975	12.05	348,189	11.18	.0165	90.00
Highest	11,676,652	1942.57	11,676,652	1942.57	.7600	140.45
Average	3,085,866	72.91	2,888,404	68.24	.3332	98.92
Median	2,473,964	71.28	2,321,541	66.31		

Municipal Governments in North Carolina
Cash and Investments, Property Tax Collections and Fund Balance Available for Municipalities Without Electric Systems
For the Fiscal Year Ended June 30, 2016

Municipality	Pop	General Fund				Unit-Wide									
				Fund	FBA										
		Fund	FBA	Balance	Without			January 1, 2015	Assess	2015-16	Percent Collected			2015-16	Tax
		Balance	As %	Available	Powell Bill	Cash and	Latest Yr/	Assessed	-to-Sales	Tax Rate	2015-16	Excluding	Motor	2015-16	Rate
		Available	GF Exp	Without	As %	Invest (1)	Next Yr Of	Valuation (3)	Ratio	Adjusted	All	Motor	Vehicles	Amount	Equiv
				Powell Bill	GF Exp		Reval (2)				Property	Vehicles	Only	Uncoll	
1,000-2,499															
Alamance	1,047	\$1,571,884	199.44	\$1,374,416	174.38	\$1,924,674	2009/2017	\$93,844,423	.2000	108.27	.2165	99.60	99.55	100.00	\$762 .0008
Andrews	1,785	421,684	24.23	313,944	18.04	1,256,753	2012/2020	116,249,503	.5150	105.93	.5455	93.50	92.80	100.00	38,611 .0332
Atlantic Beach	1,510	4,089,181	57.12	3,904,600	54.54	6,305,421	2015/2019	1,546,111,600	.1650	99.96	.1649	99.81	99.81	100.00	4,883 .0003
Badin	1,965	644,544	83.97	236,235	30.78	661,766	2013/2017	54,494,567	.3900	93.10	.3631	94.48	93.62	99.98	11,849 .0217
Banner Elk	1,161	1,415,676	90.57	1,415,676	90.57	2,990,584	2014/2018	204,256,561	.5400	90.08	.4864	97.75	97.67	99.84	25,090 .0123
Bayboro	1,245	75,615	37.44	28,146	13.94	80,793	2012/2020	37,061,275	.2250	92.87	.2090	90.10	88.46	100.00	7,028 .0190
Belville	2,155	913,538	73.78	679,315	54.87	932,655	2015/2019	199,599,563	.0683	99.06	.0677	97.43	97.41	100.00	3,250 .0016
Bethel	1,570	NR	NR	NR	NR	NR	2012/2016	59,829,382	.6600	99.28	.6552	NR	NR	NR	NR NR
Beulaville	1,326	181,677	14.56	181,420	14.54	1,588,581	2009/2017	98,355,960	.4400	99.48	.4377	97.41	97.15	100.00	10,396 .0106
Biltmore Forest	1,400	2,538,710	77.58	2,538,710	77.58	2,679,249	2013/2017	643,521,645	.3850	90.00	.3465	99.90	99.89	100.00	2,604 .0004
Biscoe	1,703	2,114,628	152.09	2,092,050	150.47	3,160,439	2012/2020	128,711,818	.5600	96.88	.5425	98.23	98.07	100.00	12,800 .0099
Bladenboro	1,765	164,792	11.65	159,961	11.31	387,840	2015/2023	86,500,355	.6400	100.25	.6416	94.20	93.37	100.00	31,623 .0366
Blowing Rock	1,287	3,313,106	41.98	3,313,106	41.98	5,117,194	2014/2022	1,113,608,789	.3300	99.70	.3290	98.94	98.92	100.00	38,930 .0035
Boonville	1,216	489,653	61.96	468,031	59.22	1,096,871	2009/2017	78,087,605	.4600	103.52	.4762	97.95	97.72	100.00	7,414 .0095
Broadway	1,272	847,184	103.26	647,261	78.89	1,526,892	2013/2019	86,922,252	.4400	99.02	.4357	99.14	99.15	99.05	3,316 .0038
Brunswick	1,122	656,132	183.88	656,132	183.88	842,084	2013/2021	19,444,558	.4500	97.74	.4398	97.91	97.31	100.00	1,724 .0089
Bryson City	1,542	1,636,227	106.51	1,595,630	103.87	2,351,569	2013/2021	152,747,427	.3500	107.52	.3763	93.12	92.80	100.00	37,432 .0245
Burnsville	1,703	1,142,774	71.34	1,026,485	64.08	2,285,614	2008/2016	174,778,799	.5000	104.17	.5209	97.73	97.55	100.00	19,652 .0112
Calabash	1,944	1,352,413	119.21	1,352,413	119.21	1,465,586	2015/2019	266,398,924	.0875	99.06	.0867	93.53	93.16	99.82	15,155 .0057
Cape Carteret	2,167	1,025,485	60.69	999,479	59.15	1,148,196	2015/2019	404,787,858	.1525	99.96	.1524	99.21	99.16	100.00	4,902 .0012
Carthage	2,307	1,270,992	50.78	1,204,353	48.11	1,556,090	2015/2019	221,667,348	.4950	99.76	.4938	99.75	99.73	100.00	3,348 .0015
Cedar Point	1,415	1,294,397	228.28	1,193,664	210.51	1,319,211	2015/2019	361,932,042	.0625	99.96	.0625	97.00	96.90	98.62	6,847 .0019
Chadbourn	1,802	1,346,512	120.01	1,254,768	111.83	2,443,810	2013/2021	79,460,397	.6200	97.74	.6060	86.63	84.89	100.00	68,564 .0863
Claremont	1,434	2,569,379	83.94	2,490,891	81.38	4,032,524	2015/2019	359,841,033	.4900	98.97	.4850	99.66	99.65	100.00	5,990 .0017
Clyde	1,232	1,238,809	153.12	1,122,138	138.70	1,995,199	2011/2017	79,110,561	.4300	99.12	.4262	96.18	95.68	100.00	13,080 .0165
Coats	2,275	976,633	76.19	916,928	71.53	1,793,914	2009/2017	101,286,462	.5900	104.65	.6174	98.97	98.81	100.00	6,351 .0063
Connelly Springs	1,639	1,455,691	305.16	1,334,719	279.80	1,650,121	2013/2017	NR	.0500	99.45	.0497	97.50	97.29	100.00	1,402 NR
Denton	1,610	1,014,607	90.40	1,010,548	90.04	1,560,950	2015/2023	125,602,655	.5500	100.08	.5504	95.72	95.36	100.00	29,495 .0235
Dobson	1,632	1,333,478	103.81	1,190,104	92.65	2,368,498	2012/2016	147,101,158	.3800	98.68	.3750	99.25	99.20	100.00	4,178 .0028
East Spencer	1,514	349,841	28.11	162,581	13.06	756,152	2015/2019	113,681,017	.6300	102.46	.6455	94.34	94.11	100.00	40,227 .0354
Ellerbe	1,029	1,169,262	118.72	1,004,557	101.99	1,556,483	2008/2016	39,653,512	.5500	100.68	.5537	94.86	94.18	100.00	10,862 .0274
Elm City	1,326	383,404	43.71	311,819	35.55	435,576	2008/2016	67,773,174	.6300	108.86	.6858	95.41	94.74	100.00	19,683 .0290
Four Oaks	2,008	366,512	24.40	366,512	24.40	1,254,860	2011/2019	186,553,250	.3800	97.52	.3706	99.89	99.88	100.00	798 .0004
Foxfire Village	1,016	1,166,675	94.61	1,166,675	94.61	1,960,830	2015/2019	160,909,426	.3800	99.76	.3791	99.21	99.15	100.00	4,808 .0030
Franklinton	2,030	647,962	46.44	479,157	34.34	1,153,778	2012/2018	105,747,594	.7200	94.97	.6838	96.87	96.50	100.00	23,372 .0221
Franklinville	1,192	516,632	101.60	479,350	94.27	1,239,738	2014/2019	39,538,343	.4200	95.81	.4024	99.21	99.15	99.61	1,303 .0033
Garysburg	1,023	258,258	36.03	250,431	34.94	272,868	2015/2019	29,624,998	.6000	99.06	.5944	89.11	87.04	100.00	19,346 .0653
Gaston	1,130	214,182	36.10	214,182	36.10	234,945	2015/2019	42,420,980	.5000	99.06	.4953	86.50	84.77	100.00	29,312 .0691
Glen Alpine	1,535	677,323	83.48	575,356	70.91	785,566	2013/2017	89,548,353	.4050	99.45	.4028	98.23	98.00	100.00	6,034 .0067
Green Level	2,110	505,000	45.34	335,198	30.09	882,470	2009/2017	67,201,748	.3600	108.27	.3898	91.12	89.63	100.00	21,431 .0319
Haw River	2,358	1,338,741	63.69	854,535	40.66	2,571,269	2009/2017	146,322,390	.4800	108.27	.5197	98.72	98.60	99.81	9,012 .0062
Hemby Bridge	1,551	NR	NR	NR	NR	NR	2015/2019	NA	NA	NA	NA	NA	NA	NA	NA NA
Hildebran	1,978	1,807,990	164.57	1,682,198	153.12	2,737,468	2013/2017	152,954,633	.1500	99.45	.1492	99.82	99.80	100.00	417 .0003
Holly Ridge	1,541	1,303,514	56.53	1,198,780	51.99	1,357,016	2014/2018	266,178,335	.4150	100.00	.4150	96.85	96.65	100.00	35,431 .0133
Jefferson	1,560	2,463,540	208.23	2,456,060	207.60	7,029,522	2015/2019	145,387,404	.3500	100.00	.3500	95.52	95.19	100.00	22,786 .0157
Jonesville	2,251	357,632	23.55	286,584	18.87	728,995	2009/2017	174,128,961	.4500	103.52	.4658	97.20	96.98	100.00	22,415 .0129
Kenly	1,359	638,573	43.23	505,246	34.21	1,596,505	2011/2019	128,775,358	.6100	97.52	.5949	99.63	99.61	100.00	2,909 .0023

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, 2016

Municipality		Pop		General Fund		Unit-Wide										2015-16 Amount Uncoll		Tax Rate Equiv		
				Fund Balance Available	FBA As % GF Exp	Fund Balance Available Without Powell Bill	FBA Without Powell Bill As % GF Exp	Cash and Invest (1)	Latest Yr/ Next Yr Of Reval (2)	January 1, 2015 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2015-16 Tax Rate Adjusted	Percent Collected						
														2015-16 All Property	Excluding Motor Vehicles					Motor Vehicles Only
1,000-2,499 continued																				
Kure Beach	2,162	\$4,184,553	105.30	\$3,929,299	98.88	\$6,737,530	2012/2017	\$821,719,722	.2615	93.15	.2436	99.68	99.67	100.00	\$6,923	.0008				
Lake Lure	1,210	1,827,661	39.77	1,827,661	39.77	3,161,107	2012/2019	861,407,992	.2760	100.00	.2760	98.04	98.01	99.98	46,388	.0054				
Lake Waccamaw	1,484	871,263	86.87	744,179	74.20	2,014,253	2013/2021	274,598,337	.2000	97.74	.1955	98.83	98.77	100.00	6,435	.0023				
Laurel Park	2,239	1,359,057	55.21	1,359,057	55.21	1,994,079	2015/2019	376,184,780	.4300	99.46	.4277	99.56	99.54	100.00	7,062	.0019				
Madison	2,210	2,502,057	82.02	2,438,976	79.96	3,812,409	2011/2019	221,900,142	.7300	103.53	.7558	99.07	99.00	100.00	14,888	.0067				
Maggie Valley	1,289	2,554,639	107.22	2,413,146	101.28	4,135,999	2011/2017	411,320,226	.3900	99.12	.3866	95.76	95.63	98.98	68,403	.0166				
Manteo	1,540	4,390,837	116.96	4,345,560	115.75	6,428,363	2013/2021	552,350,926	.3700	95.17	.3521	99.51	99.50	100.00	9,907	.0018				
Mars Hill	2,170	2,337,349	174.48	2,229,226	166.41	5,241,176	2012/2020	116,127,093	.4700	89.97	.4229	96.99	96.71	100.00	16,242	.0140				
Marshville	2,475	1,166,566	66.24	963,805	54.73	3,839,447	2015/2019	176,571,620	.4800	99.71	.4786	98.10	97.90	100.00	16,200	.0092				
Maxton	2,374	1,102,753	68.14	937,010	57.90	1,952,789	2010/2018	91,863,034	.8000	99.95	.7996	85.24	83.10	100.00	107,407	.1169				
Mayodan	2,438	1,407,089	57.50	1,228,732	50.21	4,054,140	2011/2019	200,554,754	.6300	103.53	.6522	99.08	99.01	100.00	11,690	.0058				
Maysville	1,060	NR	NR	NR	NR	NR	2014/2022	49,715,074	.4800	92.87	.4458	NR	NR	NR	NR	NR				
Mount Gilead	1,122	1,172,599	127.24	921,785	100.02	2,418,951	2012/2020	86,775,749	.5700	96.88	.5522	94.75	94.26	100.00	25,973	.0299				
Mount Pleasant	1,756	1,616,073	109.57	1,509,117	102.32	2,993,989	2012/2016	132,372,491	.5050	93.92	.4743	98.25	98.06	100.00	11,819	.0089				
Murphy	1,631	2,991,447	143.80	2,918,391	140.29	5,596,264	2012/2020	228,179,450	.4200	105.93	.4449	92.92	92.61	100.00	67,971	.0298				
Navassa	1,716	606,113	61.93	580,855	59.35	829,472	2015/2019	126,075,494	.2000	99.06	.1981	91.75	91.02	100.00	17,632	.0140				
Norlina	1,101	NR	NR	NR	NR	NR	2009/2017	41,865,336	.6400	113.71	.7277	NR	NR	NR	NR	NR				
Norwood	2,376	NR	NR	NR	NR	NR	2013/2017	268,620,621	.4000	93.10	.3724	NR	NR	NR	NR	NR				
Oakboro	1,955	1,354,883	95.69	1,217,550	85.99	2,693,541	2013/2017	150,838,305	.4100	93.10	.3817	96.90	96.37	100.00	19,058	.0126				
Pilot Mountain	1,502	734,986	51.10	597,917	41.57	894,979	2012/2016	142,867,133	.5700	98.68	.5625	98.91	98.82	100.00	9,032	.0063				
Pine Knoll Shores	1,367	1,877,337	54.88	1,796,350	52.51	4,100,178	2015/2019	902,251,524	.1970	99.96	.1969	99.96	99.97	99.49	757	.0001				
Pine Level	1,790	653,884	68.92	499,988	52.70	1,119,732	2011/2019	107,616,307	.4400	97.52	.4291	99.89	99.88	100.00	502	.0005				
Pinebluff	1,421	994,805	66.24	981,737	65.37	1,599,229	2015/2019	102,411,134	.3800	99.76	.3791	99.07	98.93	100.00	3,686	.0036				
Princeton	1,223	332,297	39.02	265,163	31.14	609,459	2011/2019	74,100,572	.5400	97.52	.5266	99.76	99.73	100.00	970	.0013				
Princeville	2,183	NR	NR	NR	NR	NR	2009/2017	52,502,379	.6100	102.79	.6270	NR	NR	NR	NR	NR				
Ramseur	1,688	1,323,984	114.38	953,247	82.35	2,770,880	2014/2019	119,172,358	.6700	95.81	.6419	99.67	99.65	99.96	2,638	.0022				
Rhodhiss	1,081	439,694	64.99	377,297	55.76	816,151	2013/2017	39,321,931	.5500	99.45	.5470	95.77	95.29	100.00	9,268	.0236				
Richlands	1,780	801,702	58.37	801,529	58.36	811,415	2014/2018	153,156,281	.3800	100.00	.3800	97.97	97.80	100.00	12,135	.0079				
Robbins	1,137	NR	NR	NR	NR	NR	2015/2019	67,544,364	.6400	99.76	.6385	NR	NR	NR	NR	NR				
Rockwell	2,124	1,712,259	103.84	1,573,372	95.42	1,773,054	2015/2019	162,355,302	.4200	102.46	.4303	99.03	98.92	100.00	6,685	.0041				
Rose Hill	1,682	NR	NR	NR	NR	NR	2009/2017	64,242,301	.6900	99.48	.6864	NR	NR	NR	NR	NR				
Roseboro	1,192	1,249,321	110.12	1,213,926	107.00	1,769,604	2011/2019	82,521,500	.6900	103.74	.7158	94.39	94.01	100.00	31,372	.0380				
Rowland	1,017	200,590	23.19	200,590	23.19	291,386	2010/2018	48,550,438	.7900	99.95	.7896	90.97	89.88	100.00	35,084	.0723				
Rutherford College	1,368	926,731	137.34	926,731	137.34	1,841,591	2013/2017	113,038,921	.1000	99.45	.0995	97.92	97.77	100.00	2,339	.0021				
Saint Pauls	2,228	846,078	40.36	630,932	30.10	1,006,660	2010/2018	116,643,753	.6500	99.95	.6497	91.43	90.36	99.93	68,868	.0590				
Snow Hill	1,569	1,044,956	86.33	1,018,680	84.16	2,214,763	2013/2021	109,246,857	.3500	104.01	.3640	97.57	97.22	100.00	9,230	.0084				
Sparta	1,776	896,066	59.59	826,583	54.97	1,684,743	2015/2023	142,403,134	.3700	99.15	.3669	98.42	98.27	100.00	8,044	.0056				
Spring Hope	1,320	NR	NR	NR	NR	NR	2009/2017	79,963,774	.6300	101.83	.6415	NR	NR	NR	NR	NR				
Spruce Pine	2,224	2,724,130	100.94	2,724,130	100.94	3,375,694	2014/2018	221,227,340	.5100	100.00	.5100	95.03	94.65	100.00	52,328	.0237				
Stanfield	1,548	651,450	82.83	632,442	80.42	811,719	2013/2017	119,220,848	.3200	93.10	.2979	96.40	95.90	100.00	14,271	.0120				
Stedman	1,071	476,146	74.79	416,862	65.47	1,131,174	2009/2017	96,868,255	.3200	105.22	.3367	99.56	99.50	100.00	1,369	.0014				
Stoneville	1,053	314,984	24.55	245,739	19.16	546,855	2011/2019	74,660,414	.6700	103.53	.6937	96.37	96.01	100.00	18,135	.0243				
Surf City	2,049	2,841,854	33.17	2,645,829	30.88	16,122,163	2011/2019	1,341,036,048	.4100	99.60	.4084	98.07	98.03	100.00	106,015	.0079				
Sweepsonville	1,309	2,642,491	1,490.51	2,642,491	1,490.51	4,270,391	2009/2017	NA	NA	108.27	NA	NA	NA	NA	NA	NA				
Taylorsville	2,126	252,602	12.10	239,331	11.46	1,960,969	2015/2023	180,920,290	.3400	97.82	.3326	95.61	95.32	100.00	26,271	.0145				
Tryon	1,730	488,864	29.80	401,444	24.47	1,798,525	2009/2017	177,321,960	.5708	101.49	.5793	98.20	98.10	99.19	16,288	.0092				

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, 2016

Municipality		Pop		General Fund		Unit-Wide											
				Fund Balance Available Without Powell Bill	FBA As % GF Exp	Cash and Invest (1)	Latest Yr/ Next Yr Of Reval (2)	January 1, 2015 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2015-16 Tax Rate Adjusted	Percent Collected			2015-16 Amount Uncoll	Tax Rate Equiv	
												2015-16 All Property	Excluding Motor Vehicles	Motor Vehicles Only			
1,000-2,499 continued																	
Walnut Cove	1,392	\$745,837	84.95	\$597,897	68.10	\$1,748,162	2013/2017	\$103,581,755	.4000	98.69	.3948	97.95	97.77	100.00	\$8,520	.0082	
Weldon	1,570	NR	NR	NR	NR	NR	2015/2019	175,689,804	.7700	98.14	.7557	NR	NR	NR	NR	NR	
West Jefferson	1,334	1,719,478	69.08	1,682,171	67.58	2,827,569	2015/2019	248,701,499	.4200	100.00	.4200	98.59	98.53	100.00	14,780	.0059	
Yanceyville	2,062	1,256,690	355.49	1,067,896	302.09	2,798,068	2008/2016	105,060,593	.3300	102.43	.3380	98.34	98.25	100.00	5,703	.0054	
Youngsville	1,300	1,167,120	73.26	1,144,605	71.85	1,249,352	2012/2018	153,572,946	.6100	94.97	.5793	98.06	97.91	99.76	18,352	.0120	
Total		\$ 112,021,717		\$ 103,699,572		\$ 202,925,093		\$ 19,864,526,857							\$ 1,623,462		

Group Statistics:
1,000-2,499

Range:

Lowest	75,615	11.65	28,146	11.31	.0500	89.97	.0497	85.24	83.10	98.62
Highest	4,390,837	1,490.51	4,345,560	1,490.51	.8000	113.71	.7996	99.96	99.97	100.00
Average	1,272,974	75.46	1,178,404	69.85	.3762	98.90	.3721	97.68	97.53	99.94
Median	1,154,670	74.28	990,608	66.53						

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, 2016

Municipality		Pop		General Fund		Unit-Wide										2015-16 Amount Uncoll		Tax Rate Equiv		
				Fund Balance Available	FBA As % GF Exp	Fund Balance Available Without Powell Bill	FBA Without Powell Bill As % GF Exp	Cash and Invest (1)	Latest Yr/ Next Yr Of Reval (2)	January 1, 2015 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2015-16 Tax Rate Adjusted	Percent Collected						
														2015-16 All Property	Excluding Motor Vehicles					Motor Vehicles Only
500-999																				
Alliance	786	\$464,325	465.75	\$429,177	430.50	\$477,115	2012/2020	\$54,228,655	.0500	92.87	.0464	96.68	96.28	100.00	\$908	.0017				
Ansonville	610	NR	NR	NR	NR	NR	2010/2018	27,228,347	.4500	107.64	.4844	NR	NR	NR	NR	NR				
Arapahoe	571	NR	NR	NR	NR	NR	2012/2020	NA	NA	92.87	NA	NA	NA	NA	NA	NA				
Aulander	850	627,280	106.26	588,277	99.66	1,263,367	2012/2020	37,023,532	.7600	97.10	.7380	96.50	96.00	100.00	9,991	.0270				
Aurora	506	401,792	92.31	378,044	86.86	465,883	2010/2018	25,872,993	.5500	122.52	.6739	92.34	91.56	100.00	10,346	.0400				
Bailey	545	475,935	99.02	465,063	96.76	692,704	2009/2017	32,210,701	.6100	101.83	.6212	96.77	96.22	100.00	6,368	.0198				
Belwood	944	64,365	97.11	64,365	97.11	65,675	2008/2016	NA	NA	102.23	NA	NA	NA	NA	NA	NA				
Bogue	725	380,709	156.20	366,216	150.25	387,930	2015/2019	74,252,325	.0500	99.96	.0500	95.58	95.13	100.00	1,674	.0023				
Bolton	690	25,186	7.39	(8,550)	-2.51	126,009	2013/2021	18,621,781	.6000	97.74	.5864	85.20	81.78	100.00	16,357	.0878				
Calypso	556	536,896	192.10	482,762	172.73	1,208,535	2009/2017	17,255,042	.4700	99.48	.4676	89.92	88.27	99.16	7,808	.0453				
Candor	840	79,149	9.18	4,319	0.50	841,535	2012/2020	66,823,404	.6200	96.88	.6007	95.78	95.43	100.00	17,886	.0268				
Catawba	604	621,330	111.37	564,294	101.15	1,091,671	2015/2019	68,536,789	.4800	98.97	.4751	91.24	90.49	100.00	26,889	.0392				
Chocowinity	821	255,723	38.70	209,605	31.72	1,482,240	2010/2018	67,243,931	.4760	122.52	.5832	94.47	94.09	100.00	16,044	.0239				
Clarkton	856	NR	NR	NR	NR	NR	2015/2023	64,070,660	.6100	100.25	.6115	NR	NR	NR	NR	NR				
Cleveland	882	3,335,675	374.56	3,143,962	353.04	4,834,080	2015/2019	161,115,620	.2500	102.46	.2562	98.12	98.06	100.00	7,624	.0047				
Columbia	835	517,783	109.81	517,783	109.81	3,153,617	2009/2017	58,945,515	.4560	142.93	.6518	95.83	95.58	100.00	11,121	.0189				
Columbus	979	895,320	85.21	753,308	71.70	2,735,470	2009/2017	123,984,900	.4150	101.49	.4212	99.16	99.11	100.00	4,327	.0035				
Conway	835	450,636	73.88	435,375	71.38	1,734,623	2015/2019	53,537,330	.4400	99.06	.4359	96.08	95.72	100.00	9,097	.0170				
Cooleemee	965	513,268	100.63	329,193	64.54	520,555	2013/2017	37,054,199	.4200	101.00	.4242	93.60	92.78	100.00	10,321	.0279				
Dobbins Heights	838	NR	NR	NR	NR	NR	2008/2016	17,302,111	.5000	100.68	.5034	NR	NR	NR	NR	NR				
Dortches	983	2,602,668	1,175.28	2,602,668	1,175.28	2,711,447	2009/2017	NA	NA	NA	NA	NA	NA	NA	NA	NA				
East Bend	595	451,019	150.76	449,411	150.22	619,695	2009/2017	45,809,720	.4800	103.52	.4969	95.09	94.57	100.00	10,792	.0236				
Ellenboro	879	340,135	142.19	251,479	105.13	1,717,586	2012/2019	25,516,331	.2200	100.00	.2200	94.97	94.33	100.00	2,938	.0115				
Fair Bluff	932	241,344	31.63	241,344	31.63	532,676	2013/2021	39,991,729	.6000	97.74	.5864	95.73	95.15	100.00	10,909	.0273				
Faison	992	693,868	110.96	672,449	107.53	1,372,159	2009/2017	51,778,881	.5300	99.48	.5272	98.08	97.96	99.61	5,278	.0102				
Faith	823	482,016	87.22	316,844	57.33	928,860	2015/2019	63,118,569	.4100	102.46	.4201	99.29	99.20	100.00	1,849	.0029				
Fallston	609	624,726	799.44	437,588	559.97	891,692	2008/2016	43,049,835	.0500	102.23	.0511	97.62	97.32	100.00	544	.0013				
Garland	639	354,714	73.06	349,260	71.94	706,048	2011/2019	27,958,439	.7200	103.74	.7469	94.87	94.21	100.00	10,354	.0370				
Gibson	522	379,443	159.94	379,443	159.94	511,109	2011/2019	16,461,420	.6800	101.94	.6932	93.36	92.42	100.00	7,450	.0453				
Grantsboro	692	262,271	558.69	262,271	558.69	262,990	2012/2020	60,100,360	.0500	92.87	.0464	94.90	94.42	100.00	1,555	.0026				
Greenevers	654	385,225	190.81	261,924	129.73	534,722	2009/2017	17,479,736	.3000	99.48	.2984	69.48	64.24	100.00	15,587	.0892				
Grover	712	NR	NR	NR	NR	NR	2008/2016	35,530,209	.3900	102.23	.3987	NR	NR	NR	NR	NR				
Harmony	547	1,246,740	502.61	1,233,435	497.24	1,671,349	2015/2019	31,126,760	.1000	98.45	.0985	98.18	97.98	100.00	607	.0020				
High Shoals	699	301,051	114.25	261,724	99.33	491,003	2015/2019	24,616,606	.4100	99.54	.4081	98.06	97.81	100.00	2,138	.0087				
Hoffman	570	1,033,777	357.47	890,563	307.95	1,131,158	2008/2016	18,585,812	.2000	100.68	.2014	84.45	81.06	100.00	6,231	.0335				
Holden Beach	622	1,071,893	42.48	1,060,887	42.04	13,002,582	2015/2019	1,199,083,382	.1500	99.06	.1486	98.64	98.63	100.00	24,486	.0020				
Hot Springs	573	87,958	21.72	65,032	16.06	116,482	2012/2020	46,202,566	.5100	89.97	.4588	95.97	95.27	100.00	9,202	.0199				
Kenansville	821	NR	NR	NR	NR	NR	2009/2017	69,394,690	.4500	99.48	.4477	NR	NR	NR	NR	NR				
Kingstown	676	NR	NR	NR	NR	NR	2008/2016	22,394,293	.3500	102.23	.3578	NR	NR	NR	NR	NR				
Kittrell	517	245,497	797.12	158,465	514.53	245,859	2008/2016	8,115,964	.1000	120.00	.1200	95.24	94.38	100.00	412	.0051				
Lawndale	604	154,263	88.93	117,032	67.47	499,033	2008/2016	22,752,670	.2300	102.23	.2351	96.25	95.71	100.00	1,975	.0087				
Lewiston-Woodville	530	449,257	196.26	361,585	157.96	469,549	2012/2020	20,874,312	.6000	97.10	.5826	95.02	94.14	100.00	6,156	.0295				
Lilesville	529	268,504	53.89	199,138	39.96	483,094	2010/2018	17,488,430	.4800	107.64	.5167	97.23	96.73	100.00	2,369	.0135				
Littleton	651	458,193	101.11	352,210	77.72	946,642	2015/2019	34,095,867	.8000	98.14	.7851	96.89	96.50	100.00	8,518	.0250				
Magnolia	964	309,822	56.68	251,247	45.97	403,586	2009/2017	25,707,903	.6600	99.48	.6566	86.43	83.86	100.00	22,868	.0890				
Marshall	894	1,349,902	183.28	1,265,254	171.79	1,518,492	2012/2020	94,231,582	.4900	89.97	.4409	95.78	95.54	100.00	19,019	.0202				

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, 2016

Municipality		Pop		General Fund		Unit-Wide												
				Fund Balance Available	FBA As % GF Exp	Fund Balance Available Without Powell Bill	FBA Without Powell Bill As % GF Exp	Cash and Invest (1)	Latest Yr/ Next Yr Of Reval (2)	January 1, 2015 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2015-16 Tax Rate Adjusted	Percent Collected			2015-16 Amount Uncoll	Tax Rate Equiv
														2015-16 All Property	Excluding Motor Vehicles	Motor Vehicles Only		
500-999 continued																		
McAdenville	670	\$1,135,369	184.58	\$1,084,442	176.30	\$1,710,945	2015/2019	\$114,162,628	.3000	99.54	.2986	99.63	99.61	100.00	\$1,307	.0011		
Middlesex	800	533,816	80.03	475,569	71.30	1,056,367	2009/2017	50,347,538	.5700	101.83	.5804	96.59	96.24	100.00	9,728	.0193		
Misenheimer	672	598,690	147.11	544,013	133.68	643,361	2013/2017	12,912,878	.2200	93.10	.2048	96.82	96.43	99.46	953	.0074		
Montreat	791	1,712,309	121.39	1,521,640	107.88	2,414,133	2013/2017	234,230,406	.4100	90.00	.3690	100.00	100.00	100.00	7	.0000		
New London	616	2,619,270	832.41	2,453,475	779.72	3,278,780	2013/2017	108,926,629	.1600	93.10	.1490	99.12	99.11	99.20	1,543	.0014		
Newland	712	389,169	50.38	364,929	47.24	524,540	2014/2018	72,757,441	.4900	90.08	.4414	99.66	99.63	100.00	1,180	.0016		
Newton Grove	561	744,861	161.95	571,103	124.17	1,074,423	2011/2019	62,583,640	.3500	103.74	.3631	98.73	98.58	100.00	2,790	.0045		
North Topsail Beach	768	NR	NR	NR	NR	NR	2014/2018	808,512,833	.3932	100.00	.3932	NR	NR	NR	NR	NR		
Northwest	807	551,293	160.01	448,218	130.09	845,356	2015/2019	48,565,197	.2400	99.06	.2377	88.94	87.76	100.00	12,929	.0266		
Ocean Isle Beach	622	9,506,397	180.61	9,328,023	177.22	14,975,197	2015/2019	1,664,969,554	.1875	99.06	.1857	96.23	96.20	99.53	117,316	.0070		
Old Fort	902	1,761,174	220.79	1,723,787	216.11	2,562,511	2011/2019	105,062,711	.3200	97.56	.3122	98.79	98.74	99.94	4,062	.0039		
Oriental	906	NR	NR	NR	NR	NR	2012/2020	226,592,749	.2000	92.87	.1857	NR	NR	NR	NR	NR		
Ossipee	569	335,053	195.37	335,053	195.37	729,562	2009/2017	23,934,834	.0725	108.27	.0785	99.03	99.35	96.36	428	.0018		
Patterson Springs	620	253,168	481.36	253,168	481.36	274,533	2008/2016	NA	NA	NA	NA	NA	NA	NA	NA	NA		
Peletier	681	310,115	318.62	233,430	239.83	312,411	2015/2019	75,537,851	.0550	99.96	.0550	95.32	94.99	100.00	1,958	.0026		
Pink Hill	531	616,545	93.23	600,036	90.74	1,440,061	2009/2017	36,825,411	.5500	104.20	.5731	96.15	95.82	100.00	7,807	.0212		
Polkville	544	NR	NR	NR	NR	NR	2008/2016	27,105,940	.0500	102.23	.0511	NR	NR	NR	NR	NR		
Red Cross	754	759,976	495.27	714,820	465.84	759,976	2013/2017	52,605,695	.1600	93.10	.1490	97.68	97.34	100.00	1,895	.0036		
Rich Square	943	711,800	133.34	700,291	131.19	1,227,265	2015/2019	44,297,391	.6500	99.06	.6439	91.21	90.07	100.00	25,540	.0577		
Richfield	631	NR	NR	NR	NR	NR	2013/2017	67,497,902	.1700	93.10	.1583	NR	NR	NR	NR	NR		
Robbinsville	603	411,184	82.21	411,184	82.21	796,020	2015/2019	49,413,034	.6500	99.65	.6477	89.23	88.87	99.73	34,370	.0696		
Roper	586	(56,843)	-8.65	(69,085)	-10.52	86,986	2013/2021	17,967,868	.8200	100.00	.8200	84.59	82.48	100.00	22,381	.1246		
Rosman	599	422,605	62.86	422,567	62.86	519,401	2009/2016	21,467,598	.4100	105.11	.4310	99.81	99.81	99.81	167	.0008		
Saluda	731	595,840	62.84	580,743	61.25	855,271	2009/2017	103,814,820	.6050	101.49	.6140	98.54	98.46	100.00	9,261	.0089		
Seaboard	604	1,037	0.30	(28,953)	-8.44	389,249	2015/2019	25,076,275	.5000	99.06	.4953	85.45	82.24	100.00	19,754	.0788		
Sedalia	644	304,045	138.24	264,999	120.48	324,611	2012/2017	48,603,538	.2750	95.67	.2631	95.12	94.65	99.60	6,533	.0134		
Star	856	475,149	84.91	315,269	56.34	537,787	2012/2020	46,666,834	.6100	96.88	.5910	95.12	94.56	100.00	13,908	.0298		
Stem	539	NR	NR	NR	NR	NR	2010/2018	46,922,476	.4500	101.02	.4546	NR	NR	NR	NR	NR		
Taylortown	744	405,904	77.99	167,365	32.16	514,431	2015/2019	92,422,862	.4000	99.76	.3990	99.05	98.98	100.00	3,484	.0038		
Vanceboro	993	614,742	93.45	614,742	93.45	1,238,235	2010/2016	58,157,333	.4600	110.30	.5074	98.31	98.12	100.00	4,577	.0079		
Varnamtown	596	1,321,463	787.27	1,321,463	787.27	1,323,692	2015/2019	43,577,335	.0500	99.06	.0495	94.92	94.22	100.00	1,129	.0026		
Vass	755	547,359	86.51	532,617	84.18	563,650	2015/2019	71,180,882	.4900	99.76	.4888	99.49	99.45	100.00	1,751	.0025		
Wade	553	238,508	78.92	74,758	24.74	591,258	2009/2017	39,199,337	.2500	105.22	.2631	99.39	99.30	100.00	607	.0015		
Wagram	830	666,232	218.64	565,926	185.72	1,019,366	2011/2019	28,333,866	.6500	101.94	.6626	86.36	83.97	100.00	25,793	.0910		
Walnut Creek	846	748,300	58.07	728,236	56.51	1,313,476	2011/2019	174,740,981	.3775	100.37	.3789	99.38	99.32	100.00	4,123	.0024		
Warrenton	847	606,513	64.55	567,623	60.41	1,176,866	2009/2017	82,102,718	.6100	113.71	.6936	97.02	96.80	100.00	12,764	.0155		
Whitakers	714	419,840	75.69	368,730	66.48	709,267	2009/2017	35,224,197	.7200	101.83	.7332	91.59	90.59	100.00	19,533	.0555		
White Lake	853	1,300,201	85.12	1,243,395	81.40	2,752,794	2015/2023	285,507,301	.2400	100.25	.2406	97.86	97.75	100.00	14,479	.0051		
Whitsett	604	565,405	433.58	565,405	433.58	677,336	2012/2017	53,514,932	.1500	95.67	.1435	98.77	98.70	99.70	1,015	.0019		
Winfall	607	152,493	30.35	142,000	28.26	229,658	2008/2016	53,693,986	.4100	131.68	.5399	94.07	93.62	100.00	12,194	.0227		
Winton	734	756,488	201.41	622,106	165.63	1,687,185	2011/2019	30,332,587	.6500	126.46	.8220	83.60	81.62	100.00	41,114	.1355		
Woodland	767	695,702	227.04	593,031	193.53	1,200,298	2015/2019	22,282,398	.6450	99.06	.6389	92.61	91.55	100.00	11,584	.0520		

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, 2016

Municipality	Pop	General Fund				Unit-Wide									
		Fund Balance Available	FBA As % GF Exp	Fund Balance Available Without Powell Bill	FBA Without Powell Bill As % GF Exp	Cash and Invest (1)	Latest Yr/ Next Yr Of Reval (2)	January 1, 2015 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2015-16 Tax Rate Adjusted	Percent Collected			2015-16 Tax Rate Equiv
												2015-16 All Property	Excluding Motor Vehicles	Motor Vehicles Only	2015-16 Amount Uncoll
500-999 continued															
Total		\$ 57,170,830		\$ 52,520,564		\$ 105,185,080		\$ 8,334,406,287							\$ 777,962

Group Statistics:
500-999

Range:

Lowest	(56,843)	(8.65)	(69,085)	(10.52)		.0500	89.97	.0464	69.48	64.24	96.36
Highest	9,506,397	1,175.28	9,328,023	1,175.28		.8200	142.93	.8220	100.00	100.00	100.00
Average	752,248	132.55	691,060	132.55		.3095	99.54	.3081	96.24	95.98	99.95
Median	478,976	110.39	436,482	100.40							

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, 2016

Municipality		Pop		General Fund		Unit-Wide												
				Fund Balance Available	FBA As % GF Exp	Fund Balance Without Powell Bill	FBA As % GF Exp	Cash and Invest (1)	Latest Yr/ Next Yr Of Reval (2)	January 1, 2015 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2015-16 Tax Rate Adjusted	Percent Collected			2015-16 Amount Uncoll	Tax Rate Equiv
														2015-16 All Property	Excluding Motor Vehicles	Motor Vehicles Only		
Below 500																		
Askeville	235	NR	NR	NR	NR	NR	2012/2020	13,059,112	.1500	97.10	.1457	NR	NR	NR	NR	NR		
Atkinson	329	643,106	185.88	614,305	177.56	719,619	2011/2019	13,679,497	.3700	99.60	.3685	95.82	94.80	100.00	2,160	.0158		
Autryville	199	255,887	198.26	223,342	173.04	316,399	2011/2019	12,009,450	.5000	103.74	.5187	98.92	98.74	100.00	609	.0051		
Bakersville	469	562,954	143.96	556,293	142.26	580,854	2014/2018	34,838,096	.4100	100.00	.4100	97.30	96.73	100.00	3,685	.0106		
Bald Head Island	171	5,966,549	53.45	5,966,549	53.45	10,366,659	2015/2019	1,090,768,989	.6663	99.06	.6600	99.19	99.19	100.00	61,630	.0057		
Bath	242	66,218	24.74	66,218	24.74	213,172	2010/2018	50,930,452	.1800	122.52	.2205	98.23	98.14	100.00	1,577	.0031		
Bear Grass	73	155,932	374.61	139,521	335.19	155,932	2009/2017	5,854,234	.2700	108.20	.2921	100.00	100.00	100.00	0	.0000		
Beech Mountain	327	5,622,695	94.26	5,497,753	92.16	9,834,502	2014/2022	536,112,152	.7320	99.70	.7298	98.14	98.12	100.00	72,095	.0134		
Bethania	325	334,778	163.43	287,378	140.29	336,887	2013/2017	33,113,222	.3000	98.21	.2946	98.62	98.48	100.00	1,364	.0041		
Boardman	153	NR	NR	NR	NR	NR	2013/2021	6,827,795	.0500	97.74	.0489	NR	NR	NR	NR	NR		
Bolivia	154	708,994	2,004.56	694,881	1,964.66	709,383	2015/2019	13,208,195	.0500	99.06	.0495	95.17	94.66	100.00	324	.0025		
Bridgeton	460	410,682	84.21	378,755	77.66	701,263	2010/2016	71,116,263	.5000	110.30	.5515	96.38	96.22	100.00	12,781	.0180		
Brookford	374	616,925	204.16	611,976	202.52	676,987	2015/2019	19,075,654	.5200	98.97	.5146	93.36	92.39	100.00	6,620	.0347		
Bunn	345	307,849	84.48	285,522	78.35	1,306,649	2012/2018	23,272,223	.6900	94.97	.6553	97.08	96.73	100.00	4,751	.0204		
Cameron	314	363,673	180.42	262,480	130.22	517,007	2015/2019	17,906,698	.5750	99.76	.5736	99.40	99.35	100.00	613	.0034		
Casar	296	67,619	168.52	67,619	168.52	68,347	2008/2016	12,494,831	.0500	102.23	.0511	95.78	95.16	100.00	269	.0022		
Castalia	255	NR	NR	NR	NR	NR	2009/2017	8,590,207	.2500	101.83	.2546	NR	NR	NR	NR	NR		
Caswell Beach	442	1,101,478	113.75	1,101,478	113.75	2,961,653	2015/2019	274,666,472	.2200	99.06	.2179	99.27	99.39	92.88	4,458	.0016		
Cedar Rock	292	178,445	136.80	178,445	136.80	183,915	2013/2021	53,497,004	.1500	98.35	.1475	97.06	96.78	100.00	2,341	.0044		
Centerville	88	4,900	89.74	4,900	89.74	4,900	2012/2018	NA	NA	NA	NA	NA	NA	NA	NA	NA		
Cerro Gordo	197	162,129	178.71	71,647	78.98	245,363	2013/2021	6,787,926	.2000	97.74	.1955	93.96	92.83	100.00	892	.0131		
Chimney Rock	111	33,264	20.01	33,264	20.01	299,773	2012/2019	55,142,933	.0850	100.00	.0850	97.16	97.10	100.00	1,330	.0024		
Cofield	407	1,457,645	696.22	1,334,358	637.33	1,550,913	2011/2019	31,271,568	.4500	126.46	.5691	96.38	96.10	100.00	4,935	.0158		
Colerain	195	277,117	202.82	272,189	199.21	347,212	2012/2020	13,696,646	.4500	97.10	.4370	98.64	98.48	99.55	843	.0062		
Como	91	44,685	129.71	44,685	129.71	45,338	2011/2019	5,330,927	.3000	126.46	.3794	98.56	98.45	100.00	232	.0044		
Conetoe	280	299,359	316.54	219,995	232.62	299,359	2009/2017	11,411,995	.1900	102.79	.1953	93.34	92.46	100.00	1,342	.0118		
Cove City	390	201,064	185.53	144,571	133.40	359,826	2010/2016	18,144,218	.2500	110.30	.2758	98.00	97.57	100.00	921	.0051		
Creswell	267	360,912	271.77	277,485	208.95	505,115	2013/2021	16,585,822	.5000	100.00	.5000	90.70	89.70	100.00	7,909	.0477		
Crossnore	201	137,317	117.89	126,428	108.54	159,017	2014/2018	10,935,891	.2400	90.08	.2162	96.86	96.35	100.00	783	.0072		
Danbury	184	142,332	245.14	114,387	197.01	143,927	2013/2017	10,101,604	.2700	98.69	.2665	98.50	98.36	100.00	402	.0040		
Dillsboro	228	727,178	505.87	697,216	485.03	732,612	2008/2016	44,194,495	.2100	140.45	.2949	94.06	93.77	100.00	6,329	.0143		
Dover	387	147,392	60.79	115,328	47.56	235,697	2010/2016	17,010,338	.3000	110.30	.3309	96.96	96.47	100.00	1,539	.0090		
Dublin	351	772,139	316.83	704,408	289.04	1,105,084	2015/2023	16,367,329	.4900	100.25	.4912	95.63	94.93	100.00	3,514	.0215		
Duck	392	5,307,527	90.59	5,307,527	90.59	5,419,320	2013/2021	1,590,491,850	.2100	95.17	.1999	99.95	99.95	100.00	1,638	.0001		
Earl	266	NR	NR	NR	NR	NR	2008/2016	9,515,355	.1700	102.23	.1738	NR	NR	NR	NR	NR		
East Arcadia	478	112,134	123.94	90,957	100.54	193,994	2015/2023	13,525,040	.3600	100.25	.3609	88.33	85.87	99.13	5,263	.0389		
East Laurinburg	294	NR	NR	NR	NR	NR	2011/2019	5,065,786	.3000	101.94	.3058	NR	NR	NR	NR	NR		
Elk Park	450	260,730	106.72	257,985	105.60	395,450	2014/2018	20,897,587	.2800	90.08	.2522	94.95	94.06	100.00	2,977	.0142		
Eureka	193	83,174	91.88	15,093	16.67	86,315	2011/2019	10,271,086	.7500	100.37	.7528	97.28	96.92	100.00	1,984	.0193		
Everetts	159	136,271	241.60	135,998	241.11	168,753	2009/2017	7,070,308	.4000	108.20	.4328	90.41	88.56	100.00	2,495	.0353		
Falcon	313	218,308	140.12	207,283	133.04	351,187	2009/2017	16,038,624	.1500	105.22	.1578	98.66	98.48	100.00	326	.0020		
Falkland	96	118,261	160.34	88,003	119.31	119,186	2012/2016	4,418,419	.4500	99.28	.4468	96.46	96.16	100.00	704	.0159		
Fontana Dam	20	97,274	58.73	90,926	54.89	1,110,633	2015/2019	1,371,099	.5540	99.65	.5521	96.17	95.79	100.00	295	.0215		
Forest Hills	369	238,316	372.66	223,587	349.63	238,316	2008/2016	37,369,193	.1500	140.45	.2107	93.99	93.70	100.00	3,414	.0091		
Gatesville	313	NR	NR	NR	NR	NR	2009/2017	35,140,320	.1600	130.68	.2091	NR	NR	NR	NR	NR		
Godwin	138	23,732	26.89	15,471	17.53	95,891	2009/2017	8,309,203	.2400	105.22	.2525	98.28	97.96	100.00	343	.0041		
Goldston	280	555,675	435.96	435,420	341.62	603,813	2009/2017	24,443,450	.1900	100.19	.1904	98.43	98.25	100.00	702	.0029		
Grandfather Village	25	91,105	154.95	91,105	154.95	103,646	2014/2018	NA	NA	NA	NA	NA	NA	NA	NA	NA		

Municipal Governments in North Carolina
Cash and Investments, Property Tax Collections and Fund Balance Available for Municipalities Without Electric Systems
For the Fiscal Year Ended June 30, 2016

Municipality		Pop		General Fund		Unit-Wide										2015-16 Amount Uncoll		Tax Rate Equiv		
				Fund Balance Available	FBA As % GF Exp	Fund FBA		Cash and Invest (1)	Latest Yr/ Next Yr Of Reval (2)	January 1, 2015 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2015-16 Tax Rate Adjusted	Percent Collected						
						Balance Available Without Powell Bill	Without Powell Bill As % GF Exp							2015-16 All Property	Excluding Motor Vehicles					Motor Vehicles Only
Below 500 continued																				
Grimesland	449	\$357,792	151.34	\$309,444	130.89	\$548,182	2012/2016	\$21,951,169	.4800	99.28	.4765	98.40	98.16	100.00	\$1,696	.0077				
Halifax	231	146,444	75.55	121,587	62.72	264,305	2015/2019	11,773,153	.6600	98.14	.6477	99.22	99.09	100.00	601	.0051				
Harrells	204	157,802	130.16	129,034	106.43	174,707	2011/2019	12,957,712	.1900	103.74	.1971	94.26	93.41	100.00	1,409	.0109				
Harrellsville	105	116,522	240.65	97,825	202.03	169,650	2011/2019	6,163,501	.3500	126.46	.4426	97.37	97.06	100.00	564	.0092				
Hassell	84	92,812	305.54	48,094	158.33	92,812	2009/2017	2,566,661	.2500	108.20	.2705	85.93	82.24	100.00	865	.0337				
Hayesville	338	452,887	157.88	328,417	114.49	538,057	2010/2018	36,898,336	.2650	140.00	.3710	92.90	92.55	100.00	6,937	.0188				
Indian Beach	121	993,792	62.83	993,792	62.83	2,333,512	2015/2019	403,424,717	.1950	99.96	.1949	98.84	98.83	100.00	9,164	.0023				
Jackson	487	448,063	141.96	337,581	106.96	688,884	2015/2019	32,578,454	.5950	99.06	.5894	96.01	95.46	100.00	6,881	.0211				
Jamesville	479	448,187	185.16	333,727	137.87	662,213	2009/2017	19,600,847	.7000	108.20	.7574	92.43	91.41	98.99	10,514	.0536				
Kelford	237	184,634	221.31	154,960	185.74	196,059	2012/2020	6,479,341	.3600	97.10	.3496	93.16	91.83	100.00	1,590	.0245				
Lake Santeetlah	43	84,251	27.59	72,204	23.64	205,992	2015/2019	83,765,351	.1850	99.65	.1844	98.00	97.98	100.00	3,089	.0037				
Lansing	155	145,122	29.27	141,775	28.60	316,802	2015/2019	7,888,659	.3500	100.00	.3500	91.83	90.79	100.00	2,244	.0284				
Lasker	121	56,894	113.24	46,434	92.42	57,725	2015/2019	4,307,840	.2500	99.06	.2477	93.37	92.10	100.00	722	.0168				
Lattimore	459	304,845	311.58	180,404	184.39	305,520	2008/2016	16,848,419	.2200	102.23	.2249	98.09	97.86	100.00	712	.0042				
Leggett	59	97,607	450.53	97,607	450.53	98,137	2009/2017	3,825,301	.2500	102.79	.2570	98.93	98.83	100.00	102	.0027				
Linden	127	76,217	17.41	54,067	12.35	881,474	2009/2017	9,538,654	.2500	105.22	.2631	96.73	96.12	100.00	778	.0082				
Love Valley	120	89,204	103.21	89,204	103.21	91,109	2015/2019	10,056,590	.2500	98.45	.2461	86.01	84.86	100.00	3,486	.0347				
Lumber Bridge	93	340,244	537.97	317,478	501.97	343,499	2010/2018	7,243,209	.3500	99.95	.3498	95.48	94.67	100.00	1,169	.0161				
Macon	117	112,924	268.18	100,289	238.17	120,927	2009/2017	5,329,507	.3000	113.71	.3411	99.93	99.94	99.91	10	.0002				
Marietta	176	98,675	307.18	98,675	307.18	98,675	2010/2018	NA	NA	99.95	NA	NA	NA	NA	NA	NA				
McDonald	111	150,082	527.20	128,875	452.70	150,082	2010/2018	3,741,342	.0500	99.95	.0500	93.03	92.11	100.00	126	.0034				
McFarlan	117	177,575	713.87	156,637	629.70	177,575	2010/2018	3,164,482	.2900	107.64	.3122	94.23	93.38	100.00	537	.0170				
Mesic	215	93,152	171.18	78,081	143.49	94,568	2012/2020	17,017,247	.2300	92.87	.2136	87.79	84.71	100.00	5,685	.0334				
Micro	456	104,808	40.54	65,878	25.48	211,173	2011/2019	20,290,908	.5500	97.52	.5364	99.75	99.71	100.00	285	.0014				
Middleburg	134	55,034	142.26	32,650	84.40	55,371	2008/2016	5,783,959	.4500	120.00	.5400	94.69	93.94	100.00	1,367	.0236				
Milton	172	56,880	125.29	56,880	125.29	77,392	2008/2016	11,684,069	.3500	102.43	.3585	97.64	97.47	100.00	964	.0083				
Minnesott Beach	470	779,021	727.66	779,021	727.66	779,141	2012/2020	102,223,898	.1300	92.87	.1207	98.40	98.31	100.00	2,118	.0021				
Momeyer	216	220,421	365.91	220,421	365.91	223,798	2009/2017	11,876,875	.1300	101.83	.1324	99.19	99.03	100.00	120	.0010				
Mooresboro	316	201,085	284.34	201,085	284.34	202,385	2008/2016	NA	NA	NA	NA	NA	NA	NA	NA	NA				
Morven	484	NR	NR	NR	NR	NR	2010/2018	15,365,239	.4400	107.64	.4736	NR	NR	NR	NR	NR				
Norman	137	76,956	229.79	76,956	229.79	77,106	2008/2016	NA	NA	NA	NA	NA	NA	NA	NA	NA				
Orrum	92	63,377	363.63	63,377	363.63	63,377	2010/2018	NA	NA	NA	NA	NA	NA	NA	NA	NA				
Pantego	176	482,902	546.36	448,295	507.21	482,902	2010/2018	19,368,038	.1600	122.52	.1960	99.14	99.04	100.00	247	.0013				
Parkton	436	450,657	159.08	407,855	143.97	513,411	2010/2018	26,042,895	.5000	99.95	.4998	94.17	93.39	100.00	7,649	.0294				
Parmeles	273	125,041	159.33	103,483	131.86	189,484	2009/2017	9,366,087	.6800	108.20	.7358	76.71	72.53	100.00	11,987	.1280				
Peachland	417	520,303	260.39	438,161	219.28	637,540	2010/2018	17,753,297	.3000	107.64	.3229	93.77	92.81	100.00	3,318	.0187				
Pollocksville	336	163,069	114.86	138,602	97.63	282,877	2014/2022	19,391,126	.3800	92.87	.3529	96.59	96.14	100.00	2,504	.0129				
Powellsville	261	NR	NR	NR	NR	NR	2012/2020	7,748,901	.2400	97.10	.2330	NR	NR	NR	NR	NR				
Proctorville	115	352,807	1,050.52	332,545	990.19	359,560	2010/2018	4,899,363	.2000	99.95	.1999	92.72	91.14	100.00	734	.0150				
Raynham	95	37,882	138.31	32,902	120.12	40,232	2010/2018	2,497,076	.1000	99.95	.1000	91.68	90.93	100.00	192	.0077				
Rennert	389	448,735	647.25	435,355	627.95	450,224	2010/2018	11,356,088	.1000	99.95	.1000	90.50	89.50	100.00	885	.0078				
Ronda	414	229,421	88.41	149,085	57.45	322,370	2013/2019	15,314,502	.4000	94.99	.3800	95.71	95.51	100.00	2,868	.0187				
Roxobel	225	321,434	218.40	220,655	149.93	640,837	2012/2020	10,038,921	.2500	97.10	.2428	95.58	94.83	100.00	1,109	.0110				
Ruth	448	668,670	466.52	650,786	454.04	693,297	2012/2019	28,891,319	.2800	100.00	.2800	96.44	96.21	100.00	2,989	.0103				
Saint Helena	420	487,074	374.92	378,664	291.48	492,228	2011/2019	33,970,770	.0500	99.60	.0498	97.42	97.14	99.73	439	.0013				
Salemburg	436	464,968	153.00	391,013	128.66	1,381,227	2011/2019	30,419,658	.3000	103.74	.3112	99.10	98.97	100.00	826	.0027				
Sandy Creek	281	371,175	397.65	351,778	376.87	374,893	2015/2019	15,175,559	.3000	99.06	.2972	90.68	89.50	98.72	4,229	.0279				
Sandyfield	455	341,524	171.54	245,482	123.30	390,838	2013/2021	15,035,524	.3500	97.74	.3421	91.88	90.36	99.51	4,555	.0303				
Saratoga	409	586,514	206.77	519,989	183.32	1,002,267	2008/2016	23,354,756	.5800	108.86	.6314	97.60	97.32	100.00	3,313	.0142				

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, 2016

Municipality		Pop		General Fund		Unit-Wide												
				Fund Balance Available	FBA As %	Fund Balance Without Powell Bill	FBA As %	Cash and Invest (1)	Latest Yr/ Next Yr Of Reval (2)	January 1, 2015 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2015-16 Tax Rate Adjusted	Percent Collected			2015-16 Amount Uncoll	Tax Rate Equiv
														2015-16 All Property	Excluding Motor Vehicles	Motor Vehicles Only		
Below 500 continued																		
Seagrove	227	NR	NR	NR	NR	NR	2014/2019	37,062,240	.4000	95.81	.3832	NR	NR	NR	NR	NR		
Seven Devils	208	959,570	66.02	959,570	66.02	1,236,458	2014/2022	161,188,271	.5100	99.70	.5085	97.92	97.87	100.00	17,024	.0106		
Seven Springs	114	125,897	200.41	89,160	141.93	560,584	2011/2019	4,496,404	.5400	100.37	.5420	94.85	93.93	100.00	1,240	.0276		
Severn	270	910,421	278.28	868,810	265.56	1,377,077	2015/2019	61,442,900	.3900	99.06	.3863	98.43	98.32	100.00	3,776	.0061		
Simpson	414	121,417	46.25	104,173	39.68	128,556	2012/2016	22,079,445	.4500	99.28	.4468	96.11	95.56	100.00	3,831	.0174		
Sims	305	NR	NR	NR	NR	NR	2008/2016	17,758,710	.4700	108.86	.5116	NR	NR	NR	NR	NR		
Speed	80	31,218	91.16	20,789	60.70	32,434	2009/2017	3,782,772	.3800	102.79	.3906	84.53	82.43	100.00	2,299	.0608		
Staley	403	530,956	351.72	485,498	321.60	606,881	2014/2019	18,696,967	.1250	95.81	.1198	98.88	98.72	100.00	263	.0014		
Stonewall	279	320,135	612.97	215,277	412.19	320,911	2012/2020	20,463,356	.1500	92.87	.1393	94.44	93.73	100.00	1,553	.0076		
Stovall	421	178,088	68.55	166,760	64.19	558,666	2010/2018	16,761,705	.4900	101.02	.4950	96.81	96.23	100.00	2,680	.0160		
Sugar Mountain	197	1,002,644	60.91	1,002,644	60.91	1,193,092	2014/2018	280,505,797	.4600	90.08	.4144	98.83	98.81	100.00	14,695	.0052		
Tar Heel	122	NR	NR	NR	NR	NR	2015/2023	6,397,389	.3600	100.25	.3609	NR	NR	NR	NR	NR		
Teachey	385	444,590	215.07	331,210	160.22	544,750	2009/2017	23,351,377	.4500	99.48	.4477	88.80	87.48	100.00	11,910	.0510		
Topsail Beach	401	2,522,615	77.04	2,514,654	76.80	5,974,242	2011/2019	628,306,558	.2925	99.60	.2913	99.46	99.46	100.00	9,875	.0016		
Trenton	317	479,197	574.54	432,579	518.65	862,598	2014/2022	16,662,379	.3800	92.87	.3529	96.33	95.33	100.00	2,330	.0140		
Turkey	307	70,561	56.95	62,373	50.34	121,278	2011/2019	10,398,811	.2700	103.74	.2801	97.89	97.56	100.00	542	.0052		
Vandemere	250	256,608	46.73	160,290	29.19	257,061	2012/2020	21,038,332	.2300	92.87	.2136	92.73	92.25	100.00	3,575	.0170		
Waco	321	192,696	277.05	31,424	45.18	195,243	2008/2016	13,562,720	.2000	102.23	.2045	97.11	96.76	100.00	776	.0057		
Washington Park	444	336,125	125.89	228,721	85.66	339,337	2010/2018	53,142,474	.2900	122.52	.3553	99.97	99.97	100.00	49	.0001		
Watha	214	162,119	317.93	123,704	242.59	162,119	2011/2019	9,101,733	.0500	99.60	.0498	96.20	95.51	100.00	143	.0016		
Webster	369	141,586	199.44	141,586	199.44	142,716	2008/2016	58,765,957	.0500	140.45	.0702	98.27	98.17	100.00	513	.0009		
Total		\$ 50,995,652		\$ 47,149,062		\$ 77,738,267		\$ 7,001,865,175							\$ 415,042			

Group Statistics:
Below 500

Range:																	
Lowest		4,900	17.41	4,900	12.35				.0500	90.08	.0489	76.71	72.53	92.88			
Highest		5,966,549	2004.56	5,966,549	1964.66				.7500	140.45	.7574	100.00	100.00	100.00			
Average		476,595	108.88	440,645	100.67				.3708	99.42	.3687	98.39	98.35	99.82			
Median		220,421	171.18	180,404	137.87												

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, 2016

		General Fund				Unit-Wide										
		Fund Balance Available Without Powell Bill GF Exp		FBA Without Powell Bill GF Exp												
										Percent Collected						
Fund Balance Available	FBA As % GF Exp	Fund Balance Available Without Powell Bill	FBA Without Powell Bill GF Exp	Cash and Invest (1)	Latest Yr/ Next Yr Of Reval (2)	January 1, 2015 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2015-16 Tax Rate Adjusted	2015-16 All Property	Excluding Motor Vehicles	Motor Vehicles Only	2015-16 Amount Uncoll	Tax Rate Equiv		
Municipality	Pop															

**Statewide without
Electric Systems**

\$ 6,914,597,009 \$ 479,992,112,596 \$ 18,610,005

Range:

Lowest	(56,843)	(8.65)	(69,085)	(10.52)		.0165	89.80	.0165	69.48	64.24	90.98
Highest	211,832,747	2004.56	211,832,747	1964.66		.8200	142.93	.9611	100.00	100.00	100.00
Average	4,005,700	47.88	3,818,428	45.64		.4504	96.90	.4365	99.13	99.10	99.48
Median	1,025,485	88.58	937,010	81.33							

Statewide all Units

Range:

\$ 8,893,516,615 \$ 595,719,523,738 \$ 26,244,225

Lowest	(56,843)	(8.65)	(69,085)	(10.52)		.0165	89.80	.0165	69.48	64.24	86.68
Highest	211,832,747	2004.56	211,832,747	1964.66		.8380	142.93	.9611	100.00	100.00	100.00
Average	4,484,154	46.71	4,267,209	44.45		.4560	97.32	.4438	99.02	98.98	99.59
Median	1,157,981	83.16	1,020,788	71.77							

Explanation of Column Headings:

- (1) Amounts are net of unexpended debt proceeds and interest earned thereon and Fiduciary Funds.
- (2) Last year in which all real property was appraised; revaluation was effective on January 1 of that year. Counties are required to revalue property at a minimum of every eight years. The year shown for next scheduled general revaluation is the year reported by the county in July, 2015.
- (3) Assessed valuation is based on real property values that were determined as of January 1 in the year of revaluation. This number is adjusted annually for discoveries, abatements, improvements, and any other changes that materially affect real property values. Assessed valuation also includes personal property, which is valued annually on a calendar year basis and titled motor vehicles which are valued as of January 1 preceding the date a new vehicle registration is applied for or a current vehicle registration is renewed.
- (4) "NA" in the assessed valuation, tax rate and tax rate percentage columns indicates the municipality did not levy an ad valorem tax.

"NR" indicates audited financial statements not received