



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

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**Memorandum #2014-14 \*\*REVISED\*\***

**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, 2013**

**DATE: March 31, 2014 (original issue date), February 2, 2015 (revised)**

This publication provides comparative cash and investment, fund balance available, and tax levy information of municipal governments for the fiscal year ended June 30, 2013. As in the past, we have added the county assessment-to-sales ratios and have calculated effective tax rates for each municipality. (Note: the effective tax rate is calculated by multiplying the unit-wide tax rate by the assessment-to-sales ratio.) Providing the effective tax rates should result in a better comparison of tax rates between municipalities, given those municipalities are at different points on their revaluation cycles. The average tax rates are calculated on a dollar-weighted basis. In addition, the dollar-weighted average unit-wide effective tax rates for the last five fiscal years are presented. The statistics provide a range of highest and lowest items within a grouping and the mathematical average. Tax collection percentages and average tax collection percentages are presented for all property, all property other than motor vehicles, and motor vehicles only.

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

Municipal officials are encouraged to compare their own performances to similar municipalities and to statewide averages. Such comparisons may identify opportunities for improvement or may indicate improved performances from previous fiscal years. For those municipalities with below average tax collection percentages, collection procedures should be reviewed to determine if more effective means of collection are available. An improvement in tax collection percentages provides numerous benefits to municipalities. It provides more revenues to finance programs, generates additional funds for the investment program, and allows the property tax rate to be lower than it otherwise would have to be. 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 available on our website at [www.nctreasurer.com](http://www.nctreasurer.com); select “Divisions,” “Local Fiscal Management” and “Policies Manual”. Please contact Tashara Ware, (919) 807-2381, if you need to order a hard copy of this section. Also, the Institute 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.

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

**Average Tax Collection Percentages**

<u>Population Grouping</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
<b>Statewide - All Units</b>	<b>97.42%</b>	<b>97.46%</b>	<b>97.63%</b>	<b>97.48%</b>	<b>97.52%</b>
Units With Electrical Systems					
All with electric	<b>96.70</b>	<b>96.89</b>	<b>97.21</b>	<b>96.95</b>	<b>96.85</b>
50,000 and Above	96.97	97.14	96.72	97.17	97.12
10,000 to 49,999	96.55	96.74	97.75	96.91	96.75
2,500 to 9,999	95.76	96.22	95.79	96.18	95.99
1,000 to 2,499	92.97	91.44	92.63	93.02	92.06
500 to 999	96.92	97.14	97.64	97.26	97.44
499 and Below	91.77	93.04	92.37	93.46	91.68
Units Without Electrical Systems					
All without electric	<b>97.62</b>	<b>97.62</b>	<b>97.74</b>	<b>97.62</b>	<b>97.70</b>
50,000 and Above	98.16	98.17	98.25	98.00	98.04
10,000 to 49,999	97.10	96.95	97.03	97.24	97.41
2,500 to 9,999	96.99	96.67	97.07	96.79	96.93
1,000 to 2,499	95.54	95.47	96.69	96.40	96.16
500 to 999	94.66	95.69	95.46	94.93	95.10
499 and Below	92.59	95.74	97.41	96.70	97.56

For municipalities, the average statewide tax collection percentage increased slightly in 2012-13 and remained high at 97.52%. The high tax collection percentages over the last five fiscal years are a good indicator of the quality of municipal financial management; however in some individual cases there is still room for improvement.

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

**Average 2012-2013 Tax Collection Percentages**

<u>Population Grouping</u>	<u>Excluding Motor Vehicles</u>	<u>Motor Vehicles</u>
<b>Statewide - All Units</b>	<b>98.41%</b>	<b>85.49%</b>
<b>Units With Electrical Systems</b>		
<b>All with electric</b>	<b>97.90</b>	<b>84.35</b>
50,000 and Above	98.33	83.86
10,000 to 49,999	97.62	85.43
2,500 to 9,999	96.94	82.67
1,000 to 2,499	92.98	83.24
500 to 999	97.93	81.19
499 and Below	93.11	82.31
<b>Units Without Electrical Systems</b>		
<b>All without electric</b>	<b>98.54</b>	<b>85.85</b>
50,000 and Above	98.88	86.20
10,000 to 49,999	98.29	86.44
2,500 to 9,999	97.82	83.92
1,000 to 2,499	96.93	83.05
500 to 999	95.99	80.21
499 and Below	98.03	81.45

For the 2012-2013 fiscal year we continue to report collection rates for motor vehicles and property other than motor vehicles separately. These figures are included in the report because the methods of billing and collecting taxes differ between motor vehicles and other classes of property. The same trend noted for all property is noted for all property other than motor vehicles. Tax collection percentages for municipalities vary according to population, with the largest municipalities having the highest tax collection percentages with exception to the smallest municipalities without electric systems. This trend is generally true for motor vehicle taxes, but the trend is not as strong. A strong correlation between population and motor vehicle tax collection rates was noted among counties.

For the 2012-2013 fiscal year collections for titled vehicles are collected under the staggered system. Taxes are due upon a titled vehicle on the first day of the fourth month after the vehicle is registered. Therefore, taxes levied on vehicles registered during April, May and June of a fiscal year are not due until the subsequent fiscal year. These taxes should not be included in the current year's levy or in calculating the percentage of that levy collected for financial reporting purposes.

In the past, tax collectors from those municipalities and counties that had the higher collection percentages for motor vehicles have indicated that they send out multiple late notices for vehicle taxes. Some of those local governments also aggressively attached the assets and garnished the wages of delinquent taxpayers. Units that rely solely upon the block upon subsequent year registrations placed with the Division of Motor Vehicles should eventually collect a high percentage of motor vehicle taxes, but their current year collection percentages of motor vehicle taxes will probably be lower.

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

The report on the next page 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>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
<b>Statewide – All Units</b>	<b>\$0.4262</b>	<b>\$0.4090</b>	<b>\$0.4122</b>	<b>\$0.4173</b>	<b>\$0.4250</b>
 <b>Units With Electrical Systems</b>					
<b>All with electric</b>	<b>0.4728</b>	<b>0.4612</b>	<b>0.4603</b>	<b>0.4586</b>	<b>0.4698</b>
50,000 and Above	0.5294	0.5062	0.5058	0.5109	0.5014
10,000 to 49,999	0.4411	0.4364	0.4410	0.4324	0.4626
2,500 to 9,999	0.3781	0.3733	0.3914	0.3999	0.4014
1,000 to 2,499	0.4949	0.4873	0.4594	0.4618	0.4718
500 to 999	0.1664	0.1664	0.1558	0.1571	0.1572
499 and Below	0.4597	0.4404	0.4683	0.4664	0.4615
 <b>Units Without Electrical Systems</b>					
<b>All without</b>	<b>0.4113</b>	<b>0.3969</b>	<b>0.4011</b>	<b>0.4076</b>	<b>0.4145</b>
50,000 and Above	0.4782	0.4525	0.4555	0.4498	0.4569
10,000 to 49,999	0.4637	0.4256	0.4199	0.4182	0.4255
2,500 to 9,999	0.2669	0.2552	0.2778	0.2894	0.2906
1,000 to 2,499	0.2860	0.2970	0.2749	0.2899	0.3371
500 to 999	0.1929	0.1922	0.2132	0.2678	0.2663
499 and Below	0.2676	0.3115	0.2606	0.3110	0.3139

The table on the next page 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>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
<b>Statewide – All Units</b>	<b>\$0.3870</b>	<b>\$0.4021</b>	<b>\$0.4183</b>	<b>\$0.3999</b>	<b>\$0.4085</b>
<b>Units With Electrical Systems</b>					
<b>All with</b>	<b>0.4272</b>	<b>0.4532</b>	<b>0.4677</b>	<b>0.4441</b>	<b>0.4844</b>
50,000 and	0.4855	0.5034	0.5170	0.5083	0.5037
10,000 to 49,999	0.3911	0.4230	0.4468	0.4092	0.4916
2,500 to 9,999	0.3425	0.3585	0.3841	0.3961	0.4054
1,000 to 2,499	0.4184	0.4748	0.4691	0.4209	0.5062
500 to 999	0.1595	0.1799	0.1750	0.1315	0.1876
499 and Below	0.3778	0.4258	0.4534	0.4714	0.4561
<b>Units Without Electrical Systems</b>					
<b>All without</b>	<b>0.3778</b>	<b>0.3903</b>	<b>0.4068</b>	<b>0.3897</b>	<b>0.4322</b>
50,000 and	0.4373	0.4378	0.4621	0.4327	0.4737
10,000 to 49,999	0.4007	0.4191	0.4263	0.3994	0.4441
2,500 to 9,999	0.2486	0.2633	0.2838	0.2692	0.3092
1,000 to 2,499	0.2589	0.2901	0.2771	0.2817	0.3490
500 to 999	0.1671	0.1950	0.2050	0.2622	0.2713
499 and Below	0.2430	0.3144	0.2656	0.2845	0.3404

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

“Fund balance available” is the statutory concept that describes the amount of funds local governments legally have available at the end of a fiscal year to be appropriated in the coming fiscal year. 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. The **minimum** level of fund

balance available for appropriation that should be on hand to enable the unit to meet current obligations and to prevent the unit from experiencing cash flow difficulties is 8% of the General Fund's expenditures in the year for which fund balance available is being calculated.

Many units find that they need a higher percentage to maintain adequate cash flow. Tax levying units in North Carolina have historically maintained fund balance available levels well above the 8% minimum as a cushion against unexpected expenditures, emergencies or declines in revenues. Bond rating agencies reinforce the notion that fund balance should be above 8% and that higher levels are required for sound financial management. The higher balance is often necessary because the available fund balance many times includes restricted amounts, such as Powell Bill funds that are restricted for transportation expenditures, and funds set aside for debt service.

Using the 8% fund balance metric as a target, rather than an absolute minimum, may have devastating effects on the fiscal health of North Carolina local governments. Across the state, the average fund balance amounts maintained by units of government have been consistent throughout the recent economic downturn. Municipalities have made sacrifices including furloughs, layoffs, and cuts in services in response to declining revenues. Their leaders recognize the importance of maintaining their good fiscal health through minimal use of fund balance available to provide for operating funds. While municipal fund balance available percentages vary more broadly than do those of our counties, we believe that maintaining the current levels is an important step in protecting municipal fiscal health in North Carolina.

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

The chart on the next page shows the average percentage of fund balance available for appropriation for similarly grouped counties and cities for the fiscal year ended June 30, 2013. 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, 2013**

<b>Municipalities by Size</b>	<b>Average 2012-2013 Fund Balance Available</b>	<b>Average FBA As a Percentage of Average Expenditures</b>
<b>Statewide – All Municipalities</b>	<b>\$3,547,516</b>	<b>42.78%</b>
<b>Units With Electrical Systems</b>		
<b>All</b>	<b>6,142,970</b>	<b>38.76</b>
50,000 or more	26,106,829	34.56
10,000 to 49,999	7,806,057	39.74
2,500 to 9,999	2,739,619	51.49
1,000 to 2,499	897,988	62.07
500 to 999	832,702	54.66
Under 500	292,064	124.27
<b>Units Without Electrical Systems</b>		
<b>All</b>	<b>3,171,922</b>	<b>44.06</b>
50,000 or more	54,061,028	30.41
10,000 to 49,999	8,105,796	49.97
2,500 to 9,999	2,662,523	71.30
1,000 to 2,499	1,081,076	76.19
500 to 999	704,218	120.47
Under 500	387,574	105.10

\*As of March 7, 2014, we have not received a 2013 audit report from 23 municipalities, therefore the fund balance available, cash and investments, investment earnings, uncollected property taxes figures and tax collection percentage for these counties are not included. Beginning with year ending June 30, 2013, fiduciary funds are not included the cash and investments figures.

The data presented in this report was gathered from various sources. The financial data, including fund balance and cash and investment income, was obtained from the audit review process. The assessed valuation, tax rate, and last year of revaluation for each municipality were compiled from data obtained from the Department of Revenue. The NC Department of Revenue calculates the assessment-to-sales ratios annually for each county. This ratio is based on a sample of selected real estate transactions within a municipality and equals the assessed valuation divided by the actual sales price. The ratio of the dominant county of the municipality is used as the municipality's ratio. The municipality populations were provided by the Office of State Budget and Management and are estimates as of July 1, 2012 adjusted for end-of-the-year boundary changes. The tax rate equivalents and effective tax rates were calculated by the staff of the Department of State Treasurer. All data included in this report are the most recently available information. If you have any questions concerning this memorandum, please contact Sharon Edmundson at (919) 807-2380 or via email at [Sharon.edmundson@nctreasurer.com](mailto:Sharon.edmundson@nctreasurer.com).



Municipal Governments in North Carolina  
Cash and Investments, Property Tax Collections and Fund Balance Available for Municipalities With Electric Systems  
For the Fiscal Year Ended June 30, 2013

		General Fund		Unit-Wide												
Municipality	Pop	Fund Balance Available	FBA As % Percent GF Exp	Cash and Invest (1)	Invest Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2012 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2012-13 Tax Rate Adjusted	Percent Collected			2012-13 Amount Uncoll	Tax Rate Equiv
												2012-13 All Property	Excluding Motor Vehicles	Motor Vehicles Only		
<b>50,000 and Above</b>																
Concord	81,350	\$43,381,692	60.04	\$199,386,298	\$1,783,674	.0196	2012/2016	\$9,077,855,154	.4800	97.84	.4696	97.33	97.96	88.93	\$1,163,793	.0128
Fayetteville	209,080	35,730,094	24.83	324,626,182	2,379,572	.0177	2009/2017	13,437,477,980	.4560	100.15	.4567	97.53	99.25	80.49	1,525,890	.0114
Gastonia	72,507	13,855,114	25.16	56,309,628	757,005	.0145	2007/2013	5,228,962,017	.5300	110.02	.5831	96.87	98.10	82.87	871,250	.0167
Greenville	86,142	22,935,605	32.12	137,411,436	296,878	.0052	2012/2016	5,704,514,787	.5200	99.86	.5193	97.30	99.01	82.97	809,946	.0142
High Point	106,393	20,569,836	19.14	182,423,446	155,091	.0017	2012/2020	8,951,699,640	.6750	99.56	.6720	97.02	98.01	86.13	1,796,700	.0201
Huntersville	50,141	28,244,736	103.67	41,679,494	21,014	.0003	2011/2019	6,006,167,685	.2825	100.15	.2829	98.47	99.11	90.99	268,779	.0045
Rocky Mount	56,650	18,030,726	35.07	68,127,265	995,034	.0252	2009/2017	3,950,387,613	.5800	99.37	.5763	94.87	96.30	76.09	1,162,135	.0294
Total		<u>\$ 182,747,803</u>		<u>\$ 1,009,963,749</u>	<u>\$ 6,388,268</u>			<u>\$ 52,357,064,876</u>							<u>\$ 7,598,493</u>	

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

Range:																
Lowest		13,855,114	19.14			.0003			.2825	97.84	.2829	94.87	96.30	76.09		
Highest		43,381,692	103.67			.0252			.6750	110.02	.6720	98.47	99.25	90.99		
Average		26,106,829	34.56			.0122			.5014	100.45	.5037	97.12	98.33	83.86		

Municipal Governments in North Carolina  
Cash and Investments, Property Tax Collections and Fund Balance Available for Municipalities With Electric Systems  
For the Fiscal Year Ended June 30, 2013

Municipality	Pop	General Fund		Unit-Wide												
		Fund Balance Available	FBA As % Percent GF Exp	Cash and Invest (1)	Invest Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2012 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2012-13 Tax Rate Adjusted	Percent Collected			2012-13 Amount Uncoll	Tax Rate Equiv
												2012-13 All Property	Excluding Motor Vehicles	Motor Vehicles Only		
<b>10,000-49,999</b>																
Albemarle	15,869	\$4,037,419	28.87	\$16,367,402	\$28,129	.0028	2005/2013	\$1,015,623,652	.5600	94.56	.5295	93.51	94.32	86.47	\$377,162	.0371
Apex	39,765	16,075,321	48.75	80,462,377	168,225	.0037	2008/2016	4,581,587,301	.3900	110.10	.4294	99.22	99.82	91.66	138,932	.0030
Clayton	16,529	7,409,974	43.00	17,742,640	33,566	.0022	2011/2019	1,545,067,418	.5250	101.88	.5349	98.88	99.70	89.42	90,810	.0059
Cornelius	26,433	10,014,908	51.43	16,386,371	43,111	.0009	2011/2019	4,894,636,200	.2400	100.15	.2404	98.29	98.93	90.93	206,112	.0042
Elizabeth City	18,449	3,859,848	22.02	16,536,938	16,207	.0012	2006/2014	1,380,357,769	.4950	107.48	.5320	94.14	95.29	77.17	402,048	.0291
Kings Mountain	10,577	2,365,810	21.95	7,842,774	29,345	.0040	2008/2014	727,329,666	.4000	102.45	.4098	97.06	98.05	85.01	91,533	.0126
Kinston	21,471	5,797,539	32.06	18,432,292	49,500	.0035	2009/2017	1,421,831,609	.6600	108.35	.7151	94.72	96.28	77.31	503,641	.0354
Laurinburg	15,830	2,998,473	41.10	5,999,779	24,479	.0029	2011/2019	830,074,291	.4000	108.96	.4358	92.30	94.17	71.70	245,383	.0296
Lexington	18,628	7,069,666	37.49	31,294,265	76,767	.0052	2007/2015	1,482,635,380	.6000	106.75	.6405	93.99	94.79	79.12	540,519	.0365
Lincolnton	10,487	3,966,577	40.06	14,461,062	8,918	.0011	2011/2019	848,374,073	.5600	104.40	.5846	97.12	98.16	84.23	137,049	.0162
Lumberton	21,488	3,557,719	17.27	12,414,871	39,834	.0027	2010/2018	1,470,364,606	.6300	98.00	.6174	90.82	92.13	76.81	861,503	.0586
Monroe	33,201	17,477,019	55.90	108,157,944	2,520,246	.0727	2008/2015	3,467,307,924	.5550	119.78	.6648	97.42	98.05	87.97	498,130	.0144
Morganton	16,743	10,494,903	60.12	29,698,290	78,705	.0048	2007/2013	1,651,523,026	.4800	114.85	.5513	98.34	99.03	86.76	133,568	.0081
New Bern	29,926	7,635,854	25.81	37,358,159	30,436	.0010	2010/2016	3,197,106,582	.4100	106.79	.4378	97.62	98.25	88.81	312,608	.0098
Newton	12,961	4,426,109	38.27	10,516,622	17,494	.0016	2011/2015	1,082,188,950	.4800	100.51	.4824	94.76	96.02	76.10	273,794	.0253
Shelby	20,151	4,853,477	27.63	28,497,746	172,566	.0109	2008/2014	1,586,697,494	.4350	102.45	.4457	96.48	97.27	85.82	273,273	.0172
Smithfield	10,988	2,559,936	22.65	14,074,294	15,396	.0015	2011/2019	1,026,189,902	.5700	101.88	.5807	99.00	99.65	90.17	58,278	.0057
Statesville	24,710	21,597,832	84.74	66,350,476	380,985	.0130	2011/2015	2,931,200,480	.4100	103.01	.4223	96.23	96.93	83.42	453,691	.0155
Tarboro	11,255	4,278,636	54.33	9,836,752	41,979	.0053	2009/2017	793,308,862	.4100	102.73	.4212	95.01	96.55	79.42	179,191	.0226
Wake Forest	31,785	9,154,125	29.85	18,682,042	222,521	.0057	2008/2016	3,915,664,198	.5100	110.10	.5615	99.03	99.70	90.35	194,342	.0050
Wilson	49,437	14,296,059	33.26	100,606,795	1,002,398	.0250	2008/2016	4,009,568,180	.5150	107.64	.5543	96.59	97.67	84.07	705,139	.0176
<b>Total</b>		<b>\$ 163,927,204</b>		<b>\$ 661,719,891</b>	<b>\$ 5,000,807</b>			<b>\$ 43,858,637,563</b>							<b>\$ 6,676,706</b>	

**Group Statistics:**  
**10,000-49,999**

Range:																
Lowest		2,365,810	17.27			.0009			.2400	94.56	.2404	90.82	92.13	71.70		
Highest		21,597,832	84.74			.0727			.6600	119.78	.7151	99.22	99.82	91.66		
Average		7,806,057	39.74			.0114			.4626	106.28	.4916	96.75	97.62	85.43		

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, 2013

Municipality	Pop	General Fund		Unit-Wide												
		Fund Balance Available	FBA As % Percent GF Exp	Cash and Invest (1)	Invest Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2012 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2012-13 Tax Rate Adjusted	Percent Collected			2012-13 Amount Uncoll	Tax Rate Equiv
												2012-13 All Property	Excluding Motor Vehicles	Motor Vehicles Only		
<b>2,500-9,999</b>																
Ayden	4,992	\$1,741,167	45.20	\$9,201,197	\$12,961	.0060	2012/2016	\$217,095,211	.5400	99.86	.5392	93.17	95.13	79.68	\$81,798	.0377
Benson	3,344	1,684,762	50.55	2,655,553	6,963	.0025	2011/2019	281,725,042	.5300	101.88	.5400	98.42	99.86	80.97	23,608	.0084
Cherryville	5,779	NR	NR	NR	NR	NA	2007/2013	366,065,161	.4400	110.02	.4841	NR	NR	NR	NR	NA
Dallas	4,601	NR	NR	NR	NR	NA	2007/2013	262,056,341	.3800	110.02	.4181	NR	NR	NR	NR	NA
Edenton	4,975	1,416,795	29.87	2,679,502	2,132	.0004	2006/2014	517,765,279	.2900	97.95	.2841	97.62	98.25	86.69	35,977	.0069
Enfield	2,536	698,761	37.96	4,681,742	15,817	.0176	2007/2015	90,088,710	.7500	96.88	.7266	93.38	94.65	83.91	37,237	.0413
Farmville	4,695	1,607,475	40.21	6,324,218	7,924	.0027	2012/2016	298,299,935	.4900	99.86	.4893	93.13	93.96	85.36	101,589	.0341
Forest City	7,435	3,933,259	39.75	12,065,443	247,360	.0388	2012/2016	637,599,033	.2900	100.43	.2912	96.07	96.92	82.45	74,589	.0117
Granite Falls	4,671	1,378,937	40.95	5,547,673	13,976	.0037	2005/2013	374,811,503	.4400	96.49	.4246	94.77	95.99	80.44	86,376	.0230
La Grange	2,869	938,702	52.41	3,031,095	4,552	.0034	2009/2017	135,234,880	.4500	108.35	.4876	91.44	93.53	75.50	52,304	.0387
Landis	3,082	569,549	22.95	2,678,571	4,323	.0018	2011/2015	242,779,727	.4300	97.30	.4184	93.95	94.34	89.89	63,222	.0260
Louisburg	3,367	1,767,808	53.41	3,224,905	11,684	.0043	2012/2018	271,782,140	.5350	100.00	.5350	98.17	98.79	85.41	27,260	.0100
Maiden	3,350	1,946,670	27.87	8,054,407	9,586	.0010	2011/2015	998,785,446	.3800	100.51	.3819	98.67	99.13	76.96	51,776	.0052
Pineville	7,963	12,598,987	145.35	23,176,597	54,355	.0034	2011/2019	1,621,877,627	.3200	100.15	.3205	97.78	98.24	85.45	116,889	.0072
Red Springs	3,431	674,928	19.38	1,599,133	679	.0004	2010/2018	169,106,031	.6400	98.00	.6272	87.92	91.35	63.34	121,293	.0717
Selma	6,119	2,472,237	51.19	6,903,243	6,918	.0017	2011/2019	413,757,890	.5100	101.88	.5196	98.36	99.48	86.20	34,629	.0084
Southport	2,987	1,256,173	23	7,051,958	15,089	.0021	2011/2015	713,846,001	.2456	103.11	.2532	94.55	94.80	88.07	95,658	.0134
Washington	9,705	6,307,870	50.75	21,393,124	165,702	.0196	2010/2018	845,273,931	.5000	104.36	.5218	93.79	94.98	77.27	262,361	.0310
Waynesville	9,732	5,306,131	41.53	10,804,484	12,963	.0012	2011/2015	1,121,205,627	.4082	99.80	.4074	95.51	96.19	84.52	210,279	.0188
Windsor	3,478	1,354,843	69.08	5,207,991	17,177	.0139	2012/2020	123,931,658	.1430	95.85	.1371	94.91	96.86	81.74	9,114	.0074
Winterville	9,403	4,397,713	75.57	11,170,643	19,992	.0028	2012/2016	713,864,800	.4750	99.86	.4743	97.21	98.32	88.44	94,412	.0132
<b>Total</b>		<b>\$ 52,052,767</b>		<b>\$ 147,451,479</b>	<b>\$ 630,153</b>			<b>\$ 10,416,951,973</b>							<b>\$ 1,580,371</b>	

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

Range:																
Lowest		569,549	19.38			.0004			.1430	95.85	.1371	87.92	91.35	63.34		
Highest		12,598,987	145.35			.0388		.7500	110.02	.7266	98.67	99.86	89.89			
Average		2,739,619	51.49			.0064		.4014	100.98	.4054	95.99	96.94	82.67			

Municipal Governments in North Carolina  
Cash and Investments, Property Tax Collections and Fund Balance Available for Municipalities With Electric Systems  
For the Fiscal Year Ended June 30, 2013

		General Fund		Unit-Wide												
Municipality	Pop	Fund Balance Available	FBA As % Percent GF Exp	Cash and Invest (1)	Invest Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2012 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2012-13 Tax Rate Adjusted	Percent Collected			2012-13 Amount Uncoll	Tax Rate Equiv
												2012-13 All Property	Excluding Motor Vehicles	Motor Vehicles Only		
<b>1,000-2,499</b>																
Belhaven	1,661	\$1,219,248	54.15	\$1,611,405	\$3,683	.0032	2010/2018	\$115,452,314	.4500	104.36	.4696	86.76	87.76	73.77	\$69,591	.0603
Drexel	1,842	1,332,320	107.61	4,402,627	15,585	.0148	2007/2013	105,017,320	.3200	114.85	.3675	98.20	97.99	100.00	6,000	.0057
Fremont	1,253	90,456	5.94	410,645	3,410	.0065	2011/2019	52,631,841	.6500	100.22	.6514	91.64	93.34	78.73	28,479	.0541
Hertford	2,154	1,034,634	68.79	1,628,543	6,907	.0045	2008/2016	151,993,838	.3500	127.00	.4445	91.53	92.67	78.29	44,946	.0296
Lucama	1,125	1,308,289	357.92	6,561,947	9,253	.0246	2008/2016	37,586,288	.5000	107.64	.5382	94.25	96.79	79.61	10,860	.0289
Pinetops	1,351	549,430	42.30	864,216	903	.0015	2009/2017	58,714,678	.3300	102.73	.3390	91.07	92.75	80.30	17,435	.0297
Robersonville	1,468	577,643	38.54	3,928,225	19,432	.0218	2009/2017	88,954,118	.5800	101.05	.5861	89.48	90.69	75.20	54,163	.0609
Scotland Neck	2,038	1,071,883	56.59	1,999,438	2,216	.0023	2007/2015	96,271,311	.6800	96.88	.6588	95.73	95.85	94.60	26,536	.0276
Sharpsburg	2,006	NR	NR	NR	NR	NA	2009/2017	66,854,452	.5500	99.37	.5465	NR	NR	NR	NR	NA
<b>Total</b>		<u>\$ 7,183,903</u>		<u>\$ 21,407,046</u>	<u>\$ 61,389</u>			<u>\$ 773,476,160</u>							<u>\$ 258,010</u>	

**Group Statistics:**  
**1,000-2,499**

Range:																
Lowest		90,456	5.94			.0015			.3200	96.88	.3390	86.76	87.76	73.77		
Highest		1,332,320	357.92			.0246			.6800	127.00	.6588	98.20	97.99	100.00		
Average		897,988	62.07			.0087			.4718	107.28	.5062	92.06	92.98	83.24		

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, 2013

		General Fund		Unit-Wide												
Municipality	Pop	Fund Balance Available	FBA As % Percent GF Exp	Cash and Invest (1)	Invest Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2012 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2012-13 Tax Rate Adjusted	Percent Collected			2012-13 Amount Uncoll	Tax Rate Equiv
												2012-13 All Property	Excluding Motor Vehicles	Motor Vehicles Only		
<b>500-999</b>																
Black Creek	774	\$391,698	96.74	\$4,893,153	\$5,865	.0200	2008/2016	\$29,374,248	.5500	107.64	.5920	91.37	94.13	78.57	\$13,890	.0473
Highlands	919	2,166,567	49.08	5,418,243	7,855	.0004	2007/2015	1,899,563,157	.1350	120.35	.1625	98.62	98.70	87.75	35,386	.0019
Pikeville	671	532,991	104.28	1,627,657	1,886	.0043	2011/2019	43,705,247	.6000	100.22	.6013	93.58	94.59	83.70	16,861	.0386
Stantonsburg	788	239,551	31.35	4,528,102	23,933	.0578	2008/2016	41,414,023	.4300	107.64	.4629	91.69	93.76	75.43	14,798	.0357
Total		<u>\$ 3,330,807</u>		<u>\$ 16,467,155</u>	<u>\$ 39,539</u>			<u>\$ 2,014,056,675</u>							<u>\$ 80,935</u>	

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

Range:																
Lowest		239,551	31.35			.0004			.1350	100.22	.1625	91.37	93.76	75.43		
Highest		2,166,567	104.28			.0578			.6000	120.35	.6013	98.62	98.70	87.75		
Average		832,702	54.66			.0020			.1572	119.33	.1876	97.44	97.93	81.19		

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, 2013

		General Fund		Unit-Wide												
Municipality	Pop	Fund Balance Available	FBA As % Percent GF Exp	Cash and Invest (1)	Invest Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2012 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2012-13 Tax Rate Adjusted	Percent Collected			2012-13 Amount Uncoll	Tax Rate Equiv
												2012-13 All Property	Excluding Motor Vehicles	Motor Vehicles Only		
<b>Below 500</b>																
Bostic	386	\$361,506	225.32	\$1,555,287	\$1,665	.0106	2012/2016	\$15,709,669	.2600	100.43	.2611	95.46	96.49	88.20	\$1,859	.0118
Fountain	431	288,421	72.08	1,129,158	5,537	.0272	2012/2016	20,345,645	.6000	99.86	.5992	92.73	93.78	82.22	8,769	.0431
Hamilton	403	772,364	242.37	1,592,347	7,642	.0512	2009/2017	14,919,362	.5200	101.05	.5255	89.59	92.15	75.31	7,690	.0515
Hobgood	346	190,435	122.14	711,192	-	.0000	2007/2015	11,435,962	.5700	96.88	.5522	90.86	92.13	83.32	5,880	.0514
Hookerton	410	34,247	11.32	1,118,228	1,922	.0132	2005/2013	14,546,893	.5000	92.95	.4648	93.94	96.28	81.07	4,535	.0312
Macclesfield	465	123,103	46.77	612,123	707	.0039	2009/2017	18,280,064	.3700	102.73	.3801	87.76	89.03	81.10	8,242	.0451
Oak City	313	362,271	211.94	1,088,823	11,000	.0620	2009/2017	17,738,447	.4000	101.05	.4042	87.58	88.58	79.99	8,737	.0493
Walstonburg	221	204,166	188.41	499,059	895	.0079	2005/2013	11,332,987	.5000	92.95	.4648	97.22	97.97	92.85	1,553	.0137
<b>Total</b>		<u>\$ 2,336,513</u>		<u>\$ 8,306,217</u>	<u>\$ 29,368</u>			<u>\$ 124,309,029</u>							<u>\$ 47,265</u>	

**Group Statistics:**  
**Below 500**

Range:

Lowest	34,247	11.32		.0000				.2600	92.95	.2611	87.58	88.58	75.31
Highest	772,364	242.37		.0620				.6000	102.73	.5992	97.22	97.97	92.85
Average	292,064	124.27		.0236				.4615	98.83	.4561	91.68	93.11	82.31

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, 2013

		General Fund		Unit-Wide											
		Fund Balance Available	FBA As % Percent GF Exp	Cash and Invest (1)	Invest Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2012 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2012-13 Tax Rate Adjusted	Percent Collected			2012-13 Amount Uncoll
Municipality	Pop										2012-13 All Property	Excluding Motor Vehicles	Motor Vehicles Only		

Statewide with Electric Systems

\$ 1,865,315,537    \$ 12,149,524                      \$ 109,544,496,276                      \$ 16,241,780

Range:

Lowest	34,247	5.94		.0000			.1350	92.95	.1371	86.76	87.76	63.34
Highest	43,381,692	357.92		.0727			.7500	127.00	.7266	99.22	99.86	100.00
Average	6,142,970	38.76		.0112			.4698	103.11	.4844	96.85	97.90	84.35

**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, 2013**

Municipality	Pop	General Fund		Unit-Wide												
		Fund Balance Available	FBA As % Percent GF Exp	Cash and Invest (1)	Invest Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2012 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2012-13 Tax Rate Adjusted	Percent Collected			2012-13 Amount Uncoll	Tax Rate Equiv
												2012-13 All Property	Excluding Motor Vehicles	Motor Vehicles Only		
<b>50,000 and Above</b>																
Asheville	86,205	\$16,377,885	18.60	\$92,120,395	\$381,763	.0034	2006/2013	\$11,126,842,135	.4200	99.00	.4158	99.35	99.71	92.52	\$304,851	.0027
Burlington	51,195	43,175,714	78.86	108,460,465	427,353	.0100	2009/2017	4,259,019,461	.5800	107.99	.6263	97.35	98.32	84.85	683,216	.0160
Cary	142,382	93,512,640	73.13	433,580,971	1,933,080	.0090	2008/2016	21,547,930,115	.3300	110.10	.3633	99.26	99.68	93.12	526,290	.0024
Chapel Hill	59,271	16,807,711	32.71	43,982,102	102,340	.0015	2009/2015	7,015,921,256	.4940	105.15	.5194	99.24	99.57	92.10	275,069	.0039
Charlotte	765,464	118,195,000	21.19	1,724,477,000	5,603,624	.0063	2011/2019	89,177,779,293	.4370	100.15	.4377	97.32	98.20	84.61	10,525,000	.0118
Durham	236,566	22,592,618	13.40	241,480,838	2,875,717	.0122	2008/2016	23,542,365,535	.5675	106.33	.6034	98.83	99.37	90.60	1,577,139	.0067
Greensboro	275,029	31,953,096	12.77	204,671,413	4,422,440	.0179	2012/2020	24,774,151,094	.6325	99.56	.6297	97.36	98.71	83.32	4,177,899	.0169
Jacksonville	76,492	13,908,712	35.11	97,044,706	132,605	.0036	2010/2014	3,650,638,028	.5380	100.97	.5432	96.81	98.40	76.99	634,360	.0174
Raleigh	418,099	173,611,858	47.56	566,749,077	3,076,059	.0060	2008/2016	50,888,486,138	.3826	110.10	.4212	98.74	99.57	86.96	2,499,611	.0049
Wilmington	109,689	30,550,022	37.98	84,632,706	405,307	.0032	2012/2016	12,702,754,687	.4500	96.41	.4338	98.21	98.91	85.86	1,027,809	.0081
Winston-Salem	233,232	33,986,055	19.79	302,422,628	10,139,914	.0467	2009/2013	21,713,470,088	.4910	107.24	.5265	97.92	98.79	85.48	2,215,496	.0102

Total		<u>\$ 594,671,311</u>		<u>\$ 3,899,622,301</u>	<u>\$ 29,500,202</u>			<u>\$ 270,399,357,830</u>							<u>\$ 24,446,740</u>	
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**Group Statistics:**  
**50,000 and Above**

Range:																
Lowest		13,908,712	12.77			.0000			.3300	96.41	.3633	96.81	98.20	76.99		
Highest		173,611,858	78.86			.0467			.6325	110.10	.6297	99.35	99.71	93.12		
Average		54,061,028	30.41			.0089			.4569	103.70	.4737	98.04	98.88	86.20		



**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, 2013**

Municipality	Pop	General Fund		Unit-Wide												
		Fund Balance Available	FBA As % Percent GF Exp	Cash and Invest (1)	Invest Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2012 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2012-13 Tax Rate Adjusted	Percent Collected			2012-13 Amount Uncoll	Tax Rate Equiv
												2012-13 All Property	Excluding Motor Vehicles	Motor Vehicles Only		
<b>10,000-49,999</b>																
Archdale	11,597	\$6,531,393	101.56	\$13,124,037	\$33,502	.0035	2007/2013	\$957,365,761	.2900	105.11	.3048	98.62	99.66	88.46	\$37,700	.0039
Asheboro	25,314	5,496,386	23.41	17,209,050	25,121	.0011	2007/2013	2,258,532,919	.5500	105.11	.5781	98.63	99.60	85.19	168,336	.0075
Belmont	10,492	2,669,932	32.72	9,098,853	19,048	.0017	2007/2013	1,120,356,651	.4750	110.02	.5226	98.13	99.07	87.50	100,986	.0090
Boone	18,089	12,746,571	81.56	28,519,479	23,188	.0016	2006/2014	1,408,331,483	.3700	102.02	.3775	98.47	98.56	94.84	79,354	.0056
Carrboro	20,159	10,872,947	50.09	16,927,202	25,954	.0013	2009/2015	2,063,722,013	.5894	105.15	.6198	97.97	98.98	87.16	247,490	.0120
Clemmons	18,960	7,060,105	164.34	8,578,211	10,847	.0005	2009/2013	2,074,513,882	.1150	107.24	.1233	98.93	99.49	92.59	25,577	.0012
Davidson	11,594	4,345,530	48.92	5,902,914	3,533	.0002	2011/2019	1,713,464,457	.3500	100.15	.3505	98.80	99.35	92.74	74,027	.0043
Eden	15,428	6,654,257	48.06	13,524,190	71,614	.0079	2011/2015	902,229,207	.6090	103.73	.6317	97.12	98.36	85.23	158,800	.0176
Fuquay-Varina	19,373	15,970,561	91.09	33,499,298	16,670	.0007	2008/2016	2,240,905,224	.3850	110.10	.4239	98.61	99.57	87.47	121,064	.0054
Garner	26,748	21,757,915	88.45	22,660,660	109,100	.0036	2008/2016	3,026,497,072	.4900	110.10	.5395	98.57	99.62	84.83	212,282	.0070
Goldsboro	35,609	4,343,083	12.97	25,487,641	37,383	.0016	2011/2019	2,311,021,074	.6500	100.22	.6514	95.17	97.29	74.47	706,871	.0306
Graham	14,158	9,461,831	87.57	17,068,579	81,784	.0083	2009/2017	988,501,080	.4400	107.99	.4752	95.50	96.59	84.94	196,558	.0199
Harrisburg	13,395	3,465,379	39.54	9,069,558	69,864	.0044	2012/2016	1,605,920,729	.1585	97.84	.1551	98.11	98.35	95.16	81,754	.0051
Havelock	21,128	5,746,820	56.67	15,213,801	24,037	.0025	2010/2016	958,791,427	.4650	106.79	.4966	97.30	99.62	74.80	120,080	.0125
Henderson	15,214	4,050,444	30.51	15,565,750	17,391	.0019	2008/2016	922,315,859	.5850	130.87	.7656	93.60	94.30	85.36	371,581	.0403
Hendersonville	13,294	8,115,460	71.42	36,682,803	27,139	.0017	2011/2015	1,634,749,028	.4100	96.45	.3954	97.92	98.25	91.30	139,538	.0085
Hickory	40,039	28,568,276	63.30	70,573,838	415,987	.0088	2011/2015	4,705,960,583	.5000	100.51	.5026	96.22	97.15	83.26	892,393	.0190
Holly Springs	26,522	5,920,110	23.35	32,382,888	245,725	.0074	2008/2016	3,321,308,150	.4350	110.10	.4789	98.96	99.77	90.10	151,573	.0046
Hope Mills	15,687	4,485,839	45.03	6,814,637	3,376	.0003	2009/2017	1,039,526,826	.4200	100.15	.4206	97.72	99.54	80.85	100,168	.0096
Indian Trail	34,761	12,852,538	124.74	17,995,196	43,863	.0013	2008/2015	3,461,112,106	.1850	119.78	.2216	97.39	97.82	92.40	169,139	.0049
Kannapolis	43,311	7,429,699	22.25	25,544,381	115,768	.0034	2012/2016	3,423,669,232	.5600	97.84	.5479	96.33	97.32	84.36	709,812	.0207
Kernersville	23,823	9,812,979	42.83	13,206,396	13,140	.0005	2009/2013	2,588,488,431	.4975	107.24	.5335	98.29	99.03	89.61	225,912	.0087
Knightdale	12,340	4,480,689	47.06	9,921,419	104,356	.0079	2008/2016	1,322,643,034	.4100	110.10	.4514	98.11	99.60	79.56	102,420	.0077
Leland	14,732	6,397,470	75.22	22,278,338	11,893	.0006	2011/2015	1,900,975,891	.1515	103.11	.1562	96.95	97.66	87.81	87,959	.0046
Lenoir	17,905	4,012,318	24.55	7,590,832	9,040	.0006	2005/2013	1,620,212,716	.5600	96.49	.5403	94.25	95.44	78.05	437,714	.0270
Lewisville	12,810	5,255,332	154.95	7,268,717	2,823	.0002	2009/2013	1,309,112,058	.1770	107.24	.1898	98.75	99.37	92.61	28,931	.0022
Matthews	28,403	4,750,633	23.72	6,080,393	3,201	.0001	2011/2019	3,385,976,472	.3025	100.15	.3030	98.20	99.15	89.69	191,627	.0057
Mebane	11,968	10,895,535	95.78	20,289,909	21,649	.0014	2009/2017	1,549,594,581	.4700	107.99	.5076	98.24	99.03	85.18	129,687	.0084
Mint Hill	23,905	4,531,039	35.24	7,335,494	10,746	.0005	2011/2019	2,295,414,476	.2700	100.15	.2704	97.89	98.69	88.89	130,307	.0057
Mooresville	34,209	19,110,780	36.35	51,819,433	43,579	.0008	2011/2015	5,207,384,784	.5800	103.01	.5975	96.85	97.46	87.98	952,530	.0183
Morrisville	20,164	12,428,408	55.62	21,276,115	59,862	.0017	2008/2016	3,513,369,133	.3665	110.10	.4035	99.31	99.78	92.06	89,399	.0025
Mount Airy	10,383	11,920,216	110.37	17,557,525	20,130	.0019	2012/2016	1,068,870,366	.5600	99.75	.5586	97.75	98.13	92.52	134,803	.0126
Mount Holly	14,036	5,010,873	50.20	16,098,131	14,751	.0014	2007/2013	1,090,531,445	.5300	110.02	.5831	96.59	97.80	84.76	198,406	.0182
Pinehurst	15,150	5,107,965	32.43	6,888,782	13,468	.0004	2007/2015	3,392,556,851	.2800	100.19	.2805	99.79	99.94	96.91	19,714	.0006
Reidsville	14,293	4,857,993	34.83	14,399,111	75,744	.0069	2011/2015	1,089,970,532	.7100	103.73	.7365	97.19	98.17	84.15	218,225	.0200
Roanoke Rapids	15,691	7,419,290	53.43	5,991,780	3,233	.0003	2007/2015	1,162,406,925	.6240	96.88	.6045	97.39	98.05	90.37	187,148	.0161
Salisbury	33,442	8,365,753	24.75	20,553,274	231,265	.0083	2011/2015	2,779,299,329	.6374	97.30	.6202	95.96	96.71	86.94	723,043	.0260
Sanford	28,670	8,937,266	36.27	33,804,735	66,904	.0030	2007/2013	2,250,456,963	.5400	98.16	.5301	97.67	98.69	84.64	286,672	.0127
Southern Pines	12,587	6,853,920	48.18	18,306,045	77,862	.0036	2007/2015	2,177,134,472	.3500	100.19	.3507	99.43	99.77	92.74	43,648	.0020
Spring Lake	11,741	2,007,846	30.34	4,148,745	3,514	.0008	2009/2017	465,198,594	.6600	100.15	.6610	96.92	99.18	72.36	94,646	.0203
Stallings	14,414	5,894,903	107.27	6,612,770	10,770	.0007	2008/2015	1,634,480,427	.2150	119.78	.2575	99.09	99.47	94.86	32,195	.0020
Summerfield	10,657	7,883,583	1026.03	7,922,157	61,564	.0046	2012/2020	1,339,440,085	.0350	99.56	.0348	98.81	99.22	94.58	5,534	.0004
Thomasville	26,746	5,173,457	28.62	10,654,362	23,312	.0014	2007/2015	1,692,937,200	.5600	106.75	.5978	94.30	95.37	81.50	546,688	.0323
Waxhaw	10,616	7,001,707	75.14	7,560,812	18,809	.0014	2008/2015	1,360,717,456	.3400	119.78	.4073	98.42	98.81	93.14	73,630	.0054

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, 2013

Municipality	Pop	General Fund		Unit-Wide												
		Fund Balance Available	FBA As % Percent GF Exp	Cash and Invest (1)	Invest Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2012 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2012-13 Tax Rate Adjusted	Percent Collected			2012-13 Amount Uncoll	Tax Rate Equiv
											2012-13 All Property	Excluding Motor Vehicles	Motor Vehicles Only			
Total		<u>\$ 356,655,026</u>		<u>\$ 779,008,241</u>	<u>\$ 2,322,509</u>			<u>\$ 88,335,966,984</u>							<u>\$ 9,805,921</u>	

**Group Statistics:**  
**10,000-49,999**

Range:																
Lowest		2,007,846	12.97			.0001			.0350	96.45	.0348	93.60	94.30	72.36		
Highest		28,568,276	1,026.03			.0088			.7100	130.87	.7656	99.79	99.94	96.91		
Average		8,105,796	49.97			.0026			.4255	104.37	.4441	97.41	98.29	86.44		

**Municipal Governments in North Carolina**  
**Cash and Investments, Property Tax Collections and Fund Balance Available for Municipalities Without Electric Systems**  
**For the Fiscal Year Ended June 30, 2013**

Municipality	Pop	General Fund		Unit-Wide												
		Fund Balance Available	FBA As % Percent GF Exp	Cash and Invest (1)	Invest Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2012 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2012-13 Tax Rate Adjusted	Percent Collected			2012-13 Amount Uncoll	Tax Rate Equiv
												2012-13 All Property	Excluding Motor Vehicles	Motor Vehicles Only		
<b>2,500-9,999</b>																
Aberdeen	6,726	\$2,103,414	34.33	\$4,671,720	\$4,507	.0006	2007/2015	\$710,960,642	.4300	100.19	.4308	98.87	99.60	88.13	\$34,749	.0049
Ahoskie	4,945	2,540,408	32.82	5,321,657	7,383	.0023	2011/2019	322,936,008	.7600	108.98	.8282	94.82	96.79	69.85	129,309	.0400
Angier	4,547	3,020,721	104.22	6,813,845	9,038	.0032	2009/2015	285,619,700	.5300	99.07	.5251	98.13	99.16	84.54	28,484	.0100
Archer Lodge	4,456	609,601	94.09	837,616	3,526	.0014	2011/2019	260,268,844	.1500	101.88	.1528	98.70	99.87	90.94	5,097	.0020
Beaufort	4,088	2,116,997	48.63	6,982,654	11,711	.0015	2011/2015	790,404,160	.3000	109.36	.3281	96.37	96.80	84.43	85,879	.0109
Bermuda Run	2,500	1,369,055	103.96	1,853,155	2,194	.0004	2009/2013	556,755,128	.1500	107.05	.1606	99.09	99.41	93.92	7,665	.0014
Bessemer City	5,353	1,209,782	38.47	4,695,703	7,214	.0021	2007/2013	336,088,015	.4300	110.02	.4731	95.30	97.26	71.59	68,189	.0203
Black Mountain	8,011	3,352,356	49.60	5,276,463	4,771	.0005	2006/2013	984,818,376	.3650	99.00	.3614	98.88	99.20	93.90	40,499	.0041
Boiling Spring Lakes	5,694	2,342,632	77.23	2,773,188	26	.0000	2011/2015	512,594,789	.1700	103.11	.1753	93.65	94.73	80.88	55,392	.0108
Boiling Springs	4,608	1,513,187	55.00	3,400,936	9,013	.0033	2008/2014	272,333,882	.2900	102.45	.2971	97.96	98.73	91.83	16,107	.0059
Brevard	7,716	5,245,081	62.37	7,215,244	6,791	.0007	2009/2016	957,760,575	.4325	99.95	.4323	99.60	99.77	95.79	16,713	.0017
Burgaw	3,926	2,337,795	72.18	4,248,250	5,733	.0022	2011/2019	264,446,768	.4800	101.43	.4869	97.41	98.59	81.34	32,503	.0123
Butner	7,698	6,074,329	161.42	6,925,527	3,238	.0006	2010/2018	548,537,371	.3500	104.97	.3674	97.48	98.85	81.05	49,395	.0090
Cajah's Mountain	2,785	1,774,449	300.38	1,815,238	990	NA	2005/2013	NA	NA	96.49	-	NA	NA	NA	NA	NA
Canton	4,163	2,233,908	41.23	3,623,010	5,704	.0013	2011/2015	455,172,980	.5800	99.80	.5788	95.31	95.51	91.99	124,243	.0273
Carolina Beach	5,819	5,517,260	76.55	15,126,404	8,346	.0005	2012/2016	1,635,037,026	.2350	96.41	.2266	98.34	98.74	85.19	63,566	.0039
Carolina Shores	3,174	4,342,092	345.94	4,526,852	8,895	.0022	2011/2015	404,182,127	.1016	103.11	.1048	96.74	97.00	93.64	13,526	.0033
China Grove	4,147	2,185,334	73.87	2,302,480	11,405	.0041	2011/2015	278,776,399	.5400	97.30	.5254	96.07	96.85	87.14	59,047	.0212
Clinton	8,617	4,248,024	48.90	8,205,220	25,410	.0037	2011/2019	694,908,517	.4000	101.77	.4071	97.00	98.19	83.94	83,853	.0121
Conover	8,207	4,074,182	52.04	13,904,314	10,404	.0010	2011/2015	1,091,224,453	.4000	100.51	.4020	94.57	95.28	84.06	238,038	.0218
Cramerton	4,225	NR	NA	NR	NR	NA	2007/2013	431,329,011	.4750	110.02	.5226	NR	NR	NR	NR	NA
Creedmoor	4,223	2,872,142	83.99	6,585,291	8,180	.0027	2010/2018	299,667,693	.7000	104.97	.7348	96.76	98.94	76.44	64,724	.0216
Dunn	9,427	2,584,021	29.31	4,853,633	71,799	.0095	2009/2015	753,684,414	.4800	99.07	.4755	98.01	98.90	87.28	71,433	.0095
Eastover	3,710	1,411,984	127.92	1,501,381	1,433	.0005	2009/2017	297,519,825	.2050	100.15	.2053	97.28	98.60	87.31	16,980	.0057
Elizabethtown	3,575	880,405	21.64	3,882,444	2,023	.0008	2007/2015	262,870,390	.6150	100.00	.6150	94.14	95.96	77.33	95,131	.0362
Elkin	3,963	2,191,522	49.66	2,792,088	3,046	.0007	2012/2016	436,808,395	.5000	99.75	.4988	97.28	98.07	84.72	59,871	.0137
Elon	9,620	2,444,530	48.28	3,898,633	9,876	.0018	2009/2017	541,055,448	.4200	107.99	.4536	97.80	98.78	86.31	49,874	.0092
Emerald Isle	3,717	1,525,224	20.64	2,208,515	2,678	.0001	2011/2015	2,988,072,206	.1150	109.36	.1258	99.31	99.42	92.29	28,587	.0010
Erwin	4,487	2,366,208	85.28	6,950,055	14,275	.0057	2009/2015	248,580,417	.4800	99.07	.4755	96.49	97.49	85.27	47,827	.0192
Fairmont	2,642	144,591	7.46	307,281	92	.0001	2010/2018	106,418,376	.7300	98.00	.7154	88.31	89.96	75.26	90,534	.0851
Fairview	3,408	1,168,706	703.89	1,181,210	450	.0001	2008/2015	425,433,870	.0200	119.78	.0240	97.01	97.43	91.69	2,579	.0006
Flat Rock	3,150	4,026,583	199.29	4,107,245	36,318	.0041	2011/2015	885,338,628	.0840	96.45	.0810	99.62	99.83	95.58	2,716	.0003
Fletcher	7,360	2,981,791	60.01	3,354,448	5,629	.0006	2011/2015	967,256,061	.2250	96.45	.2170	98.22	99.05	86.35	56,236	.0058
Franklin	3,913	1,896,367	52.81	2,303,820	1,299	.0002	2007/2015	683,873,927	.2500	120.35	.3009	96.64	97.51	73.58	57,152	.0084
Gamewell	4,018	5,604,654	792.62	5,608,000	9,731	NA	2005/2013	NA	NA	96.49	-	NA	NA	NA	NA	NA
Gibsonville	6,619	3,329,129	69.37	3,935,706	9,162	.0018	2012/2020	497,368,597	.5100	99.56	.5078	96.57	97.51	87.71	86,677	.0174
Granite Quarry	2,958	1,574,419	90.14	1,642,555	3,528	.0017	2011/2015	203,553,311	.4000	97.30	.3892	94.97	96.09	86.13	40,997	.0201
Gritton	2,640	494,468	38.84	1,082,979	2,644	.0029	2012/2016	92,667,777	.6000	99.86	.5992	91.35	95.58	67.78	48,592	.0524
Hamlet	6,511	1,972,619	40.68	4,447,306	2,604	.0009	2008/2014	294,998,131	.6600	103.23	.6813	94.08	96.06	78.15	115,120	.0390
Hillsborough	6,292	4,661,773	66.62	13,802,281	8,051	.0011	2009/2015	752,002,177	.6800	105.15	.7150	97.32	98.17	84.55	139,832	.0186
Hudson	3,857	735,885	31.68	949,359	1,098	.0004	2005/2013	265,822,309	.3700	96.49	.3570	93.51	95.12	77.31	63,552	.0239
Jamestown	3,557	2,065,777	60.63	7,814,360	21,403	.0053	2012/2020	402,053,983	.3950	99.56	.3933	97.64	99.39	78.72	37,825	.0094
Kill Devil Hills	6,880	7,345,955	60.60	13,608,477	168,734	.0063	2005/2013	2,690,181,450	.2350	123.12	.2893	99.13	99.42	85.47	55,167	.0021
King	6,857	2,668,493	54.35	8,176,110	19,741	.0033	2009/2013	590,848,509	.3999	106.00	.4239	97.36	98.04	89.83	62,312	.0105
Kitty Hawk	3,354	5,470,750	92.70	5,770,556	8,881	.0006	2005/2013	1,452,593,255	.2000	123.12	.2462	99.05	99.30	89.72	27,732	.0019
Lake Park	3,482	946,482	96.53	883,280	2,859	.0011	2008/2015	264,501,649	.2300	119.78	.2755	98.68	99.52	91.06	8,059	.0030
Liberty	2,647	1,351,420	64.01	2,556,070	3,120	.0018	2007/2013	174,988,615	.5125	105.11	.5387	97.58	99.02	85.05	21,762	.0124
Lillington	3,269	2,139,785	77.23	3,539,495	3,088	.0011	2009/2015	280,838,528	.5200	99.07	.5152	98.66	99.50	84.83	19,775	.0070

**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, 2013**

Municipality		General Fund		Unit-Wide												
		Fund Balance Available	FBA	Cash and Invest (1)	Invest Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2012 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2012-13 Tax Rate Adjusted	Percent Collected			2012-13 Uncoll	Tax Rate Equiv
			As % GF Exp									2012-13 All Property	Excluding Motor Vehicles	Motor Vehicles Only		
<b>2,500-9,999 continued</b>																
Locust	3,001	\$708,912	26.72	\$797,826	\$7,654	.0022	2005/2013	\$353,915,720	.3600	94.56	.3404	94.95	95.81	84.78	\$64,325	.0182
Long View	4,857	1,572,131	45.68	1,695,046	4,190	.0013	2011/2015	329,741,750	.4000	100.51	.4020	95.39	96.10	85.88	57,208	.0173
Lowell	3,581	878,396	45.47	1,458,592	1,521	.0006	2007/2013	263,848,930	.4000	110.02	.4401	96.99	98.52	80.83	32,060	.0122
Marion	8,153	2,388,734	44.68	4,778,349	14,418	.0033	2011/2019	430,496,248	.5100	94.64	.4827	96.01	97.65	77.33	90,702	.0211
Marvin	5,908	1,412,466	205.17	1,413,616	34	.0000	2008/2015	1,063,222,494	.0500	119.78	.0599	99.71	99.70	100.00	1,545	.0001
Midland	3,250	3,457,142	252.19	3,538,841	13,383	.0042	2012/2016	319,211,364	.1600	97.84	.1565	96.31	96.93	90.16	18,834	.0059
Midway	4,690	3,157,799	213.44	3,190,360	8,605	.0026	2007/2015	336,772,754	.0500	106.75	.0534	96.83	96.83	96.90	5,408	.0016
Mills River	6,892	2,871,687	194.26	2,908,424	9,131	.0011	2011/2015	847,659,951	.0224	96.45	.0216	97.24	97.91	89.16	21,693	.0026
Mineral Springs	2,718	504,941	210.59	600,849	1,043	.0004	2008/2015	283,872,735	.0250	119.78	.0299	96.54	96.77	93.34	2,472	.0009
Mocksville	5,094	5,118,113	107.85	6,351,595	3,865	.0005	2009/2013	728,174,626	.2900	107.05	.3104	96.34	96.99	83.11	77,483	.0106
Morehead City	9,163	4,263,094	43.22	13,328,836	39,240	.0021	2011/2015	1,909,890,862	.2850	109.36	.3117	98.52	98.96	86.51	80,953	.0042
Mount Olive	4,687	1,125,110	36.76	2,225,369	3,779	.0015	2011/2019	243,854,177	.5900	100.22	.5913	95.09	96.46	81.88	71,125	.0292
Murfreesboro	3,043	679,569	31.69	2,088,922	1,417	.0011	2011/2019	128,003,452	.6600	108.98	.7193	94.61	96.93	74.39	45,482	.0355
Nags Head	2,791	10,053,601	69.04	15,409,030	114,465	.0037	2005/2013	3,124,381,414	.1775	123.12	.2185	99.70	99.86	88.28	16,559	.0005
Nashville	5,369	4,368,728	93.21	7,705,836	5,834	.0016	2009/2017	360,856,349	.5600	99.37	.5565	97.98	98.71	91.89	40,796	.0113
Newport	4,231	655,737	29.99	2,582,539	382	.0001	2011/2015	300,460,412	.3570	109.36	.3904	96.43	98.01	80.94	37,567	.0125
North Wilkesboro	4,237	4,708,436	77.53	5,791,911	13,834	.0031	2007/2013	446,890,486	.5200	100.15	.5208	94.93	95.00	93.51	115,327	.0258
Oak Island	6,950	NR	NA	NR	NR	NA	2011/2015	2,531,701,103	.2750	103.11	.2836	NR	NR	NR	NR	NA
Oak Ridge	6,600	2,250,898	104.88	2,280,718	8,828	.0011	2012/2020	835,035,445	.0863	99.56	.0859	98.76	99.16	94.40	8,950	.0011
Oxford	8,482	1,941,362	24.98	4,878,577	2,593	.0005	2010/2018	524,097,095	.6000	104.97	.6298	95.88	98.26	70.28	130,161	.0248
Pembroke	2,815	436,752	15.05	1,225,798	638	.0003	2010/2018	183,374,622	.6400	98.00	.6272	90.19	91.67	67.29	112,056	.0611
Pittsboro	4,033	2,371,439	73.11	5,058,838	6,289	.0015	2009/2015	429,645,163	.3673	104.66	.3844	96.88	97.31	89.49	49,084	.0114
Pleasant Garden	4,545	1,173,104	312.78	2,851,884	17,872	.0049	2012/2020	361,732,414	.0250	99.56	.0249	95.54	98.02	77.26	4,103	.0011
Plymouth	3,787	NR	NA	NR	NR	NA	2005/2013	172,378,091	.5900	100.15	.5909	NR	NR	NR	NR	NA
Polkton	3,339	1,404,569	209.34	2,167,385	1,951	.0046	2010/2018	42,495,818	.2500	110.60	.2765	87.18	89.62	62.15	15,201	.0358
Raeford	4,803	4,345,434	116.60	8,443,312	31,170	.0082	2006/2014	380,867,015	.4800	93.13	.4470	96.29	96.71	90.87	68,749	.0181
Randleman	4,103	3,246,014	57.11	5,767,595	11,802	.0030	2007/2013	395,162,120	.5800	105.11	.6096	97.91	99.38	79.40	47,447	.0120
Ranlo	3,451	1,074,660	82.93	1,792,085	634	.0003	2007/2013	187,074,642	.3700	110.02	.4071	96.43	98.65	81.90	24,979	.0134
Red Oak	3,452	4,527,613	1521.26	4,527,826	21,959	NA	2009/2017	NA	NA	99.37	.0000	NA	NA	NA	NA	NA
River Bend	3,117	1,558,659	107.75	2,509,369	961	.0003	2010/2016	331,223,890	.2650	106.79	.2830	98.95	99.38	94.13	9,231	.0028
Rockingham	9,494	2,514,336	30.61	6,408,392	6,453	.0010	2008/2014	649,701,470	.4800	103.23	.4955	96.24	97.68	80.46	115,025	.0177
Rolesville	4,137	2,359,659	61.30	3,422,807	1,305	.0003	2008/2016	510,113,565	.4400	110.10	.4844	97.94	99.60	80.99	46,978	.0092
Roxboro	8,226	2,206,505	25.66	5,242,190	5,007	.0008	2005/2013	646,226,872	.6140	99.91	.6134	96.91	98.50	83.19	128,325	.0199
Rural Hall	2,995	2,936,444	120.28	3,069,112	8,551	.0023	2009/2013	378,865,493	.2500	107.24	.2681	98.53	99.29	86.22	13,942	.0037
Rutherfordton	4,207	2,016,125	61.79	2,509,131	16,772	.0057	2012/2016	292,827,486	.5370	100.43	.5393	95.77	96.69	85.29	66,623	.0228
Saint James	3,436	4,408,412	276.26	4,455,267	4,256	.0003	2011/2015	1,312,066,054	.0500	103.11	.0516	99.14	99.21	97.60	5,650	.0004
Sawmills	5,177	3,886,739	206.24	7,648,213	8,564	.0036	2005/2013	240,985,031	.2000	96.49	.1930	89.32	90.90	78.26	50,747	.0211
Shallotte	3,904	6,323,867	168.20	9,256,675	1,936	.0003	2011/2015	687,427,910	.3500	103.11	.3609	91.78	91.92	87.46	198,701	.0289
Siler City	8,140	1,542,772	29.43	4,392,603	21,367	.0050	2009/2015	425,285,123	.4500	104.66	.4710	92.68	93.57	80.14	146,377	.0344
Southern Shores	2,795	4,176,003	83.14	6,187,565	3,359	.0002	2005/2013	1,778,886,115	.1600	123.12	.1970	99.51	99.65	92.77	13,954	.0008
Spencer	3,235	2,019,415	76.91	2,082,231	5,839	.0028	2011/2015	207,327,001	.6280	97.30	.6110	93.34	94.76	77.22	87,762	.0423
Spindale	4,293	1,361,675	56.56	3,012,017	49,256	.0262	2012/2016	188,281,273	.6830	100.43	.6859	91.27	93.00	73.52	103,033	.0547
Stanley	3,592	823,861	34.63	2,454,171	4,674	.0019	2007/2013	250,807,493	.5400	110.02	.5941	96.98	98.40	83.55	40,941	.0163
Stokesdale	5,266	2,205,238	789.05	3,555,848	5,779	NA	2012/2020	NA	NA	99.56	NA	NA	NA	NA	NA	NA
Sunset Beach	3,722	8,143,242	134.95	8,161,254	4,767	.0003	2011/2015	1,846,223,373	.1050	103.11	.1083	96.01	96.03	94.96	77,543	.0042
Swansboro	2,808	1,683,516	49.01	2,577,249	2,157	.0005	2010/2014	405,796,134	.3930	100.97	.3968	97.30	97.13	100.00	42,439	.0105
Sylva	2,680	3,034,387	112.48	6,652,240	12,267	.0029	2008/2016	424,966,082	.3000	124.94	.3748	96.25	96.69	83.36	48,260	.0114
Tabor City	3,941	1,281,702	58.79	2,959,416	48	.0000	2005/2013	152,164,533	.6800	132.30	.8996	94.53	97.39	65.85	49,894	.0328

**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, 2013**

Municipality	Pop	General Fund		Unit-Wide												
		Fund Balance Available	FBA As % Percent GF Exp	Cash and Invest (1)	Invest Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2012 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2012-13 Tax Rate Adjusted	Percent Collected			2012-13 Amount Uncoll	Tax Rate Equiv
												2012-13 All Property	Excluding Motor Vehicles	Motor Vehicles Only		
<b>2,500-9,999 continued</b>																
Trent Woods	4,131	\$3,951,940	235.90	\$4,609,395	\$27,722	.0043	2010/2016	\$641,683,547	.1700	106.79	.1815	97.83	97.98	95.77	\$24,234	.0038
Trinity	6,568	6,031,884	116.92	8,187,515	22,216	.0041	2007/2013	540,524,679	.1000	105.11	.1051	97.79	98.96	86.12	11,570	.0021
Troy	3,332	1,207,181	44.73	2,258,285	5,054	.0027	2012/2020	188,570,249	.4600	95.68	.4401	92.93	94.27	78.89	61,442	.0326
Unionville	6,027	2,303,197	965.38	2,313,108	8,145	.0016	2008/2015	509,191,815	.0200	119.78	.0240	96.24	97.20	87.63	3,703	.0007
Valdese	4,428	1,456,453	36.85	6,725,095	8,440	.0021	2007/2013	409,185,216	.4000	114.85	.4594	95.06	94.99	96.00	80,390	.0196
Wadesboro	5,717	1,748,525	45.26	3,443,105	3,341	.0010	2010/2018	319,238,880	.4960	110.60	.5486	92.09	93.85	72.60	125,320	.0393
Walkertown	4,719	3,930,605	192.46	4,016,680	1,795	.0004	2009/2013	433,122,437	.2000	107.24	.2145	97.44	98.26	87.69	22,192	.0051
Wallace	3,957	905,385	18.20	4,153,634	17,861	.0073	2009/2017	244,944,701	.5600	95.47	.5346	93.85	95.01	85.01	86,330	.0352
Wallburg	3,053	1,611,051	246.33	2,284,680	685	.0003	2007/2015	243,042,818	.0500	106.75	.0534	97.16	97.17	97.01	3,457	.0014
Warsaw	3,096	1,507,419	58.71	4,480,524	27,175	.0172	2009/2017	157,972,012	.5500	95.47	.5251	93.04	93.49	88.30	57,226	.0362
Weaverville	3,715	4,748,071	83.82	7,500,936	41,700	.0059	2006/2013	703,566,430	.3750	99.00	.3713	99.72	99.92	95.35	7,627	.0011
Weddington	9,634	2,411,597	130.41	2,767,766	13,980	.0007	2008/2015	2,035,870,436	.0520	119.78	.0623	98.44	98.36	100.00	16,425	.0008
Wendell	6,093	4,113,088	81.41	5,252,842	21,609	.0047	2008/2016	461,750,927	.4900	110.10	.5395	97.66	99.53	76.09	53,143	.0115
Wentworth	2,768	707,516	100.14	798,293	551	NA	2011/2015	NA	NA	103.73	NA	NA	NA	NA	NA	NA
Wesley Chapel	7,872	445,488	60.18	1,769,282	2,766	.0003	2008/2015	947,287,710	.0165	119.78	.0198	99.19	99.54	94.42	1,274	.0001
Whispering Pines	3,047	1,689,109	67.66	1,886,628	2,574	.0006	2007/2015	416,578,380	.3700	100.19	.3707	99.71	99.99	96.05	4,399	.0011
Whiteville	5361	2,527,229	46.43	3,997,020	1,502	.0004	2005/2013	400,483,677	.4900	132.30	.6483	96.43	98.36	68.29	76,202	.0190
Wilkesboro	3425	2,396,753	49.97	4,872,085	6,493	.0010	2007/2013	666,373,200	.4000	100.15	.4006	98.28	98.37	96.17	45,134	.0068
Williamston	5414	2,588,780	50.58	9,154,218	18,199	.0052	2009/2017	351,607,225	.7400	101.05	.7478	92.14	93.92	71.93	207,187	.0589
Wingate	3508	467,269	33.76	975,729	1,286	.0010	2008/2015	131,173,945	.3900	119.78	.4671	95.42	97.24	78.72	23,572	.0180
Woodfin	6286	1,907,882	71.92	1,992,373	983	.0001	2006/2013	678,052,517	.2650	99.00	.2624	97.71	98.05	92.82	40,332	.0059
Wrightsville Beach	2500	4,632,437	47.87	12,302,970	18,083	.0007	2012/2016	2,464,810,746	.1330	96.41	.1282	99.59	99.69	90.95	13,536	.0005
Yadkinville	2947	1,695,619	79.18	3,195,425	4,633	.0019	2009/2015	241,271,670	.4100	111.95	.4590	93.16	94.16	81.12	68,217	.0283
Zebulon	4526	6,285,383	87.62	6,439,552	49,670	.0064	2008/2016	773,284,494	.5125	110.10	.5643	98.73	99.49	77.24	52,288	.0068

<b>Total</b>		<b>\$ 311,515,149</b>		<b>\$ 535,054,903</b>	<b>\$ 1,384,353</b>			<b>\$ 70,856,832,573</b>							<b>\$ 6,094,194</b>	
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**Group Statistics:**  
**2,500-9,999**

Range:																
Lowest		144,591	7.46			.0000			.0165	93.13	.0000	87.18	89.62	62.15		
Highest		10,053,601	1,521.26			.0262		.7600	132.30	.8996	99.72	99.99	100.00			
Average		2,662,523	71.30			.0020		.2906	106.42	.3092	96.93	97.82	83.92			

**Municipal Governments in North Carolina**  
**Cash and Investments, Property Tax Collections and Fund Balance Available for Municipalities Without Electric Systems**  
**For the Fiscal Year Ended June 30, 2013**

Municipality	Pop	General Fund		Unit-Wide												
		Fund Balance Available	FBA	Cash and Invest (1)	Invest Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2012 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2012-13 Tax Rate Adjusted	Percent Collected			2012-13 Amount Uncoll	Tax Rate Equiv
			As % GF Exp									2012-13 All Property	Excluding Motor Vehicles	Motor Vehicles Only		
<b>1,000-2,499</b>																
Andrews	1761	NR	NA	NR	NR	NA	2012/2016	\$114,436,278	.5150	98.00	.5047	NR	NR	NR	NR	NA
Atlantic Beach	1500	5,305,722	90.92	7,534,647	23,790	.0014	2011/2015	1,652,962,973	.1700	109.36	.1859	99.45	99.62	87.76	15,320	.0009
Badin	1964	773,095	115.49	786,210	1,399	.0024	2005/2013	58,800,195	.3900	94.56	.3688	91.11	90.48	95.82	20,829	.0354
Banner Elk	1073	703,167	48.43	1,760,808	3,045	.0012	2010/2018	256,193,509	.3800	106.44	.4045	96.71	96.75	94.61	31,673	.0124
Bayboro	1253	407,596	151.73	414,949	182	.0005	2012/2020	37,899,371	.2250	97.28	.2189	90.64	92.44	75.12	8,034	.0212
Belville	2011	1,208,461	217.99	1,215,900	1,100	.0006	2011/2015	196,174,360	.0683	103.11	.0704	95.59	96.43	86.99	5,915	.0030
Bethel	1586	287,974	29.67	580,189	503	.0009	2012/2016	57,717,230	.6600	99.86	.6591	93.78	95.97	81.97	22,811	.0395
Beulaville	1326	454,737	49.91	1,250,952	6,691	.0073	2009/2017	91,505,206	.4400	95.47	.4201	94.31	94.46	92.71	22,900	.0250
Biltmore Forest	1364	2,192,241	64.21	2,679,242	3,905	.0005	2006/2013	759,218,740	.3300	99.00	.3267	99.65	99.79	95.67	8,782	.0012
Biscoe	1707	1,878,316	107.57	3,187,232	8,987	.0089	2012/2020	100,876,457	.5600	95.68	.5358	95.29	96.75	78.11	33,226	.0329
Bladenboro	1750	300,970	24.74	752,187	2,425	.0029	2007/2015	83,426,358	.5700	100.00	.5700	93.85	97.11	69.10	29,148	.0349
Blowing Rock	1224	2,486,032	53.39	5,037,046	4,118	.0004	2006/2014	1,113,002,408	.2800	102.02	.2857	98.88	98.92	96.06	35,041	.0031
Boonville	1215	565,598	65.52	1,357,803	2,165	.0027	2009/2015	79,327,117	.4600	111.95	.5150	95.33	97.38	74.37	17,084	.0215
Broadway	1268	717,099	90.88	1,213,424	3,184	.0039	2007/2013	82,393,945	.4400	98.16	.4319	97.27	98.01	91.26	9,976	.0121
Brunswick	1118	431,526	140.24	550,126	2,027	.0132	2005/2013	15,414,258	.4500	132.30	.5954	88.77	92.71	70.23	8,582	.0557
Bryson City	1458	1,526,545	113.13	2,085,002	550	.0004	2005/2013	140,969,623	.3300	96.55	.3186	89.59	90.45	70.70	48,278	.0342
Burnsville	1696	1,042,898	58.94	1,984,962	18,838	.2016	2008/2016	9,345,200	.5000	103.64	.5182	94.84	95.76	79.27	44,220	.4732
Calabash	1868	1,565,589	158.63	1,597,891	430	.0001	2011/2015	305,541,802	.0875	103.11	.0902	88.51	88.54	87.69	30,882	.0101
Cape Carteret	2071	1,376,991	120.78	1,437,896	2,723	.0007	2011/2015	417,299,671	.1525	109.36	.1668	98.89	99.41	88.68	6,829	.0016
Carthage	2240	1,202,378	55.41	1,765,395	2,594	.0012	2007/2015	216,541,305	.4000	100.19	.4008	98.67	99.36	88.49	14,564	.0067
Cedar Point	1352	1,064,914	204.25	1,075,433	1,083	.0003	2011/2015	372,486,863	.0625	109.36	.0684	96.87	97.17	90.00	7,631	.0020
Chadbourn	1831	686,343	47.69	1,376,712	650	.0009	2005/2013	71,595,310	.6200	132.30	.8203	81.49	84.12	59.86	88,933	.1242
Claremont	1371	1,626,345	55.33	2,565,668	1,475	.0004	2011/2015	364,003,399	.4600	100.51	.4623	97.82	98.36	82.10	37,600	.0103
Clyde	1215	1,091,625	126.37	1,827,104	3,798	.0049	2011/2015	77,843,806	.4300	99.80	.4291	92.27	94.53	73.82	26,014	.0334
Coats	2183	674,711	54.02	1,023,278	810	.0008	2009/2015	97,268,904	.5900	99.07	.5845	96.22	97.54	83.49	22,384	.0230
Connelly Springs	1644	1,164,448	260.27	1,303,013	4,504	.0032	2007/2013	139,114,000	.0500	114.85	.0574	99.15	99.91	87.97	594	.0004
Denton	1611	262,296	22.17	709,765	842	.0007	2007/2015	117,377,225	.5500	106.75	.5871	94.33	94.34	94.17	36,781	.0313
Dobson	1592	1,304,377	105.25	2,020,614	3,155	.0024	2012/2016	133,910,398	.3800	99.75	.3791	97.52	97.78	94.09	13,338	.0100
East Spencer	1514	296,825	26.44	460,534	2,255	.0021	2011/2015	107,771,089	.6300	97.30	.6130	92.01	93.24	65.90	54,984	.0510
Ellerbe	1051	1,062,753	164.65	1,537,629	7,638	.0185	2008/2014	41,250,027	.5000	103.23	.5162	95.50	97.30	80.71	9,247	.0224
Elm City	1344	495,460	58.14	716,622	236	.0004	2008/2016	60,607,364	.6300	107.64	.6781	92.28	93.78	81.07	29,617	.0489
Four Oaks	1950	265,310	18.24	1,123,948	19,844	.0110	2011/2019	180,147,641	.3300	101.88	.3362	98.69	99.52	86.44	7,780	.0043
Franklinton	1997	345,860	24.42	394,644	262	.0003	2012/2018	102,400,143	.7000	100.00	.7000	95.74	97.42	79.78	33,286	.0325
Franklinville	1157	501,173	79.25	957,313	387	.0011	2007/2013	36,503,508	.3350	105.11	.3521	94.92	97.70	73.51	7,805	.0214
Garysburg	1023	268,032	48.97	281,063	1,405	.0045	2011/2015	31,393,731	.6000	103.82	.6229	83.97	88.19	62.29	30,228	.0963
Gaston	1125	303,507	57.87	309,875	246	.0006	2011/2015	43,496,884	.5000	103.82	.5191	84.23	85.35	76.72	35,047	.0806
Glen Alpine	1504	688,755	100.38	797,283	649	.0007	2007/2013	90,009,111	.3000	114.85	.3446	96.64	97.44	89.52	9,054	.0101
Green Level	2089	401,064	51.79	838,062	1	.0000	2009/2017	66,253,579	.3400	107.99	.3672	84.65	87.56	68.58	34,833	.0526
Haw River	2309	1,085,871	57.73	1,842,541	1,903	.0013	2009/2017	141,792,664	.4800	107.99	.5184	95.25	96.46	83.09	32,204	.0227
Hemby Bridge	1516	557,602	793.84	563,997	729	NA	2008/2015	NA	NA	119.78	-	NA	NA	NA	NA	NA
Hildebran	1992	1,828,576	227.16	2,682,189	2,002	.0012	2007/2013	168,549,886	.1500	114.85	.1723	96.28	97.03	85.77	9,278	.0055
Holly Ridge	1384	949,668	49.91	997,718	2,069	.0011	2010/2014	195,668,672	.4150	100.97	.4190	89.17	89.76	79.31	89,127	.0456
Jefferson	1594	2,622,372	271.09	6,380,159	27,068	.0160	2011/2015	169,314,527	.3300	102.15	.3371	93.86	94.52	81.06	34,205	.0202
Jonesville	2259	256,487	14.26	674,897	4,788	.0027	2009/2015	174,766,005	.4000	111.95	.4478	94.52	96.27	71.99	38,380	.0220
Kenly	1344	577,210	42.22	1,441,362	870	.0007	2011/2019	128,185,474	.6100	101.88	.6215	98.38	99.11	89.64	12,642	.0099

**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, 2013**

Municipality		General Fund		Unit-Wide												
		Fund Balance Available	FBA As % Percent GF Exp	Cash and Invest (1)	Invest Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2012 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2012-13 Tax Rate Adjusted	Percent Collected			2012-13 Amount Uncoll	Tax Rate Equiv
												2012-13 All Property	Excluding Motor Vehicles	Motor Vehicles Only		
<b>1,000-2,499 continued</b>																
Kure Beach	2075	\$2,806,018	82.40	\$4,381,485	\$2,227	.0003	2012/2016	\$798,085,110	.2615	96.41	.2521	99.25	99.72	78.19	\$15,618	.0020
Lake Lure	1202	1,354,835	36.84	2,505,227	1,880	.0002	2012/2016	865,402,680	.2460	100.43	.2471	98.13	98.18	93.63	39,201	.0045
Lake Waccamaw	1465	708,595	80.27	1,522,383	180	.0001	2005/2013	253,064,471	.2000	132.30	.2646	97.59	98.46	78.52	12,744	.0050
Laurel Park	2189	1,047,665	52.55	1,820,546	2,359	.0006	2011/2015	371,711,458	.3600	96.45	.3472	98.58	98.91	93.05	18,876	.0051
Madison	2212	2,152,993	80.98	3,489,591	5,079	.0023	2011/2015	221,613,787	.7300	103.73	.7572	97.22	98.16	83.50	45,081	.0203
Maggie Valley	1224	1,998,384	83.16	3,579,588	8,246	.0020	2011/2015	404,160,610	.3900	99.80	.3892	95.38	95.56	89.70	73,218	.0181
Manteo	1480	3,370,639	91.71	4,322,025	6,179	.0009	2005/2013	691,307,001	.2550	123.12	.3140	99.31	99.54	87.78	12,141	.0018
Mars Hill	2061	1,332,829	78.89	3,258,789	8,960	.0079	2012/2020	113,121,850	.4700	99.73	.4687	95.00	96.48	78.30	26,988	.0239
Marshville	2394	869,871	60.39	2,325,937	17,506	.0099	2008/2015	177,070,983	.4100	119.78	.4911	95.20	96.14	83.54	34,866	.0197
Maxton	2396	211,797	14.50	867,063	103	.0001	2010/2018	86,179,883	.9000	98.00	.8820	81.00	82.77	64.68	136,215	.1581
Mayodan	2461	1,415,621	64.03	4,473,756	65,727	.0364	2011/2015	180,700,597	.5800	103.73	.6016	97.57	98.42	85.32	25,587	.0142
Maysville	1055	153,015	29.72	231,133	92	.0002	2006/2014	44,351,478	.5400	88.14	.4760	89.49	92.52	65.31	25,003	.0564
Mount Gilead	1179	976,511	106.13	2,237,179	3,974	.0050	2012/2020	78,848,879	.6300	95.68	.6028	92.22	94.05	70.59	35,832	.0454
Mount Pleasant	1686	1,010,802	68.49	2,334,866	77	.0001	2012/2016	130,468,490	.5050	97.84	.4941	93.33	93.82	83.50	45,904	.0337
Murphy	1622	3,051,239	162.29	5,703,727	14,896	.0068	2012/2016	218,009,053	.4200	98.00	.4116	91.37	92.25	67.87	79,541	.0365
Navassa	1591	721,926	108.15	1,231,953	2,865	.0026	2011/2015	111,417,979	.2000	103.11	.2062	84.92	86.18	65.43	33,700	.0302
Norlina	1104	179,484	33.50	427,166	148	.0004	2009/2017	35,557,907	.6400	103.43	.6620	93.77	94.87	80.19	13,858	.0390
Norwood	2367	1,569,467	93.24	2,809,594	1,850	.0007	2005/2013	247,065,253	.4000	94.56	.3782	96.35	97.09	83.32	36,134	.0146
Oakboro	1891	868,680	71.26	1,214,750	8,197	.0056	2005/2013	146,972,620	.4100	94.56	.3877	95.01	96.77	82.54	29,365	.0200
Pilot Mountain	1489	231,587	10.38	360,089	1,299	.0009	2012/2016	140,988,973	.5800	99.75	.5786	98.53	99.19	90.40	12,140	.0086
Pine Knoll Shores	1351	1,613,614	52.80	2,980,965	3,590	.0003	2011/2015	1,037,760,124	.1560	109.36	.1706	99.60	99.67	95.17	6,484	.0006
Pine Level	1734	427,050	42.87	904,021	314	.0003	2011/2019	102,045,294	.4400	101.88	.4483	98.94	99.99	90.47	4,720	.0046
Pinebluff	1358	1,342,274	115.20	1,801,871	2,474	.0025	2007/2015	99,796,109	.3700	100.19	.3707	98.57	99.39	91.83	5,322	.0053
Princeton	1203	202,027	25.64	301,647	1,033	.0014	2011/2019	71,543,801	.5400	101.88	.5502	98.73	99.80	89.39	4,982	.0070
Princeville	2125	NR	NA	NR	NR	NA	2009/2017	54,391,444	.6200	102.73	.6369	NA	NA	NA	NA	NA
Ramseur	1679	736,158	59.97	1,912,742	2,737	.0023	2007/2013	119,025,659	.6100	105.11	.6412	97.40	97.22	100.00	18,162	.0153
Rhodhiss	1070	392,484	110.36	688,176	956	.0025	2007/2013	38,495,170	.5500	114.85	.6317	91.59	93.48	73.27	17,884	.0465
Richlands	1618	759,845	72.64	773,349	383	.0003	2010/2014	149,577,363	.3700	100.97	.3736	95.81	95.48	100.00	23,455	.0157
Robbins	1108	693,809	51.33	1,405,265	7,035	.0128	2007/2015	55,059,086	.6400	100.19	.6412	98.26	99.21	88.33	6,204	.0113
Rockwell	2100	1,897,684	233.08	1,911,129	7,341	.0048	2011/2015	153,998,777	.3200	97.30	.3114	96.73	97.44	89.72	16,103	.0105
Rose Hill	1669	725,535	68.91	1,875,217	3,215	.0052	2009/2017	62,422,621	.6400	95.47	.6110	92.37	95.12	73.74	30,440	.0488
Roseboro	1192	NR	NA	NR	NR	NA	2011/2019	75,784,480	.6900	101.77	.7022	NR	NR	NR	NR	NA
Rowland	1024	67,862	8.14	124,962	610	.0014	2010/2018	43,847,135	.7600	98.00	.7448	88.62	91.10	68.32	35,625	.0812
Rutherford College	1332	828,460	130.06	1,857,355	1,327	.0011	2007/2013	117,292,913	.1000	114.85	.1149	98.14	98.86	89.60	2,186	.0019
Saint Pauls	2245	894,183	42.29	1,386,309	4,662	.0041	2010/2018	113,824,706	.6000	98.00	.5880	90.95	92.79	74.32	63,222	.0555
Snow Hill	1611	747,799	84.48	1,702,171	616	.0006	2005/2013	95,573,403	.3500	92.95	.3253	96.92	98.34	83.25	10,174	.0106
Sparta	1751	849,856	68.29	1,864,279	3,196	.0024	2007/2015	135,407,535	.3300	104.79	.3458	95.92	96.68	83.16	18,119	.0134
Spring Hope	1327	444,790	46.30	705,239	4,475	.0056	2009/2017	80,222,262	.5700	99.37	.5664	96.85	96.90	96.40	13,940	.0174
Spruce Pine	2165	6,527,314	367.24	6,358,444	1,992	.0009	2009/2014	223,548,482	.4000	104.51	.4180	94.27	96.27	68.08	51,346	.0230
Stanfield	1503	285,391	33.07	465,943	1,784	.0015	2005/2013	118,449,339	.3800	94.56	.3593	95.12	96.19	85.55	21,978	.0186
Stedman	1061	482,483	87.01	1,015,309	148	.0002	2009/2017	85,277,916	.3200	100.15	.3205	97.95	99.25	86.31	5,759	.0068
Stoneville	1046	262,406	26.85	333,296	523	.0008	2011/2015	64,765,142	.6700	103.73	.6950	96.29	97.40	85.49	16,232	.0251
Surf City	1919	2,421,069	41.33	10,303,203	4,133	.0003	2011/2019	1,304,378,198	.3100	101.43	.3144	97.05	97.23	86.36	119,201	.0091
Swapsonville	1169	1,953,522	1115.06	3,041,647	41,652	NA	2009/2017	NA	NA	107.99	.0000	NA	NA	NA	NA	NA
Taylorsville	2095	326,140	20.55	1,403,297	7,463	.0041	2007/2015	183,479,084	.3500	101.85	.3565	95.41	96.13	83.28	29,597	.0161
Tobaccoville	2469	1,962,354	353.30	1,981,110	5,475	.0029	2009/2013	191,189,165	.0500	107.24	.0536	97.01	97.89	90.01	2,869	.0015
Troutman	2479	947,070	37.80	1,199,695	1,021	.0003	2011/2015	334,439,768	.4400	103.01	.4532	96.47	97.07	85.70	52,359	.0157
Tryon	1650	423,591	25.57	1,788,196	105	.0001	2009/2017	173,733,654	.4778	100.25	.4790	96.19	96.92	86.66	32020.00	.0184

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, 2013

		General Fund		Unit-Wide												
Municipality	Pop	Fund Balance Available	FBA As % Percent GF Exp	Cash and Invest (1)	Invest Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2012 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2012-13 Tax Rate Adjusted	Percent Collected			2012-13 Amount Uncoll	Tax Rate Equiv
												2012-13 All Property	Excluding Motor Vehicles	Motor Vehicles Only		
<b>1,000-2,499 continued</b>																
Vanceboro	1009	\$861,683	158.67	\$1,418,980	\$2,171	.0038	2010/2016	\$56,534,860	.4600	106.79	.4912	96.94	97.90	87.24	\$7,983	.0141
Walnut Cove	1396	392,372	40.36	798,886	2,226	.0022	2009/2013	102,548,258	.4000	106.00	.4240	96.32	97.19	83.25	14,619	.0143
Weldon	1619	1,126,746	55.67	3,677,810	673	.0003	2007/2015	201,868,565	.6600	96.88	.6394	97.95	98.39	86.85	30,130	.0149
West Jefferson	1330	1,526,365	83.78	2,281,221	11,302	.0038	2011/2015	294,793,913	.4200	102.15	.4290	95.11	95.64	77.31	52,791	.0179
Wilson's Mills	2357	718,808	128.14	743,037	42	.0000	2011/2019	142,437,631	.3100	101.88	.3158	98.29	99.64	84.73	7,541	.0053
Yanceyville	1994	699,618	130.16	1,943,724	514	.0005	2008/2014	97,022,443	.3300	96.71	.3191	97.73	98.30	80.80	7,231	.0075
Youngsville	1154	544,675	46.08	626,297	740	.0005	2012/2018	139,956,051	.5900	100.00	.5900	93.01	93.52	84.11	57,026	.0407
Total		<u>\$ 104,925,514</u>		<u>\$ 181,564,923</u>	<u>\$ 455,097</u>			<u>\$ 20,537,345,629</u>							<u>\$ 2,650,802</u>	

**Group Statistics:  
1,000-2,499**

Range:																
Lowest		67,862	8.14			.0000			.0500	88.14	.0000	81.00	82.77	59.86		
Highest		6,527,314	1115.06			.2016			.9000	132.30	.8820	99.65	99.99	100.00		
Average		1,081,706	76.19			.0020			.3371	103.53	.3490	96.16	96.93	83.05		



**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, 2013**

Municipality	Pop	General Fund		Unit-Wide														
		Fund Balance Available	FBA As % Percent GF Exp	Cash and Invest (1)	Invest Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2012 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2012-13 Tax Rate Adjusted	Percent Collected			2012-13 Amount Uncoll	Tax Rate Equiv		
												2012-13 All Property	Excluding Motor Vehicles	Motor Vehicles Only				
<b>500-999</b>																		
Alamance	987	\$1,739,725	728.35	\$1,991,390	\$7,395	.0082	2009/2017	\$90,533,157	.2000	107.99	.2160	97.81	98.41	92.11	\$3,959	.0044		
Alliance	767	456,440	528.95	467,094	4,416	NA	2012/2020	NA	NA	97.28	-	NA	NA	NA	NA	NA	NA	
Ansonville	622	530,384	277.14	668,261	1,170	.0041	2010/2018	28,235,501	.2500	110.60	.2765	80.84	83.63	58.79	13,553	.0480		
Arapahoe	566	83,993	341.85	84,698	282	NA	2012/2020	NA	NA	97.28	-	NA	NA	NA	NA	NA	NA	
Aulander	878	430,431	67.69	764,821	2,015	.0064	2012/2020	31,548,212	.7600	95.85	.7285	91.00	94.62	66.24	22,094	.0700		
Aurora	515	NR	NA	NR	NR	NA	2010/2018	24,403,961	.5500	104.36	.5740	NR	NR	NR	NR	NA	NA	
Bailey	559	286,523	59.06	514,431	710	.0022	2009/2017	32,391,506	.6100	99.37	.6062	94.01	96.03	79.04	11,767	.0363		
Belwood	940	81,264	229.46	81,526	275	NA	2008/2014	NA	NA	102.45	-	NA	NA	NA	NA	NA	NA	
Bogue	709	405,758	407.89	406,973	466	.0006	2011/2015	74,551,649	.0500	109.36	.0547	94.30	96.33	64.41	2,106	.0028		
Bolton	687	(64,133)	(14.68)	105,103	42	.0002	2005/2013	18,959,702	.6000	132.30	.7938	67.35	72.57	42.54	35,370	.1866		
Calypso	553	413,522	181.52	933,733	976	.0063	2009/2017	15,472,813	.4700	95.47	.4487	93.78	94.57	90.52	4,439	.0287		
Candor	845	334,567	45	897,247	923	.0014	2012/2020	66,093,978	.6200	95.68	.5932	94.03	95.17	73.83	25,706	.0389		
Catawba	602	535,282	57.41	1,062,306	2,356	.0033	2011/2015	71,088,391	.4800	100.51	.4824	95.05	96.30	77.79	15,735	.0221		
Chocowinity	822	213,578	28.46	975,725	188	.0003	2010/2018	61,641,088	.4500	104.36	.4696	90.16	90.90	77.18	27,841	.0452		
Clarkton	853	910,847	121.41	1,254,610	2,441	.0044	2007/2015	55,734,066	.5700	100.00	.5700	90.76	92.01	71.79	29,154	.0523		
Cleveland	866	3,199,585	380.86	4,614,770	6,896	.0040	2011/2015	171,720,455	.2500	97.30	.2433	97.83	98.21	84.40	9,378	.0055		
Columbia	848	490,434	113.74	2,834,141	19,111	.0301	2009/2017	63,574,761	.4460	106.23	.4738	93.42	95.17	64.94	17,873	.0281		
Columbus	970	711,034	73.78	1,597,642	1,639	.0013	2009/2017	124,188,697	.3500	100.25	.3509	98.02	98.63	86.73	9,807	.0079		
Conway	819	729,711	129.04	2,220,010	2,668	.0049	2011/2015	54,542,608	.4400	103.82	.4568	93.71	95.16	79.64	15,150	.0278		
Coolleemee	958	310,369	62.43	321,651	108	.0003	2009/2013	38,830,403	.3800	107.05	.4068	94.56	96.32	81.43	8,070	.0208		
Dobbins Heights	859	191,798	65.77	202,544	163	.0008	2008/2014	20,025,076	.5000	103.23	.5162	62.65	63.18	59.54	33,529	.1674		
Dortches	947	2,862,272	2327.66	2,970,923	450	NA	2009/2017	NA	NA	99.37	-	NA	NA	NA	NA	NA	NA	
East Bend	602	343,641	101.57	450,291	1,639	.0036	2009/2015	45,866,116	.4800	111.95	.5374	92.46	93.95	77.18	16,157	.0352		
Ellenboro	876	339,825	194.55	1,271,936	4,818	.0188	2012/2016	25,652,816	.2200	100.43	.2209	92.66	94.72	72.61	4,158	.0162		
Fair Bluff	942	430,485	57.65	791,548	449	.0012	2005/2013	36,122,681	.6000	132.30	.7938	87.81	91.51	58.78	29,537	.0818		
Faison	987	474,039	58.16	1,074,211	2,502	.0049	2009/2017	51,514,896	.5300	95.47	.5060	97.22	99.00	77.40	7,514	.0146		
Faith	807	453,213	83.33	850,691	1,913	.0031	2011/2015	62,213,511	.4100	97.30	.3989	97.42	98.35	89.89	6,579	.0106		
Fallston	600	551,862	597.68	700,131	6,428	.0155	2008/2014	41,513,454	.0500	102.45	.0512	96.47	97.40	87.93	734	.0018		
Foxfire Village	930	998,382	118.16	1,522,309	1,513	.0009	2007/2015	161,989,306	.3500	100.19	.3507	97.71	97.87	94.88	13,004	.0080		
Garland	625	NR	NA	NR	NR	NA	2011/2019	26,181,179	.7200	101.77	.7327	NR	NR	NR	NR	NA	NA	
Gibson	532	184,081	71.79	451,940	634	.0040	2011/2019	15,973,380	.6800	108.96	.7409	90.90	92.71	69.99	9,746	.0610		
Grantsboro	694	199,137	844.77	199,302	491	.0010	2012/2020	47,833,033	.0500	97.28	.0486	93.40	94.61	78.01	1,634	.0034		
Greenevers	648	306,749	137.56	449,146	840	.0049	2009/2017	17,125,209	.3000	95.47	.2864	63.15	65.48	50.21	19,042	.1112		
Grover	708	NR	NA	NR	NR	NA	2008/2014	35,781,681	.3800	102.45	.3893	NR	NR	NR	NR	NA	NA	
Harmony	532	1,310,549	393.43	1,649,351	2,375	.0076	2011/2015	31,096,869	.1000	103.01	.1030	96.04	96.62	90.08	1,198	.0039		
High Shoals	696	274,181	104.48	411,060	241	.0008	2007/2013	30,970,199	.4300	110.02	.4731	95.72	97.65	79.22	5,517	.0178		
Hoffman	584	1,131,097	511.87	1,133,762	3,060	.0162	2008/2014	18,899,980	.2000	103.23	.2065	80.07	80.64	76.85	7,997	.0423		
Holden Beach	589	694,541	30.60	10,497,192	8,857	.0007	2011/2015	1,225,956,841	.1270	103.11	.1309	97.37	97.37	97.09	41,072	.0034		
Hot Springs	560	55,946	17.28	71,652	951	.0025	2012/2020	37,924,289	.5100	99.73	.5086	91.09	92.30	76.45	18,049	.0476		
Kenansville	852	204,903	26.32	1,495,286	1,753	.0029	2009/2017	61,098,465	.3900	95.47	.3723	95.66	95.93	92.12	11,465	.0188		
Kingstown	673	NR	NA	NR	NR	NA	2008/2014	22,295,044	.3500	102.45	.3586	NR	NR	NR	NR	NA	NA	
Lawndale	603	NR	NA	NR	NR	NA	2008/2014	22,051,344	.2300	102.45	.2356	NR	NR	NR	NR	NA	NA	
Lewiston-Woodville	544	322,060	126.45	460,119	148	.0007	2012/2020	20,158,795	.6000	95.85	.5751	91.08	93.91	72.55	10,867	.0539		
Lilesville	534	121,513	33.85	287,027	325	.0020	2010/2018	16,622,983	.4800	110.60	.5309	91.98	94.99	71.30	6,397	.0385		
Littleton	671	396,578	96.80	900,824	501	.0013	2007/2015	37,124,634	.6500	96.88	.6297	96.96	97.50	92.07	7,233	.0195		
Magnolia	960	226,546	41.09	251,427	217	.0008	2009/2017	25,534,456	.6500	95.47	.6206	90.01	90.82	85.56	15,897	.0623		
Marshall	876	980,576	155.24	1,176,083	250	.0003	2012/2020	77,330,874	.4900	99.73	.4887	94.01	94.93	74.79	23,645	.0306		

**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, 2013**

Municipality	Pop	General Fund		Unit-Wide												
		Fund Balance Available	FBA	Cash and Invest (1)	Invest Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2012 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2012-13 Tax Rate Adjusted	Percent Collected			2012-13 Amount Uncoll	Tax Rate Equiv
			As % GF Exp									2012-13 All Property	Excluding Motor Vehicles	Motor Vehicles Only		
<b>500-999 continued</b>																
McAdenville	656	\$570,907	104.01	\$924,175	\$1,467	.0013	2007/2013	\$111,399,597	.3000	110.02	.3301	98.56	99.02	87.72	\$4,830	.0043
Middlesex	811	597,460	75.40	974,051	9,209	.0191	2009/2017	48,294,501	.5000	99.37	.4969	92.14	93.07	85.01	19,185	.0397
Misenheimer	670	493,062	119.80	515,504	628	.0051	2005/2013	12,365,688	.2200	94.56	.2080	92.59	91.49	100.00	2,053	.0166
Montreat	690	1,383,753	81.68	1,988,971	2,081	.0009	2006/2013	241,687,430	.3700	99.00	.3663	99.29	99.30	98.60	6,454	.0027
Morven	501	NR	NA	NR	NR	NA	2010/2018	15,650,319	.4400	110.60	.4866	NR	NR	NR	NR	NA
New London	603	2,045,770	751.37	2,485,494	12,121	.0118	2005/2013	102,968,165	.1600	94.56	.1513	98.69	99.09	92.11	2,127	.0021
Newland	694	439,089	55.37	549,312	2,942	.0038	2010/2018	77,600,501	.3600	106.44	.3832	97.18	99.02	71.43	7,868	.0101
Newton Grove	564	682,936	153.19	1,005,301	9,718	.0163	2011/2019	59,552,940	.3500	101.77	.3562	97.18	98.09	87.77	5,915	.0099
North Topsail Beach	757	2,939,577	98.10	4,346,789	5,043	.0006	2010/2014	850,739,829	.2355	100.97	.2378	97.57	97.72	85.55	48,844	.0057
Northwest	764	385,737	126.44	628,312	554	.0011	2011/2015	49,278,620	.2100	103.11	.2165	83.68	85.02	69.38	16,976	.0344
Ocean Isle Beach	575	8,189,835	169.34	13,590,617	21,645	.0012	2011/2015	1,777,635,086	.1300	103.11	.1340	96.70	96.73	91.89	76,014	.0043
Old Fort	906	1,631,214	230.45	2,250,055	190	.0002	2011/2019	95,234,379	.3200	94.64	.3028	96.55	97.50	74.13	10,847	.0114
Oriental	904	500,109	41.16	672,863	743	.0003	2012/2020	229,811,228	.2000	97.28	.1946	94.98	95.17	90.33	23,079	.0100
Ossipee	553	204,406	138.57	330,968	2,145	.0091	2009/2017	23,594,865	.0725	107.99	.0783	97.13	97.13	97.12	1,209	.0051
Patterson Springs	617	288,495	627.33	314,157	1,135	NA	2008/2014	NA	NA	102.45	-	NA	NA	NA	NA	NA
Pelletier	663	263,338	206.49	268,113	684	.0010	2011/2015	71,306,782	.0550	109.36	.0601	94.64	95.20	83.00	2,102	.0029
Pink Hill	533	452,041	77.72	1,202,806	1,285	.0036	2009/2017	35,881,355	.5500	108.35	.5959	89.57	90.45	80.06	20,504	.0571
Polkville	542	306,250	478.09	313,657	623	.0027	2008/2014	23,061,168	.0500	102.45	.0512	97.54	98.77	89.25	327	.0014
Red Cross	743	381,036	74.70	384,445	499	.0010	2005/2013	50,638,852	.1600	94.56	.1513	97.31	98.42	91.37	2,206	.0044
Rich Square	942	595,581	109.46	1,009,362	1,104	.0023	2011/2015	48,104,483	.6500	103.82	.6748	91.06	92.66	78.42	28,121	.0585
Richfield	618	414,600	150.24	654,773	826	.0013	2005/2013	63,747,880	.1500	94.56	.1418	95.53	95.88	91.88	4,293	.0067
Robbinsville	604	405,708	67.34	1,094,750	1,666	.0028	2010/2015	59,897,193	.4800	101.04	.4850	87.38	87.91	71.17	36,191	.0604
Roper	592	NR	NA	NR	NR	NA	2005/2013	16,691,266	.8200	100.15	.8212	NR	NR	NR	NR	NA
Rosman	575	443,589	120.15	603,669	3,451	.0161	2009/2016	21,417,818	.4100	99.95	.4098	98.85	99.36	90.79	1,007	.0047
Saluda	703	432,048	42.99	624,793	2,800	.0027	2009/2017	105,591,834	.5500	100.25	.5514	97.19	97.61	87.16	17,208	.0163
Seaboard	615	117,700	29.95	525,325	544	.0021	2011/2015	25,557,237	.5000	103.82	.5191	91.34	93.10	83.63	10,843	.0424
Sedalia	633	259,210	151.41	283,585	253	.0005	2012/2020	47,487,567	.2750	99.56	.2738	91.49	91.33	93.63	11,116	.0234
Star	883	234,138	40.12	277,634	1,146	.0026	2012/2020	43,584,314	.6100	95.68	.5836	94.17	95.93	73.20	15,644	.0359
Taylortown	725	464,543	93.29	543,899	288	.0003	2007/2015	85,090,867	.4000	100.19	.4008	97.15	97.90	86.22	9,751	.0115
Varnantown	561	1,163,605	1191.06	1,165,774	3,386	.0066	2011/2015	51,187,277	.0500	103.11	.0516	92.85	93.69	84.42	1,827	.0036
Vass	724	492,756	71.32	509,094	887	.0014	2007/2015	62,792,683	.4800	100.19	.4809	98.02	98.78	88.80	5,945	.0095
Wade	568	176,090	70.75	509,585	558	.0015	2009/2017	36,612,666	.2400	100.15	.2404	97.30	98.72	85.53	2,385	.0065
Wagram	836	596,714	187.98	893,626	1,022	.0037	2011/2019	27,513,554	.6500	108.96	.7082	85.37	86.81	72.18	26,350	.0958
Walnut Creek	843	1,006,005	120.53	1,293,505	787	.0005	2011/2019	168,410,605	.3800	100.22	.3808	98.81	99.36	92.04	7,662	.0046
Warrenton	852	312,573	34.03	881,065	768	.0010	2009/2017	77,197,673	.6100	103.43	.6309	95.38	96.07	85.42	20,469	.0265
Whitakers	731	522,475	88.44	742,849	946	.0028	2009/2017	33,949,745	.6450	99.37	.6409	88.13	91.83	69.46	28,134	.0829
White Lake	821	1,105,573	73.74	2,333,465	1,241	.0004	2007/2015	301,972,498	.2300	100.00	.2300	96.93	97.56	80.63	21,492	.0071
Whitsett	598	559,872	698.77	651,203	1,593	.0030	2012/2020	52,253,867	.0500	99.56	.0498	97.36	97.60	93.98	690	.0013
Winfall	602	84,972	16.66	103,871	93	.0002	2008/2016	50,339,276	.4100	127.00	.5207	93.51	94.64	77.46	13,290	.0264
Winton	750	512,346	115.76	1,029,806	295	.0010	2011/2019	29,071,397	.6500	108.98	.7084	92.97	96.99	64.58	13,419	.0462
Woodland	780	533,258	139.57	1,002,493	973	.0039	2011/2015	24,637,401	.6450	103.82	.6696	90.16	91.64	79.86	15,516	.0630

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, 2013

Municipality	Pop	General Fund		Unit-Wide												
		Fund Balance Available	FBA As % Percent GF Exp	Cash and Invest (1)	Invest Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2012 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2012-13 Tax Rate Adjusted	Percent Collected			2012-13 Amount Uncoll	Tax Rate Equiv
											2012-13 All Property	Excluding Motor Vehicles	Motor Vehicles Only			
Total		<u>\$ 57,041,659</u>		<u>\$ 100,544,603</u>	<u>\$ 191,934</u>			<u>\$ 8,548,178,465</u>							<u>\$ 1,084,866</u>	

**Group Statistics:  
500-999**

Range:																
Lowest		(64,133)	(14.68)		.0002			.0500	94.56	.0000	62.65	63.18	42.54			
Highest		8,189,835	2327.66		.0301			.8200	132.30	.8212	99.29	99.36	100.00			
Average		704,218	120.47		.0022			.2663	101.89	.2713	95.10	95.99	80.21			

**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, 2013**

		General Fund		Unit-Wide												
Municipality	Pop	Fund Balance Available	FBA	Cash and Invest (1)	Invest Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2012 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2012-13 Tax Rate Adjusted	Percent Collected			2012-13 Amount Uncoll	Tax Rate Equiv
			As % GF Exp									2012-13 All Property	Excluding Motor Vehicles	Motor Vehicles Only		
<b>Below 500</b>																
Askeville	239	\$140,492	300.37	\$219,355	92	.0008	2012/2020	\$12,097,343	.1500	95.85	.1438	95.37	97.96	84.55	\$840	.0069
Atkinson	308	445,570	135.51	549,565	318	.0024	2011/2019	13,078,032	.3700	101.43	.3753	93.28	95.27	81.85	3,231	.0247
Autryville	200	195,421	198.39	224,815	499	.0048	2011/2019	10,295,638	.4050	101.77	.4122	96.74	97.64	91.41	1,693	.0164
Bakersville	464	496,939	123.81	501,144	318	.0011	2009/2014	29,265,483	.3500	104.51	.3658	94.04	95.41	72.58	6,114	.0209
Bald Head Island	162	4,300,218	41.40	6,303,760	15,346	.0012	2011/2015	1,248,826,100	.5910	103.11	.6094	98.33	98.33	100.00	129,823	.0104
Bath	246	NR	NA	NR	NR	NA	2010/2018	49,461,105	.1800	104.36	.1878	NR	NR	NR	NR	NA
Bear Grass	73	141,277	547.03	141,298	368	.0068	2009/2017	5,378,613	.2700	101.05	.2728	98.88	99.64	93.36	157	.0029
Beech Mountain	322	4,179,393	100.16	7,218,591	4,328	.0007	2006/2014	596,403,002	.6400	102.02	.6529	98.29	98.48	85.45	65,231	.0109
Bethania	327	286,965	163.58	288,839	383	.0011	2009/2013	33,993,984	.3200	107.24	.3432	98.54	99.33	90.45	1,603	.0047
Boardman	155	190,179	447.91	246,527	654	.0085	2005/2013	7,703,595	.0500	132.30	.0662	87.23	91.57	55.03	385	.0050
Bolivia	144	615,734	1852.28	616,106	611	.0043	2011/2015	14,111,587	.0500	103.11	.0516	73.23	73.49	70.06	1,929	.0137
Bridgeton	460	335,921	69.17	455,710	283	.0004	2010/2016	68,773,195	.5000	106.79	.5340	96.00	96.48	86.59	13,709	.0199
Brookford	379	688,428	255.78	742,885	6,097	.0202	2011/2015	30,171,277	.5200	100.51	.5227	86.72	92.79	75.87	20,220	.0670
Bunn	339	370,059	103.74	997,758	2,925	.0131	2012/2018	22,362,250	.6900	100.00	.6900	95.66	97.37	80.89	6,849	.0306
Cameron	289	236,458	99.56	354,809	301	.0014	2007/2015	21,852,181	.5750	100.19	.5761	95.47	98.58	74.62	4,947	.0226
Casar	296	NR	NA	NR	NR	NA	2008/2014	11,180,699	.0500	102.45	.0512	NR	NR	NR	NR	NA
Castalia	263	NR	NA	NR	NR	NA	2009/2017	8,769,720	.2000	99.37	.1987	NR	NR	NR	NR	NA
Caswell Beach	413	625,566	71.52	3,304,161	8,823	.0027	2011/2015	332,064,798	.1700	103.11	.1753	99.13	99.12	99.94	4,895	.0015
Cedar Rock	295	94,297	46.84	99,405	725	.0014	2005/2013	52,768,426	.1500	96.49	.1447	97.67	97.72	97.03	1,896	.0036
Centerville	87	9,970	198.41	9,970	86	NA	2012/2018	NA	NA	100.00	.0000	NA	NA	NA	NA	NA
Cerro Gordo	205	158,215	165.97	235,854	58	.0009	2005/2013	6,414,942	.2000	132.30	.2646	81.46	87.56	45.11	2,585	.0403
Chimney Rock	112	NR	NA	NR	NR	NA	2012/2016	55,098,053	.0750	100.43	.0753	NR	NR	NR	NR	NA
Cofield	411	1,040,762	460.99	1,094,498	931	.0029	2011/2019	32,121,522	.4500	108.98	.4904	94.61	96.34	59.76	7,793	.0243
Colerain	199	113,515	58.78	200,624	74	.0006	2012/2020	13,448,628	.4500	95.85	.4313	95.74	98.44	82.32	2,641	.0196
Como	91	37,705	124.27	38,417	45	.0008	2011/2019	5,661,255	.3000	108.98	.3269	96.67	98.14	68.92	559	.0099
Conetoe	290	299,317	313.43	299,317	1,035	.0091	2009/2017	11,434,219	.1600	102.73	.1644	88.03	89.00	82.96	2,225	.0195
Cove City	397	243,990	296.95	379,307	409	.0023	2010/2016	17,814,164	.1500	106.79	.1602	93.13	94.37	85.74	1,784	.0100
Creswell	270	NR	NA	NR	NR	NA	2005/2013	13,065,264	.5000	100.15	.5008	NR	NR	NR	NR	NA
Crossnore	192	194,117	148.53	202,707	211	.0019	2010/2018	11,310,657	.2400	106.44	.2555	94.26	97.00	70.04	1,566	.0138
Danbury	187	118,295	244.20	119,977	57	.0005	2009/2013	10,988,321	.2700	106.00	.2862	93.46	93.67	91.09	1,936	.0176
Dillsboro	230	208,860	134.27	211,747	256	.0006	2008/2016	45,225,814	.2100	124.94	.2624	95.18	95.59	84.15	5,162	.0114
Dover	397	247,548	228.05	383,912	437	.0028	2010/2016	15,828,752	.3000	106.79	.3204	93.81	96.03	76.72	2,913	.0184
Dublin	340	622,030	240.40	1,063,538	2,291	.0130	2007/2015	17,600,183	.4900	100.00	.4900	92.72	97.05	61.05	6,244	.0355
Duck	379	2,200,347	42.97	2,268,501	2,085	.0001	2005/2013	2,160,789,885	.1250	123.12	.1539	99.87	99.89	94.12	3,509	.0002
Earl	261	181,150	377.51	182,571	424	.0051	2008/2014	8,342,356	.1700	102.45	.1742	95.82	97.95	82.73	700	.0084
East Arcadia	480	84,755	102.39	147,910	-	.0000	2007/2015	12,800,291	.3600	100.00	.3600	77.56	82.31	53.70	10,089	.0788
East Laurinburg	297	7,532	11.42	27,651	25	.0005	2011/2019	5,010,439	.3000	108.96	.3269	81.20	85.20	58.46	2,862	.0571
Elk Park	450	331,382	131.90	458,589	195	.0008	2010/2018	24,324,738	.2800	106.44	.2980	91.15	93.45	74.81	6,005	.0247
Eureka	198	214,395	188.91	227,523	790	.0076	2011/2019	10,453,175	.6200	100.22	.6214	94.69	96.76	82.69	3,748	.0359
Everetts	162	196,062	209.72	226,907	788	.0115	2009/2017	6,876,729	.4000	101.05	.4042	92.56	94.61	82.75	1,992	.0290
Falcon	315	230,831	207.35	315,878	623	.0031	2009/2017	20,266,203	.1500	100.15	.1502	96.44	98.44	81.23	849	.0042
Falkland	97	148,935	347.72	149,484	1,516	.0347	2012/2016	4,372,712	.4500	99.86	.4494	93.67	94.29	86.85	1,223	.0280
Fontana Dam	20	(5,645)	(3.42)	6,879	-	.0000	2010/2015	127,610	.4400	101.04	.4446	100.00	100.00	-	-	-
Forest Hills	366	114,500	296.70	114,500	85	.0002	2008/2016	36,441,776	.1500	124.94	.1874	98.36	98.37	97.25	893	.0025
Gatesville	315	677,731	472.78	702,728	4,912	.0143	2009/2017	34,344,462	.1600	122.58	.1961	97.81	99.07	83.87	1,217	.0035
Godwin	141	83,770	143.01	83,770	516	.0037	2009/2017	13,950,915	.1950	100.15	.1953	97.01	99.04	77.84	813	.0058
Goldston	272	478,291	367.11	(2,291,384)	1,186	.0049	2009/2015	23,979,876	.1900	104.66	.1989	97.99	98.38	93.75	905	.0038
Grandfather Village	25	116,794	265.49	129,274	139	NA	2010/2018	NA	NA	106.44	.0000	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, 2013**

Municipality		General Fund		Unit-Wide										Percent Collected			2012-13	
		Fund Balance Available	FBA As % Percent GF Exp	Cash and Invest (1)	Invest Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2012 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2012-13 Tax Rate Adjusted	2012-13 All Property	Excluding Motor Vehicles	Motor Vehicles Only	2012-13 Amount Uncoll	Tax Rate Equiv		
																	Pop	Pop
<b>Below 500 continued</b>																		
Grimesland	446	\$280,382	134.38	\$429,357	\$1,291	.0084	2012/2016	\$15,435,204	.4800	99.86	.4793	89.74	93.32	72.00	\$7,703	.0499		
Halifax	238	211,258	105.02	340,818	174	.0013	2007/2015	12,942,130	.5500	96.88	.5328	97.94	99.03	91.79	1,443	.0112		
Harrells	203	125,959	142.91	129,070	169	.0015	2011/2019	11,505,832	.1900	101.77	.1934	92.29	92.95	74.32	1,683	.0146		
Harrellsville	104	103,734	236.85	185,223	250	.0039	2011/2019	6,469,822	.3500	108.98	.3814	97.32	97.62	94.69	604	.0093		
Hassell	84	94,722	606.84	94,722	104	.0042	2009/2017	2,492,861	.2500	101.05	.2526	84.69	85.42	80.53	938	.0376		
Hayesville	316	448,544	267.60	453,215	3,256	.0089	2010/2018	36,617,834	.2650	142.43	.3774	93.26	93.45	88.07	6,576	.0180		
Indian Beach	116	1,467,146	76.03	2,097,102	933	.0002	2011/2015	461,012,838	.2150	109.36	.2351	98.26	98.28	93.02	17,224	.0037		
Jackson	495	428,979	135.91	614,890	1,250	.0043	2011/2015	29,229,480	.5500	103.82	.5710	96.23	97.23	88.80	6,163	.0211		
Jamesville	486	421,172	202.11	558,631	637	.0037	2009/2017	17,241,544	.7000	101.05	.7074	85.16	85.62	82.33	17,885	.1037		
Kelford	245	176,225	252.94	186,463	204	.0032	2012/2020	6,357,188	.3600	95.85	.3451	87.68	92.02	61.72	2,744	.0432		
Kittrell	487	216,148	901.82	216,412	265	.0035	2008/2016	7,624,023	.1000	130.87	.1309	96.91	97.92	87.70	249	.0033		
Lake Santeetlah	45	202,063	81.57	359,598	662	.0006	2010/2015	114,998,901	.0625	101.04	.0632	93.78	93.75	100.00	4,500	.0039		
Lansing	158	137,558	106.50	156,813	373	.0045	2011/2015	8,294,584	.3500	102.15	.3575	88.10	88.72	80.47	2,997	.0361		
Lasker	120	59,205	162.78	60,579	48	.0012	2011/2015	4,081,753	.2500	103.82	.2596	95.22	95.37	80.46	516	.0126		
Lattimore	468	372,271	393.12	372,881	1,434	.0082	2008/2014	17,534,129	.1800	102.45	.1844	97.39	98.26	88.92	910	.0052		
Leggett	59	84,048	429.06	84,487	65	.0015	2009/2017	4,296,455	.2500	102.73	.2568	95.85	96.02	94.53	446	.0104		
Linden	130	17,488	25.19	649,672	1,491	.0158	2009/2017	9,436,881	.1500	100.15	.1502	95.11	97.90	80.40	703	.0074		
Love Valley	114	126,812	210.21	136,745	34	.0003	2011/2015	9,848,609	.2500	103.01	.2575	80.59	81.74	60.21	4,788	.0486		
Lumber Bridge	94	327,844	567.70	330,630	153	.0021	2010/2018	7,240,442	.3000	98.00	.2940	88.80	89.27	83.27	2,819	.0389		
Macon	118	82,131	101.21	84,756	563	.0107	2009/2017	5,284,700	.3000	103.43	.3103	93.64	93.70	93.21	973	.0184		
Marietta	175	79,870	228.24	79,869	406	NA	2010/2018	NA	NA	98.00	-	NA	NA	NA	NA	NA		
McDonald	112	211,400	853.87	211,399	770	.0218	2010/2018	3,536,609	.0500	98.00	.0490	94.15	92.04	96.61	194	.0055		
McFarlan	117	133,949	363.00	134,704	3	.0001	2010/2018	3,568,352	.2900	110.60	.3207	88.91	91.37	72.73	1,156	.0324		
Mesic	220	56,400	100.48	57,615	4	.0000	2012/2020	13,329,296	.2300	97.28	.2237	80.49	81.95	65.71	5,955	.0447		
Micro	444	58,995	20.67	110,674	35	.0002	2011/2019	20,788,930	.4500	101.88	.4585	98.07	99.83	85.13	2,214	.0107		
Middleburg	131	67,727	141.95	68,647	41	.0007	2008/2016	5,704,514	.2500	130.87	.3272	95.05	96.43	84.92	707	.0124		
Milton	167	(459)	(1.47)	19,383	15	.0001	2008/2014	10,383,672	.3000	96.71	.2901	97.11	98.00	78.60	905	.0087		
Minnesott Beach	454	544,964	320.04	548,979	666	.0007	2012/2020	98,654,578	.1300	97.28	.1265	97.63	97.96	91.04	3,066	.0031		
Momeyer	222	203,985	356.63	205,299	1,239	.0105	2009/2017	11,777,943	.1300	99.37	.1292	98.05	99.11	92.26	296	.0025		
Mooreboro	315	273,580	752.05	277,764	634	NA	2008/2014	NA	NA	102.45	-	NA	NA	NA	NA	NA		
Norman	140	78,922	176.14	79,302	521	NA	2008/2014	NA	NA	103.23	-	NA	NA	NA	NA	NA		
Orrum	92	38,699	231.20	38,699	-	0.00	2010/2018	NA	NA	98.00	-	NA	NA	NA	NA	NA		
Pantego	178	403,658	451.42	408,338	1,486	.0089	2010/2018	16,684,414	.1600	104.36	.1670	96.29	96.25	96.42	1,287	.0077		
Parkton	435	307,441	106.24	315,766	2,125	.0084	2010/2018	25,257,565	.6000	98.00	.5880	92.16	95.53	62.11	9,926	.0393		
Parmele	274	59,113	52.08	75,901	21	.0002	2009/2017	8,743,832	.6800	101.05	.6871	78.17	80.88	61.96	13,162	.1505		
Peachland	429	532,760	269.65	657,862	1,205	.0068	2010/2018	17,636,644	.3000	110.60	.3318	90.73	93.23	72.82	4,926	.0279		
Pollocksville	323	161,199	116.91	263,233	878	.0042	2006/2014	20,821,519	.3300	88.14	.2909	95.97	98.08	77.97	2,803	.0135		
Powellsville	270	55,986	59.30	90,295	28	.0004	2012/2020	7,827,254	.2400	95.85	.2300	94.98	97.13	79.78	906	.0116		
Proctorville	117	336,054	435.56	381,899	2,623	.0526	2010/2018	4,982,806	.2000	98.00	.1960	84.94	86.89	76.44	1,426	.0286		
Raynham	95	42,986	177.56	42,986	-	.0000	2010/2018	2,952,462	.1500	98.00	.1470	89.57	95.65	67.50	462	.0156		
Rennert	386	445,497	754.61	445,551	186	.0020	2010/2018	9,205,240	.1000	98.00	.0980	83.28	85.24	75.50	1,539	.0167		
Ronda	416	245,786	85.86	367,686	160	.0009	2007/2013	16,860,972	.4000	100.15	.4006	90.41	90.33	93.83	6,445	.0382		
Roxobel	234	269,836	258.98	671,037	3,625	.0377	2012/2020	9,671,394	.2500	95.85	.2396	93.08	95.19	79.42	1,650	.0172		
Ruth	444	663,254	511.68	738,516	584	.0022	2012/2016	26,722,992	.2800	100.43	.2812	96.04	97.35	78.25	2,918	.0109		
Saint Helena	399	443,139	327.04	446,372	523	.0016	2011/2019	32,916,169	.0500	101.43	.0507	95.58	96.69	85.78	730	.0022		
Salemburg	435	464,179	120.52	1,182,345	2,813	.0094	2011/2019	29,986,563	.3000	101.77	.3053	95.98	97.63	83.47	3,607	.0120		
Sandy Creek	268	156,819	166.39	185,270	84	.0006	2011/2015	13,633,128	.3000	103.11	.3093	84.71	86.13	74.69	6,311	.0463		
Sandyfield	447	241,650	196.35	290,508	455	.0031	2005/2013	14,454,857	.3500	132.30	.4631	76.27	83.70	35.53	12,157	.0841		
Saratoga	410	553,518	342.74	771,061	113	.0005	2008/2016	23,076,615	.5800	107.64	.6243	95.16	95.64	91.31	6,475	.0281		

**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, 2013**

Municipality	Pop	General Fund		Unit-Wide												
		Fund Balance Available	FBA	Cash and Invest	Invest Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2012 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2012-13 Tax Rate Adjusted	Percent Collected			2012-13 Amount Uncoll	Tax Rate Equiv
			As % GF Exp									2012-13 All Property	Excluding Motor Vehicles	Motor Vehicles Only		
<b>Below 500 continued</b>																
Seagrove	226	NR	NA	NR	NR	NA	2007/2013	\$32,902,012	.4000	105.11	.4204	NR	NR	NR	NR	NA
Seven Devils	198	821,746	67.99	1,145,493	3,432	.0022	2006/2014	157,786,768	.5100	102.02	.5203	98.77	98.91	91.50	9,792	.0062
Seven Springs	113	105,852	210.30	200,505	67	.0015	2011/2019	4,482,417	.5400	100.22	.5412	87.82	90.42	71.99	2,932	.0654
Severn	269	769,561	335.09	1,188,707	494	.0014	2011/2015	35,047,247	.3900	103.82	.4049	95.58	96.45	90.92	6,060	.0173
Simpson	417	136,114	60.31	140,627	367	.0016	2012/2016	22,832,341	.4500	99.86	.4494	93.74	96.93	72.73	6,538	.0286
Sims	306	391,634	435.22	762,037	2,122	.0128	2008/2016	16,551,769	.4600	107.64	.4951	95.99	97.61	88.03	3,090	.0187
Speed	79	13,165	40.91	14,379	10	.0003	2009/2017	3,471,202	.3000	102.73	.3082	77.18	77.04	78.61	2,496	.0719
Spencer Mountain	37	NR	NA	NR	NR	NA	2007/2013	NA	NA	110.02	-	NA	NA	NA	NA	NA
Staley	396	427,407	390.75	617,077	739	.0035	2007/2013	20,971,371	.1250	105.11	.1314	94.55	96.15	79.62	1,369	.0065
Stem	498	452,640	230.34	456,999	90	.0002	2010/2018	39,725,981	.4500	104.97	.4724	96.65	97.82	82.70	6,049	.0152
Stonewall	282	326,163	552.35	326,975	76	.0004	2012/2020	20,022,624	.1500	97.28	.1459	91.60	92.59	82.69	2,522	.0126
Stovall	417	116,553	51.83	456,578	935	.0058	2010/2018	16,134,834	.4900	104.97	.5144	94.18	96.01	78.84	4,591	.0285
Sugar Mountain	197	1,021,504	72.03	1,192,397	3,465	.0010	2010/2018	353,602,739	.3400	106.44	.3619	97.82	98.06	78.96	26,158	.0074
Tar Heel	118	96,846	134.20	97,570	269	.0046	2007/2015	5,906,416	.3000	100.00	.3000	93.17	95.08	82.58	1,255	.0212
Teachey	384	345,428	164.97	375,651	2,296	.0104	2009/2017	22,116,303	.4500	95.47	.4296	93.62	94.04	89.97	6,132	.0277
Topsail Beach	377	3,091,922	94.39	4,134,011	11,026	.0018	2011/2019	621,419,324	.2925	101.43	.2967	99.41	99.51	88.86	10,580	.0017
Trenton	300	424,235	539.78	582,762	1,543	.0104	2006/2014	14,858,702	.3700	88.14	.3261	89.58	91.95	69.03	5,700	.0384
Turkey	296	76,441	52.92	137,315	444	.0047	2011/2019	9,497,839	.2400	101.77	.2442	96.31	98.26	82.34	809	.0085
Vandemere	254	312,269	245.32	312,403	149	.0007	2012/2020	21,136,725	.1800	97.28	.1751	88.36	89.04	80.41	4,914	.0232
Waco	320	148,695	266.99	150,303	459	.0035	2008/2014	12,962,378	.1700	102.45	.1742	97.24	98.53	87.27	660	.0051
Washington Park	450	280,517	106.68	285,158	1,764	.0034	2010/2018	52,387,118	.2900	104.36	.3026	98.12	98.53	92.24	2,858	.0055
Watha	197	104,476	220.24	105,196	-	.0000	2011/2019	8,735,809	.0500	101.43	.0507	95.05	96.50	85.43	210	.0024
Webster	370	120,064	178.03	120,064	-	.0000	2008/2016	58,451,609	.0500	124.94	.0625	96.80	96.91	94.53	931	.0016
<b>Total</b>		<b>\$ 43,795,899</b>		<b>\$ 58,766,608</b>	<b>\$ 125,591</b>			<b>\$ 7,974,713,027</b>							<b>\$ 612,468</b>	

**Group Statistics:**  
**Below 500**

Range:																
Lowest		(5,645)	(3.42)			.0000			.0500	88.14	.0000	73.23	73.49	0.00		
Highest		4,300,218	1852.28			.0526			.7000	142.43	.7074	100.00	100.00	100.00		
Average		387,574	105.10			.0016			.3139	108.43	.3404	97.56	98.03	81.45		

**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, 2013**

Municipality	Pop	General Fund		Unit-Wide												
		Fund Balance Available	FBA As % Percent GF Exp	Cash and Invest (1)	Invest Earnings Amt (1)	Tax Rate Equiv	Latest Yr/ Next Yr Of Reval (2)	January 1, 2012 Assessed Valuation (3)	Tax Rate (4)	Assess -to-Sales Ratio	2012-13 Tax Rate Adjusted	Percent Collected			2012-13 Amount Uncoll	Tax Rate Equiv
												2012-13 All Property	Excluding Motor Vehicles	Motor Vehicles Only		
<b>Statewide without Electric Systems</b>				<u>\$ 5,554,561,579</u>	<u>\$ 33,979,686</u>			<u>\$ 466,652,394,508</u>								<u>\$ 44,694,991</u>
Range:																
Lowest		(64,133)	(14.68)			.0000			.0165	88.14	.0000	62.65	63.18	0.00		
Highest		173,611,858	2327.66			.2016			.9000	142.43	.8996	100.00	100.00	100.00		
Average		3,171,932	44.06			.0061			.4145	104.27	.4322	97.70	98.54	85.85		
<b>Statewide all Units</b>				<u>\$ 7,419,877,116</u>	<u>\$ 46,129,210</u>			<u>\$ 576,196,890,784</u>								<u>\$ 60,936,771</u>
Range:																
Lowest		(64,133)	(14.68)			.0000			.0165	88.14	.0198	62.65	63.18	35.53		
Highest		173,611,858	2327.66			.2016			.9000	142.43	.8996	99.87	99.99	100.00		
Average		3,547,516	42.78			.0001			.4250	104.04	.4085	97.52	98.41	85.49		

**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, 2012.
- (3) Assessed valuation is based on real property values that were determined as of January 1 in the year of revaluation. This number is adjusted annually for discoveries, abatements, improvements, and any other changes that materially affect real property values. Assessed valuation also includes personal property, which is valued annually on a calendar year basis and titled motor vehicles which are valued as of January 1 preceding the date a new vehicle registration is applied for or a current vehicle registration is renewed.
- (4) "NA" in the assessed valuation, tax rate and tax rate percentage columns indicates the municipality did not levy an ad valorem tax.

NR Indicates audited financial statements not received

NA Information not available