

> INTRODUCTION

Under North Carolina's school finance system, born more than eight decades ago, it is the state's responsibility to pay for instructional expenses (including personnel) while county governments pay for capital expenses (buildings and maintenance).

During the Great Depression, through the 1933 School Machinery Act, the General Assembly attempted to "relieve" counties of the responsibility for operating and maintaining public schools. In 1975, the School Budget and Fiscal Control Act reinforced the primacy of state support, setting forth the state's policy of using state revenue sources for instructional expenses for current operations while expecting county governments to meet public schools' facilities requirements.

Over time, however, the lines drawn in the 1933 and 1975 laws have become blurred, and the local role in funding school operations has increased. In 2013-14, counties spent \$3 billion to fund instructional expenses, accounting for 25 percent of the combined federal, state, and local total. Counties provided funding for 994 principals and assistant principals (19.0 percent of the total), 6,567 teachers (6.9 percent of the total), 2,196 teacher assistants (9.5 percent of the total), and 3,104 professional instructional support personnel (20.7 percent of the total).

For more than 25 years, the Public School Forum of North Carolina has isolated local spending from state and federal spending to examine the capacity and actual effort of counties to support public schools. The annual Local School Finance Study focuses not only on the amount that counties spend on schools, but also on each county's investment in the context of that county's taxable resources.

From the early years of the Study, two trends have become evident that have deepened over time. First, wealthier counties are able to spend more on schools while simultaneously making less taxing effort. Because wealthier counties have more taxable resources, they can keep taxes low while still generating significant revenues. Conversely, counties with fewer taxable resources need to make greater taxing effort to support their schools. Second, there is a widening gap between counties with many taxable resources and those with few, and as a result, a widening gap in counties' school spending patterns.

State policy decisions made during the last 25 years have blunted the impact of these trends, narrowing the educational investment gap by providing additional funds for the state's smallest and lowest-wealth counties. However, even with these important, positive policy steps, investments in North Carolina schools still vary dramatically by zip code. As a result, young people born into one of the state's economically thriving counties will have levels of investment in their education not shared elsewhere in the state.

ONTENTS

INTRODUCTION

- 3 2013-14 SPENDING PER STUDENT
- 4 WHAT'S NEW IN THE 2016 STUDY?
- 5 2016 RANKINGS-AT-A-GLANCE
- 6 A HISTORICAL PERSPECTIVE
- 8 WHO PAYS FOR WHAT?
- 10 GAPS AND TRENDS 2016
- 12 NOTES ON METHODOLOGY

13 APPENDICES

- 13 TABLE 1: RANKINGS OF ADJUSTED PROPERTY VALUATIONS PER STUDENT
- 14 TABLE 2: ACTUAL EFFORT
- 15 TABLE 2A: SIX-YEAR AVERAGE OF CAPITAL OUTLAY AND DEBT SERVICE
- 16 TABLE 3: ACTUAL EFFORT WITH SUPPLEMENTAL FUNDING FOR LOW-WEALTH AND SMALL COUNTIES
- 17 TABLE 4: ABILITY TO PAY
- 18 TABLE 5: RELATIVE EFFORT

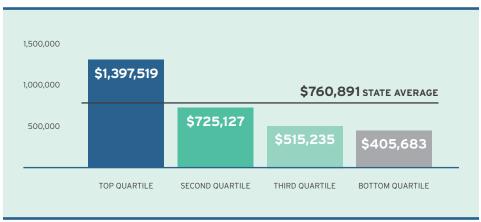
GLOSSARY

20 DATA SOURCES & ACKNOWLEDGMENTS

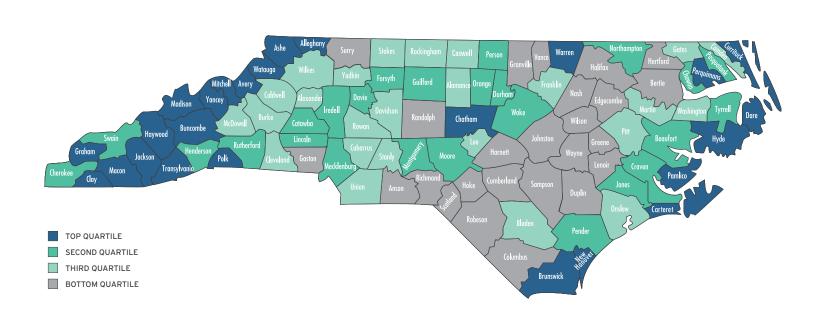
> INTRODUCTION (CONTINUED)

Disparities in resources available to counties can be illustrated by dividing the state into quartiles according to adjusted property wealth available per child. The top quartile includes high-growth Piedmont and mountain and beach resort areas, which had an average of \$1,397,519 real estate wealth available per child-\$636,628 above the state average. The bottom quartile has \$405,683 real estate wealth available per child-\$355,208 below the state average. The map illustrates where counties in each quartile are located throughout the state. In 2013-14, 34 counties were above the state average property wealth of \$760,890 available per child, while 68 counties were below the state average.

REAL ESTATE WEALTH AVAILABLE PER STUDENT



DISPARITIES IN REAL ESTATE WEALTH



2013-14 TOTAL LOCAL CURRENT SPENDING PER STUDENT \$1,028 Alexander \$1,722 Alleghany \$1,071 Ashe \$1,828 Avery Beaufort \$1,718 Bertie \$961 Bladen \$1,237 \$2.116 Buncombe Burke \$1,068 Cabarrus Caldwell \$1,201 Camden \$902 Carteret \$2,191 \$847 Caswell \$1,478 Chatham \$2,822 \$1.644 Cherokee \$1,548 Clay \$884 Cleveland \$760 Craven \$1,313 \$1,478 Cumberland \$2,310 Dare \$3,983 \$1,269 Davidson Davie \$1,463 Duplin \$938 Durham \$3,119 Edgecombe \$957 \$1,982 Forsyth Franklin \$1,409 Gaston \$1,305 Gates \$1,708 Graham \$628 Granville \$1,416 \$688 Greene Halifax \$1,040 Harnett \$1.032 Haywood \$1,938 Henderson \$1,527 Hertford \$1,378 \$533 STATE AVERAGE Hyde \$2,026 (\$1,500) \$1.568 Iredell \$1,507 Johnston \$1,297 Jones Lenoir \$1,062 Lincoln \$1,344 Macon \$941 Madison Martin **\$**1.463 McDowell \$1,204 Mecklenbura \$2,312 Mitchell \$1,080 Montgomery \$1,203 Moore \$1,850 Nash \$1,295 New Hanover \$2,490 Northampton \$1,345 Onslow \$1,616 Orange \$4,355 Pamlico \$1,681 Pasquotank Pender \$1,242 Perquimans Pitt \$1,479 Polk \$2.015 Randolph Richmond \$911 Robeson \$522 Rockingham \$1,185 \$1.604 Rowan Rutherford \$1,192 Sampson \$998 \$1.686 Scotland Stanly \$1,087 Stokes \$1,557 \$1,191 Surry \$383 Transylvania \$2,643 \$1,001 Tyrrell Vance \$980 Wake \$2,033 Warren Washington \$902 Watauga \$2,694 Wilkes \$1,098 Wilson Yadkin \$1,062 Yancey 0 250 500 1250 1750 2000 2250 2500 2750 3000 3250 3500 3750 4000 4250 4500 4750 5000

> WHAT'S NEW IN THE 2016 LOCAL SCHOOL FINANCE STUDY?

Long-time readers of the annual Local School Finance Study noticed a new look beginning with the 2014 study, which continues this year. "Under the hood," however, the study is largely the same as in earlier years, with a few notable exceptions.

Most significantly, since 2014, the study has included charter school enrollment in each county's total Average Daily Membership (ADM). Charter schools receive funding based on their ADM, just as district schools do. The change reflects that each county's funding for instructional expenses is divided approximately equally among all district and charter school students residing in the county.

For most counties, the new calculation resulted in little change to the study data. For some counties with large percentages of students attending charter schools, however, substantial shifts occurred. For instance, Person, Pamlico, and Northampton Counties, each with more than 10 percent of their public school students enrolled in charter schools, saw significant changes in their rankings in several of the finance study tables compared to 2013 and earlier studies. More detail about the change and its impact can be found in the report's "Notes on Methodology" section.

Also new since 2014, the state average per capita income used in Table 4 is the statewide average from the U.S. Bureau of Economic Analysis. Aside from this and the inclusion of charter school enrollments, the study's methodology is unchanged. The five main data tables included in past years' studies appear again in this year's study as appendices. The tables appear in the same order as in past years, to facilitate comparison with previous studies. The capital outlay and debt service averages, which appeared in Tables 2 and 5 prior to the 2014 study, and did not factor into the rankings, now appear as a separate Table 2A, with counties ranked to mirror the order in Table 2 to facilitate comparison with previous studies. Also since 2014, several redundant table columns have been omitted and others reordered to facilitate readability.

Finally, the 2014 Local School Finance Study pioneered a new summary table, which we include again this year: Local School Finance Study Rankings-at-a-Glance, which collects the rankings from Tables 1-5 in a single table, ordered by the Table 5 Relative Effort rank. The table is accompanied by a brief explanation of the rankings, which also serves as an introduction to the more detailed tables included in the appendices.

The rankings in these five columns are calculated in the five tables included in the appendices to this report.

Property Value Rank: The first column shows county rankings based on the real estate wealth available in each county. Most local funding for schools comes from property taxes. Counties ranked higher on this measure have more property available for potential taxation to support education. (See Table 1)

Actual Effort Rank: Rankings in the second column reflect the actual dollar effort of counties to fund schools, without taking into account property wealth. Counties that spend the most per student rank highest on this measure. (See Table 2)

Actual Effort Rank II: The rankings in the third column serve the same purpose as the second column but take into account supplemental state funding provided for low-wealth and small counties. Counties that spend the most per student based on county spending combined with low-wealth and small county supplemental state funding rank highest on this measure. This column can be analyzed alongside the second column to show the impact of supplemental funding on counties' relative rankings. (See Table 3)

Ability to Pay Rank: The fourth column's rankings reflect an analysis of each county's fiscal capacity to support public schools, taking into account property values (from the first column, adjusted using the state's average effective property tax rate) and non-property tax revenues. Large, urban counties that combine high adjusted property valuations with broadbased economic activity and high per capita incomes tend to receive high rankings on this measure. (See Table 4)

Relative Effort Rank: The final column compares Actual Effort (from Table 2) and Ability to Pay (from Table 4). Low-wealth counties with comparatively high spending levels tend to rank highest in this measure. (See Table 5)



- LOCAL SCHOOL FINANCE STUDY RANKINGS-AT-A-GLANCE ———

		FROM TABLE 1	FROM TABLE 2	FROM TABLE 3	FROM TABLE 4	FROM TABLE 5
CC	DUNTY	PROPERTY VALUE RANK:	ACTUAL EFFORT RANK:	ACTUAL EFFORT RANK II:	ABILITY TO	RELATIVE EFFORT RANK
		Adjusted Property Tax Base Per ADM	Total Current Spending Per ADM	Total Current Spending Per ADM with Low Wealth and Small County Funding	PAY RANK: Revenue Per ADM	Current Spending as Percenta of Revenue per Student
	are ackson	1 2	2 26	4 55	1	93 98
Av	very	3	21	14	7	95
	atauga	4	5	11	4	84
	runswick yde	5 6	8 15	16 1	5 9	89 91
	acon	7	22	50	8	94
	arteret	8	12	27	2	96
Tra	ansylvania urrituck	9 10	6 11	12 22	11 6	68 90
	she	11	49	43	21	85
CI	ay	12	93	35	27	97
Ne	ew Hanover	13	7	15	10	79
	amlico olk	14 15	29 16	8 13	16 18	86 77
Ya	ancey	16	61	37	26	87
	lleghany	17	24	10	22	74
	raham erquimans	18 19	97 63	32 25	32 23	99 92
	uncombe	20	13	31	17	71
Ch	hatham	21	4	9	12	60
	aywood	22	18	39	24	54
	itchell arren	23 24	74 42	42 26	39 38	81 56
	adison	25	88	66	42	88
Mo	oore	26	20	46	20	80
	enderson	27	39	73	25	78
	herokee ⁄rrell	28 29	30 82	59 2	43 45	31 82
No	orthampton	30	52	20	48	51
Du	urham	31	3	7	15	25
	range ecklenburg	32 33	1 10	3 21	13 14	4 69
	eckienburg eaufort	33	25	49	31	50
Sw	wain	35	100	99	47	100
	erson	36 37	33 14	52 33	40	44
	ake ones	38	59	5	19 37	76 73
	ender	39	41	56	50	36
	edell	40	35	67	28	72
	ontgomery howan	41 42	66 37	83 17	53 46	63 40
	ncoln	43	53	91	41	65
Ca	atawba	44	45	80	36	61
	avie	45	47	74	34	66
	utherford uilford	46 47	68 9	76 19	65 30	46 13
	raven	48	56	95	35	75
Fo	rsyth	49	17	36	33	29
	asquotank owan	50 51	23 34	34 48	49 58	15 11
	cDowell	52	65	63	73	26
	ilkes	53	72	93	64	53
	okes	54 55	36	40	70	6
	nslow aden	56	32 64	64 61	29 71	67 27
	abarrus	57	31	62	44	32
	artin	58	46	23	57	21
	amden aswell	59 60	92 94	41 53	54 89	83 62
	anly	61	73	90	62	58
141	ashington	62	91	29	83	57
Le	ee	63	38 70	54 71	56	18 41
	ockingham adkin	64 65	70 77	71 87	66 76	41 42
Ca	aldwell	66	67	57	78	19
Da	avidson	67	62	84	63	37
	lamance nion	68 69	55 19	75 38	51 55	49 8
	lexander	70	81	97	81	43
Pit	tt	71	43	58	52	33 2
	ates	72	27	6	87	2
	urke leveland	73 74	76 54	94 60	74 80	45 10
Fra	anklin	75	50	51	86	5
Wi	ilson	76	58	70	60	35 9
	ertford nson	77 78	51 75	18 30	82 90	9 24
	ırry	79	69	77	61	48
Ra	andolph	80	71	69	79	23
	alifax ranville	81 82	79 48	88 44	84 77	38 7
	aston	83	57	92	69	22
Ed	dgecombe	84	87	81	88	47
	ertie	85	86	28	94	20
Le	enoir umberland	86 87	78 44	85 79	67 59	52 16
	uplin	88	89	78	75	59
Na	ash	89	60	65	68	28
	ayne	90	84	89	72 91	55
	olumbus ohnston	91 92	95 40	96 47	91 85	64
	ichmond	93	90	82	92	34
	arnett	94	80	72	95	14
Ha	nke	95	98 83	100 68	98 93	70 17
Ha Ho	omneon					
Ha Ho Sa	ampson	96 97	28		97	1
Ha Ho Sa Sc Gr	ampson cotland reene ance	96 97 98 99	28 96 85	24 45 86	97 99 96	

> STATE AND LOCAL SCHOOL FUNDING IN NORTH CAROLINA: A HISTORICAL PERSPECTIVE

North Carolina's first state constitution in 1776 included an education provision that stated, "A School or Schools shall be established by the Legislature for the convenient Instruction of Youth." The legislature provided no financial support for schools.

A century later, the constitution adopted after the Civil War required the state to provide funding for all children ages 6-21 to attend school tuition-free. In 1901, the General Assembly appropriated \$100,000 for public schools, marking the first time there was a direct appropriation of tax revenue for public schools. Today, the constitution mandates that the state provide a "general and uniform system of free public schools" and that the state legislature may assign counties "such responsibility for the financial support of the free public schools as it may deem appropriate." N.C. Const. art. IX, § 2 (see note, "Sources of Local School Finance Law: The North Carolina State Constitution").

The constitution adopted after the Civil War required the state to provide funding for all children ages 6-21 to attend school tuition-free.





Article IX, Sec. 2. Uniform system of schools.

(1) General and uniform system: term. The General Assembly shall provide by taxation and otherwise for a general and uniform system of free public schools, which shall be maintained at least nine months in every year, and wherein equal opportunities shall be provided for all students. (2) Local responsibility. The General Assembly may assign to units of local government such responsibility for the financial support of the free public schools as it may deem appropriate. The governing boards of units of local government with financial responsibility for public education may use local revenues to add to or supplement any public school or post-secondary school program.

Apart from the constitutional provisions, a major change in the school funding structure occurred during the Great Depression. Under the School Machinery Act (enacted in 1931 and amended in 1933), the state assumed responsibility for all current expenses necessary to maintain a minimum eight-month school term and an educational program of basic content and quality (instructional and program expenses). In exchange for the state's expanded role, local governments assumed responsibility for school construction and maintenance (capital expenses). The School Machinery Act established counties as the basic unit for operating public schools, which is maintained today with large county-wide school systems, except in the 11 counties that also have city school systems.

In 1975, the General Assembly enacted the School Budget and Fiscal Control Act, which delineated responsibility for school funding:

To ensure a quality education for every child in North Carolina, and to assure that the necessary resources are provided, it is the policy of the State of North Carolina to provide from State revenue sources the instructional expenses for current operations of the public school system as defined in the standard course of study. It is the policy of the State of North Carolina that the facilities requirements for a public education system will be met by county governments.

As noted in the introduction, over time the delineations proscribed by the School Machinery Acts and the School Budget and Fiscal Control Act have given way to increased local investment in instructional expenses. Even so, the North Carolina Supreme Court has made clear that it is the state that bears responsibility for fulfilling the constitutional obligation to guard and maintain the right of every North Carolina child to receive a "sound basic education." Leandro v. North Carolina, 346 N.C. 336 (1997).

The North Carolina Supreme Court has made clear that it is the state that bears responsibility for fulfilling the constitutional obligation to guard and maintain the right of every North Carolina child to receive a "sound basic education."

North Carolina has been engaged in litigation defending its system of school finance for almost twenty years. The legal action was instigated in part by spending inequities between low-wealth and higher-wealth counties. These inequities persist today. In 2013-14, the state's ten highest-spending counties spent an average of \$57,497 more per classroom than the ten lowest-spending counties. This large gap exists primarily because of the variation in property wealth across the state. The wealthiest counties have \$1,877,434 in real estate capacity available per student, compared with the poorest counties, which have approximately \$355,534 in real estate capacity available per student. This gap has widened by over \$1 million since the North Carolina Supreme Court's Leandro decision in 1997.



SOURCES OF LOCAL SCHOOL FINANCE LAW: THE *LEANDRO* CASE

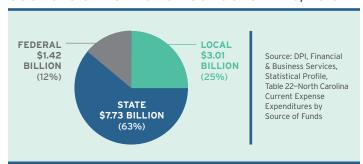
"Because the North Carolina Constitution expressly states that units of local governments with financial responsibility for public education may provide additional funding to supplement the educational programs provided by the state, there can be nothing unconstitutional about their doing so or in any inequality of opportunity occurring as a result... Clearly then, a county with greater financial resources will be able to supplement its programs to a greater degree than less wealthy counties, resulting in enhanced educational opportunity for its students."

Leandro v. State, 488 S.E.2d 249 (N.C. 1997).

> SCHOOL FUNDING: WHO PAYS FOR WHAT?

North Carolina public schools spent \$12.2 billion on instructional expenses in the 2013-14 school year, using a combination of state, federal, and local resources. State funding accounted for 63 percent of expenditures, federal funding accounted for 12 percent, and local funding accounted for 25 percent of spending.

SOURCES OF FUNDS FOR SCHOOLS IN NC, 2013-14



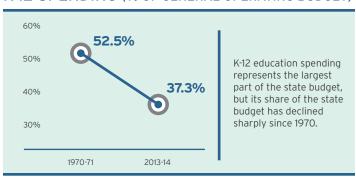
STATE FUNDS

In 2013-14, the state provided \$7.7 billion to operate 2,679 district, charter, and regional schools in 115 school systems across 100 counties for nearly 1.5 million students. Approximately 93 percent of state funds were spent on salaries and benefits for 137,455 state-funded school personnel.

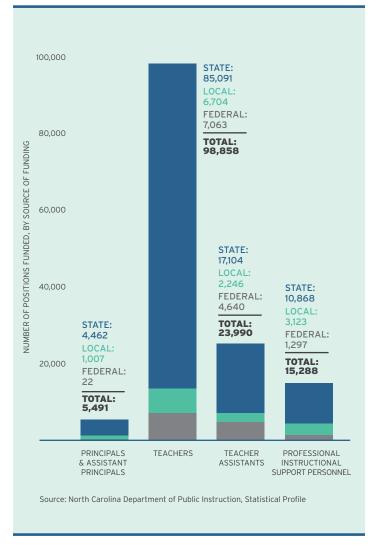
State funding for operations continually increased from \$3.44 billion in 1992-93 to \$7.7 billion in 2012-13, and held steady at that level in 2013-14. But while the level of funding has increased over time, the percentage of the state's General Fund dedicated to education has continually declined. In 2013-14, 37.3 percent of the state's General Fund was appropriated for K-12 public education, a significant drop from 1970, when it was 52.5 percent. If public education were funded at the same percentage of the General Fund as in 1970, districts and schools would have an additional \$3.05 billion to educate our students.

State funding for capital outlays has been relatively small compared with the state's investment in operations, and compared with what counties invest in facilities. In 2013-14, the state spent \$9.2 million on capital outlays, which was 2.1 percent of the combined local, state, and federal total. This was a significant drop from 2012-13, when the state spent \$32 million on capital outlays (5.8 percent of the combined local, state, and federal total).

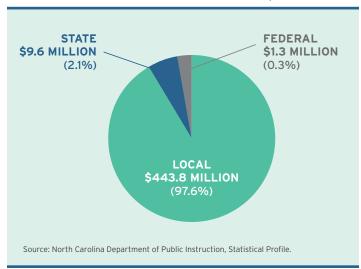
K-12 SPENDING (% OF GENERAL OPERATING BUDGET)



WHO PAYS FOR SCHOOL PERSONNEL? 2013-14



FUNDING FOR SCHOOL BUILDINGS, 2013-14



LOCAL FUNDS

The nearly century-old division of state and local responsibility for school funding still shapes the way North Carolina pays for public education today, with 63 percent of instructional expenditures coming from the state and 97.6 percent of capital expenses paid at the local level. However, the division has eroded somewhat, with counties funding 18.3 percent of principal and assistant principal positions, 6.8 percent of teachers, 9.4 percent of teacher assistants, and 20.4 percent of professional instructional support personnel; and with the state paying 2.1 percent of capital expenses.

Considering local expenditures on programs and personnel in 2013-14, the ten counties that spent the most per student averaged \$2,916 per student compared to the ten that spent the least, which averaged \$705 per student. That represents a gap of \$2,211. Sixty counties are below the state average of \$1,500. Orange County alone spends about the same amount as the bottom six counties combined.

One of the primary challenges from the five low-wealth plaintiffs in the Leandro case dealt with the inequities between varying levels of county support for schools. However, the state Supreme Court ruled in 1997 that "the 'equal opportunities' clause of Article IX, Section 2(1) of the North Carolina Constitution does not require substantially equal funding or educational advantages in all school districts. Consequently, the provisions of the current state system for funding schools which require or allow counties to help finance their school systems and result in unequal funding among the school districts of the state do not violate constitutional principles."



Differences in counties' levels of investment in their school systems translate into dramatically different options at the school and classroom level. As an illustration, at a statewide average class size of 26 students per classroom, the ten counties that spend the most per student would spend, on average, \$75,824 per classroom. By contrast, the ten counties that spend the least per child would spend, on average, \$18,327 per classroom—a difference of \$57,497 per classroom. At the state's average elementary school size of 497 students, that translates to a difference of \$1,099,082 per elementary school. At the state's average high school size of 837, it translates to a difference of \$1,850,969 per high school.

FEDERAL FUNDS

Resources from the federal government accounted for 11.7 percent of North Carolina public education spending on instructional expenses in 2013-14, and totaled \$1,421,857,482. Federal resources are given to states in the form of direct grants, state applications, state plans, or a combination of the three.



RACE TO THE TOP'S ROLE IN THE 2016 FINANCE STUDY

Race to the Top (RttT) is a federal competitive grant awarded to North Carolina, focused on creating conditions for education innovation and reform, implementing ambitious plans in four education reform areas, and achieving significant improvement in student outcomes (U.S. Department of Education, Race to the Top Executive Summary, 2009). North Carolina was one of 12 states to receive an RttT grant in 2010. The grant includes \$400 million dollars to be used over four years on the state's public school system. Half of the grant is designated for use by local education agencies for their own initiatives that support the North Carolina RttT plan. North Carolina received RttT funding during the school year analyzed in the 2016 Local School Finance Study (2013-14).

> LOCAL SCHOOL FINANCE STUDY 2016: GAPS AND TRENDS

The primary source of revenue for county government is local property taxes, and this year the study once again revealed wide variation between the property values of the state's wealthiest and poorest counties, and resulting disparities in revenues generated. This year also saw the continuation of marked differences in spending per child between North Carolina's highest- and lowest-spending counties.

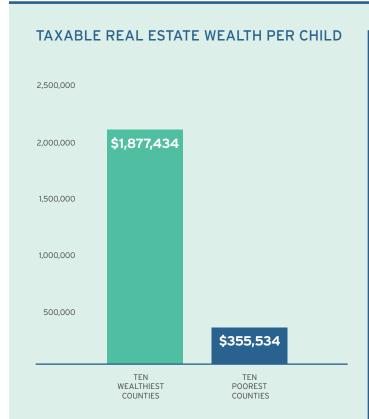
POOREST COUNTIES TAXED THEMSELVES AT HIGHER RATES, BUT STILL GENERATED SUBSTANTIALLY LESS FROM PROPERTY TAX

Coastal and mountain counties have the highest real estate wealth capacity in the state. In 2013-14, every county in the top ten had a per student real estate wealth capacity above \$1.56 million, and together had an average five times greater than the bottom ten counties. The ten wealthiest counties had an average real estate capacity of \$1,877,434 per student, compared with the ten poorest counties, which had, on average, a real estate

capacity of \$355,534 per student. This gap of \$1.52 million is smaller than last year's (\$1.69 million gap in 2012-13), a trend that has continued for the last three years of the Local School Finance Study. Major factors narrowing the gap include reductions in real estate wealth in the wealthiest counties, some counties' 2011 revaluations, and increases in student enrollment in several counties.

The ten poorest counties taxed themselves at nearly double the rate of the ten wealthiest counties—\$0.83 compared to \$0.43, a 40-cent difference. In spite of this, because of the disparity in real estate wealth capacity, the revenue the poorest counties could generate, even at the higher tax rate, was substantially lower than what the wealthier counties could generate at lower rates. The poorest counties continue raising their tax rates, while the wealthiest counties lower theirs, and yet the substantial revenue disparity persists.

LOW- VS. HIGH-WEALTH COUNTIES

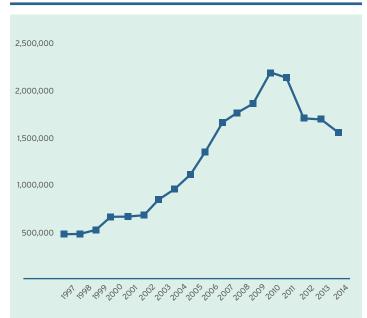


The wealthiest counties have more than five times the taxable property wealth per child available to the ten poorest counties. As a result, even though the ten poorest counties tax themselves at double the rate of the wealthiest counties, the revenue they generate through taxation is substantially lower.

3,000 2,500 \$2,916 2,000 1,500 1,000 TEN HIGHEST-SPENDING COUNTIES TEN LOWEST-SPENDING COUNTIES

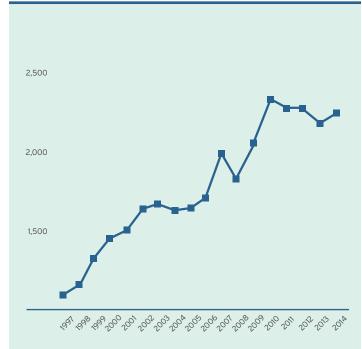
Annual per-student county spending on programs and personnel was \$2,211 higher in the ten highest-spending counties than in the ten lowest-spending counties. This gap is wider than last year, when it was \$2,183 per student.

REAL ESTATE WEALTH GAP



The difference in real estate wealth capacity between the ten wealthiest and ten poorest counties has grown from \$477,477 in 1997 to \$1,521,899 in 2013.

WIDENING SPENDING GAP



The spending gap between the top ten-spending and bottom ten-spending counties has grown from \$1,094 in 1997 to \$2,211 in 2014.

LARGE SPENDING DISPARITIES REMAIN

This year's study found a larger gap between the highest- and lowest-spending counties: \$2,211 per student, compared with \$2,183 last year. Orange County, at the top of the list, spends more than eleven times more per student than Swain County at the bottom. The ten highest-spending counties spend 4.14 times more per child (\$2,916 per child) than the ten lowest-spending counties (\$705 per child). On average, the highest-spending counties increased their spending by about 2 percent more per child this year since last year (\$61 more per student). The lowest-spending counties increased their average spending per student by 4.9 percent (\$33 per student).

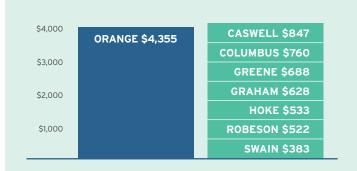
SUPPLEMENTAL FUNDING REMAINS CRUCIAL

In 1991, the state enacted supplemental funds for low-wealth and small counties, in part to address the limited capacity that some counties have to raise revenues through taxation because of their limited local resources and size. In 2013-14 the General Assembly provided an appropriation of \$212 million for 69 low-wealth counties (79 districts) and \$45 million for 27 small counties.

Low-wealth supplemental funding is provided to systems whose ability to generate local revenue per student is below the state average. Some of the factors used to determine eligibility are county adjusted property tax base, square miles in the county, and per capita income. In 2013-14, low-wealth eligible counties received total low-wealth supplemental funding ranging from \$24,299 to \$17.6 million. Per-student dollars ranged from \$8 (Cabarrus) to \$742 (Robeson).

Small county supplemental funding was provided in 2013-14 to those county school systems with average daily membership (ADM) less than 3,239 or to county school systems with ADM between 3,239 and 4,080 whose county adjusted property tax base per student was below the state adjusted property tax base per student. In 2013-14, eligible counties received between \$1.42 and \$1.89 million in small-county supplemental funding. Per-student dollars ranged from \$451 (Anson) to \$3,165 (Tyrrell).

SPENDING DISPARITIES



If the bottom seven counties' total current spending were combined, they would still only spend \$6 more per child than Orange County spends by itself.

> NOTES ON METHODOLOGY

CHARTER SCHOOL ENROLLMENT

The Department of Public Instruction's Division of School Business' Report on Average Daily Membership and Membership Last Day by LEA (ADM & MLD) provides estimates of charter school enrollment in each county. Adding charter school enrollments to the ADM of the county in which each charter school is located produces a base calculation of total ADM for each county. However, charter schools may enroll students from across county lines, with local funding flowing from each student's district of residence to the charter school he or she attends (this is different from state ADM funding for charter schools). These cross-district enrollments are not captured by the ADM & MLD report.

Therefore, the 2016 Local School Finance Study relies on results of a survey of districts conducted by the Division of School Business in 2014 to account for all students within each district who attend charter schools. Survey data are provided at the Office of Charter Schools website for information only and are not used for any financial or budget purposes.

CAPITAL SPENDING

Data from the North Carolina Department of State Treasurer's Report on County Spending on Public School Capital Outlays was used to calculate a six-year average of county appropriations for capital outlay, interest on debt for school construction, and the net change in capital reserves. Withdrawals from the Public School Building Capital Fund, Grants from the Public School Building Bond Fund, and the North Carolina Education Lottery Funds have been removed from the county total. The debt service includes expenditures for school bond repayment and lease purchase agreements. The capital outlay is actual spending on capital projects or equipment for buildings.

SALES/ASSESSMENT RATIO

In North Carolina, most residential and commercial property is revalued once every eight years. Prior to 1984, it was difficult to compare tax wealth and effort because of this impediment to estimating the market value of property valuations. In 1984, the Department of Revenue completed its first statewide Sales/ Assessment Ratio Study, comparing the market value of recently sold property with its assessed value. Using the ratio of assessed property value to market value, the Department calculated an adjusted property tax rate for each county. The longer it has been since a county has undergone reevaluation, the more likely it is that the market value of property in the county exceeds its assessed valuation.

Rapidly growing communities have numerous demands on public services, and the demands tend to outstrip land value increases. Therefore, to meet the increase in demands for additional services, local officials must either revalue property more often or raise taxes. In an effort to make this study as accurate as possible, a three-year weighted average is used to calculate the adjusted property valuation. This approach is intended to result in more accurate valuations for small, rural counties where relatively few land transactions might have taken place during any given year.

OTHER REVENUE SOURCES

The primary source of local revenue is property taxes. In addition to property taxes, this study includes a county's share of local option sales taxes and fines and forfeitures. Allotments from the ADM fund and grants for school construction have been removed to isolate capital spending. Finally, 11 counties have supplemental school taxes, with additional revenue totaling \$62.9 million in 2013-14.



TABLE 1: RANKING OF ADJUSTED PROPERTY VALUATIONS PER STUDENT -

This table reflects the real estate wealth available to counties to support education. The ranking is based on the total adjusted property valuation for each county, divided by the number of students attending public school in the county. The property valuation was adjusted using a three-year weighted average of the Sales/Assessment Ratios.

DUNTIES	RANK	PREVIOUS YEAR'S RANK	LAST YEAR REVALUED	EFFECTIVE COUNTY TAX RATE	2012-13 ADJUSTED PROPERTY TAX BASE	2012-13 FINAL ADM	ADJUSTED PROPER TAX BASE PER ADI
are	1	1	2013 2008	\$0.40	\$13,508,705,219.00	4,970 3,925	\$2,718,049.34 \$2,206,542.01
ackson very	2	2 4	2010	\$0.38 \$0.41	\$8,660,677,400.00 \$4,488,947,875.00	2,174	\$2,206,542.01
atauga	4	5	2006	\$0.32	\$8,910,703,347.00	4,478	\$1,989,884.62
unswick	5	6	2011	\$0.47	\$23,374,581,987.00	13,185	\$1,772,816.23
/de	6	7	2009	\$0.72	\$1,032,166,418.00	592	\$1,743,524.35
acon	7	8	2007	\$0.35	\$7,558,664,110.00	4,352	\$1,736,825.39
arteret ansylvania	8 9	9 10	2011 2009	\$0.32 \$0.45	\$14,153,242,356.00 \$5,905,904,836.00	8,604 3,725	\$1,644,960.76 \$1,585,477.81
ırrituck	10	3	2013	\$0.46	\$6,069,697,414.00	3,884	\$1,562,743.93
she	11	11	2013	\$0.43	\$3,861,129,810.00	3,157	\$1,223,037.63
ay	12	12	2010	\$0.48	\$1,607,935,584.00	1,332	\$1,207,158.85
ew Hanover	13	14	2012	\$0.53	\$30,376,594,402.00	25,998	\$1,168,420.43
amlico	14	21	2012	\$0.55	\$1,778,740,793.00	1,524	\$1,167,152.75
olk	15	13	2009	\$0.52	\$2,755,851,260.00	2,375	\$1,160,358.43
Incey	16 17	16 15	2008 2007	\$0.49 \$0.54	\$2,652,057,382.00 \$1,606,325,907.00	2,311 1,434	\$1,147,580.00 \$1,120,171.48
leghany aham	18	17	2010	\$0.46	\$1,249,331,781.00	1,190	\$1,049,858.64
erquimans	19	28	2008	\$0.56	\$1,746,316,461.00	1,771	\$986,062.37
ıncombe	20	18	2013	\$0.54	\$29,820,223,860.00	30,493	\$977,936.70
natham	21	19	2009	\$0.65	\$8,852,346,386.00	9,054	\$977,727.68
aywood	22	22	2011	\$0.56	\$7,088,381,783.00	7,426	\$954,535.66
tchell	23	25	2009	\$0.42	\$1,870,217,464.00	1,965	\$951,764.61
arren	24	20	2009	\$0.74	\$2,317,246,355.00	2,543	\$911,225.46
adison	25	26	2012	\$0.46	\$2,289,657,781.00	2,518	\$909,316.04
oore enderson	26 27	23 24	2007 2011	\$0.48 \$0.52	\$11,844,605,732.00 \$12,186,741,200.00	13,198 13,716	\$897,454.59 \$888,505.48
erokee	28	27	2012	\$0.54	\$2,926,788,835.00	3,486	\$888,505.48
rrell	29	29	2009	\$0.78	\$449,190,749.00	537	\$836,481.84
rthampton	30	35	2011	\$0.98	\$1,946,648,025.00	2,351	\$828,008.52
rham	31	30	2008	\$0.80	\$30,027,873,661.00	37,860	\$793,129.26
ange	32	32	2009	\$0.88	\$15,859,315,581.00	20,205	\$784,920.35
cklenburg	33	31	2011	\$0.79	\$119,287,967,842.00	153,193	\$778,677.67
aufort	34	33	2010	\$0.58	\$5,533,780,555.00	7,244	\$763,912.28
ain	35	37	2013	\$0.36	\$1,550,907,992.00	2,058	\$753,599.61
rson ike	36 37	39 36	2013 2008	\$0.71 \$0.57	\$4,236,216,641.00 \$117,432,195,440.00	5,625 159,357	\$753,105.18 \$736,912.69
nes	38	42	2008	\$0.57 \$0.74	\$801,816,571.00	1,099	\$736,912.69
nder	39	34	2011	\$0.74	\$6,232,289,281.00	8,704	\$716,025.88
dell	40	38	2011	\$0.50	\$20,291,936,406.00	28,555	\$710,626.38
ntgomery	41	40	2012	\$0.60	\$2,822,492,694.00	4,157	\$678,973.46
owan	42	48	2006	\$0.71	\$1,475,718,495.00	2,211	\$667,443.91
coln	43	44	2011	\$0.62	\$8,214,512,128.00	12,313	\$667,141.41
tawba	44	45	2011	\$0.54	\$16,031,880,376.00	24,121	\$664,644.10
vie	45	41	2013	\$0.68	\$4,036,818,240.00	6,380	\$632,730.13
therford	46	50	2012	\$0.62	\$5,916,509,015.00	9,438	\$626,881.65
ilford	47 48	46 47	2012	\$0.76 \$0.52	\$46,675,847,548.00	75,340	\$619,536.07
even Syth	49	43	2010 2013	\$0.52	\$8,922,183,481.00 \$32,013,247,973.00	14,433 55,608	\$618,179.41 \$575,695.01
squotank	50	56	2006	\$0.68	\$3,199,099,080.00	5,648	\$566,412.73
wan	51	49	2011	\$0.66	\$11,219,269,985.00	19,813	\$566,258.01
Dowell	52	52	2011	\$0.53	\$3,526,448,741.00	6,359	\$554,560.27
lkes	53	51	2013	\$0.64	\$5,478,182,157.00	9,900	\$553,351.73
okes	54	53	2013	\$0.61	\$3,611,508,297.00	6,558	\$550,702.70
slow	55	57	2010	\$0.59	\$13,779,514,547.00	25,084	\$549,334.82
iden	56	60	2007	\$0.72	\$2,685,287,249.00	5,002	\$536,842.71
barrus Irtin	57 58	54 81	2012 2009	\$0.69 \$0.76	\$19,443,610,879.00	36,285 3,677	\$535,858.09
mden	59	55	2009	\$0.73	\$1,965,809,368.00 \$1,004,097,152.00	1,888	\$534,623.16 \$531,831.12
swell	60	59	2008	\$0.65	\$1,547,308,689.00	2,916	\$530,627.12
anly	61	67	2013	\$0.64	\$4,511,398,511.00	8,808	\$512,193.29
shington	62	69	2013	\$0.82	\$861,800,981.00	1,690	\$509,941.41
e	63	62	2013	\$0.72	\$5,048,868,559.00	9,954	\$507,220.07
ckingham	64	64	2011	\$0.72	\$6,773,967,243.00	13,361	\$506,995.53
dkin	65	70	2009	\$0.72	\$2,760,343,214.00	5,463	\$505,279.74
dwell	66	77	2013	\$0.60	\$6,106,676,762.00	12,094	\$504,934.41
/idson	67	65	2007	\$0.57	\$12,682,817,537.00	25,222	\$502,847.42
mance on	68 69	61 63	2009	\$0.58 \$0.76	\$11,781,303,048.00 \$21,270,977,915.00	23,523	\$500,841.86 \$498,850.33
on kander	69 70	68	2008 2007	\$0.76 \$0.61	\$21,270,977,915.00	42,640 5,251	\$498,850.33 \$489,144.44
xander :	70 71	72	2012	\$0.68	\$11,491,347,524.00	23,711	\$484,642.04
es	72	73	2009	\$0.83	\$797,127,405.00	1,650	\$483,107.52
ke	73	58	2013	\$0.69	\$6,210,896,159.00	12,944	\$479,828.20
reland related	74	76	2008	\$0.77	\$7,548,409,296.00	15,821	\$477,113.29
nklin	75	75	2012	\$0.84	\$4,405,255,447.00	9,295	\$473,938.19
on	76	66	2008	\$0.80	\$6,224,807,713.00	13,151	\$473,333.41
tford	77	71	2011	\$0.93	\$1,417,535,893.00	3,029	\$467,988.08
son	78 70	78	2010	\$0.84	\$1,651,554,649.00	3,578	\$461,585.98
ry idolph	79 80	79 83	2012 2007	\$0.58 \$0.62	\$5,341,637,659.00 \$10,307,903,697.00	11,634 22,934	\$459,140.25 \$449,459.48
dolph fax	80 81	83 84	2007	\$0.62 \$0.69	\$3,619,518,390.00	22,934 8,055	\$449,459.48
nville	82	80	2010	\$0.87	\$3,908,176,226.00	8,749	\$446,699.76
ton	83	82	2007	\$0.94	\$14,346,103,880.00	32,732	\$438,289.87
ecombe	84	87	2009	\$0.89	\$3,031,774,343.00	6,966	\$435,224.57
tie	85	74	2012	\$0.81	\$1,118,378,138.00	2,604	\$429,484.69
oir	86	88	2009	\$0.83	\$3,978,786,169.00	9,325	\$426,679.48
nberland	87	86	2009	\$0.77	\$21,824,328,648.00	51,558	\$423,296.65
olin	88	85	2009	\$0.69	\$4,055,529,623.00	9,598	\$422,539.03
h	89	89	2009	\$0.67	\$7,054,852,541.00	16,918	\$417,002.75
/ne	90	90	2011	\$0.67	\$7,830,354,109.00	19,104	\$409,880.34
umbus	91	93	2013	\$0.75	\$3,641,269,021.00	9,086	\$400,756.00
nston	92	92	2011	\$0.78	\$13,804,483,327.00	34,511	\$400,002.41
nmond nott	93	91	2008	\$0.84	\$3,023,791,477.00	7,599	\$397,919.66
nett	94	94	2009	\$0.75 \$0.71	\$7,714,777,197.00	20,122	\$383,400.12
re npson	95 96	95 96	2006 2011	\$0.71 \$0.81	\$3,033,359,657.00 \$4,052,644,739.00	8,393 11,518	\$361,415.42 \$351,853.16
npson tland	96 97	96 97	2011	\$1.08	\$2,001,667,553.00	6,013	\$332,890.00
ene	98	98	2013	\$0.82	\$1,025,478,631.00	3,150	\$325,548.77
nce	99	99	2008	\$1.01	\$2,369,333,515.00	7,349	\$322,402.17
	100	100	2010	\$0.76	\$6,066,402,474.00	23,704	\$255,923.16

TABLE 2: ACTUAL EFFORT-

This table reflects the actual dollar effort of communities to fund schools, without taking into account property wealth. This ranking is based on 2013-14 total current spending for each county (including supplemental school taxes), divided by the number of students attending public school in the county. High-wealth communities with corresponding high levels of spending tend to rank highest in this measure.

Orange 1 1 \$66,067,252.0 Dare 2 2 \$19,796,968.0 Durham 3 3 \$118,073,439.0 Chatham 4 4 \$25,551,130.0 Watauga 5 5 \$12,062,834.0 Transylvania 6 6 \$9,485,374.0 New Hanover 7 7 \$64,740,640.0 Brunswick 8 \$31,554,919.0 Guilford 9 \$177,130,398.0 Mecklenburg 10 11 \$354,244,548.0	0 \$3,983 0 \$3,119 0 \$2,822 0 \$2,694 0 \$2,643 0 \$2,490 0 \$2,393 0 \$2,351 0 \$2,312 0 \$2,312 0 \$2,310 0 \$2,191	\$21,933,520 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$88,000,772 \$19,796,968 \$118,073,439 \$25,551,130 \$12,062,834 \$9,845,374	20,205 4,970 37,860 9,054 4,478	\$4,355 \$3,983 \$3,119 \$2,822
Durham 3 3 \$118,073,439.0 Chatham 4 4 \$25,551,130.0 Vakatuga 5 5 \$12,062,834.0 Transylvania 6 6 \$9,845,374.0 Iew Hanover 7 7 \$64,740,640.0 Brunswick 8 8 \$31,554,919.0 Builford 9 \$177,130,398.0	0 \$3,119 0 \$2,822 0 \$2,694 0 \$2,643 0 \$2,490 0 \$2,393 0 \$2,351 0 \$2,312 0 \$2,310 0 \$2,191	\$0 \$0 \$0 \$0 \$0	\$118,073,439 \$25,551,130 \$12,062,834	37,860 9,054	\$3,119 \$2,822
chatham 4 \$25,551,130.0 Vatauga 5 5 \$12,062,834.0 ransylvania 6 6 \$9,845,374.0 elew Hanover 7 7 \$64,740,640.0 8 8 \$31,554,919.0 siuliford 9 \$177,130,398.0	0 \$2,822 \$2,694 0 \$2,643 0 \$2,490 0 \$2,393 0 \$2,312 0 \$2,312 0 \$2,310 0 \$2,191	\$0 \$0 \$0 \$0	\$25,551,130 \$12,062,834	9,054	\$2,822
Vatauga 5 \$12,062,834.0 ransylvania 6 6 \$9,845,374.0 lew Hanover 7 7 \$64,740,640.0 trunswick 8 \$31,554,919.0 ulilford 9 9 \$177,130,398.0	0 \$2,694 0 \$2,643 0 \$2,490 0 \$2,393 0 \$2,351 0 \$2,312 0 \$2,310 0 \$2,191	\$0 \$0 \$0	\$12,062,834		
ransylvania 6 \$ \$9,845,374.0 ew Hanover 7 7 \$64,740,640.0 rrunswick 8 8 \$31,554,919.0 uilford 9 9 \$177,130,398.0	0 \$2,643 \$2,490 0 \$2,393 0 \$2,351 0 \$2,312 0 \$2,310 0 \$2,191	\$0 \$0			\$2,694
runswick 8 8 \$31,554,919.0 uilford 9 9 \$177,130,398.0	0 \$2,393 0 \$2,351 0 \$2,312 0 \$2,310 0 \$2,191			3,725	\$2,643
uilford 9 9 \$177,130,398.0	0 \$2,351 0 \$2,312 0 \$2,310 0 \$2,191	\$0	\$64,740,640	25,998	\$2,490
	0 \$2,312 0 \$2,310 0 \$2,191		\$31,554,919	13,185	\$2,393
lecklenburg 10 11 \$354.244.548.0	0 \$2,310 0 \$2,191	\$0	\$177,130,398	75,340	\$2,351
	0 \$2,191	\$0 \$0	\$354,244,548	153,193	\$2,312
urrituck 11 10 \$8,971,907.0 arteret 12 13 \$18,850,000.0		\$0	\$8,971,907 \$18,850,000	3,884 8,604	\$2,310 \$2,191
uncombe 13 14 \$56,388,063.0	J 31.849	\$8,142,348	\$64,530,411	30,493	\$2,116
/ake 14 15 \$323,966,127.0		\$0	\$323,966,127	159,357	\$2,033
yde 15 12 \$1,199,568.0		\$0	\$1,199,568	592	\$2,026
olk 16 18 \$4,784,788.0		\$0	\$4,784,788	2,375	\$2,015
orsyth 17 16 \$110,221,384.0		\$0	\$110,221,384	55,608	\$1,982
laywood 18 20 \$14,391,679.0 Inion 19 19 \$79,597,759.0		\$0 \$0	\$14,391,679	7,426	\$1,938
Inion 19 19 \$79,597,759.0 Hoore 20 17 \$24,414,510.0		\$0	\$79,597,759 \$24,414,510	42,640 13,198	\$1,867 \$1,850
very 21 21 \$3,973,725.0		\$0	\$3,973,725	2,174	\$1,828
lacon 22 24 \$7,842,793.0		\$0	\$7,842,793	4,352	\$1,802
asquotank 23 22 \$10,004,858.0		\$0	\$10,004,858	5,648	\$1,771
Illeghany 24 23 \$2,468,742.0		\$0	\$2,468,742	1,434	\$1,722
eaufort 25 26 \$12,445,150.0		\$0	\$12,445,150	7,244	\$1,718
ackson 26 29 \$6,720,774.0		\$0	\$6,720,774	3,925	\$1,712
ates 27 32 \$2,818,696.0		\$0	\$2,818,696	1,650	\$1,708
cotland 28 25 \$10,139,325.0		\$0	\$10,139,325	6,013	\$1,686
amlico 29 40 \$2,562,453.0		\$0	\$2,562,453	1,524	\$1,681
herokee 30 49 \$5,729,338.0		\$0 \$0	\$5,729,338	3,486	\$1,644
abarrus 31 31 \$58,896,196.0 inslow 32 28 \$40,529,260.0		\$0 \$0	\$58,896,196	36,285	\$1,623
Inslow 32 28 \$40,529,260.0 erson 33 33 \$9,038,798.0		\$0 \$0	\$40,529,260	25,084	\$1,616 \$1,607
erson 33 \$9,038,798.0 lowan 34 30 \$31,789,444.0		\$0 \$0	\$9,038,798 \$31,789,444	5,625 19,813	\$1,607 \$1,604
redell 35 34 \$38,601,912.0		\$6,160,623	\$44,762,535	28,555	\$1,568
tokes 36 39 \$10,211,763.0		\$0,100,023	\$10,211,763	6,558	\$1,557
howan 37 38 \$3,421,929.0		\$0	\$3,421,929	2,211	\$1,548
ee 38 27 \$15,338,050.0		\$0	\$15,338,050	9,954	\$1,541
lenderson 39 37 \$20,943,846.0		\$0	\$20,943,846	13,716	\$1,527
ohnston 40 35 \$52,000,000.0		\$0	\$52,000,000	34,511	\$1,507
ender 41 36 \$12,942,622.0		\$0	\$12,942,622	8,704	\$1,487
/arren 42 61 \$3,775,219.0		\$0	\$3,775,219	2,543	\$1,485
itt 43 43 \$35,076,287.0		\$0	\$35,076,287	23,711	\$1,479
umberland 44 42 \$76,220,676.0		\$0	\$76,220,676	51,558	\$1,478
atawba 45 44 \$35,652,126.0 Iartin 46 45 \$5,380,044.0		\$0 \$0	\$35,652,126 \$5,380,044	24,121 3,677	\$1,478 \$1,463
Pavie 47 41 \$9,333,832.0		\$0	\$9,333,832	6,380	\$1,463
Franville 48 47 \$12,385,287.0		\$0	\$12,385,287	8,749	\$1,416
she 49 55 \$4,448,032.0		\$0	\$4,448,032	3,157	\$1,409
ranklin 50 52 \$13,094,566.0		\$0	\$13,094,566	9,295	\$1,409
lertford 51 48 \$4,173,524.0	0 \$1,378	\$0	\$4,173,524	3,029	\$1,378
orthampton 52 58 \$3,161,538.0		\$0	\$3,161,538	2,351	\$1,345
incoln 53 53 \$16,548,422.0		\$0	\$16,548,422	12,313	\$1,344
Eleveland 54 51 \$9,849,570.0		\$11,207,024	\$21,056,594	15,821	\$1,331
Mamance 55 50 \$30,977,274.0 Graven 56 62 \$18,951,126.0		\$0 \$0	\$30,977,274	23,523	\$1,317
raven 56 62 \$18,951,126.0 Gaston 57 54 \$42,726,704.0		\$0	\$18,951,126 \$42,726,704	14,433 32,732	\$1,313 \$1,305
/ilson 58 59 \$17,155,274.0		\$0	\$17,155,274	13,151	\$1,304
ones 59 66 \$1,425,292.0		\$0	\$1,425,292	1,099	\$1,297
lash 60 57 \$21,182,431.0		\$725,000	\$21,907,431	16,918	\$1,295
ancey 61 60 \$2,968,141.0		\$0	\$2,968,141	2,311	\$1,284
avidson 62 63 \$29,152,488.0		\$2,865,065	\$32,017,553	25,222	\$1,269
erquimans 63 64 \$2,200,000.0	0 \$1,242	\$0	\$2,200,000	1,771	\$1,242
laden 64 71 \$6,189,970.0		\$0	\$6,189,970	5,002	\$1,237
cDowell 65 70 \$7,653,263.0		\$0	\$7,653,263	6,359	\$1,204
ontgomery 66 46 \$4,998,796.0		\$0	\$4,998,796	4,157	\$1,203
aldwell 67 67 \$14,525,000.0		\$0	\$14,525,000	12,094	\$1,201
utherford 68 56 \$11,246,442.0 urry 69 65 \$12,177,164.0		\$0 \$1,675,566	\$11,246,442	9,438	\$1,192
urry 69 65 \$12,177,164.0 ockingham 70 68 \$15,834,840.0		\$1,675,566	\$13,852,730 \$15,834,840	11,634 13,361	\$1,191 \$1,185
andolph 71 69 \$21,664,017.0		\$5,154,180	\$26,818,197	22,934	\$1,169
filkes 72 73 \$10,873,988.0		\$5,154,100	\$10,873,988	9,900	\$1,098
tanly 73 77 \$9,570,868.0		\$0	\$9,570,868	8,808	\$1,087
itchell 74 78 \$2,122,622.0	0 \$1,080	\$0	\$2,122,622	1,965	\$1,080
nson 75 83 \$3,832,250.0	0 \$1,071	\$0	\$3,832,250	3,578	\$1,071
urke 76 82 \$13,828,400.0		\$0	\$13,828,400	12,944	\$1,068
adkin 77 74 \$5,800,431.0		\$0	\$5,800,431	5,463	\$1,062
enoir 78 75 \$9,900,000.0		\$0	\$9,900,000	9,325	\$1,062
alifax 79 84 \$5,202,229.0		\$3,176,862	\$8,379,091	8,055	\$1,040
arnett 80 76 \$20,523,700.0 lexander 81 87 \$5,400,000.0		\$243,385 \$0	\$20,767,085	20,122	\$1,032
lexander 81 87 \$5,400,000.0 /rrell 82 86 \$537,320.0		\$0 \$0	\$5,400,000 \$537,320	5,251 537	\$1,028 \$1,001
ampson 83 81 \$9,916,357.0		\$1,581,052	\$11,497,409	11,518	\$998
layne 84 80 \$19,017,994.0		\$1,561,652	\$19,017,994	19,104	\$995
ance 85 85 \$7,202,440.0		\$0	\$7,202,440	7,349	\$980
ertie 86 72 \$2,503,000.0		\$0	\$2,503,000	2,604	\$961
dgecombe 87 88 \$6,666,857.0	0 \$957	\$0	\$6,666,857	6,966	\$957
adison 88 92 \$2,368,901.0	0 \$941	\$0	\$2,368,901	2,518	\$941
uplin 89 79 \$9,000,000.0		\$0	\$9,000,000	9,598	\$938
ichmond 90 89 \$6,924,932.0		\$0	\$6,924,932	7,599	\$911
ashington 91 91 \$1,525,000.0		\$0	\$1,525,000	1,690	\$902
amden 92 90 \$1,703,000.0		\$0	\$1,703,000	1,888	\$902
ay 93 96 \$1,177,191.0		\$0	\$1,177,191	1,332	\$884
aswell 94 93 \$2,469,413.0		\$0 \$0	\$2,469,413	2,916	\$847
olumbus 95 94 \$6,902,401.0 reene 96 95 \$2,168,000.0		\$0 \$0	\$6,902,401	9,086	\$760
		\$0 \$0	\$2,168,000	3,150	\$688 \$628
raham 97 97 \$747,383.0 oke 98 98 \$4,469,874.0		\$0 \$0	\$747,383 \$4,469,874	1,190 8,393	\$628 \$533
obeson 99 99 \$12,375,000.0		\$0	\$12,375,000	23,704	\$533 \$522
wain 100 100 \$788,843.0		\$0	\$788,843	2,058	\$383
tate Total/Average \$25,559,187.0		\$62,864,625	\$2,618,783,325	1,492,106	\$1,500

-TABLE 2A: SIX-YEAR AVERAGE OF CAPITAL OUTLAY AND DEBT SERVICE —

This table provides a six-year average of capital outlay and debt service, ordered according to the rankings from Table 2. In previous years' studies, this data was included in Table 2.

COUNTIES	ACTUAL EFFORT RANK THIS YEAR (FROM TABLE 2)	2013-14 TOTAL CURRENT SPENDING PER ADM (FROM TABLE 2)	SIX-YEAR CAPITAL OUTLAY AVERAGE	SIX-YEAR CAPITAL DEBT SERVICE AVERAGE	2013-14 FINAL ADM	CAPITAL OUTLAY SPENDING PER ADM	DEBT SERVICE PER ADM
Orange Dare	1	\$4,355	\$11,458,484	\$17,033,885	20,205	567.11	843.05
are urham	2 3	\$3,983 \$3,119	\$1,635,945 \$35,639,969	\$9,175,247 \$15,484,235	4,970 37,860	329.16 941.36	1846.13 408.99
natham	4	\$2,822	\$5,540,464	\$4,063,260	9,054	611.94	448.78
atauga	5	\$2,694	\$7,188,997	\$6,921,069	4,478	1605.4	1545.57
ansylvania	6	\$2,643	\$1,503,951	\$2,475,950	3,725	403.75	664.68
ew Hanover	7	\$2,490	\$12,430,240	\$18,875,351	25,998	478.12	726.03
runswick	8 9	\$2,393	\$7,806,481	\$5,476,520	13,185	592.07	415.36
uilford ecklenburg	10	\$2,351 \$2,312	\$54,357,112 \$93,761,364	\$46,054,850 \$132,116,138	75,340 153,193	721.49 612.05	611.29 862.42
ırrituck	11	\$2,310	\$2,440,642	\$1,820,416	3,884	628.38	468.7
arteret	12	\$2,191	\$6,278,881	\$6,500,123	8,604	729.76	755.48
uncombe	13	\$2,116	\$19,437,537	\$11,505,421	30,493	637.44	377.31
ake	14	\$2,033	\$114,109,764	\$154,376,638	159,357	716.06	968.75
/de	15	\$2,026	\$736,076	\$71,381	592	1243.37	120.58
olk	16	\$2,015	\$337,715	\$961,537	2,375	142.2	404.86
orsyth	17 18	\$1,982 \$1,938	\$38,924,383 \$800,338	\$26,700,723 \$2,332,666	55,608 7,426	699.98 107.78	480.16 314.12
aywood nion	19	\$1,867	\$17,222,131	\$45,839,637	42,640	403.9	1075.04
oore	20	\$1,850	\$5,104,385	\$6,163,310	13,198	386.75	466.99
very	21	\$1,828	\$1,906,631	\$1,510,120	2,174	877.02	694.63
acon	22	\$1,802	\$5,472,949	\$4,235,168	4,352	1257.57	973.15
asquotank	23	\$1,771	\$706,764	\$2,443,765	5,648	125.14	432.68
leghany	24	\$1,722	\$906,178	\$605,317	1,434	631.92	422.12
eaufort	25	\$1,718	\$1,174,553	\$2,078,847	7,244	162.14	286.97
ackson	26	\$1,712	\$3,251,357	\$1,855,762	3,925	828.37	472.81
ates	27	\$1,708 \$1,686	\$910,055	\$809,389	1,650	551.55 145.85	490.54
cotland amlico	28 29	\$1,686 \$1,681	\$877,001 \$193,394	\$528,620 \$471,303	6,013 1,524	145.85 126.9	87.91 309.25
herokee	30	\$1,644	\$1,320,167	\$1,053,714	3,486	378.71	309.25
abarrus	31	\$1,623	\$15,896,838	\$27,958,350	36,285	438.11	770.52
nslow	32	\$1,616	\$6,369,826	\$7,915,063	25,084	253.94	315.54
erson	33	\$1,607	\$1,440,471	\$2,610,201	5,625	256.08	464.04
owan	34	\$1,604	\$2,349,587	\$9,397,776	19,813	118.59	474.32
edell	35	\$1,568	\$19,897,290	\$24,825,161	28,555	696.81	869.38
okes	36	\$1,557	\$5,191,399	\$2,093,597	6,558	791.61	319.24
howan	37	\$1,548	\$108,210	\$802,239	2,211	48.94	362.84
ee endersen	38 39	\$1,541	\$5,684,211	\$6,721,298	9,954	571.05	675.24
enderson ohnston	40	\$1,527 \$1,507	\$6,153,588 \$12,330,030	\$4,966,146 \$30,133,677	13,716 34,511	448.64 357.28	362.07 873.16
ender	41	\$1,487	\$3,325,470	\$5,309,325	8,704	382.06	609.99
arren	42	\$1,485	\$500,382	\$475,058	2,543	196.77	186.81
itt	43	\$1,479	\$8,579,514	\$8,248,697	23,711	361.84	347.88
umberland	44	\$1,478	\$17,873,809	\$4,957,854	51,558	346.67	96.16
atawba	45	\$1,478	\$18,430,017	\$19,041,420	24,121	764.07	789.41
artin	46	\$1,463	\$3,054,375	\$717,957	3,677	830.67	195.26
avie	47	\$1,463	\$1,814,633	\$2,094,909	6,380	284.43	328.36
ranville	48 49	\$1,416	\$1,849,118	\$4,386,225	8,749	211.35	501.34
she ranklin	50	\$1,409 \$1,409	\$690,842 \$9,367,517	\$1,507,169 \$6,173,073	3,157 9,295	218.83 1007.8	477.41 664.13
ertford	51	\$1,378	\$834,628	\$6,173,073	3,029	275.55	004.13
orthampton	52	\$1,345	\$263,035	\$776,265	2,351	111.88	330.19
incoln	53	\$1,344	\$3,870,375	\$7,360,260	12,313	314.33	597.76
leveland	54	\$1,331	\$7,142,928	\$1,298,838	15,821	451.48	82.1
lamance	55	\$1,317	\$2,048,253	\$6,176,470	23,523	87.07	262.57
raven	56	\$1,313	\$1,596,175	\$5,116,811	14,433	110.59	354.52
aston	57	\$1,305	\$22,135,280	\$7,539,259	32,732	676.26	230.33
ilson ones	58 59	\$1,304 \$1,297	\$1,915,258	\$4,022,265 \$16,736	13,151 1,099	145.64 95.67	305.85 15.23
ash	60	\$1,295	\$105,142 \$9,995,729	\$1,658,057	16,918	590.83	98.01
ancey	61	\$1,284	\$567,234	\$ -	2,311	245.45	0
avidson	62	\$1,269	\$10,827,468	\$7,101,752	25,222	429.29	281.57
erquimans	63	\$1,242	\$859,149	\$603,783	1,771	485.12	340.93
laden	64	\$1,237	\$450,801	\$1,376,935	5,002	90.12	275.28
cDowell	65	\$1,204	\$2,075,981	\$1,000,595	6,359	326.46	157.35
ontgomery	66	\$1,203	\$807,504	\$897,796	4,157	194.25	215.97
aldwell	67	\$1,201	\$1,941,115	\$2,304,801	12,094	160.5	190.57
utherford	68 69	\$1,192 \$1,191	\$2,115,380	\$5,419,373 \$3,997,848	9,438	224.13 384.36	574.21 343.63
urry ockingham	70	\$1,185	\$4,471,587 \$3,783,901	\$2,968,231	11,634 13,361	283.2	222.16
andolph	70	\$1,169	\$7,072,680	\$10,930,612	22,934	308.39	476.61
ilkes	72	\$1,098	\$2,276,994	\$4,025,897	9,900	230	406.66
anly	73	\$1,087	\$4,103,023	\$1,863,573	8,808	465.83	211.58
itchell	74	\$1,080	\$450,319	\$494,255	1,965	229.17	251.53
nson	75	\$1,071	\$82,945	\$693,435	3,578	23.18	193.81
ırke	76	\$1,068	\$2,353,523	\$4,408,399	12,944	181.82	340.57
ndkin	77	\$1,062	\$3,431,483	\$1,442,019	5,463	628.13	263.96
enoir	78	\$1,062	\$5,944,721	\$1,198,767	9,325	637.5	128.55
alifax arnett	79 80	\$1,040 \$1,032	\$1,474,013 \$10,390,428	\$1,325,110 \$8,379,821	8,055 20,122	182.99 516.37	164.51 416.45
exander	80	\$1,032 \$1,028	\$10,390,428	\$8,379,821 \$1,191,839	20,122 5,251	31.17	416.45 226.97
rrell	82	\$1,028	\$85,196	\$72,084	537	158.65	134.23
mpson	83	\$998	\$4,630,466	\$6,389,904	11,518	402.02	554.78
ayne	84	\$995	\$5,120,209	\$638,973	19,104	268.02	33.45
ince	85	\$980	\$3,692,621	\$1,525,078	7,349	502.47	207.52
ertie	86	\$961	\$539,134	\$483,147	2,604	207.04	185.54
lgecombe	87	\$957	\$1,433,745	\$795,665	6,966	205.82	114.22
adison	88	\$941	\$380,691	\$273,366	2,518	151.19	108.56
uplin	89	\$938	\$1,695,794	\$1,185,551	9,598	176.68	123.52
chmond	90	\$911	\$2,971,100	\$471,165	7,599	390.99	62
ashington	91	\$902	\$519,304	\$185,399	1,690	307.28	109.7
ımden	92	\$902	\$102,415	\$243,477	1,888	54.25	128.96
ay	93	\$884	\$245,858	\$97,674	1,332	184.58	73.33
aswell	94	\$847	\$395,514	\$569,480	2,916	135.64	195.29
olumbus	95	\$760 \$600	\$1,717,769	\$191,313	9,086	189.06	21.06
reene raham	96 97	\$688 \$628	\$2,546,830	\$352,365	3,150 1,190	808.52	111.86
raham oke	97 98	\$628 \$533	\$13,946 \$4,001,016	\$342,090 \$1,253,047	1,190 8,393	11.72 476.71	287.47 149.3
oke obeson	98	\$533 \$522	\$4,001,016	\$1,253,047	23,704	184.76	149.3
vain	100	\$383	\$4,379,564	\$720,072	2,058	231.08	349.89
							377.07

TABLE 3: ACTUAL EFFORT WITH SUPPLEMENTAL FUNDING FOR LOW-WEALTH AND SMALL COUNTIES

This table uses many of the same figures as Table 2, but adds state supplemental funding for low-wealth and small counties to the total current spending. Counties are ranked based on their total current spending combined with low-wealth and small county supplemental funding.

COUNTY	RANK	PREVIOUS YEAR'S RANK	2013-14 TOTAL CURRENT SPENDING (FROM TABLE 2)	2013-14 TOTAL CURRENT SPENDING PER ADM	2013-14 LOW-WEALTH FUNDING	2013-14 SMALL COUNTY FUNDING	2013-14 TOTAL CURRENT SPENDING W/ LOW WEALTH & SMALL COUNTY	2013-14 FINAL ADM	2013-14 TOTAL CURRENT SPENDING PER ADM W/ LOW WEALTH & SMALL COUNTY	CHANGE IN SPENDIN PER ADM W/ LOW WEALTH & SMALL COUNTY
Hyde Tyrrell	1 2	1 2	\$1,199,568.00 \$537,320.00	\$2,026 \$1,001	\$0 \$163,984	\$1,662,659 \$1,699,726	\$2,862,227.00 \$2,401,030.00	592 537	\$4,835 \$4,471	\$2,809
)range	3	3	\$88,000,772.00	\$4,355	\$103,984	\$1,099,120	\$88,000,772.00	20,205	\$4,471 \$4,355	\$3,471 \$0
are	4	4	\$19,796,968.00	\$3,983	\$0		\$19,796,968.00	4,970	\$3,983	\$0
ones	5	5	\$1,425,292.00	\$1,297	\$233,858	\$1,891,496	\$3,550,646.00	1,099	\$3,231	\$1,934
ates urham	6 7	7 6	\$2,818,696.00 \$118,073,439.00	\$1,708 \$3,119	\$884,216 \$0	\$1,581,165	\$5,284,077.00 \$118,073,439.00	1,650 37,860	\$3,202 \$3,119	\$1,494 \$0
amlico	8	15	\$2,562,453.00	\$1,681	\$0	\$1,833,233	\$4,395,686.00	1,524	\$2,884	\$1,203
hatham	9	8	\$25,551,130.00	\$2,822	\$0		\$25,551,130.00	9,054	\$2,822	\$0
lleghany	10	9	\$2,468,742.00	\$1,722	\$0	\$1,539,027	\$4,007,769.00	1,434	\$2,795	\$1,073
atauga ansylvania	11 12	11 13	\$12,062,834.00 \$9,845,374.00	\$2,694 \$2,643	\$0 \$0		\$12,062,834.00 \$9,845,374.00	4,478 3,725	\$2,694 \$2,643	\$0 \$0
olk	13	10	\$4,784,788.00	\$2,015	\$0	\$1,423,270	\$6,208,058.00	2,375	\$2,614	\$599
very	14	12	\$3,973,725.00	\$1,828	\$0	\$1,494,888	\$5,468,613.00	2,174	\$2,515	\$688
ew Hanover	15	14	\$64,740,640.00	\$2,490	\$0		\$64,740,640.00	25,998	\$2,490	\$0
runswick howan	16 17	16 20	\$31,554,919.00 \$3,421,929.00	\$2,393 \$1,548	\$0 \$192,088	\$1.638.696	\$31,554,919.00 \$5,252,713.00	13,185 2,211	\$2,393 \$2,376	\$0 \$828
ertford	18	17	\$4,173,524.00	\$1,378	\$1,388,338	\$1,561,230	\$7,123,092.00	3,029	\$2,352	\$974
uilford	19	18	\$177,130,398.00	\$2,351	\$0		\$177,130,398.00	75,340	\$2,351	\$0
orthampton	20	27	\$3,161,538.00	\$1,345	\$810,222	\$1,536,170	\$5,507,930.00	2,351	\$2,343	\$998
ecklenburg	21	21	\$354,244,548.00	\$2,312	\$0		\$354,244,548.00	153,193	\$2,312	\$0
urrituck artin	22 23	19 25	\$8,971,907.00 \$5,380,044.00	\$2,310 \$1,463	\$0 \$1,335,845	\$1,659,704	\$8,971,907.00 \$8,375,593.00	3,884 3,677	\$2,310 \$2,278	\$0 \$815
cotland	24	22	\$10,139,325.00	\$1,686	\$3,443,380	\$1,039,704	\$13,582,705.00	6,013	\$2,259	\$573
erquimans	25	26	\$2,200,000.00	\$1,242	\$143,122	\$1,588,936	\$3,932,058.00	1,771	\$2,220	\$978
arren	26	33	\$3,775,219.00	\$1,485	\$311,082	\$1,516,053	\$5,602,354.00	2,543	\$2,203	\$718
arteret	27	28	\$18,850,000.00	\$2,191	\$0	¢1.460.000	\$18,850,000.00	8,604	\$2,191	\$0 \$1,234
ertie ashington	28 29	24 23	\$2,503,000.00 \$1,525,000.00	\$961 \$902	\$1,725,438 \$709,833	\$1,460,938 \$1,436,417	\$5,689,376.00 \$3,671,250.00	2,604 1,690	\$2,185 \$2,172	\$1,224 \$1,270
nson	30	37	\$3,832,250.00	\$1,071	\$2,137,245	\$1,616,107	\$7,585,602.00	3,578	\$2,120	\$1,049
uncombe	31	29	\$64,530,411.00	\$2,116	\$0		\$64,530,411.00	30,493	\$2,116	\$0
raham	32	35	\$747,383.00	\$628	\$24,299	\$1,742,449	\$2,514,131.00	1,190	\$2,113	\$1,485
lake asguotank	33	30	\$323,966,127.00	\$2,033	\$0 \$1.434.189		\$323,966,127.00	159,357	\$2,033	\$0 \$254
asquotank lay	34 35	36 47	\$10,004,858.00 \$1,177,191.00	\$1,771 \$884	\$1,434,189	\$1,518,021	\$11,439,047.00 \$2,695,212.00	5,648 1,332	\$2,025 \$2,023	\$254 \$1,140
orsyth	36	31	\$110,221,384.00	\$1,982	\$0	21,010,021	\$110,221,384.00	55,608	\$1,982	\$1,140
ancey	37	39	\$2,968,141.00	\$1,284	\$0	\$1,525,416	\$4,493,557.00	2,311	\$1,944	\$660
nion	38	32	\$79,597,759.00	\$1,867	\$3,081,805		\$82,679,564.00	42,640	\$1,939	\$72
aywood	39	45	\$14,391,679.00	\$1,938	\$0		\$14,391,679.00	7,426	\$1,938	\$0
tokes amden	40 41	44 38	\$10,211,763.00 \$1,703,000.00	\$1,557 \$902	\$2,465,094 \$420,422	\$1,514,863	\$12,676,857.00 \$3,638,285.00	6,558 1,888	\$1,933 \$1,927	\$376 \$1,025
itchell	42	46	\$2,122,622.00	\$1,080	\$83,654	\$1,562,421	\$3,768,697.00	1,965	\$1,918	\$838
she	43	49	\$4,448,032.00	\$1,409	\$0	\$1,547,456	\$5,995,488.00	3,157	\$1,899	\$490
ranville	44	42	\$12,385,287.00	\$1,416	\$4,129,171		\$16,514,458.00	8,749	\$1,888	\$472
reene	45	43	\$2,168,000.00	\$688	\$2,125,703	\$1,581,364	\$5,875,067.00	3,150	\$1,865	\$1,177
oore ohnston	46 47	34 41	\$24,414,510.00 \$52,000,000.00	\$1,850 \$1,507	\$0 \$11,717,323		\$24,414,510.00 \$63,717,323.00	13,198 34,511	\$1,850 \$1,846	\$0 \$340
owan	48	48	\$31,789,444.00	\$1,604	\$4,611,044		\$36,400,488.00	19,813	\$1,837	\$233
eaufort	49	51	\$12,445,150.00	\$1,718	\$682,431		\$13,127,581.00	7,244	\$1,812	\$94
acon	50	59	\$7,842,793.00	\$1,802	\$0		\$7,842,793.00	4,352	\$1,802	\$0
ranklin erson	51 52	55 53	\$13,094,566.00 \$9,038,798.00	\$1,409 \$1,607	\$3,346,833 \$888,230		\$16,441,399.00 \$9,927,028.00	9,295 5,625	\$1,769 \$1,765	\$360 \$158
aswell	53	52	\$2,469,413.00	\$847	\$1,090,134	\$1,561,405	\$5,120,952.00	2,916	\$1,756	\$909
ee	54	40	\$15,338,050.00	\$1,541	\$2,130,585	4.1,2.2.1,1.2.2	\$17,468,635.00	9,954	\$1,755	\$214
ackson	55	60	\$6,720,774.00	\$1,712	\$0		\$6,720,774.00	3,925	\$1,712	\$0
ender	56	56	\$12,942,622.00	\$1,487	\$1,678,058		\$14,620,680.00	8,704	\$1,680	\$193
aldwell itt	57 58	62 57	\$14,525,000.00 \$35,076,287.00	\$1,201 \$1,479	\$5,668,245 \$4,512,905		\$20,193,245.00 \$39,589,192.00	12,094 23,711	\$1,670 \$1,670	\$469 \$190
herokee	59	92	\$5,729,338.00	\$1,644	\$80,878		\$5,810,216.00	3,486	\$1,667	\$23
leveland	60	54	\$21,056,594.00	\$1,331	\$5,248,921		\$26,305,515.00	15,821	\$1,663	\$332
laden	61	74	\$6,189,970.00	\$1,237	\$2,011,049		\$8,201,019.00	5,002	\$1,640	\$402
abarrus cDowell	62	64 81	\$58,896,196.00 \$7,653,263.00	\$1,623 \$1,204	\$287,886 \$2,654,754		\$59,184,082.00 \$10,308,017.00	36,285 6,359	\$1,631	\$8 \$417
nslow	63 64	58	\$40,529,260.00	\$1,616	\$2,654,754		\$40,529,260.00	25,084	\$1,621 \$1,616	\$0
ash	65	61	\$21,907,431.00	\$1,295	\$5,421,412		\$27,328,843.00	16,918	\$1,615	\$320
adison	66	79	\$2,368,901.00	\$941	\$113,805	\$1,558,937	\$4,041,643.00	2,518	\$1,605	\$664
edell	67	67	\$44,762,535.00	\$1,568	\$0		\$44,762,535.00	28,555	\$1,568	\$0
ampson andolph	68 69	63 66	\$11,497,409.00 \$26,818,197.00	\$998 \$1,169	\$6,455,722 \$8,777,065		\$17,953,131.00 \$35,595,262.00	11,518 22,934	\$1,559 \$1,552	\$560 \$383
ilson	70	78	\$17,155,274.00	\$1,304	\$3,224,477		\$20,379,751.00	13,151	\$1,550	\$245
ockingham	71	72	\$15,834,840.00	\$1,185	\$4,869,752		\$20,704,592.00	13,361	\$1,550	\$364
arnett	72	65	\$20,767,085.00	\$1,032	\$10,376,113		\$31,143,198.00	20,122	\$1,548	\$516
enderson avie	73 74	75 69	\$20,943,846.00 \$9,333,832.00	\$1,527 \$1,463	\$0 \$405,043		\$20,943,846.00 \$9,738,875.00	13,716 6,380	\$1,527 \$1,526	\$0 \$63
amance	75	73	\$30,977,274.00	\$1,463	\$4,241,003		\$35,218,277.00	23,523	\$1,497	\$180
ıtherford	76	71	\$11,246,442.00	\$1,192	\$2,835,706		\$14,082,148.00	9,438	\$1,492	\$300
ırry	77	70	\$13,852,730.00	\$1,191	\$3,491,896		\$17,344,626.00	11,634	\$1,491	\$300
uplin	78	68	\$9,000,000.00	\$938	\$5,268,017		\$14,268,017.00	9,598	\$1,487	\$549
ımberland ıtawba	79 80	76 82	\$76,220,676.00 \$35,652,126.00	\$1,478 \$1,478	\$0 \$0		\$76,220,676.00 \$35,652,126.00	51,558 24,121	\$1,478 \$1,478	\$0 \$0
lgecombe	81	87	\$6,666,857.00	\$957	\$3,579,276		\$10,246,133.00	6,966	\$1,471	\$514
chmond	82	77	\$6,924,932.00	\$911	\$4,239,418		\$11,164,350.00	7,599	\$1,469	\$558
ontgomery	83	50	\$4,998,796.00	\$1,203	\$1,084,951		\$6,083,747.00	4,157	\$1,463	\$261
vidson	84	84	\$32,017,553.00	\$1,269	\$4,782,748		\$36,800,301.00	25,222	\$1,459	\$190
noir nce	85 86	83 88	\$9,900,000.00 \$7,202,440.00	\$1,062 \$980	\$3,609,901 \$3,420,570		\$13,509,901.00 \$10,623,010.00	9,325 7,349	\$1,449 \$1,446	\$387 \$465
ıdkin	87	80	\$5,800,431.00	\$1,062	\$2,086,358		\$7,886,789.00	5,463	\$1,444	\$382
alifax	88	85	\$8,379,091.00	\$1,040	\$3,136,483		\$11,515,574.00	8,055	\$1,430	\$389
ayne	89	86	\$19,017,994.00	\$995	\$8,036,684		\$27,054,678.00	19,104	\$1,416	\$421
anly	90	89	\$9,570,868.00	\$1,087	\$2,625,597		\$12,196,465.00	8,808	\$1,385	\$298
ncoln	91 92	93 90	\$16,548,422.00	\$1,344 \$1,305	\$416,994		\$16,965,416.00	12,313	\$1,378 \$1,377	\$34 \$72
aston ilkes	92	90 91	\$42,726,704.00 \$10,873,988.00	\$1,305 \$1,098	\$2,343,683 \$2,733,672		\$45,070,387.00 \$13,607,660.00	32,732 9,900	\$1,377 \$1,375	\$72 \$276
ırke	94	96	\$13,828,400.00	\$1,068	\$3,840,032		\$17,668,432.00	12,944	\$1,365	\$297
raven	95	95	\$18,951,126.00	\$1,313	\$672,878		\$19,624,004.00	14,433	\$1,360	\$47
olumbus	96	98	\$6,902,401.00	\$760	\$4,770,236		\$11,672,637.00	9,086	\$1,285	\$525
lexander	97	94	\$5,400,000.00	\$1,028	\$1,316,275		\$6,716,275.00	5,251	\$1,279	\$251
obeson	98 99	97 99	\$12,375,000.00 \$788,843.00	\$522 \$383	\$17,592,114 \$128,648	\$1,618,884	\$29,967,114.00 \$2,536,375.00	23,704 2,058	\$1,264 \$1,232	\$742 \$849
wain		27	3100.043.00	2000	7120,040	31,010,004	36.330.313.00	2.000	41,C3C	QO47

- **TABLE 4:** ABILITY TO PAY -

This is a measure of a county's per student fiscal capacity to support public schools. It is a combined measure of revenue that would have been generated at the state average tax rate based on 2013-14 property valuations per student (adjusted to reflect current market prices and to account for differences in income levels) and the value of non-property tax revenues. Each county's mandated social services payments were also subtracted from total adjusted revenues. Large, urban counties combining high adjusted property valuations with broad-based economic activity and high per capita incomes tend to rank highest on this measure.

COUNTY	RANK	PREVIOUS YEAR'S RANK	2013-14 ADJUSTED TAX BASE	2013-14 ADJUSTED PROPERTY TAX REVENUE (BASED ON STATE AVG. EFFECTIVE PROPERTY TAX RATE OF 0.6540)	2013-14 NON-PROPERTY TAX REVENUE	2013-14 MANDATED SOCIAL SERVICES PAYMENTS*	2013-14 TOTAL REVENUES LESS SOCIAL SECURITY PAYMENTS	2013 PER CAPITA INCOME**	PERCENT OF STATE AVERAGE PER CAPITA INCOME	2013-14 INCOME ADJUSTED TOTAL REVENUES	2013-14 FINAL ADM	2013-14 REVENUE PER ADM
Dare	1	1	\$13,508,705,219	\$88,346,932	\$22,998,012	\$4,854,554	\$106,490,390	\$43,095	114.10%	\$121,491,062	4,970	\$24,445
Carteret Jackson	2	3 4	\$14,153,242,356 \$8,660,677,400	\$92,562,205 \$56,640,830	\$20,411,939 \$9,249,657	\$4,571,621 \$2,551,598	\$108,402,522 \$63,338,889	\$42,515 \$29,583	112.60% 78.30%	\$122,008,081 \$49,604,341	8,604 3,925	\$14,180 \$12,638
Watauga	4	6	\$8,910,703,347	\$58,276,000	\$14,550,866	\$2,347,951	\$70,478,915	\$29,828	79.00%	\$55,653,229	4,478	\$12,428
Brunswick	5	5	\$23,374,581,987	\$152,869,766	\$28,096,280	\$6,630,641	\$174,335,405	\$34,311	90.80%	\$158,352,890	13,185	\$12,010
Currituck Avery	6 7	2 8	\$6,069,697,414 \$4,488,947,875	\$39,695,821 \$29,357,719	\$8,252,030 \$4,505,614	\$2,316,095 \$1,491,840	\$45,631,756 \$32,371,493	\$38,129 \$29,072	100.90% 77.00%	\$46,060,603 \$24,914,069	3,884 2,174	\$11,859 \$11,460
Macon	8	9	\$7,558,664,110	\$49,433,663	\$9,084,364	\$2,064,706	\$56,453,321	\$32,556	86.20%	\$48,655,009	4,352	\$11,180
Hyde	9	7	\$1,032,166,418	\$6,750,368	\$1,430,864	\$792,316	\$7,388,916	\$31,764	84.10%	\$6,213,309	592	\$10,495
New Hanover	10	11	\$30,376,594,402	\$198,662,927	\$76,052,779	\$16,727,703	\$257,988,004	\$38,965	103.20%	\$266,122,268	25,998	\$10,236
Transylvania Chatham	11 12	12 10	\$5,905,904,836 \$8,852,346,386	\$38,624,618 \$57,894,345	\$6,873,459 \$11,585,948	\$2,307,932 \$4,098,013	\$43,190,145 \$65,382,281	\$31,976 \$50,044	84.70% 132.50%	\$36,560,811 \$86,620,185	3,725 9,054	\$9,815 \$9,567
Orange	13	15	\$15,859,315,581	\$103,719,924	\$36,806,745	\$10,156,177	\$130,370,492	\$51,675	136.80%	\$178,347,413	20,205	\$8,827
Mecklenburg	14	13	\$119,287,967,842	\$780,143,310	\$366,952,787	\$77,269,827	\$1,069,826,270	\$47,201	125.00%	\$1,336,815,529	153,193	\$8,726
Durham	15	18	\$30,027,873,661	\$196,382,294	\$111,611,289	\$23,814,653	\$284,178,930	\$41,684	110.40%	\$313,594,390	37,860	\$8,283
Pamlico	16 17	20 16	\$1,778,740,793 \$29,820,223,860	\$11,632,965 \$195,024,264	\$2,159,181 \$83,227,104	\$1,364,330 \$27,613,429	\$12,427,816 \$250,637,939	\$37,210 \$36,834	98.50% 97.50%	\$12,242,257 \$244,400,854	1,524 30,493	\$8,033 \$8,015
Buncombe Polk	18	14	\$2,755,851,260	\$18,023,267	\$3,211,284	\$1,458,826	\$19,775,725	\$36,265	96.00%	\$18,985,722	2,375	\$7,994
Wake	19	19	\$117,432,195,440	\$768,006,558	\$264,121,512	\$39,497,455	\$992,630,615	\$48,396	128.10%	\$1,271,757,061	159,357	\$7,981
Moore	20	17	\$11,844,605,732	\$77,463,721	\$23,607,833	\$5,012,659	\$96,058,895	\$40,547	107.30%	\$103,110,606	13,198	\$7,813
Ashe	21 22	21 22	\$3,861,129,810	\$25,251,789 \$10,505,371	\$5,186,851 \$1,870,089	\$3,996,841 \$815,295	\$26,441,799	\$30,077 \$30,917	79.60% 81.80%	\$21,053,899	3,157 1,434	\$6,669 \$6,598
Alleghany Perquimans	23	29	\$1,606,325,907 \$1,746,316,461	\$11,420,910	\$1,897,032	\$834,717	\$11,560,166 \$12,483,225	\$34,859	92.30%	\$9,461,684 \$11,519,901	1,434	\$6,595
Haywood	24	24	\$7,088,381,783	\$46,358,017	\$15,156,070	\$6,834,108	\$54,679,979	\$32,796	86.80%	\$47,474,045	7,426	\$6,393
Henderson	25	23	\$12,186,741,200	\$79,701,287	\$23,464,931	\$8,620,281	\$94,545,938	\$34,315	90.80%	\$85,888,279	13,716	\$6,262
Yancey	26	27	\$2,652,057,382	\$17,344,455	\$3,134,864	\$1,730,131	\$18,749,188	\$28,674	75.90%	\$14,232,388	2,311	\$6,159
Clay Iredell	27 28	25 32	\$1,607,935,584 \$20,291,936,406	\$10,515,899 \$132,709,264	\$1,784,915 \$42,580,451	\$1,104,288 \$10,652,003	\$11,196,526 \$164,637,712	\$27,133 \$38,913	71.80% 103.00%	\$8,042,445 \$169,602,036	1,332 28,555	\$6,038 \$5,939
Onslow	29	26	\$13,779,514,547	\$90,118,025	\$46,991,870	\$10,703,644	\$126,406,251	\$44,124	116.80%	\$147,655,779	25,084	\$5,886
Guilford	30	30	\$46,675,847,548	\$305,260,043	\$134,857,749	\$29,948,070	\$410,169,722	\$38,923	103.00%	\$422,646,161	75,340	\$5,610
Beaufort	31	31	\$5,533,780,555	\$36,190,925	\$10,517,561	\$4,805,825	\$41,902,660	\$35,666	94.40%	\$39,564,258	7,244	\$5,462
Graham	32	35	\$1,249,331,781	\$8,170,630	\$1,582,703	\$814,243	\$8,939,090	\$26,876	71.10%	\$6,360,115	1,190	\$5,345
Forsyth Davie	33 34	28 33	\$32,013,247,973 \$4,036,818,240	\$209,366,642 \$26,400,791	\$91,338,062 \$7,902,038	\$20,365,779 \$2,118,876	\$280,338,925 \$32,183,953	\$39,938 \$38,846	105.70% 102.80%	\$296,399,005 \$33,097,311	55,608 6,380	\$5,330 \$5,188
Craven	35	36	\$8,922,183,481	\$58,351,080	\$21,727,963	\$7,296,825	\$72,782,219	\$38,166	101.00%	\$73,537,517	14,433	\$5,095
Catawba	36	43	\$16,031,880,376	\$104,848,498	\$44,224,001	\$19,655,572	\$129,416,927	\$35,289	93.40%	\$120,903,106	24,121	\$5,012
Jones	37	45	\$801,816,571	\$5,243,880	\$1,259,874	\$933,740	\$5,570,015	\$37,023	98.00%	\$5,459,275	1,099	\$4,967
Warren Mitchell	38 39	34 46	\$2,317,246,355 \$1,870,217,464	\$15,154,791 \$12,231,222	\$4,966,951 \$3,361,541	\$2,112,869 \$3,013,890	\$18,008,873 \$12,578,873	\$26,258 \$28,359	69.50% 75.10%	\$12,518,584 \$9,443,646	2,543 1,965	\$4,923 \$4,806
Person	40	51	\$4,236,216,641	\$27,704,857	\$7,750,999	\$3,672,245	\$31,783,611	\$31,922	84.50%	\$26,859,650	5,625	\$4,775
Lincoln	41	38	\$8,214,512,128	\$53,722,909	\$15,181,011	\$4,685,088	\$64,218,833	\$33,973	89.90%	\$57,756,827	12,313	\$4,691
Madison	42	37	\$2,289,657,781	\$14,974,362	\$2,960,213	\$1,957,960	\$15,976,614	\$27,884	73.80%	\$11,793,612	2,518	\$4,684
Cherokee	43	41	\$2,926,788,835	\$19,141,199	\$5,857,066	\$2,690,089	\$22,308,176	\$27,132	71.80%	\$16,023,335	3,486	\$4,596
Cabarrus Tyrrell	44 45	39 42	\$19,443,610,879 \$449,190,749	\$127,161,215 \$2,937,708	\$56,312,075 \$726,205	\$15,287,695 \$513,524	\$168,185,595 \$3,150,388	\$37,022 \$29,155	98.00% 77.20%	\$164,837,378 \$2,431,555	36,285 537	\$4,543 \$4,528
Chowan	46	47	\$1,475,718,495	\$9,651,199	\$2,772,988	\$1,280,047	\$11,144,140	\$33,743	89.30%	\$9,954,908	2,211	\$4,502
Swain	47	49	\$1,550,907,992	\$10,142,938	\$2,949,879	\$1,092,285	\$12,000,533	\$28,834	76.30%	\$9,160,358	2,058	\$4,451
Northampton	48	50	\$1,946,648,025	\$12,731,078	\$2,780,042	\$2,803,499	\$12,707,622	\$30,429	80.60%	\$10,236,677	2,351	\$4,354
Pasquotank	49 50	61	\$3,199,099,080	\$20,922,108	\$9,675,557	\$3,471,837	\$27,125,828	\$33,644	89.10%	\$24,160,040	5,648	\$4,278
Pender Alamance	51	44 54	\$6,232,289,281 \$11,781,303,048	\$40,759,172 \$77,049,722	\$9,239,524 \$40,622,003	\$4,707,230 \$7,918,055	\$45,291,465 \$109,753,669	\$30,539 \$33,615	80.80% 89.00%	\$36,616,616 \$97,669,550	8,704 23,523	\$4,207 \$4,152
Pitt	52	52	\$11,491,347,524	\$75,153,413	\$44,083,560	\$10,840,087	\$108,396,885	\$34,216	90.60%	\$98,186,790	23,711	\$4,141
Montgomery	53	55	\$2,822,492,694	\$18,459,102	\$4,910,133	\$2,121,841	\$21,247,395	\$30,560	80.90%	\$17,189,611	4,157	\$4,135
Camden	54 55	48 56	\$1,004,097,152	\$6,566,795 \$139,112,196	\$1,538,082	\$588,100	\$7,516,777	\$39,122	103.60% 104.30%	\$7,785,020	1,888 42,640	\$4,123
Union Lee	56	58	\$21,270,977,915 \$5,048,868,559	\$33,019,600	\$38,758,865 \$14,986,424	\$11,515,331 \$3,744,201	\$166,355,730 \$44,261,823	\$39,415 \$33,524	88.70%	\$173,582,652 \$39,281,870	9,954	\$4,071 \$3,946
Martin	57	73	\$1,965,809,368	\$12,856,393	\$5,454,267	\$2,357,841	\$15,952,820	\$33,146	87.70%	\$13,998,310	3,677	\$3,807
Rowan	58	57	\$11,219,269,985	\$73,374,026	\$28,270,254	\$7,888,007	\$93,756,272	\$30,294	80.20%	\$75,190,674	19,813	\$3,795
Cumberland	59	40	\$21,824,328,648	\$142,731,109	\$86,394,072	\$28,133,772	\$200,991,409	\$36,420	96.40%	\$193,786,920	51,558	\$3,759
Wilson Surry	60 61	59 64	\$6,224,807,713 \$5,341,637,659	\$40,710,242 \$34,934,310	\$19,335,256 \$19,562,611	\$7,837,383 \$4,107,812	\$52,208,115 \$50,389,109	\$35,065 \$31,958	92.80% 84.60%	\$48,463,958 \$42,630,782	13,151 11,634	\$3,685 \$3,664
Stanly	62	63	\$4,511,398,511	\$29,504,546	\$12,494,175	\$3,317,430	\$38,681,291	\$31,203	82.60%	\$31,952,463	8,808	\$3,628
Davidson	63	60	\$12,682,817,537	\$82,945,627	\$28,006,844	\$7,517,653	\$103,434,818	\$33,274	88.10%	\$91,112,674	25,222	\$3,612
Wilkes	64	53	\$5,478,182,157	\$35,827,311	\$14,949,408	\$5,182,162	\$45,594,557	\$29,525	78.20%	\$35,637,722	9,900	\$3,600
Rutherford Rockingham	65 66	66 68	\$5,916,509,015 \$6,773,967,243	\$38,693,969 \$44,301,746	\$13,076,340 \$17,205,277	\$4,861,540 \$5,694,293	\$46,908,769 \$55,812,730	\$27,265 \$31,362	72.20% 83.00%	\$33,858,410 \$46,338,721	9,438 13,361	\$3,587 \$3,468
Lenoir	67	70	\$3,978,786,169	\$26,021,262	\$12,654,910	\$4,545,119	\$34,131,053	\$35,781	94.70%	\$32,330,259	9,325	\$3,460
Nash	68	67	\$7,054,852,541	\$46,138,736	\$22,090,409	\$6,662,579	\$61,566,566	\$35,942	95.20%	\$58,580,651	16,918	\$3,463
Gaston	69	69	\$14,346,103,880	\$93,823,519	\$43,797,115	\$17,490,419	\$120,130,215	\$34,986	92.60%	\$111,263,719	32,732	\$3,399
Stokes	70 71	65 78	\$3,611,508,297	\$23,619,264 \$17,561,779	\$6,337,811	\$2,610,695	\$27,346,380	\$30,310	80.20%	\$21,942,839	6,558	\$3,346
Bladen Wayne	71	78 72	\$2,685,287,249 \$7,830,354,109	\$17,561,779 \$51,210,516	\$5,780,226 \$25,778,517	\$3,531,237 \$7,352,208	\$19,810,768 \$69,636,825	\$31,522 \$34,066	83.40% 90.20%	\$16,531,874 \$62,801,083	5,002 19,104	\$3,305 \$3,287
McDowell	73	76	\$3,526,448,741	\$23,062,975	\$8,534,023	\$3,723,048	\$27,873,950	\$27,686	73.30%	\$20,429,877	6,359	\$3,213
Burke	74	62	\$6,210,896,159	\$40,619,261	\$16,234,322	\$5,275,945	\$51,577,638	\$30,369	80.40%	\$41,466,651	12,944	\$3,204
Duplin	75	84	\$4,055,529,623	\$26,523,164	\$10,930,530	\$3,203,406	\$34,250,287	\$33,508	88.70%	\$30,382,237	9,598	\$3,165
Yadkin Granville	76 77	75 83	\$2,760,343,214	\$18,052,645 \$25,559,473	\$5,974,818 \$9,000,366	\$2,712,543 \$2,939,547	\$21,314,919 \$31,620,291	\$30,404 \$32,209	80.50% 85.30%	\$17,156,213	5,463 8,749	\$3,140 \$3,082
Caldwell	78	83 87	\$3,908,176,226 \$6,106,676,762	\$25,559,473	\$9,000,366	\$2,939,54 <i>7</i> \$5,789,978	\$31,620,291	\$32,209	75.80%	\$26,961,877 \$37,216,030	12,094	\$3,082
Randolph	79	80	\$10,307,903,697	\$67,413,690	\$27,039,310	\$7,261,797	\$87,191,203	\$30,500	80.70%	\$70,401,115		\$3,070
Cleveland	80	74	\$7,548,409,296	\$49,366,597	\$19,334,858	\$8,521,562	\$60,179,893	\$30,482	80.70%	\$48,562,596	15,821	\$3,070
Alexander	81	77	\$2,568,497,465	\$16,797,973	\$5,678,035	\$3,019,090	\$19,456,919	\$31,071	82.30%	\$16,004,287	5,251	\$3,048
Hertford Washington	82 83	79 86	\$1,417,535,893 \$861,800,981	\$9,270,685 \$5,636,178	\$5,632,629 \$2,241,069	\$2,326,689 \$1,849,426	\$12,576,625 \$6,027,821	\$27,555 \$31,852	72.90% 84.30%	\$9,174,271 \$5,082,813	3,029 1,690	\$3,029 \$3,008
Washington Halifax	84	85	\$3,619,518,390	\$5,636,178	\$2,241,069	\$6,566,244	\$28,763,703	\$31,852	84.30%	\$5,082,813	8,055	\$3,008
Johnston	85	81	\$13,804,483,327	\$90,281,321	\$34,599,968	\$10,430,624	\$114,450,664	\$33,862	89.60%	\$102,597,776	34,511	\$2,973
Franklin	86	82	\$4,405,255,447	\$28,810,371	\$9,503,056	\$4,281,597	\$34,031,830	\$30,610	81.00%	\$27,577,549	9,295	\$2,967
Gates	87	89	\$797,127,405	\$5,213,213	\$1,455,957	\$828,077	\$5,841,093	\$31,571	83.60%	\$4,881,907	1,650	\$2,959
Edgecombe Caswell	88 89	92 71	\$3,031,774,343 \$1,547,308,689	\$19,827,804 \$10,119,399	\$10,194,266 \$2,636,755	\$5,208,283 \$1,555,380	\$24,813,787 \$11,200,774	\$30,872 \$28,258	81.70% 74.80%	\$20,279,855 \$8,379,083	6,966 2,916	\$2,911 \$2,873
Anson	90	95	\$1,651,554,649	\$10,119,399	\$4,138,463	\$1,810,448	\$13,129,182	\$28,258	74.80%	\$8,379,083	3,578	\$2,873
Columbus	91	94	\$3,641,269,021	\$23,813,899	\$10,104,669	\$4,255,687	\$29,662,881	\$30,403	80.50%	\$23,874,638	9,086	\$2,628
Richmond	92	90	\$3,023,791,477	\$19,775,596	\$8,888,731	\$2,920,373	\$25,743,955	\$28,650	75.80%	\$19,525,713	7,599	\$2,570
Sampson	93	91	\$4,052,644,739	\$26,504,297	\$11,785,840	\$5,238,174	\$33,051,962	\$33,632	89.00%	\$29,427,744	11,518	\$2,555
Bertie Harnett	94 95	88 93	\$1,118,378,138 \$7,714,777,197	\$7,314,193 \$50,454,643	\$2,735,276 \$17,897,183	\$2,057,353 \$6,535,125	\$7,992,115 \$61,816,701	\$30,633 \$30,296	81.10% 80.20%	\$6,481,243 \$49,579,043	2,604 20,122	\$2,489 \$2,464
Vance	95	93	\$2,369,333,515	\$15,495,441	\$17,897,183	\$3,671,630	\$61,816,701	\$30,296	77.20%	\$49,579,043		\$2,464
Scotland	97	98	\$2,001,667,553	\$13,090,906	\$7,134,956	\$2,888,077	\$17,337,784	\$28,116	74.40%	\$12,904,886	6,013	\$2,146
Hoke	98	96	\$3,033,359,657	\$19,838,172	\$6,361,292	\$3,290,496	\$22,908,968	\$27,838	73.70%	\$16,883,037	8,393	\$2,012
Greene	99 100	99 100	\$1,025,478,631	\$6,706,630	\$3,036,877	\$1,525,716	\$8,217,791	\$28,962	76.70%	\$6,300,727	3,150	\$2,000
Robeson			\$6,066,402,474	\$39,674,272	\$25,385,824	\$14,655,952	\$50,404,144	\$25,872	68.50%	\$34,522,582	23,704	\$1,456

TABLE 5: RELATIVE EFFORT -

This is a measure comparing Actual Effort (from Table 2) and Ability to Pay (from Table 4). Actual effort includes county appropriations for current expenses, and, when appropriate, supplemental tax levies for schools. Low-wealth counties with comparatively high spending levels have tended to rank highest on this measure.

COUNTY	RELATIVE EFFORT RANK: CURRENT SPENDING	ABILITY RANK	REVENUE PER ADM	EFFORT RANK	TOTAL CURRENT SPENDING PER ADM	EFFORT AS PERCENTAGE OF REVENUE PER STUDEN CURRENT SPENDING
Scotland	1	97	\$2,146	28	\$1,686.23	78.60%
Gates Johnston	2	87 85	\$2,959 \$2,973	27 40	\$1,708.30 \$1,506.77	57.70% 50.70%
range	4	13	\$8,827	1	\$4,355.40	49.30%
ranklin	5	86	\$2,967	50	\$1,408.78	47.50%
tokes	6	70	\$3,346	36	\$1,557.15	46.50%
ranville nion	7 8	77 55	\$3,082 \$4,071	48 19	\$1,415.62 \$1,866.74	45.90% 45.90%
ertford	9	82	\$3,029	51	\$1,377.86	45.50%
leveland	10	80	\$3,070	54	\$1,330.93	43.40%
owan	11	58	\$3,795	34	\$1,604.47	42.30%
ance	12	96	\$2,321	85	\$980.06 \$2,351.08	42.20%
uilford arnett	13 14	30 95	\$5,610 \$2,464	9 80	\$2,351.08	41.90% 41.90%
asquotank	15	49	\$4,278	23	\$1,771.40	41.40%
umberland	16	59	\$3,759	44	\$1,478.35	39.30%
ampson	17	93	\$2,555	83	\$998.21	39.10%
ee	18	56	\$3,946	38	\$1,540.89	39.00%
aldwell ertie	19 20	78 94	\$3,077 \$2,489	67 86	\$1,201.01 \$961.21	39.00% 38.60%
artin	21	57	\$3,807	46	\$1,463.16	38.40%
aston	22	69	\$3,399	57	\$1,305.35	38.40%
andolph	23	79	\$3,070	71	\$1,169.36	38.10%
nson	24	90	\$2,837	75	\$1,071.06	37.80%
urham	25	15	\$8,283	3	\$3,118.69	37.70%
cDowell	26	73	\$3,213	65	\$1,203.53	37.50%
laden	27 28	71 68	\$3,305 \$3,463	64 60	\$1,237.50 \$1,294.92	37.40% 37.40%
ash orsyth	28 29	33	\$3,463 \$5,330	17	\$1,294.92 \$1,982.11	37.40% 37.20%
obeson	30	100	\$1,456	99	\$522.06	35.80%
nerokee	31	43	\$4,596	30	\$1,643.53	35.80%
abarrus	32	44	\$4,543	31	\$1,623.16	35.70%
tt	33	52	\$4,141	43	\$1,479.33	35.70%
ichmond	34	92	\$2,570	90	\$911.30	35.50%
ilson ender	35 36	60 50	\$3,685 \$4,207	58 41	\$1,304.48 \$1,486.97	35.40% 35.30%
avidson	37	63	\$3,612	62	\$1,269.43	35.10%
alifax	38	84	\$2,987	79	\$1,040.23	34.80%
reene	39	99	\$2,000	96	\$688.25	34.40%
nowan	40	46	\$4,502	37	\$1,547.68	34.40%
ockingham	41	66	\$3,468	70	\$1,185.15	34.20%
dkin	42	76	\$3,140	77	\$1,061.77	33.80%
exander	43 44	81 40	\$3,048	81 33	\$1,028.38	33.70%
erson urke	45	74	\$4,775 \$3,204	76	\$1,606.90 \$1,068.33	33.70% 33.30%
utherford	46	65	\$3,587	68	\$1,191.61	33.20%
dgecombe	47	88	\$2,911	87	\$957.06	32.90%
ırry	48	61	\$3,664	69	\$1,190.71	32.50%
lamance	49	51	\$4,152	55	\$1,316.89	31.70%
eaufort	50	31	\$5,462	25	\$1,717.99	31.50%
orthampton enoir	51 52	48 67	\$4,354 \$3,467	52 78	\$1,344.76 \$1,061.66	30.90% 30.60%
ilkes	53	64	\$3,600	72	\$1,098.38	30.50%
aywood	54	24	\$6,393	18	\$1,938.01	30.30%
ayne	55	72	\$3,287	84	\$995.50	30.30%
arren	56	38	\$4,923	42	\$1,484.55	30.20%
ashington	57	83	\$3,008	91	\$902.37	30.00%
tanly	58 59	62 75	\$3,628 \$3,165	73 89	\$1,086.61 \$937.70	30.00%
uplin natham	60	12	\$9,567	4	\$2,822.08	29.60% 29.50%
atawba	61	36	\$5,012	45	\$1,478.05	29.50%
aswell	62	89	\$2,873	94	\$846.85	29.50%
ontgomery	63	53	\$4,135	66	\$1,202.50	29.10%
olumbus	64	91	\$2,628	95	\$759.67	28.90%
ncoln	65	41	\$4,691	53	\$1,343.98	28.70%
avie nslow	66 67	34 29	\$5,188 \$5,886	47 32	\$1,462.98 \$1,615.74	28.20% 27.40%
ansylvania	68	29 11	\$5,886 \$9,815	6	\$1,615.74 \$2,643.05	26.90%
ecklenburg	69	14	\$8,726	10	\$2,312.41	26.50%
oke	70	98	\$2,012	98	\$532.57	26.50%
incombe	71	17	\$8,015	13	\$2,116.24	26.40%
edell	72	28	\$5,939	35	\$1,567.59	26.40%
nes	73 74	37 22	\$4,967	59 24	\$1,296.90	26.10%
leghany aven	74 75	22 35	\$6,598 \$5,095	24 56	\$1,721.58 \$1,313.04	26.10% 25.80%
ake	76	19	\$7,981	14	\$2,032.96	25.50%
ılk	77	18	\$7,994	16	\$2,014.65	25.20%
enderson	78	25	\$6,262	39	\$1,526.96	24.40%
w Hanover	79	10	\$10,236	7	\$2,490.22	24.30%
oore	80	20	\$7,813	20	\$1,849.86	23.70%
tchell	81	39	\$4,806	74	\$1,080.21	22.50%
rrell Imden	82 83	45 54	\$4,528 \$4,123	82 92	\$1,000.60 \$902.01	22.10% 21.90%
atauga	84	4	\$12,428	5	\$2,693.80	21.70%
he	85	21	\$6,669	49	\$1,408.94	21.10%
mlico	86	16	\$8,033	29	\$1,681.40	20.90%
ncey	87	26	\$6,159	61	\$1,284.35	20.90%
idison	88	42	\$4,684	88	\$940.79	20.10%
unswick	89	5	\$12,010	8	\$2,393.24	19.90%
rrituck de	90 91	6 9	\$11,859 \$10,495	11 15	\$2,309.97 \$2,026.30	19.50% 19.30%
rquimans	92	23	\$6,505	63	\$2,026.30	19.10%
ire	93	1	\$24,445	2	\$3,983.29	16.30%
acon	94	8	\$11,180	22	\$1,802.11	16.10%
/ery	95	7	\$11,460	21	\$1,827.84	15.90%
arteret	96	2	\$14,180	12	\$2,190.84	15.40%
ay	97	27	\$6,038	93	\$883.78	14.60%
ckson aham	98 99	3 32	\$12,638 \$5,345	26 97	\$1,712.30 \$628.05	13.50% 11.80%
anam ⁄ain	100	32 47	\$5,345 \$4,451	100	\$628.05 \$383.31	8.60%
	100	47	24,401	100	2202.31	0.00%

> GLOSSARY

Ability to Pay: A measure of a county's per student fiscal capacity to support local public schools. It is a combined measure of revenue that would have been generated at the state average tax rate based on 2013-14 property valuations per student (adjusted to reflect current market prices and to account for differences in income levels) and the value of non-property tax revenues, such as the county's share of local option sales tax, local tax aid (including reimbursements for inventory tax revenues, homestead exclusions, food stamp distribution, and the intangibles tax), and fines and forfeitures. Each county's mandated social service payments were subtracted from the total adjusted revenues. (See Table 4.)

Actual Effort: Includes 2013-14 current expenses (including supplemental school taxes); reflects the actual dollar effort of counties to fund local public schools without taking into account property wealth. (See Tables 2 and 3.)

Adjusted Tax Base: The total valuation of real, tangible, and public utility property for a county, adjusted using a three-year weighted average of the sales assessment ratio. Notes about adjustment and weighted average: In North Carolina, residential and commercial property typically is revalued once every eight years. The longer it has been since properties in a county have been revalued, the more likely it is that the market value of property exceeds the assessed valuation. To help remedy this difficulty of estimating the market value of property valuations, the Department of Revenue computes an adjusted property tax rate for each county by using the ratio of assessed property value to market value. Typically, the longer the gap between revaluations, the larger the difference between market and assessed value. In effort to be as accurate as possible, this study uses a three-year weighted average to calculate the adjusted property valuation.

Average Daily Membership (ADM): The sum of the number of days in membership for all students in each county's local public schools, divided by the number of school days in the term. City school districts are combined with the county system and charter school enrollment is included (see Charter School Enrollment under "Notes on Methodology").

Capital Outlay: A six-year average of public school capital outlay using proceeds from local option sales taxes and other sources to fund actual spending on capital projects or equipment for buildings. Withdrawals from the Public School Building Capital Fund, Grants from the Public School Building Bond Fund, and the North Carolina Education Lottery Funds have been removed from the county total.

Capital Outlay per ADM: Six-year average of capital outlay spending for a county divided by the ADM for the county.

Current Spending: The most recent current expense appropriation by the county to the public schools, as reported in the audited financial statement of the local board(s) of education.

Current Spending per ADM: The total amount of spending for a county divided by the ADM for the county.

Debt Service: A six-year average of public school debt service outlay using proceeds from local option sales taxes and other

sources to fund school bond repayments and lease purchase agreements. Using the Public School Capital Outlay report, withdrawals from the Public School Building Capital Fund and North Carolina Education Lottery Funds have been removed from the county total.

Debt Service per ADM: Six-year average of debt service spending for a county divided by the ADM for the county.

Income-Adjusted Total Revenues: The total revenues for a county, minus the amount paid in mandated social security payments, multiplied by the percent of state average per capita income.

Low-Wealth Funding: Supplemental state funding intended to enhance instructional programs in counties designated as low-wealth based on a formula that examines the ability to generate revenue per student below the state average. In addition, the formula takes into account county adjusted property tax base, square miles in the county and per capita income.

Mandated Social Services Payments: The amount of money each county pays in the health and human services categories mandated by the state. These categories include public assistance and Work First services. In previous studies, the Mandated Social Services Payments reported in Table 4 included county Medicaid payments in addition to other required social services payments. This year's study does not include Medicaid payments as part of the overall Mandated Social Services Payments. The WD667 report from the NC Department of Health and Human Services Office of the Controller, which includes county Medicaid payments, was not available for the 2013-14 year. In almost every county, the Medicaid total from the WD667 in previous years was less than 0.5% of the total Mandated Social Services Payments, which itself is a small piece of the revenue calculation in Table 4.

Non-Property Tax Revenue: Sources of revenue for the county other than property taxes. Examples include the sales tax, fines/ forfeitures, and local tax aid.

Relative Effort: A measure comparing the Actual Effort of a county to its Ability to Pay. In general, low-wealth districts with comparatively high spending levels rank highest in this measure. (See Table 5)

Small County Funding: Supplemental state funding provided to two categories of local education agencies: those with less than 3,239 ADM, and those with 3,239-4,080 ADM who have an adjusted property tax base less than the state average.

State Average Effective Property Tax: The average of all 100 counties' adjusted tax rates.

Supplemental School Taxes: According to GS 115C-501(a), "a special tax to supplement the funds from State and county allotments and thereby operate schools of a higher standard by supplementing any item of expenditure in the school budget."

Total Current Spending per ADM: The sum of the current expense and the supplemental school taxes for a county, divided by the county's ADM.

> DATA SOURCES

The 2016 Local School Finance Study examines data from the 2013-14 school year. Every effort has been made to verify that the data included in this year's study is accurate and reflects what it intends to measure.

The primary source of financial information is the Division of School Business at the Department of Public Instruction, which provided data on non-property tax revenue, low-wealth and small county supplemental funding information, final average daily membership (except as noted above for charter school enrollments), effective county tax rate, adjusted revenue tax base, current expense, and other data found in the Division's helpful Facts & Figures, Highlights of the NC Public School Budget, and online Statistical Profile.

Other sources include the North Carolina Department of Revenue's County Property Tax Rates and Revaluation Schedules and Sales Assessment Ratio Studies, which provided the 2013-14 property tax valuations and tax rates; the Department of Revenue's data on Local Government Sales and Use Tax Distribution; and the North Carolina Department of State Treasurer's Report on County Spending on Public School Capital Outlays. The North Carolina Department of Health and Human Services provided data for the mandated social services expenditures, and the North Carolina Administrative Office of the Courts provided data on fines and forfeitures. Per capita income was obtained through the United States Bureau of Economic Analysis.

ACKNOWLEDGMENTS

This year's study was authored by Emma Swift Lee and Joe Ableidinger, with research assistance from Allison Hawkins. The authors thank Keith Poston, Forum President and Executive Director; Lauren Bock, Senior Policy Analyst; Dr. Michael Priddy, Forum Board Chair; and Aaron Beaulieu, Forum Member, for their guidance and thought partnership throughout the research and drafting processes that resulted in the new study format in 2014. The Forum also thanks the following individuals for their insights and contributions to the study: Alesha Daughtrey, Kendall Hageman, Kesha B. Howell, Preeta Nayak, Alexis Schauss, and Deanna Townsend-Smith. All errors are our own.

The 2016 Local School Finance Study and prior years' versions are available online at http://www.ncforum.org. Contact the Forum to inquire about pricing information for hard copies of the study.



Public School Forum of North Carolina

3739 National Drive, Suite 100, Raleigh, NC 27612 Phone: 919.781.6833 Fax: 919.781.6527

www.ncforum.org