



2013 LOCAL SCHOOL FINANCE *study*

Introduction

Article IX Section 2 of the State Constitution calls for the North Carolina General Assembly to provide 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.” In 2011-12, the General Assembly provided \$7.5 billion for public schools and oversaw \$841 million in federal funds. Federal and state money accounts for 76.6 percent of the total dollars spent on the state’s 1,480,484 school children to meet the constitutional mandate.

Also contained in that section is a provision whereby the General Assembly can require “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.” Last year county governments provided \$2.55 billion for public

education, which accounts for 24 percent of the total funds to North Carolina public schools.

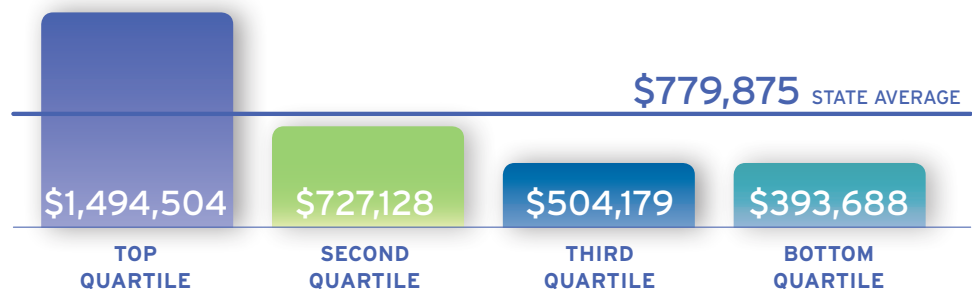
For more than 25 years the Public School Forum has isolated state and federal spending to examine the capacity and effort counties make to support their schools. The intent of the annual local school finance study is not to blame counties for their effort to support schools, but to examine the capacity and actual effort the state’s 100 counties make to support 115 school districts. During the Great Depression the state assumed the major role for funding schools and “provided for the operation of a uniform system of schools in the whole State for a term of eights... and relieved the county board of education of the responsibility for operating and maintaining the public schools of the county,” as stated in the 1933 School Machinery Act. Under the school finance system born eight decades ago, the state is supposed to pay for current expenses (instructional programs and classrooms) and county governments are supposed to

pay for capital expenses (buildings and maintenance). Despite the intent of the 1933 School Machinery Act to “relieve” counties of the responsibility to operate and maintain public schools, last year counties spent \$2.55 billion to fund current expenses.

North Carolina has been engaged in litigation defending its system of school finance for nearly twenty years, which was partially instigated because of spending inequities between low wealth and high wealth counties. In 2011-12, the state’s ten highest-spending counties spent an average of \$59,280 more per classroom than the lowest-spending counties. This large gap exists primarily because of the variation in property wealth across the state. The wealthiest counties have more than \$2 million in real estate capacity available per student, compared with the poorest counties that have approximately \$338,604 in real estate capacity available per student. This gap has widened by over \$1.22 million since the Supreme Court’s first decision in the school finance case in 1997.

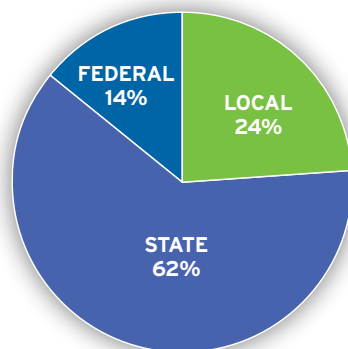
REAL ESTATE WEALTH AVAILABLE PER STUDENT

The state is divided into quartiles by adjusted property wealth available per child. The top quartile includes high growth Piedmont and mountain and beach resort areas, which had an average of \$1,494,504 real estate wealth available per child - \$714,629 above the state average. The bottom quartile has \$393,688 real estate wealth available per child - \$386,187 below the state average. (See map on page 6 for more specific information)



Synopsis

North Carolina public schools spent \$11.2 billion in the 2011-12 school year using a combination of state, federal, and local resources. State funding accounts for 62 percent of expenditures, federal funding accounts for 14 percent, and local funding accounts for 24 percent of spending. According to a recent National Education Association survey, North Carolina ranks 11th in the Nation and 2nd in the Southeast for the highest percentage of funds from state revenue. The National Average is 45.5 percent.



2011-12 SOURCES OF REVENUE FOR SCHOOLS IN NC

Source: DPI, Financial & Business Services

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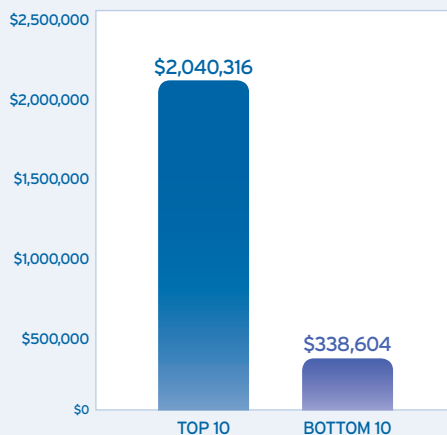
Findings

The primary source of revenue for county government is local property taxes, and there is a wide variation between the property values of the state's wealthiest and poorest counties. The ten wealthiest counties in the state have a real estate capacity of \$2,040,316 per student, compared with the ten poorest counties that have a real estate capacity of \$338,604 per student.

The gap grew steadily for several years, then decreased over the last few years due largely to a reduction in real estate wealth in the wealthiest counties. The gap between the wealthiest and poorest counties is now equal to \$1.7 million per student. The poorest counties experienced a slight increase of real estate wealth capacity per student this year after a decrease the year before.

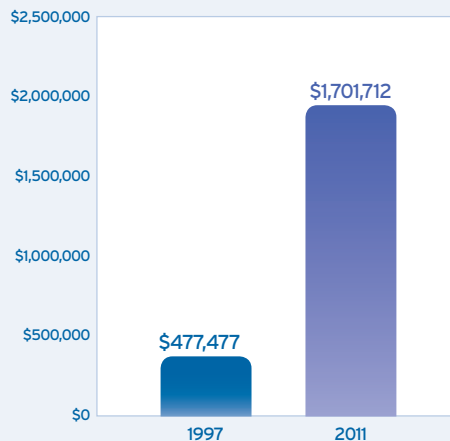
LOW VS. HIGH WEALTH COUNTIES

Taxable Real Estate Wealth Available Per Child in the Wealthiest & Poorest Counties



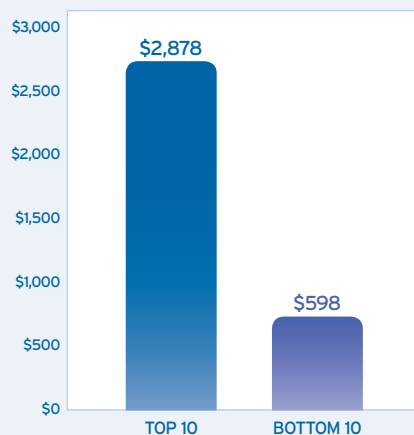
The major source of revenue for county government is the taxable property value. The wealthiest counties have 6 times more taxable property wealth per child available to them. This problem is further exacerbated because the poorest counties tax themselves at nearly 43 cents above the wealthiest counties, but the revenue generated by the taxation is substantially less than that of the wealthiest counties.

Real Estate Wealth Gap Between Wealthiest & Poorest Counties



The real estate wealth gap between the wealthiest and poorest counties has grown to over \$1.2 million since the Supreme Court's decision in the school finance case in 1997.

Current Spending Per Student



Current expenditures represent annual county spending on programs and personnel. The top spending counties spent \$2,280 more per student than the bottom spending counties.

SUPPLEMENTAL FUNDING REMAINS INTEGRAL

In 1991 the state enacted two supplemental funds for low wealth and small counties in part to address the limited capacity that some counties have because of their limited local resources and size. In 2011-12 the General Assembly provided an appropriation of \$221.8 million for the 70 low wealth counties and \$43 million for the 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 FY 2011-12 low wealth eligible counties received per student dollars ranging from \$3.00 (Catawba) to \$738.00 (Robeson).

Small county supplemental funding is provided 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 is below the state adjusted property tax base per student. In FY 2011-12 eligible counties received between \$1.35 and \$1.87 million in small county supplemental funding. The per student dollars were between \$401 (Martin) and \$3,234 (Hyde).

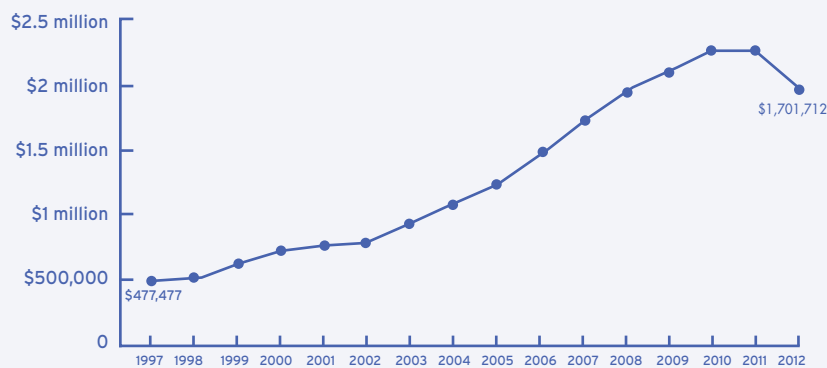
REAL ESTATE CAPACITY GAP INFLUENCED BY REVALUATIONS AND INCREASES IN STUDENT POPULATION

Coastal and mountain counties have the largest real estate capacity in the state. In 2011-12, every county ranked in the top ten in real estate wealth had a per student real estate capacity above \$1.66 million, and have an average six times greater than the bottom ten counties.

The ten wealthiest counties had an average real estate capacity of \$2,040,316 million per student, compared with the ten poorest counties which had a real estate capacity of \$338,604 per student. The gap has reached over \$1.702 million this year, which is about 20 percent smaller than last year but more than 250 percent larger since 1997. The large percentage drop in the top ten counties' real estate capacity this year was due to some significant changes in real estate wealth after the 2011 revaluations were completed in several counties. The per student measure of real estate capacity is further impacted by a county's final average daily membership (ADM) number, which has increased in several counties in recent years.

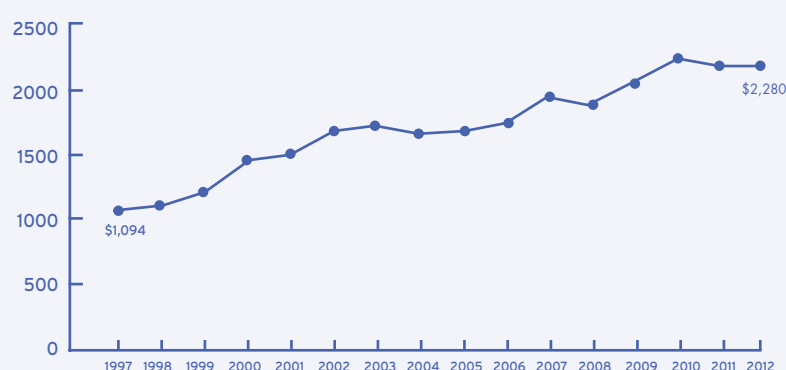
The state's wealthiest counties have six times the real estate capacity of the poorest counties despite having an average effective tax that is nearly forty three cents lower. The poorest counties continue raising their tax rates, but the revenue they can generate remains limited, while the wealthiest counties' rate is over eleven cents lower than it was a decade ago.

REAL ESTATE WEALTH GAP: DIFFERENCE IN CAPACITY BETWEEN TEN HIGHEST WEALTH & TEN LOWEST WEALTH COUNTIES



The disparity in spending is driven primarily by vast differences in real estate capacity. Since 1997, the gap has increased over 250% and \$1,224,235. The decrease in the gap this year is due to a significant drop in real estate wealth in Brunswick county, one of the top ten wealthiest counties. Brunswick's 2011 property revaluation found its worth to be about 25% lower than the previous valuation. The drop was enough to bring the average of the top ten counties down significantly, therefore reducing the gap in real estate capacity between the top ten and bottom ten counties.

WIDE SPENDING GAP BETWEEN COUNTIES

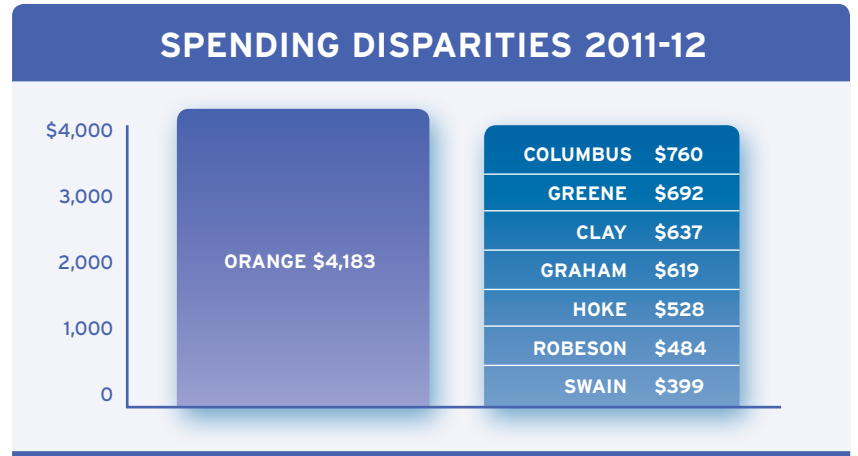


The spending gap between the top- and bottom-spending counties has grown \$1,039 per student since 1997. The top-spending counties are able to spend \$59,280 more per classroom than their bottom-spending counterparts.

SPENDING DISPARITIES REMAIN

Orange County spends over ten times more per student than Swain County, and, if you treat the supplemental tax in Orange County as its only source of current expenditures, it would spend \$604 more per student than Swain County. The gap between the highest- and lowest-spending counties has grown to \$2,280 per child. The top spending counties spend 4.8 times more per child (\$2,878 per child) than the bottom spending counties (\$598 per child). At the classroom level, the highest spending counties are spending \$59,280 more per classroom.

The highest-spending counties and the lowest-spending counties have both decreased their average spending per student by \$15 since last year. About one-third of the state's 100 counties are above the state average of \$1,486.



If the bottom 7 counties' total current spending were combined, they would only spend \$63 less per child than Orange County spends by itself.

School Funding: Who Pays for What?

North Carolina's first state constitution in 1776 included an education provision that called for "A School or Schools shall be established by the Legislature for the convenient Instruction of Youth." The legislature provided no financial support for schools. One hundred years later the Constitution adopted after the Civil War required the state "to provide by taxation and otherwise for a general and uniform system of public schools, wherein tuition shall be free of charge to all of the children of the State between the ages of six and twenty-one years." The new Constitution also provided for the direct election of a State Superintendent of Public Instruction and enacted a four-month school calendar.

In 1901, the General Assembly broke with tradition and appropriated \$100,000 for public schools, marking the first time there was a direct appropriation of tax revenue for public schools. The state 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." In addition to the constitutional mandates, 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 exchanges 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, the same system that is maintained today in large county-wide school systems, except in the 11 counties that have both county and 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."

The delineations proscribed by the School Machinery Acts and the School Budget and Fiscal Control Act have become blurred. In 2011-12 counties funded 897 principals and assistant principals (17.9 percent of the total), 4,153 teachers (4.4 percent of the total), 1,910 teacher assistants (7.9 percent of the total), and 2,858 instructional support personnel (20.1 percent of the total).

ARTICLE IX, SEC. 2. UNIFORM SYSTEM OF SCHOOLS

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.

STATE FUNDS

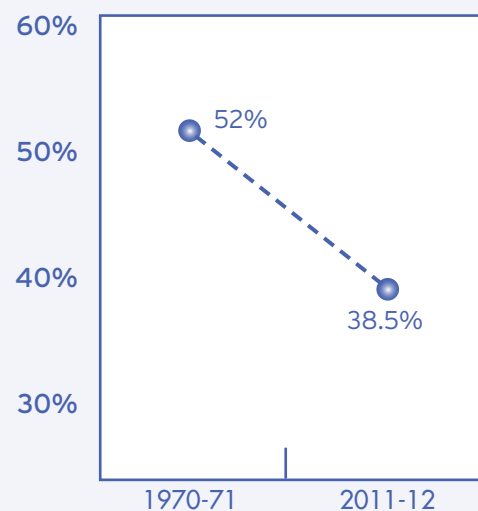
In 2011-12, the state provided \$7.5 billion to operate 2,412 regular and charter schools in 115 school systems across 100 counties for 1,480,991 students. Ninety percent of state funds were spent on salaries and benefits for 130,594 state-funded school personnel.

North Carolina ranks tenth in the nation in the percentage of the education dollar paid by the state. More than two-thirds of state funds (67.7%) are appropriated for instructional personnel (teachers, teacher assistants) and related services (classroom materials and instructional supplies), 23.7% for categorical programs (children with special needs, transportation costs, low wealth and small county funding), 1.2% for central office administration, 4.3% for noninstructional support personnel, and 3.2% for other appropriations (EVAAS, school breakfast, testing, etc.).

Funding has continually increased since 1992-93 from \$3.44 billion to \$7.5 billion in 2011-12. But while the actual dollar amount of funding has increased, the percentage of the state's General Fund that is dedicated to education continues to decline. 37.9 percent of the state's General Fund is appropriated for public education, which is a decline from the 52.5 percent in 1970.

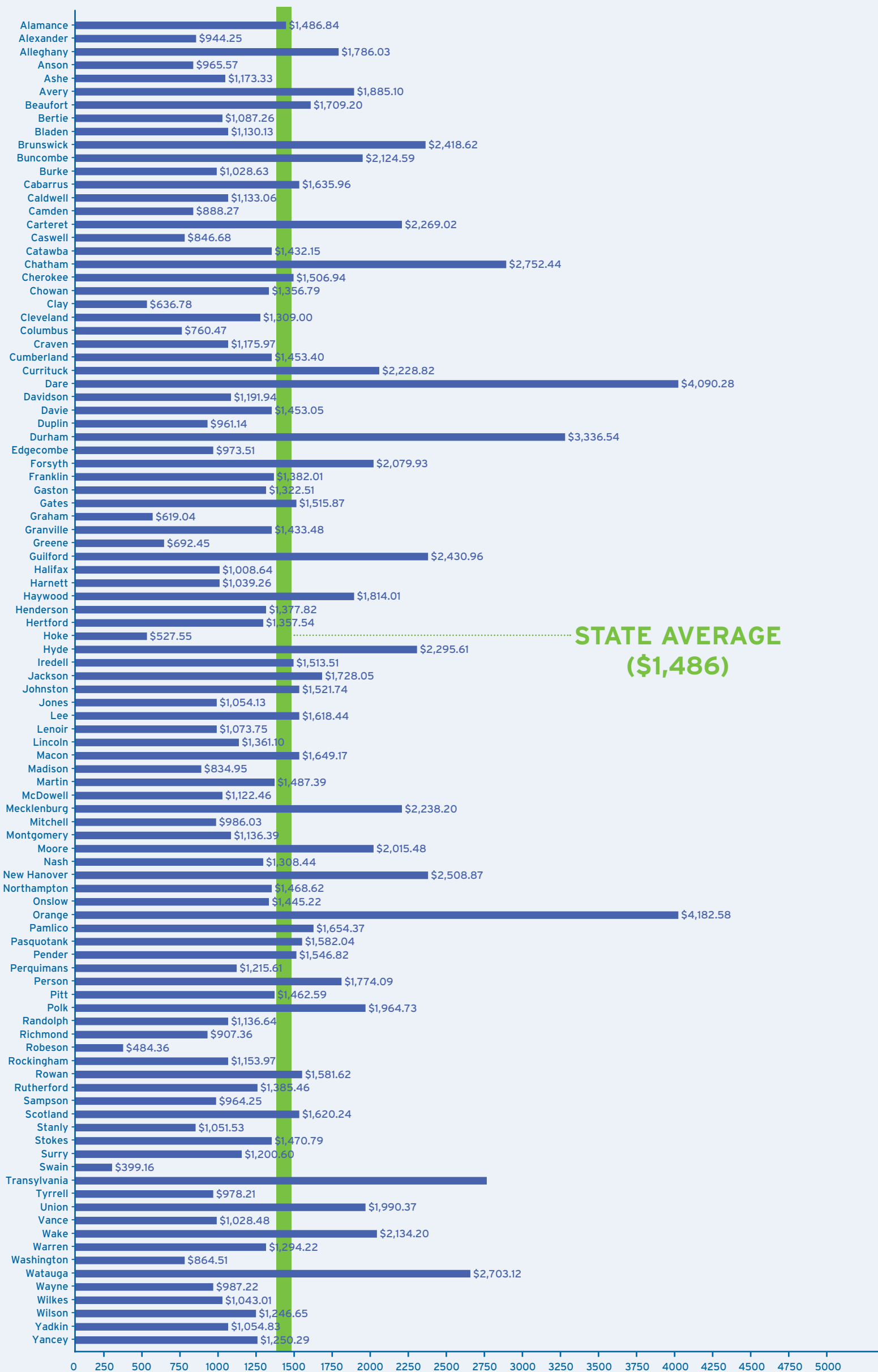
If public education were funded at the same percentage of the General Fund as it was in FY 1969-70, schools would have an additional \$3.02 billion for our students.

K-12 SPENDING (% of General Operating Budget)



K-12 education spending represents the largest part of the state's budget, but since 1970, K-12 education's share of the state budget has continued to decline. The line chart above shows it has declined from 52 percent in 1970 to 37.6 percent in 2011-12.

2011-12 TOTAL LOCAL CURRENT SPENDING PER STUDENT



**STATE AVERAGE
(\$1,486)**

Thirty-eight counties have total current spending per student above the state average. These local dollars are used for instruction-related costs and programs.

FEDERAL FUNDS

Resources from the federal government account for 14 percent of public education spending, and currently total \$1,143,903,816. The federal government has added additional resources in an effort to help meet the mandates of the No Child Left Behind legislation. Federal resources are given to states in the form of direct grants, state applications, state plans, or a combination of the three.

LOCAL FUNDS

While the bulk of school funding comes from the state, the NC Constitution permits the General Assembly to “assign to units of local government such responsibility for the financial support of the free public schools as it may deem appropriate.” The eight-decade-old division of responsibility has eroded with local governments funding including 17.9 percent of principals and assistant principals, 4.4 percent of teachers, 20.1 percent of instructional support personnel, and 7.9 percent of teacher assistants.

Local expenditures represent annual county spending on programs and personnel. The top ten spending counties spent an average of \$2,878 per student in 2011-12 compared to the bottom ten spending counties that spent an average of \$598 per student. The gap has continued to grow to \$2,280 – and only 39 counties are above the state average of \$1,486. Orange County continues to spend as much per student as the bottom seven counties combined.

One of the primary challenges from five low-wealth plaintiffs in the Leandro case dealt with the inequities between varying levels of county support for schools. 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.”

DISCREPANCIES AMONG CLASSROOMS & SCHOOLS

The difference in what the state’s counties invest in their school systems translates into major discrepancies for schools and classrooms. A look at current expenditures in the state’s top and bottom 10 spending counties provides a compelling picture.

- With a class size of 26 students, the state’s top 10 counties spend on average \$74,828 per classroom, while the bottom 10 counties muster only \$15,548 – a difference of \$59,280 per classroom.
- In a school of 500 students, the bottom 10 counties are outspent by the top 10 counties by an average of \$1,140,000 per school.
- For a high school of 1,500 students, the disparity translates into nearly \$3.42 million per high school.

RACE TO THE TOP’S ROLE IN THE 2013 FINANCE STUDY

Race to the Top (RttT) is a federal competitive grant that was awarded to North Carolina that focuses on “creating conditions for education innovation and reform; implementing ambitious plans in four education reform areas and achieving significant improvement in student outcomes.” North Carolina was one of 12

states in 2010 to receive the RttT grant. 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.

Methodology

CAPITAL SPENDING

A six-year average of county appropriations for capital outlay, interest on debt for school construction, and the net change in capital reserves minus county withdrawals from the state’s Public School Buildings Capital Fund and grants from the Public School Building Bond fund is calculated by using data from the Department of State Treasurer’s Public School Capital Outlay report.

Using data provided in the Public School Capital Outlay report, the local school finance study reports a six-year average of county debt services from local sources and capital outlay from local sources. 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

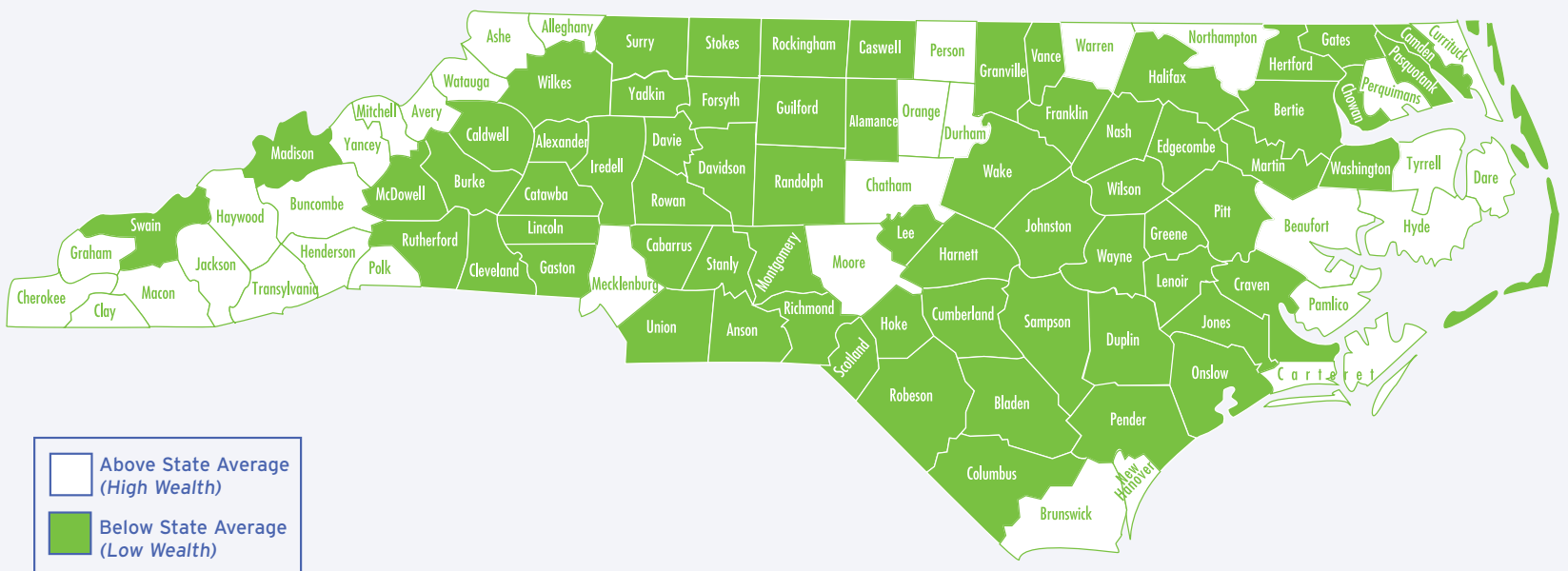
The primary source of local revenue is property taxes. In addition to property taxes, the Forum study includes a county’s share of local option sales taxes and fines and forfeitures. Allotments from the ADM fund and grants for school construction have been removed to isolate capital spending. Finally, 11 counties have supplemental school taxes, and this additional revenue totals \$54.4 million.

RANKING OF ADJUSTED PROPERTY VALUATIONS PER STUDENT

This is the total adjusted property valuation for each county, divided by the number of students in membership in the county. The property valuation was adjusted using a three-year weighted average of the Sales/Assessment Ratios. This represents the real estate wealth available to counties to support education.

Counties	Rank	Previous Year's Rank	Last Year Revalued	2011-12 Final ADM	2011-12 Adjusted Tax Base	Adjusted Property Tax Base Per ADM	Average Effective Tax Rate	
Dare	1	1	2005	4,905	\$14,797,333,175	\$3,016,786	\$0.336	
Jackson	2	2	2008	3,611	\$9,777,223,337	\$2,707,622	\$0.326	
Avery	3	5	2010	2,141	\$4,504,962,503	\$2,104,139	\$0.375	
Watauga	4	6	2006	4,380	\$8,995,779,845	\$2,053,831	\$0.309	
Brunswick	5	3	2011	12,306	\$24,009,589,015	\$1,951,047	\$0.448	
Hyde	6	8	2009	577	\$1,081,712,907	\$1,874,719	\$0.605	
Macon	7	7	2007	4,367	\$7,997,609,842	\$1,831,374	\$0.324	
Currituck	8	9	2005	3,924	\$7,139,043,386	\$1,819,328	\$0.377	
Transylvania	9	10	2009	3,570	\$6,050,105,496	\$1,694,707	\$0.393	
Carteret	10	4	2011	8,594	\$14,346,905,349	\$1,669,410	\$0.317	
New Hanover	11	13	2012	24,636	\$35,257,088,059	\$1,431,121	\$0.449	
Ashe	12	16	2011	3,205	\$4,008,743,702	\$1,250,778	\$0.404	
Clay	13	11	2010	1,373	\$1,698,857,232	\$1,237,332	\$0.453	
Cherokee	14	22	2012	3,411	\$4,193,830,307	\$1,229,502	\$0.377	
Polk	15	14	2009	2,359	\$2,888,853,313	\$1,224,609	\$0.490	
Alleghany	16	15	2007	1,455	\$1,773,498,570	\$1,218,899	\$0.457	
Yancey	17	17	2008	2,373	\$2,631,697,450	\$1,109,017	\$0.455	
Chatham	18	18	2009	7,952	\$8,591,866,837	\$1,080,466	\$0.640	
Graham	19	20	2010	1,201	\$1,249,357,097	\$1,040,264	\$0.443	
Buncombe	20	19	2006	29,527	\$30,259,142,879	\$1,024,796	\$0.505	
Warren	21	23	2009	2,549	\$2,533,394,195	\$993,878	\$0.636	
Pamlico	22	12	2012	1,455	\$1,441,684,244	\$990,848	\$0.635	
Moore	23	25	2007	12,672	\$12,000,128,816	\$946,980	\$0.460	
Haywood	24	24	2011	7,701	\$7,190,190,555	\$933,670	\$0.535	
Henderson	25	21	2011	13,472	\$12,494,970,624	\$927,477	\$0.493	
Durham	26	27	2008	32,369	\$28,970,066,651	\$894,994	\$0.776	
Mecklenburg	27	38	2011	137,497	\$118,320,686,217	\$860,533	\$0.807	
Mitchell	28	29	2009	2,090	\$1,779,084,609	\$851,237	\$0.416	
Perquimans	29	28	2008	1,758	\$1,487,665,003	\$846,226	\$0.525	
Orange	30	31	2009	18,990	\$15,610,282,255	\$822,021	\$0.876	
Tyrrell	31	32	2009	582	\$476,106,625	\$818,053	\$0.696	
Beaufort	32	33	2010	7,018	\$5,646,767,316	\$804,612	\$0.540	
Northampton	33	37	2011	2,357	\$1,879,115,932	\$797,249	\$0.901	
Person	34	35	2005	4,995	\$3,938,396,715	\$788,468	\$0.683	
Wake	35	34	2008	146,078	\$113,118,953,498	\$774,374	\$0.574	
Swain	36	30	2005	1,969	\$1,519,315,645	\$771,618	\$0.309	
Pender	37	51	2011	8,353	\$6,321,679,996	\$756,816	\$0.518	
Madison	38	26	2012	2,581	\$1,936,914,755	\$750,451	\$0.558	
Iredell	39	36	2011	27,009	\$20,056,194,172	\$742,574	\$0.493	
Lincoln	40	39	2011	11,782	\$8,082,463,664	\$686,001	\$0.613	
Rutherford	41	41	2012	8,857	\$5,962,759,508	\$673,226	\$0.532	
Guilford	42	46	2012	72,056	\$45,457,615,492	\$630,865	\$0.779	
Chowan	43	45	2006	2,320	\$1,444,741,301	\$622,733	\$0.659	
Davie	44	42	2009	6,566	\$4,086,505,875	\$622,374	\$0.654	
Cabarrus	45	50	2012	34,588	\$21,511,151,043	\$621,925	\$0.616	
Craven	46	43	2010	15,100	\$9,328,234,118	\$617,764	\$0.491	
Jones	47	47	2006	1,162	\$716,098,577	\$616,264	\$0.643	
Catawba	48	49	2011	24,504	\$15,051,024,501	\$614,227	\$0.532	
Forsyth	49	44	2009	52,850	\$32,455,723,165	\$614,110	\$0.709	
Montgomery	50	40	2012	4,152	\$2,406,066,934	\$579,496	\$0.641	
Rowan	51	53	2011	20,336	\$11,578,735,788	\$569,371	\$0.621	
Wilkes	52	54	2007	9,984	\$5,466,022,919	\$547,478	\$0.649	
Camden	53	48	2007	1,969	\$1,068,495,467	\$542,659	\$0.664	
Onslow	54	60	2010	23,644	\$12,778,226,651	\$540,443	\$0.584	
Pasquotank	55	52	2006	6,069	\$3,256,856,717	\$536,638	\$0.645	
Pitt	56	66	2012	23,557	\$12,271,879,653	\$520,944	\$0.664	
Union	57	56	2008	39,844	\$20,728,672,082	\$520,246	\$0.763	
Stokes	58	58	2009	6,931	\$3,590,942,382	\$518,099	\$0.650	
Bladen	59	57	2007	5,123	\$2,645,813,297	\$516,458	\$0.715	
Alamance	60	59	2009	22,531	\$11,634,259,414	\$516,367	\$0.547	
Wilson	61	62	2008	12,194	\$6,201,208,865	\$508,546	\$0.772	
Caswell	62	65	2008	2,941	\$1,494,983,293	\$508,325	\$0.651	
McDowell	63	61	2011	6,403	\$3,254,358,040	\$508,255	\$0.521	
Stanly	64	64	2005	9,070	\$4,531,841,037	\$499,652	\$0.618	
Lee	65	63	2007	9,786	\$4,884,015,124	\$499,082	\$0.728	
Martin	66	72	2009	3,789	\$1,873,429,177	\$494,439	\$0.668	
Davidson	67	55	2007	25,827	\$12,557,626,141	\$486,221	\$0.560	
Alexander	68	69	2007	5,507	\$2,643,433,780	\$480,013	\$0.587	
Rockingham	69	81	2011	13,722	\$6,543,759,023	\$476,881	\$0.713	
Halifax	70	74	2007	7,811	\$3,694,396,233	\$472,974	\$0.651	
Franklin	71	68	2012	8,683	\$4,102,985,980	\$472,531	\$0.873	
Washington	72	67	2005	1,764	\$827,515,442	\$469,113	\$0.747	
Burke	73	70	2007	13,417	\$6,287,990,805	\$468,658	\$0.566	
Surry	74	73	2012	11,422	\$5,318,517,462	\$465,638	\$0.581	
Gates	75	71	2009	1,832	\$852,698,998	\$465,447	\$0.727	
Yadkin	76	76	2009	5,854	\$2,685,403,955	\$458,730	\$0.741	
Granville	77	77	2010	8,640	\$3,911,206,485	\$452,686	\$0.813	
Caldwell	78	78	2005	12,709	\$5,725,420,269	\$450,501	\$0.631	
Gaston	79	75	2007	31,400	\$14,076,468,476	\$448,295	\$0.883	
Cleveland	80	83	2008	15,886	\$6,962,368,547	\$438,271	\$0.719	
Anson	81	79	2010	3,810	\$1,667,211,264	\$437,588	\$0.801	
Randolph	82	80	2007	23,361	\$10,049,717,322	\$430,192	\$0.594	
Edgecombe	83	85	2009	7,175	\$3,083,626,228	\$429,774	\$0.861	
Hertford	84	90	2011	3,148	\$1,331,305,656	\$422,905	\$0.893	
Duplin	85	87	2009	9,220	\$3,866,923,384	\$419,406	\$0.684	
Nash	86	86	2009	17,014	\$7,042,789,204	\$413,941	\$0.659	
Lenoir	87	89	2009	9,220	\$3,807,666,995	\$412,979	\$0.842	
Bertie	88	82	2012	2,762	\$1,134,041,236	\$410,587	\$0.748	
Cumberland	89	88	2009	52,443	\$21,431,810,927	\$408,669	\$0.741	
Johnston	90	92	2011	32,821	\$13,013,745,068	\$396,507	\$0.786	
Richmond	91	91	2008	7,632	\$2,977,929,357	\$390,190	\$0.828	
Wayne	92	95	2011	19,244	\$7,475,503,995	\$388,459	\$0.702	
Harnett	93	93	2009	19,780	\$7,334,134,049	\$370,785	\$0.716	
Columbus	94	84	2005	8,812	\$3,227,641,509	\$366,278	\$0.887	
Hoke	95	96	2006	8,326	\$2,911,395,097	\$349,675	\$0.678	
Sampson	96	99	2011	11,529	\$3,902,018,143	\$338,452	\$0.794	
Vance	97	94	2008	7,003	\$2,263,874,459	\$323,272	\$0.947	
Greene	98	97	2005	3,245	\$1,038,065,462	\$319,897	\$0.705	
Scotland	99	98	2011	6,253	\$1,938,118,932	\$309,950	\$1.049	
Robeson	100	100	2010	23,420	\$5,953,392,909	\$254,201	\$0.760	
State Total/Average					1,436,162	\$983,377,525,000	\$779,874.78	\$0.627

DISPARITIES IN REAL ESTATE WEALTH



Thirty-four counties' property wealth was above the state average of \$779,875 per student, while sixty-six counties' property wealth was below the state average. Mountain and coastal counties, along with high-growth parts of the Piedmont, account for the counties above the state average.

ACTUAL EFFORT

This is a summary of data for the 100 counties in the state. It includes 2011-12 current expenses (including supplemental school taxes), a six-year average of debt service and of capital outlay. This measure reflects the actual dollar effort of communities to fund schools, without taking into account property wealth. High wealth communities with corresponding high levels of spending tend to rank highest in the measure.

Counties	Rank This Year	Previous Year's Rank	2011-12 Current Spending	2011-12 Supplemental School Taxes	Six-Year Capital Outlay Average	Six-Year Capital Debt Service Average	2011-12 Total Current Spending	2011-12 Final ADM	Capital Outlay Spending Per ADM	Debt Service Per ADM	2011-12 Current Spending Per ADM	2011-12 Total Current Spending Per ADM
Orange	1	1	\$60,363,382	\$19,063,861	\$12,852,562	\$17,113,226	\$79,427,243	18,990	\$677	\$901	\$3,179	\$4,183
Dare	2	2	\$20,062,837	\$0	\$5,962,040	\$10,805,311	\$20,062,837	4,905	\$1,216	\$2,203	\$4,090	\$4,090
Durham	3	3	\$108,971,662	\$0	\$34,212,347	\$18,691,352	\$108,971,662	32,369	\$1,057	\$577	\$3,367	\$3,367
Chatham	4	4	\$24,939,720	\$0	\$8,287,458	\$3,290,251	\$24,939,720	7,952	\$1,042	\$414	\$3,136	\$3,136
Transylvania	5	5	\$9,826,216	\$0	\$1,643,668	\$3,685,244	\$9,826,216	3,570	\$460	\$1,032	\$2,752	\$2,752
Watauga	6	7	\$11,839,645	\$0	\$9,649,944	\$5,048,009	\$11,839,645	4,380	\$2,203	\$1,153	\$2,703	\$2,703
New Hanover	7	6	\$61,808,440	\$0	\$19,745,287	\$16,218,053	\$61,808,440	24,636	\$801	\$658	\$2,509	\$2,509
Guilford	8	8	\$175,165,521	\$0	\$74,056,226	\$35,115,179	\$175,165,521	72,056	\$1,028	\$487	\$2,431	\$2,431
Brunswick	9	9	\$29,763,557	\$0	\$10,476,753	\$7,121,040	\$29,763,557	12,306	\$851	\$579	\$2,419	\$2,419
Hyde	10	10	\$1,324,568	\$0	\$803,336	\$0	\$1,324,568	577	\$1,392	\$0	\$2,296	\$2,296
Carteret	11	12	\$19,500,000	\$0	\$10,987,056	\$5,385,602	\$19,500,000	8,594	\$1,278	\$627	\$2,269	\$2,269
Mecklenburg	12	14	\$307,745,278	\$0	\$96,818,247	\$127,891,947	\$307,745,278	137,497	\$704	\$930	\$2,238	\$2,238
Currituck	13	11	\$8,745,904	\$0	\$6,478,885	\$1,840,087	\$8,745,904	3,924	\$1,651	\$469	\$2,229	\$2,229
Wake	14	13	\$311,759,998	\$0	\$149,361,333	\$106,753,970	\$311,759,998	146,078	\$1,022	\$731	\$2,134	\$2,134
Buncombe	15	17	\$54,638,774	\$8,093,877	\$21,079,317	\$4,564,314	\$62,732,651	29,527	\$714	\$155	\$1,850	\$2,125
Forsyth	16	15	\$109,924,287	\$0	\$39,527,040	\$26,631,514	\$109,924,287	52,850	\$748	\$504	\$2,080	\$2,080
Moore	17	16	\$25,540,140	\$0	\$4,506,355	\$4,828,362	\$25,540,140	12,672	\$356	\$381	\$2,015	\$2,015
Union	18	18	\$79,304,155	\$0	\$61,263,270	\$33,497,475	\$79,304,155	39,844	\$1,538	\$841	\$1,990	\$1,990
Polk	19	21	\$4,634,788	\$0	\$762,481	\$2,248,155	\$4,634,788	2,359	\$323	\$953	\$1,965	\$1,965
Avery	20	20	\$4,036,000	\$0	\$2,208,147	\$1,473,841	\$4,036,000	2,141	\$1,031	\$688	\$1,885	\$1,885
Haywood	21	19	\$13,969,671	\$0	\$4,009,630	\$2,094,759	\$13,969,671	7,701	\$521	\$272	\$1,814	\$1,814
Alleghany	22	24	\$2,598,675	\$0	\$1,063,822	\$361,225	\$2,598,675	1,455	\$731	\$248	\$1,786	\$1,786
Person	23	23	\$8,861,568	\$0	\$1,429,504	\$2,167,759	\$8,861,568	4,995	\$286	\$434	\$1,774	\$1,774
Jackson	24	26	\$6,239,976	\$0	\$2,717,775	\$2,239,871	\$6,239,976	3,611	\$753	\$620	\$1,728	\$1,728
Beaufort	25	22	\$11,995,150	\$0	\$1,331,898	\$1,132,772	\$11,995,150	7,018	\$190	\$161	\$1,709	\$1,709
Pamlico	26	27	\$2,407,102	\$0	\$2,371,103	\$891,990	\$2,407,102	1,455	\$1,630	\$613	\$1,654	\$1,654
Macon	27	28	\$7,201,940	\$0	\$4,523,339	\$3,528,382	\$7,201,940	4,367	\$1,036	\$808	\$1,649	\$1,649
Cabarrus	28	29	\$56,584,651	\$0	\$29,088,328	\$21,955,384	\$56,584,651	34,588	\$841	\$635	\$1,636	\$1,636
Scotland	29	25	\$10,131,384	\$0	\$2,220,433	\$931,192	\$10,131,384	6,253	\$355	\$149	\$1,620	\$1,620
Lee	30	33	\$15,838,050	\$0	\$8,435,323	\$4,546,213	\$15,838,050	9,786	\$862	\$465	\$1,618	\$1,618
Pasquotank	31	32	\$9,601,372	\$0	\$1,523,501	\$2,039,318	\$9,601,372	6,069	\$251	\$336	\$1,582	\$1,582
Rowan	32	30	\$32,163,764	\$0	\$6,313,906	\$8,666,285	\$32,163,764	20,336	\$310	\$426	\$1,582	\$1,582
Pender	33	34	\$12,920,623	\$0	\$9,150,828	\$4,817,043	\$12,920,623	8,353	\$1,096	\$577	\$1,547	\$1,547
Johnston	34	31	\$49,944,961	\$0	\$28,940,730	\$23,933,131	\$49,944,961	32,821	\$882	\$729	\$1,522	\$1,522
Gates	35	39	\$2,777,079	\$0	\$881,717	\$505,054	\$2,777,079	1,832	\$481	\$276	\$1,516	\$1,516
Iredell	36	42	\$37,976,454	\$2,901,949	\$39,497,645	\$17,451,929	\$40,878,403	27,009	\$1,462	\$646	\$1,406	\$1,514
Cherokee	37	56	\$5,140,174	\$0	\$1,520,365	\$1,072,204	\$5,140,174	3,411	\$446	\$314	\$1,507	\$1,507
Martin	38	47	\$5,635,713	\$0	\$848,022	\$54,670	\$5,635,713	3,789	\$224	\$14	\$1,487	\$1,487
Alamance	39	37	\$33,500,000	\$0	\$6,450,932	\$6,639,865	\$33,500,000	22,531	\$286	\$295	\$1,487	\$1,487
Stokes	40	38	\$10,194,063	\$0	\$2,335,019	\$1,629,955	\$10,194,063	6,931	\$337	\$235	\$1,471	\$1,471
Northampton	41	41	\$3,461,538	\$0	\$3,439,959	\$1,120,218	\$3,461,538	2,357	\$1,459	\$475	\$1,469	\$1,469
Pitt	42	40	\$34,454,142	\$0	\$13,353,249	\$6,540,281	\$34,454,142	23,557	\$567	\$278	\$1,463	\$1,463
Cumberland	43	44	\$7,220,676	\$0	\$19,483,799	\$6,124,336	\$7,220,676	52,443	\$372	\$117	\$1,453	\$1,453
Davie	44	46	\$9,540,718	\$0	\$4,275,963	\$1,640,106	\$9,540,718	6,566	\$651	\$250	\$1,453	\$1,453
Onslow	45	43	\$34,170,757	\$0	\$19,072,288	\$7,267,733	\$34,170,757	23,644	\$807	\$307	\$1,445	\$1,445
Granville	46	49	\$12,385,287	\$0	\$6,069,222	\$3,577,792	\$12,385,287	8,640	\$702	\$414	\$1,433	\$1,433
Catawba	47	48	\$35,093,453	\$0	\$17,319,264	\$12,199,725	\$35,093,453	24,504	\$707	\$498	\$1,432	\$1,432
Rutherford	48	51	\$12,137,014	\$0	\$3,644,176	\$5,349,666	\$12,271,014	8,857	\$411	\$604	\$1,385	\$1,385
Franklin	49	50	\$12,000,000	\$0	\$15,968,940	\$4,778,730	\$12,000,000	8,683	\$1,839	\$550	\$1,382	\$1,382
Henderson	50	36	\$18,561,999	\$0	\$10,289,162	\$5,307,016	\$18,561,999	13,472	\$764	\$394	\$1,378	\$1,378
Lincoln	51	45	\$16,036,429	\$0	\$7,002,144	\$9,292,970	\$16,036,429	11,782	\$594	\$789	\$1,361	\$1,361
Hertford	52	53	\$4,273,524	\$0	\$1,098,161	\$0	\$4,273,524	3,148	\$349	\$0	\$1,358	\$1,358
Chowan	53	35	\$3,147,750	\$0	\$353,966	\$930,021	\$3,147,750	2,320	\$153	\$401	\$1,357	\$1,357
Gaston	54	54	\$41,526,704	\$0	\$22,238,936	\$8,367,897	\$41,526,704	31,400	\$708	\$266	\$1,323	\$1,323
Cleveland	55	61	\$10,408,213	\$10,386,523	\$7,475,159	\$1,180,286	\$20,794,736	15,886	\$471	\$74	\$655	\$1,309
Nash	56	58	\$21,706,517	\$555,257	\$7,220,763	\$1,872,018	\$22,261,774	17,014	\$424	\$110	\$1,276	\$1,308
Warren	57	55	\$3,298,978	\$0	\$17,220,751	\$7,239,743	\$3,298,978	2,549	\$6,756	\$2,840	\$1,294	\$1,294
Yancey	58	60	\$2,966,931	\$0	\$683,342	\$317,695	\$2,966,931	2,373	\$288	\$134	\$1,250	\$1,250
Wilson	59	52	\$15,201,635	\$0	\$4,018,661	\$3,487,291	\$15,201,635	12,194	\$330	\$286	\$1,247	\$1,247
Perquimans	60	62	\$2,137,040	\$0	\$2,137,040	\$744,187	\$2,137,040	1,758	\$1,286	\$423	\$1,216	\$1,216
Surry	61	59	\$12,089,318	\$1,623,919	\$8,233,117	\$3,993,137	\$13,713,237	11,422	\$721	\$350	\$1,058	\$1,201
Davidson	62	57	\$27,983,161	\$2,801,155	\$17,223,570	\$6,203,090	\$30,784,316	25,827	\$667	\$240	\$1,083	\$1,192
Craven	63	64	\$17,757,151	\$0	\$4,964,171	\$5,537,191	\$17,757,151	15,100	\$329	\$367	\$1,176	\$1,176
Ashe	64	68	\$3,760,520	\$0	\$645,465	\$1,384,683	\$3,760,520	3,205	\$201	\$432	\$1,173	\$1,173
Rockingham	65	67	\$15,834,840	\$0	\$3,706,731	\$2,684,884	\$15,834,840	13,722	\$270	\$196	\$1,154	\$1,154
Randolph	66	69	\$21,664,017	\$4,888,993	\$14,290,791	\$9,922,724	\$26,553,010	23,361	\$612	\$425	\$927	\$1,137
Montgomery	67	65	\$4,718,297	\$0	\$2,986,701	\$466,576	\$4,718,297	4,152	\$719	\$112	\$1,136	\$1,136
Caldwell	68	70	\$14,400,000	\$0	\$2,049,328	\$2,260,095	\$14,400,000	12,709	\$161	\$178	\$1,133	\$1,133
Bladen	69	66	\$5,789,632	\$0	\$619,777	\$1,360,363	\$5,789,632	5,123	\$121	\$266	\$1,130	\$1,130
McDowell	70	73	\$7,187,103	\$0	\$2,920,241	\$1,084,326	\$7,187,103	6,403	\$456	\$169	\$1,122	\$1,122
Bertie	71	78	\$3,003,000	\$0	\$1,860,108	\$747,724	\$3,003,000	2,762	\$673	\$271	\$1,087	\$1,087
Lenoir	72	75	\$9,900,000	\$0	\$12,637,951	\$320,490	\$9,900,000	9,220	\$1,371	\$35	\$1,074	\$1,074
Yadkin	73	72	\$6,174,975	\$0	\$4,970,896	\$1,431,463	\$6,174,975	5,854	\$849	\$245	\$1,055	\$1,055
Jones	74	63	\$1,224,901	\$0	\$81,605	\$1,375,252	\$1,224,901	1,162	\$70	\$1,184	\$1,054	\$1,054
Stanly	75	71	\$9,537,362	\$0	\$3,737,334	\$2,459,934	\$9,537,362	9,070	\$412	\$271	\$1,052	\$1,052
Wilkes	76	79	\$10,413,397	\$0	\$9,585,345	\$3,526,128	\$10,413,397	9,984	\$960	\$353	\$1,043	\$1,043
Harnett	77	77	\$20,327,522	\$228,956	\$9,548,429	\$7,243,924	\$20,556,478	19,780	\$483	\$366	\$1,028	\$1,039
Burke	78	74	\$13,801,083	\$0	\$9,902,903	\$6,881,051	\$13,801,083	13,417	\$738	\$513	\$1,029	\$1,029
Vance	79	76	\$7,202,440	\$0	\$3,444,764	\$2,955,158	\$7,202,440	7,003	\$492	\$422	\$1,028	\$1,028
Halifax	80	80	\$4,784,029	\$3,094,421	\$4,655,928	\$1,496,585	\$7,878,450	7,811	\$596	\$192	\$612	\$1,009
Wayne	81	82	\$18,997,994	\$0	\$2,191,780	\$1,208,002	\$18,997,994	19,244	\$114	\$63	\$987	\$987
Mitchell	82	81	\$2,060,798	\$0	\$23,497,601	\$6,717,849	\$2,060,798	2,090	\$11,243	\$3,214	\$986	\$986
Tyrrell	83	87	\$569,320	\$0	\$1,022,097	\$107,651	\$569,320	582	\$1,756	\$185	\$978	\$978
Edgecombe	84	86	\$6,984,909	\$0	\$3,078,150	\$979,140	\$6,984,909	7,175	\$429	\$136	\$974	\$974
Anson	85	84	\$3,678,835	\$0	\$142,207	\$997,783	\$3,678,835	3,810	\$37	\$262	\$966	\$966
Sampson	86	85	\$9,498,520	\$1,618,297	\$17,024,754	\$3,658,589	\$11,116,817	11,529	\$1,477	\$317	\$824	\$964
Duplin	87	83	\$8,861,720	\$0	\$1,963,471	\$977,239	\$8,861,720	9,220	\$213	\$106	\$961	\$961
Alexander	88	88	\$5,200,000	\$0	\$506,233	\$1,294,665	\$5,200,000	5,507	\$9			

ACTUAL EFFORT WITH SUPPLEMENTAL FUNDING

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

County	Rank	Previous Year's Rank	2011-12 Current Spending	2011-12 Supplemental School Taxes	2011-12 Total Current Spending	2011-12 Low-Wealth Funding	2011-12 Small County Funding	2011-12 Total Current Spending w/Low Wealth & Small County	2011-12 Final ADM	2011-12 Total Current Spending Per ADM	2011-12 Total Current Spending Per ADM w/Low Wealth & Small County/ADM	Change in Spending per ADM
Hyde	1	1	\$1,324,568	\$0	\$1,324,568	\$0	\$1,865,763	\$3,190,331	577	\$2,296	\$5,529	\$3,234
Orange	2	3	\$60,363,382	\$19,063,861	\$79,427,243	\$0	\$0	\$79,427,243	18,990	\$4,183	\$4,183	\$0
Tyrrell	3	2	\$569,320	\$0	\$569,320	\$162,774	\$1,669,778	\$2,401,872	582	\$978	\$4,127	\$3,149
Dare	4	4	\$20,062,837	\$0	\$20,062,837	\$0	\$0	\$20,062,837	4,905	\$4,090	\$4,090	\$0
Durham	5	5	\$108,971,662	\$0	\$108,971,662	\$0	\$0	\$108,971,662	32,369	\$3,367	\$3,367	\$0
Chatham	6	6	\$24,939,720	\$0	\$24,939,720	\$0	\$0	\$24,939,720	7,952	\$3,136	\$3,136	\$0
Gates	7	8	\$2,777,079	\$0	\$2,777,079	\$1,001,243	\$1,496,883	\$5,275,205	1,832	\$1,516	\$2,879	\$1,364
Jones	8	7	\$1,224,901	\$0	\$1,224,901	\$290,814	\$1,828,958	\$3,344,673	1,162	\$1,054	\$2,878	\$1,824
Alleghany	9	10	\$2,598,675	\$0	\$2,598,675	\$0	\$1,500,858	\$4,099,533	1,455	\$1,786	\$2,818	\$1,032
Transylvania	10	11	\$9,826,216	\$0	\$9,826,216	\$0	\$0	\$9,826,216	3,570	\$2,752	\$2,752	\$0
Watauga	11	14	\$11,839,645	\$0	\$11,839,645	\$0	\$0	\$11,839,645	4,380	\$2,703	\$2,703	\$0
Pamlico	12	9	\$2,407,102	\$0	\$2,407,102	\$0	\$1,398,389	\$3,805,491	1,455	\$1,654	\$2,615	\$961
Avery	13	12	\$4,036,000	\$0	\$4,036,000	\$0	\$1,501,711	\$5,537,711	2,141	\$1,885	\$2,587	\$701
Polk	14	16	\$4,634,788	\$0	\$4,634,788	\$0	\$1,421,997	\$6,056,785	2,359	\$1,965	\$2,568	\$603
New Hanover	15	13	\$61,808,440	\$0	\$61,808,440	\$0	\$0	\$61,808,440	24,636	\$2,509	\$2,509	\$0
Guilford	16	17	\$175,165,521	\$0	\$175,165,521	\$0	\$0	\$175,165,521	72,056	\$2,431	\$2,431	\$0
Brunswick	17	20	\$29,763,557	\$0	\$29,763,557	\$0	\$0	\$29,763,557	12,306	\$2,419	\$2,419	\$0
Northampton	18	15	\$3,461,538	\$0	\$3,461,538	\$820,778	\$1,353,852	\$5,636,168	2,357	\$1,469	\$2,391	\$923
Hertford	19	22	\$4,273,524	\$0	\$4,273,524	\$1,625,249	\$1,439,258	\$7,338,031	3,148	\$1,358	\$2,331	\$973
Martin	20	21	\$5,635,713	\$0	\$5,635,713	\$1,563,000	\$1,519,828	\$8,718,541	3,789	\$1,487	\$2,301	\$814
Carteret	21	24	\$19,500,000	\$0	\$19,500,000	\$0	\$0	\$19,500,000	8,594	\$2,269	\$2,269	\$0
Mecklenburg	22	29	\$307,745,278	\$0	\$307,745,278	\$0	\$0	\$307,745,278	137,497	\$2,238	\$2,238	\$0
Scotland	23	19	\$10,131,384	\$0	\$10,131,384	\$3,839,717	\$0	\$13,971,101	6,253	\$1,620	\$2,234	\$614
Currituck	24	23	\$8,745,904	\$0	\$8,745,904	\$0	\$0	\$8,745,904	3,924	\$2,229	\$2,229	\$0
Bertie	25	27	\$3,003,000	\$0	\$3,003,000	\$1,506,699	\$1,546,709	\$6,056,408	2,762	\$1,087	\$2,193	\$1,106
Chowan	26	18	\$3,147,750	\$0	\$3,147,750	\$408,900	\$1,486,234	\$5,042,884	2,320	\$1,357	\$2,174	\$817
Graham	27	35	\$743,468	\$0	\$743,468	\$0	\$1,851,225	\$2,594,693	1,201	\$619	\$2,160	\$1,541
Wake	28	26	\$311,759,998	\$0	\$311,759,998	\$0	\$0	\$311,759,998	146,078	\$2,134	\$2,134	\$0
Buncombe	29	34	\$54,638,774	\$8,093,877	\$62,732,651	\$0	\$0	\$62,732,651	29,527	\$2,125	\$2,125	\$0
Forsyth	30	30	\$109,924,287	\$0	\$109,924,287	\$0	\$0	\$109,924,287	52,850	\$2,080	\$2,080	\$0
Washington	31	25	\$1,525,000	\$0	\$1,525,000	\$720,118	\$1,396,424	\$3,641,542	1,764	\$865	\$2,064	\$1,200
Warren	32	32	\$3,298,978	\$0	\$3,298,978	\$530,753	\$1,415,730	\$5,245,461	2,549	\$1,294	\$2,058	\$764
Perquimans	33	28	\$2,137,040	\$0	\$2,137,040	\$107,406	\$1,347,401	\$3,591,847	1,758	\$1,216	\$2,043	\$828
Union	34	31	\$79,304,155	\$0	\$79,304,155	\$1,655,120	\$0	\$80,959,275	39,844	\$1,990	\$2,032	\$42
Moore	35	33	\$25,540,140	\$0	\$25,540,140	\$0	\$0	\$25,540,140	12,672	\$2,015	\$2,015	\$0
Person	36	36	\$8,861,568	\$0	\$8,861,568	\$1,040,059	\$0	\$9,901,627	4,995	\$1,774	\$1,982	\$208
Anson	37	43	\$3,678,835	\$0	\$3,678,835	\$2,114,207	\$1,646,227	\$7,439,269	3,810	\$966	\$1,953	\$987
Granville	38	41	\$12,385,287	\$0	\$12,385,287	\$4,397,069	\$0	\$16,782,356	8,640	\$1,433	\$1,942	\$509
Camden	39	39	\$1,749,000	\$0	\$1,749,000	\$576,602	\$1,487,920	\$3,813,522	1,969	\$888	\$1,937	\$1,049
Lee	40	48	\$15,838,050	\$0	\$15,838,050	\$2,766,992	\$0	\$18,605,042	9,786	\$1,618	\$1,901	\$283
Johnston	41	40	\$49,944,961	\$0	\$49,944,961	\$12,007,235	\$0	\$61,952,196	32,821	\$1,522	\$1,888	\$366
Stokes	42	42	\$10,194,063	\$0	\$10,194,063	\$2,799,847	\$0	\$12,993,910	6,931	\$1,471	\$1,875	\$404
Pasquotank	43	46	\$9,601,372	\$0	\$9,601,372	\$1,689,063	\$0	\$11,290,435	6,069	\$1,582	\$1,860	\$278
Yancey	44	38	\$2,966,931	\$0	\$2,966,931	\$32,622	\$1,398,755	\$4,398,308	2,373	\$1,250	\$1,853	\$603
Beaufort	45	37	\$11,995,150	\$0	\$11,995,150	\$1,006,685	\$0	\$13,001,835	7,018	\$1,709	\$1,853	\$143
Haywood	46	44	\$13,969,671	\$0	\$13,969,671	\$0	\$0	\$13,969,671	7,701	\$1,814	\$1,814	\$0
Greene	47	49	\$2,247,000	\$0	\$2,247,000	\$2,132,419	\$1,503,191	\$5,882,610	3,245	\$692	\$1,813	\$1,120
Rowan	48	47	\$32,163,764	\$0	\$32,163,764	\$4,647,996	\$0	\$36,811,760	20,336	\$1,582	\$1,810	\$229
Franklin	49	52	\$12,000,000	\$0	\$12,000,000	\$3,385,849	\$0	\$15,385,849	8,683	\$1,382	\$1,772	\$390
Caswell	50	45	\$2,490,085	\$0	\$2,490,085	\$1,247,866	\$1,406,381	\$5,144,332	2,941	\$847	\$1,749	\$902
Jackson	51	56	\$6,239,976	\$0	\$6,239,976	\$0	\$0	\$6,239,976	3,611	\$1,728	\$1,728	\$0
Clay	52	53	\$874,300	\$0	\$874,300	\$0	\$1,497,512	\$2,371,812	1,373	\$637	\$1,727	\$1,091
Pitt	53	54	\$34,454,142	\$0	\$34,454,142	\$6,089,013	\$0	\$40,543,155	23,557	\$1,463	\$1,721	\$258
Cleveland	54	59	\$10,408,213	\$10,386,523	\$20,794,736	\$6,420,009	\$0	\$27,214,745	15,886	\$1,309	\$1,713	\$404
Nash	55	57	\$21,706,517	\$555,257	\$22,261,774	\$6,785,694	\$0	\$29,047,468	17,014	\$1,308	\$1,707	\$399
Mitchell	56	50	\$2,060,798	\$0	\$2,060,798	\$150,733	\$1,352,636	\$3,564,167	2,090	\$986	\$1,705	\$719
Pender	57	58	\$12,920,623	\$0	\$12,920,623	\$1,186,254	\$0	\$14,106,877	8,353	\$1,547	\$1,689	\$142
Rutherford	58	63	\$12,271,014	\$0	\$12,271,014	\$2,587,349	\$0	\$14,858,363	8,857	\$1,385	\$1,678	\$292
Alamance	59	55	\$33,500,000	\$0	\$33,500,000	\$4,218,038	\$0	\$37,718,038	22,531	\$1,487	\$1,674	\$187
Macon	60	60	\$7,201,940	\$0	\$7,201,940	\$0	\$0	\$7,201,940	4,367	\$1,649	\$1,649	\$0
Cabarrus	61	62	\$56,584,651	\$0	\$56,584,651	\$279,529	\$0	\$56,864,180	34,588	\$1,636	\$1,644	\$8
Ashe	62	64	\$3,760,520	\$0	\$3,760,520	\$0	\$1,488,045	\$5,248,565	3,205	\$1,173	\$1,638	\$464
Harnett	63	70	\$20,327,522	\$228,956	\$20,556,478	\$10,753,001	\$0	\$31,309,479	19,780	\$1,039	\$1,583	\$544
Surry	64	61	\$12,089,318	\$1,623,919	\$13,713,237	\$4,344,586	\$0	\$18,057,823	11,422	\$1,201	\$1,581	\$380
Sampson	65	72	\$9,498,520	\$1,618,297	\$11,116,817	\$6,959,250	\$0	\$18,076,067	11,529	\$964	\$1,568	\$604
Caldwell	66	77	\$14,400,000	\$0	\$14,400,000	\$5,418,482	\$0	\$19,818,482	12,709	\$1,133	\$1,559	\$426
Rockingham	67	71	\$15,834,840	\$0	\$15,834,840	\$5,503,208	\$0	\$21,338,048	13,722	\$1,154	\$1,555	\$401
Bladen	68	67	\$5,789,632	\$0	\$5,789,632	\$2,158,832	\$0	\$7,948,464	5,123	\$1,130	\$1,552	\$421
Cumberland	69	66	\$76,220,676	\$0	\$76,220,676	\$4,886,114	\$0	\$81,106,790	52,443	\$1,453	\$1,547	\$93
Randolph	70	83	\$21,664,017	\$4,888,993	\$26,553,010	\$9,017,583	\$0	\$35,570,593	23,361	\$1,137	\$1,523	\$386
Duplin	71	80	\$8,861,720	\$0	\$8,861,720	\$5,158,867	\$0	\$14,020,587	9,220	\$961	\$1,521	\$560
Vance	72	69	\$7,202,440	\$0	\$7,202,440	\$3,432,310	\$0	\$10,634,750	7,003	\$1,028	\$1,519	\$490
Davie	73	76	\$9,540,718	\$0	\$9,540,718	\$423,179	\$0	\$9,963,897	6,566	\$1,453	\$1,517	\$64
Iredell	74	85	\$37,976,454	\$2,901,949	\$40,878,403	\$0	\$0	\$40,878,403	27,009	\$1,514	\$1,514	\$0
Wilson	75	65	\$15,201,635	\$0	\$15,201,635	\$3,243,604	\$0	\$18,445,239	12,194	\$1,247	\$1,513	\$266
Cherokee	76	51	\$5,140,174	\$0	\$5,140,174	\$0	\$0	\$5,140,174	3,411	\$1,507	\$1,507	\$0
Richmond	77	86	\$6,925,000	\$0	\$6,925,000	\$4,550,809	\$0	\$11,475,809	7,632	\$907	\$1,504	\$596
Lenoir	78	82	\$9,900,000	\$0	\$9,900,000	\$3,960,912	\$0	\$13,860,912	9,220	\$1,074	\$1,503	\$430
Halifax	79	84	\$4,784,029	\$3,094,421	\$7,878,450	\$3,758,888	\$0	\$11,637,338	7,811	\$1,009	\$1,490	\$481
Edgecombe	80	87	\$6,984,909	\$0	\$6,984,909	\$3,631,913	\$0	\$10,616,822	7,175	\$974	\$1,480	\$506
Yadkin	81	81	\$6,174,975	\$0	\$6,174,975	\$2,417,819	\$0	\$8,592,794	5,854	\$1,055	\$1,468	\$413
Montgomery	82	79	\$4,718,297	\$0	\$4,718,297	\$1,374,852	\$0	\$6,093,149	4,152	\$1,136	\$1,468	\$331
Onslow	83	75	\$34,170,757	\$0	\$34,170,757	\$524,927	\$0	\$34,695,684	23,644	\$1,445	\$1,467	\$22
McDowell	84	90	\$7,187,103	\$0	\$7,187,103	\$2,044,932	\$0	\$9,232,035	6,403	\$1,122	\$1,442	\$319
Madison	85	68	\$2,155,000	\$0	\$2,155,000	\$107,247	\$1,450,127	\$3,712,374	2,581	\$835	\$1,438	\$603
Catawba	86	89	\$35,093,453	\$0	\$35,093,453	\$71,652	\$0	\$35,165,105	24,504	\$1,432	\$1,435	\$3
Stanly	87	88	\$9,537,362	\$0	\$9,537,362	\$3,370,865	\$0	\$12,908,227	9,070	\$1,052	\$1,423	\$372
Wayne	88	91	\$18,997,994	\$0	\$18,997,994	\$8,076,514	\$0	\$27,074,508	19,244	\$987	\$1,407	\$420
Lincoln	89	78	\$16,036,429	\$0	\$16,036,429	\$463,268	\$0	\$16,499,697	11,782	\$1,361	\$1,400	\$39
Davidson	90	74	\$27,983,161	\$2,801,155	\$30,784,316	\$5,335,766	\$0	\$36,120,082</				

RELATIVE EFFORT

This is a measure comparing Actual Effort and Ability to Pay. Actual Effort includes county appropriations for current expense, and, when appropriate, supplemental tax levies for schools. Low wealth counties with comparatively high spending levels have tended to rank highest in this measure.

County	Relative Effort Rank: Current Spending	Ability Rank	Revenue Per ADM	Effort Rank	Total Current Spending Per ADM	Capital Outlay Spending Per ADM	Debt Service Spending Per ADM	Effort as Percentage of Revenue per Student: Current Spending
Scotland	1	98	\$2,284	29	\$1,620.24	\$355	\$149	70.9%
Gates	2	90	\$2,695	35	\$1,515.87	\$481	\$276	56.2%
Union	3	54	\$4,292	18	\$1,990.37	\$1,538	\$841	46.4%
Granville	4	83	\$3,103	46	\$1,433.48	\$702	\$414	46.2%
Hertford	5	84	\$2,968	52	\$1,357.54	\$349	\$0	45.7%
Orange	6	15	\$9,169	1	\$4,182.58	\$677	\$901	45.6%
Johnston	7	72	\$3,395	34	\$1,521.74	\$882	\$729	44.8%
Bertie	8	97	\$2,457	71	\$1,087.26	\$673	\$271	44.2%
Franklin	9	80	\$3,220	49	\$1,382.01	\$1,839	\$550	42.9%
Stokes	10	70	\$3,522	40	\$1,470.79	\$337	\$235	41.8%
Pasquotank	11	62	\$3,875	31	\$1,582.04	\$251	\$336	40.8%
Harnett	12	94	\$2,574	77	\$1,039.26	\$483	\$366	40.4%
Martin	13	65	\$3,711	38	\$1,487.39	\$224	\$14	40.1%
Cleveland	14	76	\$3,288	55	\$1,309.00	\$471	\$74	39.8%
Guilford	15	28	\$6,233	8	\$2,430.96	\$1,028	\$487	39.0%
Anson	16	96	\$2,478	85	\$965.57	\$37	\$262	39.0%
Vance	17	91	\$2,659	79	\$1,028.48	\$492	\$422	38.7%
Sampson	18	95	\$2,504	86	\$964.25	\$1,477	\$317	38.5%
Caldwell	19	85	\$2,949	68	\$1,133.06	\$161	\$178	38.4%
Durham	20	16	\$8,852	3	\$3,366.54	\$1,057	\$577	38.0%
Rowan	21	57	\$4,234	32	\$1,581.62	\$310	\$426	37.4%
Lee	22	53	\$4,401	30	\$1,618.44	\$862	\$465	36.8%
Nash	23	66	\$3,668	56	\$1,308.44	\$424	\$110	35.7%
Gaston	24	64	\$3,713	54	\$1,322.51	\$708	\$266	35.6%
Greene	25	99	\$1,978	95	\$692.45	\$739	\$88	35.0%
Randolph	26	77	\$3,260	66	\$1,136.64	\$612	\$425	34.9%
Edgecombe	27	88	\$2,802	84	\$973.51	\$429	\$136	34.7%
McDowell	28	79	\$3,243	70	\$1,122.46	\$456	\$169	34.6%
Forsyth	29	31	\$6,046	16	\$2,079.93	\$748	\$504	34.4%
Bladen	30	75	\$3,325	69	\$1,130.13	\$121	\$266	34.0%
Person	31	39	\$5,223	23	\$1,774.09	\$286	\$434	34.0%
Alamance	32	51	\$4,432	39	\$1,486.84	\$286	\$295	33.5%
Richmond	33	89	\$2,722	89	\$907.36	\$488	\$261	33.3%
Northampton	34	52	\$4,410	41	\$1,468.62	\$1,459	\$475	33.3%
Rutherford	35	59	\$4,179	48	\$1,385.46	\$411	\$604	33.1%
Yadkin	36	81	\$3,205	73	\$1,054.83	\$849	\$245	32.9%
Duplin	37	86	\$2,941	87	\$961.14	\$213	\$106	32.7%
Pitt	38	48	\$4,595	42	\$1,462.59	\$567	\$278	31.8%
Lenoir	39	73	\$3,387	72	\$1,073.75	\$1,371	\$35	31.7%
Halifax	40	82	\$3,190	80	\$1,008.64	\$596	\$192	31.6%
Rockingham	41	67	\$3,663	65	\$1,153.97	\$270	\$196	31.5%
Montgomery	42	68	\$3,637	67	\$1,136.39	\$719	\$112	31.2%
Surry	43	61	\$3,926	61	\$1,200.60	\$721	\$350	30.6%
Wayne	44	78	\$3,253	81	\$987.22	\$114	\$63	30.3%
Davidson	45	60	\$3,949	62	\$1,191.94	\$667	\$240	30.2%
Pender	46	42	\$5,131	33	\$1,546.82	\$1,096	\$577	30.1%
Cabarrus	47	36	\$5,453	28	\$1,635.96	\$841	\$635	30.0%
Wilson	48	58	\$4,181	59	\$1,246.65	\$330	\$286	29.8%
Robeson	49	100	\$1,625	99	\$484.36	\$197	\$0	29.8%
Burke	50	71	\$3,469	78	\$1,028.63	\$738	\$513	29.7%
Chowan	51	47	\$4,606	53	\$1,356.79	\$153	\$401	29.5%
Washington	52	87	\$2,939	91	\$864.51	\$219	\$235	29.4%
Columbus	53	92	\$2,595	94	\$760.47	\$172	\$8	29.3%
Beaufort	54	32	\$5,887	25	\$1,709.20	\$190	\$161	29.0%
Catawba	55	44	\$4,964	47	\$1,432.15	\$707	\$498	28.9%
Cumberland	56	43	\$5,103	43	\$1,453.40	\$372	\$117	28.5%
Alexander	57	74	\$3,351	88	\$944.25	\$92	\$235	28.2%
Davie	58	40	\$5,180	44	\$1,453.05	\$651	\$250	28.1%
Chatham	59	11	\$11,429	4	\$3,136.28	\$1,042	\$414	27.4%
Stanly	60	63	\$3,844	75	\$1,051.53	\$412	\$271	27.4%
Haywood	61	27	\$6,783	21	\$1,814.01	\$521	\$272	26.7%
Wake	62	19	\$8,267	14	\$2,134.20	\$1,022	\$731	25.8%
Lincoln	63	38	\$5,410	51	\$1,361.10	\$594	\$789	25.2%
Iredell	64	30	\$6,054	36	\$1,513.51	\$1,462	\$646	25.0%
Buncombe	65	18	\$8,598	15	\$2,124.59	\$714	\$155	24.7%
Wilkes	66	55	\$4,289	76	\$1,043.01	\$960	\$353	24.3%
Transylvania	67	12	\$11,419	5	\$2,752.44	\$460	\$1,032	24.1%
Caswell	68	69	\$3,540	92	\$846.68	\$138	\$250	23.9%
Jones	69	50	\$4,469	74	\$1,054.13	\$70	\$1,184	23.6%
Moore	70	17	\$8,708	17	\$2,015.48	\$356	\$381	23.1%
Tyrrell	71	56	\$4,250	83	\$978.21	\$1,756	\$185	23.0%
Warren	72	33	\$5,745	57	\$1,294.22	\$6,756	\$2,840	22.5%
Perquimans	73	35	\$5,499	60	\$1,215.61	\$1,286	\$423	22.1%
Mecklenburg	74	13	\$10,232	12	\$2,238.20	\$704	\$930	21.9%
Alleghany	75	20	\$8,177	22	\$1,786.03	\$731	\$248	21.8%
Craven	76	37	\$5,432	63	\$1,175.97	\$329	\$367	21.7%
Cherokee	77	25	\$7,037	37	\$1,506.94	\$446	\$314	21.4%
Pamlico	78	21	\$7,754	26	\$1,654.37	\$1,630	\$613	21.3%
Onslow	79	26	\$6,883	45	\$1,445.22	\$807	\$307	21.0%
Polk	80	14	\$9,591	19	\$1,964.73	\$323	\$953	20.5%
Hoke	81	93	\$2,583	98	\$527.55	\$641	\$101	20.4%
Yancey	82	29	\$6,230	58	\$1,250.29	\$288	\$134	20.1%
Mitchell	83	45	\$4,918	82	\$986.03	\$11,243	\$3,214	20.1%
New Hanover	84	8	\$12,591	7	\$2,508.87	\$801	\$658	19.9%
Camden	85	49	\$4,577	90	\$888.27	\$407	\$87	19.4%
Hyde	86	10	\$11,934	10	\$2,295.61	\$1,392	\$0	19.2%
Watauga	87	6	\$14,235	6	\$2,703.12	\$2,203	\$1,153	19.0%
Henderson	88	22	\$7,594	50	\$1,377.82	\$764	\$394	18.1%
Madison	89	46	\$4,656	93	\$834.95	\$614	\$166	17.9%
Brunswick	90	5	\$14,502	9	\$2,418.62	\$851	\$579	16.7%
Ashe	91	23	\$7,462	64	\$1,173.33	\$201	\$432	15.7%
Carteret	92	4	\$15,058	11	\$2,269.02	\$1,278	\$627	15.1%
Dare	93	1	\$28,254	2	\$4,090.28	\$1,216	\$2,203	14.5%
Avery	94	7	\$13,332	20	\$1,885.10	\$1,031	\$688	14.1%
Macon	95	9	\$12,326	27	\$1,649.17	\$1,036	\$808	13.4%
Currituck	96	2	\$16,737	13	\$2,228.82	\$1,651	\$469	13.3%
Graham	97	34	\$5,632	97	\$619.04	\$14	\$185	11.0%
Jackson	98	3	\$16,396	24	\$1,728.05	\$753	\$620	10.5%
Clay	99	24	\$7,048	96	\$636.78	\$287	\$0	9.0%
Swain	100	41	\$5,159	100	\$399.16	\$810	\$384	7.7%
State Total/Average			\$5,887		\$1,486	\$837	\$446	29%

Data Sources

The 2013 Local School Finance Study examines data from the 2011-12 school year. Every effort has been made to guarantee that the data included in this year's study is accurate and reflects what is being measured.

The primary source of financial information is the Financial and Business Services Division at the NC Department of Public Instruction, which provided the non-property tax revenue, low wealth and small county supplemental funding information, final average daily membership numbers, effective county tax rate, adjusted revenue tax base, and current expense.

Other sources include the NC Department of Revenue's Tax Research and Ad Valorem Tax Divisions, which provided the 2011-12 property tax valuations and tax rates. The NC Department of Health and Human Services provided data for the mandated social services expenditures.

The Department of State Treasurer's State and Local Finance Division provided the Public School Capital Outlay Report, and the Office of State Budget provided the School Construction Average Daily Membership. The per capita income was provided by United States Department of Commerce's Bureau of Economic Analysis.

OVERVIEW OF TABLES

- **Table 1: Ranking of Adjusted Property Valuations Per Student**
- **Table 2: Actual Effort**
- **Table 3: Actual Effort with Supplemental Funding**
- **Table 4: Ability to Pay**
- **Table 5: Relative Effort**

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 2011-12 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. Note: counties did not receive local tax reimbursement this year. Each county's mandated social service payments were subtracted from the total adjusted revenues. (See Table 4)

ACTUAL EFFORT

A summary of data for each county. It includes 2011-12 current expenses (including supplemental school taxes), a six-year average capital outlay, capital reserves, and interest on debt. The measure 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.) (Source: Financial and Business Services, NC DPI)

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 not included. (Source: Financial and Business Services, NC DPI)

CAPITAL OUTLAY

Withdrawals from the Public School Building Capital Fund and Grants from the Public School Building Bond Fund have been removed from the county total. 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.

The local school finance study will report a six-year average of county debt services from local sources and capital outlay from local sources. The debt service includes expenditures for school bond repayment and lease purchase agreements.

CAPITAL OUTLAY PER ADM

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

CHANGE IN SPENDING PER ADM

The difference between the county's total current spending with supplemental funding and its total current spending.

CURRENT EXPENSE

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. (Source: Financial and Business Services, NC DPI)

CURRENT SPENDING PER ADM

The total amount of spending for a county divided by the ADM for the county.

DEBT SERVICE

Using the Public School Capital Outlay report, withdrawals from the Public School Building Capital Fund have been removed from the county total. 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.

DEBT SERVICE PER ADM

Six-year average of debt service outlay 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 welfare, 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, county adjusted property tax base, square miles in the county and per capita income are also used in the formula. (Source: Financial and Business Services, NC DPI)

MANDATED SOCIAL SERVICES

The amount of money each county pays in the health and human services categories mandated by the state. These categories include Medicaid, public assistance, and Work First services. (Source: NC Department of Health and Human Services)

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. This past year counties did not receive any Local Tax Aid from the state. (Source: Financial and Business Services, NC DPI)

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 3,175 ADM, and those with 3,175 - 4,000 ADM who have an adjusted property tax base less than the state average. (Source: Financial and Business Services, NC DPI)

STATE AVERAGE EFFECTIVE PROPERTY TAX

The average of all 100 counties' adjusted tax rate. (Source: Financial and Business Services, NC DPI)

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." (Source: Financial and Business Services, NC DPI)

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.



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"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 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. North Carolina, July 24, 1997*

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The Local School Finance Study is available online at www.ncforum.org. Contact the Forum for hard copies of the study.

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