

2009 LOCAL SCHOOL finance STUDY

Introduction

Article IX Section 2 of the state Constitution calls for the 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 the 2007-08, the General Assembly provided \$7.91 billion for public schools and oversaw \$1.16 billion in federal funds, which accounts for 74.7 percent of the \$11.9 billion spent on the state’s 1,404,957 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 \$2.91 billion for public education, which accounts for 25.3 percent of the total. Counties provided one of every 6 full-time personnel.

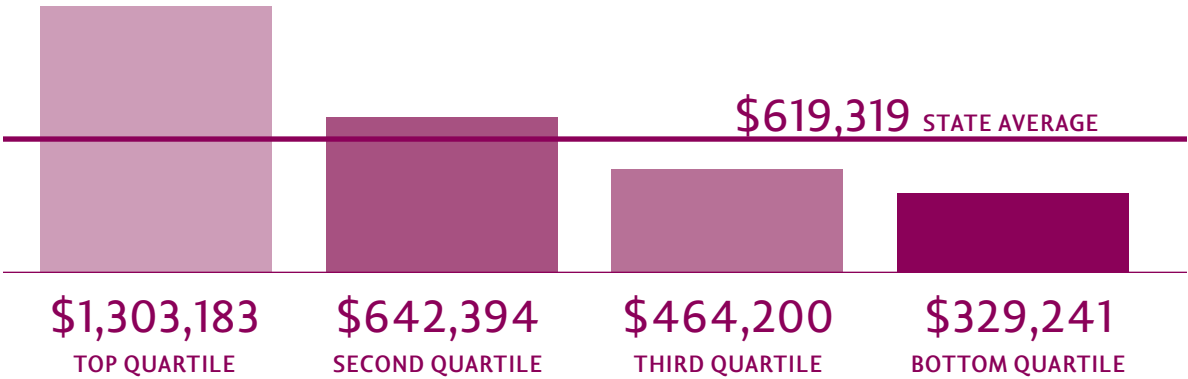
For more than 20 years the Public School Forum has isolated state and federal spending to examine the capacity and effort counties make to support their schools. The intention of the annual local school finance study is not to blame counties for their effort to support schools, but to examine

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: “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,” according to the 1933 School Machinery Act. Under the school finance system born seven 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 being “relieved” of their responsibility, last year counties spent \$2.9 billion to fund current expenses.

North Carolina has been engaged in litigation defending its system of school finance for over 13 years, which was partially instigated because of spending inequities between low wealth and wealthy counties. In 2007-08, the state’s ten highest-spending counties spend an average of \$47,580 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 more than \$2.0 million in real capacity available, compared with the poorest counties that have approximately \$291,000 in real estate capacity available. This gap has widened by over \$1.7 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 spend an average of \$1,303,183 per child - \$683,864 above the state average. The bottom quartile has \$329,241 available per child - \$290,078 below the state average. (See map on page 6 for more specific information)



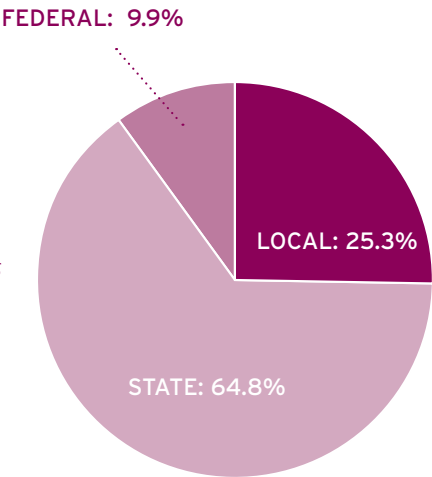
synopsis

Synopsis

North Carolina public schools spent \$11.9 billion in the 2007-08 school year using a combination of state, federal, and local resources. State funding accounts for 64.8 percent of expenditures, federal funding accounts for 9.9 percent, and local funding accounts for 25.3 percent of spending. According to a recent National Education Association survey, the US average breakdown of expenditures is 47.9 percent from the state, 8.8 percent from the federal government, and 43.3 percent from local sources.

2007-08 Sources of Revenue for Schools in NC

Source: DPI, Financial & Business Services



findings

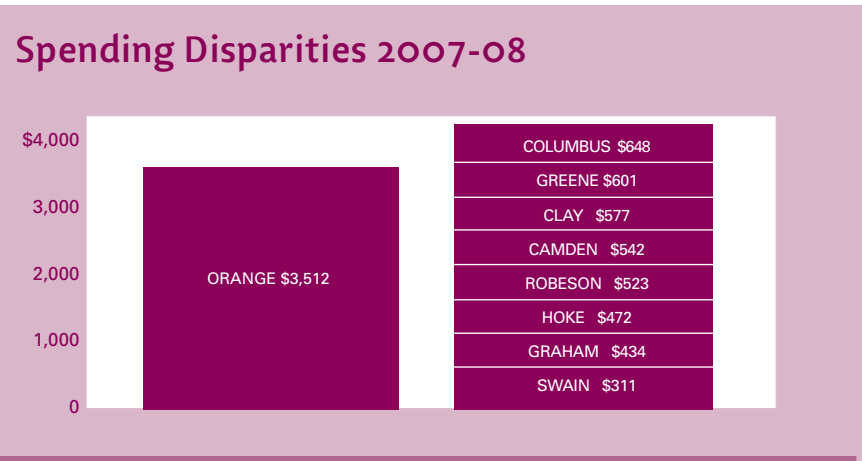
Findings

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 \$2,052,370 per student, compared with the ten poorest counties that have a real estate capacity of \$291,305 per student. The gap has been growing steadily every year, and this year finally exceeded \$1.7 million. The wealthiest counties’ real estate capacity rose just over 4.3 percent since last year, compared with the poorest counties whose capacity actually decreased for the first time by only nearly 5 percent.

Spending Drops, Current Spending Disparities Begin to Shrink

Orange County spends eleven 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 \$469 more per student than Swain County. The gap between the highest- and lowest-spending counties, while it has shrunk slightly this year, is still \$1,830 per child. The top spending counties spend 4.2 times more per child (\$2,396 per child), compared with the bottom spending counties (\$565 per child). At the classroom level, the highest spending counties are spending \$47,580 more per classroom.

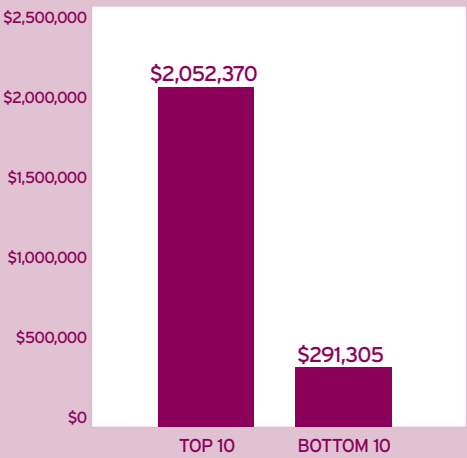
The highest-spending counties have decreased their spending \$168 per student since last year, compared with the lowest-spending counties that too experienced a drop in their spending, by only \$7 per student in the past year. Only one-fifth of the state’s 100 counties are above the state average of \$1,475 per student.



If the bottom 8 counties’ total current spending were combined, they would only spend \$596 more per child than Orange County spends by itself.

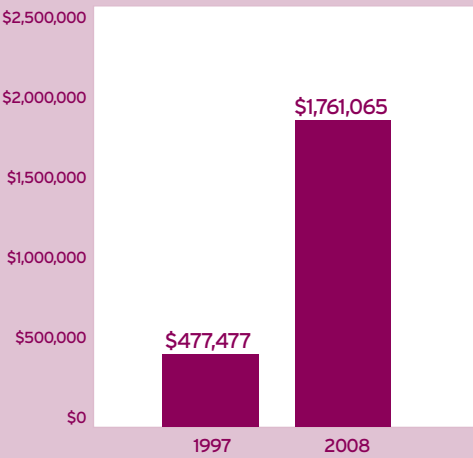
LOW VS. HIGH WEALTH: THE WIDENING GAP

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



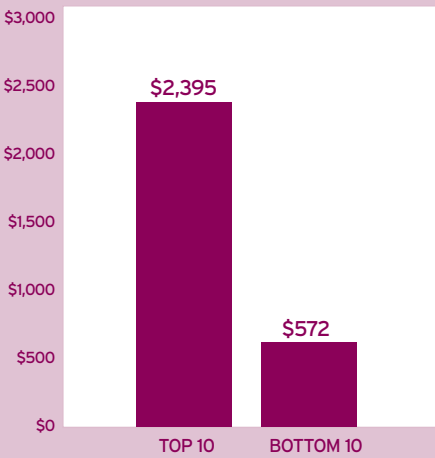
The major source of revenue for county government is the taxable property value. The wealthiest counties have 7 times more taxable property wealth per child available to them. This problem is further exacerbated because the poorest counties tax themselves at nearly 45 cents above the wealthiest counties, but the revenue generated by the taxation is substantially less than that of the wealthy counties.

Real Estate Wealth Gap
Widening Between Wealthiest
& Poorest Counties



The real estate capacity of the state’s wealthiest counties has grown \$1,413,358 since 1997, compared to the \$119,002 in the poorest counties. The gap has widen by over \$1.7 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. From 1997 to 2006, the top spending counties have increased their spending 69% compared to 20% for the bottom spending counties. In 2007-08, while average student expenditures decreased overall, the top spending counties spent \$1,830 more per student that 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 2007-08 the General Assembly provided an appropriation of \$191.6 million for the 70 low wealth counties and \$41.2 million for the 27 small counties last year.

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 2007-08 low wealth eligible counties received per student dollars that ranged from \$18.87 (Graham) to \$614.71 (Robeson).

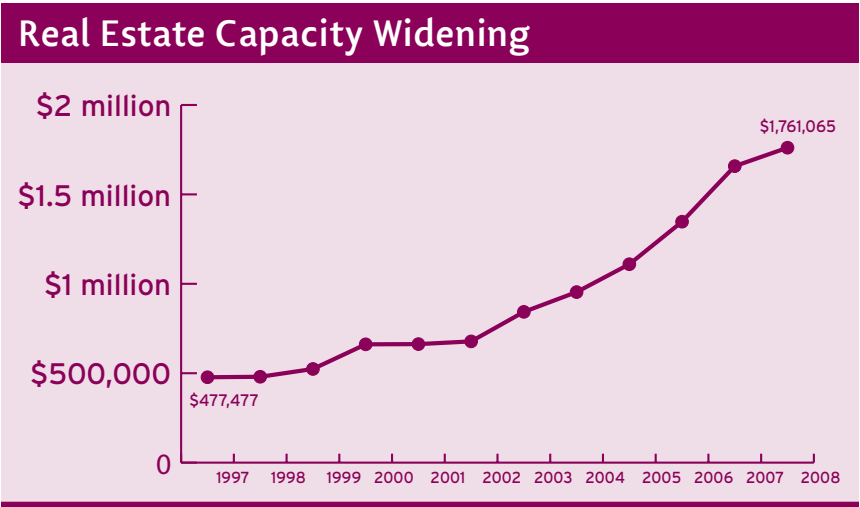
Small county supplemental funding is provided to those county school systems with average daily membership (ADM) less than 3,175 or to county school systems with ADM between 3,175 and 4,000 whose county adjusted property tax base per student is below the state adjusted property tax base per student. In FY 2007-08 eligible counties received between \$1.3 and \$1.8 million in small county supplemental funding. The per student dollars were between \$389 (Currituck) and \$2,982 (Tyrrell).

Real Estate Capacity Gap Continues to Grow

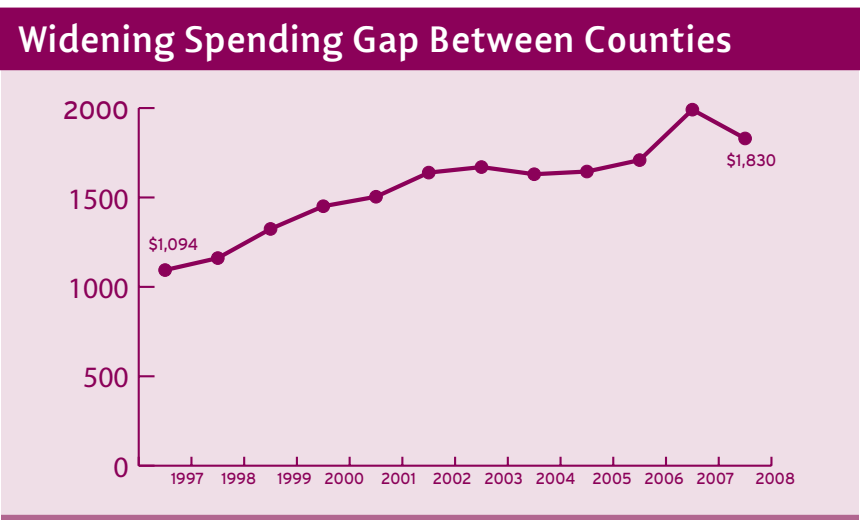
Coastal and mountain counties have the largest real estate capacity in the state. In 2007-08, every county in the top ten in real estate has an average per student real capacity above \$1.26 million, and have an average nearly seven times greater than the bottom ten counties.

The ten wealthiest counties have an average real estate capacity of \$2,052,370 million, compared with the ten poorest counties which have a real capacity of \$291,305 per student. The gap has reached over \$1.7 million, and has risen nearly 6.5 percent since last year and 250 percent since 1997.

The state’s wealthiest counties have nearly seven times the real estate capacity of the poorest counties despite having an average effective tax that is nearly 45 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 fifteen cents lower than it was a decade ago.



The disparity in spending is driven by vast differences in real estate capacity. The gap has increased over 260% and \$1,283,588. The top ten spending counties all have an average real estate capacity over \$2.0 million.



The spending gap between the top- and bottom- spending counties has grown \$736 per student since 1997. The top-spending counties are able to spend \$47,580 more per classroom than their bottom-spending counterparts.

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 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 insure 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

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.

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.”

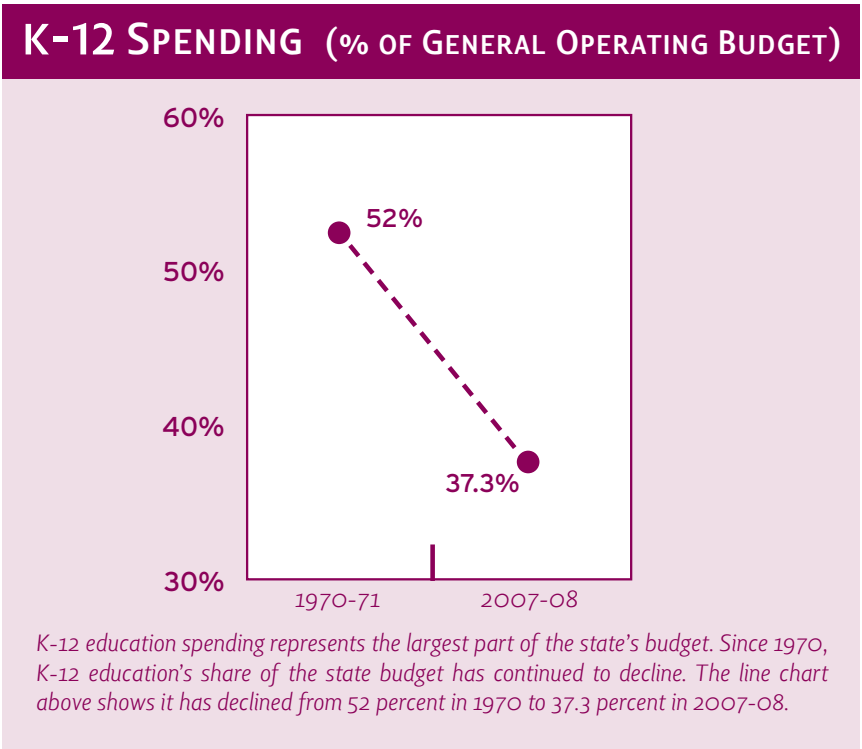
The delineations proscribed by the School Machinery Act and the School Budget and Fiscal Control Act have become blurred. In 2007-08 counties funded 1,130 principals and assistant principals, 6,223 teachers (6.4 percent of the total), 2,899 teacher assistants (9.9 percent of the total), and 2,310 instructional support personnel (16.8 percent of the total).

State Funds

In 2007-08, the state provided \$7.91 billion to operate 2,451 regular and charter schools in 115 school systems across 100 counties for 1,404,957 students. Ninety-one percent of state funds were spent on salaries and benefits for 143,280 state-funded school personnel, including 78.3 percent who are principals, teachers, instructional support personnel, or teacher assistants.

North Carolina ranks sixth in the nation and first in the Southeast in the percentage of the education dollar paid by the state. Nearly two-thirds of state funds (63.9%) are appropriated as position allotments (e.g., teachers and principals), 21.7 percent as categorical allotments (e.g., transportation cost or for children with special needs), and 14.4 percent as dollar allotments (e.g., textbooks, teacher assistants, or central office administration).

Funding has continually increased since 1992-93 from \$3.44 billion to \$7.91 billion in 2007-08. But while the level of funding has increased, the percentage of the state's General Fund that is dedicated to education continues declining. Thirty-seven 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 \$2.97 billion for our students



Federal Funds

Resources from the federal government account for 9.9 percent of public education spending, down from 10.1 percent the previous year, and currently total \$1,166,796,822. The federal government has added additional resources in an effort to help meet the mandates of the No Child Left Behind legislation. Eighty-seven percent of federal supports go toward helping the low-income students

improve academically (Title I), providing services for disabled students, and funding school nutrition programs. 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 seven-decade-old division of responsibility has eroded with local governments funding 8.7 percent of the instructional-related positions, including 21.6 percent of principals and assistant principals, 6.4 percent of teachers, 16.8 percent of instructional support personnel, and 9.9 percent of teacher assistants.

Since 1997 the top-spending counties have increased their average student expenditure 69 percent, compared with the bottom-spending counties that have increased their average expenditure 20 percent. In FY 2007-08, average student expenditures experienced a decrease. The top-spending counties decreased their average spending by \$169 per student from the prior year, while the bottom-spending counties decreased their spending by only \$1 per student. The gap has thus continued to grow to \$1,830 —and only 23 counties are above the state average of \$1,475. 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 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. Witness:

- With a class size of 26 students, the state's top 10 counties spend on average \$62,270 per classroom, while the bottom 10 counties muster only \$14,690 – a difference of nearly \$47,580 per classroom.
- In a school of 500 students, the bottom 10 counties are outspent by the top 10 counties by an average of \$915,000 per school.
- For a high school of 1,500 students, the disparity translates into nearly \$2.77 million per high school.

In Conclusion...

Impact on Achievement

The Forum's Local School Finance Study has not been, nor is it currently, designed to do an in-depth analysis of the correlation between wealth, spending and achievement. Such a study involves many factors and equations which the data in this study cannot support.

Nonetheless, it is difficult not to notice:

- The achievement gap between student's in the state's wealthiest and poorest districts
- The discrepancy in the spending gap per pupil between the state's highest and lowest performing districts.

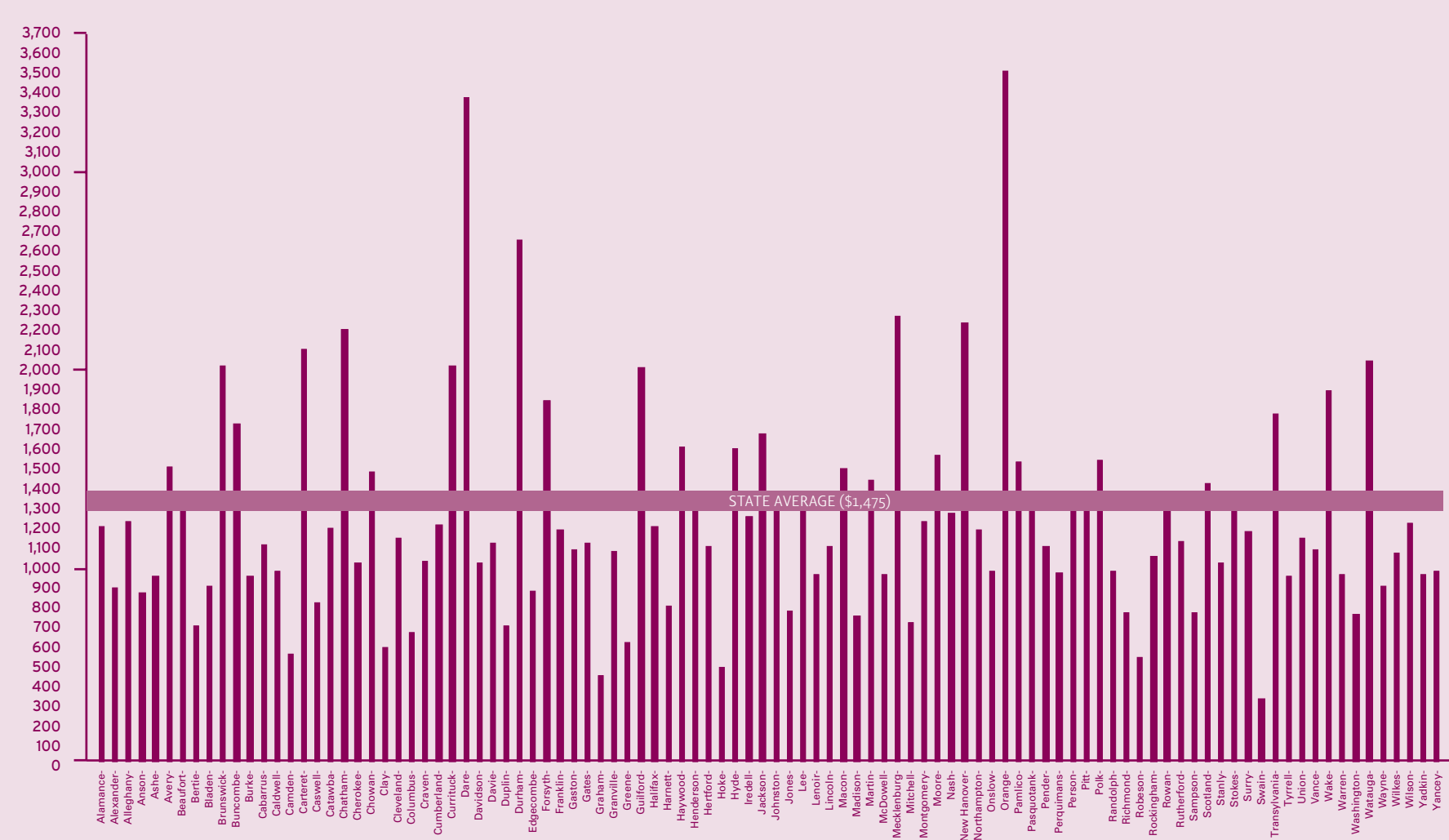
When one looks at the percentage of students in grades 3-8 at or above grade level in mathematics and reading, the achievement gap is startling. The percentage of students at or above grade level in reading and math was 60.6% and 73.2% in the state's top 10 spending counties and 48.8% and 63.3% in the bottom 10 spending counties.

Similarly, there is a major discrepancy between the amount spent per student between high and low achieving systems. For example, counties with the top 10 scores in grades 3-8 reading spent an average of \$1,746 per pupil in local dollars. The 10 worst performing schools spent \$686 per pupil – a difference of \$1,060.

DISPARITIES IN WEALTH & ACHIEVEMENT

WEALTH RANK		GR 3-8 READING	GR 3-8 MATH
Dare	1	66.8	79.7
Brunswick	2	53.6	67.7
Carteret	3	66.7	77.3
Macon	4	56.5	70.1
Currituck	5	67.9	78.0
STATE AVERAGE		55.6	69.9
Scotland	96	47.3	68.9
Greene	97	37.2	48.1
Gates	98	48.5	62.0
Vance	99	40.5	61.3
Robeson	100	36.2	55.9

2007-08 TOTAL CURRENT SPENDING PER STUDENT



Twenty-three counties have total current spending per student above the state average. Current spending is used for instruction-related costs and programs.

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 \$55.1 million, up nearly 20 percent from last year.

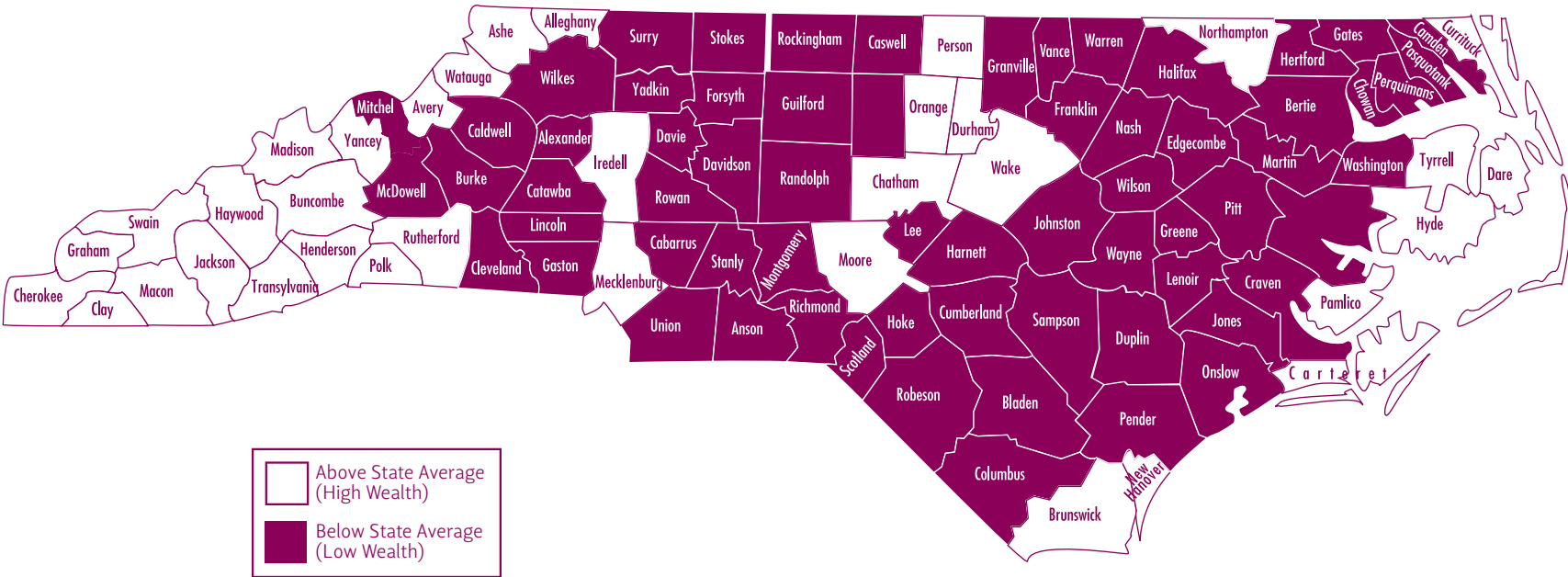
Ranking of Adjusted Property Valuations Per Student

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.

COUNTY	RANK	PREVIOUS YEAR'S RANK	LAST YEAR REVALUED	2007-08 STUDENT POPULATION	2007-08 ADJUSTED TAX BASE	ADJUSTED PROPERTY TAX BASE PER STUDENT	AVERAGE EFFECTIVE TAX RATE
Dare	1	1	2005	4,749	\$17,437,104,761	\$3,671,742	\$0.228
Brunswick	2	9	2007	11,548	\$31,543,476,933	\$2,731,510	\$0.251
Carteret	3	14	2007	8,145	\$18,624,543,772	\$2,286,623	\$0.190
Macon	4	8	2007	4,319	\$8,975,358,517	\$2,078,110	\$0.199
Currituck	5	2	2005	4,024	\$8,071,681,839	\$2,005,885	\$0.260
Jackson	6	3	2008	3,658	\$6,994,255,506	\$1,912,044	\$0.360
Watauga	7	4	2006	4,470	\$8,535,902,663	\$1,909,598	\$0.261
Avery	8	5	2006	2,232	\$3,942,909,677	\$1,766,537	\$0.311
New Hanover	9	22	2007	23,757	\$33,681,181,326	\$1,417,737	\$0.333
Hyde	10	6	2003	632	\$798,331,250	\$1,263,182	\$0.500
Pamlico	11	10	2004	1,465	\$1,772,688,492	\$1,210,026	\$0.313
Alleghany	12	33	2007	1,575	\$1,828,179,959	\$1,160,749	\$0.335
Ashe	13	12	2006	3,236	\$3,581,504,581	\$1,106,769	\$0.335
Transylvania	14	11	2002	3,739	\$4,042,308,089	\$1,081,120	\$0.427
Clay	15	7	2002	1,356	\$1,408,705,809	\$1,038,869	\$0.243
Henderson	16	28	2007	12,887	\$12,697,399,361	\$985,287	\$0.360
Buncombe	17	16	2006	29,050	\$27,494,837,981	\$946,466	\$0.459
Chatham	18	19	2005	7,671	\$7,038,498,207	\$917,546	\$0.559
Moore	19	35	2007	12,294	\$11,228,218,009	\$913,309	\$0.358
Haywood	20	20	2006	7,818	\$6,753,069,943	\$863,785	\$0.435
Polk	21	13	2001	2,457	\$1,916,795,162	\$780,136	\$0.425
Cherokee	22	17	2008	3,613	\$2,765,510,383	\$765,433	\$0.511
Swain	23	23	2005	1,839	\$1,367,386,135	\$743,549	\$0.241
Tyrrell	24	30	2005	558	\$414,476,347	\$742,789	\$0.584
Durham	25	25	2008	31,732	\$23,157,807,820	\$729,794	\$0.834
Mecklenburg	26	29	2003	130,410	\$95,042,414,420	\$728,797	\$0.723
Iredell	27	40	2007	26,623	\$19,089,848,042	\$717,043	\$0.352
Madison	28	27	2004	2,590	\$1,847,080,931	\$713,159	\$0.363
Orange	29	26	2005	18,298	\$13,022,676,654	\$711,699	\$0.782
Graham	30	15	2002	1,172	\$825,392,310	\$704,260	\$0.328
Person	31	36	2005	5,482	\$3,846,168,575	\$701,600	\$0.637
Northampton	32	66	2007	2,701	\$1,867,845,384	\$691,538	\$0.613
Yancey	33	21	2008	2,460	\$1,667,527,242	\$677,857	\$0.499
Rutherford	34	58	2007	9,533	\$6,050,343,019	\$634,674	\$0.413
Wake	35	34	2008	133,215	\$83,105,508,192	\$623,845	\$0.677
Guilford	36	38	2004	70,707	\$43,421,391,175	\$614,103	\$0.641
Forsyth	37	39	2005	50,780	\$30,657,283,958	\$603,728	\$0.650
Catawba	38	46	2007	24,830	\$14,525,439,512	\$584,996	\$0.436
Camden	39	96	2007	1,899	\$1,097,700,429	\$578,041	\$0.474
Davie	40	42	2004	6,655	\$3,798,994,119	\$570,848	\$0.613
Pender	41	24	2003	7,901	\$4,503,389,963	\$569,977	\$0.384
Mitchell	42	32	2001	2,164	\$1,229,676,652	\$568,242	\$0.301
Perquimans	43	31	2008	1,752	\$994,577,389	\$567,681	\$0.670
Chowan	44	45	2006	2,399	\$1,358,713,444	\$566,367	\$0.525
Beaufort	45	37	2002	7,077	\$3,941,535,473	\$556,950	\$0.416
Rowan	46	54	2007	20,632	\$11,364,560,175	\$550,822	\$0.486
Warren	47	18	2001	2,685	\$1,475,291,113	\$549,457	\$0.444
Wilkes	48	57	2007	10,020	\$5,436,245,463	\$542,539	\$0.452
Lincoln	49	44	2008	12,118	\$6,501,266,537	\$536,497	\$0.605
Pasquotank	50	49	2006	6,040	\$3,161,549,114	\$523,435	\$0.442

COUNTY	RANK	PREVIOUS YEAR'S RANK	LAST YEAR REVALUED	2007-08 STUDENT POPULATION	2007-08 ADJUSTED TAX BASE	ADJUSTED PROPERTY TAX BASE PER STUDENT	AVERAGE EFFECTIVE TAX RATE
Montgomery	51	43	2004	4,426	\$2,276,320,590	\$514,307	\$0.438
Cabarrus	52	48	2008	31,887	\$16,260,119,680	\$509,929	\$0.630
Jones	53	41	2006	1,226	\$615,681,682	\$502,187	\$0.607
Lee	54	63	2007	9,396	\$4,631,789,395	\$492,953	\$0.602
Union	55	50	2008	36,598	\$17,994,024,975	\$491,667	\$0.686
Bladen	56	89	2007	5,309	\$2,564,054,251	\$482,964	\$0.582
Onslow	57	53	2006	23,227	\$11,212,337,238	\$482,729	\$0.442
Davidson	58	74	2007	26,096	\$12,531,767,648	\$480,218	\$0.450
Alamance	59	52	2001	22,260	\$10,628,150,861	\$477,455	\$0.516
Craven	60	47	2002	14,510	\$6,729,714,449	\$463,798	\$0.425
Burke	61	81	2007	14,032	\$6,492,242,959	\$462,674	\$0.424
McDowell	62	51	2003	6,499	\$2,995,234,985	\$460,876	\$0.458
Alexander	63	72	2007	5,602	\$2,565,736,685	\$458,004	\$0.427
Stokes	64	56	2005	7,191	\$3,252,320,096	\$452,276	\$0.548
Pitt	65	61	2008	22,592	\$10,094,016,664	\$446,796	\$0.706
Gaston	66	69	2007	32,215	\$14,387,160,840	\$446,598	\$0.663
Randolph	67	76	2007	23,215	\$10,339,394,325	\$445,376	\$0.420
Franklin	68	55	2004	8,437	\$3,756,597,793	\$445,253	\$0.747
Stanly	69	62	2005	9,409	\$4,070,414,447	\$432,609	\$0.584
Wilson	70	59	2008	12,424	\$5,325,295,038	\$428,630	\$0.760
Rockingham	71	60	2003	14,119	\$6,010,988,190	\$425,738	\$0.626
Surry	72	65	2008	11,522	\$4,873,023,345	\$422,932	\$0.622
Caswell	73	64	2008	3,161	\$1,327,878,117	\$420,082	\$0.672
Martin	74	70	2001	3,644	\$1,527,012,321	\$419,048	\$0.605
Halifax	75	93	2007	8,393	\$3,438,986,454	\$409,745	\$0.516
Caldwell	76	67	2005	12,974	\$5,252,187,108	\$404,824	\$0.580
Yadkin	77	68	2005	6,060	\$2,426,582,162	\$400,426	\$0.668
Granville	78	73	2002	8,831	\$3,490,649,159	\$395,272	\$0.666
Washington	79	71	2005	2,031	\$763,797,839	\$376,070	\$0.681
Cleveland	80	78	2008	16,580	\$6,171,514,673	\$372,226	\$0.714
Johnston	81	85	2003	30,100	\$11,005,771,611	\$365,640	\$0.685
Hertford	82	80	2003	3,231	\$1,175,882,991	\$363,938	\$0.778
Anson	83	82	2002	3,995	\$1,447,029,048	\$362,210	\$0.651
Bertie	84	87	2004	2,999	\$1,068,632,013	\$356,329	\$0.683
Columbus	85	83	2005	9,289	\$3,277,355,548	\$352,821	\$0.697
Lenoir	86	86	2001	9,547	\$3,362,920,813	\$352,249	\$0.772
Nash	87	84	2001	17,548	\$6,150,383,007	\$350,489	\$0.583
Duplin	88	75	2001	8,865	\$3,033,211,308	\$342,156	\$0.607
Edgecombe	89	79	2001	7,363	\$2,516,461,792	\$341,771	\$0.719
Wayne	90	88	2003	19,118	\$6,366,021,726	\$332,986	\$0.656
Cumberland	91	91	2003	52,242	\$16,300,393,780	\$312,017	\$0.743
Richmond	92	95	2008	7,882	\$2,441,165,775	\$309,714	\$0.930
Sampson	93	92	2003	11,281	\$3,405,104,208	\$301,844	\$0.677
Harnett	94	94	2003	18,291	\$5,498,588,419	\$300,617	\$0.617
Hoke	95	99	2006	7,360	\$2,142,804,041	\$291,142	\$0.676
Scotland	96	97	2003	6,654	\$1,898,425,908	\$285,306	\$0.952
Greene	97	98	2005	3,280	\$935,315,257	\$285,157	\$0.696
Gates	98	77	2001	1,974	\$562,171,341	\$284,788	\$0.471
Vance	99	90	2008	7,548	\$2,143,303,321	\$283,956	\$0.920
Robeson	100	100	2005	23,557	\$5,475,544,902	\$232,438	\$0.697
STATE TOTAL/AVERAGE				1,404,957	\$870,116,032,585	\$619,319	\$0.539

DISPARITIES IN REAL ESTATE WEALTH



Thirty-five counties’ property wealth was above the state average of \$619,319 per student, while the remaining 61 counties were below the state average. Mountain and coastal counties, along with high-growth parts of the piedmont, account for the counties above the state average.

table 2

Actual Effort

This is a summary of data for the 100 counties in the state. It includes 2007-08 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.

County	Rank This Year	Previous Year's Rank	2007-08 Current Expense	2007-08 Supplemental School Taxes	Six-Year Capital Outlay Average	Six-Year Capital Debt Service Average	2007-08 Total Current Spending	2007-08 Student Population	Capital Outlay Spending Per Student	Debt Service Per Student	Current Spending Per Student	Total Current Spending Per Student
Orange	1	1	\$49,981,296	\$14,290,145	\$21,577,839	\$16,052,713	\$64,271,441	18,298	\$1,179	\$877	\$2,732	\$3,512
Dare	2	2	\$16,015,041	\$0	\$24,548,376	\$8,366,582	\$16,015,041	4,749	\$5,169	\$1,762	\$3,372	\$3,372
Durham	3	3	\$84,127,705	\$0	\$19,122,630	\$15,265,427	\$84,127,705	31,732	\$603	\$481	\$2,651	\$2,651
Mecklenburg	4	4	\$295,000,000	\$0	\$150,694,220	\$104,333,241	\$295,000,000	130,410	\$1,156	\$800	\$2,262	\$2,262
New Hanover	5	5	\$52,866,477	\$0	\$14,708,770	\$15,103,025	\$52,866,477	23,757	\$619	\$636	\$2,225	\$2,225
Chatham	6	6	\$14,525,778	\$2,292,190	\$4,344,590	\$2,656,468	\$16,817,968	7,671	\$566	\$346	\$1,894	\$2,192
Carteret	7	10	\$17,031,214	\$0	\$7,852,799	\$6,478,135	\$17,031,214	8,145	\$964	\$795	\$2,091	\$2,091
Watauga	8	8	\$9,075,796	\$0	\$2,905,304	\$3,035,049	\$9,075,796	4,470	\$650	\$679	\$2,030	\$2,030
Currituck	9	9	\$8,085,571	\$0	\$5,716,823	\$1,563,372	\$8,085,571	4,024	\$1,421	\$389	\$2,009	\$2,009
Brunswick	10	12	\$23,177,608	\$0	\$14,190,507	\$7,367,610	\$23,177,608	11,548	\$1,229	\$638	\$2,007	\$2,007
Guilford	11	7	\$141,665,521	\$0	\$79,960,604	\$20,810,105	\$141,665,521	70,707	\$1,131	\$294	\$2,004	\$2,004
Wake	12	11	\$251,247,744	\$0	\$197,042,640	\$99,170,990	\$251,247,744	133,215	\$1,479	\$744	\$1,886	\$1,886
Forsyth	13	13	\$93,065,030	\$0	\$31,659,239	\$21,026,377	\$93,065,030	50,780	\$623	\$414	\$1,833	\$1,833
Transylvania	14	14	\$6,601,722	\$0	\$1,706,515	\$3,350,690	\$6,601,722	3,739	\$456	\$896	\$1,766	\$1,766
Buncombe	15	15	\$43,523,215	\$6,287,278	\$18,676,844	\$28,427	\$49,810,493	29,050	\$643	\$1	\$1,498	\$1,715
Jackson	16	24	\$6,069,231	\$0	\$3,807,159	\$1,115,006	\$6,069,231	3,658	\$1,041	\$305	\$1,659	\$1,659
Haywood	17	16	\$12,480,304	\$0	\$5,079,673	\$2,034,413	\$12,480,304	7,818	\$650	\$260	\$1,596	\$1,596
Hyde	18	18	\$1,003,971	\$0	\$434,020	\$0	\$1,003,971	632	\$687	\$0	\$1,589	\$1,589
Moore	19	17	\$19,116,449	\$0	\$2,084,205	\$3,737,081	\$19,116,449	12,294	\$170	\$304	\$1,555	\$1,555
Polk	20	20	\$3,757,896	\$0	\$335,163	\$1,191,421	\$3,757,896	2,457	\$136	\$485	\$1,529	\$1,529
Pamlico	21	61	\$2,228,205	\$0	\$230,524	\$385,626	\$2,228,205	1,465	\$157	\$263	\$1,521	\$1,521
Avery	22	22	\$3,336,000	\$0	\$1,236,876	\$1,830,337	\$3,336,000	2,232	\$554	\$820	\$1,495	\$1,495
Macon	23	29	\$6,405,243	\$0	\$2,172,185	\$2,604,326	\$6,405,243	4,319	\$503	\$603	\$1,483	\$1,483
Chowan	24	21	\$3,515,514	\$0	\$390,110	\$1,241,052	\$3,515,514	2,399	\$163	\$517	\$1,465	\$1,465
Martin	25	40	\$5,214,203	\$0	\$1,039,942	\$0	\$5,214,203	3,644	\$285	\$0	\$1,431	\$1,431
Scotland	26	26	\$9,386,584	\$0	\$553,817	\$771,948	\$9,386,584	6,654	\$83	\$116	\$1,411	\$1,411
Pasquotank	27	25	\$8,128,761	\$0	\$3,948,696	\$1,873,474	\$8,128,761	6,040	\$654	\$310	\$1,346	\$1,346
Stokes	28	36	\$9,485,169	\$0	\$1,008,264	\$987,261	\$9,485,169	7,191	\$140	\$137	\$1,319	\$1,319
Henderson	29	33	\$16,903,840	\$0	\$9,893,023	\$4,117,909	\$16,903,840	12,887	\$768	\$320	\$1,312	\$1,312
Beaufort	30	32	\$9,178,283	\$0	\$1,190,702	\$90,324	\$9,178,283	7,077	\$168	\$13	\$1,297	\$1,297
Lee	31	30	\$12,171,984	\$0	\$8,934,420	\$3,406,682	\$12,171,984	9,396	\$951	\$363	\$1,295	\$1,295
Person	32	38	\$7,075,000	\$0	\$1,259,846	\$2,131,336	\$7,075,000	5,482	\$230	\$389	\$1,291	\$1,291
Johnston	33	23	\$38,654,953	\$0	\$37,457,208	\$21,540,551	\$38,654,953	30,100	\$1,244	\$716	\$1,284	\$1,284
Rowan	34	28	\$26,396,493	\$0	\$16,986,331	\$6,470,315	\$26,396,493	20,632	\$823	\$314	\$1,279	\$1,279
Pitt	35	27	\$28,768,545	\$0	\$12,417,895	\$5,803,580	\$28,768,545	22,592	\$550	\$257	\$1,273	\$1,273
Nash	36	49	\$22,150,211	\$0	\$3,827,880	\$235,210	\$22,150,211	17,548	\$218	\$13	\$1,262	\$1,262
Iredell	37	35	\$31,582,719	\$1,450,000	\$33,461,388	\$11,705,295	\$33,032,719	26,623	\$1,257	\$440	\$1,186	\$1,241
Montgomery	38	37	\$5,399,057	\$0	\$2,580,236	\$5,399,057	\$5,399,057	4,426	\$583	\$66	\$1,220	\$1,220
Alleghany	39	31	\$1,919,225	\$0	\$732,892	\$139,228	\$1,919,225	1,575	\$465	\$88	\$1,219	\$1,219
Wilson	40	47	\$14,952,188	\$0	\$5,612,747	\$3,286,602	\$14,952,188	12,424	\$452	\$265	\$1,203	\$1,203
Cumberland	41	42	\$62,690,705	\$0	\$13,394,478	\$4,837,813	\$62,690,705	52,242	\$256	\$93	\$1,200	\$1,200
Halifax	42	75	\$6,064,041	\$3,938,162	\$4,760,148	\$1,643,869	\$10,002,203	8,393	\$567	\$196	\$723	\$1,192
Alamance	43	45	\$26,466,238	\$0	\$6,903,311	\$5,202,849	\$26,466,238	22,260	\$310	\$234	\$1,189	\$1,189
Catawba	44	44	\$29,307,227	\$0	\$14,579,081	\$12,031,609	\$29,307,227	24,830	\$587	\$485	\$1,180	\$1,180
Northampton	45	66	\$3,180,500	\$0	\$2,176,919	\$730,606	\$3,180,500	2,701	\$806	\$270	\$1,178	\$1,178
Franklin	46	39	\$9,908,811	\$0	\$7,974,872	\$3,556,698	\$9,908,811	8,437	\$945	\$422	\$1,174	\$1,174
Surry	47	50	\$11,768,297	\$1,692,710	\$5,154,678	\$3,389,695	\$13,461,007	11,522	\$447	\$294	\$1,021	\$1,168
Cleveland	48	52	\$9,808,213	\$8,974,851	\$3,370,500	\$1,400,760	\$18,783,064	16,580	\$203	\$84	\$592	\$1,133
Union	49	19	\$31,219,598	\$10,230,114	\$81,940,061	\$19,652,056	\$41,449,712	36,598	\$2,239	\$537	\$853	\$1,133
Rutherford	50	59	\$10,642,388	\$0	\$6,851,168	\$4,374,603	\$10,642,388	9,533	\$719	\$459	\$1,116	\$1,116
Gates	51	41	\$2,190,000	\$0	\$257,656	\$411,319	\$2,190,000	1,974	\$131	\$208	\$1,109	\$1,109
Davie	52	43	\$7,349,697	\$0	\$6,232,761	\$1,127,998	\$7,349,697	6,655	\$937	\$169	\$1,104	\$1,104
Cabarrus	53	34	\$34,993,592	\$0	\$33,295,727	\$19,144,471	\$34,993,592	31,887	\$1,044	\$600	\$1,097	\$1,097
Lincoln	54	53	\$13,212,011	\$0	\$16,647,033	\$7,416,054	\$13,212,011	12,118	\$1,374	\$612	\$1,090	\$1,090
Hertford	55	54	\$3,521,983	\$0	\$950,232	\$0	\$3,521,983	3,231	\$294	\$0	\$1,090	\$1,090
Pender	56	46	\$8,590,043	\$0	\$8,550,084	\$4,549,313	\$8,590,043	7,901	\$1,082	\$576	\$1,087	\$1,087
Vance	57	80	\$8,112,000	\$0	\$1,151,811	\$1,877,427	\$8,112,000	7,548	\$153	\$249	\$1,075	\$1,075
Gaston	58	58	\$34,471,700	\$0	\$11,139,999	\$6,864,587	\$34,471,700	32,215	\$346	\$213	\$1,070	\$1,070
Granville	59	48	\$9,371,165	\$0	\$8,281,760	\$2,397,559	\$9,371,165	8,831	\$938	\$271	\$1,061	\$1,061
Wilkes	60	55	\$10,606,275	\$0	\$8,489,717	\$1,462,870	\$10,606,275	10,020	\$847	\$146	\$1,059	\$1,059
Rockingham	61	60	\$14,697,160	\$0	\$7,733,690	\$1,827,156	\$14,697,160	14,119	\$548	\$129	\$1,041	\$1,041
Craven	62	57	\$14,666,053	\$0	\$8,485,079	\$3,934,351	\$14,666,053	14,510	\$585	\$271	\$1,011	\$1,011
Stanly	63	68	\$9,484,524	\$0	\$3,850,590	\$1,966,997	\$9,484,524	9,409	\$409	\$209	\$1,008	\$1,008
Cherokee	64	63	\$3,635,376	\$0	\$2,216,545	\$942,232	\$3,635,376	3,613	\$613	\$261	\$1,006	\$1,006
Davidson	65	56	\$24,745,003	\$1,452,644	\$13,229,352	\$3,391,462	\$26,197,647	26,096	\$507	\$130	\$948	\$1,004
Randolph	66	62	\$18,124,688	\$4,265,870	\$12,025,469	\$8,097,561	\$22,390,558	23,215	\$518	\$349	\$781	\$964
Yancey	67	76	\$2,371,658	\$0	\$892,450	\$0	\$2,371,658	2,460	\$363	\$0	\$964	\$964
Caldwell	68	70	\$12,489,978	\$0	\$1,995,896	\$1,113,268	\$12,489,978	12,974	\$154	\$86	\$963	\$963
Onslow	69	51	\$22,290,295	\$0	\$18,058,972	\$4,987,160	\$22,290,295	23,227	\$777	\$215	\$960	\$960
Perquimans	70	64	\$1,677,516	\$0	\$1,546,534	\$181,500	\$1,677,516	1,752	\$883	\$104	\$957	\$957
Lenoir	71	74	\$9,040,549	\$0	\$5,730,860	\$272,458	\$9,040,549	9,547	\$600	\$29	\$947	\$947
Yadkin	72	72	\$5,734,000	\$0	\$3,221,050	\$337,530	\$5,734,000	6,060	\$532	\$56	\$946	\$946
Warren	73	78	\$2,535,226	\$0	\$197,500	\$810,495	\$2,535,226	2,685	\$74	\$302	\$944	\$944
McDowell	74	65	\$6,123,985	\$0	\$2,517,448	\$1,331,678	\$6,123,985	6,499	\$387	\$205	\$942	\$942
Ashe	75	69	\$3,046,839	\$0	\$2,012,652	\$1,558,915	\$3,046,839	3,236	\$622	\$482	\$942	\$942
Burke	76	71	\$13,161,680	\$0	\$9,808,446	\$6,789,196	\$13,161,680	14,032	\$699	\$484	\$938	\$938
Tyrrell	77	81	\$522,020	\$0	\$638,256	\$8,990	\$522,020	558	\$1,144	\$16	\$936	\$936
Wayne	78	73	\$16,958,698	\$0	\$2,472,643	\$1,439,333	\$16,958,698	19,118	\$129	\$75	\$887	\$887
Bladen	79	67	\$4,689,216	\$0	\$1,446,863	\$640,717	\$4,689,216	5,309	\$273	\$121	\$883	\$883
Alexander	80	77	\$4,900,000	\$0	\$1,984,983	\$1,261,089	\$4,900,000	5,602	\$354	\$225	\$875	\$875
Edgecombe	81	79	\$6,344,000	\$0	\$2,575,739	\$639,060	\$6,344,000	7,363	\$350	\$87	\$862	\$862
Anson	82	85	\$3,400,517	\$0	\$177,446	\$1,089,952	\$3,400,517	3,995	\$44	\$273	\$851	\$851
Caswell	83	88	\$2,531,710	\$0	\$282,103	\$874,688	\$2,531,710	3,161	\$89	\$277	\$801	\$801
Harnett	84	82	\$14,150,000	\$259,042	\$6,572,642	\$5,353,396	\$14,409,042	18,291	\$359	\$293	\$774	\$788
Jones	85	87	\$931,310	\$0	\$372,688	\$0	\$931,310	1,226	\$304	\$0	\$760	\$760
Sampson	86	91	\$8,482,903	\$0	\$15,843,681	\$2,164,426	\$8,482,903	11,281	\$1,404	\$192	\$752	\$752
Richmond	87	89	\$5,900,004	\$0	\$2,060,933	\$788,066	\$5,900,004	7,882	\$261	\$100	\$749	\$749
Washington	88	90	\$1,509,332	\$0	\$189,432	\$404,359	\$1,509,332	2,031	\$93	\$199	\$743	\$743
Madison	89	86	\$1,907,400	\$0	\$175,102	\$78,048	\$1,907,400	2,590	\$68	\$30	\$736	\$736
Mitchell	90	83	\$1,513,315	\$0	\$998,153	\$26,600	\$1,513,315	2,164	\$461	\$12	\$699	\$699
Duplin	91	84	\$6,097,646	\$0	\$1,633,778	\$570						

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 schools 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	2007-08 Current Expense	2007-08 Supplemental School Taxes	2007-08 Total Current Spending	2007-08 Low Wealth Funding	2007-08 Small County Funding	2007-08 Total Current Spending with Low Wealth & Small County	2007-08 Student Population	Total Current Spending per Student	2007-08 Total Current Spending/Student w/Low Wealth & Small County/Student	Change in Spending per Student
Tyrrell	1	4	\$522,020	\$0	\$522,020	\$139,136	\$1,824,888	\$2,486,044	558	\$936	\$4,455	\$3,520
Hyde	2	1	\$1,003,971	\$0	\$1,003,971	\$0	\$1,647,162	\$2,651,133	632	\$1,589	\$4,195	\$2,606
Orange	3	2	\$49,981,296	\$14,290,145	\$64,271,441	\$0	\$0	\$64,271,441	18,298	\$3,512	\$3,512	\$0
Dare	4	3	\$16,015,041	\$0	\$16,015,041	\$0	\$0	\$16,015,041	4,749	\$3,372	\$3,372	\$0
Pamlico	5	6	\$2,228,205	\$0	\$2,228,205	\$164,939	\$1,497,731	\$3,890,875	1,465	\$1,521	\$2,656	\$1,135
Durham	6	5	\$84,127,705	\$0	\$84,127,705	\$0	\$0	\$84,127,705	31,732	\$2,651	\$2,651	\$0
Jones	7	12	\$931,310	\$0	\$931,310	\$426,003	\$1,880,085	\$3,237,398	1,226	\$760	\$2,641	\$1,881
Gates	8	9	\$2,190,000	\$0	\$2,190,000	\$1,075,817	\$1,489,904	\$4,755,721	1,974	\$1,109	\$2,409	\$1,300
Currituck	9	10	\$8,085,571	\$0	\$8,085,571	\$0	\$1,603,205	\$9,688,776	4,024	\$2,009	\$2,408	\$398
Mecklenburg	10	8	\$295,000,000	\$0	\$295,000,000	\$0	\$0	\$295,000,000	130,410	\$2,262	\$2,262	\$0
Chowan	11	13	\$3,515,514	\$0	\$3,515,514	\$569,522	\$1,319,791	\$5,404,827	2,399	\$1,465	\$2,253	\$788
New Hanover	12	11	\$52,866,477	\$0	\$52,866,477	\$0	\$0	\$52,866,477	23,757	\$2,225	\$2,225	\$0
Chatham	13	7	\$14,525,778	\$2,292,190	\$16,817,968	\$0	\$0	\$16,817,968	7,671	\$2,192	\$2,192	\$0
Avery	14	20	\$3,336,000	\$0	\$3,336,000	\$0	\$1,434,341	\$4,770,341	2,232	\$1,495	\$2,137	\$643
Polk	15	17	\$3,757,896	\$0	\$3,757,896	\$0	\$1,473,734	\$5,231,630	2,457	\$1,529	\$2,129	\$600
Alleghany	16	16	\$1,919,225	\$0	\$1,919,225	\$0	\$1,393,351	\$3,312,576	1,575	\$1,219	\$2,103	\$885
Carteret	17	15	\$17,031,214	\$0	\$17,031,214	\$0	\$0	\$17,031,214	8,145	\$2,091	\$2,091	\$0
Northampton	18	23	\$3,180,500	\$0	\$3,180,500	\$1,101,859	\$1,312,771	\$5,595,130	2,701	\$1,178	\$2,072	\$894
Graham	19	42	\$508,838	\$0	\$508,838	\$23,000	\$1,885,058	\$2,416,896	1,172	\$434	\$2,062	\$1,628
Watauga	20	19	\$9,075,796	\$0	\$9,075,796	\$0	\$0	\$9,075,796	4,470	\$2,030	\$2,030	\$0
Hertford	21	24	\$3,521,983	\$0	\$3,521,983	\$1,529,018	\$1,483,085	\$6,534,086	3,231	\$1,090	\$2,022	\$932
Brunswick	22	18	\$23,177,608	\$0	\$23,177,608	\$0	\$0	\$23,177,608	11,548	\$2,007	\$2,007	\$0
Guilford	23	14	\$141,665,521	\$0	\$141,665,521	\$0	\$0	\$141,665,521	70,707	\$2,004	\$2,004	\$0
Perquimans	24	22	\$1,677,516	\$0	\$1,677,516	\$321,592	\$1,410,766	\$3,409,874	1,752	\$957	\$1,946	\$989
Scotland	25	26	\$9,386,584	\$0	\$9,386,584	\$3,401,812	\$0	\$12,788,396	6,654	\$1,411	\$1,922	\$511
Wake	26	21	\$251,247,744	\$0	\$251,247,744	\$0	\$0	\$251,247,744	133,215	\$1,886	\$1,886	\$0
Washington	27	29	\$1,509,332	\$0	\$1,509,332	\$862,420	\$1,437,363	\$3,809,115	2,031	\$743	\$1,875	\$1,132
Warren	28	30	\$2,535,226	\$0	\$2,535,226	\$926,374	\$1,566,929	\$5,028,529	2,685	\$944	\$1,873	\$929
Martin	29	40	\$5,214,203	\$0	\$5,214,203	\$1,590,356	\$0	\$6,804,559	3,644	\$1,431	\$1,867	\$436
Forsyth	30	25	\$93,065,030	\$0	\$93,065,030	\$0	\$0	\$93,065,030	50,780	\$1,833	\$1,833	\$0
Transylvania	31	27	\$6,601,722	\$0	\$6,601,722	\$0	\$0	\$6,601,722	3,739	\$1,766	\$1,766	\$0
Buncombe	32	28	\$43,523,215	\$6,287,278	\$49,810,493	\$0	\$0	\$49,810,493	29,050	\$1,715	\$1,715	\$0
Clay	33	38	\$781,828	\$0	\$781,828	\$0	\$1,532,208	\$2,314,036	1,356	\$577	\$1,707	\$1,130
Bertie	34	35	\$2,057,000	\$0	\$2,057,000	\$1,558,783	\$1,479,328	\$5,095,111	2,999	\$686	\$1,699	\$1,013
Caswell	35	54	\$2,531,710	\$0	\$2,531,710	\$1,330,468	\$1,469,482	\$5,331,660	3,161	\$801	\$1,687	\$886
Jackson	36	41	\$6,069,231	\$0	\$6,069,231	\$0	\$0	\$6,069,231	3,658	\$1,659	\$1,659	\$0
Pasquotank	37	31	\$8,128,761	\$0	\$8,128,761	\$1,875,151	\$0	\$10,003,912	6,040	\$1,346	\$1,656	\$310
Yancey	38	50	\$2,371,658	\$0	\$2,371,658	\$230,314	\$1,464,178	\$4,066,150	2,460	\$964	\$1,653	\$689
Camden	39	36	\$1,030,099	\$0	\$1,030,099	\$655,388	\$1,448,438	\$3,133,925	1,899	\$542	\$1,650	\$1,108
Halifax	40	61	\$6,064,041	\$3,938,162	\$10,002,203	\$3,836,515	\$0	\$13,838,718	8,393	\$1,192	\$1,649	\$457
Stokes	41	44	\$9,485,169	\$0	\$9,485,169	\$2,129,322	\$0	\$11,614,491	7,191	\$1,319	\$1,615	\$296
Haywood	42	37	\$12,480,304	\$0	\$12,480,304	\$0	\$0	\$12,480,304	7,818	\$1,596	\$1,596	\$0
Johnston	43	32	\$38,654,953	\$0	\$38,654,953	\$8,869,383	\$0	\$47,524,336	30,100	\$1,284	\$1,579	\$295
Nash	44	57	\$22,150,211	\$0	\$22,150,211	\$5,515,173	\$0	\$27,665,384	17,548	\$1,262	\$1,577	\$314
Moore	45	34	\$19,116,449	\$0	\$19,116,449	\$0	\$0	\$19,116,449	12,294	\$1,555	\$1,555	\$0
Greene	46	52	\$1,972,000	\$0	\$1,972,000	\$1,623,701	\$1,480,157	\$5,075,858	3,280	\$601	\$1,548	\$946
Mitchell	47	39	\$1,513,315	\$0	\$1,513,315	\$247,592	\$1,533,431	\$3,294,338	2,164	\$699	\$1,522	\$823
Vance	48	58	\$8,112,000	\$0	\$8,112,000	\$3,372,522	\$0	\$11,484,522	7,548	\$1,075	\$1,522	\$447
Cherokee	49	51	\$3,635,376	\$0	\$3,635,376	\$282,938	\$1,562,244	\$5,480,558	3,613	\$1,006	\$1,517	\$511
Beaufort	50	43	\$9,178,283	\$0	\$9,178,283	\$1,520,896	\$0	\$10,699,179	7,077	\$1,297	\$1,512	\$215
Montgomery	51	45	\$5,399,057	\$0	\$5,399,057	\$1,284,753	\$0	\$6,683,810	4,426	\$1,220	\$1,510	\$290
Macon	52	56	\$6,405,243	\$0	\$6,405,243	\$0	\$0	\$6,405,243	4,319	\$1,483	\$1,483	\$0
Granville	53	48	\$9,371,165	\$0	\$9,371,165	\$3,687,597	\$0	\$13,058,762	8,831	\$1,061	\$1,479	\$418
Pitt	54	47	\$28,768,545	\$0	\$28,768,545	\$4,560,379	\$0	\$33,328,924	22,592	\$1,273	\$1,475	\$202
Franklin	55	49	\$9,908,811	\$0	\$9,908,811	\$2,536,674	\$0	\$12,445,485	8,437	\$1,174	\$1,475	\$301
Lee	56	55	\$12,171,984	\$0	\$12,171,984	\$1,575,492	\$0	\$13,747,476	9,396	\$1,295	\$1,463	\$168
Surry	57	59	\$11,768,297	\$1,692,710	\$13,461,007	\$3,223,693	\$0	\$16,684,700	11,522	\$1,168	\$1,448	\$280
Rowan	58	46	\$26,396,493	\$0	\$26,396,493	\$3,356,397	\$0	\$29,752,890	20,632	\$1,279	\$1,442	\$163
Person	59	53	\$7,075,000	\$0	\$7,075,000	\$825,697	\$0	\$7,900,697	5,482	\$1,291	\$1,441	\$151
Cleveland	60	64	\$9,808,213	\$8,974,851	\$18,783,064	\$4,968,910	\$0	\$23,751,974	16,580	\$1,133	\$1,433	\$300
Madison	61	62	\$1,907,400	\$0	\$1,907,400	\$266,483	\$1,511,807	\$3,685,690	2,590	\$736	\$1,423	\$687
Wilson	62	60	\$14,952,188	\$0	\$14,952,188	\$2,650,937	\$0	\$17,603,125	12,424	\$1,203	\$1,417	\$213
Rutherford	63	68	\$10,642,388	\$0	\$10,642,388	\$2,642,761	\$0	\$13,285,149	9,533	\$1,116	\$1,394	\$277
Ashe	64	65	\$3,046,839	\$0	\$3,046,839	\$0	\$1,397,595	\$4,444,434	3,236	\$942	\$1,373	\$432
Anson	65	73	\$3,400,517	\$0	\$3,400,517	\$2,038,794	\$0	\$5,439,311	3,995	\$851	\$1,362	\$510
Rockingham	66	72	\$14,697,160	\$0	\$14,697,160	\$4,247,836	\$0	\$18,944,996	14,119	\$1,041	\$1,342	\$301
Cumberland	67	67	\$62,690,705	\$0	\$62,690,705	\$6,914,570	\$0	\$69,605,275	52,242	\$1,200	\$1,332	\$132
Stanly	68	78	\$9,484,524	\$0	\$9,484,524	\$2,927,200	\$0	\$12,411,724	9,409	\$1,008	\$1,319	\$311
Henderson	69	66	\$16,903,840	\$0	\$16,903,840	\$0	\$0	\$16,903,840	12,887	\$1,312	\$1,312	\$0
Lenoir	70	81	\$9,040,549	\$0	\$9,040,549	\$3,382,374	\$0	\$12,422,923	9,547	\$947	\$1,301	\$354
Yadkin	71	87	\$5,734,000	\$0	\$5,734,000	\$2,031,846	\$0	\$7,765,846	6,060	\$946	\$1,281	\$335
Alamance	72	74	\$26,466,238	\$0	\$26,466,238	\$1,935,302	\$0	\$28,401,540	22,260	\$1,189	\$1,276	\$87
Richmond	73	83	\$5,900,004	\$0	\$5,900,004	\$4,136,063	\$0	\$10,036,067	7,882	\$749	\$1,273	\$525
Swain	74	92	\$571,929	\$0	\$571,929	\$114,107	\$1,644,040	\$2,330,076	1,839	\$311	\$1,267	\$956
Bladen	75	70	\$4,689,216	\$0	\$4,689,216	\$2,022,938	\$0	\$6,712,154	5,309	\$883	\$1,264	\$381
Pender	76	63	\$8,590,043	\$0	\$8,590,043	\$1,324,384	\$0	\$9,914,427	7,901	\$1,087	\$1,255	\$168
Edgecombe	77	82	\$6,344,000	\$0	\$6,344,000	\$2,851,928	\$0	\$9,195,928	7,363	\$862	\$1,249	\$387
Iredell	78	71	\$31,582,719	\$1,450,000	\$33,032,719	\$0	\$0	\$33,032,719	26,623	\$1,241	\$1,241	\$0
Wayne	79	86	\$16,958,698	\$0	\$16,958,698	\$6,588,574	\$0	\$23,547,272	19,118	\$887	\$1,232	\$345
Sampson	80	97	\$8,482,903	\$0	\$8,482,903	\$5,348,840	\$0	\$13,831,743	11,281	\$752	\$1,226	\$474
Harnett	81	79	\$14,150,000	\$259,042	\$14,409,042	\$7,979,569	\$0	\$22,388,611	18,291	\$788	\$1,224	\$436
Union	82	33	\$31,219,598	\$10,230,114	\$41,449,712	\$3,218,325	\$0	\$44,668,037	36,598	\$1,133	\$1,221	\$88
McDowell	83	80	\$6,123,985	\$0	\$6,123,985	\$1,774,354	\$0	\$7,898,339	6,499	\$942	\$1,215	\$273
Randolph	84	89	\$18,124,688	\$4,265,870	\$22,390,558	\$5,736,878	\$0	\$28,127,436	23,215	\$964	\$1,212	\$247
Wilkes	85	84	\$10,606,275	\$0	\$10,606,275	\$1,516,285	\$0	\$12,122,560	10,020	\$1,059	\$1,210	\$151
Caldwell	86	93	\$12,489,978	\$0	\$12,489,978	\$3,070,544	\$0	\$15,560,522	12,974	\$963	\$1,199	\$237
Lincoln	87	76	\$13,212,011	\$0	\$13,212,011	\$1,286,663	\$0	\$14,498,674	12,118	\$1,090	\$1,196	\$106
Catawba	88	88	\$29,307,227	\$0	\$29,307,227	\$0	\$0	\$29,307,227	24,830	\$1,180	\$1,180	\$0
Burke	89	94	\$13,161,680	\$0	\$13,161,680	\$3,277,052	\$0	\$16,438,732	14,032	\$938	\$1,172	\$234
Onslow	90	69	\$22,290,295	\$0	\$22,290,295	\$4,612,099	\$0	\$26,902,394	23,227	\$960	\$1,158	\$199
Robeson	91	98	\$12,331,464	\$0	\$12,331,464	\$14,805,290	\$0	\$27,136,754	23,557	\$523	\$1,152	\$628
Duplin	92	75										

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 2007-08 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 service 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 in this measure.

COUNTY	RANK	PREVIOUS YEAR'S RANK	2007-08 ADJUSTED TAX BASE	2007-08 STATE AVG. EFFECTIVE PROPERTY TAX RATE	2007-08 ADJUSTED PROPERTY TAX REVENUE	2007-08 NON-PROPERTY TAX REVENUE	2007-08 MANDATED SOCIAL SERVICES PAYMENTS	2007-08 TOTAL REVENUES LESS WELFARE	2007-08 STUDENTS	2008 ESTIMATED PER CAPITA INCOME	% STATE AVG. PER CAPITA INCOME	INCOME ADJUSTED TOTAL REVENUES	2007-08 REVENUE PER STUDENT	% STATE AVE. REVENUE PER STUDENT
Dare	1	1	\$17,437,104,761	\$0.539	\$93,985,995	\$22,266,272	\$5,262,184	\$110,990,083	4,749	\$35,490	105.2%	\$116,764,133	\$24,587	522.5%
Carteret	2	10	\$18,624,543,772	\$0.539	\$100,386,291	\$23,264,764	\$6,287,924	\$117,363,131	8,145	\$34,241	101.5%	\$119,123,491	\$14,625	310.8%
Brunswick	3	7	\$31,543,476,933	\$0.539	\$170,019,341	\$30,918,846	\$9,554,559	\$191,383,628	11,548	\$29,379	87.1%	\$166,671,398	\$14,433	306.7%
Watauga	4	3	\$8,535,902,663	\$0.539	\$46,008,515	\$16,665,705	\$3,046,644	\$59,627,577	4,470	\$30,568	90.6%	\$54,029,814	\$12,087	256.9%
Currituck	5	2	\$8,071,681,839	\$0.539	\$43,506,365	\$8,740,638	\$2,516,599	\$49,730,405	4,024	\$32,346	95.9%	\$47,682,813	\$11,850	251.8%
Macon	6	9	\$8,975,358,517	\$0.539	\$48,377,182	\$11,628,185	\$3,154,489	\$56,850,878	4,319	\$28,443	84.3%	\$47,932,697	\$11,098	235.8%
New Hanover	7	15	\$33,681,181,326	\$0.539	\$181,541,567	\$72,807,728	\$22,117,420	\$232,231,875	23,757	\$35,461	105.1%	\$244,113,666	\$10,275	218.4%
Jackson	8	4	\$6,994,255,506	\$0.539	\$37,699,037	\$11,511,781	\$3,644,687	\$45,566,131	3,658	\$27,762	82.3%	\$37,498,353	\$10,251	217.8%
Avery	9	5	\$3,942,909,677	\$0.539	\$21,252,283	\$6,213,209	\$1,803,019	\$25,662,473	2,232	\$24,656	73.1%	\$18,756,008	\$8,403	178.6%
Mecklenburg	10	8	\$95,042,414,420	\$0.539	\$512,278,614	\$324,132,819	\$91,849,778	\$744,561,655	130,410	\$45,483	134.8%	\$1,003,850,534	\$7,698	163.6%
Chatham	11	12	\$7,038,498,207	\$0.539	\$37,937,505	\$14,789,531	\$5,365,054	\$47,361,982	7,671	\$41,901	124.2%	\$58,826,572	\$7,669	163.0%
Moore	12	21	\$11,228,218,009	\$0.539	\$60,520,095	\$26,407,668	\$7,834,525	\$79,093,238	12,294	\$37,800	112.0%	\$88,623,815	\$7,209	153.2%
Transylvania	13	11	\$4,042,308,089	\$0.539	\$21,788,041	\$9,084,567	\$3,039,210	\$27,833,398	3,739	\$31,837	94.4%	\$26,267,434	\$7,025	149.3%
Pamlico	14	14	\$1,772,688,492	\$0.539	\$9,554,791	\$3,072,519	\$2,123,182	\$10,504,128	1,465	\$32,036	95.0%	\$9,975,107	\$6,809	144.7%
Buncombe	15	18	\$27,494,837,981	\$0.539	\$148,197,177	\$81,326,588	\$29,562,922	\$199,960,843	29,050	\$33,347	98.8%	\$197,661,012	\$6,804	144.6%
Henderson	16	23	\$12,697,399,361	\$0.539	\$68,438,983	\$29,395,551	\$12,142,542	\$85,691,992	12,887	\$33,500	99.3%	\$85,095,057	\$6,603	140.3%
Orange	17	16	\$13,022,676,654	\$0.539	\$70,192,227	\$33,764,542	\$11,539,907	\$92,416,862	18,298	\$43,844	130.0%	\$120,110,416	\$6,564	139.5%
Hyde	18	17	\$798,331,250	\$0.539	\$4,303,005	\$1,722,817	\$1,088,972	\$4,936,851	632	\$27,312	81.0%	\$3,996,895	\$6,324	134.4%
Durham	19	20	\$23,157,807,820	\$0.539	\$124,820,584	\$89,087,476	\$32,462,988	\$181,445,071	31,732	\$37,308	110.6%	\$200,662,597	\$6,324	134.4%
Wake	20	19	\$83,105,508,192	\$0.539	\$447,938,689	\$280,732,498	\$58,942,936	\$669,728,252	133,215	\$41,714	123.7%	\$828,132,334	\$6,217	132.1%
Polk	21	6	\$1,916,795,162	\$0.539	\$10,331,526	\$4,610,126	\$1,980,306	\$12,961,346	2,457	\$38,715	114.8%	\$14,874,714	\$6,054	128.7%
Alleghany	22	34	\$1,828,179,959	\$0.539	\$9,853,890	\$2,830,058	\$1,260,153	\$11,433,795	1,575	\$25,905	76.8%	\$8,779,975	\$5,575	118.5%
Forsyth	23	24	\$30,657,283,958	\$0.539	\$165,242,761	\$113,685,942	\$32,342,810	\$246,585,892	50,780	\$37,600	111.5%	\$274,837,099	\$5,412	115.0%
Ashe	24	22	\$3,581,504,581	\$0.539	\$19,304,310	\$7,058,650	\$4,069,667	\$22,293,293	3,236	\$25,962	77.0%	\$17,156,617	\$5,302	112.7%
Guilford	25	25	\$43,421,391,175	\$0.539	\$234,041,298	\$152,662,526	\$47,849,636	\$338,854,188	70,707	\$37,013	109.7%	\$371,780,349	\$5,258	111.7%
Haywood	26	26	\$6,753,069,943	\$0.539	\$36,399,047	\$17,533,174	\$8,674,935	\$45,257,286	7,818	\$29,356	87.0%	\$39,382,626	\$5,037	107.1%
Iredell	27	29	\$19,089,848,042	\$0.539	\$102,894,281	\$50,265,269	\$13,731,477	\$139,428,073	26,623	\$31,715	94.0%	\$131,079,334	\$4,924	104.6%
Clay	28	13	\$1,408,705,809	\$0.539	\$7,592,924	\$2,714,143	\$1,180,658	\$9,126,409	1,356	\$24,519	72.7%	\$6,633,183	\$4,892	104.0%
Davie	29	30	\$3,798,994,119	\$0.539	\$20,476,578	\$9,703,843	\$2,929,720	\$27,250,701	6,655	\$34,594	102.5%	\$27,944,590	\$4,199	89.2%
Onslow	30	36	\$11,212,337,238	\$0.539	\$60,434,498	\$45,342,710	\$13,664,773	\$92,112,435	23,227	\$35,222	104.4%	\$96,172,645	\$4,141	88.0%
Cabarrus	31	31	\$16,260,119,680	\$0.539	\$87,642,045	\$55,881,719	\$17,002,319	\$126,521,445	31,887	\$34,099	101.1%	\$127,886,609	\$4,011	85.2%
Catawba	32	41	\$14,525,439,512	\$0.539	\$78,292,119	\$50,287,450	\$26,294,434	\$102,285,135	24,830	\$31,051	92.0%	\$94,147,198	\$3,792	80.6%
Cherokee	33	27	\$2,765,510,383	\$0.539	\$14,906,101	\$8,387,378	\$3,418,257	\$19,875,222	3,613	\$23,116	68.5%	\$13,618,961	\$3,769	80.1%
Person	34	40	\$3,846,168,575	\$0.539	\$20,730,849	\$9,811,177	\$5,523,505	\$25,018,520	5,482	\$27,706	82.1%	\$20,547,298	\$3,748	79.7%
Swain	35	35	\$1,367,386,135	\$0.539	\$7,370,211	\$3,594,763	\$1,495,950	\$9,469,023	1,839	\$24,500	72.6%	\$6,876,866	\$3,739	79.5%
Craven	36	38	\$6,729,714,449	\$0.539	\$36,273,161	\$27,401,792	\$10,895,979	\$52,778,974	14,510	\$33,242	98.5%	\$52,007,667	\$3,584	76.2%
Wilkes	37	53	\$5,436,245,463	\$0.539	\$29,301,363	\$17,779,639	\$7,795,019	\$39,285,983	10,020	\$30,659	90.9%	\$35,703,837	\$3,563	75.7%
Rowan	38	48	\$11,364,560,175	\$0.539	\$61,254,979	\$35,535,918	\$12,466,264	\$84,324,634	20,632	\$29,407	87.2%	\$73,506,284	\$3,563	75.7%
Camden	39	80	\$1,097,700,429	\$0.539	\$5,916,605	\$2,292,718	\$738,789	\$7,470,534	1,899	\$30,377	90.0%	\$6,726,913	\$3,542	75.3%
Lincoln	40	44	\$6,501,266,537	\$0.539	\$35,041,827	\$19,195,697	\$6,870,448	\$47,367,075	12,118	\$30,450	90.3%	\$42,754,630	\$3,528	75.0%
Madison	41	39	\$1,847,080,931	\$0.539	\$9,955,766	\$4,539,507	\$2,326,277	\$12,168,996	2,590	\$25,008	74.1%	\$9,020,965	\$3,483	74.0%
Alamance	42	45	\$10,628,150,861	\$0.539	\$57,285,733	\$44,266,361	\$13,201,203	\$88,350,891	22,260	\$29,575	87.7%	\$77,455,984	\$3,480	73.9%
Rutherford	43	70	\$6,050,343,019	\$0.539	\$32,611,349	\$16,455,852	\$7,647,548	\$41,419,653	9,533	\$26,702	79.2%	\$32,784,573	\$3,439	73.1%
Lee	44	49	\$4,631,789,395	\$0.539	\$24,965,345	\$17,054,919	\$5,937,699	\$36,082,565	9,396	\$30,052	89.1%	\$32,143,271	\$3,421	72.7%
Tyrrell	45	51	\$414,476,347	\$0.539	\$2,234,028	\$1,000,774	\$659,721	\$2,575,081	558	\$24,714	73.3%	\$1,886,484	\$3,381	71.8%
Union	46	43	\$17,994,024,975	\$0.539	\$96,987,795	\$46,350,826	\$13,310,890	\$130,027,731	36,598	\$32,086	95.1%	\$123,671,848	\$3,379	71.8%
Perquimans	47	32	\$994,577,389	\$0.539	\$5,360,772	\$2,897,868	\$1,328,971	\$6,929,669	1,752	\$28,122	83.4%	\$5,776,615	\$3,297	70.1%
Beaufort	48	42	\$3,941,535,473	\$0.539	\$21,244,876	\$13,486,500	\$7,848,490	\$26,882,886	7,077	\$29,175	86.5%	\$23,249,094	\$3,285	69.8%
Pitt	49	52	\$10,094,016,664	\$0.539	\$54,406,750	\$45,716,518	\$19,668,432	\$80,454,836	22,592	\$30,984	91.8%	\$73,893,957	\$3,271	69.5%
Chowan	50	50	\$1,358,713,444	\$0.539	\$7,323,465	\$3,863,207	\$2,468,974	\$8,717,698	2,399	\$29,610	87.8%	\$7,651,728	\$3,190	67.8%
Graham	51	28	\$825,392,310	\$0.539	\$4,448,865	\$2,109,606	\$1,631,205	\$4,927,265	1,172	\$25,487	75.6%	\$3,722,579	\$3,176	67.5%
Yancey	52	37	\$1,667,527,242	\$0.539	\$8,987,972	\$4,667,820	\$2,196,956	\$11,458,835	2,460	\$22,797	67.6%	\$7,743,503	\$3,148	66.9%
Northampton	53	84	\$1,867,845,384	\$0.539	\$10,067,687	\$4,277,128	\$4,245,145	\$10,099,670	2,701	\$28,389	84.2%	\$8,499,171	\$3,147	66.9%
Davidson	54	63	\$12,531,767,648	\$0.539	\$67,546,228	\$38,671,832	\$12,114,485	\$94,103,575	26,096	\$29,332	86.9%	\$81,821,433	\$3,135	66.6%
Pender	55	33	\$4,503,389,963	\$0.539	\$24,273,272	\$11,729,752	\$5,331,446	\$30,671,578	7,901	\$26,669	79.1%	\$24,247,230	\$3,069	65.2%
Gaston	56	61	\$14,387,160,840	\$0.539	\$77,546,797	\$55,414,879	\$27,377,020	\$105,584,656	32,215	\$31,585	93.6%	\$98,855,531	\$3,069	65.2%
Wilson	57	54	\$5,325,295,038	\$0.539	\$28,703,340	\$23,408,434	\$11,374,239	\$40,737,535	12,424	\$30,833	91.4%	\$37,233,153	\$2,997	63.7%
Pasquotank	58	56	\$3,161,549,114	\$0.539	\$17,040,750	\$11,799,690	\$5,294,803	\$23,545,637	6,040	\$25,822	76.5%	\$18,022,690	\$2,984	63.4%
Stanly	59	58	\$4,070,414,447	\$0.539	\$21,939,534	\$16,526,009	\$5,658,298	\$32,807,244	9,409	\$28,803	85.4%	\$28,010,881	\$2,977	63.3%
Surry	60	60	\$4,873,023,345	\$0.539	\$26,265,596	\$21,586,887	\$7,531,920	\$40,320,563	11,522	\$28,497	84.5%	\$34,060,029	\$2,956	62.8%
Cumberland	61	57	\$16,300,393,780	\$0.539	\$87,859,122	\$89,239,711	\$34,561,874	\$142,536,959	52,242	\$36,548	108.3%	\$154,422,433	\$2,956	62.8%
Burke	62	73	\$6,492,242,959	\$0.539	\$34,993,190	\$22,207,362	\$9,222,877	\$47,977,675	14,032	\$27,595	81.8%	\$39,245,411	\$2,797	59.4%
Nash	63	66	\$6,150,383,007	\$0.539	\$33,150,564	\$28,952,306	\$10,216,654	\$51,886,216	17,548	\$31,374	93.0%	\$48,254,873	\$2,750	58.4%
Randolph	64	72	\$10,339,394,325	\$0.539	\$55,729,335	\$34,374,729	\$12,089,643	\$78,014,422	23,215	\$27,160	80.5%	\$62,809,299	\$2,706	57.5%
Alexander	65	75	\$2,565,736,685	\$0.539	\$13,829,321	\$7,757,122	\$3,632,457	\$17,953,986	5,602	\$28,349	84.0%	\$15,087,522	\$2,693	57.2%
Johnston	66	71	\$11,005,771,611	\$0.539	\$59,321,109	\$41,889,443	\$15,503,188	\$85,707,364	30,100	\$31,238	92.6%	\$79,363,469	\$2,637	56.0%
Mitchell	67	46	\$1,229,676,652	\$0.539	\$6,627,957	\$4,388,848	\$2,899,223	\$8,117,583	2,164	\$23,710</				

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 Student	Effort Rank	Total Current Spending per Student	Capital Outlay Spending per Student	Debt Service Spending per Student	Effort as % of Revenue per Student: Current Spending
Scotland	1	97	\$1,479	26	\$1,411	\$83	\$116	95.4%
Gates	2	95	\$1,518	51	\$1,109	\$131	\$208	73.1%
Martin	3	79	\$2,283	25	\$1,431	\$285	\$0	62.7%
Vance	4	93	\$1,781	57	\$1,075	\$153	\$249	60.4%
Halifax	5	84	\$2,027	42	\$1,192	\$567	\$196	58.8%
Hertford	6	86	\$1,931	55	\$1,090	\$294	\$0	56.4%
Orange	7	17	\$6,564	1	\$3,512	\$1,179	\$877	53.5%
Stokes	8	70	\$2,608	28	\$1,319	\$140	\$137	50.6%
Cleveland	9	81	\$2,252	48	\$1,133	\$203	\$84	50.3%
Johnston	10	66	\$2,637	33	\$1,284	\$1,244	\$716	48.7%
Robeson	11	100	\$1,101	97	\$523	\$220	\$0	47.5%
Montgomery	12	69	\$2,615	38	\$1,220	\$583	\$66	46.6%
Granville	13	80	\$2,279	59	\$1,061	\$938	\$271	46.6%
Edgecombe	14	90	\$1,851	81	\$862	\$350	\$87	46.6%
Chowan	15	50	\$3,190	24	\$1,465	\$163	\$517	45.9%
Nash	16	63	\$2,750	36	\$1,262	\$218	\$13	45.9%
Warren	17	83	\$2,063	73	\$944	\$74	\$302	45.8%
Anson	18	88	\$1,874	82	\$851	\$44	\$273	45.4%
Bertie	19	96	\$1,511	92	\$686	\$827	\$180	45.4%
Franklin	20	72	\$2,597	46	\$1,174	\$945	\$422	45.2%
Washington	21	94	\$1,644	88	\$743	\$93	\$199	45.2%
Pasquotank	22	58	\$2,984	27	\$1,346	\$654	\$310	45.1%
Greene	23	99	\$1,380	94	\$601	\$205	\$95	43.6%
Harnett	24	89	\$1,863	84	\$788	\$359	\$293	42.3%
Sampson	25	92	\$1,790	86	\$752	\$1,404	\$192	42.0%
Durham	26	19	\$6,324	3	\$2,651	\$603	\$481	41.9%
Cumberland	27	61	\$2,956	41	\$1,200	\$256	\$93	40.6%
Richmond	28	91	\$1,844	87	\$749	\$261	\$100	40.6%
Wilson	29	57	\$2,997	40	\$1,203	\$452	\$265	40.2%
Rockingham	30	68	\$2,622	61	\$1,041	\$548	\$129	39.7%
Lenoir	31	76	\$2,392	71	\$947	\$600	\$29	39.6%
Surry	32	60	\$2,956	47	\$1,168	\$447	\$294	39.5%
Beaufort	33	48	\$3,285	30	\$1,297	\$168	\$13	39.5%
Yadkin	34	75	\$2,409	72	\$946	\$532	\$56	39.3%
Pitt	35	49	\$3,271	35	\$1,273	\$550	\$257	38.9%
Caldwell	36	73	\$2,498	68	\$963	\$154	\$86	38.5%
Guilford	37	25	\$5,258	11	\$2,004	\$1,131	\$294	38.1%
Bladen	38	78	\$2,318	79	\$883	\$273	\$121	38.1%
McDowell	39	74	\$2,484	74	\$942	\$387	\$205	37.9%
Lee	40	44	\$3,421	31	\$1,295	\$951	\$363	37.9%
Northampton	41	53	\$3,147	45	\$1,178	\$806	\$270	37.4%
Wayne	42	77	\$2,390	78	\$887	\$129	\$75	37.1%
Caswell	43	82	\$2,186	83	\$801	\$89	\$277	36.6%
Rowan	44	38	\$3,563	34	\$1,279	\$823	\$314	35.9%
Duplin	45	87	\$1,920	91	\$688	\$184	\$64	35.8%
Randolph	46	64	\$2,706	66	\$964	\$518	\$349	35.6%
Pender	47	55	\$3,069	56	\$1,087	\$1,082	\$576	35.4%
Gaston	48	56	\$3,069	58	\$1,070	\$346	\$213	34.9%
Person	49	34	\$3,748	32	\$1,291	\$230	\$389	34.4%
Alamance	50	42	\$3,480	43	\$1,189	\$310	\$234	34.2%
Forsyth	51	23	\$5,412	13	\$1,833	\$623	\$414	33.9%
Stanly	52	59	\$2,977	63	\$1,008	\$409	\$209	33.9%
Burke	53	62	\$2,797	76	\$938	\$699	\$484	33.5%
Union	54	46	\$3,379	49	\$1,133	\$2,239	\$537	33.5%
Columbus	55	85	\$1,954	93	\$648	\$149	\$27	33.1%
Alexander	56	65	\$2,693	80	\$875	\$354	\$225	32.5%
Rutherford	57	43	\$3,439	50	\$1,116	\$719	\$459	32.5%
Hoke	58	98	\$1,465	98	\$472	\$350	\$62	32.2%
Davidson	59	54	\$3,135	65	\$1,004	\$507	\$130	32.0%
Haywood	60	26	\$5,037	17	\$1,596	\$650	\$260	31.7%
Catawba	61	32	\$3,792	44	\$1,180	\$587	\$485	31.1%
Lincoln	62	40	\$3,528	54	\$1,090	\$1,374	\$612	30.9%
Yancey	63	52	\$3,148	67	\$964	\$363	\$0	30.6%
Wake	64	20	\$6,217	12	\$1,886	\$1,479	\$744	30.3%
Wilkes	65	37	\$3,563	60	\$1,059	\$847	\$146	29.7%
Mecklenburg	66	10	\$7,698	4	\$2,262	\$1,156	\$800	29.4%
Jones	67	71	\$2,602	85	\$760	\$304	\$0	29.2%
Perquimans	68	47	\$3,297	70	\$957	\$883	\$104	29.0%
Chatham	69	11	\$7,669	6	\$2,192	\$566	\$346	28.6%
Craven	70	36	\$3,584	62	\$1,011	\$585	\$271	28.2%
Tyrrell	71	45	\$3,381	77	\$936	\$1,144	\$16	27.7%
Cabarrus	72	31	\$4,011	53	\$1,097	\$1,044	\$600	27.4%
Cherokee	73	33	\$3,769	64	\$1,006	\$613	\$261	26.7%
Mitchell	74	67	\$2,636	90	\$699	\$461	\$12	26.5%
Davie	75	29	\$4,199	52	\$1,104	\$937	\$169	26.3%
Polk	76	21	\$6,054	20	\$1,529	\$136	\$485	25.3%
Iredell	77	27	\$4,924	37	\$1,241	\$1,257	\$440	25.2%
Buncombe	78	15	\$6,804	15	\$1,715	\$643	\$1	25.2%
Transylvania	79	13	\$7,025	14	\$1,766	\$456	\$896	25.1%
Hyde	80	18	\$6,324	18	\$1,589	\$687	\$0	25.1%
Onslow	81	30	\$4,141	69	\$960	\$777	\$215	23.2%
Pamlico	82	14	\$6,809	21	\$1,521	\$157	\$263	22.3%
Alleghany	83	22	\$5,575	39	\$1,219	\$465	\$88	21.9%
New Hanover	84	7	\$10,275	5	\$2,225	\$619	\$636	21.7%
Moore	85	12	\$7,209	19	\$1,555	\$170	\$304	21.6%
Madison	86	41	\$3,483	89	\$736	\$68	\$30	21.1%
Henderson	87	16	\$6,603	29	\$1,312	\$768	\$320	19.9%
Avery	88	9	\$8,403	22	\$1,495	\$554	\$820	17.8%
Ashe	89	24	\$5,302	75	\$942	\$622	\$482	17.8%
Currituck	90	5	\$11,850	9	\$2,009	\$1,421	\$389	17.0%
Watauga	91	4	\$12,087	8	\$2,030	\$650	\$679	16.8%
Jackson	92	8	\$10,251	16	\$1,659	\$1,041	\$305	16.2%
Camden	93	39	\$3,542	96	\$542	\$1,333	\$47	15.3%
Carteret	94	2	\$14,625	7	\$2,091	\$964	\$795	14.3%
Brunswick	95	3	\$14,433	10	\$2,007	\$1,229	\$638	13.9%
Dare	96	1	\$24,587	2	\$3,372	\$5,169	\$1,762	13.7%
Graham	97	51	\$3,176	99	\$434	\$256	\$201	13.7%
Macon	98	6	\$11,098	23	\$1,483	\$503	\$603	13.4%
Clay	99	28	\$4,892	95	\$577	\$369	\$0	11.8%
Swain	100	35	\$3,739	100	\$311	\$407	\$284	8.3%
State Total/Average			\$4,706		\$1,475	\$812	\$398	31.3%

Data Sources

The 2009 Local School Finance Study examines data from the 2007-08 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 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 2007-08 property tax valuations and tax rates. The 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.

Finally, a special thanks to Philip Price, Alexis Schauss, and Lydia Prude at the North Carolina Department of Public Instruction for the wealth of information they provided for the preparation of this year’s study.

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 2007-08 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 2007-08 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 (except in the case of counties revalued in 2006 and 2007) 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 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 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 the 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.

2009 LOCAL SCHOOL finance STUDY

“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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