

Caution to Readers . . .

Because official school expenditure numbers are reported at the end of a school year, the annual Forum Finance Report, of necessity, is reporting on expenditures from the previous school year. Because General Assembly funding for K-12 schools was reduced \$840 million for the current school year the funding picture has changed considerably from 2008-2009. A number of counties shouldered more of their school budgets to make up for cuts in state funding while others, like the state, also cut their local budgets. With large state cuts in the offing for the coming year, there will be more pressure on counties to make up for state losses. That said, readers need to remember that this year's finance study is reporting on school funding for the previous, 2008-2009, school year.

2010 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 2008-09, the General Assembly provided \$8.19 billion for public schools and oversaw \$1.31 billion in federal funds, which accounts for 74.6 percent of the \$12.7 billion spent on the state’s 1,410,497 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 \$3.24 billion for

public education, which accounts for 25.5 percent of the total. Counties provided one of every 6 full-time personnel.

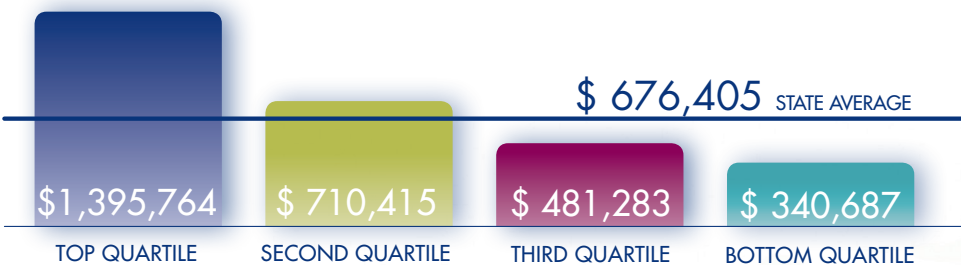
For more than 20 years the Public School Forum has isolated state and federal spending to examine the capacity and effort counties make to support their schools. The intention of the annual local school finance study is not to blame counties for their effort to support schools, but to examine the capacity 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 nine months...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 \$3.2 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 wealthy counties. In 2008-09, the state’s ten highest-spending counties spent an average of \$69,004 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 \$2.1 million in real capacity available, compared with the poorest counties that have approximately \$306,000 in real estate capacity available. This gap has widened by over \$1.3 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 \$1,395,764 per child - \$719,359 above the state average. The bottom quartile has \$340,687 available per child - \$335,718 below the state average. (See map on page 6 for more specific information)



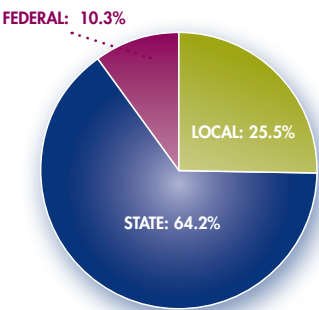
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Synopsis

North Carolina public schools spent \$12.7 billion in the 2008-09 school year using a combination of state, federal, and local resources. State funding accounts for 64.2 percent of expenditures, federal funding accounts for 10.3 percent, and local funding accounts for 25.5 percent of spending. According to a recent National Education Association survey, the US average breakdown of expenditures is 48.1 percent from the state, 8.8 percent from the federal government, and 43.1 percent from local sources.

2008-09
SOURCES OF REVENUE
FOR SCHOOLS IN NC

Source: DPI, Financial & Business Services



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 \$2,163,868 per student, compared with the ten poorest counties which have a real estate capacity of \$306,053 per student. The gap has been

growing steadily every year, and this year finally exceeded \$1.8 million. The wealthiest counties' real estate capacity rose just over 5.4 percent since last year, a slow down compared to years past which saw upwards of 20 percent increases per year. In comparison, the poorest counties whose capacity actually decreased in 2007-08, saw a similar rise of just over 5 percent.

Low vs. High Wealth: The Widening Gap

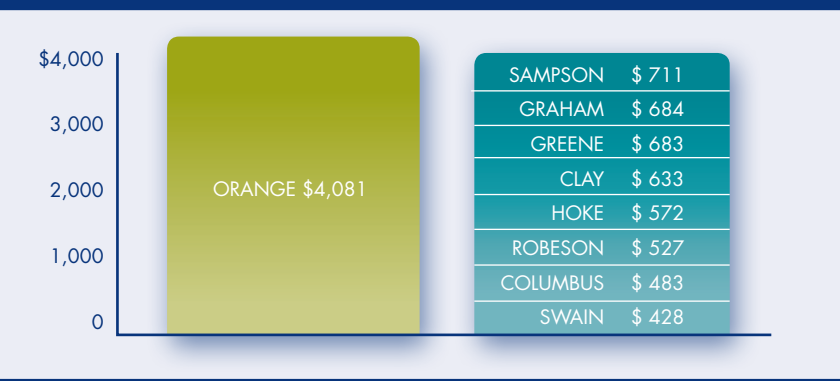


Current Spending Disparities Continue to Grow

Orange County spends nine and a half 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 \$584 more per student than Swain County. The gap between the highest- and lowest-spending counties, while it has shrunk slightly this year, is still \$2,056 per child. The top spending counties spend 4.4 times more per child (\$2,654 per child), compared with the bottom spending counties (\$598 per child). At the classroom level, the highest spending counties are spending \$69,004 more per classroom.

The highest-spending counties have increased their spending \$259 per student since last year, compared with the lowest-spending counties that have raised their spending by only \$25 per student in the past year. Only one-fifth of the state's 100 counties are above the state average of \$1,724 per student.

Spending Disparities 2008-09



If the bottom 8 counties' total current spending were combined, they would only spend \$640 more per child than Orange County spends by itself.

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 2008-09 the General Assembly provided an appropriation of \$192 million for the 70 low wealth counties and \$43.9 million for the 29 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, size of the county and per capita income. In FY 2008-09 low wealth eligible counties received per student dollars that ranged from \$13.70 (Graham) to \$637.20 (Robeson).

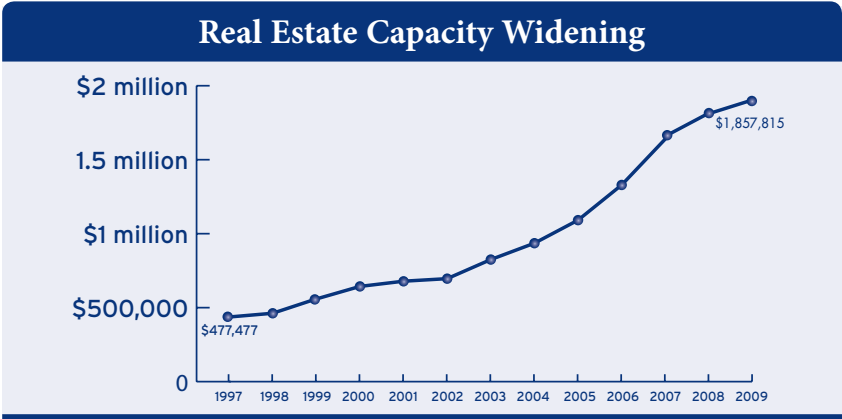
Small county supplemental funding is provided to those county school systems with average daily membership (ADM) less than 3,175 or to county school systems with ADM between 3,175 and 4,000 whose county adjusted property tax base per student is below the state adjusted property tax base per student. In FY 2008-09 eligible counties received between \$1.34 and \$1.92 million in small county supplemental funding. The per student dollars were between \$366 (Anson) and \$3,032 (Tyrrell).

Real Estate Capacity Gap Continues to Grow

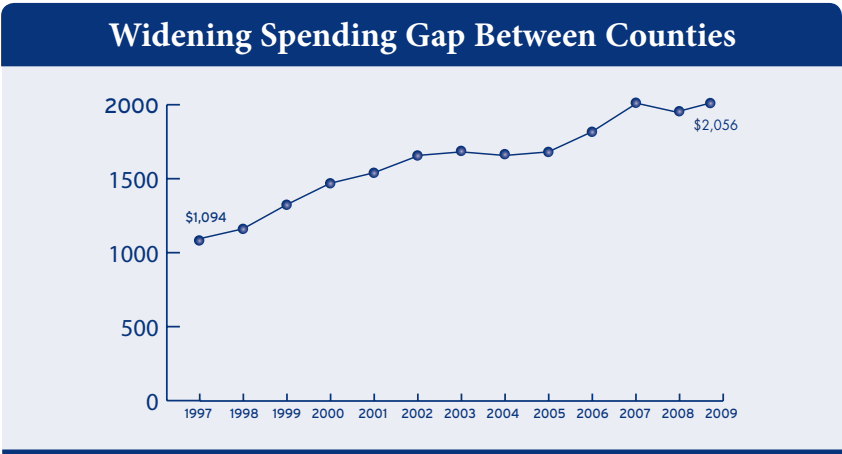
Coastal and mountain counties have the highest real estate capacity in the state. In 2008-09, every county in the top ten in real estate had an average per student real capacity above \$1.29 million, and had an average seven times greater than the bottom ten counties.

The ten wealthiest counties had an average real estate capacity of \$2,163,868 million, compared with the ten poorest counties which had a real capacity of \$306,053 per student. The gap had reached over \$1.85 million, and had risen nearly 5.5 percent since last year and more than 250 percent since 1997.

The state's wealthiest counties have seven times the real estate capacity of the poorest counties despite having an average effective tax that is nearly 12 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.



The disparity in spending is driven by vast differences in real estate capacity. Since 1997, the gap has increased over 260% by \$1,380,338. The top ten spending counties all have an average real estate capacity over \$2.16 million per student.



The spending gap between the top- and bottom- spending counties has grown \$975 per student since 1997. The top-spending counties are able to spend \$53,456 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 or 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 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 2008-09 counties funded 1,240 principals and assistant principals, 6,952 teachers (7.0 percent of the total), 3,211 teacher assistants (10.7 percent of the total), and 2,901 instructional support personnel (19.9 percent of the total).

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.

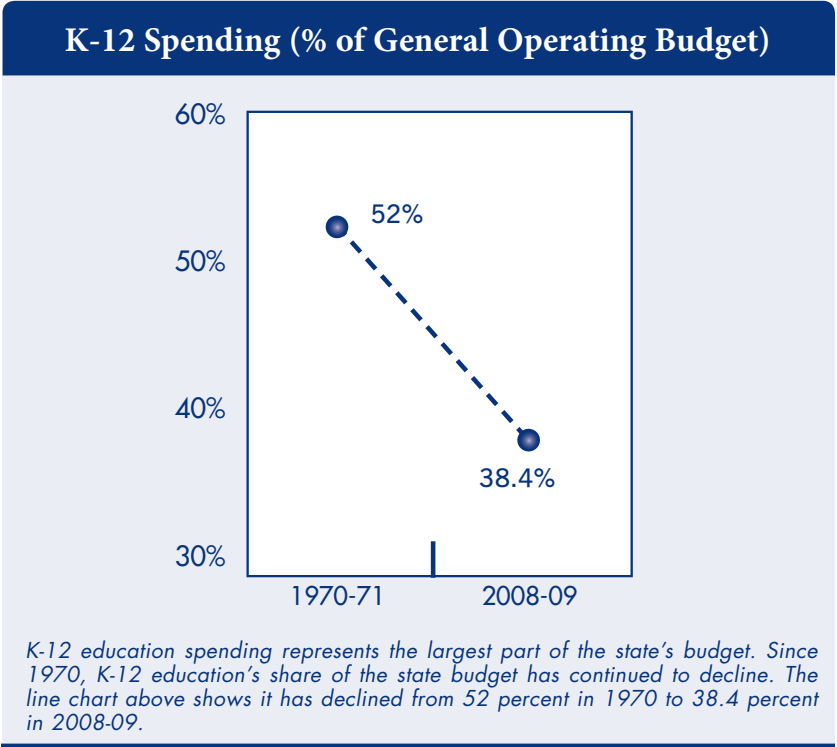
(2) Local responsibility. The General Assembly may assign to units of local government such responsibility for the financial support of the free public schools as it may deem appropriate. The governing boards of units of local government with financial responsibility for public education may use local revenues to add to or supplement any public school or post-secondary school program.

State Funds

In 2008-09, the state provided \$8.19 billion to operate 2,532 regular and charter schools in 115 school systems across 100 counties for 1,410,497 students. Ninety-one percent of state funds were spent on salaries and benefits for 144,793 state-funded school personnel, including 75.8 percent who were principals, teachers, instructional support personnel, or teacher assistants.

North Carolina ranks fourteenth in the nation and were fourth in the Southeast in the percentage of the education dollar paid by the state. Nearly two-thirds of state funds (68.5%) are appropriated as position allotments (e.g., teachers and principals), 20.7 percent as categorical allotments (e.g., transportation cost or for children with special needs), and 10.8 percent as dollar allotments (e.g., textbooks, teacher assistants, and central office administration).

Funding has continually increased since 1992-93 from \$3.44 billion to \$8.19 billion in 2008-09. But while the level of funding has increased, the percentage of the state's General Fund that is dedicated to education continues declining. Thirty-five 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 \$3.67 billion for our students.



Federal Funds

Resources from the federal government account for 10.3 percent of public education spending, up from 9.9 percent the previous year, and currently total \$1,308,100,000. 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 eight-decade-old division of responsibility has eroded with local governments funding 8.6 percent of the instructional-related positions, including 22.9 percent of principals and assistant principals, 7.0 percent of teachers, 19.9 percent of instructional support personnel, and 10.7 percent of teacher assistants.

Since 1997 the top-spending counties have increased their average student expenditure 68 percent, compared with the bottom-spending counties that have increased their average expenditure 20 percent. The gap has continued to grow to \$2,056 – and only 23 counties are above the state average of \$1,724. Orange County continues to spend as much per student as the bottom seven counties combined.

One of the primary challenges from the five low-wealth plaintiffs in the Leandro case dealt with the inequities between varying levels of county support for schools. 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 \$14,872 – a difference of nearly \$47,398 per classroom.

In a school of 500 students, the bottom 10 counties are outspent by the top 10 counties by an average of \$911,500 per school.

For a high school of 1,500 students, the disparity translates into nearly \$2.73 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:

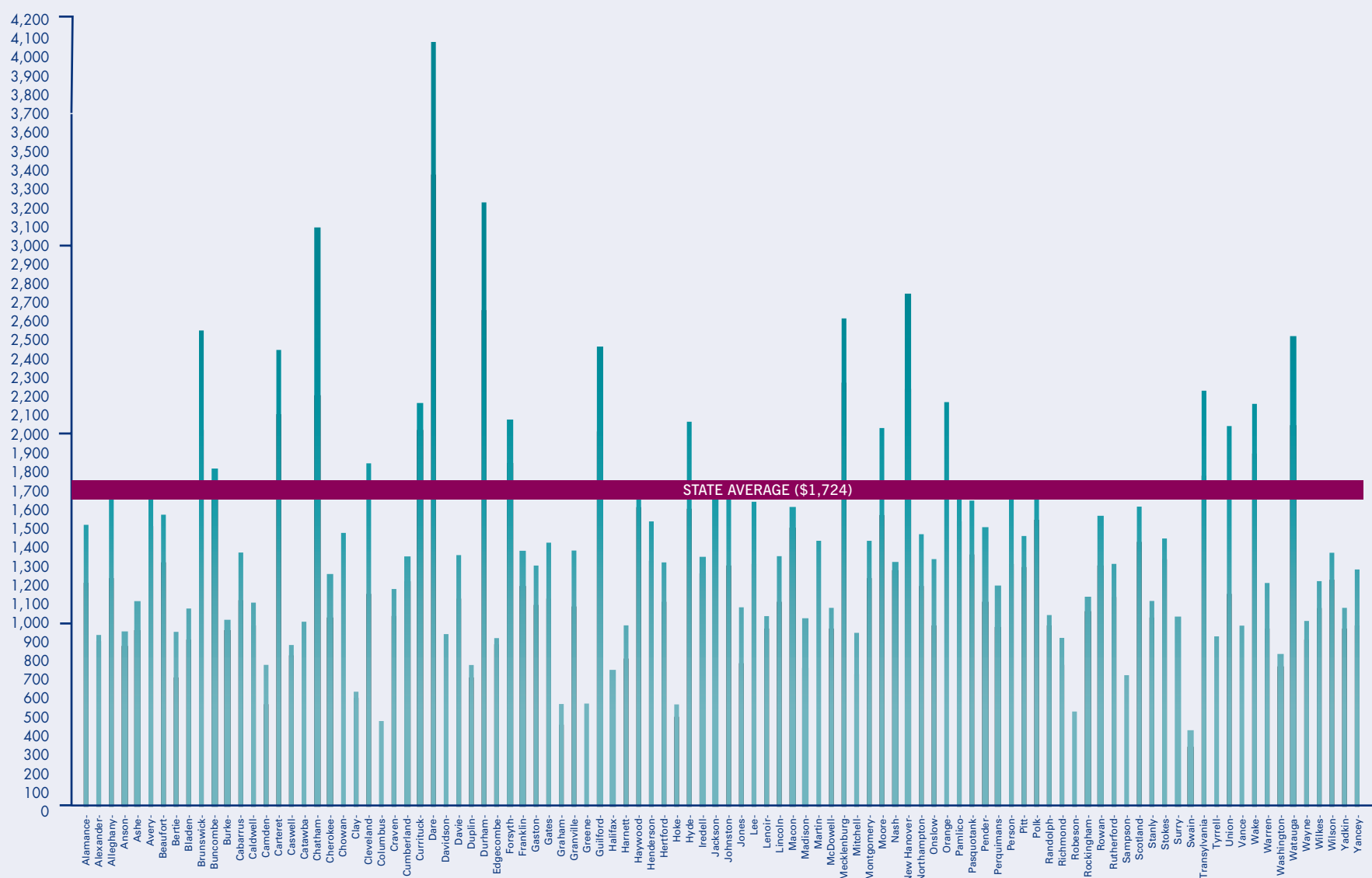
- The achievement gap between student's in the state's wealthiest and poorest districts
- The discrepancy in the spending gap per pupil between the state's highest and lowest performing districts.

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 73.1% and 84.3% in the state's top 10 spending counties and 57.0% and 72.3% 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 \$2,086 per pupil in local dollars. The 10 worst performing schools spent \$686 per pupil – a difference of \$1,163.

Disparities in Wealth & Achievement			
	WEALTH RANK	GR 3-8 READING (%)	GR 3-8 MATH (%)
Dare	1	78.4	87.5
Jackson	2	71.6	84.6
Brunswick	3	68.9	79.9
Carteret	4	79.2	89.4
Macon	5	65.9	78.5
Currituck	6	80.5	89.5
Watauga	7	83.9	91.7
Avery	8	72.6	86.2
New Hanover	9	71.9	82.0
Hyde	10	58.5	73.8
State Average		67.6	80.0
Edgecombe	91	45.3	63.7
Wayne	92	63.0	77.1
Cumberland	93	65.0	73.2
Harnett	94	61.0	73.3
Hoke	95	55.4	71.6
Sampson	96	62.7	78.3
Greene	97	45.6	62.4
Gates	98	63.5	73.5
Scotland	99	59.8	80.9
Robeson	100	48.6	68.6

2008-09 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 \$54.5 million.

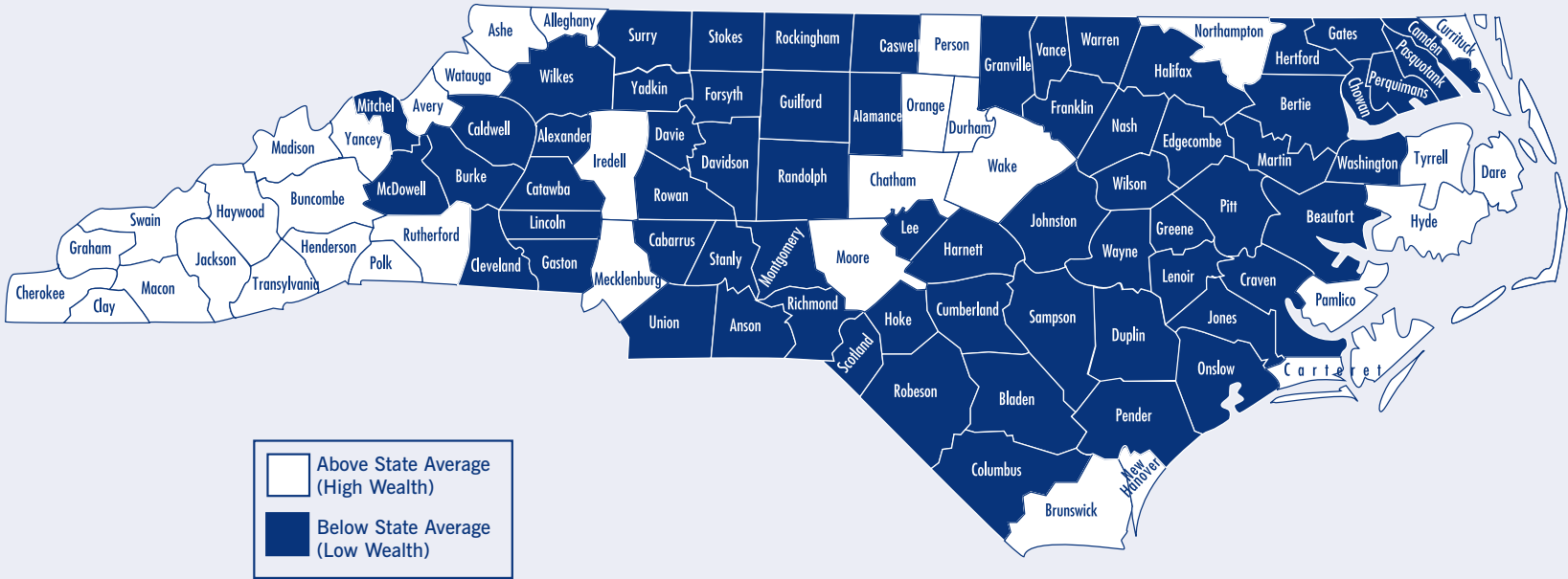
RANKING OF ADJUSTED PROPERTY VALUATIONS PER STUDENT

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	2008-09 FINAL ADM	2008-09 ADJUSTED TAX BASE	ADJUSTED PROPERTY TAX BASE PER ADM	AVERAGE EFFECTIVE TAX RATE
Dare	1	1	2005	4,766	\$17,613,575,153	\$3,695,673	\$0.244
Jackson	2	6	2008	3,623	\$10,836,829,566	\$2,991,120	\$0.291
Brunswick	3	2	2007	11,673	\$33,247,604,077	\$2,848,248	\$0.306
Carteret	4	3	2007	8,144	\$19,098,744,009	\$2,345,131	\$0.236
Macon	5	4	2007	4,315	\$9,092,125,993	\$2,107,098	\$0.240
Currituck	6	5	2005	3,959	\$8,184,365,948	\$2,067,281	\$0.285
Watauga	7	7	2006	4,430	\$8,837,209,006	\$1,994,855	\$0.249
Avery	8	8	2002	2,230	\$4,102,270,467	\$1,839,583	\$0.297
New Hanover	9	9	2007	23,825	\$34,433,714,906	\$1,445,277	\$0.434
Hyde	10	10	2009	628	\$815,897,958	\$1,299,201	\$0.701
Cherokee	11	22	2008	3,523	\$4,329,172,074	\$1,228,831	\$0.385
Alleghany	12	12	2007	1,493	\$1,797,926,577	\$1,204,237	\$0.377
Ashe	13	13	2006	3,206	\$3,775,923,458	\$1,177,768	\$0.333
Transylvania	14	14	2009	3,686	\$4,161,144,369	\$1,128,905	\$0.538
Clay	15	15	2002	1,382	\$1,475,813,097	\$1,067,882	\$0.256
Yancey	16	33	2008	2,462	\$2,608,014,666	\$1,059,307	\$0.446
Henderson	17	16	2007	13,069	\$13,185,243,966	\$1,008,895	\$0.417
Pamlico	18	11	2004	1,402	\$1,376,736,207	\$981,980	\$0.333
Chatham	19	18	2009	7,593	\$7,438,527,201	\$979,656	\$0.652
Buncombe	20	17	2006	29,085	\$28,486,465,809	\$979,421	\$0.450
Perquimans	21	43	2008	1,718	\$1,677,701,976	\$976,544	\$0.426
Moore	22	19	2007	12,190	\$11,489,434,268	\$942,529	\$0.455
Haywood	23	20	2006	7,779	\$7,035,520,109	\$904,425	\$0.419
Durham	24	25	2008	31,891	\$28,640,039,397	\$898,060	\$0.708
Polk	25	21	2009	2,444	\$2,175,305,116	\$890,059	\$0.639
Wake	26	35	2008	137,092	\$116,809,924,397	\$852,055	\$0.531
Iredell	27	27	2007	26,543	\$20,121,590,570	\$758,075	\$0.421
Mecklenburg	28	26	2003	132,042	\$99,127,205,270	\$750,725	\$0.697
Northampton	29	32	2007	2,537	\$1,884,424,428	\$742,777	\$0.702
Madison	30	28	2004	2,592	\$1,912,890,498	\$737,998	\$0.342
Graham	31	30	2002	1,151	\$849,073,109	\$737,683	\$0.313
Swain	32	23	2005	1,883	\$1,384,981,980	\$735,519	\$0.222
Person	33	31	2005	5,209	\$3,830,888,721	\$735,436	\$0.649
Tyrrell	34	24	2009	585	\$418,942,883	\$716,142	\$0.747
Lincoln	35	49	2008	12,039	\$8,529,877,613	\$708,520	\$0.559
Orange	36	29	2009	18,585	\$12,958,827,969	\$697,273	\$0.988
Rutherford	37	34	2007	9,298	\$6,185,024,368	\$665,199	\$0.489
Cabarrus	38	52	2008	32,566	\$20,694,366,037	\$635,459	\$0.629
Guilford	39	36	2004	70,968	\$44,691,124,276	\$629,736	\$0.675
Forsyth	40	37	2009	51,255	\$31,764,082,702	\$619,727	\$0.687
Union	41	55	2008	37,701	\$23,211,455,945	\$615,672	\$0.639
Catawba	42	38	2007	24,688	\$15,027,745,089	\$608,706	\$0.522
Chowan	43	44	2006	2,377	\$1,428,093,165	\$600,796	\$0.572
Mitchell	44	42	2009	2,121	\$1,270,877,699	\$599,188	\$0.504
Camden	45	39	2007	1,885	\$1,120,811,480	\$594,595	\$0.591
Davie	46	40	2009	6,582	\$3,909,855,115	\$594,022	\$0.660
Warren	47	47	2009	2,590	\$1,518,105,794	\$586,141	\$0.895
Pender	48	41	2003	8,146	\$4,716,801,000	\$579,033	\$0.396
Beaufort	49	45	2002	7,135	\$4,113,322,040	\$576,499	\$0.412
Rowan	50	46	2007	20,643	\$11,707,277,153	\$567,131	\$0.578
Wilkes	51	48	2007	9,969	\$5,601,231,759	\$561,865	\$0.540
Pasquotank	52	50	2006	6,035	\$3,272,008,765	\$542,172	\$0.479

COUNTIES	RANK	PREVIOUS YEAR'S RANK	LAST YEAR REVALUED	2008-09 FINAL ADM	2008-09 ADJUSTED TAX BASE	ADJUSTED PROPERTY TAX BASE PER ADM	AVERAGE EFFECTIVE TAX RATE
Montgomery	53	51	2004	4,330	\$2,324,512,865	\$536,839	\$0.411
Jones	54	53	2006	1,188	\$632,764,169	\$532,630	\$0.617
Bladen	55	56	2007	5,141	\$2,723,040,575	\$529,671	\$0.643
Wilson	56	70	2008	12,395	\$6,264,729,203	\$505,424	\$0.715
Onslow	57	57	2006	23,361	\$11,655,731,066	\$498,940	\$0.415
Pitt	58	65	2008	22,756	\$11,351,561,353	\$498,838	\$0.655
Lee	59	54	2007	9,498	\$4,721,842,343	\$497,141	\$0.718
Davidson	60	58	2007	25,989	\$12,833,495,842	\$493,805	\$0.538
Alamance	61	59	2009	22,304	\$10,949,010,285	\$490,899	\$0.578
Burke	62	61	2007	13,833	\$6,688,874,319	\$483,545	\$0.501
McDowell	63	62	2003	6,444	\$3,099,636,726	\$481,011	\$0.428
Craven	64	60	2002	14,570	\$6,982,840,588	\$479,262	\$0.408
Surry	65	72	2008	11,387	\$5,394,346,268	\$473,728	\$0.565
Caswell	66	73	2008	3,117	\$1,462,554,241	\$469,219	\$0.587
Alexander	67	63	2007	5,537	\$2,594,158,953	\$468,513	\$0.501
Franklin	68	68	2004	8,362	\$3,909,972,296	\$467,588	\$0.716
Gaston	69	66	2007	32,002	\$14,889,259,199	\$465,260	\$0.790
Stokes	70	64	2009	7,057	\$3,278,512,376	\$464,576	\$0.599
Randolph	71	67	2007	23,125	\$10,463,685,906	\$452,484	\$0.528
Stanly	72	69	2005	9,276	\$4,181,665,648	\$450,805	\$0.575
Halifax	73	75	2007	8,161	\$3,583,686,855	\$439,123	\$0.619
Rockingham	74	71	2003	13,860	\$6,073,308,087	\$438,190	\$0.623
Caldwell	75	76	2005	12,899	\$5,514,721,952	\$427,531	\$0.574
Yadkin	76	77	2009	5,918	\$2,440,293,333	\$412,351	\$0.763
Cleveland	77	80	2008	16,390	\$6,745,825,115	\$411,582	\$0.698
Granville	78	78	2002	8,786	\$3,615,059,316	\$411,457	\$0.676
Washington	79	79	2005	1,940	\$783,771,455	\$404,006	\$0.649
Martin	80	74	2009	3,902	\$1,525,424,262	\$390,934	\$0.787
Hertford	81	82	2003	3,162	\$1,201,197,522	\$379,885	\$0.771
Bertie	82	84	2004	2,880	\$1,086,691,316	\$377,323	\$0.664
Anson	83	83	2006	3,924	\$1,474,963,554	\$375,883	\$0.639
Johnston	84	81	2003	31,042	\$11,555,675,236	\$372,259	\$0.676
Richmond	85	92	2008	7,717	\$2,850,602,271	\$369,393	\$0.787
Columbus	86	85	2005	9,173	\$3,365,983,359	\$366,945	\$0.674
Lenoir	87	86	2009	9,309	\$3,414,996,034	\$366,849	\$0.837
Vance	88	99	2008	7,380	\$2,696,234,035	\$365,343	\$0.769
Nash	89	87	2009	17,412	\$6,252,775,418	\$359,107	\$0.674
Duplin	90	88	2009	8,815	\$3,164,365,486	\$358,975	\$0.786
Edgecombe	91	89	2009	7,221	\$2,489,499,348	\$344,758	\$0.937
Wayne	92	90	2003	19,119	\$6,446,158,823	\$337,160	\$0.638
Cumberland	93	91	2009	52,317	\$16,864,671,211	\$322,355	\$0.859
Harnett	94	94	2009	18,682	\$5,795,364,794	\$310,211	\$0.728
Hoke	95	95	2006	7,516	\$2,310,053,233	\$307,351	\$0.659
Sampson	96	93	2003	11,441	\$3,466,882,739	\$303,023	\$0.678
Greene	97	97	2005	3,290	\$978,075,666	\$297,287	\$0.723
Gates	98	98	2009	1,915	\$564,132,967	\$294,586	\$0.970
Scotland	99	96	2003	6,528	\$1,919,216,459	\$293,998	\$0.936
Robeson	100	100	2005	23,393	\$5,509,165,077	\$235,505	\$0.677
State Total / Average				1,410,497	\$954,067,104,342	\$676,405	\$0.575

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.

ACTUAL EFFORT

This is a summary of data for the 100 counties in the state. It includes 2008-09 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	2008.09 CURRENT SPENDING	2008.09 SUPPLEMENTAL SCHOOL TAXES	SIX-YEAR CAPITAL OUTLAY AVERAGE	SIX-YEAR CAPITAL DEBT SERVICE AVERAGE	2008-09 TOTAL CURRENT SPENDING	2008-09 FINAL ADM	CAPITAL OUTLAY SPENDING PER ADM	DEBT SERVICE PER ADM	2008-09 CURRENT SPENDING PER ADM	2008-09 TOTAL CURRENT SPENDING PER ADM
Dare	1	2	\$19,450,066	\$0	\$21,884,515	\$9,957,266	\$19,450,066	4,766	\$4,592	\$2,089	\$4,081	\$4,081
Durham	2	3	\$102,728,739	\$0	\$25,070,372	\$16,484,474	\$102,728,739	31,891	\$786	\$517	\$3,221	\$3,221
Chatham	3	6	\$23,457,441	\$0	\$5,678,144	\$2,691,863	\$23,457,441	7,593	\$748	\$355	\$3,089	\$3,089
New Hanover	4	5	\$65,377,120	\$0	\$20,956,596	\$16,148,877	\$65,377,120	23,825	\$880	\$678	\$2,744	\$2,744
Mecklenburg	5	4	\$343,578,838	\$0	\$163,859,109	\$119,228,514	\$343,578,838	132,042	\$1,241	\$903	\$2,602	\$2,602
Brunswick	6	10	\$29,895,984	\$0	\$15,422,089	\$8,329,341	\$29,895,984	11,673	\$1,321	\$714	\$2,561	\$2,561
Watauga	7	8	\$11,150,085	\$0	\$8,497,639	\$3,869,521	\$11,150,085	4,430	\$1,918	\$873	\$2,517	\$2,517
Guilford	8	11	\$175,165,521	\$0	\$78,775,727	\$25,221,442	\$175,165,521	70,968	\$1,110	\$355	\$2,468	\$2,468
Carteret	9	7	\$19,904,005	\$0	\$9,218,273	\$6,075,767	\$19,904,005	8,144	\$1,132	\$746	\$2,444	\$2,444
Orange	10	1	\$23,620,430	\$18,807,601	\$20,012,821	\$17,025,771	\$42,428,031	18,585	\$1,077	\$916	\$1,271	\$2,283
Hyde	11	18	\$1,424,568	\$0	\$442,047	\$0	\$1,424,568	628	\$704	\$0	\$2,268	\$2,268
Transylvania	12	14	\$8,219,643	\$0	\$1,763,719	\$3,537,967	\$8,219,643	3,686	\$478	\$960	\$2,230	\$2,230
Wake	13	12	\$297,955,838	\$0	\$220,515,114	\$106,184,928	\$297,955,838	137,092	\$1,609	\$775	\$2,173	\$2,173
Currituck	14	9	\$8,603,952	\$0	\$6,764,112	\$1,662,724	\$8,603,952	3,959	\$1,709	\$420	\$2,173	\$2,173
Forsyth	15	13	\$107,470,688	\$0	\$39,893,484	\$23,315,326	\$107,470,688	51,255	\$778	\$455	\$2,097	\$2,097
Union	16	49	\$77,296,271	\$0	\$91,766,072	\$25,141,418	\$77,296,271	37,701	\$2,434	\$667	\$2,050	\$2,050
Moore	17	19	\$24,935,195	\$0	\$4,151,902	\$4,158,221	\$24,935,195	12,190	\$341	\$341	\$2,046	\$2,046
Cleveland	18	48	\$21,102,578	\$10,694,365	\$3,626,167	\$1,115,976	\$31,796,943	16,390	\$221	\$68	\$1,288	\$1,940
Buncombe	19	15	\$45,882,341	\$7,325,552	\$17,715,336	\$333,333	\$53,207,893	29,085	\$609	\$11	\$1,578	\$1,829
Avery	20	22	\$3,896,000	\$0	\$1,208,037	\$1,805,307	\$3,896,000	2,230	\$542	\$810	\$1,747	\$1,747
Person	21	32	\$9,048,000	\$0	\$1,474,686	\$2,145,925	\$9,048,000	5,209	\$283	\$412	\$1,737	\$1,737
Polk	22	20	\$4,234,838	\$0	\$321,829	\$1,530,295	\$4,234,838	2,444	\$132	\$626	\$1,733	\$1,733
Haywood	23	17	\$13,417,470	\$0	\$5,344,575	\$2,243,202	\$13,417,470	7,779	\$687	\$288	\$1,725	\$1,725
Johnston	24	33	\$53,192,957	\$0	\$39,661,972	\$23,579,034	\$53,192,957	31,042	\$1,278	\$760	\$1,714	\$1,714
Jackson	25	16	\$6,109,958	\$0	\$3,895,353	\$1,142,239	\$6,109,958	3,623	\$1,075	\$315	\$1,686	\$1,686
Alleghany	26	39	\$2,498,525	\$0	\$943,150	\$128,916	\$2,498,525	1,493	\$632	\$86	\$1,673	\$1,673
Pamlico	27	21	\$2,313,592	\$0	\$268,003	\$409,025	\$2,313,592	1,402	\$191	\$292	\$1,650	\$1,650
Lee	28	31	\$15,602,134	\$0	\$10,053,434	\$3,806,922	\$15,602,134	9,498	\$1,058	\$401	\$1,643	\$1,643
Pasquotank	29	27	\$9,912,098	\$0	\$3,499,606	\$2,078,467	\$9,912,098	6,035	\$580	\$344	\$1,642	\$1,642
Scotland	30	26	\$10,521,226	\$0	\$409,075	\$789,421	\$10,521,226	6,528	\$63	\$121	\$1,612	\$1,612
Macon	31	23	\$6,911,000	\$0	\$4,032,384	\$2,696,788	\$6,911,000	4,315	\$935	\$625	\$1,602	\$1,602
Beaufort	32	30	\$11,300,000	\$0	\$1,268,793	\$96,549	\$11,300,000	7,135	\$178	\$14	\$1,584	\$1,584
Rowan	33	34	\$32,215,635	\$0	\$17,638,050	\$7,211,614	\$32,215,635	20,643	\$854	\$349	\$1,561	\$1,561
Henderson	34	29	\$20,205,922	\$0	\$12,702,688	\$4,456,093	\$20,205,922	13,069	\$972	\$341	\$1,546	\$1,546
Alamance	35	43	\$33,713,214	\$0	\$7,172,267	\$5,462,949	\$33,713,214	22,304	\$322	\$245	\$1,512	\$1,512
Pender	36	56	\$12,246,436	\$0	\$10,207,142	\$5,048,300	\$12,246,436	8,146	\$1,253	\$620	\$1,503	\$1,503
Chowan	37	24	\$3,551,054	\$0	\$431,920	\$1,104,731	\$3,551,054	2,377	\$182	\$465	\$1,494	\$1,494
Northampton	38	45	\$3,773,434	\$0	\$2,149,387	\$789,083	\$3,773,434	2,537	\$847	\$311	\$1,487	\$1,487
Pitt	39	35	\$33,396,595	\$0	\$13,373,838	\$6,120,994	\$33,396,595	22,756	\$588	\$269	\$1,468	\$1,468
Stokes	40	28	\$10,250,237	\$0	\$1,239,626	\$1,169,937	\$10,250,237	7,057	\$176	\$166	\$1,452	\$1,452
Montgomery	41	38	\$6,228,055	\$0	\$3,254,860	\$147,205	\$6,228,055	4,330	\$752	\$34	\$1,438	\$1,438
Martin	42	25	\$5,570,979	\$0	\$1,045,422	\$0	\$5,570,979	3,902	\$268	\$0	\$1,428	\$1,428
Gates	43	51	\$2,723,330	\$0	\$692,879	\$544,327	\$2,723,330	1,915	\$362	\$284	\$1,422	\$1,422
Franklin	44	46	\$11,641,872	\$0	\$8,657,260	\$4,033,501	\$11,641,872	8,362	\$1,035	\$482	\$1,392	\$1,392
Granville	45	59	\$12,141,268	\$0	\$7,729,007	\$2,752,226	\$12,141,268	8,786	\$880	\$313	\$1,382	\$1,382
Cabarrus	46	53	\$44,770,387	\$0	\$39,103,497	\$20,791,733	\$44,770,387	32,566	\$1,201	\$638	\$1,375	\$1,375
Wilson	47	40	\$17,011,175	\$0	\$4,904,038	\$3,242,597	\$17,011,175	12,395	\$396	\$262	\$1,372	\$1,372
Cumberland	48	41	\$70,918,442	\$0	\$14,244,400	\$5,188,602	\$70,918,442	52,317	\$272	\$99	\$1,356	\$1,356
Iredell	49	37	\$32,923,428	\$2,880,624	\$47,384,477	\$13,929,690	\$35,804,052	26,543	\$1,785	\$525	\$1,240	\$1,349
Davie	50	52	\$8,875,684	\$0	\$6,506,327	\$1,513,269	\$8,875,684	6,582	\$989	\$230	\$1,348	\$1,348
Lincoln	51	54	\$16,189,629	\$0	\$14,472,502	\$8,295,365	\$16,189,629	12,039	\$1,202	\$689	\$1,345	\$1,345
Onslow	52	69	\$31,297,525	\$0	\$21,797,676	\$5,573,960	\$31,297,525	23,361	\$933	\$239	\$1,340	\$1,340
Hertford	53	55	\$4,173,524	\$0	\$995,257	\$0	\$4,173,524	3,162	\$315	\$0	\$1,320	\$1,320
Nash	54	36	\$22,225,844	\$676,008	\$3,944,327	\$235,210	\$22,901,852	17,412	\$227	\$14	\$1,276	\$1,315
Rutherford	55	50	\$12,146,850	\$0	\$7,474,015	\$4,923,711	\$12,146,850	9,298	\$804	\$530	\$1,306	\$1,306
Gaston	56	58	\$41,642,401	\$0	\$15,374,448	\$7,844,898	\$41,642,401	32,002	\$480	\$245	\$1,301	\$1,301
Yancey	57	67	\$3,188,140	\$0	\$889,454	\$0	\$3,188,140	2,462	\$361	\$0	\$1,295	\$1,295
Cherokee	58	64	\$4,438,896	\$0	\$2,293,125	\$925,928	\$4,438,896	3,523	\$651	\$263	\$1,260	\$1,260
Wilkes	59	60	\$12,279,620	\$0	\$8,571,542	\$2,202,056	\$12,279,620	9,969	\$860	\$221	\$1,232	\$1,232
Warren	60	73	\$3,117,117	\$0	\$202,937	\$789,724	\$3,117,117	2,590	\$78	\$305	\$1,204	\$1,204
Perquimans	61	70	\$2,061,540	\$0	\$2,220,667	\$227,808	\$2,061,540	1,718	\$1,293	\$133	\$1,200	\$1,200
Craven	62	62	\$17,310,323	\$0	\$5,816,327	\$4,190,515	\$17,310,323	14,570	\$399	\$288	\$1,188	\$1,188
Rockingham	63	61	\$15,981,873	\$0	\$4,429,443	\$2,393,643	\$15,981,873	13,860	\$320	\$173	\$1,153	\$1,153
Ashe	64	75	\$3,635,520	\$0	\$1,248,159	\$1,717,272	\$3,635,520	3,206	\$389	\$536	\$1,134	\$1,134
Stanly	65	63	\$10,333,574	\$0	\$4,580,950	\$1,961,328	\$10,333,574	9,276	\$494	\$211	\$1,114	\$1,114
Caldwell	66	68	\$14,237,770	\$0	\$2,119,430	\$939,735	\$14,237,770	12,899	\$164	\$73	\$1,104	\$1,104
Jones	67	85	\$1,304,598	\$0	\$283,850	\$0	\$1,304,598	1,188	\$239	\$0	\$1,098	\$1,098
McDowell	68	74	\$7,067,103	\$0	\$1,376,267	\$1,272,387	\$7,067,103	6,444	\$214	\$197	\$1,097	\$1,097
Yadkin	69	72	\$6,486,000	\$0	\$6,068,461	\$455,074	\$6,486,000	5,918	\$1,025	\$77	\$1,096	\$1,096
Bladen	70	79	\$5,539,745	\$0	\$1,068,867	\$913,373	\$5,539,745	5,141	\$208	\$178	\$1,078	\$1,078
Randolph	71	66	\$19,196,146	\$4,923,421	\$15,198,317	\$8,831,877	\$24,119,567	23,125	\$657	\$382	\$830	\$1,043
Surry	72	47	\$10,049,419	\$1,694,201	\$6,238,308	\$3,601,994	\$11,743,620	11,387	\$548	\$316	\$883	\$1,031
Lenoir	73	71	\$9,500,000	\$0	\$10,053,110	\$62,125	\$9,500,000	9,309	\$1,080	\$7	\$1,021	\$1,021
Catawba	74	44	\$25,020,743	\$0	\$19,307,395	\$12,740,052	\$25,020,743	24,688	\$782	\$516	\$1,013	\$1,013
Burke	75	76	\$13,990,685	\$0	\$10,160,836	\$6,907,829	\$13,990,685	13,833	\$735	\$499	\$1,011	\$1,011
Wayne	76	78	\$19,247,994	\$0	\$2,248,547	\$1,363,549	\$19,247,994	19,119	\$118	\$71	\$1,007	\$1,007
Harnett	77	84	\$18,438,987	\$188,987	\$10,947,688	\$6,055,880	\$18,627,974	18,682	\$586	\$324	\$987	\$997
Vance	78	57	\$7,350,000	\$0	\$1,516,328	\$1,826,878	\$7,350,000	7,380	\$205	\$248	\$996	\$996
Anson	79	82	\$3,759,776	\$0	\$135,626	\$1,099,530	\$3,759,776	3,924	\$35	\$280	\$958	\$958
Bertie	80	92	\$2,750,551	\$0	\$2,518,537	\$603,273	\$2,750,551	2,880	\$874	\$209	\$955	\$955
Mitchell	81	90	\$2,000,775	\$0	\$1,036,287	\$333,333	\$2,000,775	2,121	\$489	\$157	\$943	\$943
Davidson	82	65	\$21,653,020	\$2,823,926	\$15,971,732	\$4,117,525	\$24,476,946	25,989	\$615	\$158	\$833	\$942
Alexander	83	80	\$5,150,005	\$0	\$1,698,756	\$1,333,529	\$5,150,005	5,537	\$307	\$241	\$930	\$930
Madison	84	89	\$2,385,000	\$0	\$292,594	\$0	\$2,385,000	2,592	\$113	\$0	\$920	\$920
Richmond	85	87	\$7,100,000	\$0	\$3,143,887	\$875,614	\$7,100,000	7,717	\$407	\$113	\$920	\$920
Tyrrell	86	77	\$537,320	\$0	\$668,751	\$0	\$537,320	585	\$1,143	\$0	\$918	\$918
Edgecombe	87	81	\$6,604,190	\$0	\$2,698,648	\$748,678	\$6,604,190	7,221	\$374	\$104	\$915	\$915
Caswell	88	83	\$2,789,237	\$0	\$377,392	\$829,757	\$2,789,237	3,117	\$121	\$266	\$895	\$895
Duplin	89	91	\$7,727,529	\$0	\$1,748,778	\$725,727	\$7,727,529	8,815	\$198	\$82	\$877	\$877
Washington	90	88	\$1,609,332	\$0	\$285,982	\$380,510	\$1,609,332	1,940	\$147	\$196	\$830	\$830
Camden	91											

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	2008-09 CURRENT SPENDING	2008-09 SUPPLEMENTAL SCHOOL TAXES	2008-09 TOTAL CURRENT SPENDING	2008-09 LOW-WEALTH FUNDING	2008-09 SMALL COUNTY FUNDING	2008-09 TOTAL CURRENT SPENDING W/LOW WEALTH & SMALL COUNTY	2008-09 FINAL ADM	2008-09 TOTAL CURRENT SPENDING PER ADM	2008-09 TOTAL CURRENT SPENDING PER ADM W/ LOW WEALTH & CMALL COUNTY/ADM	CHANGE IN SPENDING PER STUDENT
Hyde	1	2	\$1,424,568	\$0	\$1,424,568	\$0	\$1,832,039	\$3,256,607	628	\$2,268	\$5,186	\$2,917
Tyrrell	2	1	\$537,320	\$0	\$537,320	\$141,907	\$1,740,348	\$2,419,575	585	\$918	\$4,136	\$3,218
Dare	3	4	\$19,450,066	\$0	\$19,450,066	\$0	\$0	\$19,450,066	4,766	\$4,081	\$4,081	\$0
Durham	4	6	\$102,728,739	\$0	\$102,728,739	\$0	\$0	\$102,728,739	31,891	\$3,221	\$3,221	\$0
Chatham	5	13	\$23,457,441	\$0	\$23,457,441	\$0	\$0	\$23,457,441	7,593	\$3,089	\$3,089	\$0
Jones	6	7	\$1,304,598	\$0	\$1,304,598	\$392,832	\$1,922,167	\$3,619,597	1,188	\$1,098	\$3,047	\$1,949
Pamlico	7	5	\$2,313,592	\$0	\$2,313,592	\$87,967	\$1,467,495	\$3,869,054	1,402	\$1,650	\$2,760	\$1,109
New Hanover	8	12	\$65,377,120	\$0	\$65,377,120	\$0	\$0	\$65,377,120	23,825	\$2,744	\$2,744	\$0
Gates	9	8	\$2,723,330	\$0	\$2,723,330	\$1,075,086	\$1,344,399	\$5,142,815	1,915	\$1,422	\$2,686	\$1,263
Alleghany	10	16	\$2,498,525	\$0	\$2,498,525	\$0	\$1,453,050	\$3,951,575	1,493	\$1,673	\$2,647	\$973
Mecklenburg	11	10	\$343,578,838	\$0	\$343,578,838	\$0	\$0	\$343,578,838	132,042	\$2,602	\$2,602	\$0
Currituck	12	9	\$8,603,952	\$0	\$8,603,952	\$0	\$1,561,442	\$10,165,394	3,959	\$2,173	\$2,568	\$394
Brunswick	13	22	\$29,895,984	\$0	\$29,895,984	\$0	\$0	\$29,895,984	11,673	\$2,561	\$2,561	\$0
Watauga	14	20	\$11,150,085	\$0	\$11,150,085	\$0	\$0	\$11,150,085	4,430	\$2,517	\$2,517	\$0
Guilford	15	23	\$175,165,521	\$0	\$175,165,521	\$0	\$0	\$175,165,521	70,968	\$2,468	\$2,468	\$0
Northampton	16	18	\$3,773,434	\$0	\$3,773,434	\$1,104,410	\$1,371,933	\$6,249,777	2,537	\$1,487	\$2,463	\$976
Avery	17	14	\$3,896,000	\$0	\$3,896,000	\$0	\$1,585,109	\$5,481,109	2,230	\$1,747	\$2,458	\$711
Carteret	18	17	\$19,904,005	\$0	\$19,904,005	\$0	\$0	\$19,904,005	8,144	\$2,444	\$2,444	\$0
Polk	19	15	\$4,234,838	\$0	\$4,234,838	\$0	\$1,472,866	\$5,707,704	2,444	\$1,733	\$2,335	\$603
Chowan	20	11	\$3,551,054	\$0	\$3,551,054	\$542,226	\$1,425,932	\$5,519,212	2,377	\$1,494	\$2,322	\$828
Orange	21	3	\$23,620,430	\$18,807,601	\$42,428,031	\$0	\$0	\$42,428,031	18,585	\$2,283	\$2,283	\$0
Hertford	22	21	\$4,173,524	\$0	\$4,173,524	\$1,570,618	\$1,429,371	\$7,173,513	3,162	\$1,320	\$2,269	\$949
Perquimans	23	24	\$2,061,540	\$0	\$2,061,540	\$289,598	\$1,517,844	\$3,868,982	1,718	\$1,200	\$2,252	\$1,052
Cleveland	24	60	\$21,102,578	\$10,694,365	\$31,796,943	\$5,104,099	\$0	\$36,901,042	16,390	\$1,940	\$2,251	\$311
Martin	25	29	\$5,570,979	\$0	\$5,570,979	\$1,633,625	\$1,549,552	\$8,754,156	3,902	\$1,428	\$2,244	\$816
Transylvania	26	31	\$8,219,643	\$0	\$8,219,643	\$0	\$0	\$8,219,643	3,686	\$2,230	\$2,230	\$0
Graham	27	19	\$787,725	\$0	\$787,725	\$16,426	\$1,722,814	\$2,526,965	1,151	\$684	\$2,195	\$1,511
Wake	28	26	\$297,955,838	\$0	\$297,955,838	\$0	\$0	\$297,955,838	137,092	\$2,173	\$2,173	\$0
Scotland	29	25	\$10,521,226	\$0	\$10,521,226	\$3,494,366	\$0	\$14,015,592	6,528	\$1,612	\$2,147	\$535
Union	30	82	\$77,296,271	\$0	\$77,296,271	\$3,305,886	\$0	\$80,602,157	37,701	\$2,050	\$2,138	\$88
Forsyth	31	30	\$107,470,688	\$0	\$107,470,688	\$0	\$0	\$107,470,688	51,255	\$2,097	\$2,097	\$0
Warren	32	28	\$3,117,117	\$0	\$3,117,117	\$840,030	\$1,436,528	\$5,393,675	2,590	\$1,204	\$2,083	\$879
Washington	33	27	\$1,609,332	\$0	\$1,609,332	\$877,823	\$1,523,258	\$4,010,413	1,940	\$830	\$2,067	\$1,238
Bertie	34	34	\$2,750,551	\$0	\$2,750,551	\$1,592,480	\$1,553,306	\$5,896,337	2,880	\$955	\$2,047	\$1,092
Moore	35	45	\$24,935,195	\$0	\$24,935,195	\$0	\$0	\$24,935,195	12,190	\$2,046	\$2,046	\$0
Johnston	36	43	\$53,192,957	\$0	\$53,192,957	\$9,110,692	\$0	\$62,303,649	31,042	\$1,714	\$2,007	\$293
Yancey	37	38	\$3,188,140	\$0	\$3,188,140	\$206,440	\$1,372,011	\$4,766,591	2,462	\$1,295	\$1,936	\$641
Pasquotank	38	37	\$9,912,098	\$0	\$9,912,098	\$1,742,484	\$0	\$11,654,582	6,035	\$1,642	\$1,931	\$289
Person	39	59	\$9,048,000	\$0	\$9,048,000	\$848,161	\$0	\$9,896,161	5,209	\$1,737	\$1,900	\$163
Camden	40	39	\$1,487,914	\$0	\$1,487,914	\$649,115	\$1,420,664	\$3,557,693	1,885	\$789	\$1,887	\$1,098
Anson	41	65	\$3,759,776	\$0	\$3,759,776	\$2,094,264	\$1,483,720	\$7,337,760	3,924	\$958	\$1,870	\$912
Buncombe	42	32	\$45,882,341	\$7,325,552	\$53,207,893	\$0	\$0	\$53,207,893	29,085	\$1,829	\$1,829	\$0
Lee	43	56	\$15,602,134	\$0	\$15,602,134	\$1,618,356	\$0	\$17,220,490	9,498	\$1,643	\$1,813	\$170
Granville	44	53	\$12,141,268	\$0	\$12,141,268	\$3,787,925	\$0	\$15,929,193	8,786	\$1,382	\$1,813	\$431
Caswell	45	35	\$2,789,237	\$0	\$2,789,237	\$1,366,666	\$1,486,706	\$5,642,609	3,117	\$895	\$1,810	\$915
Beaufort	46	50	\$11,300,000	\$0	\$11,300,000	\$1,493,041	\$0	\$12,793,041	7,135	\$1,584	\$1,793	\$209
Stokes	47	41	\$10,250,237	\$0	\$10,250,237	\$2,187,255	\$0	\$12,437,492	7,057	\$1,452	\$1,762	\$310
Clay	48	33	\$874,300	\$0	\$874,300	\$0	\$1,545,770	\$2,420,070	1,382	\$633	\$1,751	\$1,119
Montgomery	49	51	\$6,228,055	\$0	\$6,228,055	\$1,319,707	\$0	\$7,547,762	4,330	\$1,438	\$1,743	\$305
Cherokee	50	49	\$4,438,896	\$0	\$4,438,896	\$240,885	\$1,452,932	\$6,132,713	3,523	\$1,260	\$1,741	\$481
Rowan	51	58	\$32,215,635	\$0	\$32,215,635	\$3,447,715	\$0	\$35,663,350	20,643	\$1,561	\$1,728	\$167
Haywood	52	42	\$13,417,470	\$0	\$13,417,470	\$0	\$0	\$13,417,470	7,779	\$1,725	\$1,725	\$0
Mitchell	53	47	\$2,000,775	\$0	\$2,000,775	\$224,471	\$1,398,905	\$3,624,151	2,121	\$943	\$1,709	\$765
Franklin	54	55	\$11,641,872	\$0	\$11,641,872	\$2,605,689	\$0	\$14,247,561	8,362	\$1,392	\$1,704	\$312
Jackson	55	36	\$6,109,958	\$0	\$6,109,958	\$0	\$0	\$6,109,958	3,623	\$1,686	\$1,686	\$0
Pitt	56	54	\$33,396,595	\$0	\$33,396,595	\$4,684,453	\$0	\$38,081,048	22,756	\$1,468	\$1,673	\$206
Pender	57	76	\$12,246,436	\$0	\$12,246,436	\$1,165,960	\$0	\$13,412,396	8,146	\$1,503	\$1,647	\$143
Nash	58	44	\$22,225,844	\$676,008	\$22,901,852	\$5,665,224	\$0	\$28,567,076	17,412	\$1,315	\$1,641	\$325
Greene	59	46	\$2,247,000	\$0	\$2,247,000	\$1,667,877	\$1,446,006	\$5,360,883	3,290	\$683	\$1,629	\$946
Macon	60	52	\$6,911,000	\$0	\$6,911,000	\$0	\$0	\$6,911,000	4,315	\$1,602	\$1,602	\$0
Alamance	61	72	\$33,713,214	\$0	\$33,713,214	\$1,987,955	\$0	\$35,701,169	22,304	\$1,512	\$1,601	\$89
Ashe	62	64	\$3,635,520	\$0	\$3,635,520	\$0	\$1,489,260	\$5,124,780	3,206	\$1,134	\$1,598	\$465
Rutherford	63	63	\$12,146,850	\$0	\$12,146,850	\$2,714,663	\$0	\$14,861,513	9,298	\$1,306	\$1,598	\$292
Wilson	64	62	\$17,011,175	\$0	\$17,011,175	\$2,723,061	\$0	\$19,734,236	12,395	\$1,372	\$1,592	\$220
Madison	65	61	\$2,385,000	\$0	\$2,385,000	\$273,733	\$1,465,306	\$4,124,039	2,592	\$920	\$1,591	\$671
Henderson	66	69	\$20,205,922	\$0	\$20,205,922	\$0	\$0	\$20,205,922	13,069	\$1,546	\$1,546	\$0
Onslow	67	90	\$31,297,525	\$0	\$31,297,525	\$3,486,570	\$0	\$34,784,095	23,361	\$1,340	\$1,489	\$149
Cumberland	68	67	\$70,918,442	\$0	\$70,918,442	\$6,830,909	\$0	\$77,749,351	52,317	\$1,356	\$1,486	\$131
Bladen	69	75	\$5,539,745	\$0	\$5,539,745	\$2,068,792	\$0	\$7,608,537	5,141	\$1,078	\$1,480	\$402
Richmond	70	73	\$7,100,000	\$0	\$7,100,000	\$4,248,593	\$0	\$11,348,593	7,717	\$920	\$1,471	\$551
Rockingham	71	66	\$15,981,873	\$0	\$15,981,873	\$4,363,407	\$0	\$20,345,280	13,860	\$1,153	\$1,468	\$315
Vance	72	48	\$7,350,000	\$0	\$7,350,000	\$3,464,278	\$0	\$10,814,278	7,380	\$996	\$1,465	\$469
Lincoln	73	87	\$16,189,629	\$0	\$16,189,629	\$1,280,229	\$0	\$17,469,858	12,039	\$1,345	\$1,451	\$106
Yadkin	74	71	\$6,486,000	\$0	\$6,486,000	\$2,087,126	\$0	\$8,573,126	5,918	\$1,096	\$1,449	\$353
Stanly	75	68	\$10,333,574	\$0	\$10,333,574	\$3,006,840	\$0	\$13,340,414	9,276	\$1,114	\$1,438	\$324
Harnett	76	81	\$18,438,987	\$188,987	\$18,627,974	\$8,196,669	\$0	\$26,824,643	18,682	\$997	\$1,436	\$439
Lenoir	77	70	\$9,500,000	\$0	\$9,500,000	\$3,474,398	\$0	\$12,974,398	9,309	\$1,021	\$1,394	\$373
Wilkes	78	85	\$12,279,620	\$0	\$12,279,620	\$1,557,539	\$0	\$13,837,159	9,969	\$1,232	\$1,388	\$156
Cabarrus	79	97	\$44,770,387	\$0	\$44,770,387	\$188,419	\$0	\$44,958,806	32,566	\$1,375	\$1,381	\$6
Davie	80	94	\$8,875,684	\$0	\$8,875,684	\$209,869	\$0	\$9,085,553	6,582	\$1,348	\$1,380	\$32
McDowell	81	83	\$7,067,103	\$0	\$7,067,103	\$1,748,186	\$0	\$8,815,289	6,444	\$1,097	\$1,368	\$271
Wayne	82	79	\$19,247,994	\$0	\$19,247,994	\$6,767,830	\$0	\$26,015,824	19,119	\$1,007	\$1,361	\$354
Duplin	83	92	\$7,727,529	\$0	\$7,727,529	\$4,174,430	\$0	\$11,901,959	8,815	\$877	\$1,350	\$474
Iredell	84	78	\$32,923,428	\$2,880,624	\$35,804,052	\$0	\$0	\$35,804,052	26,543	\$1,349	\$1,349	\$0
Caldwell	85	86	\$14,237,770	\$0	\$14,237,770	\$3,154,084	\$0	\$17,391,854	12,899	\$1,104	\$1,348	\$245
Surry	86	57	\$10,049,419	\$1,694,201	\$11,743,620	\$3,311,400	\$0	\$15,055,020	11,387	\$1,031	\$1,322	\$291
Edgecombe	87	77	\$6,604,190	\$0	\$6,604,190	\$2,929,520	\$0	\$9,533,710	7,221	\$915	\$1,320	\$406
Craven	88	95	\$17,310,323	\$0	\$17,310,323	\$1,686,183	\$0	\$18,996,506	14,570	\$1,188	\$1,304	\$116
Gaston	89	100	\$41,642,401	\$0	\$41,642,401	\$0	\$0	\$41,642,401	32,002	\$1,301	\$1,301	\$0
Randolph	90	84	\$19,196,146	\$4,923,421	\$24,119,567	\$5,892,961	\$0	\$30,012,528	23,125	\$1,043	\$1,298	\$255
Swain	91	74	\$805,533	\$0	\$805,533	\$109,800	\$1,507,569					

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 2008-09 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	2008-09 ADJUSTED TAX BASE	2008-09 STATE AVG. EFFECTIVE PROPERTY TAX RATE	2008-09 ADJUSTED PROPERTY TAX REVENUE	2008-09 NON-PROPERTY TAX REVENUE	2008-09 MANDATED SOCIAL SERVICES PAYMENTS	2008-09 TOTAL REVENUES LESS WELFARE	2008-09 ADM	2008 EST. PER CAPITA INCOME	PERCENT OF STATE AVERAGE PER CAPITA INCOME	2008-09 INCOME ADJUSTED TOTAL REVENUES	2008-09 REVENUE PER ADM	PERCENT OF STATE AVERAGE REVENUE PER ADM
Dare	1	1	\$17,613,575,153	\$0.575	\$101,278,057	\$21,117,603	\$5,287,638	\$117,108,023	4,766	\$37,934	107.6%	\$126,028,419	\$26,443	500.6%
Carteret	2	2	\$19,098,744,009	\$0.575	\$109,817,778	\$22,018,373	\$5,091,807	\$126,744,344	8,144	\$37,796	107.2%	\$135,902,557	\$16,687	315.9%
Jackson	3	8	\$10,836,829,566	\$0.575	\$62,311,770	\$10,947,703	\$3,221,240	\$70,038,233	3,623	\$29,477	83.6%	\$58,569,520	\$16,166	306.0%
Brunswick	4	3	\$33,247,604,077	\$0.575	\$191,173,723	\$30,187,536	\$7,572,891	\$213,788,369	11,673	\$30,996	87.9%	\$187,993,540	\$16,105	304.9%
Currituck	5	5	\$8,184,365,948	\$0.575	\$47,060,104	\$8,276,787	\$2,252,440	\$53,084,451	3,959	\$34,939	99.1%	\$52,617,596	\$13,291	251.6%
Watauga	6	4	\$8,837,209,006	\$0.575	\$50,813,952	\$16,458,849	\$2,696,347	\$64,576,454	4,430	\$32,049	90.9%	\$58,714,028	\$13,254	250.9%
Macon	7	6	\$9,092,125,993	\$0.575	\$52,279,724	\$10,812,697	\$2,792,782	\$60,299,640	4,315	\$30,066	85.3%	\$51,433,203	\$11,920	225.7%
New Hanover	8	7	\$34,433,714,906	\$0.575	\$197,993,861	\$69,477,219	\$17,696,679	\$249,774,401	23,825	\$36,629	103.9%	\$259,553,080	\$10,894	206.2%
Avery	9	9	\$4,102,270,467	\$0.575	\$23,588,055	\$5,714,840	\$1,419,545	\$27,883,350	2,230	\$27,633	78.4%	\$21,858,793	\$9,802	185.6%
Chatham	10	11	\$7,438,527,201	\$0.575	\$42,771,531	\$14,103,445	\$4,348,641	\$52,526,336	7,593	\$43,894	124.5%	\$65,408,692	\$8,614	163.1%
Durham	11	19	\$28,640,039,397	\$0.575	\$164,680,227	\$89,562,485	\$28,450,676	\$225,792,036	31,891	\$38,795	110.1%	\$248,506,398	\$7,792	147.5%
Transylvania	12	13	\$4,161,144,369	\$0.575	\$23,926,580	\$8,501,447	\$2,517,858	\$29,910,169	3,686	\$33,771	95.8%	\$28,656,028	\$7,774	147.2%
Wake	13	20	\$116,809,924,397	\$0.575	\$671,657,065	\$273,455,416	\$46,776,808	\$898,335,673	137,092	\$41,691	118.3%	\$1,062,512,767	\$7,750	146.7%
Moore	14	12	\$11,489,434,268	\$0.575	\$66,064,247	\$25,605,554	\$7,012,567	\$84,657,234	12,190	\$38,919	110.4%	\$93,471,442	\$7,668	145.2%
Mecklenburg	15	10	\$99,127,205,270	\$0.575	\$569,981,430	\$298,043,942	\$83,333,937	\$784,691,435	132,042	\$45,264	128.4%	\$1,007,639,171	\$7,631	144.5%
Buncombe	16	15	\$28,486,465,809	\$0.575	\$163,797,178	\$78,884,573	\$23,880,840	\$218,800,912	29,085	\$34,969	99.2%	\$217,062,869	\$7,463	141.3%
Henderson	17	16	\$13,185,243,966	\$0.575	\$75,815,153	\$27,937,357	\$10,767,148	\$92,985,362	13,069	\$35,901	101.8%	\$94,705,310	\$7,247	137.2%
Polk	18	21	\$2,175,305,116	\$0.575	\$12,508,004	\$4,221,528	\$1,684,520	\$15,045,012	2,444	\$40,129	113.8%	\$17,127,899	\$7,008	132.7%
Orange	19	17	\$12,958,827,969	\$0.575	\$74,513,261	\$32,702,751	\$10,760,209	\$96,455,803	18,585	\$47,063	133.5%	\$128,783,779	\$6,929	131.2%
Hyde	20	18	\$815,897,958	\$0.575	\$4,691,413	\$1,519,887	\$868,024	\$5,343,276	628	\$28,251	80.1%	\$4,282,473	\$6,819	129.1%
Pamlico	21	14	\$1,376,736,207	\$0.575	\$7,916,233	\$2,851,736	\$1,800,476	\$8,967,494	1,402	\$35,257	100.0%	\$8,969,529	\$6,398	121.1%
Alleghany	22	22	\$1,797,926,577	\$0.575	\$10,338,078	\$2,605,778	\$938,666	\$12,005,189	1,493	\$27,884	79.1%	\$9,496,800	\$6,361	120.4%
Ashe	23	24	\$3,775,923,458	\$0.575	\$21,711,560	\$6,870,103	\$3,354,298	\$25,227,365	3,206	\$28,293	80.3%	\$20,249,023	\$6,316	119.6%
Cherokee	24	33	\$4,329,172,074	\$0.575	\$24,892,739	\$7,878,293	\$2,677,829	\$30,093,204	3,523	\$24,804	70.4%	\$21,175,972	\$6,011	113.8%
Haywood	25	26	\$7,035,520,109	\$0.575	\$40,454,241	\$16,748,582	\$7,481,846	\$49,720,976	7,779	\$31,336	88.9%	\$44,201,439	\$5,682	107.6%
Guilford	26	25	\$44,691,124,276	\$0.575	\$256,973,965	\$147,056,572	\$41,838,325	\$362,192,211	70,968	\$38,534	109.3%	\$395,946,400	\$5,579	105.6%
Clay	27	28	\$1,475,813,097	\$0.575	\$8,485,925	\$2,464,341	\$1,102,901	\$9,847,365	1,382	\$27,360	77.6%	\$7,643,449	\$5,531	104.7%
Forsyth	28	23	\$31,764,082,702	\$0.575	\$182,643,476	\$105,639,031	\$26,532,916	\$261,749,590	51,255	\$37,278	105.8%	\$276,816,398	\$5,401	102.2%
Perquimans	29	47	\$1,677,701,976	\$0.575	\$9,646,786	\$2,591,201	\$1,034,468	\$11,203,519	1,718	\$28,664	81.3%	\$9,110,547	\$5,303	100.4%
Iredell	30	27	\$20,121,590,570	\$0.575	\$115,699,146	\$47,397,320	\$12,330,177	\$150,766,288	26,543	\$32,888	93.3%	\$140,667,868	\$5,300	100.3%
Onslow	31	30	\$11,655,731,066	\$0.575	\$67,020,454	\$45,545,617	\$11,927,442	\$100,638,628	23,361	\$39,932	113.3%	\$114,008,956	\$4,880	92.4%
Cabarrus	32	31	\$20,694,366,037	\$0.575	\$118,992,605	\$53,920,183	\$14,374,265	\$158,538,523	32,566	\$35,280	100.1%	\$158,677,950	\$4,873	92.2%
Lincoln	33	40	\$8,529,877,613	\$0.575	\$49,046,796	\$18,402,581	\$5,748,843	\$61,700,534	12,039	\$32,912	93.4%	\$57,609,804	\$4,785	90.6%
Yancey	34	52	\$2,608,014,666	\$0.575	\$14,996,084	\$4,312,296	\$2,040,381	\$17,267,999	2,462	\$23,887	67.8%	\$11,701,912	\$4,753	90.0%
Davie	35	29	\$3,909,855,115	\$0.575	\$22,481,667	\$9,481,642	\$2,500,619	\$29,462,690	6,582	\$36,438	103.4%	\$30,456,510	\$4,627	87.6%
Person	36	34	\$3,830,888,721	\$0.575	\$22,027,610	\$9,459,559	\$4,497,382	\$26,989,787	5,209	\$30,098	85.4%	\$23,045,721	\$4,424	83.8%
Union	37	46	\$23,211,455,945	\$0.575	\$133,465,872	\$44,497,689	\$11,334,317	\$166,629,243	37,701	\$33,673	95.5%	\$159,179,169	\$4,222	79.9%
Swain	38	35	\$1,384,981,980	\$0.575	\$7,963,646	\$3,542,351	\$1,221,049	\$10,284,948	1,883	\$26,799	76.0%	\$7,819,408	\$4,153	78.6%
Madison	39	41	\$1,912,890,498	\$0.575	\$10,999,120	\$4,256,066	\$1,729,741	\$13,525,446	2,592	\$27,460	77.9%	\$10,536,717	\$4,065	77.0%
Camden	40	39	\$1,120,811,480	\$0.575	\$6,444,666	\$2,129,724	\$604,347	\$7,970,042	1,885	\$33,881	96.1%	\$7,660,728	\$4,064	76.9%
Craven	41	36	\$6,982,840,588	\$0.575	\$40,151,333	\$26,699,497	\$9,427,648	\$57,423,183	14,570	\$36,121	102.5%	\$58,843,734	\$4,039	76.5%
Catawba	42	32	\$15,027,745,089	\$0.575	\$86,409,534	\$47,254,674	\$23,380,874	\$110,283,334	24,688	\$31,823	90.3%	\$99,564,429	\$4,033	76.3%
Beaufort	43	48	\$4,113,322,040	\$0.575	\$23,651,602	\$13,536,467	\$6,103,851	\$31,084,218	7,135	\$32,399	91.9%	\$28,570,954	\$4,004	75.8%
Northampton	44	53	\$1,884,424,428	\$0.575	\$10,835,440	\$3,894,609	\$3,345,245	\$11,384,804	2,537	\$30,694	87.1%	\$9,913,620	\$3,908	74.0%
Rutherford	45	43	\$6,185,024,368	\$0.575	\$35,563,890	\$16,082,906	\$5,787,762	\$45,859,034	9,298	\$27,667	78.5%	\$35,994,834	\$3,871	73.3%
Pitt	46	49	\$11,351,561,353	\$0.575	\$65,271,478	\$44,221,213	\$15,754,033	\$93,738,658	22,756	\$32,874	93.3%	\$87,422,754	\$3,842	72.7%
Wilkes	47	37	\$5,601,231,759	\$0.575	\$32,207,083	\$16,662,666	\$6,231,253	\$42,638,496	9,969	\$31,552	89.5%	\$38,166,467	\$3,829	72.5%
Rowan	48	38	\$11,707,277,153	\$0.575	\$67,316,844	\$33,137,329	\$10,251,040	\$90,203,133	20,643	\$30,620	86.9%	\$78,357,398	\$3,796	71.9%
Alamance	49	42	\$10,949,010,285	\$0.575	\$62,956,809	\$41,964,966	\$10,356,627	\$94,565,149	22,304	\$31,501	89.4%	\$84,510,107	\$3,789	71.7%
Chowan	50	50	\$1,428,093,165	\$0.575	\$8,211,536	\$3,480,373	\$1,750,806	\$9,941,104	2,377	\$31,635	89.7%	\$8,921,865	\$3,753	71.1%
Wilson	51	57	\$6,264,729,203	\$0.575	\$36,022,193	\$22,730,090	\$9,345,204	\$49,407,079	12,395	\$32,683	92.7%	\$45,810,422	\$3,696	70.0%
Graham	52	51	\$849,073,109	\$0.575	\$4,882,170	\$1,943,127	\$1,390,486	\$5,434,811	1,151	\$26,794	76.0%	\$4,131,190	\$3,589	67.9%
Lee	53	44	\$4,721,842,343	\$0.575	\$27,150,593	\$16,389,773	\$4,811,840	\$38,728,527	9,498	\$30,983	87.9%	\$34,041,418	\$3,584	67.9%
Cumberland	54	61	\$16,864,671,211	\$0.575	\$96,971,859	\$90,279,403	\$28,245,977	\$159,005,285	52,317	\$40,791	115.7%	\$184,004,783	\$3,517	66.6%
Davidson	55	54	\$12,833,495,842	\$0.575	\$73,792,601	\$36,735,819	\$9,499,792	\$101,028,628	25,989	\$31,742	90.1%	\$90,977,069	\$3,501	66.3%
Surry	56	60	\$5,394,346,268	\$0.575	\$31,017,491	\$20,819,794	\$5,614,490	\$46,222,795	11,387	\$29,802	84.5%	\$39,080,023	\$3,432	65.0%
Pender	57	55	\$4,716,801,000	\$0.575	\$27,121,606	\$11,007,736	\$4,562,046	\$33,567,296	8,146	\$29,253	83.0%	\$27,857,361	\$3,420	64.7%
Gaston	58	56	\$14,889,259,199	\$0.575	\$85,613,240	\$53,614,274	\$22,204,371	\$117,023,143	32,002	\$32,727	92.8%	\$108,650,356	\$3,395	64.3%
Tyrrell	59	45	\$418,942,883	\$0.575	\$2,408,922	\$934,189	\$582,233	\$2,760,878	585	\$25,288	71.7%	\$1,980,683	\$3,386	64.1%
Pasquotank	60	58	\$3,272,008,765	\$0.575	\$18,814,050	\$11,678,310	\$4,303,701	\$26,188,659	6,035	\$26,701	75.7%	\$19,837,822	\$3,287	62.2%
Burke	61	62	\$6,688,874,319	\$0.575	\$38,461,027	\$20,984,591	\$7,039,388	\$52,406,230	13,833	\$29,684	84.2%	\$44,132,501	\$3,190	60.4%
Stanly	62	59	\$4,181,665,648	\$0.575	\$24,044,577	\$14,987,513	\$4,454,877	\$34,577,214	9,276	\$29,836	84.6%	\$29,267,376	\$3,155	59.7%
Mitchell	63	67	\$1,270,877,699	\$0.575	\$7,307,547	\$4,400,488	\$2,681,501	\$9,026,534	2,121	\$25,919	73.5%	\$6,637,316	\$3,129	59.2%
Jones	64	71	\$632,764,169	\$0.575	\$3,638,394	\$1,901,313	\$1,415,357	\$4,124,351	1,188	\$31,750	90.1%	\$3,714,946	\$3,127	59.2%
Bladen	65	78	\$2,723,040,575	\$0.575	\$15,657,483	\$7,389,593	\$4,012,178	\$19,034,899	5,141	\$28,859	81.9%	\$15,584,219	\$3,031	57.4%
Rockingham	66	68	\$6,073,308,087	\$0.575	\$34,921,522	\$22,213,355	\$7,899,409	\$49,235,468	13,860	\$29,850	84.7%	\$41,694,196	\$3,008	57.0%
Nash	67	63	\$6,252,775,418	\$0.575	\$35,953,459	\$27,567,932	\$8,619,432	\$54,901,958	17,412	\$33,067	93.8%	\$51,503,392	\$2,958	56.0%
Randolph	68	64	\$10,463,685,906	\$0.575										

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	96	\$1,844	30	\$1,612	\$63	\$1	87.4%
Gates	2	99	\$1,716	43	\$1,422	\$362	\$1	82.9%
Cleveland	3	79	\$2,664	18	\$1,940	\$221	\$1	72.8%
Johnston	4	75	\$2,791	24	\$1,714	\$1,278	\$2	61.4%
Hertford	5	86	\$2,393	53	\$1,320	\$315	\$2	55.2%
Martin	6	80	\$2,658	42	\$1,428	\$268	\$2	53.7%
Granville	7	82	\$2,586	45	\$1,382	\$880	\$2	53.4%
Montgomery	8	73	\$2,830	41	\$1,438	\$752	\$2	50.8%
Pasquotank	9	60	\$3,287	29	\$1,642	\$580	\$2	50.0%
Stokes	10	69	\$2,918	40	\$1,452	\$176	\$2	49.8%
Harnett	11	95	\$2,018	77	\$997	\$586	\$2	49.4%
Union	12	37	\$4,222	16	\$2,050	\$2,434	\$2	48.6%
Franklin	13	70	\$2,897	44	\$1,392	\$1,035	\$2	48.1%
Warren	14	83	\$2,574	60	\$1,204	\$78	\$2	46.8%
Lee	15	53	\$3,584	28	\$1,643	\$1,058	\$2	45.8%
Bertie	16	93	\$2,101	80	\$955	\$874	\$2	45.5%
Nash	17	67	\$2,958	54	\$1,315	\$227	\$2	44.5%
Guilford	18	26	\$5,579	8	\$2,468	\$1,110	\$2	44.2%
Pender	19	57	\$3,420	36	\$1,503	\$1,253	\$2	44.0%
Anson	20	91	\$2,231	79	\$958	\$35	\$2	42.9%
Yadkin	21	81	\$2,638	69	\$1,096	\$1,025	\$2	41.5%
Durham	22	11	\$7,792	2	\$3,221	\$786	\$2	41.3%
Rowan	23	48	\$3,796	33	\$1,561	\$854	\$2	41.1%
Edgecombe	24	90	\$2,244	87	\$915	\$374	\$2	40.8%
McDowell	25	77	\$2,718	68	\$1,097	\$214	\$2	40.4%
Alamance	26	49	\$3,789	35	\$1,512	\$322	\$3	39.9%
Caldwell	27	76	\$2,770	66	\$1,104	\$164	\$3	39.8%
Chowan	28	50	\$3,753	37	\$1,494	\$182	\$3	39.8%
Greene	29	98	\$1,723	95	\$683	\$222	\$3	39.6%
Vance	30	84	\$2,516	78	\$996	\$205	\$3	39.6%
Beaufort	31	43	\$4,004	32	\$1,584	\$178	\$3	39.6%
Person	32	36	\$4,424	21	\$1,737	\$283	\$3	39.3%
Richmond	33	88	\$2,357	85	\$920	\$407	\$3	39.0%
Forsyth	34	28	\$5,401	15	\$2,097	\$778	\$3	38.8%
Cumberland	35	54	\$3,517	48	\$1,356	\$272	\$3	38.5%
Rockingham	36	66	\$3,008	63	\$1,153	\$320	\$3	38.3%
Gaston	37	58	\$3,395	56	\$1,301	\$480	\$3	38.3%
Duplin	38	89	\$2,292	89	\$877	\$198	\$3	38.2%
Pitt	39	46	\$3,842	39	\$1,468	\$588	\$3	38.2%
Northampton	40	44	\$3,908	38	\$1,487	\$847	\$3	38.1%
Robeson	41	100	\$1,385	98	\$527	\$228	\$3	38.1%
Washington	42	92	\$2,186	90	\$830	\$147	\$3	37.9%
Wayne	43	78	\$2,683	76	\$1,007	\$118	\$3	37.5%
Wilson	44	51	\$3,696	47	\$1,372	\$396	\$3	37.1%
Chatham	45	10	\$8,614	3	\$3,089	\$748	\$3	35.9%
Lenoir	46	72	\$2,857	73	\$1,021	\$1,080	\$3	35.7%
Randolph	47	68	\$2,926	71	\$1,043	\$657	\$3	35.6%
Bladen	48	65	\$3,031	70	\$1,078	\$208	\$3	35.5%
Stanly	49	62	\$3,155	65	\$1,114	\$494	\$3	35.3%
Sampson	50	94	\$2,018	93	\$711	\$1,503	\$3	35.2%
Jones	51	64	\$3,127	67	\$1,098	\$239	\$3	35.1%
Mecklenburg	52	15	\$7,631	5	\$2,602	\$1,241	\$3	34.1%
Rutherford	53	45	\$3,871	55	\$1,306	\$804	\$3	33.7%
Hyde	54	20	\$6,819	11	\$2,268	\$704	\$3	33.3%
Hoke	55	97	\$1,734	97	\$572	\$359	\$3	33.0%
Orange	56	19	\$6,929	10	\$2,283	\$1,077	\$3	32.9%
Alexander	57	71	\$2,885	83	\$930	\$307	\$3	32.2%
Wilkes	58	47	\$3,829	59	\$1,232	\$860	\$3	32.2%
Burke	59	61	\$3,190	75	\$1,011	\$735	\$3	31.7%
Caswell	60	74	\$2,830	88	\$895	\$121	\$3	31.6%
Haywood	61	25	\$5,682	23	\$1,725	\$687	\$3	30.4%
Mitchell	62	63	\$3,129	81	\$943	\$489	\$3	30.1%
Surry	63	56	\$3,432	72	\$1,031	\$548	\$3	30.1%
Halifax	64	85	\$2,494	92	\$738	\$611	\$3	29.6%
Craven	65	41	\$4,039	62	\$1,188	\$399	\$3	29.4%
Davie	66	35	\$4,627	50	\$1,348	\$989	\$3	29.1%
Transylvania	67	12	\$7,774	12	\$2,230	\$478	\$3	28.7%
Cabarrus	68	32	\$4,873	46	\$1,375	\$1,201	\$4	28.2%
Lincoln	69	33	\$4,785	51	\$1,345	\$1,202	\$4	28.1%
Wake	70	13	\$7,750	13	\$2,173	\$1,609	\$4	28.0%
Onslow	71	31	\$4,880	52	\$1,340	\$933	\$4	27.5%
Yancey	72	34	\$4,753	57	\$1,295	\$361	\$4	27.2%
Tyrrell	73	59	\$3,386	86	\$918	\$1,143	\$4	27.1%
Davidson	74	55	\$3,501	82	\$942	\$615	\$4	26.9%
Moore	75	14	\$7,668	17	\$2,046	\$341	\$4	26.7%
Alleghany	76	22	\$6,361	26	\$1,673	\$632	\$4	26.3%
Pamlico	77	21	\$6,398	27	\$1,650	\$191	\$4	25.8%
Iredell	78	30	\$5,300	49	\$1,349	\$1,785	\$4	25.5%
New Hanover	79	8	\$10,894	4	\$2,744	\$880	\$4	25.2%
Catawba	80	42	\$4,033	74	\$1,013	\$782	\$4	25.1%
Polk	81	18	\$7,008	22	\$1,733	\$132	\$4	24.7%
Buncombe	82	16	\$7,463	19	\$1,829	\$609	\$4	24.5%
Madison	83	39	\$4,065	84	\$920	\$113	\$4	22.6%
Perquimans	84	29	\$5,303	61	\$1,200	\$1,293	\$4	22.6%
Henderson	85	17	\$7,247	34	\$1,546	\$972	\$5	21.3%
Cherokee	86	24	\$6,011	58	\$1,260	\$651	\$5	21.0%
Columbus	87	87	\$2,387	99	\$483	\$168	\$5	20.2%
Camden	88	40	\$4,064	91	\$789	\$954	\$5	19.4%
Graham	89	52	\$3,589	94	\$684	\$245	\$5	19.1%
Watauga	90	6	\$13,254	7	\$2,517	\$1,918	\$5	19.0%
Ashe	91	23	\$6,316	64	\$1,134	\$389	\$6	18.0%
Avery	92	9	\$9,802	20	\$1,747	\$542	\$6	17.8%
Currituck	93	5	\$13,291	14	\$2,173	\$1,709	\$6	16.4%
Brunswick	94	4	\$16,105	6	\$2,561	\$1,321	\$6	15.9%
Dare	95	1	\$26,443	1	\$4,081	\$4,592	\$6	15.4%
Carteret	96	2	\$16,687	9	\$2,444	\$1,132	\$7	14.6%
Macon	97	7	\$11,920	31	\$1,602	\$935	\$7	13.4%
Clay	98	27	\$5,531	96	\$633	\$372	\$9	11.4%
Jackson	99	3	\$16,166	25	\$1,686	\$1,075	\$10	10.4%
Swain	100	38	\$4,153	100	\$428	\$401	\$10	10.3%
State Total/Average			\$5,282		\$1,724	\$903	\$439	32.6%

Data Sources

The 2010 Local School Finance Study examines data from the 2008-09 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 2008-09 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 and

Management 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 Sheila Tharrington 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.

2010 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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