

> INTRODUCTION

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

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

Over time, however, the lines drawn in the 1933 and 1975 laws have become blurred, and the local role in funding school operations has increased. In 2012-13, counties spent \$2.98 billion to fund instructional expenses, accounting for 25 percent of the combined federal, state, and local total. Counties provided funding for 1,003 principals and assistant principals (18.7 percent of the total), 6,296 teachers (6.4 percent of the total), 2,222 teacher assistants (8.8 percent of the total), and 2,932 professional instructional support personnel (19.6 percent of the total).

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

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

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

ONTENTS

1 INTRODUCTION

- 3 2012-13 SPENDING PER STUDENT
- WHAT'S NEW IN THE 2014 STUDY?
- 5 2014 RANKINGS-AT-A-GLANCE
- 6 A HISTORICAL PERSPECTIVE
- 8 WHO PAYS FOR WHAT?
- 10 GAPS AND TRENDS 2014
- 12 NOTES ON METHODOLOGY

13 APPENDICES

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

19 GLOSSARY

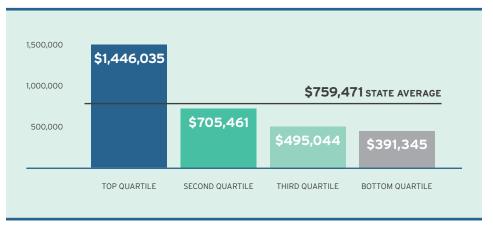
20 DATA SOURCES & ACKNOWLEDGMENTS

> INTRODUCTION (CONTINUED)

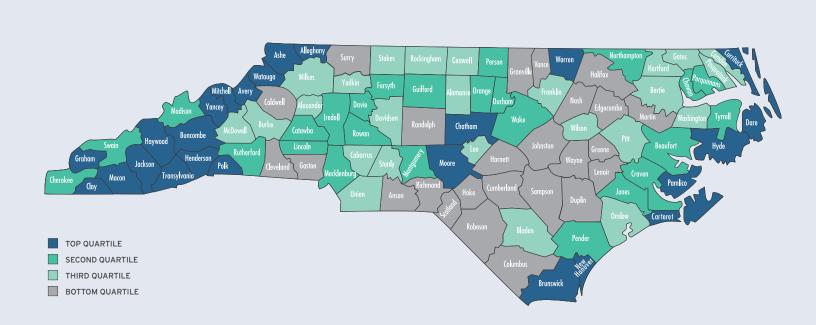
Disparities in resources available to counties can be illustrated by dividing the state into quartiles according to adjusted property wealth available per child. The top quartile includes high-growth Piedmont and mountain and beach resort areas, which had an average of \$1,446,035 real estate wealth available per child -\$686,564 above the state average. The bottom quartile has \$391,345 real estate wealth available per child - \$368,126 below the state average. The map illustrates where counties in each quartile are located throughout the state. In 2012-13, 33 counties were above the state average property wealth of \$759,471 available per child, while 67 counties were below the state average. Mountain and coastal areas, along with high-growth parts of the Piedmont, account for most of the counties above the state average.

In 2012-13, North Carolina counties spent, on average, \$1,462 per student, ranging from a high of \$4,145 in Orange County to a low of \$384 in Swain County (see "2012-13 Total Local Current Spending per Student" on page three).

REAL ESTATE WEALTH AVAILABLE PER STUDENT



DISPARITIES IN REAL ESTATE WEALTH



2012-13 TOTAL LOCAL CURRENT SPENDING PER STUDENT \$942.19 Alexander \$1,707.84 Alleghany \$978.75 Ashe \$1,269.04 \$1,807.48 Avery Beaufort \$1,632.60 Bertie \$1,113,05 Bladen \$1,126.40 Brunswick \$2,355.24 \$2.044.43 Buncombe Burke \$990.77 Cabarrus \$1,570.07 Caldwell \$1,164,96 \$900.62 Carteret \$2,105.75 \$819.65 Caswell \$1,439.22 Chatham \$2,906.71 \$1,347.05 Cherokee \$1,498.87 Clav \$649.55 Cleveland \$1,329.82 \$739.81 Craven \$1,228.09 \$1,459.27 Cumberland \$2,291.25 Dare \$3,967.68 Davidson \$1,217.97 Davie \$1,470.06 \$1.000.80 Duplin Durham \$3,105.04 Edgecombe \$918.34 \$2.017.30 Forsyth Franklin \$1,325.53 Gaston Gates \$1.558.57 Graham \$615.99 Granville \$1,401.53 \$704.48 Greene Halifax \$969.25 \$1.031.09 Harnett Haywood \$1,844.09 Henderson \$1,499.02 Hertford \$1,369,27 \$549.90 STATE AVERAGE Hyde \$2,173.49 (\$1,462)\$1.540.48 Iredell \$1,617.89 \$1,539.39 Johnston Jones \$1,191,23 \$1,037.95 Lenoir Lincoln \$1,275,46 Macon \$1,660.93 \$872.12 Madison Martin \$1,415,51 MCDowell \$1,129.75 Mecklenbura \$2,251.06 Mitchell \$1,020.01 Montgomery \$1,411.55 Moore \$1,986,94 Nash \$1,260.25 New Hanover \$2,405.07 \$1,253.09 Northampton Onslow \$1,622.42 Orange \$4,145.31 Pamlico \$1,473,44 Pasquotank \$1,707.90 Pender \$1,530.28 \$1,215.38 Perquimans Pitt \$1,444.51 Polk \$1,979.64 Randolph \$1,137.79 Richmond \$903.93 Robeson \$512.08 Rockingham \$1,140.76 Rowan \$1,595,38 Rutherford \$1,261.41 Sampson \$992.38 Scotland \$1.645.27 Stanly \$1,024.29 Stokes \$1,482,54 \$1,195,35 Surry \$384.08 Transylvania \$2,486.49 \$942.67 Tyrrell \$1,940.21 Vance \$951.45 Wake \$2.022.61 Warren \$1,243.63 \$873.93 Washington \$2,551,10 Watauga \$998.61 Wilkes \$1,083.17 Wilson \$1,250.54 Yadkin \$1,070.56 Yancey \$1,246.99 0 250 500 1000 1250 1750 2000 2250 2500 2750 3000 3250 3500 3750 4000 4250 4500 4750 5000

> WHAT'S NEW IN THE 2014 LOCAL SCHOOL FINANCE STUDY?

Long-time readers of the annual Local School Finance Study will notice a new look in 2014. "Under the hood," however, the study is largely the same as in previous years, with a few notable exceptions.

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

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

Also new this year, the state average per capita income used in Table 4 is the statewide average from the U.S. Bureau of Economic Analysis. Aside from this and the inclusion of charter school enrollments, the study's methodology is unchanged.

The five main data tables included in past years' studies appear again in this year's study as appendices. The tables appear in the same order as in past years, to facilitate comparison with previous studies. This year, the capital outlay and debt service averages, which previously appeared in Tables 2 and 5, and did not factor into the rankings, now appear as a separate Table 2A, with counties ranked to mirror the order in Table 2 to facilitate comparison with previous studies. Also in this year's study, several redundant table columns have been omitted and others reordered to facilitate readability.

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

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

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

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

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

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

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

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

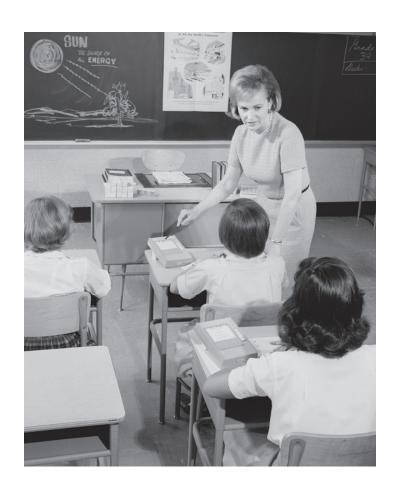
	FROM TABLE 1	FROM TABLE 2	FROM TABLE 3	FROM TABLE 4	FROM TABLE 5		
COUNTY	PROPERTY VALUE RANK: Adjusted Property	ACTUAL EFFORT RANK: Total Current Spending	ACTUAL EFFORT RANK II: Total Current Spending Per ADM with	ABILITY TO PAY RANK:	RELATIVE EFFORT RANK: Current Spending as Percentag of Revenue per Student		
Dare	Tax Base Per ADM	Per ADM 2	Low Wealth and Small County Funding 4	Revenue Per ADM	96		
Jackson	2	29	60	4	97		
Currituck	3	10	19	2	95		
Avery	4	21	12	8	92		
Watauga Brunswick	5 6	5 8	11 16	6 5	84 89		
Hyde	7	12	1	7	88		
Macon	8	24	59	9	93		
Carteret	9	13	28	3	94		
Transylvania	10	6	13	12	69		
Transylvania Ashe Clay Polk New Hanover Alleghany Yancey	11	55	49	21	91		
Clay	12	96	47	25	99		
Polk	13	18	10	14	80		
New Hanover	14	7	14 9	11	77 74		
Alleghany Yancey	15 16	23 60	39	22 27	82		
Graham	17	97	35	35	98		
Buncombe	18	14	29	16	72		
Chatham	19	4	8	10	59		
Warren	20	61	33	34	75		
Pamlico	21	40	15	20	86		
Haywood	22	20	45	24	61		
Moore Henderson	23 24	17 37	34 75	17 23	71 83		
Mitchell	25	78	46	46	79		
Madison	26	92	79	37	90		
Cherokee	27	49	92	41	60		
Perquimans	28	64	26	29	81		
Tyrrell	29	86	2	42	87		
Durham	30	3	6	18	21		
Mecklenburg	31	11	21	13	70		
Orange Beaufort	32 33	1 26	3 51	15 31	5 54		
Pender	33	36	56	31 44	54 44		
Northampton	35	58	27	50	56		
Wake	36	15	30	19	64		
Swain	37	100	99	49	100		
Iredell	38	34	67	32	58		
Person	39	33	53	51	30		
Montgomery	40	46	50	55	35		
Davie	41	41	69	33	62		
Jones Forsyth	42 43	66 16	5 31	45 28	68 34		
Lincoln	44	53	93	38	66		
Catawba	45	44	82	43	51		
Guilford	46	9	18	30	12		
Craven	47	62	95	36	76		
Chowan	48	38	20	47	36		
Rowan	49	30	48	57	20		
Rutherford	50	56	71	66	28		
Wilkes McDowell	51 52	73 70	91 81	53 76	67 33		
Stokes	53	39	44	65	11		
Cabarrus	54	31	64	39	45		
Camden	55	90	38	48	85		
Pasquotank	56	22	36	61	7		
Onslow	57	28	58	26	63		
Burke	58 59	82	96	62	65		
Caswell Bladen	60	93 71	52 74	71 78	73 29		
Alamance	61	50	73	54	47		
Lee	62	27	40	58	14		
Union	63	19	32	56	4		
Rockingham	64	68	72	68	39		
Davidson	65	63	84	60	46		
Wilson	66	59 77	78	59	43		
Stanly	67 68	77 87	89 94	63 77	57 55		
Alexander Washington	69	91	23	86	55		
Yadkin	70	74	80	75	40		
Hertford	71	48	17	79	9		
Pitt	72	43	57	52	37		
Gates	73	32	7	89	2		
Bertie	74	72	24	88	15		
Franklin	75 76	52	55	82	8		
Cleveland Caldwell	76 77	51 67	54 62	74 87	17		
Anson	77	83	62 37	95	16 19		
Surry	79	65	70	64	41		
Granville	80	47	42	83	6		
Martin	81	45	25	73	10		
Gaston	82	54	90	69	24		
Randolph	83	69	66	80	26		
Halifax	84 85	84 79	85 68	85 84	42 38		
Duplin Cumberland	85 86	79 42	76	40	53		
Edgecombe	87	88	76 87	92	25		
Lenoir	88	75	83	70	48		
Nash	89	57	61	67	27		
Wayne	90	80	86	72	49		
Richmond	91	89	77	90	32		
Johnston	92	35	41	81	3		
Columbus	93	94	98	94	52		
Harnett Hoke	94 95	76 98	65 100	93 96	13 78		
Sampson	96	81	63	96	22		
Scotland	97	25	22	98	1		
	98	95	43	99	23		
Greene							
Vance Robeson	99 100	85 99	88 97	97 100	18 31		

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

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

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

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



SOURCES OF LOCAL SCHOOL FINANCE LAW: THE NORTH CAROLINA STATE CONSTITUTION

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

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

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

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

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

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

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

North Carolina has been engaged in litigation defending its system of school finance for almost twenty years. The legal action was instigated in part by spending inequities between low-wealth and higher-wealth counties. These inequities persist today. In 2012-13, the state's ten highest-spending counties spent an average of \$56,758 more per classroom than the ten lowest-spending counties. This large gap exists primarily because of the variation in property wealth across the state. The wealthiest counties have more than \$2 million in real estate capacity available per student, compared with the poorest counties, which have approximately \$339,146 in real estate capacity available per student. This gap has widened by over \$1.2 million since the North Carolina Supreme Court's Leandro decision in 1997.

盦

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

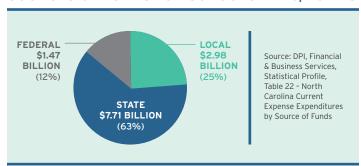
"Because the North Carolina Constitution expressly states that units of local governments with financial responsibility for public education may provide additional funding to supplement the educational programs provided by the state, there can be nothing unconstitutional about their doing so or in any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

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

> SCHOOL FUNDING: WHO PAYS FOR WHAT?

North Carolina public schools spent \$12.2 billion on instructional expenses in the 2012-13 school year, using a combination of state, federal, and local resources. State funding accounted for 63 percent of expenditures, federal funding accounted for 12 percent, and local funding accounted for 25 percent of spending.

SOURCES OF FUNDS FOR SCHOOLS IN NC, 2012-13



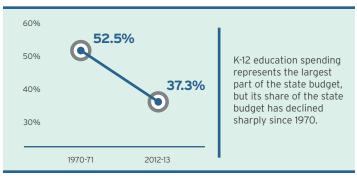
STATE FUNDS

In 2012-13, the state provided \$7.7 billion to operate 2,526 district, charter, and regional schools in 115 school systems across 100 counties for nearly 1.5 million students. Nearly 94 percent of state funds were spent on salaries and benefits for 138,329 state-funded school personnel.

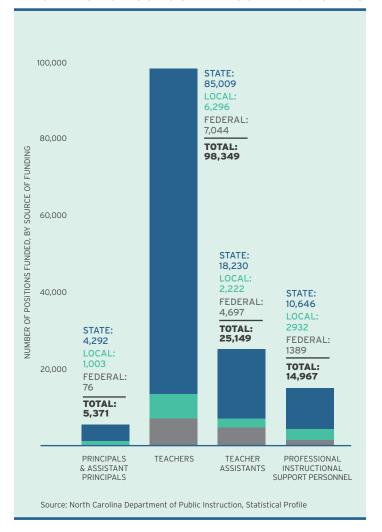
State funding for operations has continually increased from \$3.44 billion in 1992-93 to \$7.7 billion in 2012-13. But while the level of funding has increased, the percentage of the state's General Fund dedicated to education has continually declined. In 2012-13, 37.3 percent of the state's General Fund was appropriated for K-12 public education, a significant drop from 1970, when it was 52.5 percent. If public education were funded at the same percentage of the General Fund as in 1970, districts and schools would have an additional \$3.02 billion to educate our students.

State funding for capital expenses has been relatively small compared with the state's investment in operations, and compared with what counties invest in capital expenses. In 2012-13, the state spent \$32 million on capital expenses, which was 5.8 percent of the combined local, state, and federal total.

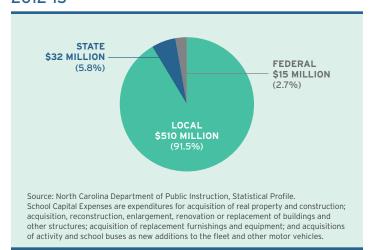
K-12 SPENDING (% OF GENERAL OPERATING BUDGET)



WHO PAYS FOR SCHOOL PERSONNEL? 2012-13



FUNDING FOR SCHOOL CAPITAL EXPENSES, 2012-13



LOCAL FUNDS

The nearly century-old division of state and local responsibility for school funding still shapes the way North Carolina pays for public education today, with 63 percent of instructional expenditures coming from the state and 91.5 percent of capital expenses paid at the local level. However, the division has eroded somewhat, with counties funding 18.7 percent of principal and assistant principal positions, 6.4 percent of teachers, 8.8 percent of teacher assistants, and 19.6 percent of professional instructional support personnel; and with the state paying 5.8 percent of capital expenses. School capital expenses include amounts paid for school construction and acquisition of real property and buses.

Considering local expenditures on programs and personnel in 2012-13, the ten counties that spent the most per student averaged \$2,855 per student compared to the ten that spent the least, which averaged \$672 per student. That represents a gap of \$2,183 – and 59 counties are below the state average of \$1,462. 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. However, the state Supreme Court ruled in 1997 that "the 'equal opportunities' clause of Article IX, Section 2(1) of the North Carolina Constitution does not require substantially equal funding or educational advantages in all school districts. Consequently, the provisions of the current state system for funding schools which require or allow counties to help finance their school systems and result in unequal funding among the school districts of the state do not violate constitutional principles."



Differences in counties' levels of investment in their school systems translate into dramatically different options at the school and classroom level. As an illustration, at a statewide average class size of 26 students per classroom, the ten counties that spend the most per student would spend, on average, \$74,230 per classroom. By contrast, the ten counties that spend the least per child would spend, on average, \$17,472 per classroom – a difference of \$56,758 per classroom. At the state's average elementary school size of 497 students, that translates to a difference of \$1,084,951 per elementary school. At the state's average high school size of 837, it translates to a difference of \$1,827,171 per high school.

FEDERAL FUNDS

Resources from the federal government accounted for 12 percent of North Carolina public education spending on instructional expenses in 2012-13, and totaled \$1,470,124,139. The federal government has added resources in an effort to help meet the mandates of the No Child Left Behind legislation. Federal resources are given to states in the form of direct grants, state applications, state plans, or a combination of the three.



RACE TO THE TOP'S ROLE IN THE 2014 FINANCE STUDY

Race to the Top (RttT) is a federal competitive grant awarded to North Carolina, focused on creating conditions for education innovation and reform, implementing ambitious plans in four education reform areas, and achieving significant improvement in student outcomes (U.S. Department of Education, Race to the Top Executive Summary, 2009). North Carolina was one of 12 states to receive an RttT grant in 2010. The grant includes \$400 million dollars to be used over four years on the state's public school system. Half of the grant is designated for use by local education agencies for their own initiatives that support the North Carolina RttT plan. North Carolina received RttT funding during the school year analyzed in the 2014 Local School Finance Study (2012-13).

> LOCAL SCHOOL FINANCE STUDY 2014: GAPS AND TRENDS

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

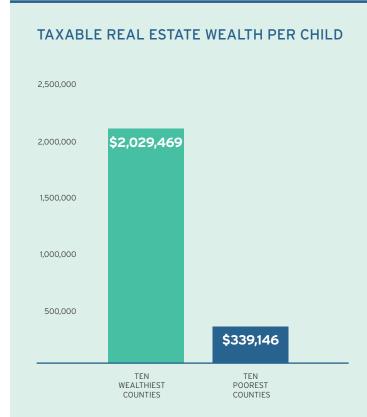
POOREST COUNTIES TAXED THEMSELVES AT HIGHER RATES, STILL GENERATED SUBSTANTIALLY LESS FROM PROPERTY TAX

Coastal and mountain counties have the highest real estate wealth capacity in the state. In 2012-13, every county in the top ten had a per student real estate wealth capacity above \$1.59 million, and together had an average six times greater than the bottom ten counties. The ten wealthiest counties had an average real estate capacity of \$2,029,469 per student, compared with

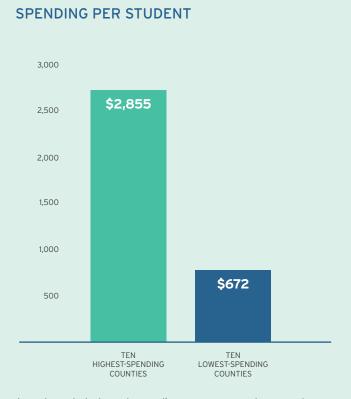
the ten poorest counties, which had, on average, a real estate capacity of \$339,146 per student. This gap of \$1.69 million is roughly the same as last year's and about 20 percent below the previous year's (2010-11). Major factors narrowing the gap included reductions in real estate wealth in the wealthiest counties, some counties' 2011 revaluations, and increases in student enrollment in several counties.

The ten poorest counties taxed themselves at more than double the rate of the ten wealthiest counties – \$0.83 compared to \$0.39, a 44-cent difference. In spite of this, because of the disparity in real estate wealth capacity, the revenue the poorest counties could generate, even at the higher tax rate, was substantially lower than what the wealthier counties could generate at lower rates. The poorest counties continue raising their tax rates, while the wealthiest counties lower theirs, and yet the substantial revenue disparity persists.

LOW VS. HIGH WEALTH COUNTIES

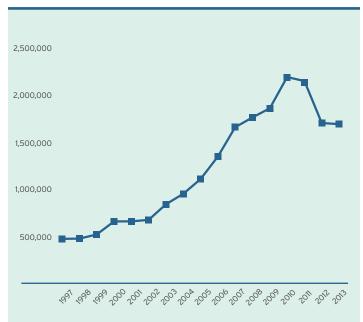


The wealthiest counties have six times the taxable property wealth per child available to the ten poorest counties. As a result, even though the ten poorest counties tax themselves at more than double the rate of the wealthiest counties, the revenue they generate through taxation is substantially lower.



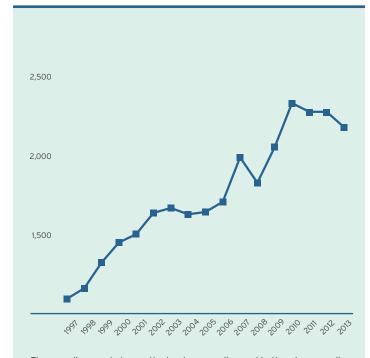
Annual per-student county spending on programs and personnel was \$2,183 higher in the ten highest-spending counties than in the ten lowest-spending counties. This gap is narrower than last year, when it was \$2,280 per student.

WIDENING REAL ESTATE WEALTH GAP



The difference in real estate wealth capacity between the ten wealthiest and ten poorest counties has grown from \$477,477 in 1997 to \$1,690,323 in 2013.

WIDENING SPENDING GAP



The spending gap between the top ten-spending and bottom ten-spending counties has grown from \$1,094 in 1997 to \$2,183 in 2013.

LARGE SPENDING DISPARITIES REMAIN

This year's study found a lower gap between the highest- and lowest-spending counties: \$2,183 per student, compared with \$2,280 last year. Still, this is a significant disparity. Orange County, at the top of the list, spends more than ten times more per student than Swain County at the bottom. The ten highest-spending counties spend 4.25 times more per child (\$2,855 per child) than the ten lowest-spending counties (\$672 per child). On average, the highest-spending counties spent about the same amount per child this year as last year. By contrast, the lowest-spending counties increased their average spending per student by 12.4 percent (\$74 per student).

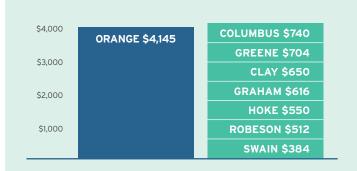
SUPPLEMENTAL FUNDING REMAINS CRUCIAL

In 1991, the state enacted supplemental funds for low-wealth and small counties, in part to address the limited capacity that some counties have to raise revenues through taxation because of their limited local resources and size. In 2012-13 the General Assembly provided an appropriation of \$213 million for 68 low-wealth counties (78 districts) and \$43 million for 27 small counties.

Low-wealth supplemental funding is provided to systems whose ability to generate local revenue per student is below the state average. Some of the factors used to determine eligibility are county adjusted property tax base, square miles in the county, and per capita income. In 2012-13, low-wealth eligible counties received total low-wealth supplemental funding ranging from \$14,716 to \$17.7 million. Per-student dollars ranged from \$12 (Graham) to \$733 (Robeson).

Small county supplemental funding was provided in 2012-13 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 was below the state adjusted property tax base per student. In 2012-13, eligible counties received between \$1.46 and \$1.94 million in small-county supplemental funding. Per-student dollars ranged from \$402 (Martin) to \$3,018 (Tyrrell)

SPENDING DISPARITIES



If the bottom seven counties' total current spending were combined, they would still only spend \$11 more per child than Orange County spends by itself.

> NOTES ON METHODOLOGY

CHARTER SCHOOL ENROLLMENT

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

Therefore, results of surveys of districts conducted by the Division of School Business in 2012 and 2014 to account for all students within each district who attend charter schools were adjusted to reflect new school openings and significant enrollment growth at individual schools in 2012-13, and then used to verify or adjust the initial estimates. Survey data are provided at the Office of Charter Schools website for information only and are not used for any financial or budget purposes.

CAPITAL SPENDING

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

SALES/ASSESSMENT RATIO

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

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

OTHER REVENUE SOURCES

The primary source of local revenue is property taxes. In addition to property taxes, this study includes a county's share of local option sales taxes and fines and forfeitures. Allotments from the ADM fund and grants for school construction have been removed to isolate capital spending. Finally, 11 counties have supplemental school taxes, with additional revenue totaling \$56.8 million in 2012-13.



TABLE 1: RANKING OF ADJUSTED PROPERTY VALUATIONS PER STUDENT -

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

COUNTIES	RANK	PREVIOUS YEAR'S RANK*	LAST YEAR REVALUED	EFFECTIVE COUNTY TAX RATE	2012-13 ADJUSTED PROPERTY TAX BASE	2012-13 FINAL ADM	ADJUSTED PROPERTY TAX BASE PER ADM
re	1	1	2013	\$0.264	\$18,691,143,413	4,922	\$3,797,469
ckson	2	2	2008	\$0.363	\$8,896,546,178	3,886	\$2,289,384
ırrituck	3	8	2013	\$0.309	\$8,665,577,472	3,929	\$2,205,543
ery	4	3	2010	\$0.440	\$4,223,059,308	2,166	\$1,949,704
atauga	5	4	2006	\$0.319	\$8,761,935,148	4,641	\$1,887,941
unswick	6	5	2011	\$0.462	\$23,633,098,814	12,991	\$1,819,190
yde	7	6	2009	\$0.713	\$1,026,300,612	574	\$1,787,980
acon	8	10	2007	\$0.346	\$7,489,889,094	4,459	\$1,679,724
arteret	9	10	2011	\$0.310	\$14,253,332,621	8,738	\$1,631,189
ransylvania	10	9	2009	\$0.399	\$5,942,143,821	3,748	\$1,585,417
she lay	11 12	12 13	2011 2010	\$0.405 \$0.485	\$4,082,858,532 \$1,602,439,462	3,152 1,346	\$1,295,323 \$1,190,520
olk	13	15	2009	\$0.483	\$2,797,963,330	2,417	\$1,157,618
lew Hanover	14	11	2012	\$0.549	\$29,052,489,299	25,545	\$1,137,306
lleghany	15	16	2007	\$0.525	\$1,637,627,990		\$1,131,740
ancey	16	17	2008	\$0.467	\$2,599,703,864	1,447 2,374	\$1,095,073
raham	17	19	2010	\$0.442	\$1,254,679,154	1,236	\$1,015,113
uncombe	18	20	2013	\$0.509	\$30,489,159,603	30,701	\$993,100
hatham	19	18	2009	\$0.646	\$8,727,868,011	8,842	\$987,092
/arren	20	21	2009	\$0.694	\$2,471,207,152	2,579	\$958,204
amlico	21	22	2012	\$0.598	\$1,588,659,437	1,659	\$957,601
aywood	22	24	2011	\$0.545	\$7,146,996,905	7,668	\$932,055
loore	23	23	2007	\$0.478	\$11,755,309,516	12,854	\$914,525
lenderson	24	25	2011	\$0.511	\$12,162,040,638	13,809	\$880,733
litchell	25	28	2009	\$0.434	\$1,813,229,918	2,081	\$871,326
1adison	26	38	2012	\$0.489	\$2,191,915,960	2,557	\$857,222
herokee	27	14	2012	\$0.524	\$2,962,928,794	3,547	\$835,334
Perquimans	28	29	2008	\$0.535	\$1,477,108,590	1,769	\$834,996
yrrell	29	31	2009	\$0.734	\$473,032,480	570	\$829,882
urham	30	26	2008	\$0.778	\$29,398,743,871	37,221	\$789,843
lecklenburg	31	27	2011	\$0.787	\$116,288,287,393	148,878	\$781,098
range	32	30	2009	\$0.888	\$15,587,332,609	19,986	\$779,913
eaufort	33	32	2010	\$0.558	\$5,565,364,307	7,194	\$773,612
ender	34	37	2011	\$0.517	\$6,287,837,750	8,430	\$745,888
orthampton	35	33	2011	\$0.965	\$1,872,618,068	2,523	\$742,219
/ake	36	35	2008	\$0.582	\$113,654,915,164	156,818	\$724,757
wain	37	36	2013	\$0.330	\$1,449,272,001	2,050	\$706,962
redell	38	39	2011	\$0.500	\$20,026,345,742	28,613	\$699,904
erson	39	34	2013	\$0.712	\$4,033,539,243	5,847	\$689,848
Montgomery	40 41	50 44	2012 2013	\$0.583 \$0.619	\$2,837,311,211	4,164 6,490	\$681,391 \$663,156
avie ones	42	47	2006	\$0.692	\$4,303,884,704 \$746,540,208	1,129	\$661,240
orsyth	43	49	2013	\$0.662	\$35,019,108,762	55,188	\$634,542
incoln	44	40	2011	\$0.627	\$8,030,950,618	12,682	\$633,256
atawba	45	48	2011	\$0.539	\$15,484,463,165	24,650	\$628,173
uilford	46	42	2012	\$0.776	\$45,898,656,014	75,249	\$609,957
raven	47	46	2010	\$0.512	\$9,086,906,519	15,090	\$602,181
Chowan	48	43	2006	\$0.721	\$1,359,079,836	2,283	\$595,304
lowan	49	51	2011	\$0.635	\$11,472,234,922	20,161	\$569,031
tutherford	50	41	2012	\$0.608	\$5,514,069,529	9,728	\$566,825
/ilkes	51	52	2013	\$0.641	\$5,630,635,840	10,039	\$560,876
AcDowell	52	63	2011	\$0.525	\$3,498,205,285	6,473	\$540,430
Stokes	53	58	2013	\$0.638	\$3,684,773,146	6,888	\$534,955
abarrus	54	45	2012	\$0.693	\$18,822,584,681	35,549	\$529,483
amden	55	53	2007	\$0.699	\$1,023,067,052	1,942	\$526,811
asquotank	56	55	2006	\$0.699	\$3,081,185,812	5,858	\$525,979
inslow	57	54	2010	\$0.600	\$13,029,848,330	25,081	\$519,511
urke	58	73	2013	\$0.523	\$6,799,660,031	13,222	\$514,269
aswell	59	62	2008	\$0.644	\$1,534,189,287	3,038	\$505,000
laden	60	59	2007	\$0.729	\$2,669,257,296	5,326	\$501,175
lamance	61	60	2009	\$0.557	\$11,702,029,628	23,398	\$500,129
ee	62	65	2013	\$0.738	\$4,894,449,332	9,868	\$495,992
nion	63	57	2008	\$0.775	\$20,623,263,626	42,008	\$490,937
ockingham	64	69	2011	\$0.721	\$6,652,632,211	13,881	\$479,262
avidson	65	67	2007	\$0.570	\$12,253,580,059	25,696	\$476,867
lilson	66	61	2008	\$0.786	\$6,217,361,675	13,065	\$475,879
tanly	67	64	2013	\$0.661	\$4,355,775,225	9,155	\$475,781
lexander	68	68	2007	\$0.608	\$2,585,615,850	5,466	\$473,036
/ashington	69	72	2013	\$0.776	\$823,078,998	1,745	\$471,679
adkin ertford	70 71	76 84	2009	\$0.742 \$0.896	\$2,705,828,765	5,768	\$469,110 \$467,500
ertford itt	71 72	84 56	2011 2012	\$0.896 \$0.684	\$1,424,966,059 \$11,076,902,640	3,048	\$467,509 \$465,886
ates	72 73	75	2012	\$0.684 \$0.772	\$11,076,902,640	23,776 1,794	\$465,886 \$460,907
ertie	74	88	2012	\$0.772	\$1,237,488,875	2,698	\$458,669
ranklin	75 75	71	2012	\$0.756	\$4,248,365,277	9,317	\$455,980
leveland	76	80	2008	\$0.741	\$7,277,436,214	16,112	\$451,678
aldwell	77	78	2013	\$0.641	\$5,571,027,609	12,508	\$445,397
nson	78	81	2010	\$0.811	\$1,670,030,038	3,754	\$444,867
urry	79	74	2012	\$0.580	\$5,203,933,725	11,781	\$441,723
ranville	80	77	2010	\$0.841	\$3,902,178,166	8,837	\$441,573
lartin	81	66	2009	\$0.679	\$1,765,315,226	4,000	\$441,329
aston	82	79	2007	\$0.892	\$14,208,294,302	32,561	\$436,359
andolph	83	82	2007	\$0.607	\$10,062,811,046	23,442	\$429,264
alifax	84	70	2007	\$0.668	\$3,654,187,514	8,544	\$427,690
uplin	85	85	2009	\$0.699	\$3,927,204,182	9,280	\$423,190
umberland	86	89	2009	\$0.754	\$21,626,625,359	52,232	\$414,049
dgecombe	87	83	2009	\$0.875	\$3,080,114,129	7,606	\$404,958
enoir	88	87	2009	\$0.841	\$3,853,738,832	9,538	\$404,041
ash	89	86	2009	\$0.667	\$7,047,800,882	17,452	\$403,839
ayne	90	92	2011	\$0.702	\$7,806,849,569	19,425	\$401,897
ichmond	91	91	2008	\$0.816	\$2,984,220,933	7,661	\$389,534
ohnston	92	90	2011	\$0.789	\$13,142,906,809	33,935	\$387,297
olumbus	93	94	2013	\$0.814	\$3,466,538,007	9,330	\$371,547
arnett	94	93	2009	\$0.741	\$7,315,271,092	19,898	\$367,639
oke	95	95	2006	\$0.685	\$2,972,351,283	8,392	\$354,189
ampson	96	96	2011	\$0.814	\$3,988,920,875	11,606	\$343,695
cotland	97	99	2011	\$1.103	\$1,945,103,224	6,124	\$317,620
reene	98	98	2013	\$0.779	\$1,008,143,110	3,218	\$313,283
ance	99	97	2008	\$1.036	\$2,200,851,402	7,570	\$290,733
obeson	100	100	2010	\$0.758	\$5,709,021,765	24,166	\$236,242

TABLE 2: ACTUAL EFFORT-

This table reflects the actual dollar effort of communities to fund schools, without taking into account property wealth. This ranking is based on 2012-13 total current spending for each county (including supplemental school taxes), divided by the number of students attending public school in the county. High-wealth communities with corresponding high levels of spending tend to rank highest in this measure.

Company	COUNTIES	RANK THIS YEAR	PREVIOUS YEAR'S RANK'	2012-13 CURRENT SPENDING	2012-13 CURRENT SPENDING PER ADM	2012-13 SUPPLEMENTAL SCHOOL TAXES	2012-13 TOTAL CURRENT SPENDING (WITH SUPPLEMENTAL)	2012-13 FINAL ADM	2012-13 TOTAL CURRENT SPENDING PER ADM
Dallaces 3 9 516.77260 33.05 50 516.772700 32.05 50.00 516.772700 32.05 50.00 516.772700 32.05 516.772700 32		1	1	1 1 - 1					
Treatment 4									
network 5 6 918,076,063 \$2,000 \$0 \$10,076,063 \$4,000 \$2,000									
tele fatherwerk									
Recommon S. 0									\$2,486
Common									
Care									
Medicate 1									
Professor 12									
Tarrent 3 11 \$18,400,000 \$2,106 \$9,18,400,000 \$7,209 \$2,106 \$10,000 \$7,209 \$2,106 \$10,000 \$1,700 \$10,000 \$1,700 \$10,000 \$10,									
Discombree 14 1 15 \$-54.04.05.95 \$1700 \$-54.04.05.05 \$2.04.05 \$2.0									
Separation 16		14	15		\$1,780	\$8,104,621		30,701	\$2,044
March									
Pelle 10 9 SATR-2788 S1980 9 S SATR-2788 2-417 51980 Pelle 10 9 SA									
Union 9 10 9 90 90 9010455 \$1940 90 90 935054 42,000 90 90.00000000000000000000000000000									
Inspecial 20									
Amery 21									
Paspotenine 22 31 Singon, 488 Singon 8 50 Singon, 488 Singon 8 51,708 Singon, 489 Sing									
Alleyhany 23 22 53,471,242 \$1,708 \$0 \$5,247,242 \$1,447 \$1,708 \$1,648 \$1,									
Marcen									
Beaufort 26									
Les	Scotland	25		\$10,075,654			\$10,075,654	6,124	\$1,645
Designor 28 45 \$40,691952 \$1,622 \$0 \$40,691952 \$2.5061 \$1,622 \$0 \$40,691952 \$2.5061 \$1,622 \$0 \$40,691952 \$2.5061 \$1,622 \$0 \$40,691952 \$2.5061 \$1,622 \$0 \$40,691952 \$2.5061 \$1,622 \$0 \$40,691952 \$2.5061 \$1,622 \$0 \$40,691952 \$2.5061 \$1,622 \$1,6	Beaufort								
Jackson 29									
Freedom 3 0 32 \$32,64,443 \$1,555 \$0 \$32,64,443 \$1,555 \$0 \$32,64,443 \$1,555 \$0 \$32,64,443 \$1,555 \$0 \$32,64,443 \$1,555 \$0 \$32,64,443 \$1,555 \$0 \$32,64,443 \$1,555 \$0 \$32,64,443 \$1,555 \$0 \$32,64,443 \$1,555 \$0 \$32,64,443 \$1,555 \$0 \$32,64,443 \$1,555 \$0 \$32,64,443 \$1,555 \$0 \$32,64,443 \$1,545 \$0 \$32,64,443 \$1,645 \$1,545 \$0 \$32,64,443 \$1,645 \$1,545 \$0 \$32,64,443 \$1,645 \$1,545 \$0 \$32,64,443 \$1,645 \$1,545 \$0 \$32,64,443 \$1,645 \$1,545 \$1,4									
Cabernes 31 28 955.84.525 51.570 50 55.564.525 9.55.49 9.1570									
Gales 22 35 \$27,960,779 \$1,559 \$0 \$27,960,779 \$1,559 \$0 \$1,559 \$0 \$1,559									
Person 3 2 \$ 9.038/786 \$1.546 \$ 9.008/786 \$.6407/886 \$.									
Intesell 34 36 SS8,189,899 51335 \$5,887,922 \$44,077,812 28,613 \$1,540									
Johnston 35 34 \$52,239.00 \$15,39 \$0 \$52,239.00 33,395 \$15,39 Printer 36 3 3 \$12,200,209 \$1,530 \$0 \$12,200,200 \$1,530 \$15,500 \$15,500 \$15,500,200 \$1,5									
Pender 36 33 \$1,2900,290 \$1,530 \$0 \$2,000,000 \$1,530 \$0 \$2,000,000 \$1,530 \$0 \$2,000,000 \$1,530 \$0 \$2,000,000 \$1,530 \$0 \$0 \$2,000,000 \$1,530 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0									
Heinderson 37 50 \$2,070,000 \$1,499 \$0 \$2,070,000 \$1,499 \$									
Chewan 38 53 \$3,421,929 \$1,499 \$0 \$3,421,929 \$2,288 \$1,499 \$0 \$3,421,929 \$2,288 \$1,499 \$0 \$1,400 \$30 \$1,400 \$30 \$1,400 \$30 \$1,400 \$30 \$30 \$1,400 \$30 \$30 \$1,400 \$30 \$30 \$1,400 \$30 \$30 \$30 \$1,400 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$									
Pamileo 40 26 \$2,444,438 \$1,473 \$0 \$2,2444,438 \$1,659 \$1,473 Davie 41 44 \$9,540,78 \$1,470 \$0 \$75,200,76 \$2,244 \$1,410 \$									
Davie 41 44 59,540,718 51,470 50 59,540,718 6.490 51,470 50 59,540,718 6.490 51,470 50 57,540,718 6.490 51,470 51,	Stokes		40	\$10,211,763	\$1,483		\$10,211,763	6,888	\$1,483
Cumberland 42 43 576,220,676 \$1,459 \$0 \$76,220,676 \$2,222 \$1,459 Pltt 43 42 \$34,344,726 \$1,445 \$0 \$34,344,726 \$1,445 \$0 \$34,344,726 \$1,445 \$0 \$34,344,726 \$1,445 \$0 \$34,344,726 \$1,445 \$0 \$34,344,726 \$1,445 \$0 \$34,344,726 \$1,445									
Pitt 43 42 534,344726 \$1,445 \$0 534,344726 23,776 \$1,445 \$1.648 \$1 534,746,757 \$24,650 \$1,439 \$1.435									
Calawba 44 47 \$33,476,657 \$1,439 \$0 \$35,476,657 \$4,650 \$1,439 Martin 45 38 \$5,662,044 \$1,416 \$0 \$5,662,044 \$4,000 \$1,416 \$0 \$6,667 \$4,667 \$1,416 \$0 \$1,416 \$0 \$1,416 \$1,41									
Martin 45 39 \$5,662,044 \$1,416 \$0 \$5,662,044 \$4,000 \$1,416 Montpornery 46 67 \$8,877,697 \$1,412 \$0 \$8,877,697 \$4,164 \$1,412 \$0 \$12,385,287 \$4,000 \$1,416 Montpornery 46 67 \$8,877,697 \$1,400 \$1,416 Montpornery 46 67 \$12,385,287 \$4,000 \$1,416 Montpornery 46 67 \$1,285,287 \$1,400 \$1,416 Montpornery 47 \$4 \$1,400 \$1,									
Montgomery 46 67 \$5,877,697 \$1,412 \$0 \$5,877,697 4,164 \$1,412 \$1 \$1,412 \$1 \$1,412 \$1 \$1,412 \$1 \$1,412 \$1 \$1,412 \$1 \$1,412 \$1 \$1,412 \$1 \$1,412 \$1 \$1,412 \$1 \$1,412 \$1 \$1,412 \$1 \$1,412 \$1 \$1,412 \$1 \$1,412 \$1 \$1,412 \$1,412 \$1 \$1,412 \$1,4									
Granville 47 46 \$12,385,287 \$1,402 \$0 \$12,385,287 8,837 \$1,402 \$1									
Hertford 48 52 \$4,73,524 \$13,369 \$0 \$4,773,524 \$3,048 \$3,369 \$4,773,524 \$3,048 \$3,369 \$4,773,500 \$3,77 \$4,773,500 \$3,347 \$5,000,745 \$3,477,799 \$3,547 \$5,000 \$4,773,5							\$12.385.287		
Cherokee 49 37 \$4,777,999 \$1,347 \$0 \$5,4777,999 3,547 \$1,347 \$0 \$3,4777,999 3,547 \$1,3									
Cleveland 51 55 \$10,406,213 \$6-66 \$11,017,918 \$21,426,131 \$16,112 \$1,335 \$1,247 \$1,325,000 \$1,325 \$5 \$12,325,000 \$1,325 \$5 \$12,325,000 \$1,325 \$5 \$12,325,000 \$1,325 \$1									
Franklin 52 49 \$13,236,000 \$1,326 \$0 \$12,239,000 9,317 \$1,326 Lincoln 53 51 \$16,175,429 \$1,275 \$0 \$16,175,429 \$1,275 \$0 \$16,175,429 \$1,275 \$0 \$16,175,429 \$1,275 \$0 \$16,175,429 \$1,275 \$0 \$16,175,429 \$1,275	Alamance			\$31,155,000	\$1,332	\$0	\$31,155,000	23,398	\$1,332
Lincoln 53 51 51 516,754,29 51,275 50 516,754,29 12,682 51,275 Gaston 54 54 54 54,000,000 51,269 50 54,000,000 31,52 51,269 Richard 55 64 54,000,000 51,269 50 54,000,000 31,52 51,269 Richard 55 64 54,000,000 51,269 50 54,000,000 31,52 51,269 Richard 55 64 54,000,000 51,269 50 54,000,000 31,52 51,269 Richard 55 64 54 54,000,000 51,269 50 54,000,000 31,52 51,269 Richard 55 64 68 51,271,014 51,261 50 51,263 50 51,271,014 51,261 50 51,263 50 51,271,014 51,261 50 51,263 50 51,271,014 51,261 50 51,263 50 51									
Gaston 54 54 54 \$41,526,704 \$1,275 \$0 \$41,526,704 \$2,561 \$1,275 \$456 \$5 \$4,200,000 \$1,275 \$0 \$4,000,000 \$1,259 \$0 \$4,000,000 \$1,352 \$1,2269 \$1,247 \$1,240,000 \$1,247 \$1,240 \$1,241 \$1,240 \$1,240 \$1,241 \$1,24									
Ashe 55 64 \$4,000,000 \$1,269 \$0 \$4,000,000 3,152 \$1,269 Netherlord 56 48 \$12,271,014 \$1,261 \$0 \$12,271,014 \$1,261 \$0 \$12,271,014 \$1,261 \$12,26									
Rutherford S6 48 S12,271,014 S12,61 S0 S12,271,014 S12,62 Nash S7 56 S21,364,379 S12,24 S22,972,80 S21,993,806 T1,452 S12,60 Northampton S8 41 S31,61,538 S1,253 S0 S31,61,538 S1,253 S1,243 S1,247 S1									
Nash 57 56 \$21,364,379 \$1,224 \$629,427 \$21,993,806 \$17,452 \$1,260 Northampton 58 41 \$3161,538 \$1,253 \$0 \$31,61,538 \$1,253									
Northampton 58 41 \$3,161,538 \$1,253 \$0 \$3,161,538 2,523 \$1,253 \$1									
Wilson 59 59 516,338,356 \$1,251 \$0 \$16,338,356 \$1,3065 \$1,257 wareey 60 58 \$2,960,358 \$1,247 \$0 \$2,960,358 \$2,374 \$1,247 wareen 61 57 \$3,207,311 \$1,244 \$0 \$3,207,311 \$2,579 \$1,244 \$0 \$3,207,311 \$2,579 \$1,244 \$0 \$3,207,311 \$2,579 \$1,244 \$0 \$3,207,311 \$2,579 \$1,244 \$0 \$3,207,311 \$2,579 \$1,244 \$0 \$3,207,311 \$2,579 \$1,248 \$0 \$3,207,311 \$2,579 \$1,248 \$0 \$3,207,311 \$2,579 \$1,248 \$0 \$3,207,311 \$2,579 \$1,248 \$0 \$3,207,311 \$2,579 \$1,248 \$0 \$3,207,311 \$2,579 \$1,248 \$0 \$3,207,311 \$2,579 \$1,248 \$0 \$3,207,311 \$2,579 \$1,248 \$0 \$3,207,311 \$2,579 \$1,248 \$0 \$3,207,311 \$2,579 \$1,248 \$0 \$3,207,311 \$2,579 \$1,248 \$0 \$3,207,311 \$2,579 \$1,248 \$0 \$3,207,311 \$2,579 \$1,248 \$0 \$3,207,311 \$2,579 \$1,248 \$0 \$1,247,349 \$1,247									
Yancey 60 58 \$2,960,358 \$1,247 \$0 \$2,960,358 2,374 \$1,247 Yarren 61 57 \$2,207,311 \$1,244 \$0 \$3,273,11 \$2,579 \$1,244 \$1,000 \$1,2579 \$1,244 \$1,000 \$1,2579 \$1,244 \$1,000 \$1,2579 \$1,244 \$1,000 \$1,2579 \$1,244 \$1,000 \$1,2579 \$1,244 \$1,000 \$1,2579 \$1,244 \$1,000 \$1,2579 \$1,249 \$1,000 \$1,258 \$1,000 \$1,258 \$1,000 \$1,258 \$1,000 \$1,258 \$1,000 \$1,258 \$1,000 \$1,259 \$1,000 \$1,00									
Warren 61 57 \$3,207,311 \$1,244 \$0 \$3,207,311 \$2,579 \$1,244 Craven 62 63 \$18,531,889 \$1,228 \$0 \$18,531,889 \$1,228 \$0 \$18,531,889 \$1,228 \$0 \$18,531,889 \$2,28 \$0 \$18,531,889 \$2,28 \$0 \$18,531,889 \$2,28 \$0 \$18,531,889 \$2,28 \$0 \$1,28 \$2,28 \$0 \$1,28 \$2,28 \$0 \$1,28 \$2,28 \$0 \$1,28 \$2,28 \$0 \$1,28 \$2,28 \$0 \$1,28 \$2,28 \$0 \$1,28 \$2,28 \$0 \$1,28 \$2,28 \$0 \$1,28 \$2,28 \$0 \$1,28 \$2,28 \$0 \$1,28 \$2,29 \$0 \$1,215 \$1,29 \$1									
Davidson 63 62 \$28,486,673 \$11.09 \$2,810,316 \$31,296,989 25,696 \$1,218 Perquimans 64 60 \$215,0000 \$1,215 \$0 \$215,0000 1,769 \$1,215 \$177 65 61 \$12,421,390 \$1,054 \$1,661,072 \$14,082,462 11,781 \$1,195 20,198	Warren		57	\$3,207,311		\$0	\$3,207,311		\$1,244
Pergulmans	Craven	62	63				\$18,531,889	15,090	
Surry 65									
Jones 66									
Caldwell 67 68 \$14,571,294 \$1,165 \$0 \$14,571,294 \$1,2508 \$1,165 \$0 \$15,834,840 \$1,141 \$0 \$15,834,840 \$1,381 \$1,141 \$0 \$15,834,840 \$1,381 \$1,141 \$0 \$15,834,840 \$1,381 \$1,141 \$1,001 \$15,834,840 \$1,381 \$1,141 \$1,001 \$1,000 \$26,672,117 \$23,442 \$1,388 \$1,000 \$1,000 \$26,672,117 \$23,442 \$1,318 \$1,000 \$1,000 \$1,000 \$26,672,117 \$23,442 \$1,318 \$1,000 \$1									
Rockingham 68 65 \$15,834,840 \$3,141 \$0 \$15,834,840 \$3,881 \$1,141 Randolph 69 66 \$21,640,107 \$92 \$5,008,100 \$26,672,117 \$2,342 \$1,130 McDowell 70 70 \$7,312,877 \$1,130 \$0 \$5,7312,877 6,473 \$1,130 Bartie 72 71 \$3,003,000 \$1,113 \$0 \$3,003,000 2,698 \$1,113 Wilkes 73 76 \$10,873,998 \$1,083 \$0 \$3,003,000 2,698 \$1,113 Wilkes 73 76 \$10,873,998 \$1,083 \$0 \$3,003,000 2,698 \$1,113 Wilkes 73 \$6,174,975 \$1,071 \$0 \$6,174,975 \$5,768 \$1,071 Lenoir 75 72 \$9,300,000 \$1,038 \$0 \$9,900,000 \$1,538 \$1,031 Stanty 77 75 \$9,228,880,004 \$1,020 \$228,608 \$20,010 \$1,000 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>									
Randolph 69 66 \$21,664,017 \$924 \$5,008,100 \$26,672,117 23,442 \$1,138 \$160,000 \$7 0 \$7,312,877 \$1,300 \$5 0 \$7,312,877 \$6,473 \$1,130 \$10 \$7 0 \$7,312,877 \$1,300 \$5 0 \$7,312,877 \$6,473 \$1,130 \$10 \$7 0 \$7,312,877 \$1,300 \$5 0 \$7,312,877 \$6,473 \$1,130 \$10 \$10 \$1,126 \$10 \$1,126 \$10 \$1,126 \$10 \$1,126 \$10 \$1,126 \$10 \$1,126 \$10 \$1,126 \$10 \$1,126 \$10 \$1,126 \$1,126 \$10 \$1,126 \$1,126 \$1,126 \$10 \$1,126 \$1,									
McDowell 70 70 \$7,312,877 \$1,310 \$0 \$7,312,877 \$4,373 \$1,313 Bartie 72 71 \$3,003,000 \$1,1126 \$0 \$5,999,210 \$1,326 \$1,126 \$0 \$5,999,210 \$1,326 \$1,126 \$0 \$5,003,000 2,698 \$1,1126 \$0 \$5,000,000 \$2,608 \$1,113 \$0 \$3,003,000 2,698 \$1,113 \$0 \$1,0873,998 \$1,003 \$1,083 \$0 \$10,873,998 \$1,003 \$1,083 \$0 \$1,003 \$1,083 \$0 \$1,003 \$1,083 \$1,003 \$1,083 \$0 \$1,003 \$1,088 \$1,003 \$1,083 \$0 \$9,990,000 \$1,088 \$1,003 \$1,088 \$1,003 \$1,088 \$1,003 \$1,088 \$1,031 \$1,003 \$1,024 \$0 \$3,277,362 \$1,53 \$1,033 \$1,034 \$1,031 \$1,000 \$0 \$2,122,643 \$1,020 \$2,28,608 \$2,0,516,612 \$1,989 \$1,031 \$1,000 \$1,000 \$1,000									
Bladen 71 69 \$5,999,210 \$1,126 \$0 \$5,999,210 \$5,326 \$1,126 Bertie 72 71 \$3,003,000 \$1,113 \$0 \$3,003,000 \$2,698 \$1,113 \$1,126 \$1,									
Bertie 72 71 \$3,003,000 \$1,113 \$0 \$3,003,000 2,698 \$1,113 Wilkes 73 76 \$10,873,988 \$1,083 \$0 \$10,873,988 10,039 \$1,083 Yadkin 74 73 \$6,174,975 \$1,071 \$0 \$6,174,975 \$7,68 \$1,071 \$1,000 \$1,075 \$1,071 \$0 \$6,174,975 \$7,68 \$1,071 \$1,000 \$1,075 \$1,071 \$0 \$6,174,975 \$1,071 \$1,000 \$1,000 \$1,000 \$						\$0			
Wilkes 73 76 \$10,873,988 \$1,083 \$0 \$10,873,988 10,039 \$1,083 \$1,0	Bertie	72	71		\$1,113	\$0		2,698	\$1,113
Lenoir 75 72 \$9,900,000 \$1038 \$0 \$9,900,000 9,538 \$1,038	Wilkes	73	76	\$10,873,988	\$1,083	\$0	\$10,873,988	10,039	\$1,083
Harnett 76 77 \$20,288,004 \$1,020 \$228,608 \$20,516,612 19,898 \$1,031 \$15,019 77 75 \$9,377,362 \$1,024 \$0 \$9,377,362 9,155 \$1,024 \$1,020 \$0 \$9,377,362 9,155 \$1,024 \$1,020 \$0 \$9,377,362 9,155 \$1,024 \$1,020 \$0 \$9,287,444 9,280 \$1,001 \$1,000 \$1,001 \$1,000 \$1,0									
Stanly 77 75 \$9.377.362 \$1,024 \$0 \$9.377.362 \$1,024 Mitchell 78 82 \$2,122,643 \$1,020 \$0 \$2,122,643 2,081 \$1,020 Duplin 79 87 \$9.287,444 \$1,001 \$0 \$9,287,444 9,280 \$1,001 Wayne 80 81 \$19,397,994 \$999 \$0 \$19,397,994 \$19,425 \$999 Sampson 81 86 \$9,893,962 \$852 \$1,623,555 \$11,517,517 \$1,606 \$992 Burke 82 78 \$13,100,000 \$991 \$0 \$3,100,000 \$3,222 \$991 Anson 83 85 \$3,674,215 \$3,754 \$979 Anson 83 85 \$3,674,215 \$979 \$0 \$3,674,215 3,754 \$979 Anson 83 \$5 \$3,674,215 \$979 \$0 \$3,674,215 3,754 \$979 Anson \$3 \$6									
Mitchell 78 82 \$2,122,643 \$1,020 \$0 \$2,122,643 2,081 \$1,020 Uuplin 79 87 \$9,287,444 \$1,001 \$0 \$9,287,444 9,280 \$1,010 Wayne 80 81 \$19,397,994 \$999 \$0 \$19,397,994 \$19,000 Sampson 81 86 \$9,893,962 \$852 \$1,623,555 \$11,517,517 \$11,606 \$992 Anson 83 85 \$3,100,000 \$991 \$0 \$13,100,000 \$3,222 \$991 Anson 83 85 \$3,674,215 \$979 \$0 \$3,674,215 \$3,75 \$979 Halifax 84 80 \$5,164,480 \$604 \$3,116,828 \$8,281,308 8,544 \$969 Yance 85 79 \$7,202,440 \$951 \$0 \$7,202,440 \$757 \$973 Yarell 86 83 \$537,320 \$943 \$0 \$537,320 \$70 \$943 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>									
Duplin 79 87 \$9,287,444 \$1,001 \$0 \$9,287,444 9,280 \$1,001 Wayne 80 81 \$19,397,994 \$999 \$0 \$19,397,994 19,425 \$999 Sampson 81 86 \$9,893,962 \$825 \$1,623,555 \$11,517,517 \$11,606 \$999 Burke 82 78 \$13,100,000 \$991 \$0 \$13,100,000 \$13,222 \$991 Anson 83 85 \$3,674,215 \$979 \$0 \$3,674,215 3,754 \$979 Halifax 84 80 \$5,164,480 \$604 \$3,116,828 \$8,281,308 8,544 \$969 Vance 85 79 \$7,202,440 \$951 \$0 \$7,202,440 7,570 \$951 Yyrerll 86 83 \$53,7320 \$943 \$0 \$53,7320 \$70 \$943 Alexander 87 88 \$5,510,000 \$942 \$0 \$5,150,000 \$6,943 \$9<					\$1,024				
Wayne 80 81 \$19,397,994 \$999 \$0 \$19,397,994 19,425 \$999 Sampson 81 86 \$9,893,962 \$852 \$1,623,555 \$11,517,517 11,606 \$992 Burke 82 78 \$13,100,000 \$991 \$0 \$13,100,000 13,222 \$991 Anson 83 85 \$3,674,215 \$979 \$0 \$3,674,215 3,754 \$979 Halifax 84 80 \$5,164,480 \$604 \$3,116,828 \$8,281,308 8,544 \$969 Vance 85 79 \$7,202,440 \$951 \$0 \$7,202,440 7,570 \$951 Tyrrell 86 83 \$537,320 \$943 \$0 \$53,7320 \$70 \$943 Alexander 87 88 \$5,515,000 \$942 \$0 \$5,150,000 \$466 \$942 Edgecombe 88 84 \$6,984,909 \$918 \$0 \$6,984,909 7,606 \$918 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>									
Sampson 81 86 \$9,893,962 \$852 \$1,623,555 \$11,517,517 \$1,606 \$992 Burke 82 78 \$13,100,000 \$991 \$0 \$13,100,000 \$3,222 \$991 Anson 83 85 \$3,674,215 \$979 \$0 \$3,674,215 3,754 \$979 Halifax 84 80 \$5,164,480 \$604 \$3,116,828 \$8,281,308 8,544 \$969 Vance 85 79 \$7,202,440 \$951 \$0 \$7,202,440 7,570 \$951 Tyrrell 86 83 \$537,320 \$943 \$0 \$537,320 \$70 \$943 Alexander 87 88 \$5,150,000 \$942 \$0 \$5,150,000 5,466 \$942 Edgecombe 88 84 \$6,984,909 \$918 \$0 \$5,894,909 7,606 \$918 Richmond 89 89 \$6,925,000 \$904 \$0 \$6,925,000 7,661 \$994 <td></td> <td>80</td> <td></td> <td></td> <td>\$1,001</td> <td></td> <td></td> <td></td> <td>\$1,001</td>		80			\$1,001				\$1,001
Burke 82 78 \$13,100,000 \$991 \$0 \$13,100,000 13,222 \$991 Anson 83 85 \$3,674,215 \$979 \$0 \$3,674,215 3,754 \$979 Anson 83 84 80 \$5,164,480 \$604 \$3,116,828 \$8,281,308 8,544 \$969 Yance 85 79 \$7,202,440 \$951 \$0 \$7,202,440 7,570 \$951 Yrrell 86 83 \$537,320 \$943 \$0 \$53,7320 570 \$943 Alexander 87 88 \$5,150,000 \$942 \$0 \$5,150,000 5,466 \$942 Edgecombe 88 84 \$6,984,909 \$918 \$0 \$6,984,909 7,606 \$918 Richmond 89 89 \$6,925,000 \$904 \$0 \$6,984,909 7,606 \$918 Richmond 89 89 \$6,925,000 \$904 \$0 \$6,984,909 7,606 \$918 Ander 90 90 \$1,749,000 \$901 \$0 \$1,749,000 1,942 \$901 Washington 91 91 \$1,525,000 \$874 \$0 \$1,525,000 1,745 \$874 Wadison 92 93 \$2,230,000 \$874 \$0 \$1,525,000 1,745 \$874 Wadison 92 93 \$2,230,000 \$872 \$0 \$2,230,000 2,557 \$872 Caswell 93 92 \$2,490,085 \$820 \$0 \$2,2490,085 3,038 \$820 \$0 \$2,490,085 \$3,038 \$820 \$0 \$2,490,085 \$3,038 \$820 \$0 \$2,490,085 \$3,038 \$820 \$0 \$2,490,085 \$3,038 \$820 \$0 \$2,490,085 \$3,038 \$820 \$0 \$2,490,085 \$3,038 \$820 \$0 \$2,490,085 \$3,038 \$820 \$0 \$2,490,085 \$3,038 \$820 \$0 \$2,490,085 \$3,038 \$820 \$0 \$2,490,085 \$3,038 \$820 \$0 \$2,490,085 \$3,038 \$820 \$0 \$2,490,085 \$3,038 \$820 \$0 \$2,490,085 \$3,038 \$820 \$0 \$2,490,085 \$3,038 \$820 \$0 \$2,490,085 \$3,038 \$820 \$0 \$2,490,085 \$3,038 \$820 \$0 \$2,490,085 \$3,038 \$820 \$0 \$2,490,085 \$3,038 \$0,038									
Anson 83 85 \$3,674,215 \$979 \$0 \$3,674,215 3,754 \$979 Halifax 84 80 \$5,164,480 \$604 \$3,116,828 \$8,281,308 8,544 \$969 Vance 85 79 \$7,202,440 \$951 \$0 \$7,202,440 7,570 \$951 Tyrrell 86 83 \$537,320 \$943 \$0 \$537,320 570 \$943 Alexander 87 88 \$5,150,000 \$942 \$0 \$5,150,000 5,466 \$942 Edgecombe 88 84 \$6,984,909 \$918 \$0 \$6,984,909 7,606 \$918 Richmond 89 89 \$6,925,000 \$904 \$0 \$6,925,000 7,661 \$9940 Camden 90 90 \$1,749,000 \$901 \$0 \$1,749,000 1,942 \$901 Washington 91 91 \$1,525,000 \$874 \$0 \$1,7202,000 2,557 \$872 Caswell 93 92 \$2,249,0085 \$820 \$0 \$2,230,000 2,557 \$872 Caswell 93 92 \$2,249,0085 \$820 \$0 \$2,2490,085 3,038 \$820 Columbus 94 94 \$6,902,401 \$740 \$0 \$6,902,401 9,330 \$740 Greene 95 95 95 \$2,267,004 \$704 \$0 \$6,902,401 9,330 \$740 Greene 95 96 \$874,300 \$650 \$0 \$874,300 1,346 \$650 Graham 97 97 \$761,363 \$616 \$0 \$761,363 1,236 \$616 Hoke 98 98 \$4,614,776 \$550 \$0 \$1,2375,000 24,166 \$515									
Halifax 84 80 \$5,164,480 \$604 \$3,116,828 \$8,281,308 8,544 \$969 Vance 85 79 \$7,202,440 \$951 \$0 \$7,202,440 7,570 \$951 \$7,702 \$951 \$7,702 \$951 \$951 \$951 \$951 \$951 \$951 \$951 \$951									
Vance 85 79 \$7,202,440 \$951 \$0 \$7,202,440 7,570 \$951 Tyrrell 86 83 \$53,500 \$943 \$0 \$53,7320 570 \$943 \$0 \$53,7320 \$70 \$943 \$0 \$53,7320 \$70 \$943 \$0 \$53,7320 \$70 \$943 \$0 \$53,7320 \$70 \$943 \$0 \$53,7320 \$70 \$943 \$0 \$53,7320 \$70 \$943 \$0 \$53,7320 \$70 \$943 \$0 \$53,7320 \$70 \$943 \$0 \$53,7320 \$70 \$943 \$0 \$53,7320 \$70 \$943 \$0 \$53,7320 \$70 \$943 \$0 \$53,7320 \$70 \$943 \$0 \$53,7320 \$70 \$943 \$0 \$53,7320 \$70 \$944 \$0 \$50 \$53,7320 \$70,66 \$918 \$0 \$69,925,000 \$90 \$1,749,000 \$90 \$1,749,000 \$90 \$1,749,000 \$90 \$1,749,000 \$90 \$1,749,000 \$90 \$1,749,000 \$90 \$1,749,000 \$90 \$1,749,000 \$90 \$1,749,000 \$90 \$1,749,000 \$1942 \$901 \$1,745 \$10,740 \$1 \$1,740,000 \$1,745 \$10,740 \$10,740 \$1		84	80	\$5,164,480	\$604	\$3,116,828	\$8,281,308	8,544	\$969
Tyrrell 86 83 \$537,320 \$943 \$0 \$537,320 \$70 \$943 Alexander 87 88 \$5,150,000 \$942 \$0 \$5,150,000 5,466 \$942 Edgecombe 88 84 \$6,984,909 \$918 \$0 \$6,984,909 7,606 \$918 Richmond 89 89 \$6,925,000 \$904 \$0 \$6,925,000 7,661 \$990 Camden 90 90 \$1,749,000 \$904 \$0 \$1,749,000 1,942 \$901 Washington 91 91 \$1,525,000 \$874 \$0 \$1,525,000 1,745 \$874 Madison 92 93 \$2,230,000 \$872 \$0 \$2,230,000 2,557 \$872 Caswell 93 92 \$2,490,085 \$820 \$0 \$2,2490,085 30.38 \$820 Columbus 94 94 \$6,902,401 \$740 \$0 \$6,902,401 9,330 \$740 <td>Vance</td> <td>85</td> <td>79</td> <td>\$7,202,440</td> <td>\$951</td> <td>\$0</td> <td>\$7,202,440</td> <td>7,570</td> <td>\$951</td>	Vance	85	79	\$7,202,440	\$951	\$0	\$7,202,440	7,570	\$951
Edgecombe 88 84 \$6,984,909 \$918 \$0 \$6,984,909 7,606 \$918 Richmond 89 89 \$6,925,000 \$904 \$0 \$6,925,000 7,661 \$904 Camden 90 90 \$1,749,000 \$904 \$0 \$1,749,000 1,942 \$901 Washington 91 91 \$1,525,000 \$874 \$0 \$1,525,000 1,745 \$874 Madison 92 93 \$2,230,000 \$872 \$0 \$2,230,000 2,557 \$872 Caswell 93 92 \$2,490,085 \$820 \$0 \$2,490,085 3,038 \$820 Columbus 94 94 \$6,902,401 \$740 \$0 \$6,902,401 9,330 \$740 Greene 95 95 \$2,267,004 \$704 \$0 \$2,267,004 3,218 \$704 Clay 96 96 \$874,300 \$650 \$0 \$874,300 1,346 \$650						\$0		570	
Richmond 89 89 \$6,925,000 \$904 \$0 \$6,925,000 7,661 \$904 \$0 \$6,925,000 7,661 \$904 \$0 \$6,9025,000 \$901 \$0 \$0 \$1,749,000 \$901 \$0 \$1,749,000 \$901 \$0 \$1,749,000 \$901 \$0 \$1,749,000 \$901 \$0 \$1,749,000 \$901 \$0 \$1,745 \$874 \$0 \$1,525,000 \$1,745 \$874 \$0 \$1,525,000 \$1,745 \$874 \$0 \$1,525,000 \$2,230,000 \$2,557 \$872 \$0 \$2,230,000 \$2,557 \$872 \$0 \$2,230,000 \$2,557 \$872 \$0 \$2,2490,085 \$0,000 \$2,557 \$872 \$0 \$0 \$2,2490,085 \$0,000 \$									
Camden 90 90 \$1,749,000 \$901 \$0 \$1,749,000 \$901 Washington 91 91 \$1,525,000 \$874 \$0 \$1,525,000 1,745 \$874 Madison 92 93 \$2,230,000 \$872 \$0 \$2,230,000 2,557 \$872 Caswell 93 92 \$2,490,085 \$820 \$0 \$2,490,085 3,038 \$820 Columbus 94 94 \$6,902,401 \$740 \$0 \$6,902,401 9,330 \$740 Greene 95 95 \$2,267,004 \$70 \$0 \$2,267,004 3,218 \$704 Clay 96 96 \$874,300 \$650 \$0 \$874,300 1,346 \$650 Graham 97 97 \$761,363 \$616 \$0 \$761,363 1,236 \$616 Hoke 98 98 \$4,614,776 \$550 \$0 \$4,614,776 8,392 \$550 Robeson									
Washington 91 91 \$1,525,000 \$874 \$0 \$1,525,000 1,745 \$874 Madison 92 93 \$2,230,000 \$872 \$0 \$2,230,000 2,557 \$872 Caswell 93 92 \$2,490,085 \$820 \$0 \$2,490,085 3,038 \$820 Columbus 94 94 \$6,902,401 \$740 \$0 \$6,902,401 9,330 \$740 Greene 95 95 \$2,267,004 \$704 \$0 \$2,267,004 3,218 \$704 Clay 96 96 \$874,300 \$650 \$0 \$874,300 1,346 \$650 Graham 97 97 \$761,363 \$616 \$0 \$761,363 1,236 \$616 Hoke 98 98 \$4,614,776 \$550 \$0 \$4,614,776 8,392 \$550 Robeson 99 99 \$12,375,000 \$512 \$0 \$12,375,000 24,166 \$512									
Madison 92 93 \$2,230,000 \$872 \$0 \$2,230,000 2,557 \$872 Caswell 93 92 \$2,490,085 \$820 \$0 \$2,490,085 3,038 \$820 Columbus 94 94 \$6,902,401 \$740 \$0 \$6,902,401 9,330 \$740 Greene 95 95 \$2,267,004 \$704 \$0 \$2,267,004 3,218 \$704 Clay 96 96 \$874,300 \$650 \$0 \$874,300 1,346 \$650 Graham 97 97 \$761,363 \$616 \$0 \$761,363 1,236 \$616 Hoke 98 98 \$4,614,776 \$550 \$0 \$6,14,776 8,392 \$550 Robeson 99 99 \$12,375,000 \$512 \$0 \$12,375,000 24,166 \$512									
Caswell 93 92 \$2,490,085 \$820 \$0 \$2,490,085 3,038 \$820 Columbus 94 94 \$6,902,401 \$740 \$0 \$6,902,401 9,330 \$740 Greene 95 95 \$2,267,004 \$704 \$0 \$2,267,004 3,218 \$704 Clay 96 96 \$874,300 \$650 \$0 \$874,300 1,346 \$650 Graham 97 97 \$761,363 \$616 \$0 \$761,363 1,236 \$616 Hoke 98 98 \$4,614,776 \$550 \$0 \$4,614,776 8,392 \$550 Robeson 99 99 \$12,375,000 \$512 \$0 \$12,375,000 24,166 \$512						\$U \$0			
Columbus 94 94 \$6,902,401 \$740 \$0 \$6,902,401 9,330 \$740 Greene 95 95 \$2,267,004 \$704 \$0 \$2,267,004 3,218 \$704 Clay 96 96 \$874,300 \$650 \$0 \$874,300 1,346 \$650 Graham 97 97 \$761,363 \$616 \$0 \$761,363 1,236 \$616 Hoke 98 98 \$4,614,776 \$550 \$0 \$4,614,776 8,392 \$550 Robeson 99 99 \$12,375,000 \$512 \$0 \$12,375,000 24,166 \$512									
Greene 95 95 \$2,267,004 \$704 \$0 \$2,267,004 3,218 \$704 Clay 96 96 \$874,300 \$650 \$0 \$874,300 1,346 \$650 Graham 97 97 \$761,363 \$616 \$0 \$761,363 1,236 \$616 Hoke 98 98 \$4,614,776 \$550 \$0 \$4,614,776 8,392 \$550 Robeson 99 99 \$12,375,000 \$512 \$0 \$12,375,000 24,166 \$512									
Clay 96 96 \$874,300 \$650 \$0 \$874,300 1,346 \$650 Graham 97 97 \$761,363 \$616 \$0 \$761,363 1,236 \$616 Hoke 98 98 \$4,614,776 \$550 \$0 \$4,614,776 8,392 \$550 Robeson 99 99 \$12,375,000 \$512 \$0 \$12,375,000 24,166 \$512									
Graham 97 97 \$761,363 \$616 \$0 \$761,363 1,236 \$616 Hoke 98 \$4,614,776 \$550 \$0 \$4,614,776 8,392 \$550 Robeson 99 99 \$12,375,000 \$512 \$0 \$12,375,000 24,166 \$512									
Hoke 98 98 \$4,614,776 \$550 \$0 \$4,614,776 8,392 \$550 Robeson 99 99 \$12,375,000 \$512 \$0 \$12,375,000 24,166 \$512									
Robeson 99 99 \$12,375,000 \$512 \$0 \$12,375,000 24,166 \$512									
		99	99		\$512	\$0			
T. T	Swain	100	100	\$787,364			\$787,364	2,050	\$384

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

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

OUNTIES	ACTUAL EFFORT RANK THIS YEAR (FROM TABLE 2)	2012-13 TOTAL CURRENT SPENDING PER ADM (FROM TABLE 2)	SIX-YEAR CAPITAL OUTLAY AVERAGE	SIX-YEAR CAPITAL DEBT SERVICE AVERAGE	2012-13 Final Adm	CAPITAL OUTLAY SPENDING PER ADM	DEBT SERVICE PER ADM
range	1	\$4,145	\$14,109,724	\$17,677,631	19,986	\$706	\$885
are	2	\$3,968	\$1,465,518	\$10,754,687	4,922	\$298	\$2,185
urham	3	\$3,105	\$37,449,695	\$16,901,334	37,221	\$1,006	\$454
natham	4	\$2,907	\$6,052,326 \$9.341,294	\$3,725,313	8,842	\$684	\$421
atauga ansylvania	5 6	\$2,551 \$2,486	\$9,341,294	\$7,220,423 \$3,967,335	4,641 3,748	\$2,013 \$400	\$1,556 \$1,059
ew Hanover	7	\$2,405	\$15,334,569	\$19,540,318	25,545	\$600	\$765
unswick	8	\$2,355	\$9,221,870	\$6,355,878	12,991	\$710	\$489
uilford	9	\$2,334	\$59,422,330	\$43,385,101	75,249	\$790	\$577
ırrituck	10	\$2,291	\$5,793,312	\$2,012,196	3,929	\$1,475	\$512
ecklenburg	11	\$2,251	\$107,031,104	\$138,320,157	148,878	\$719	\$929
yde	12	\$2,173	\$757,419	\$38,018	574	\$1,320	\$66
arteret	13	\$2,106	\$10,013,628	\$6,647,445	8,738	\$1,146	\$761
uncombe	14	\$2,044	\$18,079,977	\$9,124,653	30,701	\$589	\$297
ake	15	\$2,023	\$142,141,513	\$144,543,030	156,818	\$906	\$922
rsyth	16 17	\$2,017 \$1,987	\$39,418,970 \$4,781,124	\$24,056,636	55,188	\$714 \$272	\$436 \$459
oore olk	18	\$1,980	\$214,053	\$5,899,254 \$1,176,049	12,854 2,417	\$372 \$89	\$487
nion	19	\$1,940	\$35,985,403	\$45,377,655	42,008	\$857	\$1,080
aywood	20	\$1,844	\$2,015,152	\$2,266,444	7,668	\$263	\$296
very	21	\$1,807	\$2,025,367	\$1,561,877	2,166	\$935	\$721
asquotank	22	\$1,708	\$1,098,802	\$2,387,203	5,858	\$188	\$408
lleghany	23	\$1,708	\$875,906	\$574,026	1,447	\$605	\$397
acon	24	\$1,661	\$6,290,181	\$3,793,804	4,459	\$1,411	\$851
cotland	25	\$1,645	\$877,001	\$528,620	6,124	\$143	\$86
eaufort	26	\$1,633	\$1,241,731	\$1,713,966	7,194	\$173	\$238
ee	27	\$1,626	\$7,918,247	\$6,575,114	9,868	\$802	\$666
nslow	28	\$1,622	\$15,607,195	\$7,981,785	25,081	\$622	\$318
ackson	29	\$1,618	\$3,109,068	\$1,632,568	3,886	\$800	\$420
owan	30	\$1,595	\$3,399,360	\$9,127,396	20,161	\$169 \$570	\$453
abarrus	31	\$1,570	\$20,581,909	\$27,201,990	35,549	\$579	\$765
ates erson	32 33	\$1,559 \$1,546	\$893,388 \$1,391,217	\$691,513	1,794 5.847	\$498 \$238	\$385 \$410
erson edell	33	\$1,546 \$1,540	\$1,391,217	\$2,399,105 \$23,472,131	5,847 28,613	\$238 \$973	\$410 \$820
ohnston	34 35	\$1,540 \$1,539	\$27,839,553 \$22.071,399	\$23,472,131 \$29.898.085	28,613 33,935	\$973 \$650	\$820 \$881
ender	36	\$1,539	\$6,849,344	\$5,701,153	8,430	\$812	\$676
enderson	37	\$1,499	\$8,586,086	\$5,112,858	13,809	\$622	\$370
howan	38	\$1,499	\$263,326	\$876,002	2,283	\$115	\$384
tokes	39	\$1,483	\$4,991,262	\$1,887,136	6,888	\$725	\$274
amlico	40	\$1,473	\$226,728	\$473,898	1,659	\$137	\$286
avie	41	\$1,470	\$2,238,228	\$2,127,755	6,490	\$345	\$328
umberland	42	\$1,459	\$19,819,393	\$5,014,527	52,232	\$379	\$96
itt	43	\$1,445	\$12,273,546	\$7,600,589	23,776	\$516	\$320
atawba	44	\$1,439	\$17,011,871	\$18,747,480	24,650	\$690	\$761
artin	45	\$1,416	\$3,136,188	\$323,195	4,000	\$784	\$81
ontgomery	46	\$1,412	\$2,630,405	\$744,462	4,164	\$632	\$179
ranville	47	\$1,402	\$2,140,501	\$4,331,761	8,837	\$242	\$490
ertford	48	\$1,369	\$1,006,961	\$0	3,048	\$330	\$0
herokee	49 50	\$1,347 \$1,332	\$1,492,637 \$3,154,601	\$1,089,801 \$6,368,388	3,547 23,398	\$421 \$135	\$307 \$272
lamance leveland	51	\$1,330	\$7,830,428	\$999,552	16,112	\$486	\$62
ranklin	52	\$1,326	\$12,612,690	\$5,639,622	9,317	\$1,354	\$605
incoln	53	\$1,275	\$4,384,136	\$8,646,076	12,682	\$346	\$682
aston	54	\$1,275	\$23,963,121	\$7,744,716	32,561	\$736	\$238
she	55	\$1,269	\$699,930	\$1,396,222	3,152	\$222	\$443
utherford	56	\$1,261	\$2,789,322	\$5,589,173	9,728	\$287	\$575
ash	57	\$1,260	\$10,284,220	\$1,256,000	17,452	\$589	\$72
orthampton	58	\$1,253	\$359,602	\$801,232	2,523	\$143	\$318
ilson	59	\$1,251	\$3,761,774	\$3,831,424	13,065	\$288	\$293
ancey	60	\$1,247	\$625,243	\$0	2,374	\$263	\$0
arren	61	\$1,244	\$569,148	\$600,921	2,579	\$221	\$233
raven	62	\$1,228	\$3,338,502	\$5,219,427	15,090	\$221	\$346
avidson	63	\$1,218	\$16,658,818	\$7,252,751	25,696	\$648	\$282
erquimans	64	\$1,215	\$2,093,878	\$532,838	1,769	\$1,184	\$301
urry	65	\$1,195	\$5,256,436	\$3,738,268	11,781	\$446	\$317
ones	66 67	\$1,191 \$1,165	\$72,168 \$1,775,780	\$0 \$2,276,368	1,129	\$64 \$142	\$0 \$182
aldwell ockingham	68	\$1,165 \$1,141	\$1,775,780	\$2,276,368 \$2,604,789	12,508 13,881	\$142 \$275	\$182 \$188
andolph	69	\$1,138	\$12,067,177	\$11,117,498	23,442	\$515	\$474
cDowell	70	\$1,130	\$941,216	\$988,517	6,473	\$145	\$153
aden	71	\$1,126	\$511,000	\$1,454,354	5,326	\$96	\$273
ertie	72	\$1,113	\$679,077	\$589,889	2,698	\$252	\$219
ilkes	73	\$1,083	\$4,189,271	\$4,280,172	10,039	\$417	\$426
adkin	74	\$1,071	\$4,391,233	\$1,220,525	5,768	\$761	\$212
enoir	75	\$1,038	\$11,103,043	\$333,333	9,538	\$1,164	\$35
arnett	76	\$1,031	\$10,507,776	\$8,007,966	19,898	\$528	\$402
tanly	77	\$1,024	\$4,020,022	\$2,164,418	9,155	\$439	\$236
itchell	78	\$1,020	\$499,717	\$470,446	2,081	\$240	\$226
uplin	79	\$1,001	\$1,779,897	\$1,036,272	9,280	\$192	\$112
ayne	80	\$999	\$5,179,827	\$615,108	19,425	\$267	\$32
mpson	81	\$992	\$12,389,809	\$5,660,256	11,606	\$1,068	\$488
ırke	82	\$991	\$4,960,653	\$6,053,737	13,222	\$375	\$458
ison	83	\$979	\$136,546	\$823,856	3,754	\$36	\$219
lifax	84	\$969	\$2,318,938	\$1,438,002	8,544	\$271	\$168
nce	85 86	\$951 \$943	\$3,496,995	\$1,754,887	7,570 570	\$462 \$1148	\$232 \$126
rrell	86 87	\$943 \$942	\$654,216 \$345,806	\$72,084 \$1,248,444	570 5,466	\$1,148 \$63	\$126 \$228
exander gecombe	88	\$942 \$918	\$1,765,324	\$1,248,444	7,606	\$232	\$228
chmond	89	\$904	\$3,221,221	\$784,233	7,661	\$420	\$102
mden	90	\$904	\$801,439	\$226,208	1,942	\$413	\$102
ashington	91	\$901 \$874	\$503,020	\$226,208	1,745	\$413	\$139
asnington adison	92	\$874 \$872	\$236,246	\$242,921	2,557	\$288	\$88
swell	93	\$872	\$402,669	\$223,881	3,038	\$92 \$133	\$222
olumbus	94	\$740	\$402,669	\$103,896	9,330	\$183	\$222 \$11
reene	95	\$740	\$2,542,208	\$271,676	3,218	\$790	\$84
ay	96	\$650	\$2,542,208	\$28,703	1,346	\$236	\$21
raham	97	\$616	\$13,946	\$277,119	1,236	\$11	\$224
oke	98	\$550	\$3,952,358	\$1,013,630	8,392	\$471	\$121
obeson	99	\$512	\$4,634,839	\$0	24,166	\$192	\$0

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

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

COUNTY	RANK	PREVIOUS YEAR'S RANK'	2012-13 TOTAL CURRENT SPENDING (FROM TABLE 2)	2012-13 TOTAL CURRENT SPENDING PER ADM	2012-13 LOW-WEALTH FUNDING	2012-13 SMALL COUNTY FUNDING	2012-13 TOTAL CURRENT SPENDING W/ LOW WEALTH & SMALL COUNTY	2012-13 FINAL ADM	2012-13 TOTAL CURRENT SPENDING PER ADM W/LOW WEALTH & SMALL COUNTY	CHANGE IN SPENDING PER ADM W/ LOW WEALTH & SMALL COUNTY
Hyde	1	1	\$1,247,583	\$2,173	\$0	\$1,713,381	\$2,960,964	574	\$5,158	\$2,985
Tyrrell	2	3	\$537,320	\$943	\$128,763	\$1,720,049	\$2,386,132	570	\$4,186	\$3,244
Orange Dare	3 4	2	\$82,848,119 \$19,528,900	\$4,145 \$3,968	\$0 \$0		\$82,848,119 \$19,528,900	19,986 4,922	\$4,145 \$3,968	\$0 \$0
Jones	5	8	\$1,344,901	\$1,191	\$233,451	\$1,940,526	\$3,518,878	1,129	\$3,566	\$1,926
Ourham	6	5	\$115,572,760	\$3,105	\$0	4.17.101020	\$115,572,760	37,221	\$3,105	\$0
Sates	7	7	\$2,796,079	\$1,559	\$943,393	\$1,523,305	\$5,262,777	1,794	\$2,934	\$1,375
hatham	8	6	\$25,701,130	\$2,907	\$0		\$25,701,130	8,842	\$2,907	\$0
lleghany	9 10	9	\$2,471,242	\$1,708	\$0	\$1,460,219	\$3,931,461	1,447	\$2,717	\$1,009
olk /atauga	11	11	\$4,784,788 \$11,839,645	\$1,980 \$2,551	\$0 \$0	\$1,480,066	\$6,264,854 \$11,839,645	2,417 4,641	\$2,592 \$2,551	\$612 \$0
very	12	13	\$3,915,000	\$1,807	\$0	\$1,539,739	\$5,454,739	2,166	\$2,518	\$711
ransylvania	13	10	\$9,319,383	\$2,486	\$0		\$9,319,383	3,748	\$2,486	\$0
lew Hanover	14	15	\$61,437,450	\$2,405	\$0		\$61,437,450	25,545	\$2,405	\$0
amlico	15	12	\$2,444,438	\$1,473	\$0	\$1,503,294	\$3,947,732	1,659	\$2,380	\$906
Brunswick	16 17	17 19	\$30,596,925	\$2,355	\$0	¢1 EEO 242	\$30,596,925	12,991	\$2,355	\$0 \$978
lertford Juilford	18	16	\$4,173,524 \$175,630,398	\$1,369 \$2,334	\$1,423,589 \$0	\$1,558,342	\$7,155,455 \$175,630,398	3,048 75,249	\$2,348 \$2,334	\$976
urrituck	19	24	\$9,002,329	\$2,291	\$0		\$9,002,329	3,929	\$2,291	\$0
howan	20	26	\$3,421,929	\$1,499	\$324,802	\$1,474,391	\$5,221,122	2,283	\$2,287	\$788
lecklenburg	21	22	\$335,132,664	\$2,251	\$0		\$335,132,664	148,878	\$2,251	\$0
cotland	22	23	\$10,075,654	\$1,645	\$3,601,096		\$13,676,750	6,124	\$2,233	\$588
/ashington	23 24	31 25	\$1,525,000	\$874 \$1,113	\$643,901 \$1,372,992	\$1,714,625 \$1,583,768	\$3,883,526	1,745 2,698	\$2,226 \$2,209	\$1,352 \$1,096
Bertie Bartin	25	20	\$3,003,000 \$5,662,044	\$1,416	\$1,348,118	\$1,608,884	\$5,959,760 \$8,619,046	4,000	\$2,155	\$739
erquimans	26	33	\$2,150,000	\$1,215	\$89,528	\$1,539,461	\$3,778,989	1,769	\$2,136	\$921
lorthampton	27	18	\$3,161,538	\$1,253	\$618,089	\$1,566,136	\$5,345,763	2,523	\$2,119	\$866
arteret	28	21	\$18,400,000	\$2,106	\$0		\$18,400,000	8,738	\$2,106	\$0
uncombe	29	29	\$62,766,016	\$2,044	\$0		\$62,766,016	30,701	\$2,044	\$0
lake orsyth	30	28	\$317,181,372	\$2,023	\$0 \$0		\$317,181,372 \$111,330,755	156,818	\$2,023	\$0 \$0
orsyth nion	31 32	30 34	\$111,330,755 \$81,504,155	\$2,017 \$1,940	\$2,928,465		\$111,330,755	55,188 42,008	\$2,017 \$2,010	\$0 \$70
arren	33	32	\$3,207,311	\$1,244	\$382,969	\$1,537,100	\$5,127,380	2,579	\$1,988	\$745
oore	34	35	\$25,540,140	\$1,987	\$0		\$25,540,140	12,854	\$1,987	\$0
raham	35	27	\$761,363	\$616	\$14,716	\$1,671,834	\$2,447,913	1,236	\$1,981	\$1,365
asquotank	36	43	\$10,004,858	\$1,708	\$1,563,793		\$11,568,651	5,858	\$1,975	\$267
inson	37 38	37 39	\$3,674,215 \$1,749.000	\$979	\$2,042,839 \$399,314	\$1,645,912	\$7,362,966	3,754 1,942	\$1,961	\$983 \$1,025
amden ancey	39	44	\$2,960,358	\$901 \$1,247	\$399,314	\$1,590,449 \$1,571,927	\$3,738,763 \$4,532,285	2,374	\$1,925 \$1,909	\$662
ee	40	40	\$16,050,050	\$1,626	\$2,705,648	Q1,311,7E1	\$18,755,698	9,868	\$1,901	\$274
ohnston	41	41	\$52,239,105	\$1,539	\$12,191,813		\$64,430,918	33,935	\$1,899	\$359
ranville	42	38	\$12,385,287	\$1,402	\$4,178,076		\$16,563,363	8,837	\$1,874	\$473
reene	43	47	\$2,267,004	\$704	\$2,154,252	\$1,599,159	\$6,020,415	3,218	\$1,871	\$1,166
tokes	44 45	42 46	\$10,211,763	\$1,483	\$2,515,067		\$12,726,830	6,888	\$1,848 \$1,844	\$365 \$0
laywood litchell	46	56	\$14,140,444 \$2,122,643	\$1,844 \$1,020	\$0 \$142,333	\$1,556,806	\$14,140,444 \$3,821,782	7,668 2,081	\$1,837	\$817
lay	47	52	\$874,300	\$650	\$0	\$1,551,851	\$2,426,151	1,346	\$1,802	\$1,153
owan	48	48	\$32,164,443	\$1,595	\$4,152,136		\$36,316,579	20,161	\$1,801	\$206
she	49	62	\$4,000,000	\$1,269	\$0	\$1,476,726	\$5,476,726	3,152	\$1,738	\$469
lontgomery	50	82	\$5,877,697	\$1,412	\$1,314,381		\$7,192,078	4,164	\$1,727	\$316
Beaufort Caswell	51 52	45 50	\$11,744,957 \$2,490,085	\$1,633 \$820	\$661,729 \$1,182,012	\$1,540,533	\$12,406,686 \$5,212,630	7,194 3,038	\$1,725 \$1,716	\$92 \$896
Person	53	36	\$9,038,798	\$1,546	\$953,868	\$1,540,555	\$9,992,666	5,847	\$1,709	\$163
leveland	54	54	\$21,426,131	\$1,330	\$5,990,420		\$27,416,551	16,112	\$1,702	\$372
ranklin	55	49	\$12,350,000	\$1,326	\$3,378,439		\$15,728,439	9,317	\$1,688	\$363
Pender	56	57	\$12,900,290	\$1,530	\$1,312,871		\$14,213,161	8,430	\$1,686	\$156
Pitt	57	53	\$34,344,726	\$1,445	\$5,416,711		\$39,761,437	23,776	\$1,672	\$228
Inslow Nacon	58 59	83 60	\$40,691,952	\$1,622 \$1,661	\$1,100,023 \$0		\$41,791,975 \$7,406,066	25,081 4,459	\$1,666	\$44 \$0
ackson	60	51	\$7,406,066 \$6,287,113	\$1,618	\$0		\$6,287,113	3,886	\$1,661 \$1,618	\$0
lash	61	55	\$21,993,806	\$1,260	\$6,188,815		\$28,182,621	17,452	\$1,615	\$355
Caldwell	62	66	\$14,571,294	\$1,165	\$5,350,512		\$19,921,806	12,508	\$1,593	\$428
ampson	63	65	\$11,517,517	\$992	\$6,824,088		\$18,341,605	11,606	\$1,580	\$588
abarrus	64	61	\$55,814,525	\$1,570	\$257,247		\$56,071,772	35,549	\$1,577	\$7
arnett	65	63	\$20,516,612	\$1,031	\$10,662,381		\$31,178,993	19,898	\$1,567	\$536 \$405
andolph edell	66 67	70 74	\$26,672,117 \$44,077,812	\$1,138 \$1,540	\$9,488,002 \$0		\$36,160,119 \$44,077,812	23,442 28,613	\$1,543 \$1,540	\$405 \$0
uplin	68	71	\$9,287,444	\$1,001	\$4,953,524		\$14,240,968	9,280	\$1,535	\$534
avie	69	73	\$9,540,718	\$1,470	\$370,439		\$9,911,157	6,490	\$1,527	\$57
urry	70	64	\$14,082,462	\$1,195	\$3,898,919		\$17,981,381	11,781	\$1,526	\$331
eutherford	71	58	\$12,271,014	\$1,261	\$2,552,359		\$14,823,373	9,728	\$1,524	\$262
ockingham lamance	72 73	67 59	\$15,834,840 \$31,155,000	\$1,141 \$1,332	\$5,258,524 \$4,270,355		\$21,093,364 \$35,425,355	13,881 23,398	\$1,520 \$1,514	\$379 \$183
lamance laden	74	68	\$5,999,210	\$1,332 \$1,126	\$4,270,355		\$35,425,355	5,326	\$1,514 \$1,507	\$183
lenderson	75	92	\$20,700,000	\$1,499	\$0		\$20,700,000	13,809	\$1,499	\$0
umberland	76	69	\$76,220,676	\$1,459	\$1,808,886		\$78,029,562	52,232	\$1,494	\$35
richmond	77	77	\$6,925,000	\$904	\$4,502,033		\$11,427,033	7,661	\$1,492	\$588
/ilson	78	75	\$16,338,356	\$1,251	\$3,045,458		\$19,383,814	13,065	\$1,484	\$233
ladison	79 80	85 81	\$2,230,000 \$6,174,975	\$872	\$52,009	\$1,478,456	\$3,760,465	2,557	\$1,471 \$1,457	\$599 \$386
'adkin IcDowell	80 81	81 84	\$6,174,975 \$7,312,877	\$1,071 \$1,130	\$2,227,363 \$2,051,618		\$8,402,338 \$9,364,495	5,768 6,473	\$1,457 \$1,447	\$386 \$317
atawba	82	86	\$35,476,657	\$1,439	\$2,051,010		\$35,476,657	24,650	\$1,439	\$0
enoir	83	78	\$9,900,000	\$1,038	\$3,612,965		\$13,512,965	9,538	\$1,417	\$379
avidson	84	90	\$31,296,989	\$1,218	\$4,939,883		\$36,236,872	25,696	\$1,410	\$192
alifax ,	85	79	\$8,281,308	\$969	\$3,636,753		\$11,918,061	8,544	\$1,395	\$426
/ayne	86 87	88	\$19,397,994	\$999 \$018	\$7,642,721		\$27,040,715 \$10,573,078	19,425	\$1,392 \$1,390	\$393 \$472
dgecombe ance	87 88	80 72	\$6,984,909 \$7,202,440	\$918 \$951	\$3,588,169 \$3,215,478		\$10,573,078 \$10,417,918	7,606 7,570	\$1,390 \$1,376	\$472 \$425
tanly	89	87	\$9,377,362	\$1,024	\$3,215,476		\$12,523,535	9,155	\$1,368	\$344
aston	90	91	\$41,526,704	\$1,275	\$2,803,833		\$44,330,537	32,561	\$1,361	\$86
/ilkes	91	96	\$10,873,988	\$1,083	\$2,712,392		\$13,586,380	10,039	\$1,353	\$270
herokee	92	76	\$4,777,999	\$1,347	\$0		\$4,777,999	3,547	\$1,347	\$0
incoln	93	89	\$16,175,429	\$1,275	\$508,355		\$16,683,784	12,682	\$1,316	\$40
lexander	94	93	\$5,150,000	\$942	\$1,948,049		\$7,098,049	5,466	\$1,299	\$356
raven	95 96	97 95	\$18,531,889	\$1,228	\$742,301 \$3,526,086		\$19,274,190 \$16,626,086	15,090	\$1,277 \$1,257	\$49 \$267
Burke Robeson	96 97	95 98	\$13,100,000 \$12,375,000	\$991 \$512	\$3,526,086 \$17,725,371		\$16,626,086 \$30,100,371	13,222 24,166	\$1,257 \$1,246	\$267 \$733
Columbus	98	94	\$6,902,401	\$740	\$4,664,839		\$11,567,240	9,330	\$1,240	\$500
		100	\$787,364	\$384	\$88,796	Č1 E C C 07E	\$2,442,235	2,050	\$1,191	\$807
wain	99	100	\$101,304	2204	300,130	\$1,566,075	32,442,233	2,050	احارات	2001

- 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 2012-13 property valuations per student (adjusted to reflect current market prices and to account for differences in income levels) and the value of non-property tax revenues. Each county's mandated social services payments were also subtracted from total adjusted revenues. Large, urban counties combining high adjusted property valuations with broad-based economic activity and high per capita incomes tend to rank highest on this measure.

COUNTY	RANK	PREVIOUS YEAR'S RANK'	2012-13 ADJUSTED TAX BASE	2012-13 ADJUSTED PROPERTY TAX REVENUE (BASED ON STATE AVG. EFFECTIVE PROPERTY TAX RATE OF 0.6420)	2012-13 NON-PROPERTY TAX REVENUE	2012-13 MANDATED SOCIAL SERVICES PAYMENTS	2012-13 TOTAL REVENUES LESS SOCIAL SECURITY PAYMENTS	2012 PER CAPITA INCOME"	PERCENT OF STATE AVERAGE PER CAPITA INCOME	2012-13 INCOME ADJUSTED TOTAL REVENUES	2012-13 FINAL ADM	2012-13 REVENUE PER ADM
Dare	1	1	\$18,691,143,413	\$119,997,141	\$22,666,335	\$4,786,661	\$137,876,815	\$42,097	109.2%	\$150,609,795	4,922	\$30,599
Currituck Carteret	2	2 4	\$8,665,577,472 \$14,253,332,621	\$55,633,007 \$91,506,395	\$8,075,246 \$19,592,585	\$2,187,330 \$4,563,007	\$61,520,923 \$106,535,973	\$43,073 \$42,176	111.8% 109.4%	\$68,760,462 \$116,593,005	3,929 8,738	\$17,501 \$13,343
Jackson	4	3	\$8,896,546,178	\$57,115,826	\$8,899,356	\$2,557,305	\$63,457,878	\$30,174	78.3%	\$49,685,454	3,886	\$12,786
Brunswick Watauga	5 6	5 6	\$23,633,098,814 \$8,761,935,148	\$151,724,494 \$56,251,624	\$27,671,097 \$13,862,774	\$6,498,279 \$2,411,762	\$172,897,312 \$67,702,636	\$35,313 \$31,172	91.6% 80.9%	\$158,428,636 \$54,762,223	12,991 4,641	\$12,195 \$11,800
Hyde	7	10	\$1,026,300,612	\$6,588,850	\$1,405,313	\$858,839	\$7,135,323	\$34,156	88.6%	\$6,323,995	574	\$11,017
Avery	8	7	\$4,223,059,308	\$27,112,041	\$4,435,687	\$1,259,242	\$30,288,486	\$29,750	77.2%	\$23,381,661	2,166	\$10,795
Macon Chatham	9 10	9 11	\$7,489,889,094 \$8,727,868,011	\$48,085,088 \$56,032,913	\$8,924,834 \$11,284,260	\$1,981,131 \$4,419,865	\$55,028,790 \$62,897,308	\$32,115 \$53,318	83.3% 138.4%	\$45,857,325 \$87,019,530	4,459 8,842	\$10,284 \$9,842
New Hanover	11	8	\$29,052,489,299	\$186,516,981	\$73,871,809	\$15,267,891	\$245,120,900	\$38,698	100.4%	\$246,138,579	25,545	\$9,635
Transylvania	12 13	12 13	\$5,942,143,821	\$38,148,563	\$6,545,153	\$2,259,955	\$42,433,762	\$32,319	83.9%	\$35,586,090	3,748	\$9,495
Mecklenburg Polk	14	14	\$116,288,287,393 \$2,797,963,330	\$746,570,805 \$17,962,925	\$340,486,105 \$2,964,254	\$74,531,772 \$1,473,633	\$1,012,525,138 \$19,453,546	\$48,935 \$40,951	127.0% 106.3%	\$1,285,689,907 \$20,671,601	148,878 2,417	\$8,636 \$8,553
Orange	15	15	\$15,587,332,609	\$100,070,675	\$29,696,184	\$9,124,249	\$120,642,611	\$52,638	136.6%	\$164,782,442	19,986	\$8,245
Buncombe Moore	16 17	18 17	\$30,489,159,603 \$11,755,309,516	\$195,740,405 \$75,469,087	\$80,831,666 \$22,221,251	\$27,267,229 \$5,099,283	\$249,304,842 \$92,591,056	\$37,363 \$40,829	97.0% 105.9%	\$241,703,690 \$98,095,392	30,701 12,854	\$7,873 \$7,632
Durham	18	16	\$29,398,743,871	\$188,739,936	\$92,339,279	\$24,512,130	\$256,567,085	\$41,475	107.6%	\$276,120,189	37,221	\$7,418
Wake	19	19	\$113,654,915,164	\$729,664,555	\$248,610,376	\$34,590,509	\$943,684,423	\$45,801	118.8%	\$1,121,534,337	156,818	\$7,152
Pamlico Ashe	20 21	21 23	\$1,588,659,437 \$4,082,858,532	\$10,199,194 \$26,211,952	\$2,085,051 \$5,197,160	\$1,232,964 \$3,947,990	\$11,051,281 \$27,461,122	\$40,817 \$30,402	105.9% 78.9%	\$11,704,814 \$21,663,631	1,659 3,152	\$7,055 \$6,873
Alleghany	22	20	\$1,637,627,990	\$10,513,572	\$1,842,070	\$739,487	\$11,616,155	\$32,290	83.8%	\$9,732,878	1,447	\$6,726
Henderson	23	22	\$12,162,040,638	\$78,080,301	\$22,504,909	\$8,341,887	\$92,243,323	\$38,612	100.2%	\$92,420,447	13,809	\$6,693
Haywood Clay	24 25	27 24	\$7,146,996,905 \$1,602,439,462	\$45,883,720 \$10,287,661	\$14,834,085 \$1,749,632	\$6,724,587 \$1,013,714	\$53,993,219 \$11,023,579	\$34,638 \$29,333	89.9% 76.1%	\$48,529,169 \$8,390,540	7,668 1,346	\$6,329 \$6,234
Onslow	26	26	\$13,029,848,330	\$83,651,626	\$47,312,369	\$11,274,592	\$119,689,404	\$45,761	118.7%	\$142,122,238	25,081	\$5,667
Yancey	27	29	\$2,599,703,864	\$16,690,099	\$3,116,679	\$1,792,794	\$18,013,984	\$27,898	72.4%	\$13,040,483	2,374	\$5,493
Forsyth Perguimans	28 29	31 35	\$35,019,108,762	\$224,822,678 \$9.483.037	\$89,945,019 \$1,787,914	\$20,731,849 \$853,595	\$294,035,849	\$39,683 \$34,460	103.0% 89.4%	\$302,771,929	55,188 1,769	\$5,486 \$5,266
Perquimans Guilford	30	35 28	\$1,477,108,590 \$45,898,656,014	\$9,483,037 \$294,669,372	\$1,787,914 \$122,070,753	\$853,595	\$10,417,357 \$387,833,860	\$34,460 \$39,372	102.2%	\$9,315,017 \$396,226,964	75,249	\$5,266 \$5,266
Beaufort	31	32	\$5,565,364,307	\$35,729,639	\$10,655,312	\$4,820,438	\$41,564,513	\$34,783	90.3%	\$37,514,621	7,194	\$5,215
Iredell	32	30	\$20,026,345,742	\$128,569,140	\$40,065,236	\$10,433,552	\$158,200,824	\$36,087	93.6%	\$148,139,320	28,613	\$5,177
Davie Warren	33 34	40 33	\$4,303,884,704 \$2,471,207,152	\$27,630,940 \$15,865,150	\$7,434,619 \$4,703,203	\$2,146,271 \$2,106,250	\$32,919,288 \$18,462,102	\$38,753 \$26,680	100.6% 69.2%	\$33,102,942 \$12,781,382	6,490 2,579	\$5,101 \$4,956
Graham	35	34	\$1,254,679,154	\$8,055,040	\$1,506,591	\$842,452	\$8,719,179	\$26,942	69.9%	\$6,095,597	1,236	\$4,932
Craven	36	37	\$9,086,906,519	\$58,337,940	\$21,732,883	\$7,366,854	\$72,703,969	\$39,169	101.6%	\$73,894,383	15,090	\$4,897
Madison Lincoln	37 38	46 38	\$2,191,915,960 \$8,030,950,618	\$14,072,100 \$51,558,703	\$2,951,263 \$14,392,900	\$1,596,409 \$4,814,015	\$15,426,955 \$61,137,588	\$29,805 \$37,049	77.3% 96.1%	\$11,931,091 \$58,775,403	2,557 12,682	\$4,666 \$4,635
Cabarrus	39	36	\$18,822,584,681	\$120,840,994	\$56,325,905	\$13,008,868	\$164,158,031	\$38,465	99.8%	\$163,847,078	35,549	\$4,609
Cumberland	40	43	\$21,626,625,359	\$138,842,935	\$87,919,754	\$25,464,883	\$201,297,805	\$45,915	119.1%	\$239,830,524	52,232	\$4,592
Cherokee Tyrrell	41 42	25 56	\$2,962,928,794 \$473,032,480	\$19,022,003 \$3,036,869	\$6,027,243 \$706,540	\$2,459,305 \$497,964	\$22,589,940 \$3,245,445	\$27,624 \$30,849	71.7% 80.0%	\$16,192,447 \$2,597,922	3,547 570	\$4,565 \$4,558
Catawba	43	44	\$15,484,463,165	\$99,410,254	\$42,530,690	\$19,552,820	\$122,388,124	\$34,988	90.8%	\$111,114,113	24,650	\$4,508
Pender	44	42	\$6,287,837,750	\$40,367,918	\$9,065,526	\$4,711,609	\$44,721,835	\$32,566	84.5%	\$37,791,564	8,430	\$4,483
Jones Mitchell	45 46	50 45	\$746,540,208 \$1,813,229,918	\$4,792,788 \$11,640,936	\$1,257,512 \$3,315,317	\$960,977 \$2,758,386	\$5,089,324 \$12,197,867	\$37,406 \$28,323	97.1% 73.5%	\$4,939,832 \$8,964,663	1,129 2,081	\$4,375 \$4,308
Chowan	47	47	\$1,359,079,836	\$8,725,293	\$2,636,279	\$1,344,793	\$10,016,779	\$36,935	95.8%	\$9,600,128	2,283	\$4,205
Camden	48	49	\$1,023,067,052	\$6,568,090	\$1,502,925	\$572,184	\$7,498,832	\$41,878	108.7%	\$8,148,738	1,942	\$4,196
Swain Northampton	49 50	41 52	\$1,449,272,001 \$1,872,618,068	\$9,304,326 \$12,022,208	\$2,882,340 \$2,714,288	\$992,867 \$2,667,809	\$11,193,800 \$12,068,687	\$29,329 \$33,299	76.1% 86.4%	\$8,518,941 \$10,428,024	2,050 2,523	\$4,156 \$4,133
Person	51	39	\$4,033,539,243	\$25,895,322	\$7,232,259	\$3,541,427	\$29,586,154	\$31,286	81.2%	\$24,018,693	5,847	\$4,108
Pitt	52	48	\$11,076,902,640	\$71,113,715	\$42,758,249	\$10,492,551	\$103,379,413	\$36,162	93.8%	\$97,005,717	23,776	\$4,080
Wilkes Alamance	53 54	55 51	\$5,630,635,840 \$11,702,029,628	\$36,148,682 \$75,127,030	\$13,950,340 \$38,674,054	\$4,986,606 \$7,990,642	\$45,112,416 \$105,810,442	\$34,089 \$33,712	88.5% 87.5%	\$39,904,435 \$92,560,112	10,039 23,398	\$3,975 \$3,956
Montgomery	55	68	\$2,837,311,211	\$18,215,538	\$4,705,029	\$2,172,485	\$20,748,082	\$30,103	78.1%	\$16,206,848	4,164	\$3,892
Union	56	54	\$20,623,263,626	\$132,401,352	\$36,025,235	\$10,911,897	\$157,514,691	\$39,611	102.8%	\$161,900,317	42,008	\$3,854
Rowan Lee	57 58	57 53	\$11,472,234,922 \$4,894,449,332	\$73,651,748 \$31,422,365	\$28,666,516 \$15,204,941	\$7,949,708 \$3,641,875	\$94,368,556 \$42,985,430	\$31,142 \$32,670	80.8% 84.8%	\$76,257,865 \$36,440,241	20,161 9,868	\$3,782 \$3,693
Wilson	59	58	\$6,217,361,675	\$39,915,462	\$19,492,436	\$7,876,516	\$51,531,382	\$35,598	92.4%	\$47,600,139	13,065	\$3,643
Davidson	60	60	\$12,253,580,059	\$78,667,984	\$27,789,957	\$7,111,747	\$99,346,194	\$36,025	93.5%	\$92,867,991	25,696	\$3,614
Pasquotank Burke	61 62	62 71	\$3,081,185,812 \$6,799,660,031	\$19,781,213 \$43,653,817	\$9,581,118 \$16,177,733	\$3,586,979 \$5,187,585	\$25,775,352 \$54,643,966	\$30,833 \$32,756	80.0% 85.0%	\$20,622,021 \$46,445,527	5,858 13,222	\$3,520 \$3,513
Stanly	63	63	\$4,355,775,225	\$27,964,077	\$12,225,582	\$3,057,050	\$37,132,609	\$32,528	84.4%	\$31,341,780	9,155	\$3,423
Surry	64	61	\$5,203,933,725	\$33,409,255	\$19,083,689	\$4,130,042	\$48,362,902	\$32,077	83.2%	\$40,254,730	11,781	\$3,417
Stokes	65 66	70 59	\$3,684,773,146 \$5,514,069,529	\$23,656,244 \$35,400,326	\$6,224,106 \$12,806,009	\$2,762,874 \$4,182,405	\$27,117,475 \$44,023,930	\$32,680 \$28,295	84.8% 73.4%	\$22,995,461 \$32,322,827	6,888 9,728	\$3,338 \$3,323
Rutherford Nash	67	66	\$7,047,800,882	\$45,246,882	\$22,087,392	\$6,461,693	\$60,872,581	\$36,479	94.7%	\$57,620,293	17,452	\$3,323
Rockingham	68	67	\$6,652,632,211	\$42,709,899	\$16,978,621	\$6,222,085	\$53,466,435	\$32,512	84.4%	\$45,106,148	13,881	\$3,249
Gaston	69 70	64 73	\$14,208,294,302 \$3,853,738,832	\$91,217,249 \$24,741,003	\$42,058,047 \$12,561,322	\$18,422,111 \$4,720,932	\$114,853,186 \$32,581,394	\$35,286 \$35,952	91.6% 93.3%	\$105,161,386 \$30,395,097	32,561 9,538	\$3,230 \$3,187
Lenoir Caswell	71	69	\$1,534,189,287	\$9,849,495	\$2,594,694	\$1,606,267	\$10,837,922	\$33,932	88.5%	\$9,592,650	3,038	\$3,157
Wayne	72	78	\$7,806,849,569	\$50,119,974	\$25,688,590	\$7,382,944	\$68,425,620	\$33,870	87.9%	\$60,137,416	19,425	\$3,096
Martin	73	65	\$1,765,315,226	\$11,333,324	\$5,265,632	\$2,250,614	\$14,348,342	\$33,158	86.0%	\$12,345,278	4,000	\$3,086
Cleveland Yadkin	74 75	76 81	\$7,277,436,214 \$2,705,828,765	\$46,721,140 \$17,371,421	\$19,047,519 \$5,727,102	\$8,453,477 \$2,770,904	\$57,315,183 \$20,327,619	\$33,229 \$33,411	86.2% 86.7%	\$49,419,436 \$17,623,283	16,112 5,768	\$3,067 \$3,055
McDowell	76	79	\$3,498,205,285	\$22,458,478	\$8,086,347	\$3,502,840	\$27,041,985	\$28,149	73.0%	\$19,752,059	6,473	\$3,051
Alexander	77	74	\$2,585,615,850	\$16,599,654	\$5,528,819	\$2,857,521	\$19,270,951	\$32,995	85.6%	\$16,499,171	5,466	\$3,019
Bladen Hertford	78 79	75 84	\$2,669,257,296 \$1,424,966,059	\$17,136,632 \$9,148,282	\$5,543,806 \$5,334,480	\$3,253,501 \$2,590,905	\$19,426,936 \$11,891,857	\$31,617 \$29,333	82.0% 76.1%	\$15,938,073 \$9,051,426	5,326 3,048	\$2,993 \$2,970
Randolph	80	77	\$10,062,811,046	\$64,603,247	\$26,649,244	\$6,917,035	\$84,335,456	\$31,677	82.2%	\$69,321,040	23,442	\$2,957
Johnston	81	72	\$13,142,906,809	\$84,377,462	\$33,056,917	\$12,750,501	\$104,683,878	\$36,179	93.9%	\$98,275,936	33,935	\$2,896
Franklin Granville	82 83	80 83	\$4,248,365,277 \$3,902,178,166	\$27,274,505 \$25,051,984	\$8,960,139 \$8,631,078	\$4,047,086 \$3,226,948	\$32,187,558 \$30,456,114	\$31,932 \$31,957	82.9% 82.9%	\$26,670,120 \$25,255,230	9,317 8,837	\$2,863 \$2,858
Duplin	84	86	\$3,927,204,182	\$25,212,651	\$10,428,963	\$3,243,829	\$32,397,785	\$31,408	81.5%	\$26,403,800	9,280	\$2,845
Halifax	85	82	\$3,654,187,514	\$23,459,884	\$11,643,365	\$6,496,746	\$28,606,503	\$32,008	83.1%	\$23,759,327	8,544	\$2,781
Washington Caldwell	86 87	87 85	\$823,078,998 \$5,571,027,609	\$5,284,167 \$35,765,997	\$2,174,249 \$14,629,846	\$1,890,395 \$5,531,108	\$5,568,022 \$44,864,736	\$32,789 \$28,869	85.1% 74.9%	\$4,737,399 \$33,608,388	1,745 12,508	\$2,715 \$2,687
Bertie	88	97	\$1,237,488,875	\$35,765,997	\$14,629,846	\$5,531,108	\$8,350,084	\$28,869	82.3%	\$6,872,384	2,698	\$2,547
Gates	89	90	\$826,866,614	\$5,308,484	\$1,368,875	\$813,461	\$5,863,897	\$29,469	76.5%	\$4,483,969	1,794	\$2,499
Richmond	90	89	\$2,984,220,933	\$19,158,698	\$8,768,128	\$3,071,119	\$24,855,708	\$28,911	75.0% 85.5%	\$18,646,618	7,661	\$2,434
Sampson Edgecombe	91 92	95 88	\$3,988,920,875 \$3,080,114,129	\$25,608,872 \$19,774,333	\$11,764,240 \$9,261,059	\$4,856,850 \$5,212,338	\$32,516,262 \$23,823,054	\$32,945 \$29,171	85.5% 75.7%	\$27,797,193 \$18,032,651	11,606 7,606	\$2,395 \$2,371
Harnett	93	94	\$7,315,271,092	\$46,964,040	\$17,571,966	\$6,795,116	\$57,740,890	\$30,966	80.4%	\$46,395,879	19,898	\$2,332
Columbus	94	92	\$3,466,538,007	\$22,255,174	\$9,986,702	\$4,461,298	\$27,780,578	\$30,019	77.9%	\$21,639,555	9,330	\$2,319
Anson Hoke	95 96	96 93	\$1,670,030,038 \$2,972,351,283	\$10,721,593 \$19,082,495	\$3,935,030 \$6,190,037	\$2,004,248 \$3,235,364	\$12,652,375 \$22,037,168	\$26,409 \$33,670	68.5% 87.4%	\$8,670,314 \$19,253,502	3,754 8,392	\$2,310 \$2,294
Vance	97	91	\$2,200,851,402	\$14,129,466	\$9,923,213	\$3,665,682	\$20,386,997	\$33,670	81.8%	\$19,253,502	7,570	\$2,294
Scotland	98	98	\$1,945,103,224	\$12,487,563	\$7,034,806	\$3,238,556	\$16,283,814	\$29,789	77.3%	\$12,587,019	6,124	\$2,055
Greene	99	99	\$1,008,143,110	\$6,472,279	\$2,457,897	\$1,583,641	\$7,346,535	\$29,486	76.5%	\$5,620,944	3,218	\$1,747
Robeson	100	100	\$5,709,021,765 \$978,580,193,639	\$36,651,920 \$6,282,484,843	\$25,411,755 \$2,376,716,350	\$14,221,495 \$679,877,774	\$47,842,180 \$7,979,323,420	\$26,590 \$38,538	69.0%	\$33,009,590 \$81,869,707	24,166	\$1,366 \$5,252

TABLE 5: RELATIVE EFFORT

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

COUNTY	RELATIVE EFFORT RANK: CURRENT SPENDING	ABILITY RANK	REVENUE PER ADM	EFFORT RANK	TOTAL CURRENT SPENDING PER ADM	EFFORT AS PERCENTAGE OF REVENUE PER STUDEN CURRENT SPENDING
Scotland Gates	1	98 89	\$2,303	25 32	\$1,645.27	71.4% 55.7%
Johnston	2 3	81	\$2,800 \$3,245	35	\$1,558.57 \$1,539.39	47.4%
Jnion	4	56	\$4,318	19	\$1,940.21	44.9%
Orange	5	15	\$9,238	1	\$4,145.31	44.9%
Granville	6	83	\$3,202	47	\$1,401.53	43.8%
Pasquotank	7 8	61 82	\$3,944	22 52	\$1,707.90 \$1,325.53	43.3%
Franklin Hertford	9	79	\$3,207 \$3,327	48	\$1,325.53 \$1,369.27	41.3% 41.2%
Martin	10	73	\$3,458	45	\$1,415.51	40.9%
Stokes	11	65	\$3,740	39	\$1,482.54	39.6%
Guilford	12	30	\$5,900	9	\$2,333.99	39.6%
larnett	13	93	\$2,612	76	\$1,031.09	39.5%
.ee	14	58	\$4,137	27	\$1,626.47	39.3%
Sertie	15 16	88 87	\$2,854 \$3,011	72 67	\$1,113.05 \$1,164.96	39.0% 38.7%
Caldwell Cleveland	17	74	\$3,437	51	\$1,104.96	38.7%
ance	18	97	\$2,468	85	\$951.45	38.6%
Anson	19	95	\$2,588	83	\$978.75	37.8%
Rowan	20	57	\$4,238	30	\$1,595.38	37.6%
urham	21	18	\$8,312	3	\$3,105.04	37.4%
ampson	22	91	\$2,683	81	\$992.38	37.0%
Greene	23	99	\$1,957	95	\$704.48	36.0%
aston	24	69	\$3,619	54	\$1,275.35	35.2%
dgecombe	25 26	92 80	\$2,656 \$3,313	88 69	\$918.34 \$1,137.79	34.6% 34.3%
landolph Iash	27	67	\$3,699	57	\$1,260.25	34.1%
Rutherford	28	66	\$3,723	56	\$1,261.41	33.9%
Bladen	29	78	\$3,353	71	\$1,126.40	33.6%
erson	30	51	\$4,603	33	\$1,545.89	33.6%
lobeson	31	100	\$1,530	99	\$512.08	33.5%
ichmond	32	90	\$2,727	89	\$903.93	33.1%
IcDowell	33	76	\$3,419	70	\$1,129.75	33.0%
orsyth	34	28	\$6,147	16	\$2,017.30	32.8%
lontgomery	35	55	\$4,361	46	\$1,411.55	32.4%
howan itt	36 37	47 52	\$4,711 \$4,571	38 43	\$1,498.87 \$1,444.51	31.8% 31.6%
uplin	38	84	\$4,571	79	\$1,000.80	31.4%
ockingham	39	68	\$3,641	68	\$1,000.80	31.3%
adkin	40	75	\$3,423	74	\$1,070.56	31.3%
urry	41	64	\$3,828	65	\$1,195.35	31.2%
alifax	42	85	\$3,116	84	\$969.25	31.1%
ilson	43	59	\$4,082	59	\$1,250.54	30.6%
ender	44	44	\$5,023	36	\$1,530.28	30.5%
abarrus	45	39	\$5,164	31	\$1,570.07	30.4%
avidson	46	60	\$4,049	63	\$1,217.97	30.1%
lamance	47	54	\$4,432	50	\$1,331.52	30.0%
enoir Vayne	48 49	70 72	\$3,570 \$3,469	75 80	\$1,037.95 \$998.61	29.1% 28.8%
Vashington	50	86	\$3,042	91	\$873.93	28.7%
atawba	51	43	\$5,050	44	\$1,439.22	28.5%
Columbus	52	94	\$2,599	94	\$739.81	28.5%
Cumberland	53	40	\$5,145	42	\$1,459.27	28.4%
leaufort	54	31	\$5,843	26	\$1,632.60	27.9%
lexander	55	77	\$3,382	87	\$942.19	27.9%
lorthampton	56	50	\$4,631	58	\$1,253.09	27.1%
tanly redell	57 58	63 32	\$3,836	77 34	\$1,024.29	26.7% 26.6%
hatham	59	10	\$5,801 \$11,027	4	\$1,540.48 \$2,906.71	26.4%
herokee	60	41	\$5,115	49	\$1,347.05	26.3%
aywood	61	24	\$7,091	20	\$1,844.09	26.0%
avie	62	33	\$5,715	41	\$1,470.06	25.7%
inslow	63	26	\$6,349	28	\$1,622.42	25.6%
/ake	64	19	\$8,013	15	\$2,022.61	25.2%
urke	65	62	\$3,936	82	\$990.77	25.2%
incoln	66	38	\$5,193	53	\$1,275.46	24.6%
lilkes	67	53	\$4,454	73	\$1,083.17	24.3%
ones	68	45	\$4,902	66	\$1,191.23	24.3%
ransylvania lecklenburg	69 70	12 13	\$10,638 \$9,676	6 11	\$2,486.49 \$2,251.06	23.4% 23.3%
oore	70 71	17	\$9,676	17	\$2,251.06	23.2%
uncombe	72	16	\$8,821	14	\$2,044.43	23.2%
aswell	73	71	\$3,538	93	\$819.65	23.2%
lleghany	74	22	\$7,536	23	\$1,707.84	22.7%
arren	75	34	\$5,553	61	\$1,243.63	22.4%
raven	76	36	\$5,487	62	\$1,228.09	22.4%
ew Hanover	77	11	\$10,796	7	\$2,405.07	22.3%
oke	78	96	\$2,571	98	\$549.90	21.4%
itchell	79	46	\$4,827	78	\$1,020.01	21.1%
olk	80 81	14 29	\$9,582	18 64	\$1,979.64	20.7% 20.6%
erquimans ancey	81 82	29 27	\$5,900 \$6,155	60	\$1,215.38 \$1,246.99	20.6%
enderson	83	23	\$7,499	37	\$1,499.02	20.0%
atauga	84	6	\$13,221	5	\$2,551.10	19.3%
ımden	85	48	\$4,701	90	\$900.62	19.2%
amlico	86	20	\$7,905	40	\$1,473.44	18.6%
rrell	87	42	\$5,107	86	\$942.67	18.5%
yde	88	7	\$12,344	12	\$2,173.49	17.6%
runswick	89	5	\$13,664	8	\$2,355.24	17.2%
adison she	90 91	37 21	\$5,228 \$7,701	92 55	\$872.12	16.7% 16.5%
very	91	8	\$1,701	21	\$1,269.04 \$1,807.48	14.9%
acon	92	9	\$11,523	24	\$1,660.93	14.4%
arteret	94	3	\$14,950	13	\$2,105.75	14.1%
urrituck	95	2	\$19,608	10	\$2,291.25	11.7%
are	96	1	\$34,284	2	\$3,967.68	11.6%
ackson	97	4	\$14,325	29	\$1,617.89	11.3%
raham	98	35	\$5,526	97	\$615.99	11.1%
lay	99 100	25 49	\$6,984 \$4,656	96 100	\$649.55	9.3% 8.2%
wain					\$384.08	

st Previous year's rankings did not include charter school enrollments in Final ADM

> 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 2012-13 property valuations per student (adjusted to reflect current market prices and to account for differences in income levels) and the value of non-property tax revenues, such as the county's share of local option sales tax, local tax aid (including reimbursements for inventory tax revenues, homestead exclusions, food stamp distribution, and the intangibles tax), and fines and forfeitures. Each county's mandated social service payments were subtracted from the total adjusted revenues. (See Table 4.)

Actual Effort: Includes 2012-13 current expenses (including supplemental school taxes); reflects the actual dollar effort of counties to fund local public schools without taking into account property wealth. (See Tables 2 and 3.)

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

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

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

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

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

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

Debt Service: A six-year average of public school debt service outlay using proceeds from local option sales taxes and other sources to fund school bond repayments and lease purchase agreements. Using the Public School Capital Outlay report, withdrawals from the Public School Building Capital Fund and North Carolina Education Lottery Funds have been removed from the county total.

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

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

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

Mandated Social Services Payments: The amount of money each county pays in the health and human services categories mandated by the state. These categories include Medicaid, public assistance, and Work First 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.

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.

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

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

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

> DATA SOURCES

The 2014 Local School Finance Study examines data from the 2012-13 school year. Every effort has been made to verify that the data included in this year's study is accurate and reflects what it intends to measure.

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

Other sources include the North Carolina Department of Revenue's County Property Tax Rates and Revaluation Schedules and Sales Assessment Ratio Studies, which provided the 2012-13 property tax valuations and tax rates; the Department of Revenue's data on Local Government Sales and Use Tax Distribution; and the North Carolina Department of State Treasurer's Report on County Spending on Public School Capital Outlays. The North Carolina Department of Health and Human Services provided data for the mandated social services expenditures, and the North Carolina Administrative Office of the Courts provided data on fines and forfeitures. Per capita income was obtained through the United States Bureau of Economic Analysis.

ACKNOWLEDGMENTS

This year's study was authored by Joe Ableidinger, the Forum's Senior Director of Policy & Programs, with significant assistance from Keith Poston, Forum President and Executive Director; Lauren Hales, Senior Policy Analyst; and Interns Michael Starrett and Taylor Hudgins. The Public School Forum expresses deep gratitude to Forum Board Chair Michael Priddy and Forum Member Aaron Beaulieu for their guidance and thought partnership throughout the research and drafting processes, and to Christopher A. Cody for his advice and expert analysis of finance study data. The Forum also thanks the following individuals for their insights and contributions to the study: Alesha Daughtrey, Kendall Hageman, Kesha B. Howell, Emma Swift Lee, Preeta Nayak, Alexis Schauss, and Deanna Townsend-Smith. All errors are our own.

SPONSOR



One of the best investments we can make for our community's continuing success is supporting public education. As a North Carolina-headquartered company, First Citizens Bank is pleased to sponsor the Public School Forum and its Local School Finance Study. Championing education is one way we demonstrate our Forever First commitment to the communities we serve.



Public School Forum of North Carolina

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