



2020 LOCAL SCHOOL FINANCE STUDY

INTRODUCTION

For more than 30 years, the Public School Forum of North Carolina's Local School Finance Study has highlighted variations and trends in local spending for public education across our state's 100 counties. The purpose of this annual study is to isolate local spending from state and federal spending to examine the capacity and actual effort of counties to support public schools. The Local School Finance Study focuses not only on the amount that counties spend on schools, but also on each county's investment in relation to their taxable resources.

Under North Carolina's school finance system, established nearly nine decades ago, it is the state's responsibility to fund instructional expenses (including personnel) while county governments pay for capital expenses (buildings and maintenance). However, cuts to the state budget during the most recent Great Recession have yet to be restored to pre-recession spending levels, and districts across the state are struggling to meet their students' needs. This, coupled with increasing costs for education stemming from population growth and a changing economy, has forced local districts to take on a larger share of

instructional expenses, exacerbating inequities in educational opportunities between those with the least and the greatest need.

In recent years, our annual studies have consistently identified two key trends that have led to deepened educational inequity across districts over time.

First, there is a widening gap between wealthier counties and those with lower levels of wealth. As a result, there is a growing disparity in the ability of counties to provide their schools with the resources they need, particularly given the increasing role of local spending over time.

Second, we demonstrate that wealthier counties are able to allocate more local dollars to public schools while simultaneously making less taxing effort. Because wealthier counties have more taxable resources, they are able to keep tax rates low while still generating significant revenue. Conversely, lower wealth counties with fewer taxable resources have to make greater taxing effort to support their schools. Thus, residents living in lower wealth districts

face substantially greater financial burden to support public education while still finding that their schools are more poorly resourced than those in wealthier counties.

These funding disparities have tangible impacts in North Carolina classrooms. For instance, local salary supplements for educators are generally substantially larger in high-wealth and larger districts, which better positions them to attract and retain top talent. Many rural districts, which already face challenges in recruiting and retaining highly skilled teachers, are at an even greater disadvantage if they are not able to offer competitive pay. In low-wealth districts, schools are often unable to offer the diversity of course offerings found in wealthier counties, meaning that many students in these districts are unable to access advanced courses or electives that are important in developing college and career readiness. And while higher wealth districts are able to tap deeper wallets as they cope with inadequate state-level investments, low-wealth districts must scramble to pull together scarce local resources to provide even the most basic classroom supplies such as paper, pencils and textbooks.

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INTRODUCTION (CONTINUED)

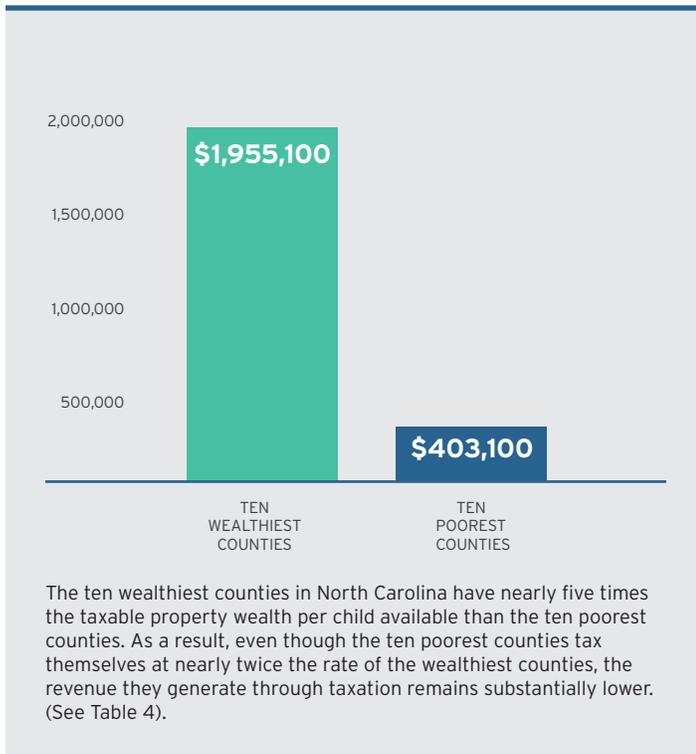
In 2017-18, counties spent approximately \$3.3 billion to fund instructional expenses, accounting for 24 percent of the combined federal, state, and local spending.¹ Counties provided funding for 887 principals and assistant principals (16.6 percent of the total), 6,055 teachers (6.4 percent of the total), 2,463 teacher assistants (11.4 percent of the total), and 3,479 professional instructional support personnel (22.3 percent of the total).²

Given the increasing burden on all local districts to fund instructional expenses and the rising inequality in funding capacity across counties, spending disparities between low-wealth and higher wealth counties have grown steadily and substantially over recent years. This year's study found that in 2017-18, the state's ten counties that spent the most dollars per student averaged \$3,305 in local spending per student as compared with the ten that spent the least, which averaged \$782 per student. That represents a gap of \$2,523 between the top ten and bottom ten counties in local spending, the largest gap since we began tracking this figure in 1987. Of the state's 100 counties, 58 fell below the state average of \$1,714 local dollars per student.

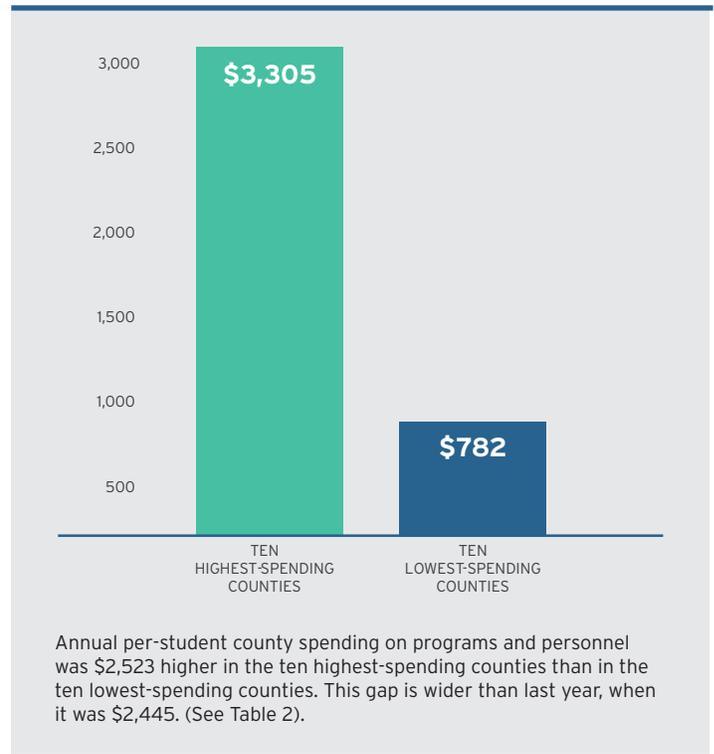
There is a gap of \$2,523 between the top ten and bottom ten counties in local spending, the largest gap since we began tracking this figure in 1987.

This discrepancy exists primarily because of the variation in property wealth across the state. In 2017-18, every county in the top ten spending districts had a per student real estate wealth capacity above \$1.6 million, and together had an average nearly five times greater than the bottom ten counties. The ten wealthiest counties had an average real estate capacity of \$1,955,100.31 per student, compared with the ten poorest counties, which had on average a real estate capacity of \$403,100.75 per student.

TAXABLE REAL ESTATE WEALTH PER CHILD (2017-18)



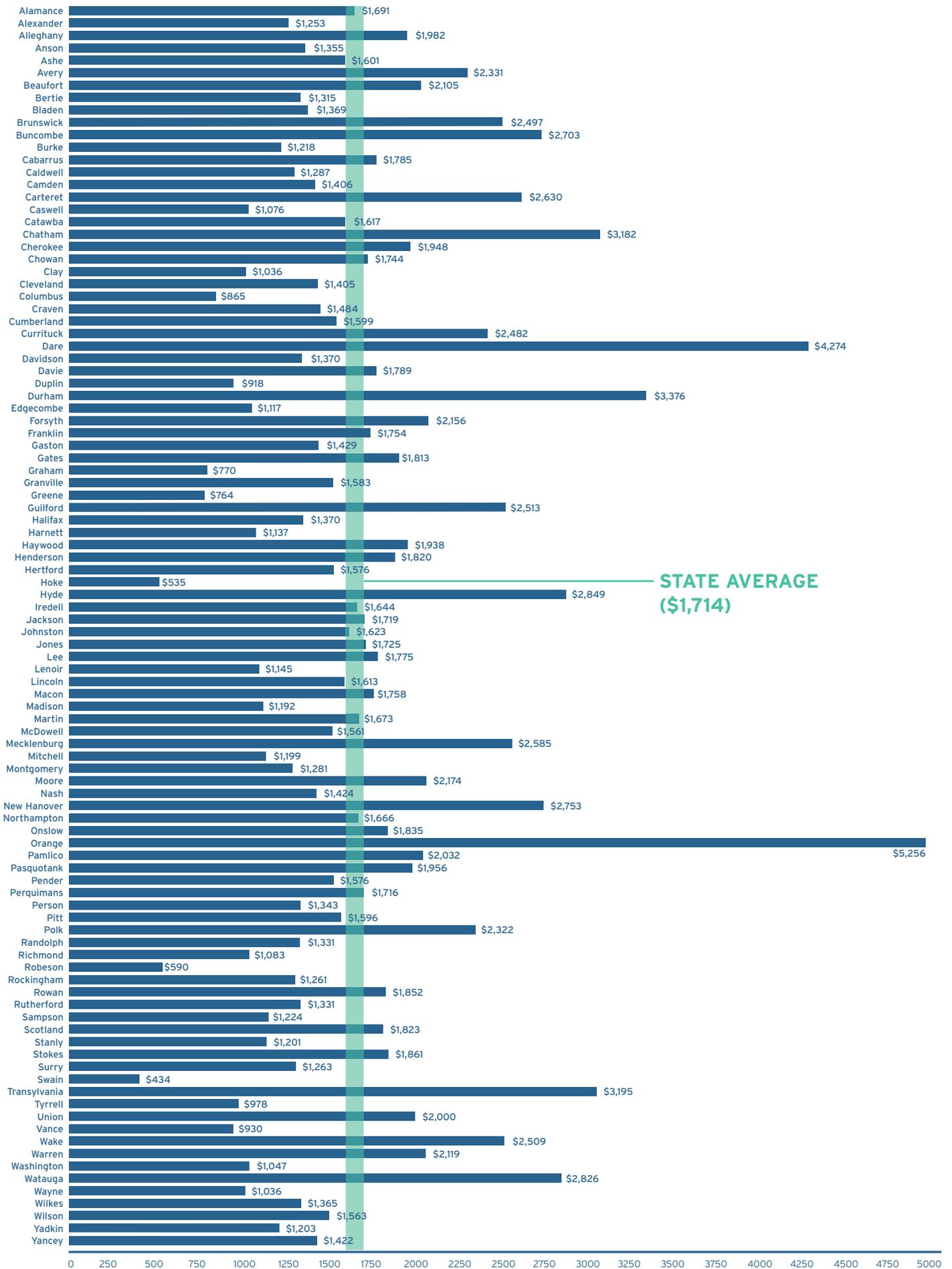
COUNTY-LEVEL SPENDING PER STUDENT (2017-18)



¹ DPI Statistical Profile, Table 22: Current Expense Expenditures by Source of Funds, 2017-18

² DPI Statistical Profile, Table 16: State Summary of Public School Full-Time Personnel, 2017-18

2017-18 TOTAL LOCAL SPENDING PER STUDENT



HIGHLIGHTS OF THE 2020 LOCAL SCHOOL FINANCE STUDY

WHAT'S NEW

This year, the Local School Finance Study includes new information about charter schools and their impact on local public schools, as well as an introduction to *Leandro v. State of North Carolina*.

THE NEXT CHAPTER OF LEANDRO

In past years, we have included a section on the Historical Perspective on State and Local School Funding; this year we've swapped that out with a more detailed look at the history of the 25-year-old school funding case known as *Leandro*, as well as a discussion of the recommendations set forth in the court-ordered report, "Sound Basic Education for All: An Action Plan for North Carolina," published by the independent consultant (agreed to by all parties of the lawsuit), WestEd.



LOCAL SCHOOL FINANCE STUDY 2020: RANKINGS AT-A-GLANCE

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

LEANDRO V. STATE OF NORTH CAROLINA: AN INTRODUCTION



The state of North Carolina has been engaged in litigation defending its system of school finance for more than twenty-five years. In 1994, five school districts in low-wealth counties along with families filed a lawsuit against the state (*Leandro v. State of North Carolina*), arguing that their school districts did not have enough money to provide an education for their children that was equal to that of higher wealth counties, despite the fact that they taxed their residents at a higher rate than the state average.

During the course of the *Leandro* litigation, the North Carolina Supreme Court has repeatedly acknowledged these educational inequities between low-wealth and high-wealth districts, and the Court has also 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. State of North Carolina*, 346 N.C. 336 (1997).)

Yet more than two decades later, those counties that were among the lowest funded in the state – Hoke, Halifax, Robeson, Vance, and Cumberland – remain toward the bottom of our rankings in terms of their ability to support public schools on a per pupil basis. Robeson County once again ranked dead last in its ability to pay for the 15th year in a row. While state lawmakers do appropriate additional state dollars in the form of the low-wealth and small county school system supplemental funding to counties that lack the ability to generate local revenues for public

schools, the consensus is clear: those state funds are inadequate, and as such, the state continues to fail to meet its constitutional obligation to provide a sound basic education to each and every child across North Carolina.

In 2018, Judge David Lee, who now presides over the *Leandro* case, ordered WestEd, an independent educational consultant that was chosen and agreed upon by all parties to the case, to analyze North Carolina's school funding history, outcomes and structure and recommend ways for the state to comply with the *Leandro* rulings. In December 2019, WestEd released their findings as well as a sequenced action plan to meet the state's constitutional obligation to provide each and every North Carolinian with a sound basic education. See page 13 of this report for highlights of WestEd's plan.

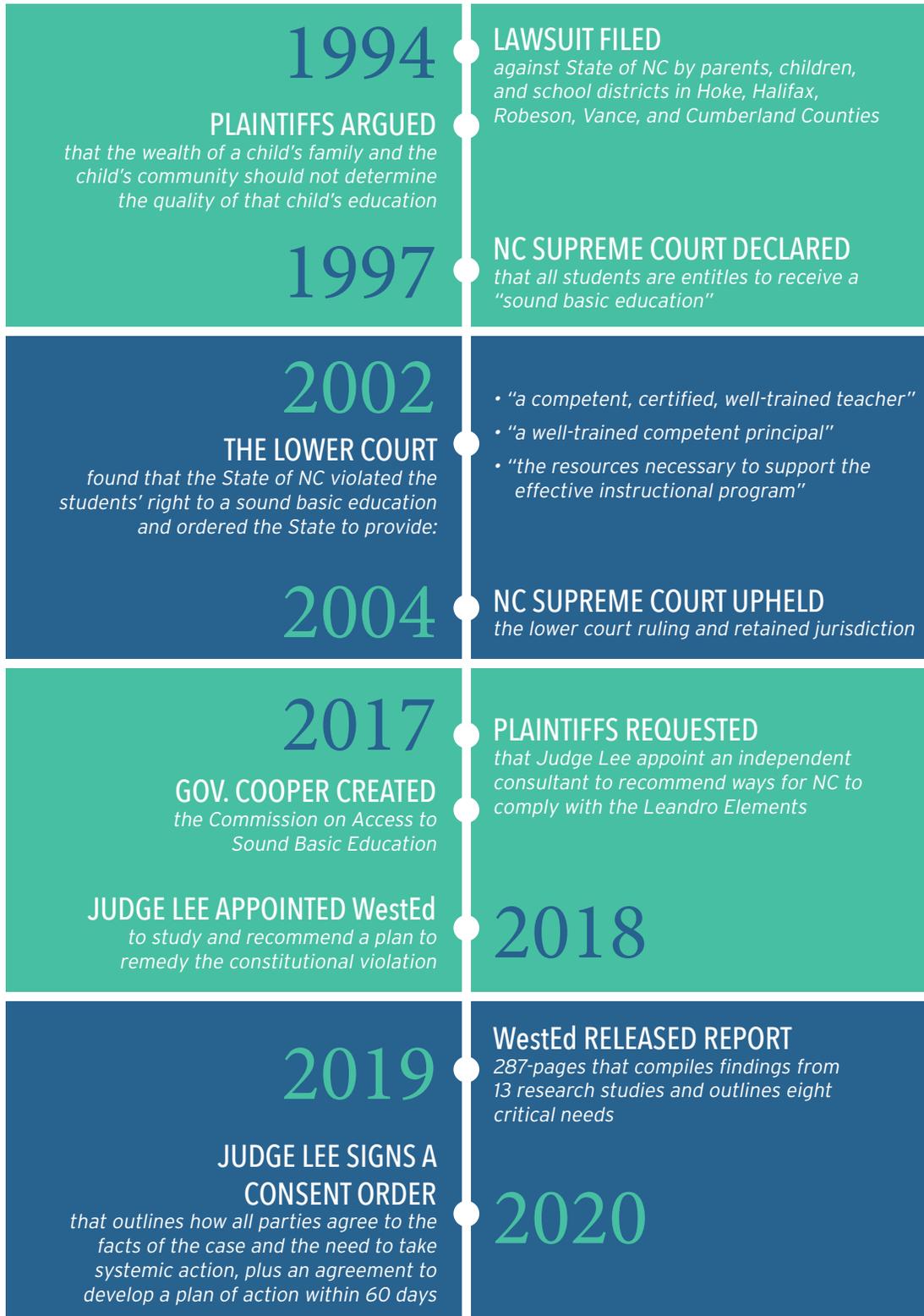
In January 2020, following the release of WestEd's report, Judge David Lee signed a consent order, agreeing with the conclusion by all parties in the *Leandro* suit that a definite action plan must be implemented this year for the successful provision of the constitutional *Leandro* rights – a sound basic education for all. The action plan is expected to be largely in line with the recommendations contained in the WestEd report. We look forward to tracking these school funding developments throughout 2020 and moving forward throughout the next decade.

WHY DOES OUR STATE BEAR THE PRIMARY RESPONSIBILITY OF FUNDING PUBLIC SCHOOLS, INSTEAD OF OUR COUNTIES OR CITIES?

North Carolina's first state constitution (1776) included an education provision that stated, "A School or Schools shall be established by the Legislature for the convenient instruction of Youth." Since then, lawmakers passed two School Machinery Acts (1931 and 1933) and a School Budget and Fiscal Control Act (1975) that further clarified that it is the state's responsibility to fund the operational and instructional costs of public schools, and local governments in exchange assumed responsibility for capital expenses.

But over time, local districts have had to increase local investments in instructional expenses. Even so, it remains *the state* that bears responsibility to fulfill the constitutional obligation to guard and maintain the right of every North Carolina child to receive a "sound basic education" as affirmed by the *Leandro* litigation.

LEANDRO V. STATE OF NORTH CAROLINA: TIMELINE



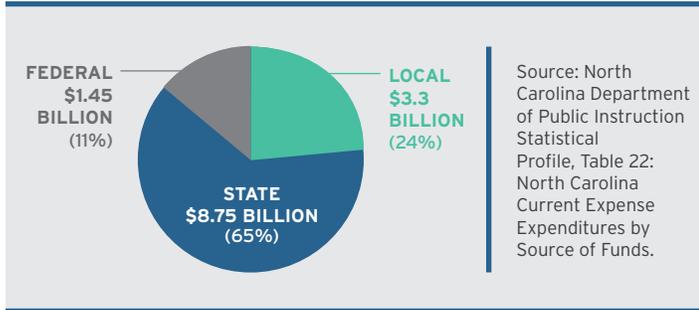
"The people have a right to the privilege of education, and it is the duty of the state to guard and maintain that right."

- N.C. Const. art. I, § 15.

SCHOOL FUNDING: WHO PAYS FOR WHAT?

While the state bears responsibility for fulfilling its constitutional obligation of providing a sound basic education to every child, North Carolina schools have three sources of funding. In the 2017-18 school year, North Carolina public schools spent nearly \$13.5 billion on instructional expenses, using a combination of state, federal, and local resources. State funding accounted for 65 percent of expenditures, federal funding accounted for 11 percent, and local funding accounted for 24 percent of spending.³

SOURCES OF FUNDS FOR SCHOOLS IN NC, 2017-18



FEDERAL FUNDS

Resources from the federal government accounted for 11 percent of North Carolina public education spending on instructional expenses in 2017-18, and totaled \$1.45 billion.⁴ Federal resources are given to states in the form of direct grants, state applications, state plans, or a combination of the three.

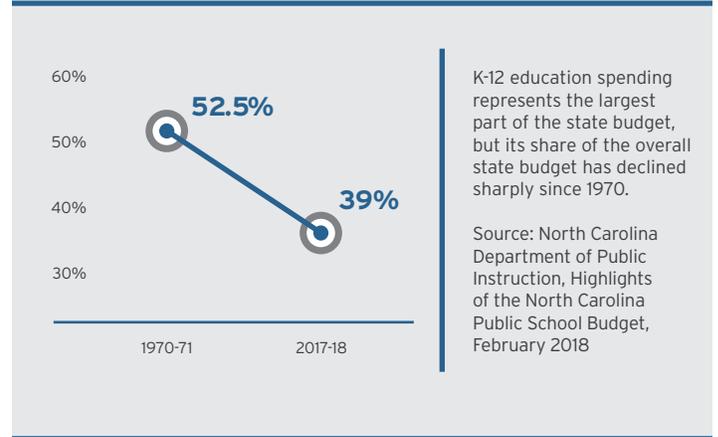
STATE FUNDS

In 2017-18, the state provided \$8.75 billion⁵ to operate 2,637 district, charter, and regional schools in 115 school systems across 100 counties for 1.55 million students.⁶ Approximately 93 percent of state funds were spent on salaries and benefits for 133,328 state-funded public school personnel.⁷

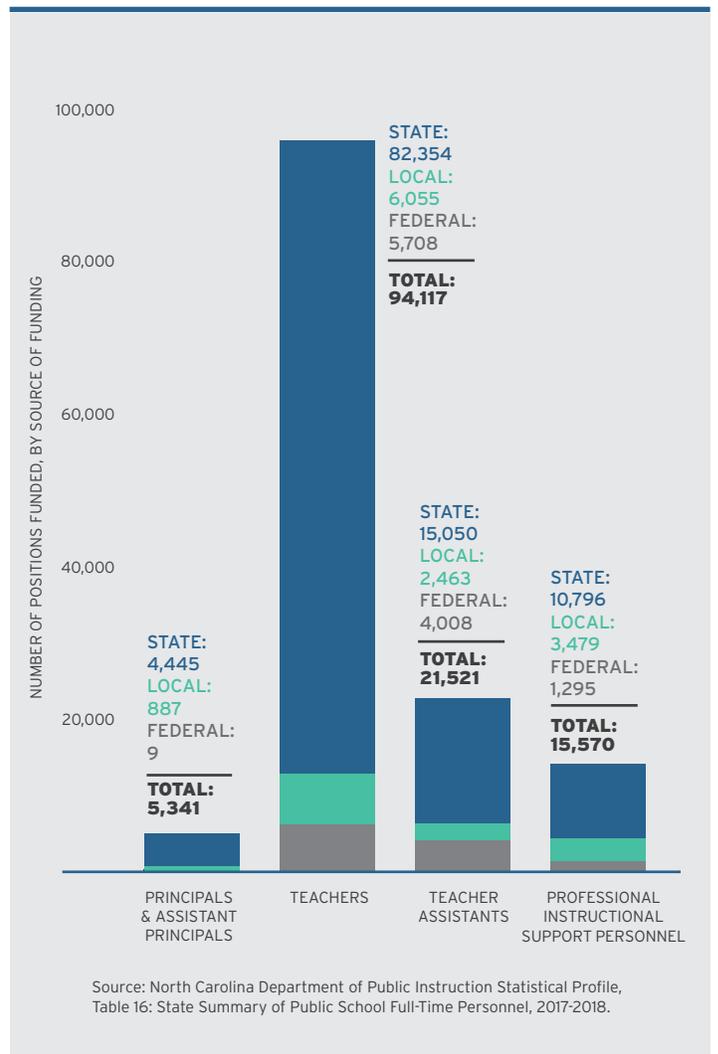
State funding for school operations has increased from \$3.44 billion in 1992-93. But while the level of funding has increased over time due to enrollment and cost increases, the percentage of the state's General Fund dedicated to education has declined. In 2017-18, 39 percent of the state's General Fund was appropriated for K-12 public education, a significant drop from 1970, when it was 52.5 percent. According to the Department of Public Instruction, if public education were funded at the same percentage of the General Fund as in 1970, districts and schools would have an additional \$3 billion to educate our students.⁸

State funding for school buildings has been relatively low compared with the state's investment in operations, and compared with what counties invest in facilities. In 2017-18, the state spent \$29 million on capital outlays (2.4 percent of total spending in this category), compared to \$1.2 billion spent by counties.⁹

K-12 SPENDING (% OF GENERAL OPERATING BUDGET)



WHO PAYS FOR SCHOOL PERSONNEL? 2017-18

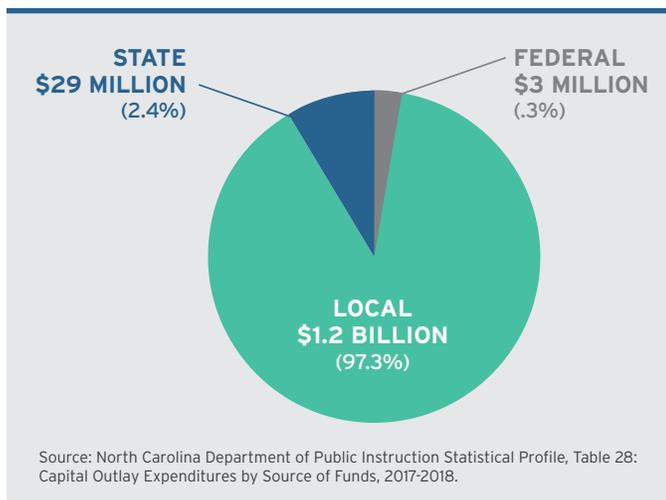


LOCAL FUNDS

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 approximately 65 percent of instructional expenditures coming from the state¹⁰ and over 97 percent of capital expenses paid at the local level.¹¹ However, this division has eroded somewhat in recent years. In 2017-2018, counties funded 16.6 percent of principal and assistant principal positions, 6.4 percent of teachers, 11.4 percent of teacher assistants, and 22.3 percent of professional instructional support personnel;¹² and the state funded 2.4 percent of capital expenses.¹³

When examining local expenditures on programs and personnel, in 2017-18 the ten counties that spent the most per student averaged \$3,305 per student compared to the ten that spent the least, which averaged \$782 per student. That represents a gap of \$2,523 between the top and lowest spending districts—a gap that has grown substantially over the past twenty years. Of North Carolina's 100 counties, 58 fall below the state average of \$1,714 in local spending per student. Orange County alone spent \$382 more than the seven lowest-spending counties combined. These statistics continue the trend of increased responsibility being placed on counties to fund instructional expenditures as well as capital outlays. This increased responsibility has resulted in exacerbated inequities already experienced by students of low-wealth counties.

FUNDING FOR SCHOOL BUILDINGS 2017-18



³ DPI Statistical Profile, Table 22: Current Expense Expenditures by Source of Funds, 2017-18

⁴ DPI Statistical Profile, Table 22: Current Expense Expenditures by Source of Funds, 2017-18

⁵ DPI Statistical Profile, Table 22: Current Expense Expenditures by Source of Funds, 2017-18

⁶ Highlights of the North Carolina Public School Budget February 2018

⁷ DPI Statistical Profile, Table 16: State Summary of Public School Full-Time Personnel, 2017-18 and Table 22: Current Expense Expenditures by Source of Funds, 2017-18

⁸ Highlights of the North Carolina Public School Budget February 2018

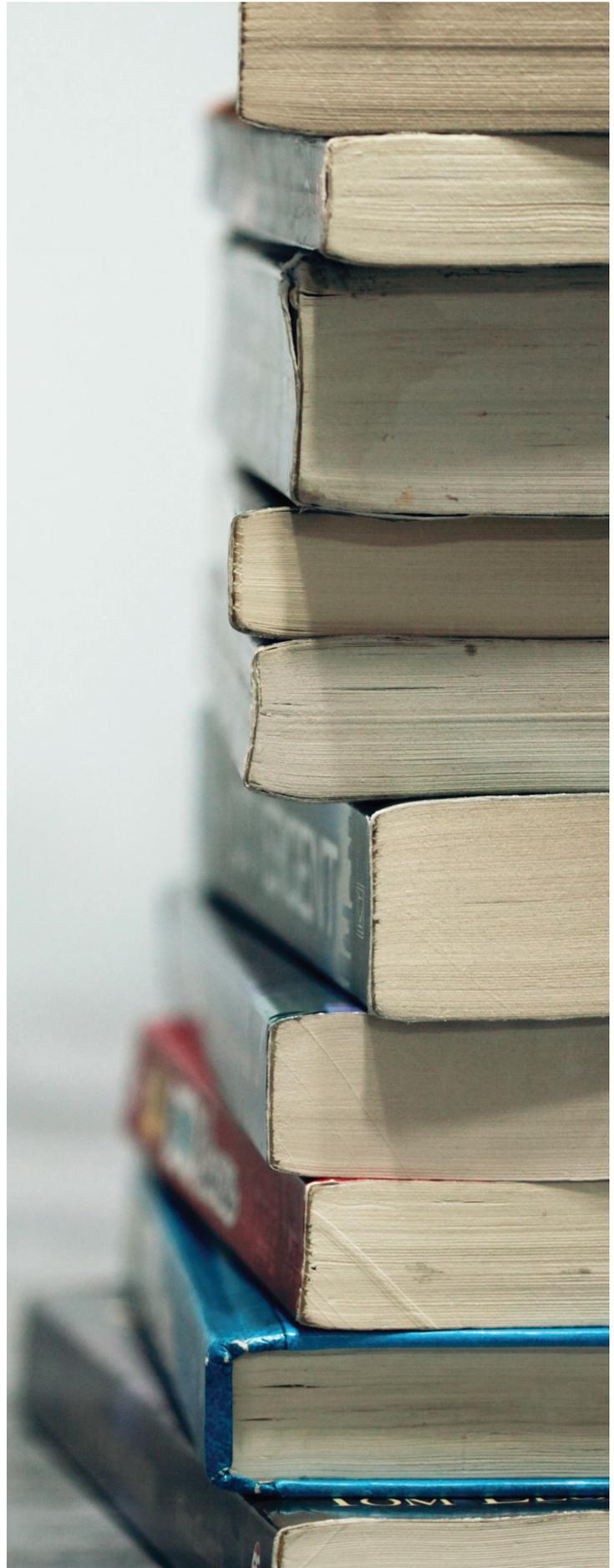
⁹ DPI Statistical Profile, Table 28: Capital Outlay Expenditures by Source of Funds, 2017-18

¹⁰ DPI Statistical Profile, Table 22: Current Expense Expenditures by Source of Funds, 2017-18

¹¹ DPI Statistical Profile, Table 28: Capital Outlay Expenditures by Source of Funds, 2017-18

¹² DPI Statistical Profile, Table 16: State Summary of Public School Full-Time Personnel, 2017-18

¹³ DPI Statistical Profile, Table 28: Capital Outlay Expenditures by Source of Funds, 2017-18



LOCAL SCHOOL FINANCE STUDY 2020: GAPS AND TRENDS

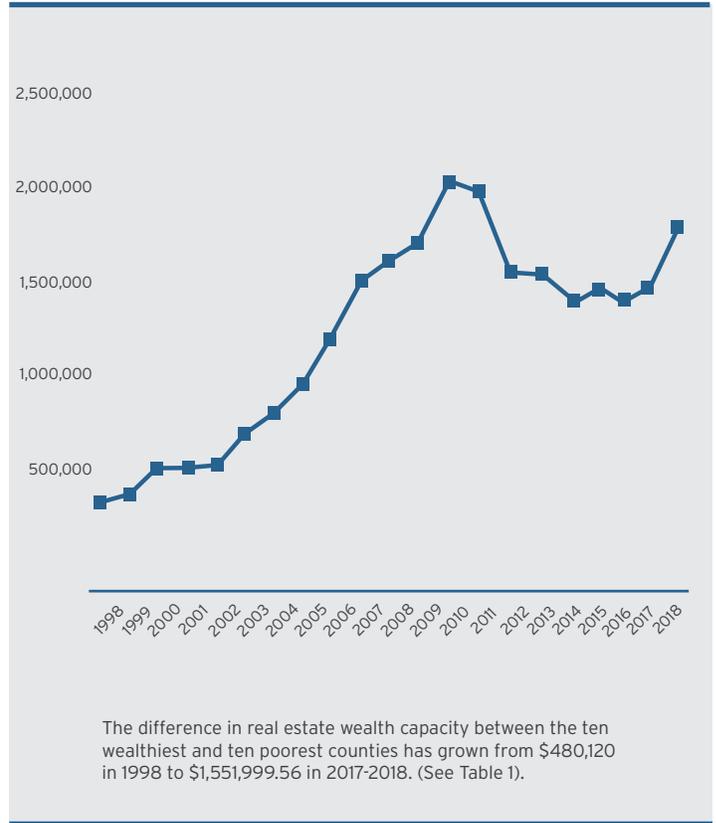
The primary source of revenue for county government is local property taxes. This year, our study once again revealed wide variation between the property values and revenues generated between the state's wealthiest and poorest counties. This year also saw the continuation of marked differences in local spending per child across districts.

POOREST COUNTIES TAXED THEMSELVES AT HIGHER RATES WHILE STILL GENERATING SUBSTANTIALLY LESS REVENUE FOR EDUCATION

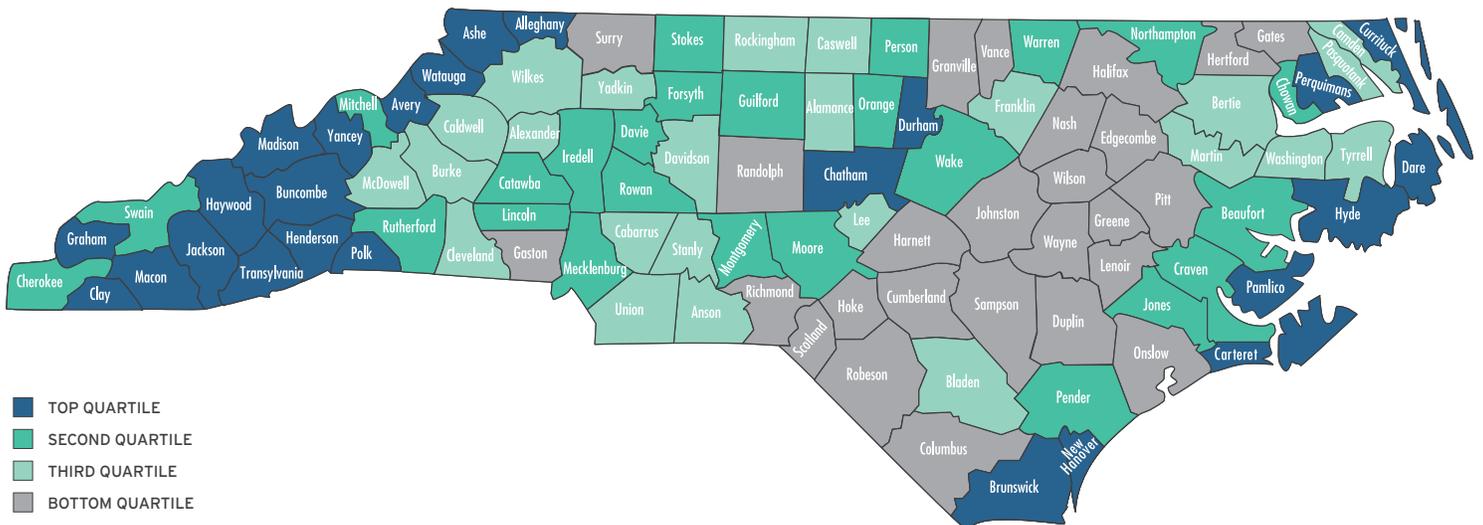
In 2017-2018, the ten poorest counties taxed themselves at nearly double the rate of the ten wealthiest counties— \$0.81 compared to \$0.45, a 36-cent difference. Because of the disparity in real estate wealth capacity, the revenue the poorest counties could generate was substantially lower than what the wealthier counties could generate. The poorest counties have raised their tax rates, while the wealthiest counties have been able to lower theirs, and yet the substantial revenue disparity persists.

The taxable real estate gap between the top and bottom ten districts was \$1.55 million in 2017-18. This discrepancy decreased slightly in the past several years, after peaking at \$1.69 million in 2012-13 following many years of rapidly increasing wealth inequality. Major factors that contributed to the narrowing gap included reductions in real estate wealth in the wealthiest counties, some counties' 2011 revaluations, and increases in student enrollment in several counties. Still, as shown in the graph to the right, the gap is much more substantial than in earlier years, and increased significantly in 2017-18, resulting in widening inequality in the ability of districts to fund schools to adequately serve their students' needs.

WIDENING REAL ESTATE WEALTH GAP



DISPARITIES IN REAL ESTATE WEALTH PER ADM (2017-18)



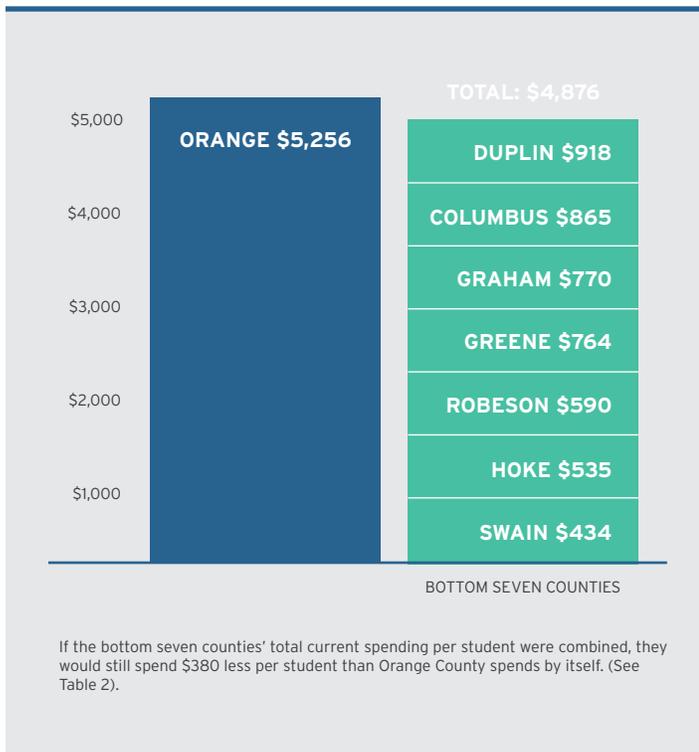
LARGE SPENDING DISPARITIES CONTINUE TO INCREASE

The gap between the highest and lowest spending counties has increased dramatically since the mid-1990s. Keeping with recent trends, this year's study found a slightly larger gap than in previous years: \$2,523 per student, compared with \$2,445 in 2016-2017, and \$2,364 in 2015-2016. Orange County, the highest spending district in the state, spent more than twelve times more per student than Swain County at the bottom. The ten highest-spending counties spent over 4.2 times more (\$3,305 per child) than the ten lowest-spending counties (\$782 per child).

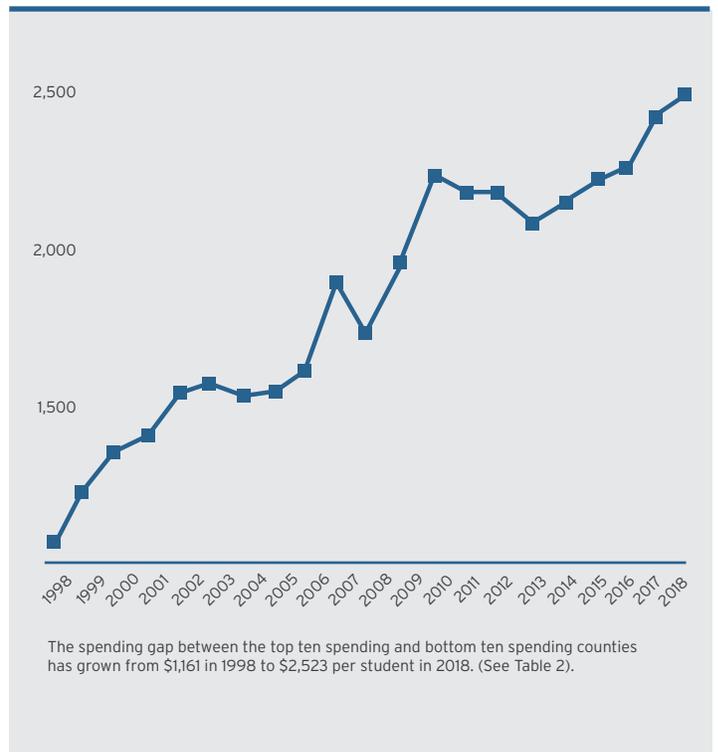


In 2017-18, Orange County alone spent \$382 more per student than the seven lowest-spending districts combined."

LOCAL SPENDING DISPARITIES (2017-18)



WIDENING LOCAL SPENDING GAP



GAPS AND TRENDS (CONTINUED)

LOCAL SCHOOL FUNDING: IMPACTS ON SCHOOLS AND CLASSROOMS

Differences in the ability of counties to invest in their school systems translate into dramatically different options at the school and classroom levels. As an illustration, at a statewide average class size of 20 students per classroom, the ten counties that spend the most per student would spend, on average, \$66,100 per classroom. By contrast, the ten counties that spend the least per child would spend, on average, \$15,640 per classroom - a difference of \$50,460 per classroom. At the state's average elementary school size of 490 students, that translates to a difference of \$1,236,270 per elementary school. At the state's average high school size of 848, it translates to a difference of \$2,139,504 per high school.

One of the most notable impacts of inadequate local resources is that low-wealth school districts have a harder time attracting and retaining high quality and experienced teachers due to their inability to offer competitive salary supplements like those offered in wealthier counties. For instance, in 2017-2018, Wake County Schools offered its teachers an average salary supplement of \$8,649. Just 40 miles north, in Vance County, a lower-wealth, rural district that taxes itself at a higher rate than Wake County in an effort to adequately fund its schools, teachers received an average supplement of \$2,618 in the same year. District leaders in Vance County, like those in small, low-wealth districts across the state, have noted that they often lose their best teachers to districts that offer higher supplements, including Wake County and even Virginia, as teachers are willing to drive farther to earn significantly higher wages. Although these counties do obtain funding from the state for instructional staff, it is not enough to meet growing needs. Along with the population, the economy of North Carolina is changing - meaning that costs associated with hiring and retaining professionals has increased and state funding has not kept up with these increasing costs.



CHARTER SCHOOLS HAVE SIGNIFICANT IMPACTS ON TRADITIONAL PUBLIC SCHOOLS

North Carolina's first charter school opened in 1997, and for nearly 15 years no more than 100 charter schools could operate in the state. In 2011 the NC General Assembly lifted that cap, and since then, the number of charter schools has nearly doubled. In a report published by Duke University researchers Helen Ladd and John Singleton, the authors found that charter schools now produce large and negative fiscal impacts on traditional public school students. These negative fiscal externalities on public school districts come to pass, say the authors, because districts are unable to reduce spending in line with the revenue losses they experience as a result of charter schools without reducing services to the remaining public school students.¹⁴

Steve Curtis, Chief Financial Officer for Pamlico County Schools, explains the impact of just one charter school on his district.

"We only have approximately 1,500 students in our small district, and 15 percent of all Pamlico students attend the district's one charter school. Each month, we must send that charter school nearly \$50,000 in local funds, as well

as cope with decreased state funds as a result of fewer students in our traditional public schools."

That scenario presents a considerable challenge because traditional public schools must accept all students, said Curtis - yet the charter school is not required to do so.

"That means we are generally left with the higher cost students, such as Exceptional Children (EC) students who require much more in the way of services," said Curtis. The state funding formula is already insufficient for EC students, requiring Pamlico to meet those students' needs by supplementing their services with local funds. Overall, the impact of charter schools has resulted in the reality that Pamlico can't provide all of the programs to students that they would like or reduce class sizes even further to meet the needs of every child.

Statewide policies could ease the adverse fiscal impact of charter schools on traditional public schools, Duke researchers suggest. As charter schools expand, the state could provide transitional aid to mitigate revenue losses; however, they caution, that is not a long-term solution.

¹⁴ Ladd, Helen F. and Singleton, John D. "The Fiscal Externalities of Charter Schools: Evidence from North Carolina." *Education Finance and Policy*, Vol. 15, Issue 1, Winter 2020.

LOOKING AHEAD

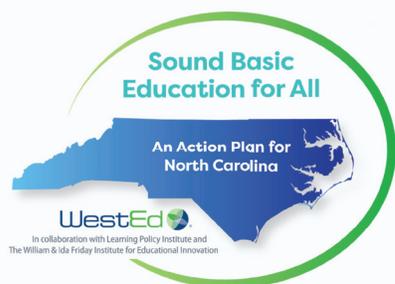
LEANDRO V. STATE OF NC: PROVIDING EACH AND EVERY NC CHILD WITH A SOUND BASIC EDUCATION

In December 2019, independent consultant WestEd, in collaboration with the Learning Policy Institute and the Friday Institute at NC State University, released their 287- page report “Sound Basic Education For All: An Action Plan for North Carolina,” more commonly referred to as the *Leandro* report.¹⁵ The authors compiled findings from 13 extensive, multi-method research studies and issued a series of recommendations to ensure that every child in North Carolina has equitable access to a sound basic education. The report focuses on eight critical needs:

- Finance and resource allocation
- A qualified and well-prepared teacher in every classroom
- A qualified and well-prepared principal in every school
- Early childhood education
- High-poverty schools
- State assessment system and school accountability system
- Regional and statewide supports for school improvement
- Monitoring the state's compliance.

The researchers present findings consistent with what the Forum and other groups have highlighted in recent years. Citing the decline in adjusted per-pupil spending over the last ten years (approximately 6 percent between 2009-2010 and 2017-2018), the overall inadequate level of funding to meet student needs, and the inequitable distribution across local districts, the report calls for nearly \$7 billion in additional state funding for public education over the next 8 years.

The authors also note that attention to *how* the additional state funding is spent is essential to ensuring that it has the greatest impact possible, and they argue that it is critical for the students, schools and districts with the greatest need to receive the most additional support. They report that as of 2016-2017, 33 percent of traditional public schools in the state qualified as high-poverty schools, most of which are located in high-poverty communities. The majority (53 percent) of high-poverty communities were located in rural areas, with the highest concentrations of poverty located in the northeast, north central, and Sandhills regions. Their research found, unsurprisingly, that students in high-poverty schools and districts are far less likely to receive a sound basic education than those in wealthier and better resourced schools.



Below are some highlight some of the report's recommendations that are most salient to addressing the inequities in local school funding and educational opportunity across districts in North Carolina.

- Provide \$3.2 billion (about \$395 million per year) in short-term state investments in K-12 education over the next 8 years, which would be withdrawn after student achievement benchmarks are reached.
- Provide \$3.7 billion over the next 8 years (about \$463 million per year) in ongoing state funding to maintain student growth.
- Revise the current school finance formula and phase in a weighted-student funding formula. Account for regional differences in cost and needed adjustments for low-wealth and small districts.
- Maintain position allotments, which are popular with district finance officers, but eliminate transfer restrictions across allotment categories to provide more flexibility. Collapse all other allotments except for those that serve higher-need students.
- Add weights to position allotments for higher-need student groups, including those who are economically disadvantaged.
- Increase teacher salaries across the board, and increase funding allotments to low-wealth districts to allow them to offer more competitive salary supplements.
- Provide incentives for teachers and principals to work in high needs schools.
- Fund charter schools directly from the state instead of funneling through local districts.
- Increase transparency about state and local funding in North Carolina to raise awareness about the extent to which state funding is offsetting local school finance inequities.

¹⁵ Access the full report at: <https://www.ncforum.org/wp-content/uploads/2019/12/Sound-Basic-Education-for-All-An-Action-Plan-for-North-Carolina.pdf>

NOTES ON METHODOLOGY

CHARTER SCHOOL ENROLLMENT

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

Therefore, the 2020 Local School Finance Study relies on results of a survey of districts conducted by the Division of School Business in 2018 to account for all students within each district who attend charter schools. Survey data are provided at the Office of Charter Schools website for information only and are not used for any financial or budget purposes.

CAPITAL SPENDING

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



SALES/ASSESSMENT RATIO

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

Rapidly growing communities have numerous demands on public services, and the demands tend to outstrip land value increases. Therefore, to meet the increase in demands for additional services, local officials must either revalue property more often or raise taxes. In an effort to make this study as accurate as possible, a three-year weighted average is used to calculate the

adjusted property valuation. This approach is intended to result in more accurate valuations for small, rural counties where relatively few land transactions might have taken place during any given year.

OTHER REVENUE SOURCES

The primary source of local revenue is property taxes. In addition to property taxes, this study includes a county's share of local option sales taxes and fines and forfeitures. Allotments from the ADM fund and grants for school construction have been removed to isolate capital spending. Finally, 11 counties have supplemental school taxes, with additional revenue totaling over \$69 million in 2017-18 (See table 2).



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.

COUNTY	RANK	PREVIOUS YEAR'S RANK	LAST YEAR REVALUED	EFFECTIVE COUNTY TAX RATE	2017-18 ADJUSTED TAX BASE	2017-18 FINAL ADM	ADJUSTED PROPERTY TAX BASE PER ADM
Dare	1	1	2013	\$0.43	\$14,393,541,400	5,081	\$2,832,816.65
Jackson	2	2	2016	\$0.38	\$9,116,952,541	3,994	\$2,282,662.13
Avery	3	4	2014	\$0.50	\$4,101,625,819	1,991	\$2,060,083.28
Watauga	4	3	2014	\$0.36	\$9,130,356,481	4,655	\$1,961,408.48
Brunswick	5	6	2015	\$0.48	\$25,419,693,406	13,657	\$1,861,294.09
Macon	6	8	2015	\$0.36	\$7,857,374,739	4,383	\$1,792,693.30
Carteret	7	7	2015	\$0.31	\$14,959,234,187	8,360	\$1,789,382.08
Currituck	8	9	2013	\$0.45	\$6,680,415,594	4,020	\$1,661,794.92
Hyde	9	5	2017	\$0.76	\$938,991,523	571	\$1,644,468.52
Transylvania	10	10	2016	\$0.50	\$5,974,061,593	3,706	\$1,611,997.19
Clay	11	13	2010	\$0.49	\$1,720,409,244	1,303	\$1,320,344.78
Ashe	12	12	2015	\$0.46	\$3,935,667,300	2,988	\$1,317,157.73
Polk	13	11	2017	\$0.53	\$2,901,879,727	2,209	\$1,313,662.17
New Hanover	14	15	2017	\$0.53	\$35,834,861,845	27,299	\$1,312,680.39
Buncombe	15	17	2017	\$0.50	\$38,444,763,833	30,432	\$1,263,300.60
Alleghany	16	14	2015	\$0.53	\$1,665,539,080	1,344	\$1,239,240.39
Pamlico	17	16	2012	\$0.59	\$1,773,362,142	1,500	\$1,182,241.43
Perquimans	18	30	2016	\$0.59	\$1,818,925,498	1,617	\$1,124,876.62
Yancey	19	18	2016	\$0.57	\$2,415,649,769	2,172	\$1,112,177.61
Chatham	20	19	2017	\$0.62	\$10,753,115,946	9,827	\$1,094,241.98
Madison	21	20	2012	\$0.44	\$2,482,750,934	2,293	\$1,082,752.26
Graham	22	23	2015	\$0.58	\$1,152,570,736	1,130	\$1,019,974.10
Henderson	23	24	2015	\$0.54	\$14,101,725,470	14,017	\$1,006,044.48
Haywood	24	21	2017	\$0.58	\$7,501,221,160	7,561	\$992,093.79
Durham	25	28	2016	\$0.72	\$38,275,728,091	39,197	\$976,496.37
Northampton	26	27	2015	\$0.92	\$2,049,707,025	2,101	\$975,586.40
Cherokee	27	29	2012	\$0.51	\$3,216,545,602	3,361	\$957,020.41
Moore	28	26	2015	\$0.46	\$12,483,574,030	13,232	\$943,438.18
Warren	29	22	2017	\$0.85	\$2,197,234,145	2,335	\$940,999.63
Mitchell	30	25	2014	\$0.60	\$1,717,765,794	1,868	\$919,574.84
Orange	31	31	2017	\$0.83	\$18,339,633,594	20,439	\$897,286.25
Wake	32	32	2016	\$0.58	\$151,449,278,168	171,241	\$884,421.83
Mecklenburg	33	33	2011	\$0.68	\$145,896,975,513	164,967	\$884,400.97
Lincoln	34	42	2015	\$0.58	\$9,475,477,557	11,329	\$836,391.35
Jones	35	39	2014	\$0.80	\$882,457,108	1,069	\$825,497.76
Person	36	34	2013	\$0.70	\$4,557,278,009	5,528	\$824,399.06
Beaufort	37	35	2010	\$0.60	\$5,659,498,795	6,931	\$816,548.66
Swain	38	36	2013	\$0.37	\$1,611,940,678	2,022	\$797,201.13
Iredell	39	37	2015	\$0.51	\$23,292,179,130	29,290	\$795,226.33
Montgomery	40	38	2012	\$0.61	\$3,183,944,686	4,079	\$780,569.92
Pender	41	40	2011	\$0.65	\$7,357,495,848	9,487	\$775,534.50
Davie	42	41	2017	\$0.73	\$4,602,693,935	6,132	\$750,602.40
Chowan	43	43	2014	\$0.72	\$1,457,650,253	2,036	\$715,938.24
Catawba	44	44	2015	\$0.57	\$16,768,953,650	23,440	\$715,399.05
Rutherford	45	45	2012	\$0.59	\$6,198,217,986	9,102	\$680,973.19
Craven	46	46	2016	\$0.53	\$9,397,105,724	13,900	\$676,050.77
Stokes	47	49	2017	\$0.66	\$3,936,976,264	5,969	\$659,570.49
Guilford	48	48	2017	\$0.72	\$51,365,660,202	77,935	\$659,083.34
Rowan	49	51	2015	\$0.66	\$12,357,526,955	19,449	\$635,381.10
Forsyth	50	53	2017	\$0.72	\$36,074,045,892	56,981	\$633,089.03
McDowell	51	50	2011	\$0.54	\$3,813,248,890	6,031	\$632,274.73
Tyrrell	52	47	2017	\$1.02	\$373,989,878	596	\$627,499.80
Wilkes	53	52	2013	\$0.63	\$5,720,121,038	9,368	\$610,602.16
Caswell	54	55	2016	\$0.74	\$1,657,026,415	2,747	\$603,213.11
Caldwell	55	54	2013	\$0.61	\$6,934,481,966	11,503	\$602,841.17
Camden	56	64	2015	\$0.70	\$1,102,404,606	1,849	\$596,216.66
Washington	57	56	2013	\$0.87	\$911,978,386	1,531	\$595,674.97
Bertie	58	63	2012	\$0.81	\$1,344,326,989	2,284	\$588,584.50
Cabarrus	59	62	2016	\$0.67	\$23,175,183,578	39,743	\$583,126.18
Union	60	67	2015	\$0.76	\$26,009,243,675	44,636	\$582,696.56
Bladen	61	57	2015	\$0.82	\$2,788,920,528	4,793	\$581,873.68
Pasquotank	62	74	2014	\$0.76	\$3,308,718,453	5,709	\$579,561.82
Rockingham	63	60	2011	\$0.72	\$7,202,838,598	12,558	\$573,565.74
Stanly	64	58	2017	\$0.64	\$4,992,410,855	8,708	\$573,313.14
Davidson	65	59	2015	\$0.54	\$14,063,315,314	24,603	\$571,609.78
Anson	66	65	2010	\$0.79	\$1,889,585,869	3,329	\$567,613.66
Yadkin	67	61	2017	\$0.67	\$2,973,458,614	5,283	\$562,835.25
Alamance	68	69	2017	\$0.60	\$13,442,402,461	24,059	\$558,726.57
Franklin	69	75	2012	\$0.81	\$5,181,608,294	9,329	\$555,430.20
Burke	70	68	2013	\$0.67	\$6,827,563,122	12,300	\$555,086.43
Martin	71	76	2017	\$0.83	\$1,917,151,658	3,461	\$553,929.98
Alexander	72	71	2015	\$0.76	\$2,683,228,416	4,847	\$553,585.40
Cleveland	73	70	2016	\$0.69	\$8,627,902,280	15,626	\$552,150.41
Lee	74	72	2013	\$0.78	\$5,404,452,922	9,868	\$547,674.60
Gates	75	66	2017	\$0.84	\$866,411,244	1,625	\$533,176.15
Hertford	76	78	2011	\$0.98	\$1,476,160,860	2,806	\$526,073.01
Pitt	77	77	2016	\$0.69	\$12,789,233,297	24,424	\$523,633.86
Onslow	78	73	2014	\$0.68	\$13,930,355,825	26,615	\$523,402.44
Wilson	79	79	2016	\$0.75	\$6,709,285,891	13,090	\$512,550.49
Surry	80	80	2016	\$0.57	\$5,770,895,462	11,268	\$512,149.05
Randolph	81	81	2014	\$0.62	\$11,213,540,408	22,140	\$506,483.31
Gaston	82	82	2015	\$0.86	\$16,532,084,071	33,422	\$494,646.76
Granville	83	83	2010	\$0.86	\$4,331,157,320	8,848	\$489,506.93
Halifax	84	84	2015	\$0.76	\$3,637,092,199	7,480	\$486,242.27
Edgecombe	85	86	2017	\$0.95	\$3,154,229,855	6,670	\$472,898.03
Richmond	86	89	2016	\$0.77	\$3,347,398,206	7,166	\$467,122.27
Johnston	87	91	2011	\$0.73	\$17,129,796,946	37,027	\$462,629.89
Duplin	88	88	2017	\$0.66	\$4,412,246,338	9,588	\$460,184.22
Lenoir	89	85	2017	\$0.86	\$4,005,439,462	8,732	\$458,708.14
Nash	90	87	2017	\$0.67	\$7,368,066,244	16,134	\$456,679.45
Columbus	91	92	2013	\$0.78	\$3,911,931,014	8,636	\$452,979.51
Cumberland	92	90	2017	\$0.82	\$22,504,185,672	50,701	\$443,860.79
Wayne	93	93	2011	\$0.66	\$8,332,080,487	19,120	\$435,778.27
Sampson	94	96	2011	\$0.84	\$4,550,727,015	11,161	\$407,734.70
Harnett	95	95	2017	\$0.77	\$8,224,740,233	20,759	\$396,201.18
Hoke	96	94	2014	\$0.76	\$3,488,626,673	9,020	\$386,765.71
Scotland	97	97	2011	\$1.06	\$2,166,170,904	5,676	\$381,636.88
Vance	98	99	2016	\$0.87	\$2,734,830,872	7,416	\$368,774.39
Greene	99	98	2013	\$0.79	\$1,118,574,111	3,034	\$368,679.67
Robeson	100	100	2010	\$0.76	\$6,694,331,060	22,567	\$296,642.49
STATE TOTAL / AVERAGE				\$0.67	\$1,131,625,389,075	1,519,416	\$825,708.96

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 2017-18 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.

COUNTY	RANK	PREVIOUS YEAR'S RANK	2017-18 CURRENT SPENDING	2017-18 CURRENT SPENDING PER ADM	2017-18 SUPPLEMENTAL SCHOOL TAXES	2017-18 TOTAL CURRENT SPENDING (WITH SUPPLEMENTAL)	2017-18 FINAL ADM	2017-18 TOTAL CURRENT SPENDING PER ADM
Orange	1	1	\$ 84,073,145	\$4,113	\$23,362,157	\$107,435,302	20,439	\$5,256
Dare	2	2	\$ 21,717,945	\$4,274		\$21,717,945	5,081	\$4,274
Durham	3	3	\$ 132,314,848	\$3,376		\$132,314,848	39,197	\$3,376
Transylvania	4	4	\$ 11,842,443	\$3,195		\$11,842,443	3,706	\$3,195
Chatham	5	5	\$ 31,266,303	\$3,182		\$31,266,303	9,827	\$3,182
Hyde	6	7	\$ 1,627,037	\$2,849		\$1,627,037	571	\$2,849
Watauga	7	6	\$ 13,156,954	\$2,826		\$13,156,954	4,655	\$2,826
New Hanover	8	8	\$ 75,141,652	\$2,753		\$75,141,652	27,299	\$2,753
Buncombe	9	11	\$ 73,340,681	\$2,410	\$8,928,186	\$82,268,867	30,432	\$2,703
Carteret	10	9	\$ 21,990,118	\$2,630		\$21,990,118	8,360	\$2,630
Mecklenburg	11	10	\$ 426,444,699	\$2,585		\$426,444,699	164,967	\$2,585
Guilford	12	13	\$ 195,860,398	\$2,513		\$195,860,398	77,935	\$2,513
Wake	13	14	\$ 429,719,331	\$2,509		\$429,719,331	171,241	\$2,509
Brunswick	14	15	\$ 34,107,559	\$2,497		\$34,107,559	13,657	\$2,497
Currituck	15	12	\$ 9,976,717	\$2,482		\$9,976,717	4,020	\$2,482
Avery	16	17	\$ 4,641,552	\$2,331		\$4,641,552	1,991	\$2,331
Polk	17	16	\$ 5,129,788	\$2,322		\$5,129,788	2,209	\$2,322
Moore	18	22	\$ 28,764,418	\$2,174		\$28,764,418	13,232	\$2,174
Forsyth	19	21	\$ 122,871,771	\$2,156		\$122,871,771	56,981	\$2,156
Warren	20	20	\$ 4,948,003	\$2,119		\$4,948,003	2,335	\$2,119
Beaufort	21	18	\$ 14,587,005	\$2,105		\$14,587,005	6,931	\$2,105
Pamlico	22	23	\$ 3,048,746	\$2,032		\$3,048,746	1,500	\$2,032
Union	23	19	\$ 89,274,797	\$2,000		\$89,274,797	44,636	\$2,000
Alleghany	24	24	\$ 2,664,412	\$1,982		\$2,664,412	1,344	\$1,982
Pasquotank	25	34	\$ 11,164,000	\$1,956		\$11,164,000	5,709	\$1,956
Cherokee	26	26	\$ 6,546,803	\$1,948		\$6,546,803	3,361	\$1,948
Haywood	27	25	\$ 14,655,217	\$1,938		\$14,655,217	7,561	\$1,938
Stokes	28	41	\$ 11,110,594	\$1,861		\$11,110,594	5,969	\$1,861
Rowan	29	30	\$ 36,012,400	\$1,852		\$36,012,400	19,449	\$1,852
Onslow	30	29	\$ 48,829,997	\$1,835		\$48,829,997	26,615	\$1,835
Scotland	31	28	\$ 10,344,897	\$1,823		\$10,344,897	5,676	\$1,823
Henderson	32	32	\$ 25,513,001	\$1,820		\$25,513,001	14,017	\$1,820
Gates	33	27	\$ 2,946,500	\$1,813		\$2,946,500	1,625	\$1,813
Davie	34	36	\$ 10,967,848	\$1,789		\$10,967,848	6,132	\$1,789
Cabarrus	35	33	\$ 70,942,002	\$1,785		\$70,942,002	39,743	\$1,785
Lee	36	37	\$ 17,512,278	\$1,775		\$17,512,278	9,868	\$1,775
Macon	37	31	\$ 7,704,610	\$1,758		\$7,704,610	4,383	\$1,758
Franklin	38	42	\$ 16,365,283	\$1,754		\$16,365,283	9,329	\$1,754
Chowan	39	35	\$ 3,550,000	\$1,744		\$3,550,000	2,036	\$1,744
Jones	40	43	\$ 1,844,029	\$1,725		\$1,844,029	1,069	\$1,725
Jackson	41	38	\$ 6,866,476	\$1,719		\$6,866,476	3,994	\$1,719
Perquimans	42	39	\$ 2,775,000	\$1,716		\$2,775,000	1,617	\$1,716
Alamance	43	45	\$ 40,681,907	\$1,691		\$40,681,907	24,059	\$1,691
Martin	44	58	\$ 5,790,158	\$1,673		\$5,790,158	3,461	\$1,673
Northampton	45	40	\$ 3,500,000	\$1,666		\$3,500,000	2,101	\$1,666
Iredell	46	44	\$ 41,201,284	\$1,407	\$6,940,456	\$48,141,740	29,290	\$1,644
Johnston	47	47	\$ 60,104,953	\$1,623		\$60,104,953	37,027	\$1,623
Catawba	48	48	\$ 37,911,067	\$1,617		\$37,911,067	23,440	\$1,617
Lincoln	49	60	\$ 18,270,288	\$1,613		\$18,270,288	11,329	\$1,613
Ashe	50	50	\$ 4,784,744	\$1,601		\$4,784,744	2,988	\$1,601
Cumberland	51	49	\$ 81,090,751	\$1,599		\$81,090,751	50,701	\$1,599
Pitt	52	46	\$ 38,970,807	\$1,596		\$38,970,807	24,424	\$1,596
Granville	53	51	\$ 14,004,385	\$1,583		\$14,004,385	8,848	\$1,583
Hertford	54	53	\$ 4,423,524	\$1,576		\$4,423,524	2,806	\$1,576
Pender	55	54	\$ 14,952,460	\$1,576		\$14,952,460	9,487	\$1,576
Wilson	56	56	\$ 20,456,543	\$1,563		\$20,456,543	13,090	\$1,563
McDowell	57	61	\$ 9,413,136	\$1,561		\$9,413,136	6,031	\$1,561
Craven	58	52	\$ 20,631,059	\$1,484		\$20,631,059	13,900	\$1,484
Gaston	59	64	\$ 47,751,704	\$1,429		\$47,751,704	33,422	\$1,429
Nash	60	57	\$ 22,508,581	\$1,395	\$463,164	\$22,971,745	16,134	\$1,424
Yancey	61	59	\$ 3,087,574	\$1,422		\$3,087,574	2,172	\$1,422
Camden	62	72	\$ 2,600,000	\$1,406		\$2,600,000	1,849	\$1,406
Cleveland	63	63	\$ 10,200,000	\$653	\$11,760,316	\$21,960,316	15,626	\$1,405
Halifax	64	85	\$ 5,202,249	\$695	\$5,048,153	\$10,250,402	7,480	\$1,370
Davidson	65	65	\$ 30,728,164	\$1,249	\$2,978,001	\$33,706,165	24,603	\$1,370
Bladen	66	62	\$ 6,560,576	\$1,369		\$6,560,576	4,793	\$1,369
Wilkes	67	75	\$ 12,786,320	\$1,365		\$12,786,320	9,368	\$1,365
Anson	68	66	\$ 4,510,357	\$1,355		\$4,510,357	3,329	\$1,355
Person	69	67	\$ 7,425,979	\$1,343		\$7,425,979	5,528	\$1,343
Rutherford	70	55	\$ 12,113,786	\$1,331		\$12,113,786	9,102	\$1,331
Randolph	71	71	\$ 23,880,914	\$1,079	\$5,576,951	\$29,457,865	22,140	\$1,331
Bertie	72	74	\$ 3,003,000	\$1,315		\$3,003,000	2,284	\$1,315
Caldwell	73	69	\$ 14,809,121	\$1,287		\$14,809,121	11,503	\$1,287
Montgomery	74	68	\$ 5,224,000	\$1,281		\$5,224,000	4,079	\$1,281
Surry	75	78	\$ 12,262,110	\$1,088	\$1,966,487	\$14,228,597	11,268	\$1,263
Rockingham	76	73	\$ 15,834,840	\$1,261		\$15,834,840	12,558	\$1,261
Alexander	77	70	\$ 6,071,900	\$1,253		\$6,071,900	4,847	\$1,253
Sampson	78	82	\$ 11,829,006	\$1,060	\$1,833,125	\$13,662,131	11,161	\$1,224
Burke	79	79	\$ 14,981,050	\$1,218		\$14,981,050	12,300	\$1,218
Yadkin	80	81	\$ 6,355,824	\$1,203		\$6,355,824	5,283	\$1,203
Stanly	81	76	\$ 10,458,275	\$1,201		\$10,458,275	8,708	\$1,201
Mitchell	82	77	\$ 2,238,883	\$1,199		\$2,238,883	1,868	\$1,199
Madison	83	80	\$ 2,733,120	\$1,192		\$2,733,120	2,293	\$1,192
Lenoir	84	83	\$ 10,000,358	\$1,145		\$10,000,358	8,732	\$1,145
Harnett	85	84	\$ 23,350,891	\$1,125	\$241,725	\$23,592,616	20,759	\$1,137
Edgecombe	86	86	\$ 7,451,618	\$1,117		\$7,451,618	6,670	\$1,117
Richmond	87	88	\$ 7,763,448	\$1,083		\$7,763,448	7,166	\$1,083
Caswell	88	87	\$ 2,955,000	\$1,076		\$2,955,000	2,747	\$1,076
Washington	89	90	\$ 1,603,000	\$1,047		\$1,603,000	1,531	\$1,047
Wayne	90	89	\$ 19,816,052	\$1,036		\$19,816,052	19,120	\$1,036
Clay	91	92	\$ 1,350,000	\$1,036		\$1,350,000	1,303	\$1,036
Tyrrell	92	93	\$ 582,595	\$978		\$582,595	596	\$978
Vance	93	94	\$ 6,894,148	\$930		\$6,894,148	7,416	\$930
Duplin	94	91	\$ 8,800,000	\$918		\$8,800,000	9,588	\$918
Columbus	95	95	\$ 7,471,391	\$865		\$7,471,391	8,636	\$865
Graham	96	99	\$ 869,769	\$770		\$869,769	1,130	\$770
Greene	97	96	\$ 2,317,000	\$764		\$2,317,000	3,034	\$764
Robeson	98	98	\$ 13,305,000	\$590		\$13,305,000	22,567	\$590
Hoke	99	97	\$ 4,824,884	\$535		\$4,824,884	9,020	\$535
Swain	100	100	\$ 877,215	\$434		\$877,215	2,022	\$434
STATE TOTAL / AVERAGE			\$29,757,380	\$1,676	\$69,098,721	\$3,044,836,746	1,519,416	\$1,714

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.

COUNTY	RANK	2017-18 TOTAL CURRENT SPENDING PER ADM	SIX-YEAR CAPITAL OUTLAY AVERAGE	SIX-YEAR CAPITAL DEBT SERVICE AVERAGE	2017-18 FINAL ADM	CAPITAL OUTLAY SPENDING PER ADM	DEBT SERVICE PER ADM
Orange	1	\$5,256	\$10,843,430	\$14,710,223	20,439	\$530.53	\$719.71
Dare	2	\$4,274	\$2,623,897	\$7,637,891	5,081	\$516.41	\$1,503.23
Durham	3	\$3,376	\$16,361,700	\$12,282,594	39,197	\$417.42	\$313.36
Transylvania	4	\$3,195	\$1,615,120	\$1,810,592	3,706	\$435.81	\$488.56
Chatham	5	\$3,182	\$5,538,063	\$4,643,425	9,827	\$563.56	\$472.52
Hyde	6	\$2,849	\$203,429	\$221,476	571	\$356.27	\$387.87
Watauga	7	\$2,826	\$636,935	\$6,155,284	4,655	\$136.83	\$1,322.30
New Hanover	8	\$2,753	\$18,049,332	\$19,555,578	27,299	\$661.17	\$716.35
Buncombe	9	\$2,703	\$36,659,088	\$15,607,327	30,432	\$1,204.62	\$512.86
Carteret	10	\$2,630	\$3,850,979	\$6,518,986	8,360	\$460.64	\$779.78
Mecklenburg	11	\$2,585	\$93,892,446	\$141,855,730	164,967	\$569.16	\$859.90
Guilford	12	\$2,513	\$42,425,624	\$56,477,580	77,935	\$544.37	\$724.68
Wake	13	\$2,509	\$203,143,645	\$184,438,369	171,241	\$1,186.30	\$1,077.07
Brunswick	14	\$2,497	\$6,627,455	\$6,274,970	13,657	\$485.28	\$459.47
Currituck	15	\$2,482	\$1,280,247	\$425,333	4,020	\$318.47	\$105.80
Avery	16	\$2,331	\$841,045	\$1,139,268	1,991	\$422.42	\$572.21
Polk	17	\$2,322	\$488,345	\$946,370	2,209	\$221.07	\$428.42
Moore	18	\$2,174	\$4,068,224	\$5,165,512	13,232	\$307.45	\$390.38
Forsyth	19	\$2,156	\$20,196,236	\$34,932,646	56,981	\$354.44	\$613.06
Warren	20	\$2,119	\$389,310	\$95,939	2,335	\$166.73	\$41.09
Beaufort	21	\$2,105	\$1,246,587	\$2,380,783	6,931	\$179.86	\$343.50
Pamlico	22	\$2,032	\$171,496	\$376,122	1,500	\$114.33	\$250.75
Union	23	\$2,000	\$12,915,007	\$42,026,818	44,636	\$289.34	\$941.55
Alleghany	24	\$1,982	\$625,688	\$713,607	1,344	\$465.54	\$530.96
Pasquotank	25	\$1,956	\$1,382,312	\$2,752,471	5,709	\$242.13	\$482.13
Cherokee	26	\$1,948	\$583,320	\$706,940	3,361	\$173.56	\$210.34
Haywood	27	\$1,938	\$971,176	\$2,066,516	7,561	\$128.45	\$273.31
Stokes	28	\$1,861	\$1,796,027	\$3,449,522	5,969	\$300.89	\$577.91
Rowan	29	\$1,852	\$7134,564	\$8,709,144	19,449	\$366.83	\$447.79
Onslow	30	\$1,835	\$7,405,818	\$9,293,326	26,615	\$278.26	\$349.18
Scotland	31	\$1,823	\$1,582,864	\$804,844	5,676	\$278.87	\$141.80
Henderson	32	\$1,820	\$4,471,432	\$5,951,279	14,017	\$319.00	\$424.58
Gates	33	\$1,813	\$240,190	\$485,716	1,625	\$147.81	\$298.90
Davie	34	\$1,789	\$11,688,901	\$4,352,502	6,132	\$1,906.21	\$709.80
Cabarrus	35	\$1,785	\$31,969,414	\$30,220,486	39,743	\$804.40	\$760.40
Lee	36	\$1,775	\$1,966,825	\$6,842,628	9,868	\$199.31	\$693.42
Macon	37	\$1,758	\$1,675,520	\$4,091,079	4,383	\$382.28	\$933.40
Franklin	38	\$1,754	\$1,792,486	\$9,187,580	9,329	\$192.14	\$984.84
Chowan	39	\$1,744	\$405,243	\$538,928	2,036	\$199.04	\$264.70
Jones	40	\$1,725	\$2,755,356	\$91,915	1,069	\$2,577.51	\$85.98
Jackson	41	\$1,719	\$4,250,496	\$1,941,248	3,994	\$1,064.22	\$486.04
Perquimans	42	\$1,716	\$398,696	\$780,555	1,617	\$246.57	\$482.72
Alamance	43	\$1,691	\$1,094,440	\$5,764,529	24,059	\$45.49	\$239.60
Martin	44	\$1,673	\$753,283	\$1,017,584	3,461	\$217.65	\$294.01
Northampton	45	\$1,666	\$430,243	\$685,242	2,101	\$204.78	\$326.15
Iredell	46	\$1,644	\$18,561,036	\$25,085,712	29,920	\$633.70	\$856.46
Johnston	47	\$1,623	\$14,112,674	\$31,661,350	37,027	\$381.15	\$855.09
Catawba	48	\$1,617	\$10,891,466	\$11,102,409	23,440	\$464.65	\$473.65
Lincoln	49	\$1,613	\$3,288,271	\$7,507,536	11,329	\$290.25	\$662.68
Ashe	50	\$1,601	\$848,687	\$1,488,528	2,988	\$284.03	\$498.17
Cumberland	51	\$1,599	\$8,253,696	\$8,462,803	50,701	\$162.79	\$166.92
Pitt	52	\$1,596	\$1,178,230	\$8,415,292	24,424	\$48.24	\$344.55
Granville	53	\$1,583	\$3,529,217	\$5,263,284	8,848	\$398.87	\$594.86
Hertford	54	\$1,576	\$719,908	\$0	2,806	\$256.56	\$0.00
Pender	55	\$1,576	\$6,989,017	\$4,916,952	9,487	\$736.69	\$518.28
Wilson	56	\$1,563	\$1,933,362	\$3,031,816	13,090	\$147.70	\$231.61
McDowell	57	\$1,561	\$2,786,584	\$1,029,737	6,031	\$462.04	\$170.74
Craven	58	\$1,484	\$1,147,375	\$4,515,595	13,900	\$82.54	\$324.86
Gaston	59	\$1,429	\$16,911,477	\$25,239,346	33,422	\$506.00	\$755.17
Nash	60	\$1,424	\$2,315,038	\$1,987,172	16,134	\$143.49	\$123.17
Yancey	61	\$1,422	\$463,163	\$0	2,172	\$213.24	\$0.00
Camden	62	\$1,406	\$124,370	\$674,597	1,849	\$67.26	\$364.84
Cleveland	63	\$1,405	\$2,746,936	\$1,824,466	15,626	\$175.79	\$116.76
Halifax	64	\$1,370	\$2,504,779	\$2,049,338	7,480	\$334.86	\$273.98
Davidson	65	\$1,370	\$12,669,011	\$8,611,525	24,603	\$514.94	\$350.02
Bladen	66	\$1,369	\$409,030	\$1,631,989	4,793	\$85.34	\$340.49
Wilkes	67	\$1,365	\$2,206,073	\$3,600,897	9,368	\$235.49	\$384.38
Anson	68	\$1,355	\$509,461	\$61,807	3,329	\$153.04	\$18.57
Person	69	\$1,343	\$1,817,789	\$1,792,707	5,528	\$328.83	\$324.30
Rutherford	70	\$1,331	\$756,590	\$3,962,506	9,102	\$83.12	\$435.34
Randolph	71	\$1,331	\$4,034,128	\$9,600,485	22,140	\$182.21	\$433.63
Bertie	72	\$1,315	\$533,731	\$1,139,894	2,284	\$233.68	\$499.08
Caldwell	73	\$1,287	\$2,598,732	\$1,392,695	11,503	\$225.92	\$121.07
Montgomery	74	\$1,281	\$2,592,879	\$1,316,570	4,079	\$635.67	\$322.77
Surry	75	\$1,263	\$2,118,783	\$4,725,903	11,268	\$188.04	\$419.41
Rockingham	76	\$1,261	\$1,417,570	\$3,265,816	12,558	\$112.88	\$260.06
Alexander	77	\$1,253	\$427,828	\$995,997	4,847	\$88.27	\$205.49
Sampson	78	\$1,224	\$3,342,623	\$4,335,700	11,161	\$299.49	\$388.47
Burke	79	\$1,218	\$5,364,321	\$3,860,235	12,300	\$436.12	\$313.84
Yadkin	80	\$1,203	\$496,722	\$1,917,477	5,283	\$94.02	\$362.95
Stanly	81	\$1,201	\$2,243,707	\$1,673,788	8,708	\$257.66	\$192.21
Mitchell	82	\$1,199	\$548,786	\$142,857	1,868	\$293.78	\$76.48
Madison	83	\$1,192	\$1,459,289	\$268,552	2,293	\$636.41	\$117.12
Lenoir	84	\$1,145	\$981,115	\$2,774,087	8,732	\$112.36	\$317.69
Harnett	85	\$1,137	\$10,531,465	\$9,156,486	20,759	\$507.32	\$441.09
Edgecombe	86	\$1,117	\$739,113	\$867,497	6,670	\$110.81	\$130.06
Richmond	87	\$1,083	\$2,373,045	\$980,519	7,166	\$331.15	\$136.83
Caswell	88	\$1,076	\$355,000	\$275,058	2,747	\$129.23	\$100.13
Washington	89	\$1,047	\$428,192	\$0	1,531	\$279.68	\$0.00
Wayne	90	\$1,036	\$12,951,667	\$2,307,172	19,120	\$677.39	\$120.67
Clay	91	\$1,036	\$314,128	\$97,674	1,303	\$241.08	\$74.96
Tyrrell	92	\$978	\$86,655	\$125,366	596	\$145.39	\$210.35
Vance	93	\$930	\$1,693,467	\$1,481,780	7,416	\$228.35	\$199.81
Duplin	94	\$918	\$19,194,073	\$1,946,882	9,588	\$2,001.88	\$203.05
Columbus	95	\$865	\$2,794,826	\$446,669	8,636	\$323.63	\$51.72
Graham	96	\$770	\$33,378	\$374,940	1,130	\$29.54	\$331.80
Greene	97	\$764	\$778,320	\$551,562	3,034	\$256.53	\$181.79
Robeson	98	\$590	\$3,910,817	\$164,553	22,567	\$173.30	\$7.29
Hoke	99	\$535	\$843,026	\$1,816,456	9,020	\$93.46	\$201.38
Swain	100	\$434	\$246,216	\$914,545	2,022	\$121.77	\$452.30
STATE TOTAL / AVERAGE		\$1,714	\$772,548,769	\$888,961,024	1,519,416	\$378	\$401

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	2017-18 TOTAL CURRENT SPENDING	2017-18 TOTAL CURRENT SPENDING PER ADM	2017-18 LOW-WEALTH FUNDING	2017-18 SMALL COUNTY FUNDING	2017-18 TOTAL CURRENT SPENDING C/W/LOW WEALTH & SMALL COUNTY	2017-18 FINAL ADM	2017-18 TOTAL CURRENT SPENDING PER ADM W/LOW WEALTH & SMALL COUNTY/ADM	CHANGE IN SPENDING PER ADM
Hyde	1	1	\$1,627,037.00	\$2,849		\$1,820,000	\$3,447,037.00	571	\$6,037	\$3,187
Orange	2	2	\$107,435,302.00	\$5,256			\$107,435,302.00	20,439	\$5,256	\$0
Tyrrell	3	4	\$582,595.00	\$978	\$221,369	\$1,820,000	\$2,623,964.00	596	\$4,403	\$3,425
Dare	4	3	\$21,717,945.00	\$4,274			\$21,717,945.00	5,081	\$4,274	\$0
Jones	5	5	\$1,844,029.00	\$1,725	\$166,411	\$1,820,000	\$3,830,440.00	1,069	\$3,583	\$1,858
Durham	6	7	\$132,314,848.00	\$3,376			\$132,314,848.00	39,197	\$3,376	\$0
Pamlico	7	11	\$3,048,746.00	\$2,032		\$1,820,000	\$4,868,746.00	1,500	\$3,246	\$1,213
Gates	8	6	\$2,946,500.00	\$1,813	\$755,157	\$1,548,700	\$5,250,357.00	1,625	\$3,231	\$1,418
Transylvania	9	8	\$11,842,443.00	\$3,195			\$11,842,443.00	3,706	\$3,195	\$0
Chatham	10	9	\$31,266,303.00	\$3,182			\$31,266,303.00	9,827	\$3,182	\$0
Alleghany	11	10	\$2,664,412.00	\$1,982		\$1,548,700	\$4,213,112.00	1,344	\$3,135	\$1,152
Avery	12	13	\$4,641,552.00	\$2,331		\$1,560,000	\$6,201,552.00	1,991	\$3,115	\$784
Polk	13	12	\$5,129,788.00	\$2,322		\$1,560,000	\$6,689,788.00	2,209	\$3,028	\$706
Warren	14	15	\$4,948,003.00	\$2,119	\$255,332	\$1,560,000	\$6,763,335.00	2,335	\$2,897	\$777
Watauga	15	14	\$13,156,954.00	\$2,826			\$13,156,954.00	4,655	\$2,826	\$0
Northampton	16	16	\$3,500,000.00	\$1,666	\$817,791	\$1,600,000	\$5,917,791.00	2,101	\$2,817	\$1,151
New Hanover	17	17	\$75,141,652.00	\$2,753			\$75,141,652.00	27,299	\$2,753	\$0
Buncombe	18	23	\$82,268,867.00	\$2,703			\$82,268,867.00	30,432	\$2,703	\$0
Chowan	19	20	\$3,550,000.00	\$1,744	\$381,799	\$1,560,000	\$5,491,799.00	2,036	\$2,697	\$954
Perquimans	20	18	\$2,775,000.00	\$1,716		\$1,548,700	\$4,323,700.00	1,617	\$2,674	\$958
Carteret	21	19	\$21,990,118.00	\$2,630			\$21,990,118.00	8,360	\$2,630	\$0
Hertford	22	21	\$4,423,524.00	\$1,576	\$1,382,838	\$1,548,000	\$7,354,362.00	2,806	\$2,621	\$1,044
Mecklenburg	23	22	\$426,444,699.00	\$2,585			\$426,444,699.00	164,967	\$2,585	\$0
Guilford	24	26	\$195,860,398.00	\$2,513			\$195,860,398.00	77,935	\$2,513	\$0
Wake	25	27	\$429,719,331.00	\$2,509			\$429,719,331.00	171,241	\$2,509	\$0
Brunswick	26	28	\$34,107,559.00	\$2,497			\$34,107,559.00	13,657	\$2,497	\$0
Bertie	27	30	\$3,003,000.00	\$1,315	\$1,131,104	\$1,560,000	\$5,694,104.00	2,284	\$2,493	\$1,178
Camden	28	31	\$2,600,000.00	\$1,406	\$407,104	\$1,600,000	\$4,607,104.00	1,849	\$2,492	\$1,086
Martin	29	47	\$5,790,158.00	\$1,673	\$1,270,994	\$1,548,000	\$8,609,152.00	3,461	\$2,487	\$815
Currituck	30	24	\$9,976,717.00	\$2,482			\$9,976,717.00	4,020	\$2,482	\$0
Scotland	31	25	\$10,344,897.00	\$1,823	\$3,602,387		\$13,947,284.00	5,676	\$2,457	\$635
Graham	32	36	\$869,769.00	\$770	\$76,060	\$1,820,000	\$2,765,829.00	1,130	\$2,448	\$1,678
Washington	33	29	\$1,603,000.00	\$1,047	\$562,957	\$1,548,700	\$3,714,657.00	1,531	\$2,426	\$1,379
Pasquotank	34	42	\$11,164,000.00	\$1,956	\$1,810,538		\$12,974,538.00	5,709	\$2,273	\$317
Clay	35	32	\$1,350,000.00	\$1,036		\$1,548,700	\$2,898,700.00	1,303	\$2,225	\$1,189
Beaufort	36	35	\$14,587,005.00	\$2,105	\$815,672		\$15,402,677.00	6,931	\$2,222	\$118
Stokes	37	43	\$11,110,594.00	\$1,861	\$2,096,674		\$13,207,268.00	5,969	\$2,213	\$351
Moore	38	48	\$28,764,418.00	\$2,174			\$28,764,418.00	13,232	\$2,174	\$0
Forsyth	39	46	\$122,871,771.00	\$2,156			\$122,871,771.00	56,981	\$2,156	\$0
Yancey	40	33	\$3,087,574.00	\$1,422		\$1,560,000	\$4,647,574.00	2,172	\$2,140	\$718
Franklin	41	45	\$16,365,283.00	\$1,754	\$3,538,655		\$19,903,938.00	9,329	\$2,134	\$379
Ashe	42	38	\$4,784,744.00	\$1,601		\$1,548,000	\$6,332,744.00	2,988	\$2,119	\$518
Cherokee	43	39	\$6,546,803.00	\$1,948	\$570,698		\$7,117,501.00	3,361	\$2,118	\$170
Rowan	44	40	\$36,012,400.00	\$1,852	\$4,781,978		\$40,794,378.00	19,449	\$2,098	\$246
Mitchell	45	34	\$2,238,883.00	\$1,199	\$35,180	\$1,600,000	\$3,874,063.00	1,868	\$2,074	\$875
Caswell	46	44	\$2,955,000.00	\$1,076	\$1,170,324	\$1,498,000	\$5,623,324.00	2,747	\$2,047	\$971
Lee	47	53	\$17,512,278.00	\$1,775	\$2,479,810		\$19,992,088.00	9,868	\$2,026	\$251
Granville	48	49	\$14,004,385.00	\$1,583	\$3,833,889		\$17,838,274.00	8,848	\$2,016	\$433
Union	49	41	\$89,274,797.00	\$2,000			\$89,274,797.00	44,636	\$2,000	\$0
Greene	50	50	\$2,317,000.00	\$764	\$2,160,375	\$1,548,000	\$6,025,375.00	3,034	\$1,986	\$1,222
Anson	51	37	\$4,510,357.00	\$1,355	\$1,757,683	\$323,221	\$6,591,261.00	3,329	\$1,980	\$625
Johnston	52	52	\$60,104,953.00	\$1,623	\$12,997,732		\$73,102,685.00	37,027	\$1,974	\$351
Haywood	53	51	\$14,655,217.00	\$1,938			\$14,655,217.00	7,561	\$1,938	\$0
McDowell	54	60	\$9,413,136.00	\$1,561	\$2,212,987		\$11,626,123.00	6,031	\$1,928	\$367
Madison	55	54	\$2,733,120.00	\$1,192	\$149,099	\$1,470,000	\$4,352,219.00	2,293	\$1,898	\$706
Onslow	56	55	\$48,829,997.00	\$1,835	\$1,100,023		\$49,930,020.00	26,615	\$1,876	\$41
Alamance	57	62	\$40,681,907.00	\$1,691	\$3,935,782		\$44,617,689.00	24,059	\$1,855	\$164
Pender	58	57	\$14,952,460.00	\$1,576	\$2,628,775		\$17,581,235.00	9,487	\$1,853	\$277
Pitt	59	56	\$38,970,807.00	\$1,596	\$6,086,784		\$45,057,591.00	24,424	\$1,845	\$249
Henderson	60	64	\$25,513,001.00	\$1,820			\$25,513,001.00	14,017	\$1,820	\$0
Wilson	61	67	\$20,456,543.00	\$1,563	\$3,334,690		\$23,791,233.00	13,090	\$1,818	\$255
Davie	62	66	\$10,967,848.00	\$1,789	\$86,327		\$11,054,175.00	6,132	\$1,803	\$14
Cabarrus	63	63	\$70,942,002.00	\$1,785	\$312,395		\$71,254,397.00	39,743	\$1,793	\$8
Cumberland	64	70	\$81,090,751.00	\$1,599	\$8,829,321		\$89,920,072.00	50,701	\$1,774	\$174
Macon	65	59	\$7,704,610.00	\$1,758			\$7,704,610.00	4,383	\$1,758	\$0
Nash	66	65	\$22,971,745.00	\$1,424	\$5,308,349		\$28,280,094.00	16,134	\$1,753	\$329
Bladen	67	61	\$6,560,576.00	\$1,369	\$1,819,639		\$8,380,215.00	4,793	\$1,748	\$380
Sampson	68	71	\$13,662,131.00	\$1,224	\$5,818,246		\$19,480,377.00	11,161	\$1,745	\$521
Jackson	69	69	\$6,866,476.00	\$1,719			\$6,866,476.00	3,994	\$1,719	\$0
Cleveland	70	68	\$21,960,316.00	\$1,405	\$4,885,526		\$26,845,842.00	15,626	\$1,718	\$313
Halifax	71	96	\$10,250,402.00	\$1,370	\$2,499,108		\$12,749,510.00	7,480	\$1,704	\$334
Randolph	72	73	\$29,457,865.00	\$1,331	\$8,218,282		\$37,676,147.00	22,140	\$1,702	\$371
Harnett	73	75	\$23,592,616.00	\$1,137	\$1,711,947		\$35,304,563.00	20,759	\$1,701	\$564
Richmond	74	77	\$7,763,448.00	\$1,083	\$4,208,616		\$11,972,064.00	7,166	\$1,671	\$587
Caldwell	75	72	\$14,809,121.00	\$1,287	\$4,372,640		\$19,181,761.00	11,503	\$1,668	\$380
Wilkes	76	87	\$12,786,320.00	\$1,365	\$2,789,001		\$15,575,321.00	9,368	\$1,663	\$298
Burke	77	81	\$14,981,050.00	\$1,218	\$5,402,762		\$20,383,812.00	12,300	\$1,657	\$439
Alexander	78	74	\$6,071,900.00	\$1,253	\$1,946,118		\$8,018,018.00	4,847	\$1,654	\$402
Iredell	79	76	\$48,141,740.00	\$1,644			\$48,141,740.00	29,290	\$1,644	\$0
Rutherford	80	58	\$12,113,786.00	\$1,331	\$2,805,575		\$14,919,361.00	9,102	\$1,639	\$308
Lincoln	81	92	\$18,270,288.00	\$1,613	\$216,746		\$18,487,034.00	11,329	\$1,632	\$19
Catawba	82	82	\$37,911,067.00	\$1,617			\$37,911,067.00	23,440	\$1,617	\$0
Rockingham	83	79	\$15,834,840.00	\$1,261	\$4,401,745		\$20,236,585.00	12,558	\$1,611	\$351
Edgecombe	84	88	\$7,451,618.00	\$1,117	\$3,211,945		\$10,663,563.00	6,670	\$1,599	\$482
Yadkin	85	85	\$6,355,824.00	\$1,203	\$2,015,932		\$8,371,756.00	5,283	\$1,585	\$382
Davidson	86	83	\$33,706,165.00	\$1,370	\$4,946,275		\$38,652,440.00	24,603	\$1,571	\$201
Craven	87	78	\$20,631,059.00	\$1,484	\$1,097,937		\$21,728,996.00	13,900	\$1,563	\$79
Surry	88	86	\$14,228,597.00	\$1,263	\$3,344,429		\$17,573,026.00	11,268	\$1,560	\$297
Gaston	89	90	\$47,751,704.00	\$1,429	\$3,576,423		\$51,328,127.00	33,422	\$1,536	\$107
Stanly	90	84	\$10,458,275.00	\$1,201	\$2,738,179		\$13,196,454.00	8,708	\$1,515	\$314
Lenoir	91	91	\$10,000,358.00	\$1,145	\$3,000,382		\$13,000,740.00	8,732	\$1,489	\$344
Montgomery	92	80	\$5,224,000.00	\$1,281	\$814,313		\$6,038,313.00	4,079	\$1,480	\$200
Duplin	93	89	\$8,800,000.00	\$918	\$5,139,191		\$13,939,191.00	9,588	\$1,454	\$536
Person	94	93	\$7,425,979.00	\$1,343	\$605,352		\$8,031,331.00	5,528	\$1,453	\$110
Columbus	95	95	\$7,471,391.00	\$865	\$4,886,796		\$12,358,187.00	8,636	\$1,431	\$566
Vance	96	94	\$6,894,148.00	\$930	\$3,648,118		\$10,542,266.00	7,416	\$1,422	\$492
Wayne	97	97	\$19,816,052.00	\$1,036	\$6,965,757		\$26,781,809.00	19,120	\$1,401	\$364
Robeson	98	98	\$13,305,000.00	\$590	\$17,753,219		\$31,058,219.00	22,567	\$1,376	\$787
Swain	99	99	\$877,215.00	\$434	\$157,834	\$1,600,000	\$2,635,049.00	2,022	\$1,303	\$869
Hoke	100	100	\$4,824,884.00	\$535	\$5,184,933		\$10,009,817.00	9,020	\$1,110	\$575
STATE TOTAL / AVERAGE			\$3,044,836,746	\$1,714	\$213,248,009	\$42,086,721	\$3,300,171,476	\$1,519,416	\$2,201	\$487

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 2017-18 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	2017-18 ADJUSTED TAX BASE	2017-18 ADJUSTED PROPERTY TAX REVENUE (BASED ON STATE AVG. EFFECTIVE PROPERTY TAX RATE OF 0.666%)	2017-18 NON-PROPERTY TAX REVENUE	2017-18 MANDATED SOCIAL SERVICES PAYMENTS*	2017-18 TOTAL REVENUES LESS SOCIAL SECURITY PAYMENTS	2017 PER CAPITA INCOME**	PERCENT OF STATE AVERAGE PER CAPITA INCOME	2017-18 ADJUSTED TOTAL REVENUES	2017-18 ADM	2017-18 REVENUE PER ADM
Dare	1	1	\$14,393,541,400	\$95,860,985.72	\$35,196,433.04	\$5,892,414.43	\$125,165,004	\$53,415	120.8%	\$151,184,675	5,081	\$29,754.91
Carteret	2	2	\$14,959,234,187	\$99,628,499.69	\$27,377,127.97	\$5,184,502.92	\$121,821,125	\$47,871	108.3%	\$131,873,255	8,360	\$15,774.31
Brunswick	3	4	\$25,419,693,406	\$169,295,158.08	\$41,043,653.56	\$7,462,166.23	\$202,876,645	\$41,092	92.9%	\$188,517,189	13,657	\$13,803.70
Watauga	4	3	\$9,130,356,481	\$60,808,174.16	\$20,299,837.63	\$2,434,849.57	\$78,673,162	\$35,542	80.4%	\$63,231,006	4,655	\$13,583.46
Currituck	5	5	\$6,680,415,594	\$44,491,967.86	\$11,866,904.20	\$2,405,766.78	\$53,952,705	\$44,149	99.8%	\$53,863,642	4,020	\$13,398.92
Avery	6	8	\$4,101,625,819	\$27,316,827.95	\$6,401,545.95	\$1,466,851.24	\$32,251,523	\$34,885	78.9%	\$25,441,960	1,991	\$12,778.48
Jackson	7	7	\$9,116,952,541	\$60,718,903.92	\$13,341,823.08	\$3,372,889.38	\$70,687,838	\$31,782	71.9%	\$50,802,787	3,994	\$12,719.78
Macon	8	9	\$7,857,374,739	\$52,330,115.76	\$12,571,640.76	\$1,913,412.01	\$62,988,345	\$38,516	87.1%	\$54,860,908	4,383	\$12,516.75
New Hanover	9	10	\$35,834,861,845	\$238,660,174.53	\$109,886,014.53	\$19,094,753.15	\$329,451,441	\$44,236	100.0%	\$329,555,740	27,299	\$12,072.08
Buncombe	10	13	\$38,444,763,833	\$256,042,127.13	\$122,847,872.29	\$34,616,463.06	\$344,273,536	\$46,102	104.3%	\$358,909,560	30,432	\$11,793.82
Chatham	11	11	\$10,753,115,946	\$71,615,752.20	\$15,283,951.98	\$3,991,075.56	\$82,908,629	\$60,127	136.0%	\$112,727,762	9,827	\$11,471.23
Hyde	12	6	\$938,991,523	\$6,253,683.54	\$1,472,587.66	\$6,887,082.29	\$6,887,863	\$4,283	93.4%	\$6,430,095	571	\$11,261.11
Transylvania	13	12	\$5,974,061,593	\$39,787,250.21	\$8,455,689.50	\$2,494,518.62	\$45,748,421	\$40,264	91.0%	\$41,653,802	3,706	\$11,239.56
Mecklenburg	14	14	\$145,896,975,513	\$971,673,856.92	\$529,889,295.80	\$82,041,617.71	\$1,419,521,535	\$57,368	129.7%	\$1,841,506,748	164,967	\$11,162.88
Durham	15	16	\$38,275,728,091	\$254,916,349.09	\$168,955,213.98	\$28,609,807.00	\$395,261,756	\$47,825	108.1%	\$427,465,820	39,197	\$10,905.57
Orange	16	15	\$18,239,633,594	\$122,141,959.74	\$45,242,325.87	\$12,112,223.39	\$155,272,062	\$62,202	140.7%	\$218,403,347	20,439	\$10,685.62
Wake	17	17	\$151,449,278,168	\$1,008,652,192.60	\$448,784,536.68	\$49,216,011.86	\$1,408,220,717	\$56,162	127.0%	\$1,788,442,222	17,241	\$10,444.01
Polk	18	18	\$2,901,879,727	\$19,326,518.98	\$3,809,533.49	\$1,387,490.42	\$21,748,562	\$43,278	97.9%	\$21,284,299	2,209	\$9,635.26
Moore	19	19	\$12,483,574,030	\$83,140,603.04	\$29,787,599.73	\$4,357,166.05	\$108,571,037	\$49,286	111.5%	\$121,003,847	13,322	\$9,144.79
Pamlico	20	20	\$1,773,362,142	\$11,810,591.87	\$2,503,735.56	\$1,312,724.35	\$13,002,603	\$40,637	91.9%	\$11,948,505	1,500	\$7,965.67
Ashe	21	22	\$3,935,667,300	\$26,211,544.22	\$6,797,049.60	\$3,736,504.48	\$29,272,089	\$35,707	80.7%	\$23,635,713	2,988	\$7,910.21
Alleghany	22	21	\$1,665,539,080	\$11,092,490.27	\$2,079,079.68	\$952,801.74	\$12,218,768	\$37,836	85.6%	\$10,454,283	1,344	\$7,778.48
Henderson	23	24	\$14,101,725,470	\$93,917,491.63	\$30,815,202.29	\$9,080,166.17	\$115,652,528	\$41,179	93.1%	\$107,694,257	14,017	\$7,683.12
Iredell	24	25	\$23,292,179,130	\$155,125,913.01	\$57,261,736.70	\$11,066,410.22	\$201,321,239	\$48,606	109.9%	\$221,279,457	29,290	\$7,554.78
Haywood	25	23	\$7,501,221,160	\$49,958,132.93	\$19,462,206.62	\$6,477,268.10	\$62,943,071	\$38,873	87.9%	\$55,239,610	7,561	\$7,317.76
Perquimans	26	32	\$1,818,925,498	\$12,114,043.82	\$1,722,951.73	\$767,068.94	\$13,069,927	\$39,512	89.3%	\$11,677,874	1,617	\$7,221.94
Clay	27	32	\$1,720,409,244	\$11,457,925.57	\$1,992,058.26	\$1,238,499.80	\$12,211,484	\$32,610	73.7%	\$9,004,941	1,303	\$6,910.93
Lincoln	28	33	\$9,475,477,557	\$63,106,680.53	\$19,701,659.90	\$4,906,758.71	\$77,901,582	\$43,453	98.3%	\$76,546,909	11,329	\$6,756.72
Catawba	29	30	\$16,768,953,650	\$111,681,231.31	\$58,298,725.67	\$17,382,885.61	\$152,597,071	\$43,651	98.7%	\$150,626,719	23,440	\$6,426.05
Guilford	30	28	\$51,365,660,202	\$342,095,296.95	\$175,015,648.22	\$32,182,765.11	\$484,928,180	\$45,034	101.8%	\$493,832,383	77,935	\$6,336.46
Forsyth	31	29	\$36,074,045,892	\$240,253,145.64	\$122,539,004.69	\$22,279,141.86	\$340,513,008	\$46,888	106.0%	\$361,041,426	56,981	\$6,336.17
Yancey	32	27	\$2,415,649,769	\$16,088,227.46	\$3,344,806.05	\$1,826,598.91	\$17,606,435	\$34,449	77.9%	\$13,715,437	2,172	\$6,314.66
Davie	33	31	\$4,602,693,935	\$30,653,941.61	\$8,335,979.42	\$2,307,848.60	\$36,682,072	\$45,625	103.2%	\$37,845,858	6,132	\$6,176.16
Beaufort	34	34	\$5,659,498,795	\$37,692,261.97	\$12,179,612.78	\$4,965,892.94	\$44,905,982	\$40,926	92.5%	\$41,559,003	6,931	\$5,991.80
Cherokee	35	41	\$3,216,545,602	\$21,422,193.71	\$8,228,680.12	\$2,808,303.57	\$26,842,570	\$31,207	70.6%	\$18,942,519	3,361	\$5,655.92
Cabarrus	36	39	\$23,175,183,578	\$154,346,722.63	\$80,377,964.42	\$12,353,512.14	\$222,371,175	\$43,920	99.3%	\$220,852,562	39,743	\$5,557.08
Madison	37	36	\$2,482,750,934	\$16,535,121.22	\$2,907,067.63	\$2,163,118.51	\$17,279,070	\$32,453	73.4%	\$12,680,514	2,293	\$5,530.10
Craven	38	35	\$9,997,105,724	\$62,584,724.12	\$24,721,347.56	\$7,307,521.19	\$79,998,550	\$42,367	95.8%	\$76,642,816	13,900	\$5,513.87
Graham	39	43	\$1,152,570,736	\$7,676,121.10	\$1,809,000.32	\$730,612.38	\$8,754,509	\$31,087	70.3%	\$6,154,209	1,130	\$5,446.20
Swain	40	38	\$1,611,940,678	\$10,735,524.92	\$3,824,991.91	\$1,492,833.43	\$13,067,683	\$37,110	83.9%	\$10,966,074	2,022	\$5,423.38
Union	41	44	\$26,009,243,675	\$173,221,562.88	\$50,896,995.55	\$13,678,691.88	\$210,439,867	\$49,648	112.3%	\$236,260,651	44,636	\$5,293.05
Person	42	42	\$4,557,278,009	\$30,351,471.54	\$8,622,955.08	\$4,046,355.48	\$34,928,071	\$36,722	83.0%	\$29,004,311	5,528	\$5,246.80
Jones	43	48	\$882,457,108	\$5,877,164.34	\$1,281,864.37	\$1,002,042.03	\$6,156,987	\$8,924	88.0%	\$5,419,351	1,069	\$5,069.55
Alamance	44	45	\$13,442,402,461	\$89,526,400.39	\$58,528,796.13	\$9,396,463.18	\$138,658,733	\$38,839	87.8%	\$121,780,257	24,059	\$5,061.73
Chowan	45	47	\$1,457,650,253	\$9,707,950.68	\$3,043,320.92	\$1,131,436.31	\$11,619,835	\$39,125	88.5%	\$10,280,540	2,036	\$5,049.38
Onslow	46	37	\$13,930,355,825	\$92,776,169.79	\$51,933,066.91	\$13,100,328.64	\$131,608,908	\$44,972	101.7%	\$133,840,980	26,615	\$5,028.78
Warren	47	40	\$2,197,234,145	\$14,633,579.41	\$5,042,419.69	\$2,239,968.29	\$17,436,031	\$29,453	66.6%	\$11,612,849	2,335	\$4,973.38
Northampton	48	54	\$2,049,707,025	\$13,651,048.79	\$2,713,759.89	\$2,652,318.84	\$13,712,490	\$33,205	75.1%	\$10,296,306	2,101	\$4,900.67
Pender	49	49	\$7,357,495,848	\$49,000,922.35	\$12,388,319.06	\$4,674,152.00	\$56,715,089	\$35,619	80.5%	\$45,681,669	9,487	\$4,815.19
Pitt	50	50	\$12,789,233,297	\$85,176,293.76	\$54,988,229.44	\$12,050,290.21	\$128,114,233	\$39,900	90.2%	\$155,593,096	24,424	\$4,732.77
Rowan	51	52	\$12,357,526,955	\$82,301,129.52	\$34,828,310.36	\$8,158,667.89	\$108,970,772	\$36,994	83.7%	\$91,159,711	19,449	\$4,687.12
Mitchell	52	46	\$1,717,765,794	\$11,440,320.19	\$3,693,858.82	\$3,890,193.48	\$11,243,986	\$34,415	77.8%	\$8,750,436	1,868	\$4,684.39
Montgomery	53	51	\$3,183,944,686	\$21,205,071.61	\$5,648,264.05	\$1,774,758.06	\$25,078,578	\$33,662	76.1%	\$19,089,934	4,079	\$4,680.05
Lee	54	53	\$5,404,452,922	\$35,993,656.46	\$19,780,457.31	\$3,788,852.13	\$51,985,262	\$38,368	87.4%	\$45,420,979	9,868	\$4,602.86
Pasquotank	55	56	\$3,308,718,453	\$22,036,064.90	\$11,451,616.00	\$3,447,945.09	\$30,039,736	\$38,174	86.3%	\$25,931,366	5,709	\$4,542.19
Stanly	56	55	\$4,992,410,855	\$33,249,456.29	\$15,113,209.49	\$3,383,636.55	\$44,979,029	\$37,989	85.9%	\$38,639,328	8,708	\$4,437.22
Camden	57	58	\$1,102,404,606	\$7,342,014.68	\$1,329,177.62	\$559,978.42	\$8,111,214	\$44,290	100.2%	\$8,123,686	1,849	\$4,393.56
Surry	58	57	\$5,770,895,462	\$38,434,163.78	\$23,159,632.01	\$4,098,614.72	\$57,495,181	\$37,856	85.6%	\$49,218,434	11,268	\$4,367.98
Wilkes	59	60	\$5,720,121,038	\$38,096,006.11	\$16,649,157.35	\$5,889,961.41	\$48,855,202	\$35,736	80.8%	\$39,480,112	9,368	\$4,214.36
Washington	60	79	\$911,978,386	\$6,073,776.05	\$3,723,784.76	\$1,733,413.98	\$8,064,147	\$35,133	79.4%	\$6,406,713	1,531	\$4,184.66
Davidson	61	59	\$14,063,315,314	\$93,661,679.99	\$34,137,174.01	\$7,768,041.17	\$120,030,813	\$37,913	85.7%	\$120,041,817	24,603	\$4,182.68
Wilson	62	62	\$6,709,285,891	\$44,683,844.03	\$24,124,394.36	\$8,163,442.76	\$60,644,796	\$39,301	88.9%	\$53,896,276	13,090	\$4,117.36
Stokes	63	63	\$3,936,976,264	\$26,220,261.92	\$6,948,946.86	\$2,786,295.45	\$30,382,913	\$35,584	80.5%	\$24,448,139	5,969	\$4,095.85
Rutherford	64	61	\$6,198,217,986	\$41,280,313.79	\$15,146,267.29	\$4,794,821.15	\$51,631,578	\$31,572	71.4%	\$36,862,018	9,102	\$4,049.88
Nash	65	64	\$7,368,066,244	\$49,071,321.19	\$26,808,686.78	\$5,980,584.31	\$69,899,424	\$40,299	91.1%	\$63,699,541	16,134	\$3,948.09
Gaston	66	66	\$16,532,084,071	\$110,033,679.91	\$54,723,175.80	\$18,838,428.51	\$145,988,427	\$39,578	89.5%	\$130,657,364	33,422	\$3,909.32
Rockingham	67	65	\$7,202,838,598	\$47,970,905.06	\$18,045,469.55	\$6,335,168.59	\$59,681,206	\$36,323	82.1%	\$49,020,859	12,558	\$3,903.56
Cleveland	68	68	\$8,627,902,280	\$57,461,829.18	\$24,173,599.57	\$9,167,672.27	\$72,467,556	\$36,281	82.0%	\$59,454,631	15,626	\$3,804.85
Lenoir	69	72	\$4,005,439,462	\$26,676,226.82	\$14,398,230.92	\$4,672,261.01	\$36,402,197	\$39,636	89.6%	\$32,672,142	8,732	\$3,736.50
Caldwell	70	70	\$6,934,481,966									

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 STUDENT: CURRENT SPENDING
Scotland	1	97	\$2,522.19	31	\$1,823	72.28%
Gates	2	90	\$3,147.97	33	\$1,813	57.59%
Franklin	3	81	\$3,518.56	38	\$1,754	49.85%
Orange	4	16	\$11,064.68	1	\$5,256	47.50%
Johnston	5	78	\$3,539.77	47	\$1,623	45.85%
Granville	6	84	\$3,490.53	53	\$1,583	45.35%
Hertford	7	79	\$3,519.19	54	\$1,576	44.78%
Martin	8	75	\$3,780.07	44	\$1,673	44.26%
Stokes	9	63	\$4,241.15	28	\$1,861	43.88%
Sampson	10	94	\$2,842.12	78	\$1,224	43.07%
Harnett	11	96	\$2,647.51	85	\$1,137	42.95%
Cumberland	12	72	\$3,832.08	51	\$1,599	41.73%
Pasquotank	13	55	\$4,703.32	25	\$1,956	41.59%
Warren	14	47	\$5,149.81	20	\$2,119	41.15%
McDowell	15	71	\$3,852.90	57	\$1,561	40.51%
Halifax	16	85	\$3,433.28	64	\$1,370	39.90%
Bertie	17	87	\$3,324.23	72	\$1,315	39.56%
Bladen	18	83	\$3,494.49	66	\$1,369	39.18%
Guilford	19	30	\$6,561.25	12	\$2,513	38.30%
Rowan	20	51	\$4,853.39	29	\$1,852	38.16%
Anson	21	77	\$3,568.54	68	\$1,355	37.97%
Greene	22	98	\$2,023.44	97	\$764	37.76%
Lee	23	54	\$4,766.14	36	\$1,775	37.24%
Wilson	24	62	\$4,263.42	56	\$1,563	36.66%
Union	25	41	\$5,480.82	23	\$2,000	36.49%
Edgecombe	26	91	\$3,073.62	86	\$1,117	36.34%
Cleveland	27	68	\$3,939.83	63	\$1,405	35.66%
Alexander	28	80	\$3,518.72	77	\$1,253	35.61%
Gaston	29	66	\$4,048.00	59	\$1,429	35.30%
Onslow	30	46	\$5,207.17	30	\$1,835	35.24%
Randolph	31	74	\$3,792.78	71	\$1,331	35.09%
Nash	32	65	\$4,088.15	60	\$1,424	34.83%
Beaufort	33	34	\$6,208.81	21	\$2,105	33.90%
Robeson	34	100	\$1,748.07	98	\$590	33.75%
Cherokee	35	35	\$5,835.91	26	\$1,948	33.38%
Chowan	36	45	\$5,228.50	39	\$1,744	33.36%
Caldwell	37	70	\$3,866.60	73	\$1,287	33.29%
Richmond	38	88	\$3,271.23	87	\$1,083	33.11%
Vance	39	95	\$2,821.32	93	\$930	32.96%
Forsyth	40	31	\$6,560.94	19	\$2,156	32.86%
Jones	41	43	\$5,249.39	40	\$1,725	32.86%
Northampton	42	48	\$5,074.52	45	\$1,666	32.83%
Burke	43	76	\$3,727.87	79	\$1,218	32.67%
Pitt	44	50	\$4,900.66	52	\$1,596	32.57%
Alamance	45	44	\$5,241.30	43	\$1,691	32.26%
Rutherford	46	64	\$4,193.55	70	\$1,331	31.74%
Davidson	47	61	\$4,331.06	65	\$1,370	31.63%
Pender	48	49	\$4,986.00	55	\$1,576	31.61%
Yadkin	49	73	\$3,806.63	80	\$1,203	31.60%
Caswell	50	86	\$3,425.70	88	\$1,076	31.41%
Wilkes	51	59	\$4,363.86	67	\$1,365	31.28%
Rockingham	52	67	\$4,042.03	76	\$1,261	31.20%
Cabarrus	53	36	\$5,754.15	35	\$1,785	31.02%
Camden	54	57	\$4,549.42	62	\$1,406	30.91%
Duplin	55	92	\$3,007.45	94	\$918	30.52%
Tyrrell	56	89	\$3,216.71	92	\$978	30.40%
Columbus	57	93	\$2,849.67	95	\$865	30.35%
Durham	58	15	\$11,292.44	3	\$3,376	29.90%
Lenoir	59	69	\$3,869.05	84	\$1,145	29.59%
Wayne	60	82	\$3,511.86	90	\$1,036	29.50%
Davie	61	33	\$6,390.80	34	\$1,789	27.99%
Surry	62	58	\$4,522.93	75	\$1,263	27.92%
Transylvania	63	13	\$11,638.27	4	\$3,195	27.45%
Hoke	64	99	\$1,975.53	99	\$535	27.08%
Chatham	65	11	\$11,878.16	5	\$3,182	26.79%
Montgomery	66	53	\$4,846.07	74	\$1,281	26.43%
Stanly	67	56	\$4,594.63	81	\$1,201	26.14%
Craven	68	38	\$5,709.47	58	\$1,484	25.99%
Haywood	69	25	\$7,577.36	27	\$1,938	25.58%
Person	70	42	\$5,432.93	69	\$1,343	24.72%
Mitchell	71	52	\$4,850.56	82	\$1,199	24.72%
Pamlico	72	20	\$8,248.25	22	\$2,032	24.64%
Alleghany	73	22	\$8,054.42	24	\$1,982	24.61%
Hyde	74	12	\$11,660.59	6	\$2,849	24.43%
Catawba	75	29	\$6,654.01	48	\$1,617	24.30%
Washington	76	60	\$4,333.11	89	\$1,047	24.16%
Polk	77	18	\$9,977.07	17	\$2,322	23.27%
Wake	78	17	\$10,814.50	13	\$2,509	23.20%
Lincoln	79	28	\$6,996.41	49	\$1,613	23.05%
Moore	80	19	\$9,469.19	18	\$2,174	22.96%
Perquimans	81	26	\$7,478.13	42	\$1,716	22.95%
Henderson	82	23	\$7,955.67	32	\$1,820	22.88%
Mecklenburg	83	14	\$11,558.87	11	\$2,585	22.36%
Buncombe	84	10	\$12,212.20	9	\$2,703	22.13%
New Hanover	85	9	\$12,500.33	8	\$2,753	22.02%
Yancey	86	32	\$6,538.67	61	\$1,422	21.75%
Iredell	87	24	\$7,822.78	46	\$1,644	21.02%
Madison	88	37	\$5,726.27	83	\$1,192	20.82%
Watauga	89	4	\$14,065.32	7	\$2,826	20.09%
Ashe	90	21	\$8,190.82	50	\$1,601	19.55%
Currituck	91	5	\$13,874.23	15	\$2,482	17.89%
Avery	92	6	\$13,231.79	16	\$2,331	17.62%
Brunswick	93	3	\$14,293.38	14	\$2,497	17.47%
Carteret	94	2	\$16,333.90	10	\$2,630	16.10%
Clay	95	27	\$7,156.09	91	\$1,036	14.48%
Dare	96	1	\$30,810.44	2	\$4,274	13.87%
Graham	97	39	\$5,639.40	96	\$770	13.65%
Macon	98	8	\$12,960.77	37	\$1,758	13.56%
Jackson	99	7	\$13,171.00	41	\$1,719	13.05%
Swain	100	40	\$5,615.77	100	\$434	7.73%
STATE TOTAL / AVERAGE			\$6,310		\$1,714	31%

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 2017-18 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 2017-18 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 an 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 identifies systems whose ability to generate revenue per student falls 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. In 2017-18, 67 counties received low-wealth funding.

Mandated Social Services Payments: The amount of money each county pays in the health and human services categories mandated by the state. These categories include public assistance and Work First services. In previous studies, the Mandated Social Services Payments reported in Table 4 included county Medicaid payments in addition to other required social services payments. For the last two years the Local School Finance Study has not included Medicaid payments as part of the overall Mandated Social Services Payments. The WD667 report from the NC Department of Health and Human Services Office of the Controller, which includes county Medicaid payments, has not been available since 2012-13. In almost every county, the Medicaid total from the WD667 in previous years was less than 0.5% of the total Mandated Social Services Payments, which itself is a small piece of the revenue calculation in Table 4.

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

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

Small County Funding: In 2017-18 supplemental state funding was provided to county school districts with ADM less than 3,200. This is a change from previous years, when funding was provided to two categories of local education agencies: those with less than 3,239 ADM, and those with 3,239 - 4,080 ADM who have an adjusted property tax base less than the state average. In 2017-18, 26 counties were eligible for small county funding.

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 2020 Local School Finance Study examines data from the 2017-18 school year. Every effort has been made to verify that the data included in this year's study is accurate and reflects what it intends to measure.

The primary source of financial information is the Division of School Business at the Department of Public Instruction, which provided data on non-property tax revenue, low-wealth and small county supplemental funding information, final average daily membership (except as noted above for charter school enrollments), effective county tax rate, adjusted revenue tax base, current expense, and other data found in the Division's *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 2017-18 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.

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The 2020 Local School Finance Study and prior years' versions are available online at <http://www.ncforum.org>. Contact the Forum to inquire about pricing information for hard copies of the study.



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