

# ORANGE COUNTY BOARD OF COMMISSIONERS

## AGENDA

BOCC Budget Work Session  
May 26, 2016  
7:00 p.m.  
Southern Human Services Center  
2501 Homestead Road  
Chapel Hill, NC

- 7:00-7:15            1.        FY 2016-17 Fire District Tax Rates, Pg. 332
- New Hope Fire District, Pg. 335
  - Orange Grove Fire District, Pg. 335
- 7:15-8:15            2.        FY 2016-17 Budget Discussions with:
- Durham Technical Community College, Pg. 145 & 312
  - Orange County Schools, Pg. 145 & 218
  - Chapel Hill-Carrboro City Schools, Pg. 145 & 150
- 8:15-10:00          3.        Follow-up Discussion on the FY 2016-21 Capital Investment Plan:  
Continuation Funding Projects: *(Selected Projects\*)*
- Southern Branch Library, CIP Pg. 31
  - Historic Rogers Road Neighborhood Infrastructure, CIP Pg. 43
- Policy Priorities Projects: *(Selected Projects\*)*
- Accessibility and Security Improvements, CIP Pg. 42
- Critical Infrastructure Projects: *(Selected Projects\*)*
- Southern Human Services Center – Expansion, CIP Pg. 30
  - Facility Roofing Projects, CIP Pg. 34
  - Historic Courthouse Square, CIP Pg. 45
  - Generator Projects, CIP Pg. 46
- Parks, Open Space, and Trail Development *(Selected Projects\*)*
- Blackwood Farm Park, CIP Pg. 56
  - Cedar Grove Park – Phase II, CIP Pg. 58
  - Conservation Easements, CIP Pg. 59
  - Mountains to Sea Trail, CIP Pg. 64
  - Hollow Rock Nature Park (New Hope Preserve), CIP Pg. 65
  - River Park – Phase II, CIP Pg. 67
  - Little River Park – Phase II, CIP Pg. 69
  - Fairview Park Access and Parking Improvements, CIP Pg. 70

*\*Discussion of additional Capital Projects will be included as part of the Functional Leadership Teams discussions at the June 9 and June 14 Budget work sessions.*

Orange County Board of Commissioners' regular meetings and work sessions are available via live streaming video at [http://www.orangecountync.gov/departments/board\\_of\\_county\\_commissioners/videos.php](http://www.orangecountync.gov/departments/board_of_county_commissioners/videos.php) and Orange County Gov-TV on channels 1301 or 97.6 (Time Warner Cable).

**ORANGE COUNTY  
BOARD OF COMMISSIONERS**

**ACTION AGENDA ITEM ABSTRACT**

**Meeting Date:** May 26, 2016

**Action Agenda  
Item No. 1**

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**SUBJECT:** FY 2016-17 Fire Districts' Tax Rates

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**DEPARTMENT:** County Manager and Finance and  
Administrative Services

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**ATTACHMENT(S):**

- A. Fire Districts' Requests for FY2016-17
- B. Historical Fire District Tax Rates (from FY 2004-05 to FY 2016-17)

**INFORMATION CONTACT:**

Bonnie Hammersley, County Manager  
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Paul Laughton, Finance and  
Administrative Services (919) 245-2152  
Gary Donaldson, Finance and  
Administrative Services (919) 245-2453

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**PURPOSE:** To review and discuss the FY 2016-17 fire districts' tax rates, including tax rate increases recommended for New Hope and Orange Grove fire districts.

**BACKGROUND:** During tonight's work session, Commissioners will have the opportunity to dialogue with New Hope and Orange Grove fire districts who have requested a tax rate increase for FY 2016-17. As in the past, fire districts requesting tax rate increases present their needs for a tax increase to the Commissioners at a work session. Staff has invited representatives from the New Hope Fire Department and Orange Grove Fire Department to tonight's work session to answer any questions and/or provide additional information to the Board regarding their increase.

Attachment A provides information regarding tax rate requests from all twelve (12) fire districts and/or fire service districts in Orange County for FY 2016-17, the amount of funds one cent on the tax rate generates, fund balance information, as well as information detailing the reasons for the requested tax rate increases. Information regarding all fire districts is located in the Fire District section of the FY 2016-17 Manager Recommended Budget beginning on page 332.

Attachment B reflects historical Fire District tax rates dating back to FY 2005-06.

The Fire Districts requesting tax rate increases in FY 2016-17 are as follows:

- **New Hope Fire District (Page 335)** – increase of .50 cents, going from 9.95 cents to 10.45 cents, for FY 2016-17. This rate increase will provide for the addition of one (1) full-time Captain position to help with day time coverage, as volunteer daytime coverage continues to decline.
- **Orange Grove Fire District (Pages 335-336)** – increase of 1.00 cent, going from 6.00 cents to 7.00 cents, for FY 2016-17. This tax rate increase is to help support debt service payments from the purchase of trucks and stations constructed within the past several years, which resulted in a decrease of their ISO rating to residents within their district.

**FINANCIAL IMPACT:** Included in the Background Section above.

**SOCIAL JUSTICE IMPACT:** There are no Social Justice Goal impacts associated with this item.

**RECOMMENDATION(S):** The Manager recommends that the Board discuss the New Hope and Orange Grove fire districts' tax rate increases and give direction to county staff, as appropriate.

## Fire Districts' Requests for FY 2016-17

District	Current 2015-16 Tax Rate (in cents)	Requested Tax Rate for 2016-17	Requested Tax Rate Change 2016-17	1 Cent Equals	1/10 Cent Equals	Requested Fund Balance for 2016-17	Fund Balance at June 30, 2015	Reasons for Districts' Requesting a Tax Rate Increase
Cedar Grove	7.36	7.36	0.00	\$ 28,588	\$ 2,859	\$ -	\$ 42,915	
Chapel Hill	15.00	15.00	0.00	\$ 18,550	\$ 1,855	\$ -	\$ 15,956	
Damascus	10.30	10.30	0.00	\$ 9,409	\$ 941	\$ -	\$ 16,631	
Efland	7.00	7.00	0.00	\$ 70,047	\$ 7,005	\$ -	\$ 61,526	
Eno	7.99	7.99	0.00	\$ 74,953	\$ 7,495	\$ -	\$ 177,365	
Little River	4.06	4.06	0.00	\$ 43,461	\$ 4,346	\$ -	\$ 55,039	
New Hope	9.95	10.45	0.50	\$ 58,936	\$ 5,894	\$ -	\$ 71,216	The increase will provide for the addition of one (1) full-time Captain position to help with day time coverage, as volunteer daytime coverage continues to decline.
Orange Grove	6.00	7.00	1.00	\$ 77,681	\$ 7,768	\$ -	\$ 77,874	The increase is to help support debt service payments from the purchase of trucks and stations constructed within the past several years, which has resulted in a decrease of their ISO rating to residents within their district.
Orange Rural	8.36	8.36	0.00	\$ 131,748	\$ 13,175	\$ -	\$ 115,469	
South Orange	10.00	10.00	0.00	\$ 52,956	\$ 5,296	\$ -	\$ 125,410	
Southern Triangle	10.30	10.30	0.00	\$ 20,331	\$ 2,033	\$ -	\$ 113,552	
White Cross	11.00	11.00	0.00	\$ 38,130	\$ 3,813	\$ 15,000	\$ 30,878	

## Attachment B

**Historical Fire District Tax Rates (from FY 2004-05 to FY 2016-17)**  
(in cents per \$100 valuation)

	Cedar Grove	Chapel Hill	Damascus	Efland	Eno	Little River	New Hope	Orange Grove	Orange Rural	South Orange	Southern Triangle	White Cross
2004-05	7.30	2.00	3.00	<b>4.65</b>	6.40	<b>5.20</b>	6.50	3.90	5.10	9.20	3.00	4.80
2005-06*	<b>7.30</b>	1.90	2.60	3.475	5.70	4.60	6.25	3.40	<b>5.60</b>	<b>9.20</b>	2.60	4.20
2006-07	7.30	1.90	<b>4.00</b>	<b>4.225</b>	5.70	4.60	<b>6.75</b>	<b>3.90</b>	5.60	9.20	<b>4.00</b>	4.20
2007-08	7.30	1.90	<b>5.00</b>	4.225	5.70	4.60	6.75	3.90	5.60	<b>9.50</b>	<b>5.00</b>	<b>5.00</b>
2008-09	7.30	<b>4.90</b>	<b>6.00</b>	<b>5.225</b>	5.70	4.60	6.75	<b>4.20</b>	<b>6.30</b>	9.50	<b>6.00</b>	<b>6.00</b>
2009-10*	6.36	2.16	5.00	4.66	<b>5.99</b>	4.06	5.70	3.58	5.36	7.85	5.00	<b>6.00</b>
2010-11	<b>7.36</b>	<b>7.50</b>	5.00	4.66	5.99	4.06	<b>6.95</b>	3.58	<b>6.36</b>	7.85	5.00	6.00
2011-12	7.36	7.50	5.00	4.66	5.99	4.06	<b>8.95</b>	<b>4.08</b>	<b>5.61</b>	7.85	5.00	<b>7.00</b>
2012-13	7.36	7.50	5.00	4.66	5.99	4.06	8.95	<b>5.00</b>	5.61	7.85	5.00	7.00
2013-14	7.36	<b>15.00</b>	<b>8.80</b>	<b>7.00</b>	<b>7.99</b>	4.06	<b>9.45</b>	<b>6.00</b>	<b>7.36</b>	<b>10.00</b>	<b>8.80</b>	<b>8.80</b>
2014-15	7.36	15.00	8.80	7.00	7.99	4.06	<b>9.95</b>	6.00	7.36	10.00	8.80	<b>11.00</b>
2015-16	7.36	15.00	<b>10.30</b>	7.00	7.99	4.06	9.95	6.00	<b>8.36</b>	10.00	<b>10.30</b>	<b>11.00</b>
2016-17 Manager Recommended	7.36	15.00	10.30	7.00	7.99	4.06	<b>10.45</b>	<b>7.00</b>	8.36	10.00	10.30	11.00

\*Revaluation Year

**BOLD** and highlighted denotes tax rate increase

**ORANGE COUNTY  
BOARD OF COMMISSIONERS**

**ACTION AGENDA ITEM ABSTRACT**

**Meeting Date:** May 26, 2016

**Action Agenda  
Item No.   2**

**SUBJECT:** FY2016-17 Budget Work Session with Durham Technical Community College, Orange County Schools, and Chapel Hill-Carrboro City Schools

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**DEPARTMENT:** County Manager and Finance and  
Administrative Services

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**ATTACHMENT(S):**

- A. North Carolina Association of County Commissioners – FY 2015-16 Budget and Tax Survey
- B. Public School Forum Local School Finance Study
- C. NC Public Schools/DPI-Per Pupil Allocations by County
- D. Historical Per Pupil Appropriation
- E. Historical CHCCS District Tax
- F. School Districts Local Current Expense Fund Balance Policy

**INFORMATION CONTACT:**

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**PURPOSE:** To review and discuss the Durham Technical Community College, Orange County Schools, and Chapel Hill-Carrboro City Schools FY2016-17 Budgets.

**BACKGROUND:** The County Manager presented the FY2016-17 recommended budget on May 5, 2016. Since that time, the Board has conducted two public hearings to receive residents' comments regarding the proposed funding plan. Tonight's work session is the first opportunity the Board has had to discuss next year's recommended funding plan related to Education funding.

**County Support of Local Boards of Education**

The recommended funding level represents a total appropriation for both school districts of \$99.8 million, which is 49.4 percent of General Fund revenues, 1.3 percent above the target of 48.1 percent established by the Board of County Commissioners. This includes funding for current expense, recurring capital, long-range capital, school related debt service, and school health and safety service contracts.

### Total Funding for Local School Districts:

	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>
Original Budget	\$87,362,927	\$91,346,154	\$97,722,771	\$98,488,469	\$99,848,327

### Student Enrollment Projections for the Orange County Schools:

Based on DPI projections, the Orange County School district enrollment for fiscal year 2016-17 totals 7,551, an increase of 25 students from the March 2015 projections. The district has experienced a growing number of charter students, with a current enrollment of 519 students. The Commissioner Approved FY 2015-16 Budget included phasing in over a two year period to cover the growth of charter students, by funding an additional 110 charter students in FY 2015-16, and completing the planned phasing in of the additional charter school students in FY 2016-17, which amounts to an additional 155 charter students. The cost to fully fund the 519 charter students in Orange County Schools in FY 2016-17 is \$1,931,718. Out of district students are budgeted at 104 students; 15 more than budgeted in the current fiscal year. This brings the total district enrollment to 7,966 for FY 2016-17.

### Student Enrollment Projections for the Chapel Hill-Carrboro City Schools:

The Chapel Hill-Carrboro City School District DPI projections total 12,017, reflecting a decrease of 186 when compared to the March 2015 projections. The district has experienced a growing number of charter students, with a current enrollment of 217 students. The Commissioner Approved FY 2015-16 Budget included phasing in over a two year period to cover the growth of charter students, by funding an additional 50 charter students in FY 2015-16, and completing the planned phasing in the additional students in FY 2016-17, which amounts to an additional 50 charter students. The cost of fully fund the 217 charter students in Chapel Hill-Carrboro City Schools in FY 2016-17 is \$807,674. Out of district students are budgeted at 241; 110 more than budgeted in the current fiscal year. This brings the total district enrollment to 11,993 for FY 2016-17.

The General Assembly requires school systems to pay a per pupil allotment to support charter students within their district.

### Current Expense

The recommended appropriations for Chapel Hill-Carrboro City and Orange County Schools increases the current expense funding by \$189,932 in FY 2016-17. This includes an increase in per pupil funding from \$3,697.50 to \$3,722, a \$24.50 increase for each of the 19,959 students in the two school systems. Local Current Expense funding supplements State and Federal funds received by each district for the day-to-day operation of schools. Examples of expenses paid from these funds include salaries and benefits for locally paid teachers and utilities. North Carolina statutes mandate boards of county commissioners to provide local current expense monies to school districts. Counties having more than one school administrative unit, as is the case in Orange County, are required to provide equal per pupil appropriations to each system.

## 2016-17 Enrollment Projections

	CHCCS	OCS	Total
March 2016 Department of Public Instruction ADM Planning #s	12,017	7,551	19,568
Less: Out of District	<u>241</u>	<u>104</u>	<u>345</u>
	11,776	7,447	19,223
Plus: Budgeted Charter Students	<u>217</u>	<u>519</u>	<u>736</u>
<b>Total Budgeted Students</b>	<b>11,993</b>	<b>7,966</b>	<b>19,959</b>
	60.09%	39.91%	

### Recurring Capital

Recurring capital for both School districts remains the same as the prior year appropriation of \$3 million dollars. Recurring capital pays for facility improvements, equipment, furnishings, and vehicle and bus purchases. State statutes mandate counties to fund recurring capital. However, the amount of money counties allocate to this function is discretionary and varies from county to county.

### Long Range Capital

The long range/pay-as-you go capital expense for the local school districts increases by \$74,497, to a total appropriation of \$3,799,346 million. Long-Range Capital supports school capital projects through the County's Capital Investment Plan (CIP). Capital projects are funded through a combination of State and local bonds, non-bond financing and pay-as-you-go funding sources. Pay-as-you-go funding includes dedicated half-cent sales tax revenues and property tax earmarked under the Board's April 5, 2011 Capital Funding Policy. The Capital Policy also allows School Construction Impact Fees to offset School related debt service. Similar to Local Current Expense funding, the amount of money counties allocate to long-range capital expenditures is discretionary and varies from county to county.

Per the April 5, 2011 Commissioner approved County Capital Funding Policy, it is the intent of the Board of County Commissioners to continue a capital funding policy that reflects the implementation of the Board of Commissioners' resolution of November 16, 2004 that the Board *"does hereby adopt in principle a policy of allocating a target of 60 percent of capital expenditures for school projects and 40 percent of capital expenditures for county projects over the decade beginning in calendar year 2005"*. The Policy further states, "However, there will be times when the County will be bound fiscally and unable to achieve full funding. During those times, Commissioners may find it necessary to depart from the Policy."

### School Debt Service

The recommended budget provides for \$15,372,383 in School Related Debt Service, which represents repayment of principal and interest on School related debt, including general obligation bonds and private placement loans. North Carolina statutes require counties to pay for school related capital items such as acquisition and construction of facilities. In instances where counties borrow funds to pay for such items, the State mandates counties to repay the debt. The amount of money counties borrow for school related projects is discretionary and varies from county to county.

### **Health and Safety Service Contracts (Replaces Fair Funding)**

The recommended budget replaces the Fair Funding program with Health and Safety Service Contracts. The Fair Funding program was created in FY 2006-07 to direct County funds to particular purposes and to provide an equal amount of funding to each District for those purposes. Under this new model, the County will contract with each School District to provide and fund School Resource Officers in each middle school and high school, and provide one public health nurse for each school facility. The Districts currently use a variety of funding to pay for these services. This budget will fully fund each District for health and safety services by adding approximately \$1.4 million to the existing \$1.9 million formerly used in the Fair Funding program.

### **State Mandates for Retirement and Health Insurance**

In addition to the funds recommended for Health and Safety Service Contracts and Charter Students, the recommended budget includes a recommendation to fund State mandated retirement and health insurance contributions for school employees. These mandates total \$484,562, and are funded through the Current Expense appropriation.

### **Per Pupil Equivalent**

Based on the structure of the additional funds, recommended for schools, the per pupil amount increases by \$24.50, to \$3,722. This is because the Health and Safety Service Contracts will be administered outside of the current expense budget, and funding for charter students does not add to the per pupil amount. If the total increase of \$2,656,421 were calculated in per pupil equivalent terms, the increase would be approximately \$133 per pupil.

### **School Districts Budget Requests**

Both School Districts requested increases in per pupil funding for FY 2016-17.

Orange County Schools requested an increase of \$390.50, plus funding for an additional 155 charter students. This requested increase in the local per pupil allocation for current expenses would increase the per pupil allocation to \$4,088. This funding level would represent an increase in the current expense for Orange County Schools of \$3,786,240. This would represent a tax rate equivalent of approximately 2.26 cents on the current property tax rate.

Chapel Hill-Carrboro City Schools requested an increase of \$446.76, plus funding for an additional 50 charter students in the district. This requested increase in the local per pupil allocation for current expenses would increase the per pupil allocation to \$4,144.26. This funding level would represent an increase of \$4,465,203 in the current expense for Chapel Hill-Carrboro City Schools. This would represent a tax rate equivalent of approximately 2.66 cents on the current property tax rate.

### **County Support of Orange County Campus of Durham Technical Community College**

The recommended funding for the Orange County Satellite Campus of Durham Technical Community College, located at the Waterstone Development in Hillsborough, provides current expense funding of \$628,929, recurring capital of \$75,000, and debt service payments of \$266,001. In addition, the recommended budget includes \$50,000 for 50 scholarships (student

tuition for Orange County Residents), which will be paid from Article 46 Sales Tax proceeds instead of through Current Expenses.

As with local school districts, counties in North Carolina are responsible for supplementing state and federal appropriations to community colleges. For the most part, counties are responsible for day-to-day operating costs such as utilities, security and custodial services. The Counties are not responsible for funding of teaching staff.

Details regarding recommended funding levels for local school districts and Durham Technical Community College are located in the Education section of the budget document, beginning on Page 145.

During tonight's work session, Commissioners will have the opportunity to dialogue with the Durham Technical Community College, Chapel Hill-Carrboro City Schools, and Orange County Schools about county funding and anticipated State funding for schools next year. Attachments A, B, and C provide additional information of how Orange County compares with other counties within North Carolina related to Current Expense funding per pupil and other educational related funding issues; Attachment D provides a history of the Per Pupil Appropriation; Attachment E provides a history of the Chapel Hill-Carrboro City Schools District Tax, and Attachment F represents the School Districts Local Current Expense Fund Balance Policy.

**FINANCIAL IMPACT:** Included in the Background Section.

**SOCIAL JUSTICE IMPACT:** There are no Social Justice Goal impacts associated with this item.

**RECOMMENDATION(S):** The Manager recommends that the Board discuss the topics noted and provide direction to staff, as appropriate.

North Carolina Association of County Commissioners  
Budget Tax Survey 2015-16

	2015-16 Public School Allotted ADM	2015-16 Charter School Allotted ADM	2015-16 Public School Current Expense	Capital Outlay	Total Debt Service for School Only	Capital Reserve or Pay-as-you-go funding	2015-16 Total County School Appropriation	2014-15 Total County School Appropriation	% Change Between 14-15 and 15-16	Additional Tax Levies	General Fund School Allocation	Total School Resources/ ADM
Alamance	22,724	1,708	\$36,417,749		\$6,806,237	\$2,029,129	\$45,253,115	\$40,173,986	12.64%		\$45,253,115	\$1,991
Alexander	5,175		\$5,631,900		\$1,001,000	\$1,116,925	\$7,749,825	\$6,764,000	14.57%		\$7,749,825	\$1,498
Alleghany	1,442		\$2,518,117		\$690,010	\$515,919	\$3,724,046	\$3,773,235	-1.30%		\$3,724,046	\$2,583
Anson	3,526		\$3,694,598	\$90,000			\$3,784,598	\$4,179,017	-9.44%	\$325,000	\$4,109,598	\$1,166
Ashe	3,151		\$4,641,903	\$100,000	\$1,519,660	\$234,072	\$6,495,635	\$6,308,060	2.97%		\$6,495,635	\$2,061
Avery	2,114	155	\$4,337,518	\$809,700	\$1,310,147	\$0	\$6,457,365	\$6,085,903	6.10%		\$6,457,365	\$3,055
Beaufort	7,027	398	\$15,606,289	\$2,440,000	\$2,529,668	\$0	\$20,575,957	\$16,455,838	25.04%		\$20,575,957	\$2,928
Bertie	2,453	229	\$3,003,000	\$265,000	\$1,987,753	\$285,000	\$5,540,753	\$4,826,197	14.81%		\$5,540,753	\$2,259
Bladen	4,708	122	\$6,400,245	\$408,831	\$2,021,767		\$8,830,843	\$8,889,372	-0.66%		\$8,830,843	\$1,876
Brunswick	12,659	1,053	\$33,790,863	\$708,899	\$9,676,595	\$3,490,819	\$47,667,176	\$46,929,201	1.57%		\$47,667,176	\$3,765
Buncombe	29,388	1,907	\$62,898,409	\$11,518,251	\$14,403,297		\$88,819,957	\$84,173,683	5.52%	\$10,658,101	\$99,478,058	\$3,385
Burke	12,620	313	\$14,539,400	\$3,410,280	\$3,843,920		\$21,793,600	\$21,071,855	3.43%		\$21,793,600	\$1,727
Cabarrus	36,808	2,053	\$61,145,113	\$2,514,956	\$32,242,713	\$3,386,427	\$99,289,209	\$92,328,402	7.54%	\$0	\$99,289,209	\$2,697
Caldwell	12,037	-	\$14,750,000	\$1,325,651	\$2,065,325	\$0	\$18,140,976	\$16,653,867	8.93%	\$0	\$18,140,976	\$1,507
Camden	1,900		\$2,072,942	\$323,783	\$694,038	\$150,000	\$3,240,763	\$2,854,080	13.55%		\$3,240,763	\$1,706
Carteret	8,495	204	\$20,810,000	\$2,403,000	\$7,405,460	\$0	\$30,618,460	\$32,031,575	-4.41%	\$0	\$30,618,460	\$3,604
Caswell	2,751		\$2,700,413	\$300,000	\$269,500	\$484,651	\$3,754,564	\$3,731,831	0.61%	\$0	\$3,754,564	\$1,365
Catawba	24,455		\$36,947,508	\$4,389,737	\$12,726,185	\$3,094,153	\$57,157,583	\$54,937,555	4.04%		\$57,157,583	\$2,337
Chatham	8,448	1,234	\$28,126,130	\$1,911,708	\$4,734,086	\$439,952	\$35,211,876	\$35,211,876	0.00%		\$35,211,876	\$4,168
Cherokee	3,290	202	\$6,088,659		\$853,066		\$6,941,725	\$5,749,188	20.74%	\$0	\$6,941,725	\$2,110
Chowan	2,207						\$0	\$4,397,377			\$0	\$0
Clay	1,329		\$1,593,723	\$160,000	\$116,000		\$1,709,723	\$2,005,240	-14.74%		\$1,709,723	\$1,286
Cleveland	15,148	444	\$13,323,498	\$2,700,000	\$2,480,763	\$3,248,986	\$21,753,247	\$12,670,023	71.69%	\$11,270,307	\$33,023,554	\$2,180
Columbus	8,286	1,164	\$7,181,259	\$3,056,000	\$496,330		\$10,733,589	\$9,471,366	13.33%	\$0	\$10,733,589	\$1,295
Craven	14,325		\$20,612,681	\$1,118,375	\$3,799,140		\$25,530,196	\$23,906,925	6.79%		\$25,530,196	\$1,782
Cumberland	50,780	1,042	\$77,894,329	\$9,600,000	\$14,597,378	\$0	\$102,091,707	\$97,919,697	4.26%	\$0	\$102,091,707	\$2,010
Currituck	3,933	23	\$9,503,189	\$1,000,000	\$0	\$0	\$10,503,189	\$11,002,478	-4.54%	\$0	\$10,503,189	\$2,671
Dare	4,992		\$21,794,717	\$250,000	\$10,896,407	\$500,000	\$33,441,124	\$32,710,743	2.23%		\$33,441,124	\$6,699
Davidson	25,131	156	\$28,704,752	\$1,788,220	\$10,059,295	\$2,637,319	\$43,189,586	\$46,002,822	-6.12%	\$0	\$43,189,586	\$1,719
Davie	6,345		\$10,182,445	\$1,306,800	\$6,434,121	\$100,000	\$18,023,366	\$11,023,466	63.50%		\$18,023,366	\$2,841
Duplin	9,952		\$9,553,920	\$250,000		\$731,000	\$10,534,920	\$11,936,581	-11.74%		\$10,534,920	\$1,059
Durham	34,168	5,973	\$122,214,356	\$1,370,000		\$0	\$123,584,356	\$150,347,818	-17.80%		\$123,584,356	\$3,617
Edgecombe	7,780	1,420	\$9,170,115	\$750,000	\$951,775	\$0	\$10,871,890	\$10,509,905	3.44%	\$0	\$10,871,890	\$1,397
Forsyth	54,471	3,042	\$110,378,008	\$7,877,913	\$41,863,723		\$160,119,644	\$158,748,528	0.86%		\$160,119,644	\$2,940
Franklin	8,668	224	\$14,318,841	\$1,100,000	\$8,436,149	\$2,900,000	\$26,754,990	\$23,262,455	15.01%	\$0	\$26,754,990	\$3,087
Gaston	31,442	2,569	\$44,918,460	\$1,227,000	\$15,791,048		\$61,936,508	\$58,275,090	6.28%		\$58,759,414	\$1,869
Gates	1,657		\$2,708,000	\$200,000	\$518,452		\$3,426,452	\$3,639,062	-5.84%		\$3,426,452	\$2,068
Graham	1,190	-	\$570,000	\$16,500	\$0	\$0	\$586,500	\$994,893	-41.05%	\$0	\$586,500	\$493
Granville	8,051	939	\$12,385,287	\$1,259,378	\$6,808,087	\$0	\$20,452,752	\$20,164,598	1.43%		\$20,452,752	\$2,540
Greene	3,245		\$2,317,000	\$480,544	\$69,456		\$2,867,000	\$2,718,000	5.48%	\$0	\$2,867,000	\$884
Guilford	71,917	5,357	\$183,360,398	\$5,000,000	\$66,296,870		\$254,657,268	\$247,570,605	2.86%		\$254,657,268	\$3,541
Halifax	6,885	89	\$4,118,034	\$3,051,703	\$1,626,197		\$8,795,934	\$8,025,564	9.60%		\$8,795,934	\$1,278
Harnett	20,725	224	\$21,267,993	\$255,707	\$12,019,818		\$33,543,518	\$33,566,368	-0.07%	\$294,079	\$33,837,597	\$1,633
Haywood	7,376		\$14,748,007	\$500,000	\$2,116,177		\$17,364,184	\$17,323,109	0.24%		\$17,364,184	\$2,354
Henderson	13,787	200	\$24,525,770		\$8,100,873		\$32,626,643	\$32,022,141	1.89%		\$32,626,643	\$2,366
Hertford	3,008		\$4,273,524	\$704,100			\$4,977,624	\$5,133,524	-3.04%		\$4,977,624	\$1,655
Hoke	8,602		\$4,812,418	\$359,437	\$2,930,947		\$8,102,802	\$8,390,211	-3.43%		\$8,102,802	\$942

	2015-16 Public School Allotted ADM	2015-16 Charter School Allotted ADM	2015-16 Public School Current Expense	Capital Outlay	Total Debt Service for School Only	Capital Reserve or Pay-as-you-go funding	2015-16 Total County School Appropriation	2014-15 Total County School Appropriation	% Change Between 14-15 and 15-16	Additional Tax Levies	General Fund School Allocation	Total School Resources/ ADM
Hyde	593		\$1,428,086	\$271,920	\$276,622		\$1,976,628	\$3,928,286	-49.68%		\$1,976,628	\$3,333
Iredell	26,968	3,535	\$43,169,620	\$4,919,986	\$24,147,651		\$72,237,257	\$69,408,853	4.07%		\$72,237,257	\$2,679
Jackson	3,782	232	\$6,826,207	\$955,700	\$3,857,676	\$734,371	\$12,373,954	\$10,639,732	16.30%	\$0	\$12,373,954	\$3,272
Johnston	34,765	827					\$0	\$90,023,850			\$0	\$0
Jones	1,144	-	\$1,740,901	\$536,094	\$220,319		\$2,497,314	\$2,303,489	8.41%		\$2,497,314	\$2,183
Lee	10,153		\$16,312,278	\$1,337,445	\$7,136,907		\$24,786,630	\$23,293,775	6.41%		\$24,786,630	\$2,441
Lenoir	9,212	244	\$9,900,000	\$517,343	\$5,518,770		\$15,936,113	\$15,658,480	1.77%		\$15,936,113	\$1,730
Lincoln	11,646	2,024	\$16,527,742	\$2,210,955	\$11,146,826		\$29,885,523	\$30,011,934	-0.42%		\$29,885,523	\$2,566
Macon	4,442		\$7,338,330	\$300,000	\$3,731,407	\$0	\$11,369,737	\$11,368,668	0.01%	\$0	\$11,369,737	\$2,560
Madison	2,485		\$2,403,560	\$100,000			\$2,503,560	\$2,546,140	-1.67%		\$2,503,560	\$1,007
Martin	3,372	360	\$5,554,000	\$598,929	\$1,700,734		\$7,853,663	\$6,617,331	18.68%		\$7,853,663	\$2,329
McDowell	6,347		\$8,001,390	\$150,000	\$1,215,794	\$392,127	\$9,759,311	\$9,552,421	2.17%		\$9,759,311	\$1,538
Mecklenburg	149,554	11,306	\$406,202,352	\$4,960,000	\$111,915,413		\$523,077,765	\$491,960,000	6.33%		\$523,077,765	\$3,498
Mitchell	1,956	539	\$2,172,622	\$660,690	\$2,142,858		\$2,976,170	\$2,860,651	4.04%		\$2,976,170	\$1,522
Montgomery	4,103		\$5,368,230		\$1,498,232	\$1,796,950	\$8,663,412	\$6,829,161	26.86%		\$8,663,412	\$2,111
Moore	13,056	660	\$27,015,140	\$750,000	\$5,263,064		\$33,028,204	\$32,509,096	1.60%		\$33,028,204	\$2,530
Nash	13,953	1,262	\$20,020,261	\$1,396,890	\$3,207,207	\$400,000	\$25,024,358	\$24,468,663	2.27%		\$25,024,358	\$1,793
New Hanover	26,241	854	\$70,610,100	\$3,000,000	\$20,063,992	\$0	\$93,674,092	\$90,615,909	3.37%		\$93,674,092	\$3,570
Northampton	1,992	1,252					\$3,645,000				\$0	\$0
Onslow	26,038	149	\$45,055,326	\$2,575,000	\$10,549,829	\$2,618,460	\$60,798,615	\$59,839,016	1.60%		\$60,798,615	\$2,335
Orange	19,729	608	\$74,097,466	\$3,000,000	\$15,646,915	\$3,724,849	\$97,457,230	\$95,480,967	2.07%		\$97,457,230	\$4,940
Pamlico	1,272	563	\$3,324,138	\$250,000	\$390,303		\$3,964,441	\$3,274,138	21.08%		\$3,964,441	\$3,117
Pasquotank	5,813	78	\$9,250,400	\$797,000	\$3,091,032		\$13,138,432	\$13,238,832	-0.76%		\$13,138,432	\$2,260
Pender	8,978		\$13,454,378	\$1,442,000	\$5,739,180	\$5,217,260	\$25,852,818	\$20,396,140	26.75%		\$25,852,818	\$2,880
Perquimans	1,749		\$2,375,000	\$264,500	\$836,603	\$0	\$3,476,103	\$3,340,604	4.06%	\$0	\$3,476,103	\$1,987
Person	4,628	1,150	\$9,359,614	\$1,063,670	\$900,815		\$11,324,099	\$12,505,512	-9.45%		\$11,324,099	\$2,447
Pitt	24,104	993	\$36,576,287	\$750,000	\$11,296,526	\$750,000	\$49,372,813	\$47,805,356	3.28%	\$0	\$49,372,813	\$2,048
Polk	2,286		\$5,034,788	\$312,267	\$986,985	\$0	\$6,334,040	\$6,191,285	2.31%	\$85,000	\$6,419,040	\$2,808
Randolph	22,699	379	\$22,150,000	\$2,796,000	\$9,692,582	\$1,100,000	\$35,738,582	\$35,880,693	-0.40%	\$5,386,463	\$41,125,045	\$1,812
Richmond	7,548		\$7,175,000	\$2,228,450	\$1,979,075		\$11,382,525	\$10,952,650	3.92%		\$11,382,525	\$1,508
Robeson	23,465	330	\$12,375,000	\$4,700,000	\$2,304,198		\$19,379,198	\$17,075,000	13.49%		\$19,379,198	\$826
Rockingham	13,006	310	\$15,834,840	\$882,525	\$4,502,482		\$21,219,847	\$21,346,513	-0.59%		\$21,219,847	\$1,632
Rowan	21,189	153	\$35,783,026	\$2,200,000	\$10,405,500		\$48,388,526	\$46,463,285	4.14%		\$48,388,526	\$2,284
Rutherford	8,387	1,794	\$13,095,375	\$138,325	\$4,123,032	\$134,010	\$17,490,742	\$17,636,089	-0.82%	\$0	\$17,490,742	\$2,085
Sampson	11,761		\$10,847,520	\$943,500	\$8,408,732	\$0	\$20,199,752	\$18,679,543	8.14%	\$1,617,117	\$21,816,869	\$1,855
Scotland	5,997		\$10,826,612	\$424,000	\$1,529,156		\$12,779,768	\$12,797,477	-0.14%		\$12,779,768	\$2,131
Stanly	8,670	480	\$10,199,243	\$1,980,000	\$2,947,798		\$15,127,041	\$13,916,136	8.70%		\$15,127,041	\$1,745
Stokes	6,440	117	\$10,271,763	\$800,000	\$4,479,176		\$15,550,939	\$15,417,521	0.87%		\$15,550,939	\$2,415
Surry	11,180	744	\$12,441,260	\$1,086,500	\$4,586,730	\$2,149,625	\$20,264,115	\$23,148,595	-12.46%	\$1,654,458	\$21,918,573	\$1,961
Swain	2,083	210	\$750,000	\$410,000	\$848,975		\$2,008,975	\$2,010,000	-0.05%		\$2,008,975	\$964
Transylvania	3,561	289	\$11,161,610	\$1,600,000	\$2,107,970		\$14,869,580	\$14,431,733	3.03%		\$14,869,580	\$4,176
Tyrrell	593		\$537,595	\$97,675	\$206,809		\$842,079	\$943,253	-10.73%		\$842,079	\$1,420
Union	41,924	1,500	\$91,922,668	\$16,626,627	\$43,990,217	\$0	\$152,539,512	\$151,651,209	0.59%	\$0	\$152,539,512	\$3,638
Vance	6,480	1,189	\$8,232,440	\$627,000	\$1,856,090	\$730,335	\$11,445,865	\$11,908,251	-3.88%	\$0	\$8,859,440	\$1,367
Wake	158,049	10,518	\$384,752,673	\$1,247,327	\$202,057,751	\$43,708,000	\$631,765,751	\$574,695,773	9.93%		\$631,765,751	\$3,997
Warren	2,238	200	\$4,650,000	\$946,909	\$58,797		\$5,655,706	\$5,050,000	11.99%	\$0	\$5,655,706	\$2,527
Washington	1,647		\$1,603,000	\$300,000			\$1,903,000	\$1,903,000	0.00%		\$1,903,000	\$1,155
Watauga	4,330	198	\$12,403,036	\$275,000	\$5,493,321	\$375,000	\$18,546,357	\$19,083,949	-2.82%		\$18,546,357	\$4,283
Wayne	18,982	631	\$19,369,728	\$2,629,730	\$4,974,841	\$593,264	\$27,567,563	\$23,892,610	15.38%		\$27,567,563	\$1,452
Wilkes	9,896	194	\$11,386,728	\$700,000	\$4,088,280		\$16,175,008	\$16,505,806	-2.00%		\$16,175,008	\$1,634
Wilson	13,148	1,234	\$18,823,625	\$1,250,000	\$4,565,091		\$24,638,716	\$19,049,038	29.34%	\$0	\$24,638,716	\$1,874
Yadkin	5,430		\$6,040,725	\$264,125	\$2,486,727		\$8,791,577	\$8,823,605	-0.36%		\$8,791,577	\$1,619
Yancey	2,238		\$3,040,000	\$580,000			\$3,620,000	\$4,247,734	-14.78%		\$3,620,000	\$1,618
Total	1,461,873	79,550	2,727,343,163	157,155,555	901,364,424	89,768,603	3,876,459,745	3,814,690,062	1.62%	31,290,525	3,901,986,751	221,454
Average	14,619	1,205	28,116,940	1,726,984	10,015,160	1,870,179	38,764,597	38,146,901		1,043,018	39,019,868	2,215
Minimum	593	23	537,595	16,500	58,797		586,500	943,253		85,000	586,500	493
Maximum	158,049	11,306	406,202,352	16,626,627	202,057,751	43,708,000	631,765,751	574,695,773		11,270,307	631,765,751	6,699

	Current Expense/ ADM	Current Expense & Supplement/ ADM	Current Expense/ ADM+Charter	Current Expense & Supplement/ ADM+Charter	Total Capital Expense/ ADM	Debt Service/ ADM	Total School Resources/ Per Capita	Current Expense/ Per Capita	Current Expense & Supplement/ Per Capita	Total Capital Expense/ Per Capita	Debt Service Expense/ Per Capita	County Population
Alamance	\$1,603	\$1,603	\$1,491	\$1,491	\$389	\$300	\$287	\$231	\$231	\$56	\$43	157,624
Alexander	\$1,088	\$1,088	\$1,088	\$1,088	\$409	\$193	\$202	\$147	\$147	\$55	\$26	38,300
Alleghany	\$1,746	\$1,746	\$1,746	\$1,746	\$836	\$479	\$333	\$225	\$225	\$108	\$62	11,173
Anson	\$1,048	\$1,140	\$1,048	\$1,140	\$26	\$0	\$155	\$140	\$152	\$3	\$0	26,465
Ashe	\$1,473	\$1,473	\$1,473	\$1,473	\$588	\$482	\$236	\$169	\$169	\$67	\$55	27,482
Avery	\$2,052	\$2,052	\$1,912	\$1,912	\$1,003	\$620	\$361	\$242	\$242	\$118	\$73	17,902
Beaufort	\$2,221	\$2,221	\$2,102	\$2,102	\$707	\$360	\$431	\$327	\$327	\$104	\$53	47,712
Bertie	\$1,224	\$1,224	\$1,120	\$1,120	\$1,035	\$810	\$272	\$147	\$147	\$125	\$98	20,367
Bladen	\$1,359	\$1,359	\$1,325	\$1,325	\$516	\$429	\$251	\$182	\$182	\$69	\$58	35,152
Brunswick	\$2,669	\$2,669	\$2,464	\$2,464	\$1,096	\$764	\$392	\$278	\$278	\$114	\$80	121,581
Buncombe	\$2,140	\$2,503	\$2,010	\$2,350	\$882	\$490	\$391	\$247	\$289	\$102	\$57	254,339
Burke	\$1,152	\$1,152	\$1,124	\$1,124	\$575	\$305	\$244	\$163	\$163	\$81	\$43	89,198
Cabarrus	\$1,661	\$1,661	\$1,573	\$1,573	\$1,036	\$876	\$506	\$312	\$312	\$195	\$164	196,033
Caldwell	\$1,225	\$1,225	\$1,225	\$1,225	\$282	\$172	\$220	\$179	\$179	\$41	\$25	82,394
Camden	\$1,091	\$1,091	\$1,091	\$1,091	\$615	\$365	\$314	\$201	\$201	\$113	\$67	10,329
Carteret	\$2,450	\$2,450	\$2,392	\$2,392	\$1,155	\$872	\$440	\$299	\$299	\$141	\$106	69,544
Caswell	\$982	\$982	\$982	\$982	\$383	\$98	\$159	\$114	\$114	\$45	\$11	23,646
Catawba	\$1,511	\$1,511	\$1,511	\$1,511	\$826	\$520	\$366	\$237	\$237	\$129	\$81	156,186
Chatham	\$3,329	\$3,329	\$2,905	\$2,905	\$839	\$560	\$504	\$403	\$403	\$101	\$68	69,853
Cherokee	\$1,851	\$1,851	\$1,744	\$1,744	\$259	\$259	\$254	\$223	\$223	\$31	\$31	27,358
Chowan	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	14,670
Clay	\$1,199	\$1,199	\$1,199	\$1,199	\$208	\$87	\$158	\$147	\$147	\$25	\$11	10,838
Cleveland	\$880	\$1,624	\$855	\$1,577	\$556	\$164	\$336	\$136	\$250	\$86	\$25	98,224
Columbus	\$867	\$867	\$760	\$760	\$429	\$60	\$186	\$125	\$125	\$62	\$9	57,599
Craven	\$1,439	\$1,439	\$1,439	\$1,439	\$343	\$265	\$243	\$196	\$196	\$47	\$36	105,040
Cumberland	\$1,534	\$1,534	\$1,503	\$1,503	\$477	\$287	\$308	\$235	\$235	\$73	\$44	331,248
Currituck	\$2,416	\$2,416	\$2,402	\$2,402	\$254	\$0	\$414	\$374	\$374	\$39	\$0	25,386
Dare	\$4,366	\$4,366	\$4,366	\$4,366	\$2,333	\$2,183	\$942	\$614	\$614	\$328	\$307	35,495
Davidson	\$1,142	\$1,142	\$1,135	\$1,135	\$576	\$400	\$262	\$174	\$174	\$88	\$61	164,946
Davie	\$1,605	\$1,605	\$1,605	\$1,605	\$1,236	\$1,014	\$435	\$246	\$246	\$189	\$155	41,471
Duplin	\$960	\$960	\$960	\$960	\$99	\$0	\$174	\$158	\$158	\$16	\$0	60,447
Durham	\$3,577	\$3,577	\$3,045	\$3,045	\$40	\$0	\$415	\$410	\$410	\$5	\$0	297,811
Edgecombe	\$1,179	\$1,179	\$997	\$997	\$219	\$122	\$196	\$166	\$166	\$31	\$17	55,384
Forsyth	\$2,026	\$2,026	\$1,919	\$1,919	\$913	\$769	\$435	\$300	\$300	\$135	\$114	367,869
Franklin	\$1,652	\$1,652	\$1,610	\$1,610	\$1,435	\$973	\$419	\$224	\$224	\$195	\$132	63,838
Gaston	\$1,429	\$1,429	\$1,321	\$1,321	\$541	\$502	\$277	\$212	\$212	\$80	\$75	211,952
Gates	\$1,634	\$1,634	\$1,634	\$1,634	\$434	\$313	\$287	\$227	\$227	\$60	\$43	11,946
Graham	\$479	\$479	\$479	\$479	\$14	\$0	\$66	\$64	\$64	\$2	\$0	8,900
Granville	\$1,538	\$1,538	\$1,378	\$1,378	\$1,002	\$846	\$351	\$213	\$213	\$138	\$117	58,276
Greene	\$714	\$714	\$714	\$714	\$169	\$21	\$135	\$109	\$109	\$26	\$3	21,307
Guilford	\$2,550	\$2,550	\$2,373	\$2,373	\$991	\$922	\$493	\$355	\$355	\$138	\$128	516,429
Halifax	\$598	\$598	\$590	\$590	\$679	\$236	\$166	\$78	\$78	\$88	\$31	52,878
Harnett	\$1,026	\$1,040	\$1,015	\$1,029	\$592	\$580	\$264	\$166	\$168	\$96	\$94	127,965
Haywood	\$1,999	\$1,999	\$1,999	\$1,999	\$355	\$287	\$289	\$245	\$245	\$43	\$35	60,176
Henderson	\$1,779	\$1,779	\$1,753	\$1,753	\$588	\$588	\$291	\$219	\$219	\$72	\$72	112,125
Hertford	\$1,421	\$1,421	\$1,421	\$1,421	\$234	\$0	\$203	\$174	\$174	\$29	\$0	24,524
Hoke	\$559	\$559	\$559	\$383	\$341	\$157	\$93	\$93	\$93	\$64	\$57	51,577

	Current Expense/ ADM	Current Expense & Supplement/ ADM	Current Expense/ ADM+Charter	Current Expense & Supplement/ ADM+Charter	Total Capital Expense/ ADM	Debt Service/ ADM	Total School Resources/ Per Capita	Current Expense/ Per Capita	Current Expense & Supplement/ Per Capita	Total Capital Expense/ Per Capita	Debt Service Expense/ Per Capita	County Population
Hyde	\$2,408	\$2,408	\$2,408	\$2,408	\$925	\$466	\$345	\$249	\$249	\$96	\$48	5,736
Iredell	\$1,601	\$1,601	\$1,415	\$1,415	\$1,078	\$895	\$427	\$255	\$255	\$172	\$143	169,286
Jackson	\$1,805	\$1,805	\$1,701	\$1,701	\$1,467	\$1,020	\$300	\$165	\$165	\$134	\$93	41,268
Johnston	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	183,313
Jones	\$1,522	\$1,522	\$1,522	\$1,522	\$661	\$193	\$238	\$166	\$166	\$72	\$21	10,495
Lee	\$1,607	\$1,607	\$1,607	\$1,607	\$835	\$703	\$419	\$275	\$275	\$143	\$121	59,224
Lenoir	\$1,075	\$1,075	\$1,047	\$1,047	\$655	\$599	\$271	\$168	\$168	\$103	\$94	58,777
Lincoln	\$1,419	\$1,419	\$1,209	\$1,209	\$1,147	\$957	\$370	\$205	\$205	\$165	\$138	80,813
Macon	\$1,652	\$1,652	\$1,652	\$1,652	\$908	\$840	\$326	\$211	\$211	\$116	\$107	34,855
Madison	\$967	\$967	\$967	\$967	\$40	\$0	\$115	\$111	\$111	\$5	\$0	21,728
Martin	\$1,647	\$1,647	\$1,488	\$1,488	\$682	\$504	\$333	\$235	\$235	\$97	\$72	23,603
McDowell	\$1,261	\$1,261	\$1,261	\$1,261	\$277	\$192	\$215	\$176	\$176	\$39	\$27	45,380
Mecklenburg	\$2,716	\$2,716	\$2,525	\$2,525	\$781	\$748	\$507	\$393	\$393	\$113	\$108	1,032,636
Mitchell	\$1,111	\$1,111	\$871	\$871	\$411	\$73	\$188	\$137	\$137	\$51	\$9	15,832
Montgomery	\$1,308	\$1,308	\$1,308	\$1,308	\$803	\$365	\$311	\$193	\$193	\$118	\$54	27,839
Moore	\$2,069	\$2,069	\$1,970	\$1,970	\$461	\$403	\$351	\$287	\$287	\$64	\$56	94,220
Nash	\$1,435	\$1,435	\$1,316	\$1,316	\$359	\$230	\$265	\$212	\$212	\$53	\$34	94,338
New Hanover	\$2,691	\$2,691	\$2,606	\$2,606	\$879	\$765	\$426	\$321	\$321	\$105	\$91	220,098
Northampton	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	21,065
Onslow	\$1,730	\$1,730	\$1,721	\$1,721	\$605	\$405	\$312	\$231	\$231	\$81	\$54	194,625
Orange	\$3,756	\$3,756	\$3,643	\$3,643	\$1,134	\$793	\$688	\$523	\$523	\$158	\$111	141,596
Pamlico	\$2,613	\$2,613	\$1,812	\$1,812	\$503	\$307	\$301	\$253	\$253	\$49	\$30	13,158
Pasquotank	\$1,591	\$1,591	\$1,570	\$1,570	\$669	\$532	\$329	\$232	\$232	\$97	\$77	39,890
Pender	\$1,499	\$1,499	\$1,499	\$1,499	\$1,381	\$639	\$448	\$233	\$233	\$215	\$99	57,705
Perquimans	\$1,358	\$1,358	\$1,358	\$1,358	\$630	\$478	\$257	\$175	\$175	\$81	\$62	13,544
Person	\$2,022	\$2,022	\$1,620	\$1,620	\$424	\$195	\$288	\$238	\$238	\$50	\$23	39,327
Pitt	\$1,517	\$1,517	\$1,457	\$1,457	\$531	\$469	\$282	\$209	\$209	\$73	\$64	175,377
Polk	\$2,202	\$2,240	\$2,202	\$2,240	\$588	\$432	\$308	\$241	\$245	\$62	\$47	20,872
Randolph	\$976	\$1,213	\$960	\$1,193	\$599	\$427	\$286	\$154	\$192	\$95	\$67	143,666
Richmond	\$951	\$951	\$951	\$951	\$557	\$262	\$250	\$158	\$158	\$92	\$43	45,519
Robeson	\$527	\$527	\$520	\$520	\$298	\$98	\$145	\$93	\$93	\$53	\$17	133,247
Rockingham	\$1,218	\$1,218	\$1,189	\$1,189	\$414	\$346	\$229	\$171	\$171	\$58	\$49	92,557
Rowan	\$1,689	\$1,689	\$1,677	\$1,677	\$491	\$491	\$349	\$258	\$258	\$75	\$75	138,710
Rutherford	\$1,561	\$1,561	\$1,286	\$1,286	\$524	\$492	\$259	\$194	\$194	\$65	\$61	67,456
Sampson	\$922	\$1,060	\$922	\$1,060	\$795	\$715	\$338	\$168	\$193	\$145	\$130	64,519
Scotland	\$1,805	\$1,805	\$1,805	\$1,805	\$326	\$255	\$357	\$302	\$302	\$55	\$43	35,806
Stanly	\$1,176	\$1,176	\$1,115	\$1,115	\$568	\$340	\$247	\$166	\$166	\$80	\$48	61,278
Stokes	\$1,595	\$1,595	\$1,567	\$1,567	\$820	\$696	\$332	\$220	\$220	\$113	\$96	46,787
Surry	\$1,113	\$1,261	\$1,043	\$1,182	\$700	\$410	\$297	\$168	\$191	\$106	\$62	73,840
Swain	\$360	\$360	\$327	\$327	\$604	\$408	\$134	\$50	\$50	\$84	\$57	14,985
Transylvania	\$3,134	\$3,134	\$2,899	\$2,899	\$1,041	\$592	\$441	\$331	\$331	\$110	\$62	33,749
Tyrrell	\$907	\$907	\$907	\$907	\$513	\$349	\$204	\$130	\$130	\$74	\$50	4,135
Union	\$2,193	\$2,193	\$2,117	\$2,117	\$1,446	\$1,049	\$691	\$417	\$417	\$275	\$199	220,597
Vance	\$1,270	\$1,270	\$1,073	\$1,073	\$496	\$286	\$197	\$183	\$183	\$71	\$41	45,025
Wake	\$2,434	\$2,434	\$2,282	\$2,282	\$1,563	\$1,278	\$628	\$383	\$383	\$246	\$201	1,005,385
Warren	\$2,078	\$2,078	\$1,907	\$1,907	\$449	\$26	\$277	\$227	\$227	\$49	\$3	20,453
Washington	\$973	\$973	\$973	\$973	\$182	\$0	\$150	\$127	\$127	\$24	\$0	12,648
Watauga	\$2,864	\$2,864	\$2,739	\$2,739	\$1,419	\$1,269	\$348	\$233	\$233	\$115	\$103	53,314
Wayne	\$1,020	\$1,020	\$988	\$988	\$432	\$262	\$219	\$154	\$154	\$65	\$40	125,924
Wilkes	\$1,151	\$1,151	\$1,129	\$1,129	\$484	\$413	\$231	\$163	\$163	\$68	\$58	70,012
Wilson	\$1,432	\$1,432	\$1,309	\$1,309	\$442	\$347	\$302	\$230	\$230	\$71	\$56	81,669
Yadkin	\$1,112	\$1,112	\$1,112	\$1,112	\$507	\$458	\$233	\$160	\$160	\$73	\$66	37,662
Yancey	\$1,358	\$1,358	\$1,358	\$1,358	\$259	\$0	\$202	\$170	\$170	\$32	\$0	17,924
Total	156,848	158,621	149,268	150,985	62,809	44,388	30,188	21,230	21,490	8,687	6,180	
Average	1,568	1,586	1,493	1,510	634	444	302	212	215	88	62	
Minimum	360	360	327	327	14	21	66	50	50	2	3	
Maximum	4,366	4,366	4,366	4,366	2,333	2,183	942	614	614	328	307	



## > INTRODUCTION

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

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

Over time, however, the lines drawn in the 1933 and 1975 laws have become blurred, and the local role in funding school operations has increased. In 2013-14, counties spent \$3 billion to fund

instructional expenses, accounting for 25 percent of the combined federal, state, and local total. Counties provided funding for 994 principals and assistant principals (19.0 percent of the total), 6,567 teachers (6.9 percent of the total), 2,196 teacher assistants (9.5 percent of the total), and 3,104 professional instructional support personnel (20.7 percent of the total).

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

From the early years of the Study, two trends have become evident that have deepened over time. First, wealthier counties are able to spend more on schools

while simultaneously making less taxing effort. Because wealthier counties have more taxable resources, they can keep taxes low while still generating significant revenues. Conversely, counties with fewer taxable resources need to make greater taxing effort to support their schools. Second, there is a widening gap between counties with many taxable resources and those with few, and as a result, a widening gap in counties’ school spending patterns.

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

## CONTENTS

**1** INTRODUCTION

**3** 2013-14 SPENDING PER STUDENT

**4** WHAT’S NEW IN THE 2016 STUDY?

**5** 2016 RANKINGS-AT-A-GLANCE

**6** A HISTORICAL PERSPECTIVE

**8** WHO PAYS FOR WHAT?

**10** GAPS AND TRENDS 2016

**12** NOTES ON METHODOLOGY

**13** APPENDICES

**13** TABLE 1: RANKINGS OF ADJUSTED PROPERTY VALUATIONS PER STUDENT

**14** TABLE 2: ACTUAL EFFORT

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

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

**17** TABLE 4: ABILITY TO PAY

**18** TABLE 5: RELATIVE EFFORT

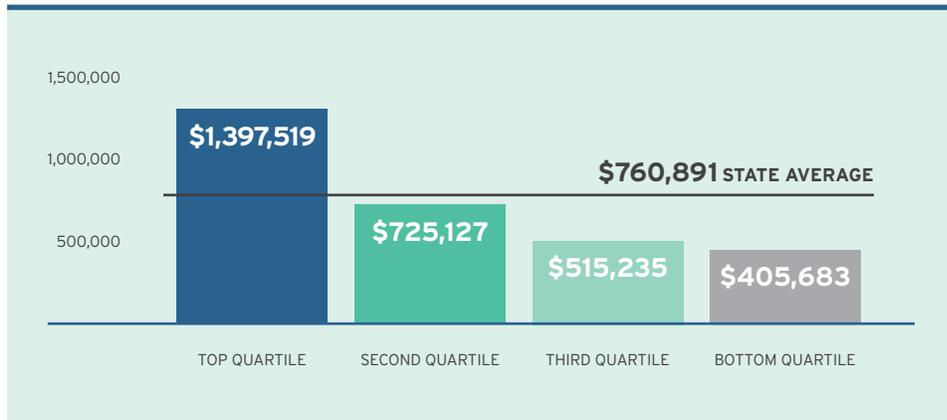
**19** GLOSSARY

**20** DATA SOURCES & ACKNOWLEDGMENTS

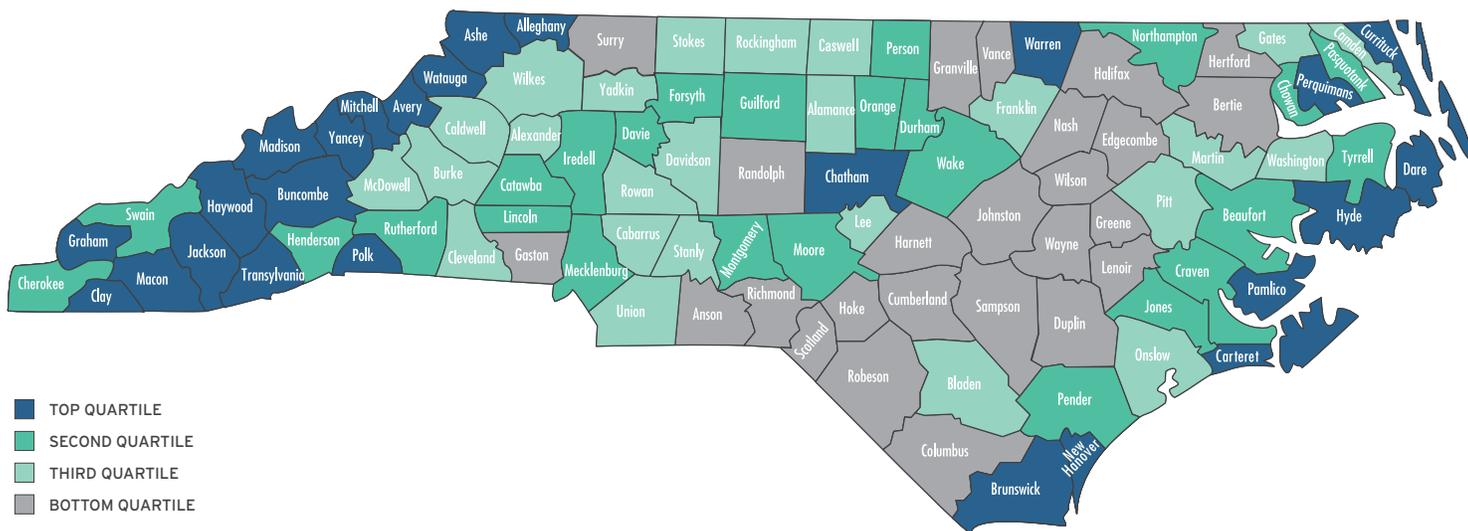
## > INTRODUCTION (CONTINUED)

Disparities in resources available to counties can be illustrated by dividing the state into quartiles according to adjusted property wealth available per child. The top quartile includes high-growth Piedmont and mountain and beach resort areas, which had an average of \$1,397,519 real estate wealth available per child—\$636,628 above the state average. The bottom quartile has \$405,683 real estate wealth available per child—\$355,208 below the state average. The map illustrates where counties in each quartile are located throughout the state. In 2013-14, 34 counties were above the state average property wealth of \$760,890 available per child, while 68 counties were below the state average.

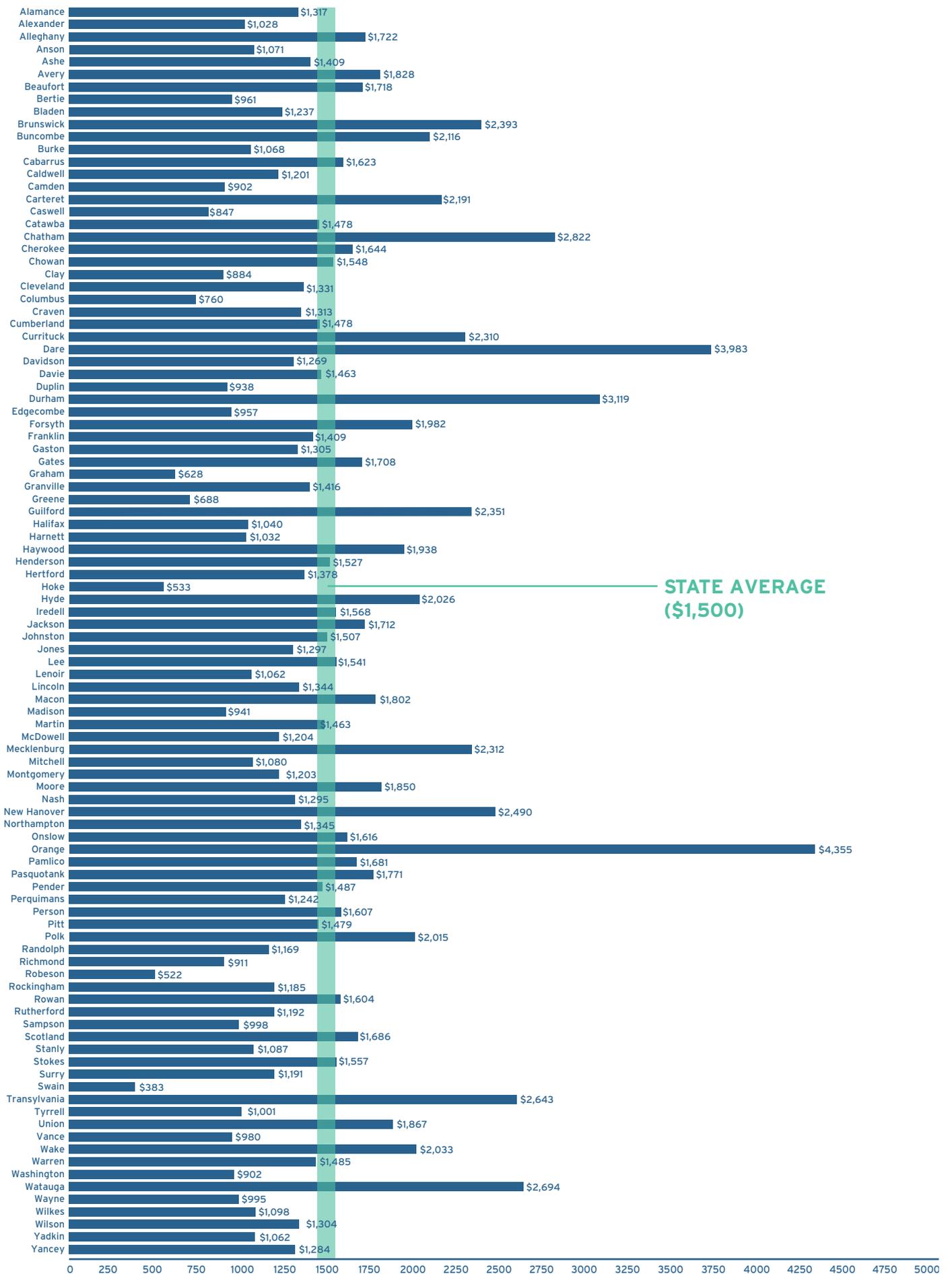
### REAL ESTATE WEALTH AVAILABLE PER STUDENT



## DISPARITIES IN REAL ESTATE WEALTH



# 2013-14 TOTAL LOCAL CURRENT SPENDING PER STUDENT<sup>12</sup>



## > WHAT'S NEW IN THE 2016 LOCAL SCHOOL FINANCE STUDY?

Long-time readers of the annual Local School Finance Study noticed a new look beginning with the 2014 study, which continues this year. “Under the hood,” however, the study is largely the same as in earlier years, with a few notable exceptions.

Most significantly, since 2014, the study has included charter school enrollment in each county’s total Average Daily Membership (ADM). Charter schools receive funding based on their ADM, just as district schools do. The change reflects that each county’s funding for instructional expenses is divided approximately equally among all district and charter school students residing in the county.

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

Also new since 2014, the state average per capita income used in Table 4 is the statewide average from the U.S. Bureau of Economic Analysis. Aside from this and the inclusion of charter school enrollments, the study’s methodology is unchanged. The five main data tables included in past years’ studies appear again in this year’s study as appendices. The tables appear in the same order as in past years, to facilitate comparison with previous studies. The capital outlay and debt service averages, which appeared in Tables 2 and 5 prior to the 2014 study, and did not factor into the rankings, now appear as a separate Table 2A, with counties ranked to mirror the order in Table 2 to facilitate comparison with previous studies. Also since 2014, several redundant table columns have been omitted and others reordered to facilitate readability.

Finally, the 2014 Local School Finance Study pioneered a new summary table, which we include again this year: Local School Finance Study Rankings-at-a-Glance, which collects the rankings

from Tables 1-5 in a single table, ordered by the Table 5 Relative Effort rank. The table is accompanied by a brief explanation of the rankings, which also serves as an introduction to the more detailed tables included in the appendices.

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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North Carolina has been engaged in litigation defending its system of school finance for almost twenty years. The legal action was instigated in part by spending inequities between low-wealth and higher-wealth counties. These inequities persist today. In 2013-14, the state's ten highest-spending counties spent an average of \$57,497 more per classroom than the ten lowest-spending counties. This large gap exists primarily because of the variation in property wealth across the state. The wealthiest counties have \$1,877,434 in real estate capacity available per student, compared with the poorest counties, which have approximately \$355,534 in real estate capacity available per student. This gap has widened by over \$1 million since the North Carolina Supreme Court's *Leandro* decision in 1997.



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

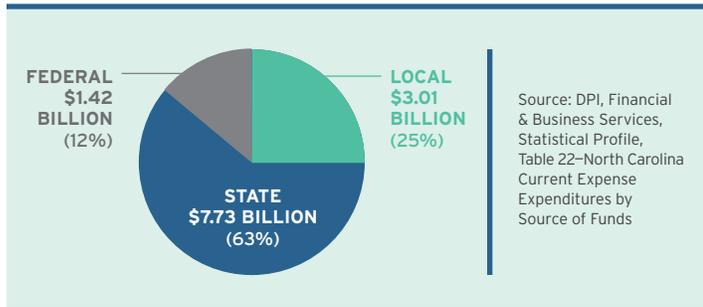
"Because the North Carolina Constitution expressly states that units of local governments with financial responsibility for public education may provide additional funding to supplement the educational programs provided by the state, there can be nothing unconstitutional about their doing so or in any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

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

## > SCHOOL FUNDING: WHO PAYS FOR WHAT?

North Carolina public schools spent \$12.2 billion on instructional expenses in the 2013-14 school year, using a combination of state, federal, and local resources. State funding accounted for 63 percent of expenditures, federal funding accounted for 12 percent, and local funding accounted for 25 percent of spending.

### SOURCES OF FUNDS FOR SCHOOLS IN NC, 2013-14



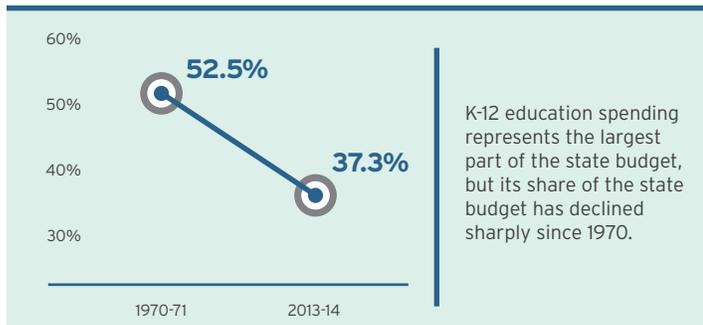
### STATE FUNDS

In 2013-14, the state provided \$7.7 billion to operate 2,679 district, charter, and regional schools in 115 school systems across 100 counties for nearly 1.5 million students. Approximately 93 percent of state funds were spent on salaries and benefits for 137,455 state-funded school personnel.

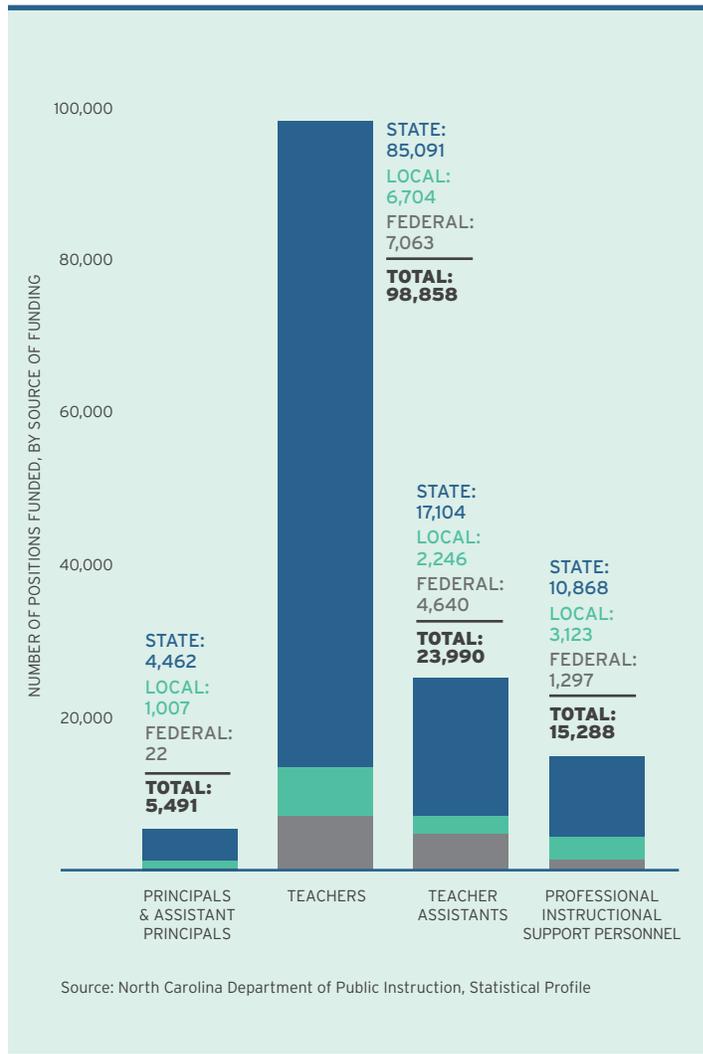
State funding for operations continually increased from \$3.44 billion in 1992-93 to \$7.7 billion in 2012-13, and held steady at that level in 2013-14. But while the level of funding has increased over time, the percentage of the state's General Fund dedicated to education has continually declined. In 2013-14, 37.3 percent of the state's General Fund was appropriated for K-12 public education, a significant drop from 1970, when it was 52.5 percent. If public education were funded at the same percentage of the General Fund as in 1970, districts and schools would have an additional \$3.05 billion to educate our students.

State funding for capital outlays has been relatively small compared with the state's investment in operations, and compared with what counties invest in facilities. In 2013-14, the state spent \$9.2 million on capital outlays, which was 2.1 percent of the combined local, state, and federal total. This was a significant drop from 2012-13, when the state spent \$32 million on capital outlays (5.8 percent of the combined local, state, and federal total).

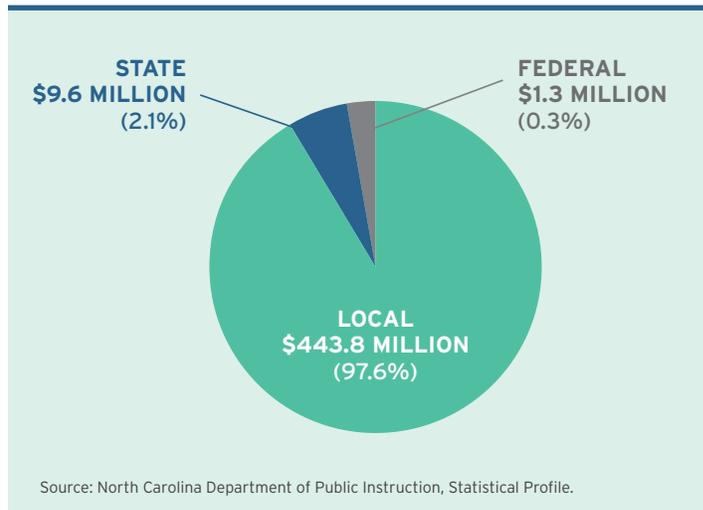
### K-12 SPENDING (% OF GENERAL OPERATING BUDGET)



### WHO PAYS FOR SCHOOL PERSONNEL? 2013-14



### FUNDING FOR SCHOOL BUILDINGS, 2013-14



## LOCAL FUNDS

The nearly century-old division of state and local responsibility for school funding still shapes the way North Carolina pays for public education today, with 63 percent of instructional expenditures coming from the state and 97.6 percent of capital expenses paid at the local level. However, the division has eroded somewhat, with counties funding 18.3 percent of principal and assistant principal positions, 6.8 percent of teachers, 9.4 percent of teacher assistants, and 20.4 percent of professional instructional support personnel; and with the state paying 2.1 percent of capital expenses.

Considering local expenditures on programs and personnel in 2013-14, the ten counties that spent the most per student averaged \$2,916 per student compared to the ten that spent the least, which averaged \$705 per student. That represents a gap of \$2,211. Sixty counties are below the state average of \$1,500. Orange County alone spends about the same amount as the bottom six counties combined.

One of the primary challenges from the five low-wealth plaintiffs in the Leandro case dealt with the inequities between varying levels of county support for schools. However, the state Supreme Court ruled in 1997 that “the ‘equal opportunities’ clause of Article IX, Section 2(1) of the North Carolina Constitution does not require substantially equal funding or educational advantages in all school districts. Consequently, the provisions of the current state system for funding schools which require or allow counties to help finance their school systems and result in unequal funding among the school districts of the state do not violate constitutional principles.”



### LOCAL SCHOOL FUNDING: IMPACTS ON SCHOOLS AND CLASSROOMS

Differences in counties' levels of investment in their school systems translate into dramatically different options at the school and classroom level. As an illustration, at a statewide average class size of 26 students per classroom, the ten counties that spend the most per student would spend, on average, \$75,824 per classroom. By contrast, the ten counties that spend the least per child would spend, on average, \$18,327 per classroom—a difference of \$57,497 per classroom. At the state's average elementary school size of 497 students, that translates to a difference of \$1,099,082 per elementary school. At the state's average high school size of 837, it translates to a difference of \$1,850,969 per high school.

## FEDERAL FUNDS

Resources from the federal government accounted for 11.7 percent of North Carolina public education spending on instructional expenses in 2013-14, and totaled \$1,421,857,482. Federal resources are given to states in the form of direct grants, state applications, state plans, or a combination of the three.



## RACE TO THE TOP'S ROLE IN THE 2016 FINANCE STUDY

Race to the Top (RttT) is a federal competitive grant awarded to North Carolina, focused on creating conditions for education innovation and reform, implementing ambitious plans in four education reform areas, and achieving significant improvement in student outcomes (U.S. Department of Education, Race to the Top Executive Summary, 2009). North Carolina was one of 12 states to receive an RttT grant in 2010. The grant includes \$400 million dollars to be used over four years on the state's public school system. Half of the grant is designated for use by local education agencies for their own initiatives that support the North Carolina RttT plan. North Carolina received RttT funding during the school year analyzed in the 2016 Local School Finance Study (2013-14).

## > LOCAL SCHOOL FINANCE STUDY 2016: GAPS AND TRENDS

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

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

Coastal and mountain counties have the highest real estate wealth capacity in the state. In 2013-14, every county in the top ten had a per student real estate wealth capacity above \$1.56 million, and together had an average five times greater than the bottom ten counties. The ten wealthiest counties had an average real estate capacity of \$1,877,434 per student, compared with the ten poorest counties, which had, on average, a real estate

capacity of \$355,534 per student. This gap of \$1.52 million is smaller than last year’s (\$1.69 million gap in 2012-13), a trend that has continued for the last three years of the Local School Finance Study. Major factors narrowing the gap include reductions in real estate wealth in the wealthiest counties, some counties’ 2011 revaluations, and increases in student enrollment in several counties.

The ten poorest counties taxed themselves at nearly double the rate of the ten wealthiest counties—\$0.83 compared to \$0.43, a 40-cent difference. In spite of this, because of the disparity in real estate wealth capacity, the revenue the poorest counties could generate, even at the higher tax rate, was substantially lower than what the wealthier counties could generate at lower rates. The poorest counties continue raising their tax rates, while the wealthiest counties lower theirs, and yet the substantial revenue disparity persists.

### LOW- VS. HIGH-WEALTH COUNTIES

#### TAXABLE REAL ESTATE WEALTH PER CHILD



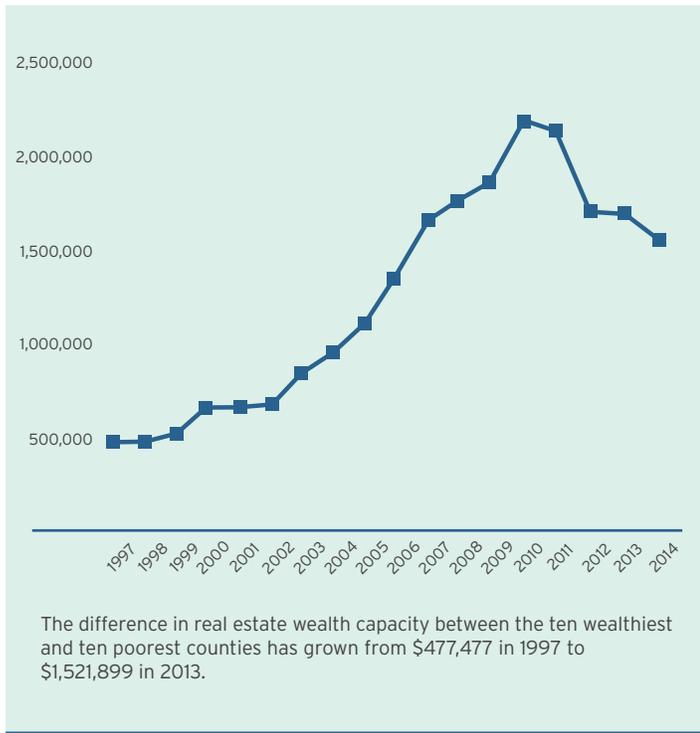
The wealthiest counties have more than five times the taxable property wealth per child available to the ten poorest counties. As a result, even though the ten poorest counties tax themselves at double the rate of the wealthiest counties, the revenue they generate through taxation is substantially lower.

#### SPENDING PER STUDENT

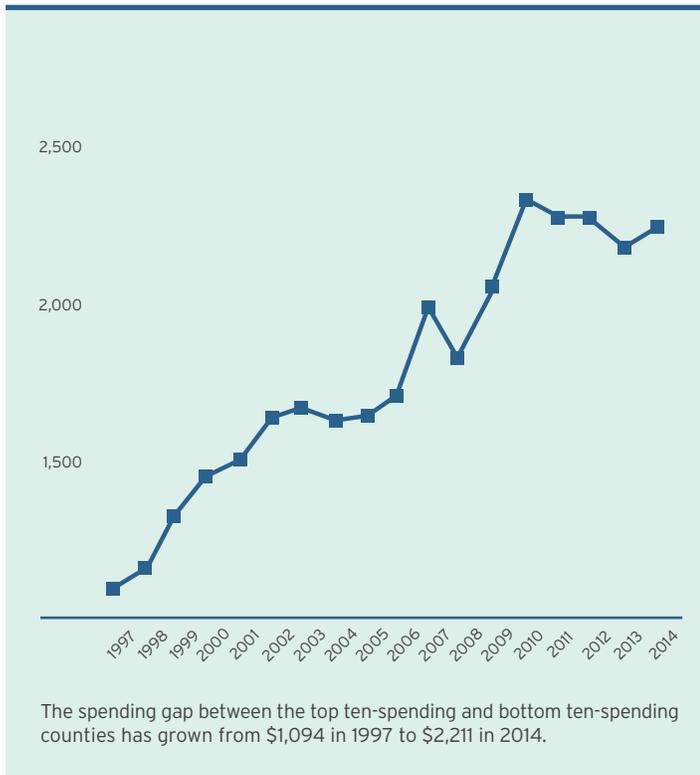


Annual per-student county spending on programs and personnel was \$2,211 higher in the ten highest-spending counties than in the ten lowest-spending counties. This gap is wider than last year, when it was \$2,183 per student.

## REAL ESTATE WEALTH GAP



## WIDENING SPENDING GAP



## LARGE SPENDING DISPARITIES REMAIN

This year’s study found a larger gap between the highest- and lowest-spending counties: \$2,211 per student, compared with \$2,183 last year. Orange County, at the top of the list, spends more than eleven times more per student than Swain County at the bottom. The ten highest-spending counties spend 4.14 times more per child (\$2,916 per child) than the ten lowest-spending counties (\$705 per child). On average, the highest-spending counties increased their spending by about 2 percent more per child this year since last year (\$61 more per student). The lowest-spending counties increased their average spending per student by 4.9 percent (\$33 per student).

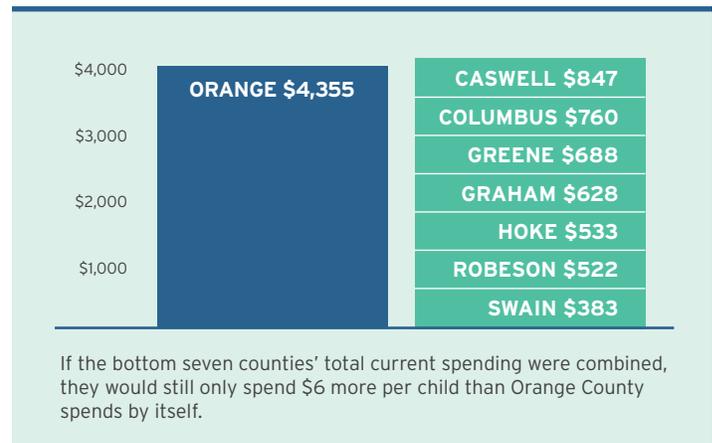
## SUPPLEMENTAL FUNDING REMAINS CRUCIAL

In 1991, the state enacted supplemental funds for low-wealth and small counties, in part to address the limited capacity that some counties have to raise revenues through taxation because of their limited local resources and size. In 2013-14 the General Assembly provided an appropriation of \$212 million for 69 low-wealth counties (79 districts) and \$45 million for 27 small counties.

Low-wealth supplemental funding is provided to systems whose ability to generate local revenue per student is below the state average. Some of the factors used to determine eligibility are county adjusted property tax base, square miles in the county, and per capita income. In 2013-14, low-wealth eligible counties received total low-wealth supplemental funding ranging from \$24,299 to \$17.6 million. Per-student dollars ranged from \$8 (Cabarrus) to \$742 (Robeson).

Small county supplemental funding was provided in 2013-14 to those county school systems with average daily membership (ADM) less than 3,239 or to county school systems with ADM between 3,239 and 4,080 whose county adjusted property tax base per student was below the state adjusted property tax base per student. In 2013-14, eligible counties received between \$1.42 and \$1.89 million in small-county supplemental funding. Per-student dollars ranged from \$451 (Anson) to \$3,165 (Tyrrell).

## SPENDING DISPARITIES



## > 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 2016 Local School Finance Study relies on results of a survey of districts conducted by the Division of School Business in 2014 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 \$62.9 million in 2013-14.



**TABLE 1: RANKING OF ADJUSTED PROPERTY VALUATIONS PER STUDENT** — 22

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

COUNTIES	RANK	PREVIOUS YEAR'S RANK	LAST YEAR REVALUED	EFFECTIVE COUNTY TAX RATE	2012-13 ADJUSTED PROPERTY TAX BASE	2012-13 FINAL ADM	ADJUSTED PROPERTY TAX BASE PER ADM
Dare	1	1	2013	\$0.40	\$13,508,705,219.00	4,970	\$2,718,049.34
Jackson	2	2	2008	\$0.38	\$8,660,677,400.00	3,925	\$2,206,542.01
Avery	3	4	2010	\$0.41	\$4,488,947,875.00	2,174	\$2,064,833.43
Watauga	4	5	2006	\$0.32	\$8,910,703,347.00	4,478	\$1,989,884.62
Brunswick	5	6	2011	\$0.47	\$23,374,581,987.00	13,185	\$1,772,816.23
Hyde	6	7	2009	\$0.72	\$1,032,166,418.00	592	\$1,743,524.35
Macon	7	8	2007	\$0.35	\$7,558,664,110.00	4,352	\$1,736,825.39
Carteret	8	9	2011	\$0.32	\$14,153,242,356.00	8,604	\$1,644,960.76
Transylvania	9	10	2009	\$0.45	\$5,905,904,836.00	3,725	\$1,585,477.81
Currituck	10	3	2013	\$0.46	\$6,069,697,414.00	3,884	\$1,562,743.93
Ashe	11	11	2011	\$0.43	\$3,861,129,810.00	3,157	\$1,223,037.63
Clay	12	12	2010	\$0.48	\$1,607,935,584.00	1,332	\$1,207,158.85
New Hanover	13	14	2012	\$0.53	\$30,376,594,402.00	25,998	\$1,168,420.43
Pamlico	14	21	2012	\$0.55	\$1,778,740,793.00	1,524	\$1,167,152.75
Polk	15	13	2009	\$0.52	\$2,755,851,260.00	2,375	\$1,160,358.43
Yancey	16	16	2008	\$0.49	\$2,652,057,382.00	2,311	\$1,147,580.00
Alleghany	17	15	2007	\$0.54	\$1,606,325,907.00	1,434	\$1,120,171.48
Graham	18	17	2010	\$0.46	\$1,249,331,781.00	1,190	\$1,049,858.64
Perquimans	19	28	2008	\$0.56	\$1,746,316,461.00	1,771	\$986,062.37
Buncombe	20	18	2013	\$0.54	\$29,820,223,860.00	30,493	\$977,936.70
Chatham	21	19	2009	\$0.65	\$8,852,346,386.00	9,054	\$977,727.68
Haywood	22	22	2011	\$0.56	\$7,088,381,783.00	7,426	\$954,535.66
Mitchell	23	25	2009	\$0.42	\$1,870,217,464.00	1,965	\$951,764.61
Warren	24	20	2009	\$0.74	\$2,317,246,355.00	2,543	\$911,225.46
Madison	25	26	2012	\$0.46	\$2,289,657,781.00	2,518	\$909,316.04
Moore	26	23	2007	\$0.48	\$11,844,605,732.00	13,198	\$897,454.59
Henderson	27	24	2011	\$0.52	\$12,186,741,200.00	13,716	\$888,505.48
Cherokee	28	27	2012	\$0.54	\$2,926,788,835.00	3,486	\$839,583.72
Tyrrell	29	29	2009	\$0.78	\$449,190,749.00	537	\$836,481.84
Northampton	30	35	2011	\$0.98	\$1,946,648,025.00	2,351	\$828,008.52
Durham	31	30	2008	\$0.80	\$30,027,873,661.00	37,860	\$793,129.26
Orange	32	32	2009	\$0.88	\$15,859,315,581.00	20,205	\$784,920.35
Mecklenburg	33	31	2011	\$0.79	\$119,287,967,842.00	153,193	\$778,677.67
Beaufort	34	33	2010	\$0.58	\$5,533,780,555.00	7,244	\$763,912.28
Swain	35	37	2013	\$0.36	\$1,550,907,992.00	2,058	\$753,599.61
Person	36	39	2013	\$0.71	\$4,236,216,641.00	5,625	\$753,105.18
Wake	37	36	2008	\$0.57	\$117,432,195,440.00	159,357	\$736,912.69
Jones	38	42	2006	\$0.74	\$801,816,571.00	1,099	\$729,587.42
Pender	39	34	2011	\$0.53	\$6,232,289,281.00	8,704	\$716,025.88
Iredell	40	38	2011	\$0.50	\$20,291,936,406.00	28,555	\$710,626.38
Montgomery	41	40	2012	\$0.60	\$2,822,492,694.00	4,157	\$678,973.46
Chowan	42	48	2006	\$0.71	\$1,475,718,495.00	2,211	\$667,443.91
Lincoln	43	44	2011	\$0.62	\$8,214,512,128.00	12,313	\$667,141.41
Catawba	44	45	2011	\$0.54	\$16,031,880,376.00	24,121	\$664,644.10
Davie	45	41	2013	\$0.68	\$4,036,818,240.00	6,380	\$632,730.13
Rutherford	46	50	2012	\$0.62	\$5,916,509,015.00	9,438	\$626,881.65
Guilford	47	46	2012	\$0.76	\$46,675,847,548.00	75,340	\$619,536.07
Craven	48	47	2010	\$0.52	\$8,922,183,481.00	14,433	\$618,179.41
Forsyth	49	43	2013	\$0.71	\$32,013,247,973.00	55,608	\$575,695.01
Pasquotank	50	56	2006	\$0.68	\$3,199,099,080.00	5,648	\$566,412.73
Rowan	51	49	2011	\$0.66	\$11,219,269,985.00	19,813	\$566,258.01
McDowell	52	52	2011	\$0.53	\$3,526,448,741.00	6,359	\$554,560.27
Wilkes	53	51	2013	\$0.64	\$5,478,182,157.00	9,900	\$553,351.73
Stokes	54	53	2013	\$0.61	\$3,611,508,297.00	6,558	\$550,702.70
Onslow	55	57	2010	\$0.59	\$13,779,514,547.00	25,084	\$549,334.82
Bladen	56	60	2007	\$0.72	\$2,685,287,249.00	5,002	\$536,842.71
Cabarrus	57	54	2012	\$0.69	\$19,443,610,879.00	36,285	\$535,858.09
Martin	58	81	2009	\$0.76	\$1,965,809,368.00	3,677	\$534,623.16
Camden	59	55	2007	\$0.73	\$1,004,097,152.00	1,888	\$531,831.12
Caswell	60	59	2008	\$0.65	\$1,547,308,689.00	2,916	\$530,627.12
Stanly	61	67	2013	\$0.64	\$4,511,398,511.00	8,808	\$512,193.29
Washington	62	69	2013	\$0.82	\$861,800,981.00	1,690	\$509,941.41
Lee	63	62	2013	\$0.72	\$5,048,868,559.00	9,954	\$507,220.07
Rockingham	64	64	2011	\$0.72	\$6,773,967,243.00	13,361	\$506,995.53
Yadkin	65	70	2009	\$0.72	\$2,760,343,214.00	5,463	\$505,279.74
Caldwell	66	77	2013	\$0.60	\$6,106,676,762.00	12,094	\$504,934.41
Davidson	67	65	2007	\$0.57	\$12,682,817,537.00	25,222	\$502,847.42
Alamance	68	61	2009	\$0.58	\$11,781,303,048.00	23,523	\$500,841.86
Union	69	63	2008	\$0.76	\$21,270,977,915.00	42,640	\$498,850.33
Alexander	70	68	2007	\$0.61	\$2,568,497,465.00	5,251	\$489,144.44
Pitt	71	72	2012	\$0.68	\$11,491,347,524.00	23,711	\$484,642.04
Gates	72	73	2009	\$0.83	\$797,127,405.00	1,650	\$483,107.52
Burke	73	58	2013	\$0.69	\$6,210,896,159.00	12,944	\$479,828.20
Cleveland	74	76	2008	\$0.77	\$7,548,409,296.00	15,821	\$477,113.29
Franklin	75	75	2012	\$0.84	\$4,405,255,447.00	9,295	\$473,938.19
Wilson	76	66	2008	\$0.80	\$6,224,807,713.00	13,151	\$473,333.41
Hertford	77	71	2011	\$0.93	\$1,417,535,893.00	3,029	\$467,988.08
Anson	78	78	2010	\$0.84	\$1,651,554,649.00	3,578	\$461,585.98
Surry	79	79	2012	\$0.58	\$5,341,637,659.00	11,634	\$459,140.25
Randolph	80	83	2007	\$0.62	\$10,307,903,697.00	22,934	\$449,459.48
Halifax	81	84	2007	\$0.69	\$3,619,518,390.00	8,055	\$449,350.51
Granville	82	80	2010	\$0.87	\$3,908,176,226.00	8,749	\$446,699.76
Gaston	83	82	2007	\$0.94	\$14,346,103,880.00	32,732	\$438,289.87
Edgecombe	84	87	2009	\$0.89	\$3,031,774,343.00	6,966	\$435,224.57
Bertie	85	74	2012	\$0.81	\$1,118,378,138.00	2,604	\$429,484.69
Lenoir	86	88	2009	\$0.83	\$3,978,786,169.00	9,325	\$426,679.48
Cumberland	87	86	2009	\$0.77	\$21,824,328,648.00	51,558	\$423,296.65
Duplin	88	85	2009	\$0.69	\$4,055,529,623.00	9,598	\$422,539.03
Nash	89	89	2009	\$0.67	\$7,054,852,541.00	16,918	\$417,002.75
Wayne	90	90	2011	\$0.67	\$7,830,354,109.00	19,104	\$409,880.34
Columbus	91	93	2013	\$0.75	\$3,641,269,021.00	9,086	\$400,756.00
Johnston	92	92	2011	\$0.78	\$13,804,483,327.00	34,511	\$400,002.41
Richmond	93	91	2008	\$0.84	\$3,023,791,477.00	7,599	\$397,919.66
Harnett	94	94	2009	\$0.75	\$7,714,777,197.00	20,122	\$383,400.12
Hoke	95	95	2006	\$0.71	\$3,033,359,657.00	8,393	\$361,415.42
Sampson	96	96	2011	\$0.81	\$4,052,644,739.00	11,518	\$351,853.16
Scotland	97	97	2011	\$1.08	\$2,001,667,553.00	6,013	\$332,890.00
Greene	98	98	2013	\$0.82	\$1,025,478,631.00	3,150	\$325,548.77
Vance	99	99	2008	\$1.01	\$2,369,333,515.00	7,349	\$322,402.17
Robeson	100	100	2010	\$0.76	\$6,066,402,474.00	23,704	\$255,923.16
State Total/Average				0.654	\$984,977,404,911.00	1,492,106	\$760,890.67

> APPENDICES

**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 2013-14 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.

COUNTIES	RANK THIS YEAR	PREVIOUS YEAR'S RANK	2013-14 CURRENT SPENDING	2013-14 CURRENT SPENDING PER ADM	2013-14 SUPPLEMENTAL SCHOOL TAXES	2012-13 TOTAL CURRENT SPENDING (WITH SUPPLEMENTAL)	2013-14 FINAL ADM	TOTAL CURRENT SPENDING PER ADM
Orange	1	1	\$66,067,252.00	\$3,270	\$21,933,520	\$88,000,772	20,205	\$4,355
Dare	2	2	\$19,796,968.00	\$3,983	\$0	\$19,796,968	4,970	\$3,983
Durham	3	3	\$118,073,439.00	\$3,119	\$0	\$118,073,439	37,860	\$3,119
Chatham	4	4	\$25,551,130.00	\$2,822	\$0	\$25,551,130	9,054	\$2,822
Watauga	5	5	\$12,062,834.00	\$2,694	\$0	\$12,062,834	4,478	\$2,694
Transylvania	6	6	\$9,845,374.00	\$2,643	\$0	\$9,845,374	3,725	\$2,643
New Hanover	7	7	\$64,740,640.00	\$2,490	\$0	\$64,740,640	25,998	\$2,490
Brunswick	8	8	\$31,554,919.00	\$2,393	\$0	\$31,554,919	13,185	\$2,393
Guilford	9	9	\$177,130,398.00	\$2,351	\$0	\$177,130,398	75,340	\$2,351
Mecklenburg	10	11	\$354,244,548.00	\$2,312	\$0	\$354,244,548	153,193	\$2,312
Currituck	11	10	\$8,971,907.00	\$2,310	\$0	\$8,971,907	3,884	\$2,310
Carteret	12	13	\$18,850,000.00	\$2,191	\$0	\$18,850,000	8,604	\$2,191
Buncombe	13	14	\$56,388,063.00	\$1,849	\$8,142,348	\$64,530,411	30,493	\$2,116
Wake	14	15	\$323,966,127.00	\$2,033	\$0	\$323,966,127	159,357	\$2,033
Hyde	15	12	\$1,199,568.00	\$2,026	\$0	\$1,199,568	592	\$2,026
Polk	16	18	\$4,784,788.00	\$2,015	\$0	\$4,784,788	2,375	\$2,015
Forsyth	17	16	\$110,221,384.00	\$1,982	\$0	\$110,221,384	55,608	\$1,982
Haywood	18	20	\$14,391,679.00	\$1,938	\$0	\$14,391,679	7,426	\$1,938
Union	19	19	\$79,597,759.00	\$1,867	\$0	\$79,597,759	42,640	\$1,867
Moore	20	17	\$24,414,510.00	\$1,850	\$0	\$24,414,510	13,198	\$1,850
Avery	21	21	\$3,973,725.00	\$1,828	\$0	\$3,973,725	2,174	\$1,828
Macon	22	24	\$7,842,793.00	\$1,802	\$0	\$7,842,793	4,352	\$1,802
Pasquotank	23	22	\$10,004,858.00	\$1,771	\$0	\$10,004,858	5,648	\$1,771
Alleghany	24	23	\$2,468,742.00	\$1,722	\$0	\$2,468,742	1,434	\$1,722
Beaufort	25	26	\$12,445,150.00	\$1,718	\$0	\$12,445,150	7,244	\$1,718
Jackson	26	29	\$6,720,774.00	\$1,712	\$0	\$6,720,774	3,925	\$1,712
Gates	27	32	\$2,818,696.00	\$1,708	\$0	\$2,818,696	1,650	\$1,708
Scotland	28	25	\$10,139,325.00	\$1,686	\$0	\$10,139,325	6,013	\$1,686
Pamlico	29	40	\$2,562,453.00	\$1,681	\$0	\$2,562,453	1,524	\$1,681
Cherokee	30	49	\$5,729,338.00	\$1,644	\$0	\$5,729,338	3,486	\$1,644
Cabarrus	31	31	\$58,896,196.00	\$1,623	\$0	\$58,896,196	36,285	\$1,623
Onslow	32	28	\$40,529,260.00	\$1,616	\$0	\$40,529,260	25,084	\$1,616
Person	33	33	\$9,038,798.00	\$1,607	\$0	\$9,038,798	5,625	\$1,607
Rowan	34	30	\$31,789,444.00	\$1,604	\$0	\$31,789,444	19,813	\$1,604
Iredell	35	34	\$38,601,912.00	\$1,352	\$6,160,623	\$44,762,535	28,555	\$1,568
Stokes	36	39	\$10,211,763.00	\$1,557	\$0	\$10,211,763	6,558	\$1,557
Chowan	37	38	\$3,421,929.00	\$1,548	\$0	\$3,421,929	2,211	\$1,548
Lee	38	27	\$15,338,050.00	\$1,541	\$0	\$15,338,050	9,954	\$1,541
Henderson	39	37	\$20,943,846.00	\$1,527	\$0	\$20,943,846	13,716	\$1,527
Johnston	40	35	\$52,000,000.00	\$1,507	\$0	\$52,000,000	34,511	\$1,507
Pender	41	36	\$12,942,622.00	\$1,487	\$0	\$12,942,622	8,704	\$1,487
Warren	42	61	\$3,775,219.00	\$1,485	\$0	\$3,775,219	2,543	\$1,485
Pitt	43	43	\$35,076,287.00	\$1,479	\$0	\$35,076,287	23,711	\$1,479
Cumberland	44	42	\$76,220,676.00	\$1,478	\$0	\$76,220,676	51,558	\$1,478
Catawba	45	44	\$35,652,126.00	\$1,478	\$0	\$35,652,126	24,121	\$1,478
Martin	46	45	\$5,380,044.00	\$1,463	\$0	\$5,380,044	3,677	\$1,463
Davie	47	41	\$9,333,832.00	\$1,463	\$0	\$9,333,832	6,380	\$1,463
Granville	48	47	\$12,385,287.00	\$1,416	\$0	\$12,385,287	8,749	\$1,416
Ashe	49	55	\$4,448,032.00	\$1,409	\$0	\$4,448,032	3,157	\$1,409
Franklin	50	52	\$13,094,566.00	\$1,409	\$0	\$13,094,566	9,295	\$1,409
Hertford	51	48	\$4,173,524.00	\$1,378	\$0	\$4,173,524	3,029	\$1,378
Northampton	52	58	\$3,161,538.00	\$1,345	\$0	\$3,161,538	2,351	\$1,345
Lincoln	53	53	\$16,548,422.00	\$1,344	\$0	\$16,548,422	12,313	\$1,344
Cleveland	54	51	\$9,849,570.00	\$623	\$11,207,024	\$21,056,594	15,821	\$1,331
Alamance	55	50	\$30,977,274.00	\$1,317	\$0	\$30,977,274	23,523	\$1,317
Craven	56	62	\$18,951,126.00	\$1,313	\$0	\$18,951,126	14,433	\$1,313
Gaston	57	54	\$42,726,704.00	\$1,305	\$0	\$42,726,704	32,732	\$1,305
Wilson	58	59	\$17,155,274.00	\$1,304	\$0	\$17,155,274	13,151	\$1,304
Jones	59	66	\$1,425,292.00	\$1,297	\$0	\$1,425,292	1,099	\$1,297
Nash	60	57	\$21,182,431.00	\$1,252	\$725,000	\$21,907,431	16,918	\$1,295
Yancey	61	60	\$2,968,141.00	\$1,284	\$0	\$2,968,141	2,311	\$1,284
Davidson	62	63	\$29,152,488.00	\$1,156	\$2,865,065	\$32,017,553	25,222	\$1,269
Perquimans	63	64	\$2,200,000.00	\$1,242	\$0	\$2,200,000	1,771	\$1,242
Bladen	64	71	\$6,189,970.00	\$1,237	\$0	\$6,189,970	5,002	\$1,237
McDowell	65	70	\$7,653,263.00	\$1,204	\$0	\$7,653,263	6,359	\$1,204
Montgomery	66	46	\$4,998,796.00	\$1,203	\$0	\$4,998,796	4,157	\$1,203
Caldwell	67	67	\$14,525,000.00	\$1,201	\$0	\$14,525,000	12,094	\$1,201
Rutherford	68	56	\$11,246,442.00	\$1,192	\$0	\$11,246,442	9,438	\$1,192
Surry	69	65	\$12,177,164.00	\$1,047	\$1,675,566	\$13,852,730	11,634	\$1,191
Rockingham	70	68	\$15,834,840.00	\$1,185	\$0	\$15,834,840	13,361	\$1,185
Randolph	71	69	\$21,664,017.00	\$945	\$5,154,180	\$26,818,197	22,934	\$1,169
Wilkes	72	73	\$10,873,988.00	\$1,098	\$0	\$10,873,988	9,900	\$1,098
Stanly	73	77	\$9,570,868.00	\$1,087	\$0	\$9,570,868	8,808	\$1,087
Mitchell	74	78	\$2,122,622.00	\$1,080	\$0	\$2,122,622	1,965	\$1,080
Anson	75	83	\$3,832,250.00	\$1,071	\$0	\$3,832,250	3,578	\$1,071
Burke	76	82	\$13,828,400.00	\$1,068	\$0	\$13,828,400	12,944	\$1,068
Yadkin	77	74	\$5,800,431.00	\$1,062	\$0	\$5,800,431	5,463	\$1,062
Lenoir	78	75	\$9,900,000.00	\$1,062	\$0	\$9,900,000	9,325	\$1,062
Halifax	79	84	\$5,202,229.00	\$646	\$3,176,862	\$8,379,091	8,055	\$1,040
Harnett	80	76	\$20,523,700.00	\$1,020	\$243,385	\$20,767,085	20,122	\$1,032
Alexander	81	87	\$5,400,000.00	\$1,028	\$0	\$5,400,000	5,251	\$1,028
Tyrrell	82	86	\$537,320.00	\$1,001	\$0	\$537,320	537	\$1,001
Sampson	83	81	\$9,916,357.00	\$861	\$1,581,052	\$11,497,409	11,518	\$998
Wayne	84	80	\$19,017,994.00	\$995	\$0	\$19,017,994	19,104	\$995
Vance	85	85	\$7,202,440.00	\$980	\$0	\$7,202,440	7,349	\$980
Bertie	86	72	\$2,503,000.00	\$961	\$0	\$2,503,000	2,604	\$961
Edgecombe	87	88	\$6,666,857.00	\$957	\$0	\$6,666,857	6,966	\$957
Madison	88	92	\$2,368,901.00	\$941	\$0	\$2,368,901	2,518	\$941
Duplin	89	79	\$9,000,000.00	\$938	\$0	\$9,000,000	9,598	\$938
Richmond	90	89	\$6,924,932.00	\$911	\$0	\$6,924,932	7,599	\$911
Washington	91	91	\$1,525,000.00	\$902	\$0	\$1,525,000	1,690	\$902
Camden	92	90	\$1,703,000.00	\$902	\$0	\$1,703,000	1,888	\$902
Clay	93	96	\$1,177,191.00	\$884	\$0	\$1,177,191	1,332	\$884
Caswell	94	93	\$2,469,413.00	\$847	\$0	\$2,469,413	2,916	\$847
Columbus	95	94	\$6,902,401.00	\$760	\$0	\$6,902,401	9,086	\$760
Greene	96	95	\$2,168,000.00	\$688	\$0	\$2,168,000	3,150	\$688
Graham	97	97	\$747,383.00	\$628	\$0	\$747,383	1,190	\$628
Hoke	98	98	\$4,469,874.00	\$533	\$0	\$4,469,874	8,393	\$533
Robeson	99	99	\$12,375,000.00	\$522	\$0	\$12,375,000	23,704	\$522
Swain	100	100	\$788,843.00	\$383	\$0	\$788,843	2,058	\$383
State Total/Average			\$25,559,187.00	\$1,466	\$62,864,625	\$2,618,783,325	1,492,106	\$1,500

**TABLE 2A: SIX-YEAR AVERAGE OF CAPITAL OUTLAY AND DEBT SERVICE** — 24

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.

COUNTIES	ACTUAL EFFORT RANK THIS YEAR (FROM TABLE 2)	2013-14 TOTAL CURRENT SPENDING PER ADM (FROM TABLE 2)	SIX-YEAR CAPITAL OUTLAY AVERAGE	SIX-YEAR CAPITAL DEBT SERVICE AVERAGE	2013-14 FINAL ADM	CAPITAL OUTLAY SPENDING PER ADM	DEBT SERVICE PER ADM
Orange	1	\$4,355	\$11,458,484	\$17,033,885	20,205	56711	843.05
Dare	2	\$3,983	\$1,635,945	\$9,175,247	4,970	329.16	1846.13
Durham	3	\$3,119	\$35,639,969	\$15,484,235	37,860	941.36	408.99
Chatham	4	\$2,822	\$5,540,464	\$4,063,260	9,054	611.94	448.78
Watauga	5	\$2,694	\$7,188,997	\$6,921,069	4,478	1605.4	1545.57
Transylvania	6	\$2,643	\$1,503,951	\$2,475,950	3,725	403.75	664.68
New Hanover	7	\$2,490	\$12,430,240	\$18,875,351	25,998	478.12	726.03
Brunswick	8	\$2,393	\$7,806,481	\$5,476,520	13,185	592.07	415.36
Guilford	9	\$2,351	\$54,357,112	\$46,054,850	75,340	721.49	611.29
Mecklenburg	10	\$2,312	\$93,761,364	\$132,116,138	153,193	612.05	862.42
Currituck	11	\$2,310	\$2,440,642	\$1,820,416	3,884	628.38	468.7
Carteret	12	\$2,191	\$6,278,881	\$6,500,123	8,604	729.76	755.48
Buncombe	13	\$2,116	\$19,437,537	\$11,505,421	30,493	637.44	377.31
Wake	14	\$2,033	\$114,109,764	\$154,376,638	159,357	716.06	968.75
Hyde	15	\$2,026	\$736,076	\$71,381	592	1243.37	120.58
Polk	16	\$2,015	\$337,715	\$961,537	2,375	142.2	404.86
Forsyth	17	\$1,982	\$38,924,383	\$26,700,723	55,608	699.98	480.16
Haywood	18	\$1,938	\$800,338	\$2,332,666	7,426	107.78	314.12
Union	19	\$1,867	\$17,222,131	\$45,839,637	42,640	403.9	1075.04
Moore	20	\$1,850	\$5,104,385	\$6,163,310	13,198	386.75	466.99
Avery	21	\$1,828	\$1,906,631	\$1,510,120	2,174	877.02	694.63
Macon	22	\$1,802	\$5,472,949	\$4,235,168	4,352	1257.57	973.15
Pasquotank	23	\$1,771	\$706,764	\$2,443,765	5,648	125.14	432.68
Alleghany	24	\$1,722	\$906,178	\$605,317	1,434	631.92	422.12
Beaufort	25	\$1,718	\$1,174,553	\$2,078,847	7,244	162.14	286.97
Jackson	26	\$1,712	\$3,251,357	\$1,855,762	3,925	828.37	472.81
Gates	27	\$1,708	\$910,055	\$809,389	1,650	551.55	490.54
Scotland	28	\$1,686	\$877,001	\$528,620	6,013	145.85	87.91
Pamlico	29	\$1,681	\$193,394	\$471,303	1,524	126.9	309.25
Cherokee	30	\$1,644	\$1,320,167	\$1,053,714	3,486	378.71	302.27
Cabarrus	31	\$1,623	\$15,896,838	\$27,958,350	36,285	438.11	770.52
Onslow	32	\$1,616	\$6,369,826	\$7,915,063	25,084	253.94	315.54
Person	33	\$1,607	\$1,440,471	\$2,610,201	5,625	256.08	464.04
Rowan	34	\$1,604	\$2,349,587	\$9,397,776	19,813	118.59	474.32
Iredell	35	\$1,568	\$19,897,290	\$24,825,161	28,555	696.81	869.38
Stokes	36	\$1,557	\$5,191,399	\$2,093,597	6,558	791.61	319.24
Chowan	37	\$1,548	\$108,210	\$802,239	2,211	48.94	362.84
Lee	38	\$1,541	\$5,684,211	\$6,721,298	9,954	571.05	675.24
Henderson	39	\$1,527	\$6,153,588	\$4,966,146	13,716	448.64	362.07
Johnston	40	\$1,507	\$12,330,030	\$30,133,677	34,511	357.28	873.16
Pender	41	\$1,487	\$3,325,470	\$5,309,325	8,704	382.06	609.99
Warren	42	\$1,485	\$500,382	\$475,058	2,543	196.77	186.81
Pitt	43	\$1,479	\$8,579,514	\$8,248,697	23,711	361.84	347.88
Cumberland	44	\$1,478	\$17,873,809	\$4,957,854	51,558	346.67	96.16
Catawba	45	\$1,478	\$18,430,017	\$19,041,420	24,121	764.07	789.41
Martin	46	\$1,463	\$3,054,375	\$717,957	3,677	830.67	195.26
Davie	47	\$1,463	\$1,814,633	\$2,094,909	6,380	284.43	328.36
Granville	48	\$1,416	\$1,849,118	\$4,386,225	8,749	211.35	501.34
Ashe	49	\$1,409	\$690,842	\$1,507,169	3,157	218.83	477.41
Franklin	50	\$1,409	\$9,367,517	\$6,173,073	9,295	1007.8	664.13
Hertford	51	\$1,378	\$834,628	\$ -	3,029	275.55	0
Northampton	52	\$1,345	\$263,035	\$776,265	2,351	111.88	330.19
Lincoln	53	\$1,344	\$3,870,375	\$7,360,260	12,313	314.33	597.76
Cleveland	54	\$1,331	\$7,142,928	\$1,298,838	15,821	451.48	82.1
Alamance	55	\$1,317	\$2,048,253	\$6,176,470	23,523	87.07	262.57
Craven	56	\$1,313	\$1,596,175	\$5,116,811	14,433	110.59	354.52
Gaston	57	\$1,305	\$22,135,280	\$7,539,259	32,732	676.26	230.33
Wilson	58	\$1,304	\$1,915,258	\$4,022,265	13,151	145.64	305.85
Jones	59	\$1,297	\$105,142	\$16,736	1,099	95.67	15.23
Nash	60	\$1,295	\$9,995,729	\$1,658,057	16,918	590.83	98.01
Yancey	61	\$1,284	\$567,234	\$ -	2,311	245.45	0
Davidson	62	\$1,269	\$10,827,468	\$7,101,752	25,222	429.29	281.57
Perquimans	63	\$1,242	\$859,149	\$603,783	1,771	485.12	340.93
Bladen	64	\$1,237	\$450,801	\$1,376,935	5,002	90.12	275.28
McDowell	65	\$1,204	\$2,075,981	\$1,000,595	6,359	326.46	157.35
Montgomery	66	\$1,203	\$807,504	\$897,796	4,157	194.25	215.97
Caldwell	67	\$1,201	\$1,941,115	\$2,304,801	12,094	160.5	190.57
Rutherford	68	\$1,192	\$2,115,380	\$5,419,373	9,438	224.13	574.21
Surry	69	\$1,191	\$4,471,587	\$3,997,848	11,634	384.36	343.63
Rockingham	70	\$1,185	\$3,783,901	\$2,968,231	13,361	283.2	222.16
Randolph	71	\$1,169	\$7,072,680	\$10,930,612	22,934	308.39	476.61
Wilkes	72	\$1,098	\$2,276,994	\$4,025,897	9,900	230	406.66
Stanly	73	\$1,087	\$4,103,023	\$1,863,573	8,808	465.83	211.58
Mitchell	74	\$1,080	\$450,319	\$494,255	1,965	229.17	251.53
Anson	75	\$1,071	\$82,945	\$693,435	3,578	23.18	193.81
Burke	76	\$1,068	\$2,353,523	\$4,408,399	12,944	181.82	340.57
Yadkin	77	\$1,062	\$3,431,483	\$1,442,019	5,463	628.13	263.96
Lenoir	78	\$1,062	\$5,944,721	\$1,198,767	9,325	637.5	128.55
Halifax	79	\$1,040	\$1,474,013	\$1,325,110	8,055	182.99	164.51
Harnett	80	\$1,032	\$10,390,428	\$8,379,821	20,122	516.37	416.45
Alexander	81	\$1,028	\$163,662	\$1,191,839	5,251	31.17	226.97
Tyrrell	82	\$1,001	\$85,196	\$72,084	537	158.65	134.23
Sampson	83	\$998	\$4,630,466	\$6,389,904	11,518	402.02	554.78
Wayne	84	\$995	\$5,120,209	\$638,973	19,104	268.02	33.45
Vance	85	\$980	\$3,692,621	\$1,525,078	7,349	502.47	207.52
Bertie	86	\$961	\$539,134	\$483,147	2,604	207.04	185.54
Edgecombe	87	\$957	\$1,433,745	\$795,665	6,966	205.82	114.22
Madison	88	\$941	\$380,691	\$273,366	2,518	151.19	108.56
Duplin	89	\$938	\$1,695,794	\$1,185,551	9,598	176.68	123.52
Richmond	90	\$911	\$2,971,100	\$471,165	7,599	390.99	62
Washington	91	\$902	\$519,304	\$185,399	1,690	307.28	109.7
Camden	92	\$902	\$102,415	\$243,477	1,888	54.25	128.96
Clay	93	\$884	\$245,858	\$97,674	1,332	184.58	73.33
Caswell	94	\$847	\$395,514	\$569,480	2,916	135.64	195.29
Columbus	95	\$760	\$1,717,769	\$191,313	9,086	189.06	21.06
Greene	96	\$688	\$2,546,830	\$352,365	3,150	808.52	111.86
Graham	97	\$628	\$13,946	\$342,090	1,190	11.72	287.47
Hoke	98	\$533	\$4,001,016	\$1,253,047	8,393	476.71	149.3
Robeson	99	\$522	\$4,379,564	\$ -	23,704	184.76	0
Swain	100	\$383	\$475,563	\$720,072	2,058	231.08	349.89
State Total/Average		\$1,500	\$744,838,484	\$811,255,209	1,492,106	\$404	\$389

**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	2013-14 TOTAL CURRENT SPENDING (FROM TABLE 2)	2013-14 TOTAL CURRENT SPENDING PER ADM	2013-14 LOW-WEALTH FUNDING	2013-14 SMALL COUNTY FUNDING	2013-14 TOTAL CURRENT SPENDING W/ LOW WEALTH & SMALL COUNTY	2013-14 FINAL ADM	2013-14 TOTAL CURRENT SPENDING PER ADM W/ LOW WEALTH & SMALL COUNTY	CHANGE IN SPENDING PER ADM W/ LOW WEALTH & SMALL COUNTY
Hyde	1	1	\$1,199,568.00	\$2,026	\$0	\$1,662,659	\$2,862,227.00	592	\$4,835	\$2,809
Tyrrell	2	2	\$537,320.00	\$1,001	\$163,984	\$1,699,726	\$2,401,030.00	537	\$4,471	\$3,471
Orange	3	3	\$88,000,772.00	\$4,355	\$0	\$0	\$88,000,772.00	20,205	\$4,355	\$0
Dare	4	4	\$19,796,968.00	\$3,983	\$0	\$0	\$19,796,968.00	4,970	\$3,983	\$0
Jones	5	5	\$1,425,292.00	\$1,297	\$233,858	\$1,891,496	\$3,550,646.00	1,099	\$3,231	\$1,934
Gates	6	7	\$2,818,696.00	\$1,708	\$884,216	\$1,581,165	\$5,284,077.00	1,650	\$3,202	\$1,494
Durham	7	6	\$118,073,439.00	\$3,119	\$0	\$0	\$118,073,439.00	37,860	\$3,119	\$0
Pamlico	8	15	\$2,562,453.00	\$1,681	\$0	\$1,833,233	\$4,395,686.00	1,524	\$2,884	\$1,203
Chatham	9	8	\$25,551,130.00	\$2,822	\$0	\$0	\$25,551,130.00	9,054	\$2,822	\$0
Alleghany	10	9	\$2,468,742.00	\$1,722	\$0	\$1,539,027	\$4,007,769.00	1,434	\$2,795	\$1,073
Watauga	11	11	\$12,062,834.00	\$2,694	\$0	\$0	\$12,062,834.00	4,478	\$2,694	\$0
Transylvania	12	13	\$9,845,374.00	\$2,643	\$0	\$0	\$9,845,374.00	3,725	\$2,643	\$0
Polk	13	10	\$4,784,788.00	\$2,015	\$0	\$1,423,270	\$6,208,058.00	2,375	\$2,614	\$599
Avery	14	12	\$3,973,725.00	\$1,828	\$0	\$1,494,888	\$5,468,613.00	2,174	\$2,515	\$688
New Hanover	15	14	\$64,740,640.00	\$2,490	\$0	\$0	\$64,740,640.00	25,998	\$2,490	\$0
Brunswick	16	16	\$31,554,919.00	\$2,393	\$0	\$0	\$31,554,919.00	13,185	\$2,393	\$0
Chowan	17	20	\$3,421,929.00	\$1,548	\$192,088	\$1,638,696	\$5,252,713.00	2,211	\$2,376	\$828
Hertford	18	17	\$4,173,524.00	\$1,378	\$1,388,338	\$1,561,230	\$7,123,092.00	3,029	\$2,352	\$974
Guilford	19	18	\$177,130,398.00	\$2,351	\$0	\$0	\$177,130,398.00	75,340	\$2,351	\$0
Northampton	20	27	\$3161,538.00	\$1,345	\$810,222	\$1,536,170	\$5,507,930.00	2,351	\$2,343	\$998
Mecklenburg	21	21	\$354,244,548.00	\$2,312	\$0	\$0	\$354,244,548.00	153,193	\$2,312	\$0
Currituck	22	19	\$8,971,907.00	\$2,310	\$0	\$0	\$8,971,907.00	3,884	\$2,310	\$0
Martin	23	25	\$5,380,044.00	\$1,463	\$1,335,845	\$1,659,704	\$8,375,593.00	3,677	\$2,278	\$815
Scotland	24	22	\$10,139,325.00	\$1,686	\$3,443,380	\$0	\$13,582,705.00	6,013	\$2,259	\$573
Perquimans	25	26	\$2,200,000.00	\$1,242	\$143,122	\$1,588,936	\$3,932,058.00	1,771	\$2,220	\$978
Warren	26	33	\$3,775,219.00	\$1,485	\$311,082	\$1,516,053	\$5,602,354.00	2,543	\$2,203	\$718
Carteret	27	28	\$18,850,000.00	\$2,191	\$0	\$0	\$18,850,000.00	8,604	\$2,191	\$0
Bertie	28	24	\$2,503,000.00	\$961	\$1,725,438	\$1,460,938	\$5,689,376.00	2,604	\$2,185	\$1,224
Washington	29	23	\$1,525,000.00	\$902	\$709,833	\$1,436,417	\$3,671,250.00	1,690	\$2,172	\$1,270
Anson	30	37	\$3,832,250.00	\$1,071	\$2,137,245	\$1,616,107	\$7,585,602.00	3,578	\$2,120	\$1,049
Buncombe	31	29	\$64,530,411.00	\$2,116	\$0	\$0	\$64,530,411.00	30,493	\$2,116	\$0
Graham	32	35	\$747,383.00	\$628	\$24,299	\$1,742,449	\$2,514,131.00	1,190	\$2,113	\$1,485
Wake	33	30	\$323,966,127.00	\$2,033	\$0	\$0	\$323,966,127.00	159,357	\$2,033	\$0
Pasquotank	34	36	\$10,004,858.00	\$1,771	\$1,434,189	\$0	\$11,439,047.00	5,648	\$2,025	\$254
Clay	35	47	\$1,177,191.00	\$884	\$0	\$1,518,021	\$2,695,212.00	1,332	\$2,023	\$1,140
Forsyth	36	31	\$110,221,384.00	\$1,982	\$0	\$0	\$110,221,384.00	55,608	\$1,982	\$0
Yancey	37	39	\$2,968,141.00	\$1,284	\$0	\$1,525,416	\$4,493,557.00	2,311	\$1,944	\$660
Union	38	32	\$79,597,759.00	\$1,867	\$3,081,805	\$0	\$82,679,564.00	42,640	\$1,939	\$72
Haywood	39	45	\$14,391,679.00	\$1,938	\$0	\$0	\$14,391,679.00	7,426	\$1,938	\$0
Stokes	40	44	\$10,211,763.00	\$1,557	\$2,465,094	\$0	\$12,676,857.00	6,558	\$1,933	\$376
Camden	41	38	\$1,703,000.00	\$902	\$420,422	\$1,514,863	\$3,638,285.00	1,888	\$1,927	\$1,025
Mitchell	42	46	\$2,122,622.00	\$1,080	\$83,654	\$1,562,421	\$3,768,697.00	1,965	\$1,918	\$838
Ashe	43	49	\$4,448,032.00	\$1,409	\$0	\$1,547,456	\$5,995,488.00	3,157	\$1,899	\$490
Granville	44	42	\$12,385,287.00	\$1,416	\$4,129,171	\$0	\$16,514,458.00	8,749	\$1,888	\$472
Greene	45	43	\$2,168,000.00	\$688	\$2,125,703	\$1,581,364	\$5,875,067.00	3,150	\$1,865	\$1,177
Moore	46	34	\$24,414,510.00	\$1,850	\$0	\$0	\$24,414,510.00	13,198	\$1,850	\$0
Johnston	47	41	\$52,000,000.00	\$1,507	\$11,717,323	\$0	\$63,717,323.00	34,511	\$1,846	\$340
Rowan	48	48	\$31,789,444.00	\$1,604	\$4,611,044	\$0	\$36,400,488.00	19,813	\$1,837	\$233
Beaufort	49	51	\$12,445,150.00	\$1,718	\$682,431	\$0	\$13,127,581.00	7,244	\$1,812	\$94
Macon	50	59	\$7,842,793.00	\$1,802	\$0	\$0	\$7,842,793.00	4,352	\$1,802	\$0
Franklin	51	55	\$13,094,566.00	\$1,409	\$3,346,833	\$16,441,399.00	\$16,441,399.00	9,295	\$1,769	\$360
Person	52	53	\$9,038,798.00	\$1,607	\$888,230	\$0	\$9,927,028.00	5,625	\$1,765	\$158
Caswell	53	52	\$2,469,413.00	\$847	\$1,090,134	\$1,561,405	\$5,120,952.00	2,916	\$1,756	\$909
Lee	54	40	\$15,338,050.00	\$1,541	\$2,130,585	\$0	\$17,468,635.00	9,954	\$1,755	\$214
Jackson	55	60	\$6,720,774.00	\$1,712	\$0	\$0	\$6,720,774.00	3,925	\$1,712	\$0
Pender	56	56	\$12,942,622.00	\$1,487	\$1,678,058	\$0	\$14,620,680.00	8,704	\$1,680	\$193
Caldwell	57	62	\$14,525,000.00	\$1,201	\$5,668,245	\$0	\$20,193,245.00	12,094	\$1,670	\$469
Pitt	58	57	\$35,076,287.00	\$1,479	\$39,589,192.00	\$0	\$39,589,192.00	23,711	\$1,670	\$190
Cherokee	59	92	\$5,729,338.00	\$1,644	\$80,878	\$0	\$5,810,216.00	3,486	\$1,667	\$23
Cleveland	60	54	\$21,056,594.00	\$1,331	\$5,248,921	\$0	\$26,305,515.00	15,821	\$1,663	\$332
Bladen	61	74	\$6,189,970.00	\$1,237	\$2,011,049	\$0	\$8,201,019.00	5,002	\$1,640	\$402
Cabarrus	62	64	\$58,896,196.00	\$1,623	\$287,886	\$0	\$59,184,082.00	36,285	\$1,631	\$8
McDowell	63	81	\$7,653,263.00	\$1,204	\$2,654,754	\$0	\$10,308,017.00	6,359	\$1,621	\$417
Onslow	64	58	\$40,529,260.00	\$1,616	\$0	\$0	\$40,529,260.00	25,084	\$1,616	\$0
Nash	65	61	\$21,907,431.00	\$1,295	\$5,421,412	\$0	\$27,328,843.00	16,918	\$1,615	\$320
Madison	66	79	\$2,368,901.00	\$941	\$113,805	\$1,558,937	\$4,041,643.00	2,518	\$1,605	\$664
Iredell	67	67	\$44,762,535.00	\$1,568	\$0	\$0	\$44,762,535.00	28,555	\$1,568	\$0
Sampson	68	63	\$11,497,409.00	\$998	\$6,455,722	\$0	\$17,953,131.00	11,518	\$1,559	\$560
Randolph	69	66	\$26,818,197.00	\$1,169	\$8,777,065	\$0	\$35,595,262.00	22,934	\$1,552	\$383
Wilson	70	78	\$17,155,274.00	\$1,304	\$3,224,477	\$0	\$20,379,751.00	13,151	\$1,550	\$245
Rockingham	71	72	\$15,834,840.00	\$1,185	\$4,869,752	\$0	\$20,704,592.00	13,361	\$1,550	\$364
Harnett	72	65	\$20,767,085.00	\$1,032	\$10,376,113	\$0	\$31,143,198.00	20,122	\$1,548	\$516
Henderson	73	75	\$20,943,846.00	\$1,527	\$0	\$0	\$20,943,846.00	13,716	\$1,527	\$0
Davie	74	69	\$9,333,832.00	\$1,463	\$405,043	\$0	\$9,738,875.00	6,380	\$1,526	\$63
Alamance	75	73	\$30,977,274.00	\$1,317	\$4,241,003	\$0	\$35,218,277.00	23,523	\$1,497	\$180
Rutherford	76	71	\$11,246,442.00	\$1,192	\$2,835,706	\$0	\$14,082,148.00	9,438	\$1,492	\$300
Surry	77	70	\$13,852,730.00	\$1,191	\$3,491,896	\$0	\$17,344,626.00	11,634	\$1,491	\$300
Duplin	78	68	\$9,000,000.00	\$938	\$5,268,017	\$0	\$14,268,017.00	9,598	\$1,487	\$549
Cumberland	79	76	\$76,220,676.00	\$1,478	\$0	\$0	\$76,220,676.00	51,558	\$1,478	\$0
Catawba	80	82	\$35,652,126.00	\$1,478	\$0	\$0	\$35,652,126.00	24,121	\$1,478	\$0
Edgecombe	81	87	\$6,666,857.00	\$957	\$3,579,276	\$0	\$10,246,133.00	6,966	\$1,471	\$514
Richmond	82	77	\$6,924,932.00	\$911	\$4,239,418	\$0	\$11,164,350.00	7,599	\$1,469	\$558
Montgomery	83	50	\$4,998,796.00	\$1,203	\$1,084,951	\$0	\$6,083,747.00	4,157	\$1,463	\$261
Davidson	84	84	\$32,017,553.00	\$1,269	\$4,782,748	\$0	\$36,800,301.00	25,222	\$1,459	\$190
Lenoir	85	83	\$9,900,000.00	\$1,062	\$3,609,901	\$0	\$13,509,901.00	9,325	\$1,449	\$387
Vance	86	88	\$7,202,440.00	\$980	\$3,420,570	\$0	\$10,623,010.00	7,349	\$1,446	\$465
Yadkin	87	80	\$5,800,431.00	\$1,062	\$2,086,358	\$0	\$7,886,789.00	5,463	\$1,444	\$382
Halifax	88	85	\$8,379,091.00	\$1,040	\$3,136,483	\$0	\$11,515,574.00	8,055	\$1,430	\$389
Wayne	89	86	\$19,017,994.00	\$995	\$8,036,684	\$0	\$27,054,678.00	19,104	\$1,416	\$421
Stanly	90	89	\$9,570,868.00	\$1,087	\$2,625,597	\$0	\$12,196,465.00	8,808	\$1,385	\$298
Lincoln	91	93	\$16,548,422.00	\$1,344	\$416,994	\$0	\$16,965,416.00	12,313	\$1,378	\$34
Gaston	92	90	\$42,726,704.00	\$1,305	\$2,343,683	\$0	\$45,070,387.00	32,732	\$1,377	\$72
Wilkes	93	91	\$10,873,988.00	\$1,098	\$2,733,672	\$0	\$13,607,660.00	9,900	\$1,375	\$276
Burke	94	96	\$13,828,400.00	\$1,068	\$3,840,032	\$0	\$17,668,432.00	12,944	\$1,365	\$297
Craven	95	95	\$18,951,126.00	\$1,313	\$672,878	\$0	\$19,624,004.00	14,433	\$1,360	\$47
Columbus	96	98	\$6,902,401.00	\$760	\$4,770,236	\$0	\$11,672,637.00	9,086	\$1,285	\$525
Alexander	97	94	\$5,400,000.00	\$1,028	\$1,316,275	\$0	\$6,716,275.00	5,251	\$1,279	\$251
Robeson	98	97	\$12,375,000.00	\$522	\$17,592,114	\$0	\$29,967,114.00	23,704	\$1,264	\$742
Swain	99	99	\$788,843.00	\$383	\$128,648	\$1,618,884	\$2,536,375.00	2,058	\$1,232	\$849
Hoke	100	100	\$4,469,874.00	\$533	\$4,403,073	\$0	\$8,872,947.00	8,393	\$1,057	\$525
State Total/Average			\$2,618,783,325	\$1,500	\$204,151,866	\$42,870,931	\$2,865,806,122	1,492,106	\$1,970	\$470

APPENDICES

**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 2013-14 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	2013-14 ADJUSTED TAX BASE	2013-14 ADJUSTED PROPERTY TAX REVENUE (BASED ON STATE AVG. EFFECTIVE PROPERTY TAX RATE OF 0.6540)	2013-14 NON-PROPERTY TAX REVENUE	2013-14 MANAGED SOCIAL SERVICES PAYMENTS*	2013-14 TOTAL REVENUES LESS SOCIAL SECURITY PAYMENTS	2013 PER CAPITA INCOME**	PERCENT OF STATE AVERAGE PER CAPITA INCOME	2013-14 INCOME ADJUSTED TOTAL REVENUES	2013-14 FINAL ADM	2013-14 REVENUE PER ADM
Dare	1	1	\$13,508,705,219	\$88,346,932	\$22,998,012	\$4,854,554	\$106,490,390	\$43,095	114.10%	\$121,491,062	4,970	\$24,445
Carteret	2	3	\$14,153,242,356	\$92,562,205	\$20,411,939	\$4,571,621	\$108,402,522	\$42,515	112.60%	\$122,008,081	8,604	\$14,180
Jackson	3	4	\$8,660,677,400	\$56,640,830	\$9,249,657	\$2,551,598	\$63,338,889	\$29,583	78.30%	\$49,604,341	3,925	\$12,638
Watauga	4	6	\$8,910,703,347	\$58,276,000	\$14,550,866	\$2,347,951	\$70,478,915	\$29,828	79.00%	\$55,653,229	4,478	\$12,428
Brunswick	5	5	\$23,374,581,987	\$152,869,766	\$28,096,280	\$6,630,641	\$174,335,405	\$34,311	90.80%	\$158,352,890	13,185	\$12,010
Curruck	6	2	\$6,069,697,414	\$39,695,821	\$8,252,030	\$2,316,095	\$45,631,756	\$38,129	100.90%	\$46,060,603	3,884	\$11,859
Avery	7	8	\$4,488,947,875	\$29,357,719	\$4,505,614	\$1,491,840	\$23,371,493	\$29,072	77.00%	\$24,914,069	2,174	\$11,460
Macon	8	9	\$7,558,664,110	\$49,433,663	\$9,084,364	\$2,064,706	\$56,453,321	\$32,556	86.20%	\$48,655,009	4,352	\$11,180
Hyde	9	7	\$1,032,166,418	\$6,750,368	\$1,430,864	\$792,316	\$7,388,916	\$31,764	84.10%	\$6,213,309	592	\$10,495
New Hanover	10	11	\$30,376,594,402	\$198,662,927	\$76,052,779	\$16,727,703	\$257,988,004	\$38,965	103.20%	\$266,122,268	25,998	\$10,236
Transylvania	11	12	\$5,905,904,836	\$38,624,618	\$6,873,459	\$2,307,932	\$43,190,145	\$31,976	84.70%	\$36,560,811	3,725	\$9,815
Chatham	12	10	\$8,852,346,386	\$57,894,345	\$11,585,948	\$4,098,013	\$65,382,281	\$50,044	132.50%	\$86,620,185	9,054	\$9,567
Orange	13	15	\$15,859,315,581	\$103,719,924	\$36,806,745	\$10,156,177	\$130,370,492	\$51,675	136.80%	\$178,347,413	20,205	\$8,827
Mecklenburg	14	13	\$119,287,967,842	\$780,143,310	\$366,952,787	\$77,269,827	\$1,069,826,270	\$47,201	125.00%	\$1,336,815,529	153,193	\$8,726
Durham	15	18	\$30,027,873,661	\$196,382,294	\$111,611,289	\$23,814,653	\$284,178,930	\$41,684	110.40%	\$313,594,390	37,860	\$8,283
Pamlico	16	20	\$1,778,740,793	\$11,632,965	\$2,159,181	\$1,364,330	\$12,427,816	\$37,210	98.50%	\$12,242,257	1,524	\$8,033
Buncombe	17	16	\$29,820,223,860	\$195,024,264	\$83,227,104	\$27,613,429	\$250,637,939	\$36,834	97.50%	\$244,400,854	30,493	\$8,015
Polk	18	14	\$2,755,851,260	\$18,023,267	\$3,211,284	\$1,458,826	\$19,775,725	\$36,265	96.00%	\$18,985,722	2,375	\$7,994
Wake	19	19	\$17,432,195,440	\$768,006,558	\$264,121,512	\$39,497,455	\$992,630,615	\$48,396	128.10%	\$1,271,757,061	159,357	\$7,981
Moore	20	17	\$11,844,605,732	\$77,463,721	\$23,607,833	\$5,012,659	\$96,058,895	\$40,547	107.30%	\$103,110,606	13,198	\$7,813
Ashe	21	21	\$3,861,129,810	\$25,251,789	\$5,186,851	\$3,996,841	\$26,441,799	\$30,077	79.60%	\$21,053,899	3,157	\$6,669
Alleghany	22	22	\$1,606,295,907	\$10,505,371	\$1,870,089	\$1,560,295	\$11,560,166	\$30,917	81.80%	\$9,461,684	1,434	\$6,598
Perquimans	23	29	\$1,746,316,461	\$11,420,910	\$1,897,032	\$834,717	\$12,483,225	\$34,859	92.30%	\$11,519,901	1,771	\$6,505
Haywood	24	24	\$7,088,381,783	\$46,358,017	\$15,156,070	\$6,834,108	\$54,679,979	\$32,796	86.80%	\$47,474,045	7,426	\$6,393
Henderson	25	23	\$12,186,741,200	\$79,701,287	\$23,464,931	\$8,620,281	\$94,545,938	\$34,315	90.80%	\$85,888,279	13,716	\$6,262
Yancey	26	27	\$2,652,057,382	\$17,344,455	\$3,134,864	\$1,730,131	\$18,749,188	\$28,674	75.90%	\$14,232,388	2,311	\$6,159
Clay	27	25	\$1,607,935,584	\$10,515,899	\$1,784,915	\$1,104,288	\$11,196,526	\$27,133	71.80%	\$8,042,445	1,332	\$6,038
Iredell	28	32	\$20,291,936,407	\$132,709,264	\$42,580,451	\$10,652,033	\$164,637,712	\$38,913	103.00%	\$169,602,036	28,555	\$5,939
Onslow	29	26	\$13,779,514,546	\$90,118,025	\$46,991,870	\$10,703,644	\$126,406,251	\$44,124	116.80%	\$147,655,779	25,084	\$5,886
Guilford	30	30	\$46,675,847,548	\$305,260,043	\$134,857,749	\$29,948,070	\$410,169,722	\$38,923	103.00%	\$422,646,161	75,340	\$5,610
Beaufort	31	31	\$5,533,780,555	\$36,190,925	\$10,517,561	\$4,190,825	\$41,902,660	\$35,666	94.40%	\$39,564,258	7,244	\$5,616
Graham	32	35	\$1,249,331,781	\$8,170,630	\$1,582,703	\$814,243	\$8,939,090	\$26,876	71.10%	\$6,360,115	1,190	\$5,345
Forsyth	33	28	\$32,013,247,973	\$209,366,642	\$91,338,062	\$20,365,779	\$280,338,925	\$39,938	105.70%	\$296,339,005	55,608	\$5,330
Davie	34	33	\$4,036,818,240	\$26,400,791	\$7,902,038	\$2,118,876	\$32,183,953	\$38,846	102.80%	\$33,097,311	6,380	\$5,188
Craven	35	36	\$8,922,183,481	\$58,351,080	\$21,727,963	\$7,296,825	\$72,782,219	\$38,166	101.00%	\$73,537,517	14,433	\$5,095
Catawba	36	34	\$16,031,880,376	\$104,848,498	\$44,224,001	\$19,655,572	\$129,416,927	\$35,289	93.00%	\$120,903,106	24,121	\$5,012
Jones	37	45	\$801,816,571	\$5,243,880	\$1,259,874	\$933,740	\$5,570,015	\$37,023	98.00%	\$5,459,275	1,099	\$4,967
Warren	38	34	\$2,317,246,355	\$15,154,791	\$4,966,951	\$2,112,869	\$18,008,873	\$26,258	69.50%	\$12,518,584	2,543	\$4,923
Mitchell	39	46	\$1,870,217,464	\$12,231,222	\$3,361,541	\$3,013,890	\$12,578,873	\$28,359	75.10%	\$9,443,646	1,965	\$4,806
Person	40	51	\$4,236,216,641	\$27,704,857	\$7,750,999	\$3,672,245	\$31,783,611	\$31,922	84.50%	\$26,859,650	5,625	\$4,775
Lincoln	41	38	\$8,214,512,128	\$53,722,909	\$15,181,011	\$4,685,088	\$64,218,833	\$33,973	89.90%	\$57,756,827	12,313	\$4,691
Madison	42	37	\$2,289,657,781	\$14,974,362	\$2,960,213	\$1,957,960	\$15,976,614	\$27,884	73.80%	\$11,793,612	2,518	\$4,684
Cherokee	43	41	\$2,926,788,835	\$19,141,199	\$5,857,066	\$2,690,089	\$22,308,176	\$27,132	71.80%	\$16,023,335	3,486	\$4,596
Cabarrus	44	39	\$19,443,610,879	\$127,161,215	\$56,312,075	\$15,287,695	\$168,185,595	\$37,022	98.00%	\$164,837,378	36,285	\$4,543
Tyrrell	45	42	\$449,190,749	\$2,937,708	\$726,205	\$513,524	\$3,150,388	\$29,155	77.20%	\$2,431,555	537	\$4,528
Chowan	46	47	\$1,475,718,495	\$9,651,199	\$2,772,988	\$1,280,047	\$11,144,140	\$33,743	89.30%	\$9,954,908	2,211	\$4,502
Swain	47	49	\$1,550,907,992	\$10,142,938	\$2,949,879	\$1,092,285	\$12,000,533	\$28,834	76.30%	\$9,160,358	2,058	\$4,451
Northampton	48	50	\$1,946,648,025	\$12,731,078	\$2,780,042	\$2,803,499	\$12,707,622	\$30,429	80.60%	\$10,236,677	2,351	\$4,254
Pasquotank	49	61	\$3,199,099,080	\$20,922,108	\$9,675,557	\$3,471,837	\$27,125,828	\$33,644	89.10%	\$20,160,040	5,648	\$4,378
Pender	50	44	\$6,232,289,281	\$40,759,172	\$9,239,524	\$4,707,230	\$45,291,465	\$30,539	80.80%	\$36,616,616	8,704	\$4,207
Alamance	51	54	\$11,781,303,048	\$77,049,722	\$40,622,003	\$7,918,055	\$109,753,669	\$33,615	89.00%	\$97,669,550	23,523	\$4,152
Pitt	52	52	\$11,491,347,524	\$75,513,413	\$44,083,560	\$10,840,087	\$108,396,885	\$34,216	90.60%	\$98,186,790	23,711	\$4,141
Montgomery	53	55	\$2,822,492,694	\$18,459,102	\$4,910,133	\$2,127,841	\$21,247,395	\$30,560	80.90%	\$17,189,610	4,157	\$4,135
Camden	54	48	\$1,004,097,152	\$6,566,795	\$1,538,082	\$588,100	\$7,516,777	\$39,122	103.60%	\$7,785,020	1,888	\$4,123
Union	55	56	\$21,270,977,915	\$139,112,196	\$38,758,865	\$11,515,331	\$166,355,730	\$39,415	104.30%	\$173,582,652	42,640	\$4,071
Lee	56	58	\$5,048,868,559	\$33,019,600	\$14,986,424	\$3,744,201	\$44,261,823	\$33,524	87.70%	\$39,281,870	9,954	\$3,946
Martin	57	73	\$1,965,809,368	\$12,856,393	\$5,454,267	\$2,357,841	\$15,952,820	\$33,146	87.70%	\$13,998,310	3,677	\$3,807
Rowan	58	57	\$11,219,269,985	\$73,374,026	\$28,270,254	\$7,888,007	\$93,756,272	\$30,294	80.00%	\$75,190,674	19,813	\$3,795
Cumberland	59	40	\$21,824,328,648	\$142,731,109	\$86,394,072	\$28,133,772	\$200,991,409	\$36,420	96.40%	\$193,786,920	51,558	\$3,759
Wilson	60	59	\$6,224,807,713	\$40,710,242	\$19,335,256	\$7,837,383	\$52,208,115	\$35,065	92.80%	\$48,463,958	13,151	\$3,685
Surry	61	64	\$5,341,637,659	\$34,934,310	\$19,562,611	\$4,107,812	\$50,389,109	\$31,958	84.60%	\$42,630,782	11,634	\$3,664
Stanly	62	63	\$4,511,398,511	\$29,504,546	\$12,494,175	\$3,317,430	\$38,681,291	\$31,203	82.60%	\$35,952,463	8,808	\$3,628
Davidson	63	60	\$12,682,817,537	\$82,945,627	\$28,006,844	\$7,517,653	\$103,434,818	\$33,274	88.10%	\$91,112,674	25,222	\$3,612
Wilkes	64	53	\$5,478,182,157	\$35,827,311	\$14,949,408	\$5,182,162	\$45,594,557	\$29,525	78.20%	\$35,637,722	9,900	\$3,600
Rutherford	65	66	\$5,916,509,015	\$38,693,969	\$13,076,340	\$4,861,540	\$46,908,769	\$27,265	72.20%	\$33,858,410	9,438	\$3,587
Rockingham	66	68	\$6,773,967,243	\$44,301,764	\$17,205,277	\$5,694,293	\$55,812,730	\$31,362	83.00%	\$46,338,721	13,361	\$3,468
Lenoir	67	70	\$3,978,786,169	\$26,021,262	\$12,654,910	\$4,545,119	\$34,131,053	\$35,781	94.70%	\$32,330,259	9,325	\$3,467
Nash	68	67	\$7,054,852,541	\$46,138,736	\$22,090,409	\$6,662,579	\$61,566,566	\$35,942	95.20%	\$58,580,651	16,918	\$3,463
Gaston	69	69	\$14,346,103,880	\$93,823,519	\$43,797,115	\$17,410,215	\$120,130,215	\$34,986	92.60%	\$111,263,719	32,732	\$3,399
Stokes	70	65	\$3,611,508,297	\$23,619,264	\$6,337,811	\$2,610,695	\$27,346,380	\$30,310	80.20%	\$21,942,839	6,558	\$3,346
Bladen	71	78	\$2,685,287,249	\$17,561,779	\$5,780,226	\$3,531,327	\$19,810,768	\$31,522	83.40%	\$16,531,874	5,002	\$3,305
Wayne	72	72	\$7,830,354,109	\$51,210,516	\$25,778,517	\$7,352,208	\$69,636,825	\$34,066	90.20%	\$62,801,083	19,104	\$3,287
McDowell	73	76	\$3,526,448,741	\$23,062,975	\$8,534,023	\$3,723,048	\$27,873,950	\$27,686	73.30%	\$20,429,877	6,359	\$3,213
Burke	74	62	\$6,210,896,159	\$40,619,261	\$16,234,322	\$5,275,945	\$51,577,638	\$30,369	80.40%	\$41,466,651	12,944	\$3,204
Duplin	75	84	\$4									

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	\$2,146	28	\$1,686.23	78.60%
Gates	2	87	\$2,959	27	\$1,708.30	57.70%
Johnston	3	85	\$2,973	40	\$1,506.77	50.70%
Orange	4	13	\$8,827	1	\$4,355.40	49.30%
Franklin	5	86	\$2,967	50	\$1,408.78	47.50%
Stokes	6	70	\$3,346	36	\$1,557.15	46.50%
Granville	7	77	\$3,082	48	\$1,415.62	45.90%
Union	8	55	\$4,071	19	\$1,866.74	45.90%
Hertford	9	82	\$3,029	51	\$1,377.86	45.50%
Cleveland	10	80	\$3,070	54	\$1,330.93	43.40%
Rowan	11	58	\$3,795	34	\$1,604.47	42.30%
Vance	12	96	\$2,321	85	\$980.06	42.20%
Guilford	13	30	\$5,610	9	\$2,351.08	41.90%
Harnett	14	95	\$2,464	80	\$1,032.06	41.90%
Pasquotank	15	49	\$4,278	23	\$1,771.40	41.40%
Cumberland	16	59	\$3,759	44	\$1,478.35	39.30%
Sampson	17	93	\$2,555	83	\$998.21	39.10%
Lee	18	56	\$3,946	38	\$1,540.89	39.00%
Caldwell	19	78	\$3,077	67	\$1,201.01	39.00%
Bertie	20	94	\$2,489	86	\$961.21	38.60%
Martin	21	57	\$3,807	46	\$1,463.16	38.40%
Gaston	22	69	\$3,399	57	\$1,305.35	38.40%
Randolph	23	79	\$3,070	71	\$1,169.36	38.10%
Anson	24	90	\$2,837	75	\$1,071.06	37.80%
Durham	25	15	\$8,283	3	\$3,118.69	37.70%
McDowell	26	73	\$3,213	65	\$1,203.53	37.50%
Bladen	27	71	\$3,305	64	\$1,237.50	37.40%
Nash	28	68	\$3,463	60	\$1,294.92	37.40%
Forsyth	29	33	\$5,330	17	\$1,982.11	37.20%
Robeson	30	100	\$1,456	99	\$522.06	35.80%
Cherokee	31	43	\$4,596	30	\$1,643.53	35.80%
Cabarrus	32	44	\$4,543	31	\$1,623.16	35.70%
Pitt	33	52	\$4,141	43	\$1,479.33	35.70%
Richmond	34	92	\$2,570	90	\$911.30	35.50%
Wilson	35	60	\$3,685	58	\$1,304.48	35.40%
Pender	36	50	\$4,207	41	\$1,486.97	35.30%
Davidson	37	63	\$3,612	62	\$1,269.43	35.10%
Halifax	38	84	\$2,987	79	\$1,040.23	34.80%
Greene	39	99	\$2,000	96	\$688.25	34.40%
Chowan	40	46	\$4,502	37	\$1,547.68	34.40%
Rockingham	41	66	\$3,468	70	\$1,185.15	34.20%
Yadkin	42	76	\$3,140	77	\$1,061.77	33.80%
Alexander	43	81	\$3,048	81	\$1,028.38	33.70%
Person	44	40	\$4,775	33	\$1,606.90	33.70%
Burke	45	74	\$3,204	76	\$1,068.33	33.30%
Rutherford	46	65	\$3,587	68	\$1,191.61	33.20%
Edgecombe	47	88	\$2,911	87	\$957.06	32.90%
Surry	48	61	\$3,664	69	\$1,190.71	32.50%
Alamance	49	51	\$4,152	55	\$1,316.89	31.70%
Beaufort	50	31	\$5,462	25	\$1,717.99	31.50%
Northampton	51	48	\$4,354	52	\$1,344.76	30.90%
Lenoir	52	67	\$3,467	78	\$1,061.66	30.60%
Wilkes	53	64	\$3,600	72	\$1,098.38	30.50%
Haywood	54	24	\$6,393	18	\$1,938.01	30.30%
Wayne	55	72	\$3,287	84	\$995.50	30.30%
Warren	56	38	\$4,923	42	\$1,484.55	30.20%
Washington	57	83	\$3,008	91	\$902.37	30.00%
Stanly	58	62	\$3,628	73	\$1,086.61	30.00%
Duplin	59	75	\$3,165	89	\$937.70	29.60%
Chatham	60	12	\$9,567	4	\$2,822.08	29.50%
Catawba	61	36	\$5,012	45	\$1,478.05	29.50%
Caswell	62	89	\$2,873	94	\$846.85	29.50%
Montgomery	63	53	\$4,135	66	\$1,202.50	29.10%
Columbus	64	91	\$2,628	95	\$759.67	28.90%
Lincoln	65	41	\$4,691	53	\$1,343.98	28.70%
Davie	66	34	\$5,188	47	\$1,462.98	28.20%
Onslow	67	29	\$5,886	32	\$1,615.74	27.40%
Transylvania	68	11	\$9,815	6	\$2,643.05	26.90%
Mecklenburg	69	14	\$8,726	10	\$2,312.41	26.50%
Hoke	70	98	\$2,012	98	\$532.57	26.50%
Buncombe	71	17	\$8,015	13	\$2,116.24	26.40%
Iredell	72	28	\$5,939	35	\$1,567.59	26.40%
Jones	73	37	\$4,967	59	\$1,296.90	26.10%
Alleghany	74	22	\$6,598	24	\$1,721.58	26.10%
Craven	75	35	\$5,095	56	\$1,313.04	25.80%
Wake	76	19	\$7,981	14	\$2,032.96	25.50%
Polk	77	18	\$7,994	16	\$2,014.65	25.20%
Henderson	78	25	\$6,262	39	\$1,526.96	24.40%
New Hanover	79	10	\$10,236	7	\$2,490.22	24.30%
Moore	80	20	\$7,813	20	\$1,849.86	23.70%
Mitchell	81	39	\$4,806	74	\$1,080.21	22.50%
Tyrrell	82	45	\$4,528	82	\$1,000.60	22.10%
Camden	83	54	\$4,123	92	\$902.01	21.90%
Watauga	84	4	\$12,428	5	\$2,693.80	21.70%
Ashe	85	21	\$6,669	49	\$1,408.94	21.10%
Pamlico	86	16	\$8,033	29	\$1,681.40	20.90%
Yancey	87	26	\$6,159	61	\$1,284.35	20.90%
Madison	88	42	\$4,684	88	\$940.79	20.10%
Brunswick	89	5	\$12,010	8	\$2,393.24	19.90%
Currituck	90	6	\$11,859	11	\$2,309.97	19.50%
Hyde	91	9	\$10,495	15	\$2,026.30	19.30%
Perquimans	92	23	\$6,505	63	\$1,242.24	19.10%
Dare	93	1	\$24,445	2	\$3,983.29	16.30%
Macon	94	8	\$11,180	22	\$1,802.11	16.10%
Avery	95	7	\$11,460	21	\$1,827.84	15.90%
Carteret	96	2	\$14,180	12	\$2,190.84	15.40%
Clay	97	27	\$6,038	93	\$883.78	14.60%
Jackson	98	3	\$12,638	26	\$1,712.30	13.50%
Graham	99	32	\$5,345	97	\$628.05	11.80%
Swain	100	47	\$4,451	100	\$383.31	8.60%
State Total/Average			\$5,325		\$1,500	32%

## > 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 2013-14 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 2013-14 current expenses (including supplemental school taxes); reflects the actual dollar effort of counties to fund local public schools without taking into account property wealth. (See Tables 2 and 3.)

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

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

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

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

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

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

**Debt Service:** A six-year average of public school debt service outlay using proceeds from local option sales taxes and other

sources to fund school bond repayments and lease purchase agreements. Using the Public School Capital Outlay report, withdrawals from the Public School Building Capital Fund and North Carolina Education Lottery Funds have been removed from the county total.

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

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

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

**Mandated Social Services Payments:** The amount of money each county pays in the health and human services categories mandated by the state. These categories include 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. This year's study does not include 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, was not available for the 2013-14 year. 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:** Supplemental state funding 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.

**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 2016 Local School Finance Study examines data from the 2013-14 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 helpful Facts & Figures, Highlights of the NC Public School Budget, and online Statistical Profile.

Other sources include the North Carolina Department of Revenue's County Property Tax Rates and Revaluation Schedules and Sales Assessment Ratio Studies, which provided the 2013-14 property tax valuations and tax rates; the Department of Revenue's data on Local Government Sales and Use Tax Distribution; and the North Carolina Department of State Treasurer's Report on County Spending on Public School Capital Outlays. The North Carolina Department of Health and Human Services provided data for the mandated social services expenditures, and the North Carolina Administrative Office of the Courts provided data on fines and forfeitures. Per capita income was obtained through the United States Bureau of Economic Analysis.

## ACKNOWLEDGMENTS

This year's study was authored by Emma Swift Lee and Joe Ableidinger, with research assistance from Allison Hawkins. The authors thank Keith Poston, Forum President and Executive Director; Lauren Bock, Senior Policy Analyst; Dr. Michael Priddy, Forum Board Chair; and Aaron Beaulieu, Forum Member, for their guidance and thought partnership throughout the research and drafting processes that resulted in the new study format in 2014. The Forum also thanks the following individuals for their insights and contributions to the study: Alesha Daughtrey, Kendall Hageman, Kesha B. Howell, Preeta Nayak, Alexis Schauss, and Deanna Townsend-Smith. All errors are our own.

The 2016 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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## Attachment 2 C

**Table 30 - County Appropriations and Supplemental Taxes for Education  
Year 2015 (School Year 2014-15)**

Year	LEA No	LEA Name	Amount	PPA	Rank
2015	681	Chapel-Hill/Carrboro City Schools	66,695,601	5,523	1
2015	280	Dare County Schools	20,163,320	4,097	2
2015	680	Orange County Schools	28,575,028	3,834	3
2015	111	Asheville City Schools	16,342,102	3,805	4
2015	320	Durham County Schools	118,563,483	3,559	5
2015	190	Chatham County Schools	26,818,413	3,219	6
2015	880	Transylvania County Schools	10,595,738	3,057	7
2015	950	Watauga County Schools	12,062,834	2,807	8
2015	600	Charlotte-Mecklenburg County Schools	385,936,594	2,671	9
2015	650	New Hanover County Schools	67,879,109	2,645	10
2015	100	Brunswick County Schools	31,349,382	2,542	11
2015	160	Carteret County Schools	21,000,000	2,519	12
2015	410	Guilford County Schools	179,360,398	2,508	13
2015	270	Currituck County Schools	9,353,526	2,428	14
2015	491	Mooreville City Schools	14,050,587	2,372	15
2015	480	Hyde County Schools	1,288,286	2,256	16
2015	750	Polk County Schools	4,934,788	2,196	17
2015	422	Weldon City Schools	2,028,630	2,167	18
2015	920	Wake County Schools	322,372,340	2,100	19
2015	110	Buncombe County Schools	51,666,972	2,087	20
2015	690	Pamlico County Schools	2,583,812	2,030	21
2015	900	Union County Schools	83,457,494	2,021	22
2015	340	Forsyth County Schools	108,020,219	2,013	23
2015	440	Haywood County Schools	14,393,249	1,977	24
2015	630	Moore County Schools	24,446,931	1,910	25
2015	930	Warren County Schools	4,385,066	1,907	26
2015	60	Avery County Schools	3,973,725	1,894	27
2015	291	Lexington City Schools	5,664,051	1,874	28
2015	500	Jackson County Schools	6,826,102	1,857	29
2015	70	Beaufort County Schools	12,669,163	1,826	30
2015	370	Gates County Schools	2,945,000	1,803	31
2015	560	Macon County Schools	7,845,651	1,802	32
2015	830	Scotland County Schools	10,614,325	1,792	33
2015	200	Cherokee County Schools	5,832,950	1,783	34
2015	861	Elkin City Schools	2,119,542	1,739	35
2015	130	Cabarrus County Schools	53,097,569	1,734	36
2015	132	Kannapolis City Schools	9,014,780	1,676	37
2015	292	Thomasville City Schools	3,959,390	1,667	38
2015	450	Henderson County Schools	22,560,051	1,667	39
2015	30	Alleghany County Schools	2,308,274	1,664	40
2015	660	Northampton County Schools	3,300,000	1,657	41
2015	761	Asheboro City Schools	7,854,988	1,656	42
2015	862	Mount Airy City Schools	2,635,011	1,635	43
2015	800	Rowan-Salisbury County Schools	32,198,980	1,627	44
2015	730	Person County Schools	7,456,720	1,627	45

Year	LEA No	LEA Name	Amount	PPA	Rank
2015	850	Stokes County Schools	10,211,763	1,612	46
2015	350	Franklin County Schools	13,818,840	1,610	47
2015	580	Martin County Schools	5,305,028	1,607	48
2015	520	Jones County Schools	1,769,342	1,584	49
2015	210	Edenton-Chowan County Schools	3,421,929	1,573	50
2015	700	Pasquotank County Schools	9,021,858	1,571	51
2015	490	Iredell-Statesville Schools	32,353,332	1,559	52
2015	390	Granville County Schools	12,385,287	1,550	53
2015	530	Lee County Schools	15,338,050	1,544	54
2015	260	Cumberland County Schools	76,985,248	1,532	55
2015	510	Johnston County Schools	52,150,000	1,528	56
2015	300	Davie County Schools	9,507,445	1,510	57
2015	740	Pitt County Schools	35,576,287	1,507	58
2015	182	Newton-Conover City Schools	4,682,951	1,499	59
2015	710	Pender County Schools	13,044,356	1,481	60
2015	980	Wilson County Schools	18,013,038	1,475	61
2015	50	Ashe County Schools	4,541,475	1,467	62
2015	10	Alamance-Burlington Schools	33,117,119	1,465	63
2015	460	Hertford County Schools	4,273,524	1,458	64
2015	180	Catawba County Schools	24,146,887	1,456	65
2015	181	Hickory City Schools	6,321,850	1,451	66
2015	90	Bladen County Schools	6,757,745	1,447	67
2015	640	Nash-Rocky Mount Schools	22,696,472	1,445	68
2015	821	Clinton City Schools	4,389,332	1,441	69
2015	550	Lincoln County Schools	16,638,846	1,437	70
2015	360	Gaston County Schools	43,816,704	1,405	71
2015	250	Craven County Schools	19,615,914	1,391	72
2015	230	Cleveland County Schools	20,808,431	1,386	73
2015	810	Rutherford County Schools	11,310,489	1,363	74
2015	995	Yancey County Schools	2,967,225	1,340	75
2015	720	Perquimans County Schools	2,300,000	1,339	76
2015	421	Roanoke Rapids City Schools	3,853,306	1,326	77
2015	620	Montgomery County Schools	5,013,616	1,251	78
2015	590	McDowell County Schools	7,814,056	1,249	79
2015	140	Caldwell County Schools	14,778,726	1,240	80
2015	790	Rockingham County Schools	15,834,840	1,236	81
2015	670	Onslow County Schools	30,836,918	1,218	82
2015	290	Davidson County Schools	22,774,930	1,170	83
2015	970	Wilkes County Schools	11,273,988	1,153	84
2015	840	Stanly County Schools	9,863,046	1,148	85
2015	330	Edgecombe County Schools	6,610,530	1,129	86
2015	610	Mitchell County Schools	2,172,622	1,126	87
2015	860	Surry County Schools	9,250,410	1,126	88
2015	40	Anson County Schools	3,904,353	1,119	89
2015	910	Vance County Schools	7,202,440	1,117	90
2015	120	Burke County Schools	13,945,431	1,115	91
2015	990	Yadkin County Schools	5,982,160	1,112	92
2015	540	Lenoir County Schools	9,900,000	1,105	93
2015	760	Randolph County Schools	19,524,263	1,099	94
2015	430	Harnett County Schools	21,753,969	1,082	95
2015	150	Camden County Schools	2,012,565	1,080	96
2015	20	Alexander County Schools	5,400,000	1,055	97

Year	LEA No	LEA Name	Amount	PPA	Rank
2015	80	Bertie County Schools	2,503,000	1,036	98
2015	570	Madison County Schools	2,495,560	1,025	99
2015	960	Wayne County Schools	19,039,728	1,014	100
2015	170	Caswell County Schools	2,751,306	1,013	101
2015	940	Washington County Schools	1,603,000	1,009	102
2015	310	Duplin County Schools	9,485,760	978	103
2015	890	Tyrrell County Schools	537,595	938	104
2015	770	Richmond County Schools	6,925,000	924	105
2015	220	Clay County Schools	1,150,000	900	106
2015	820	Sampson County Schools	7,513,440	888	107
2015	241	Whiteville City Schools	1,957,770	883	108
2015	240	Columbus County Schools	5,082,680	853	109
2015	420	Halifax County Schools	2,450,771	834	110
2015	400	Greene County Schools	2,168,000	692	111
2015	470	Hoke County Schools	4,470,416	541	112
2015	780	Robeson County Schools	12,375,000	531	113
2015	380	Graham County Schools	611,893	516	114
2015	870	Swain County Schools	786,797	403	115
2015	999	STATE TOTAL	2,682,096,825	1,785	0

## Attachment - 2C

**Table 31 - Supplemental Taxes for Education  
Year 2015 (School Year 2014-15)**

LEA Name	Amount	PPA	Rank	Year
Asheville City Schools	8,036,173	1871	1	2015
Chapel-Hill/Carrboro City Schools	22,135,495	1833	2	2015
Weldon City Schools	1,283,150	1371	3	2015
Mooresville City Schools	5,029,927	849	4	2015
Elkin City Schools	904,347	742	5	2015
Cleveland County Schools	10,908,431	727	6	2015
Asheboro City Schools	3,302,183	696	7	2015
Roanoke Rapids City Schools	1,847,326	635	8	2015
Clinton City Schools	1,733,492	569	9	2015
Thomasville City Schools	1,340,480	564	10	2015
Lexington City Schools	1,541,551	510	11	2015
Mount Airy City Schools	804,901	499	12	2015
Randolph County Schools	2,178,051	123	13	2015
Nash-Rocky Mount Schools	803,836	51	14	2015
Harnett County Schools	230,269	11	15	2015

## Attachment 2-D

**Per Pupil Appropriation (General Fund)**  
*Historical Comparison*

*Fiscal Years 1983-84 through 2015-16 reflect Commissioner approved per pupil appropriations*

<b>Fiscal Year</b>	<b>Per Pupil Appropriation</b>	<b>Annual \$ Increase</b>	<b>Annual % Increase</b>
83-84	\$603		
84-85	\$642	\$39	6.47%
85-86	\$773	\$131	20.40%
86-87	\$871	\$98	12.68%
87-88	\$870	(\$1)	-0.11%
88-89	\$967	\$97	11.15%
89-90	\$1,057	\$90	9.31%
90-91	\$1,175	\$118	11.16%
91-92	\$1,310	\$135	11.49%
92-93	\$1,310	\$0	0.00%
93-94	\$1,363	\$53	4.05%
94-95	\$1,451	\$88	6.46%
95-96	\$1,571	\$120	8.27%
96-97	\$1,782	\$211	13.43%
97-98	\$1,889	\$107	6.00%
98-99	\$2,040	\$151	7.99%
99-00	\$2,256	\$216	10.59%
00-01	\$2,395	\$139	6.16%
01-02	\$2,437	\$42	1.75%
02-03	\$2,516	\$79	3.24%
03-04	\$2,566	\$50	1.99%
04-05	\$2,623	\$57	2.22%
05-06	\$2,796	\$173	6.60%
06-07	\$2,957	\$161	5.76%
07-08	\$3,069	\$112	3.79%
08-09	\$3,200	\$131	4.27%
09-10	\$3,096	(\$104)	-3.25%
10-11	\$3,096	\$0	0.00%
11-12	\$3,102	\$6	0.19%
12-13	\$3,167	\$65	2.10%
13-14	\$3,269	\$102	3.22%
14-15	\$3,571	\$302	9.24%
15-16	\$3,697.50	\$126.50	3.54%
<b>16-17*</b>	<b>TBD</b>	<b>TBD</b>	<b>TBD</b>

*\*To Be Determined; the FY 2016-17 Budget is scheduled for approval by the Board of County Commissioners on June 21, 2016*

## Attachment 2E

<b>Historical Tax Rate</b> (Per \$100 Assessed Valuation)		
Chapel Hill-Carrboro District Tax Fiscal Years 1989-90 through 2015-16 reflect Commissioner approved District Tax rates		
<b>CHCCS Special District</b>		<i>Change (in cents per \$100 assessed valuation)</i>
1989-90*	17.75	
1990-91	17.75	0.00
1991-92	17.35	(0.40)
1992-93	17.35	0.00
1993-94*	15.75	(1.60)
1994-95	15.40	(0.35)
1995-96	15.40	0.00
1996-97	19.00	3.60
1997-98*	17.90	(1.10)
1998-99	19.20	1.30
1999-00	22.00	2.80
2000-01	22.00	0.00
2001-02*	20.20	(1.80)
2002-03	19.20	(1.00)
2003-04	20.00	0.80
2004-05	20.00	0.00
2005-06*	18.34	(1.66)
2006-07	18.85	0.51
2007-08	20.35	1.50
2008-09	23.00	2.65
2009-10*	18.84	(4.16)
2010-11	18.84	0.00
2011-12	18.84	0.00
2012-13	18.84	0.00
2013-14	20.84	2.00
2014-15	20.84	0.00
2015-16	20.84	0.00
2016-17**	TBD	TBD

\* Denotes Revaluation Year

\*\*To Be Determined; the FY 2016-17 Budget is scheduled for approval by the Board of County Commissioners on June 21, 2016.

## ***School Districts Local Current Expense Fund Balance Policy***

### ***Joint Policy Between Orange County Board of County Commissioners Chapel Hill Carrboro City Schools Board of Education Orange County Schools Board of Education***

#### **1. Guidelines**

The School Budget and Fiscal Control Act (SBFCA) establishes accounting, budgetary and fiscal control guidelines for School Systems. The SBFCA is codified in G.S. Chapter 115C, Article 31, beginning at G.S. 115C-422. This act parallels the statutes established for Local Government with a few exceptions.

#### **2. Definitions**

**2.1. Total Fund Balance** – The difference between a school system's total assets and its total liabilities at the end of the fiscal year.

**2.2. Fund Balance Available for Appropriation** – The sum of a school system's assets held in cash and investments minus the sum of the school system's liabilities and encumbrances at the end of the fiscal year as outlined in G.S. 115C-425 of the SBFCA.

**2.3. Designated Fund Balance** – The amount of the available fund balance that has been appropriated for the budget year through budgetary action of the School Board.

**2.4. Undesignated Fund Balance** - The difference between Fund Balance Available for Appropriation and Designated Fund Balance.

#### **3. Policy**

**3.1. Fund Balance for Cash Flow Purposes** – Each school district will make a good faith effort to maintain a level of undesignated fund balance that will ensure sufficient funds are available to address its cash flow needs. The following levels are to be maintained for cash flow purposes only:

**3.1.1. Chapel Hill Carrboro City Schools** - The targeted level of undesignated fund balance for cash flow purposes will be at a minimum of 5.5 percent of budgeted expenditures.

**3.1.2. Orange County Schools** – The targeted level of undesignated fund balance for cash flow purposes will be at a minimum of 3 percent of budgeted expenditures.

**3.2. Accumulated Fund Balance Above Cash Flow Purposes** - In the event that either school district accumulates more than the percentage amounts allowed for cash flow purposes, the respective Boards of Education will develop a plan in place for spending the accumulated fund balance surplus for non-recurring purposes. The Board of Education will share that plan with the Board of County Commissioners

**3.3. Fund Balance Appropriation Occurring Outside the Normal Annual Budgeting Process** – Appropriation of fund balance is a budgetary action that rests with elected bodies of each school system. It is highly desired that fund balance appropriations be limited to non-recurring expenses. Both school districts have historically appropriated fund balance as a part of their normal budgeting process, and this practice will remain until additional revenue is available to eliminate the use of fund balance. The Board of Education should note and explain significant deviations in the normal budgetary appropriation as a part of the budget narrative accompanying the recommended and adopted budgets.

If the Board of Education finds it necessary to appropriate fund balance, outside the normal annual budgeting process, the Board of Education shall highlight the appropriation in their next fiscal year's budget request. The County Commissioners are not obligated to increase local current expense in order to fund recurring items for which the Board of Education appropriates fund balance outside of the normal budgeting process.

4. **Undesignated Fund Balance** – Undesignated fund balance may be allowed to accumulate above the cash flow percentages under certain circumstances. School Boards will develop a detailed plan for future use of accumulated fund balance. Boards of Education are to use undesignated fund balance to address unforeseen events or opportunities. In these instances, it is the responsibility of the Board of Commissioners to work with the School Boards to address the extraordinary issues.
5. **Extraordinary Emergency Needs** – There may arise a time in the future when one or both school district(s) experience(s) an unforeseen extraordinary uninsured event that greatly compromises how the district(s) serve(s) children. In such instances, there may be a need for the school district(s) to use some or all of its fund balance. In such instances, the Board(s) of Education is(are) to take appropriate action to correct the problem, and following necessary budgetary action by the Board of County Commissioners, the County will reimburse the School Board(s) for the necessary expenditures.
6. **Policy Review** - The School/County Collaboration Work Group shall review this policy every 18 months to determine if changes to the policy are necessary.

**ORANGE COUNTY  
BOARD OF COMMISSIONERS**

**ACTION AGENDA ITEM ABSTRACT**

**Meeting Date:** May 26, 2016

**Action Agenda  
Item No.   3**

**SUBJECT:** Follow-up discussion of the Manager's Recommended FY 2016-21 Capital Investment Plan (CIP)

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**DEPARTMENT:** County Manager and Finance and  
Administrative Services

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**ATTACHMENT(S):**

**INFORMATION CONTACT:**

Bonnie Hammersley, County  
Manager, (919) 245-2300

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**PURPOSE:** To continue discussion and provide direction to staff on the Manager's Recommended FY 2016-21 Capital Investment Plan.

**BACKGROUND:** The Manager's Recommended FY 2016-21 Capital Investment Plan (CIP) was presented to the Board of County Commissioners on March 29, 2016 and follow-up discussion occurred as part of the April 7, 2016 Budget work session.

Discussion at tonight's meeting will focus on the following Continuation, Policy Priorities, and Critical Infrastructure Capital Projects:

**Continuation Funding Projects:**

- *Southern Branch Library (CIP page 31)* – provides an estimated \$6,375,000 in Year 1 (FY 2016-17) for design and construction to replace the Cybrary and McDougle library branches with a new Southern Branch library.
- *Historic Rogers Road Neighborhood Infrastructure (CIP page 43)* – provides for an estimated cost of \$5,680,000 in Year 1 (FY 2016-17) for the construction of the Sewer Concept plan to serve 86 parcels. Funding will come from the Towns of Carrboro and Chapel Hill, and Orange County based a cost sharing agreement.

### **Policy Priorities Projects:**

- *Accessibility and Security Improvements (CIP page 42)* – provides \$190,000 in Year 1 (FY 2016-17) for accessibility and security improvements as identified by the Space Study Work Group, Emergency Action Planning Work Group, and the Facilities Accessibility Self Assessment team. Specific projects planned in FY 2016-17 include: Whitted Human Services Center step, curb and rail repair, Historic Courthouse accessibility projects, and Security door access and camera installation at multiple County facilities.

### **Critical Infrastructure Projects:**

- *Southern Human Services Center - Expansion (CIP page 30)* – provides \$300,000 in Year 1 (FY 2016-17) for design services associated with a potential facility expansion. Year 2 (FY 2017-18) includes funds for a significant portion of the project to begin; the exact appropriation and schedule will be refined as additional information is available. The expansion consideration includes a dental clinic, as well as expanded human services.
- *Facility Roofing Projects (CIP page 34)* – provides \$206,700 in Year 1 (FY 2016-17) for roof replacements at the District Attorney building and the Central Recreation facility, as per the Roof Asset Management Study Program.
- *Historic Courthouse Square (CIP page 45)* – provides \$40,000 in Year 1 (FY 2016-17) for architectural services to develop a conceptual plan for building and grounds improvements. This project would provide improvements to the courthouse grounds with the planting, removal, or augmentation of landscape features and grassed areas to create a more attractive and public-friendly square, as well as make necessary improvements to the building exterior.
- *Generator Projects (CIP page 46)* – provides \$375,000 in Year 1 (FY 2016-17) for emergency generators at the following locations: Animal Services Center, Cedar Grove Community Center, Efland-Cheeks Community Center, Rogers Road Community Center, and the Jerry M. Passmore Center.

### **Parks, Open Space, and Trail Development Projects:**

- *Blackwood Farm Park (CIP page 56)* – provides \$1,260,000 in Year 1 (FY 2016-17) for design and construction of a new entrance to the Park. The major park construction is proposed in year 2 (FY 2017-18) with funding of \$1,815,000, which includes a low-impact park with agricultural and historic themes with components of the farm's agricultural past, including interpretive signage, picnic areas, a community garden and agricultural demonstration areas and exhibits. It also includes 3 picnic shelters, amphitheater, fishing, trails, and open play fields with a potential new addition of a disc golf course.
- *Cedar Grove Park – Phase II (CIP page 58)* – provides \$60,000 in Year 1 (FY 2016-17) for the renovation of the basketball courts. Year 2 (FY 2017-18) includes funds of \$240,000 for Field 1 lighting replacements, and engineering/design work in preparation of the park construction.
- *Conservation Easements (CIP page 59)* – provides County matching funds of \$250,000 in Year 1 (FY 2016-17) and beyond, along with an anticipated \$250,000 each year in State and Federal grants, to acquire conservation easements to conserve prime or

threatened farmland, sensitive natural areas, or important water quality buffer lands in keeping with Board goals and Lands Legacy priorities.

- *Mountains to Sea Trail (CIP page 64)* – provides \$521,000 in Year 1 (FY 2016-17) for acquiring easements, initial trail construction of identified segments, with associated signage and fencing. The project reflects further construction of the Mountains-to-Sea-Trail in FY 2018-19 and beyond, as lands are acquired and segments connected.
- *Hollow Rock Nature Park - New Hope Preserve (CIP page 65)* – provides \$235,000 in Year 1 (FY 2016-17) for professional services and construction, along with State grant funds of \$200,000 and a local match from Durham County of \$25,000 from prior years funding.
- *River Park – Phase II (CIP page 67)* – provides for \$50,000 in Year 1 (FY 2016-17) for signage and stormwater improvements.
- *Little River Park – Phase II (CIP page 69)* – provides for \$100,000 in Year 1 (FY 2016-17) for repaving the park entry road, expand parking, repave the ADA loop trail, and add a new maintenance shed.
- *Fairview Park Access and Parking Improvements (CIP page 70)* – provides for \$325,000 in Year 1 (FY 2016-17) for a new access entry and parking lot for Fairview Park.

NOTE: Discussion of additional Capital Projects will be included as part of the Functional Leadership Teams discussions at the June 9 and June 14 Budget work sessions.

**FINANCIAL IMPACT:** There is no immediate financial impact associated with the FY 2016-21 Capital Investment Plan. It is a long-range financial planning tool with a financial impact in FY 2016-17, if the first year of the CIP is approved by the Board of County Commissioners with the adoption of the Annual Operating Budget.

**SOCIAL JUSTICE IMPACT:** There are no Social Justice Goal impacts associated with this item.

**RECOMMENDATION(S):** The Manager recommends that the Board of County Commissioners continue their review and discussion of the Manager’s Recommended FY 2016-21 Capital Investment Plan and provide direction to staff.