

# ORANGE COUNTY BOARD OF COMMISSIONERS

## AGENDA

BOCC Virtual Budget Work Session  
May 13, 2021  
7:00 p.m.

Due to current public health concerns, the Board of Commissioners is conducting a Virtual Budget Work Session on May 13, 2021 utilizing Zoom. Members of the Board of Commissioners will be participating in the meeting remotely. As in prior meetings, members of the public will be able to view and listen to the meeting via live streaming video at [orangecountync.gov/967/Meeting-Videos](http://orangecountync.gov/967/Meeting-Videos) and on Orange County Gov-TV on channels 1301 or 97.6 (Spectrum Cable).

- |            |    |   |
|------------|----|---|
| 7:00-9:00  | 1. | FY 2021-22 Operating and CIP Budget Discussions, with: <ul style="list-style-type: none"><li>• Durham Technical Community College, Pg. 164 and Pgs. 232-236</li><li>• Chapel Hill-Carrboro City Schools, Pg. 164 and Pgs. 169 - 203</li><li>• Orange County Schools, Pg. 164 and Pgs. 204 - 231</li></ul> |
| 9:00-10:00 | 2. | Discussion of Outside Agencies Funding for FY 2021-22, Pgs. 351 - 362   |

Orange County Board of Commissioners' regular meetings and work sessions are available via live streaming video <https://www.orangecountync.gov/967/Meeting-Videos> 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 13, 2021

**Action Agenda  
Item No. 1**

**SUBJECT:** FY 2021-22 Budget Work Session with Durham Technical Community College, Chapel Hill-Carrboro City Schools, and Orange County Schools

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

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**ATTACHMENT(S):**

- A. Public School Forum Local School Finance Study
- B. NC Public Schools/DPI-Per Pupil Allocations by County
- C. Historical Per Pupil Appropriation
- D. Historical CHCCS District Tax
- E. School Districts Local Current Expense Fund Balance Policy
- F. Schools Capital Projects Summary (revised)

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**PURPOSE:** To review and discuss the Durham Technical Community College, Chapel Hill-Carrboro City Schools, and Orange County Schools FY 2021-22 Operating and Capital Investment Plan Budgets.

**BACKGROUND:** The County Manager presented the FY 2021-22 recommended budget on May 4, 2021. Since that time, the Board has conducted one public hearing 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. Total Education funding, as included in the FY 2021-22 Manager Recommended Budget is \$117,837,622, or 48.7 percent of General Fund revenues.

**County Support of Local Boards of Education**

The recommended funding level represents a total appropriation for both school districts of \$116.7 million, which is 48.2 percent of General Fund revenues, exceeding the target of 48.1 percent established by the Board of County Commissioners. This includes funding for current expense, school related debt service, and school health and safety service contracts.

**Total Funding for Local School Districts:**

	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22*</u>
Original Budget	\$104,274,757	\$109,141,519	\$113,480,859	\$113,939,715	\$116,721,030

\*Recommended Budget

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

Based on DPI projections, the Chapel Hill-Carrboro City School District enrollment for fiscal year 2021-22 totals 12,448, reflecting an increase of 136 students when compared to the March 2020 projections. The district has a current enrollment, as of March 2021, of 156 charter students, which represents a decrease of 10 students from March 2020. Out of district students are budgeted at 253, 2 more than budgeted in the current fiscal year. This brings the total district enrollment to 12,351 for FY 2021-22, for an overall increase of 124 budgeted students when compared to FY 2020-21.

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

Based on DPI projections, the Orange County School district enrollment for fiscal year 2021-22 totals 7,299, a decrease of 82 students from the March 2020 projections. The district continues to experience a growing number of charter students, with a current enrollment, as of March 2021, of 919 students, which represents an increase of 34 students from March 2020. Out of district students are budgeted at 108 students; 2 less than budgeted in the current fiscal year. This brings the total district enrollment to 8,110 for FY 2021-22, for an overall decrease of 46 budgeted students when compared to FY 2020-21.

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

### **School Districts Budget Requests**

Both School Districts requested increases in per pupil funding for FY 2021-22.

Chapel Hill-Carrboro City Schools requested an increase of \$8,033,000 in continuation and expansion funding, with a \$650.39 per pupil increase, in FY 2021-22. This would provide a total current expense funding of \$61,764,203. This requested increase in the local per pupil allocation for current expenses would increase the per pupil allocation from \$4,367 to \$5,017.39.

Orange County Schools is requested an increase of \$2,893,572 in continuation and expansion funding, with a \$357 per pupil increase, in FY 2021-22. This would provide a total current expense funding of \$38,309,942. This requested increase in the local per pupil allocation for current expenses would increase the per pupil allocation from \$4,367 to \$4,724.

### **Current Expense**

The recommended appropriations for Chapel Hill-Carrboro City and Orange County Schools increases the current expense funding by \$340,626 in FY 2021-22. This includes per pupil funding to remain at the current \$4,367 for each of the 20,461 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.

## 2021-22 Enrollment Projections

	CHCCS	OCS	Total
March 2021 Department of Public Instruction ADM Allotment #s	12,448	7,299	19,747
Less: Out of District	<u>(253)</u>	<u>(108)</u>	<u>(361)</u>
	12,195	7,191	19,386
<i>Plus:</i> Budgeted Charter Students	<u>156</u>	<u>919</u>	<u>1,075</u>
<b>Total Budgeted Students</b>	<b>12,351</b>	<b>8,110</b>	<b>20,461</b>
	60.36%	39.64%	

### Recurring Capital

Recurring capital for both School districts remains the same as the prior year appropriation of \$3 million dollars. The budget for FY 2021-22 includes \$1,810,800 for Chapel Hill-Carrboro City Schools and \$1,189,200 for Orange County Schools. For FY 2021-22, as was the case in FY 2020-21, debt financing will be utilized, instead of pay-as-you-go funding for Recurring capital. 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 County plans and programs long-range school capital funding through the County's Capital Investment Plan (CIP). The recommended CIP budget for FY 2021-22 includes \$2,519,560 for Chapel Hill-Carrboro City Schools and \$1,654,662 for Orange County Schools, for a total of \$4,174,222, which represents an increase of \$81,847 from FY 2020-21. A 2% annual growth rate is included throughout the years of the CIP related to Long Range Capital. For FY 2021-22, as was the case in FY 2020-21, debt financing will be utilized, instead of pay-as-you-go funds for Long Range Capital projects. 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.

### School Debt Service

The recommended budget provides for \$23,738,246 in School Related Debt Service, which represents repayment of principal and interest on School related debt, including general obligation bonds and private placement loans. This is an increase of \$5,440,689 from FY 2020-21. 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

The recommended budget includes \$3,629,597 for the Health and Safety Service Contracts for both school districts to cover the costs of School Resource Officers in every middle and high school, and a School Health Nurse in every elementary, middle, and high school in both school systems. This represents the same amount of funding as in FY 2020-21.

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

Durham Technical Community College (DTCC) – Orange County Campus requested \$868,967 for Operations (an increase of \$145,711 from FY 2020-21), Capital Outlay funds of \$75,000 (no change from FY 2020-21), and \$250,000 related to financial aid (\$200,000 to continue the funding of 200 scholarships for Orange County residents attending DTCC – this is funded through Article 46 One-Quarter Cent Sales Tax proceeds), and a new funding request of \$50,000 for financial aid grants for Back to Work students when their courses are not covered by the State.

The recommended funding for the Orange County Campus of Durham Technical Community College, located at the Waterstone Development in Hillsborough, provides current expense funding of \$777,092 (an increase of \$53,836 from FY 2020-21), recurring capital of \$75,000 (the same as in FY 2020-21), and debt service of \$264,500. In addition, the recommended budget includes \$200,000 for 200 scholarships (student tuition for Orange County Residents) and \$50,000 for financial aid for Back to Work students when their courses are not covered by the State. Both of these 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.

### **Capital Investment Plan**

The FY 2021-22 Manager Recommended Capital Investment Plan includes funding of \$8,318,267 in FY 2021-22, and a 5-Year total of \$51,122,108, for Chapel Hill-Carrboro City Schools; and funding of \$19,186,597 in FY 2021-22, and a 5-Year total of \$40,913,010 for Orange County Schools. **Note:** these amounts have been revised (represented by yellow highlighting on Attachment 1-F) from the Original Recommended Capital Investment Plan to reflect the revised ADM%, as included in the FY 2021-22 Manager Recommended Operating Budget.

### **Supplemental Deferred Maintenance Program**

The FY 2020-21 CIP introduced a supplemental funding program for deferred maintenance and life and safety improvements in schools. The program would involve an expenditure of \$30 million over a three year period to expedite each School District's backlog of deferred maintenance projects in anticipation of a potential general obligation bond referendum in future years.

The total amount was divided between the Districts on the basis of average daily membership in FY 2020-21. As a result, Chapel Hill-Carrboro City Schools was allocated 59.99% or \$17,997,000 of the \$30 million total while Orange County Schools was allocated 40.01% or \$12,003,000 of the total amount.

Given this allocation, each District was requested to provide a three year plan for these expenditures.

Chapel Hill-Carrboro City Schools received \$1,800,000 in FY 20-21, to upgrade mechanical systems at McDougle Elementary, McDougle Middle, and Phillips Middle schools, and architectural/engineering services for prioritized older school renovations, scheduled in FY 2022-23 and FY 2023-24; \$10,000,000 is budgeted in FY 22-23 (moved back from FY 2021-22) and

\$6,197,000 in FY 2023-24, both funding years are for older school renovations and mechanical system improvements.

Orange County Schools received \$4,150,000 in FY 2020-21, primarily for continuation of their district-wide Safety and Security Plan, and upgrades/renovations to restrooms and the main hall at Orange High School, \$3,600,000 is budgeted in FY 2021-22 for classroom/building improvements and mechanical system upgrades; and \$4,253,000 in FY 2022-23 for roof replacements, mechanical system upgrades, and life safety upgrades.

### **Bond Projects**

The third and final allocation of the \$120 million voter approved 2016 Bonds for schools is budgeted in FY 2021-22. Chapel Hill-Carrboro City Schools is budgeted to receive \$1,922,000 as part of the Chapel Hill High School renovations project, and Orange County Schools is budgeted to receive \$11,386,000 for roof replacements at A.L Stanback Middle and Efland Cheeks Global Elementary, and mechanical system upgrades at six schools.

### **Capital Investment Plan – Durham Technical College – Orange County Campus**

The Manager Recommended Capital Investment Plan includes funding of \$3,080,000 in FY 2021-22 and \$22,467,911 in FY 22-23 for a new Academic Building for Durham Technical Community College – Orange County Campus.

Details regarding recommended funding levels for local school districts and Durham Technical Community College are located in the Education section of the Manager Recommended Operating Budget document, beginning on Page 164, and in the School Projects section of the Manager Recommended Capital Investment Plan document, beginning on Page 101.

During tonight's work session, Commissioners will have the opportunity to discuss with 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 and B 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 C provides a history of the Per Pupil Appropriation; Attachment D provides a history of the Chapel Hill-Carrboro City Schools District Tax, Attachment E represents the School Districts Local Current Expense Fund Balance Policy, and Attachment F represents the revised Capital Investment Plan Schools Projects Summary to reflect the revised ADM%, as included in the FY 2021-22 Manager's Recommended Operating Budget.

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

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

**ENVIRONMENTAL IMPACT:** There are no Orange County Environmental Responsibility Goal impacts associated with discussion of this item.

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



# 2020 LOCAL SCHOOL FINANCE STUDY

## INTRODUCTION

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

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

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

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

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

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

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

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

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## INTRODUCTION (CONTINUED)

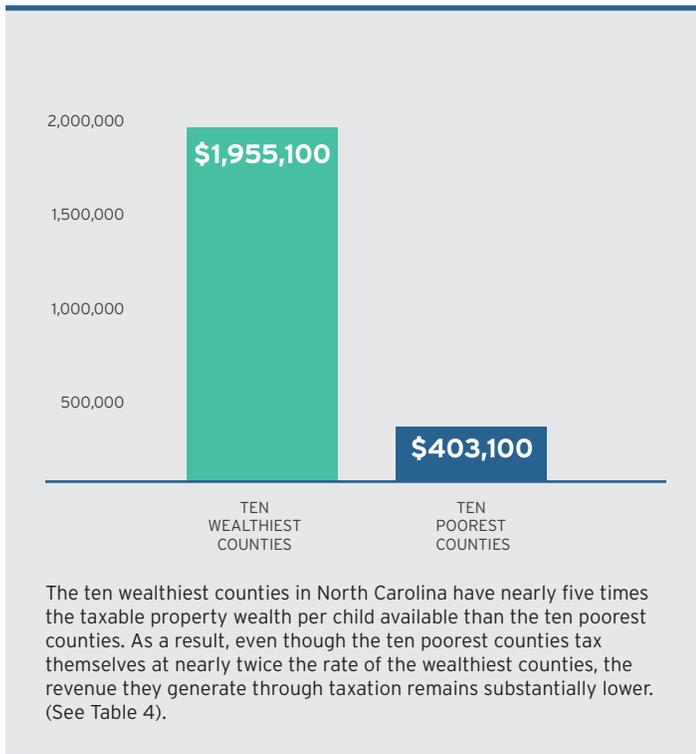
In 2017-18, counties spent approximately \$3.3 billion to fund instructional expenses, accounting for 24 percent of the combined federal, state, and local spending.<sup>1</sup> Counties provided funding for 887 principals and assistant principals (16.6 percent of the total), 6,055 teachers (6.4 percent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

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

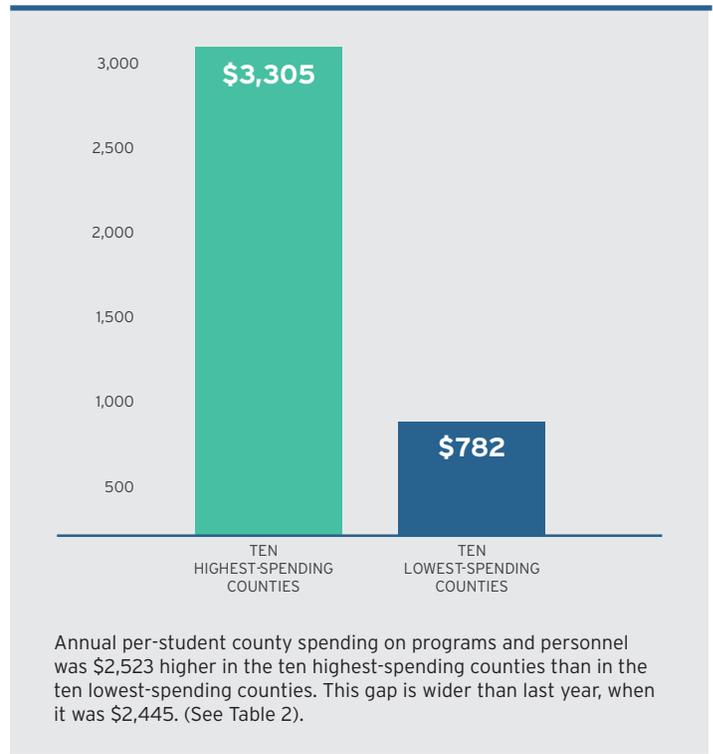
*There is a gap of \$2,523 between the top ten and bottom ten counties in local spending, the largest gap since we began tracking this figure in 1987.*

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

### TAXABLE REAL ESTATE WEALTH PER CHILD (2017-18)



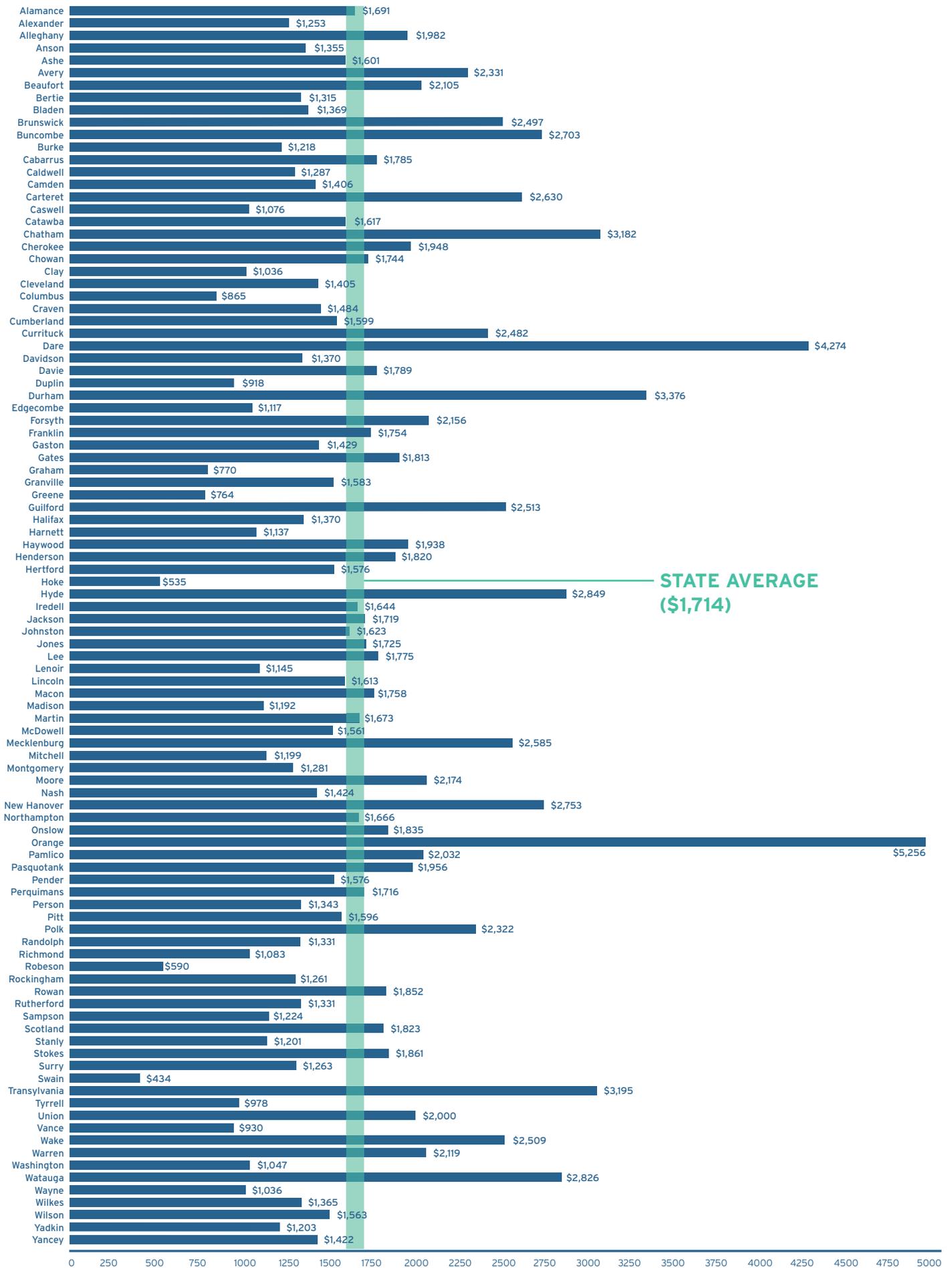
### COUNTY-LEVEL SPENDING PER STUDENT (2017-18)



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

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

# 2017-18 TOTAL LOCAL SPENDING PER STUDENT



# HIGHLIGHTS OF THE 2020 LOCAL SCHOOL FINANCE STUDY

## WHAT'S NEW

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

## THE NEXT CHAPTER OF LEANDRO

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



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

The chart on the next page provides a summary of key rankings from our analyses, calculated in the five tables included in the appendices to this report.

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

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

**Actual Effort Rank II:** The rankings in the third column serve the same purpose as the second column, but take into account supplemental state funding provided for low-wealth and small counties. Counties that spend the most per student based on county spending combined with low-wealth and small county supplemental state funding rank highest on this measure.

This column can be analyzed alongside the second column to show the impact of supplemental funding on counties' relative rankings. (See Table 3)

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

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

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

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

## LEANDRO V. STATE OF NORTH CAROLINA: AN INTRODUCTION



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

During the course of the *Leandro* litigation, the North Carolina Supreme Court has repeatedly acknowledged these educational inequities between low-wealth and high-wealth districts, and the Court has also made clear that it is the state that bears responsibility for fulfilling the constitutional obligation to guard and maintain the right of every North Carolina child to receive a "sound basic education." (*Leandro v. State of North Carolina*, 346 N.C. 336 (1997).)

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

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

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

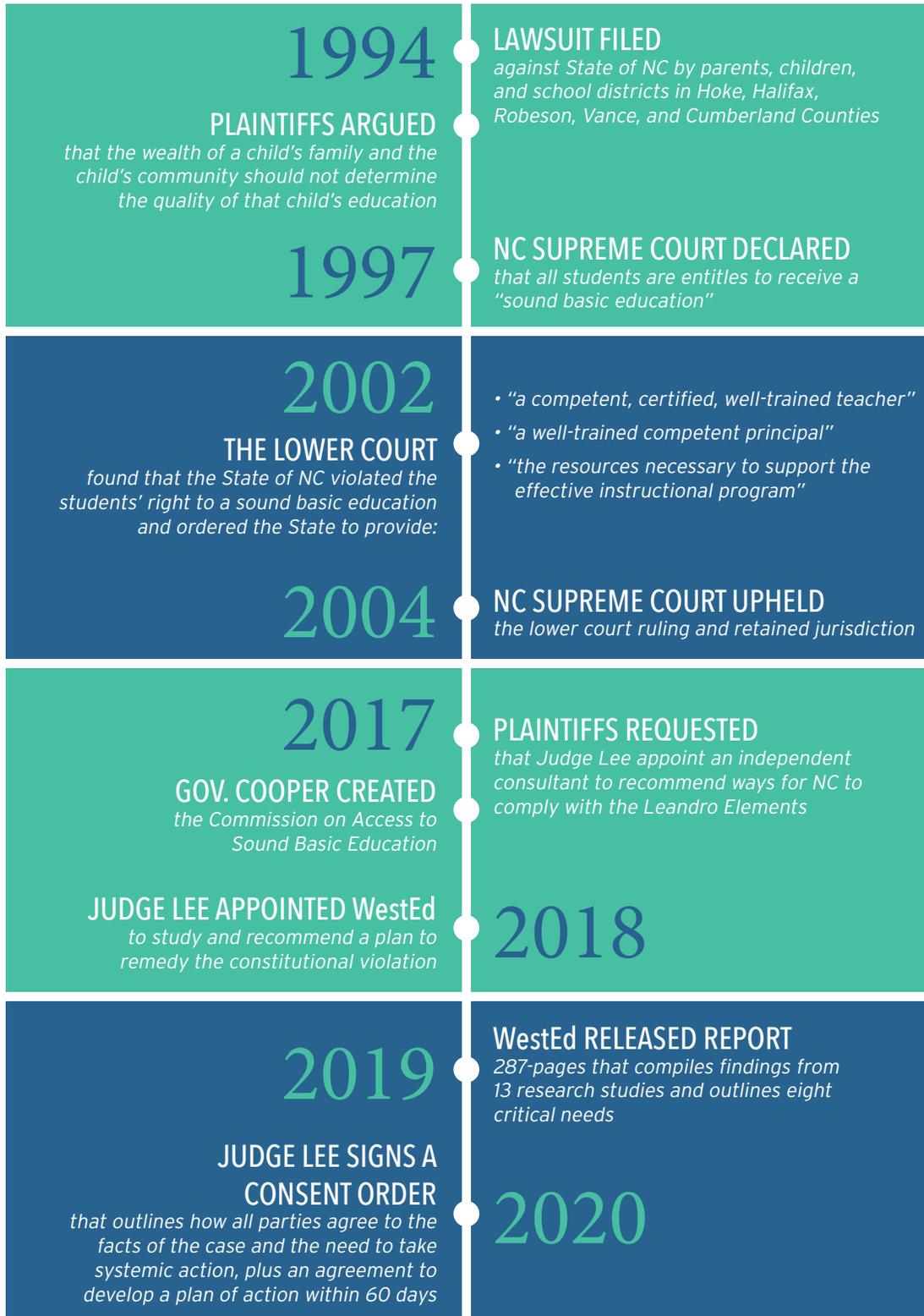
In January 2020, following the release of WestEd's report, Judge David Lee signed a consent order, agreeing with the conclusion by all parties in the *Leandro* suit that a definite action plan must be implemented this year for the successful provision of the constitutional *Leandro* rights – a sound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

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

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

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

## LEANDRO V. STATE OF NORTH CAROLINA: TIMELINE



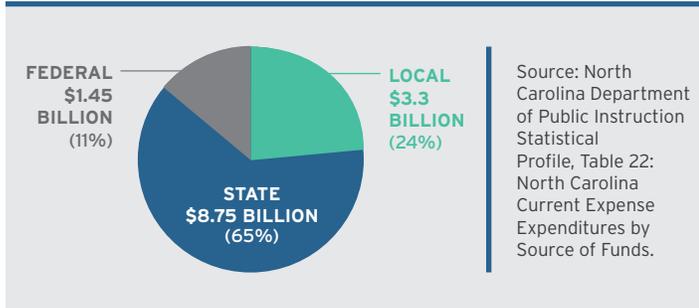
**"The people have a right to the privilege of education, and it is the duty of the state to guard and maintain that right."**

- N.C. Const. art. I, § 15.

# SCHOOL FUNDING: WHO PAYS FOR WHAT?

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

## SOURCES OF FUNDS FOR SCHOOLS IN NC, 2017-18



## FEDERAL FUNDS

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

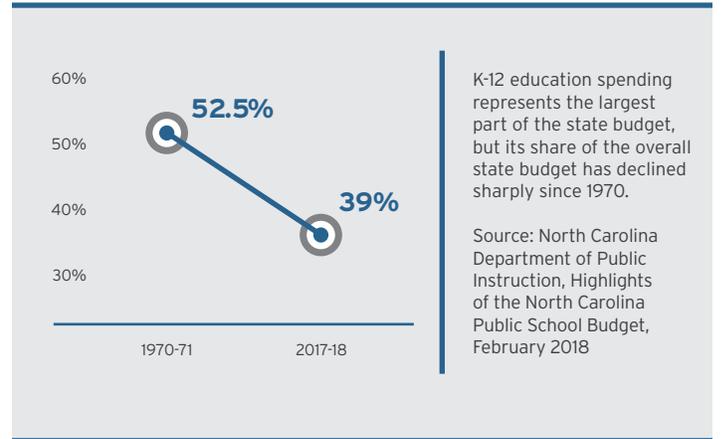
## STATE FUNDS

In 2017-18, the state provided \$8.75 billion<sup>5</sup> to operate 2,637 district, charter, and regional schools in 115 school systems across 100 counties for 1.55 million students.<sup>6</sup> Approximately 93 percent of state funds were spent on salaries and benefits for 133,328 state-funded public school personnel.<sup>7</sup>

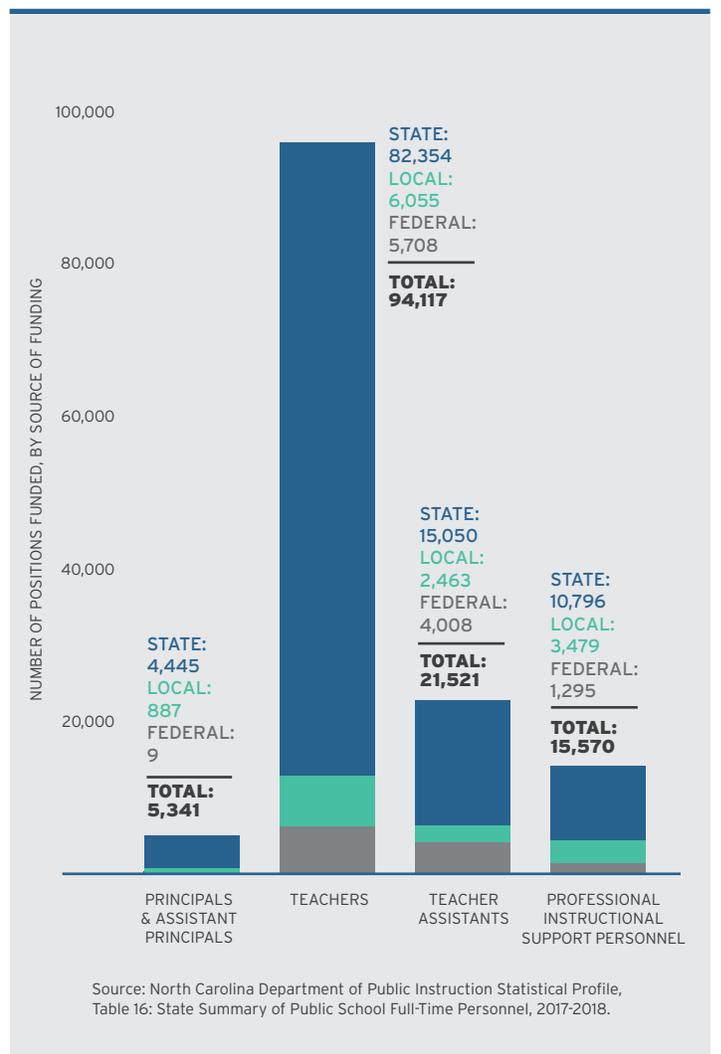
State funding for school operations has increased from \$3.44 billion in 1992-93. But while the level of funding has increased over time due to enrollment and cost increases, the percentage of the state's General Fund dedicated to education has declined. In 2017-18, 39 percent of the state's General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

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

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



## WHO PAYS FOR SCHOOL PERSONNEL? 2017-18

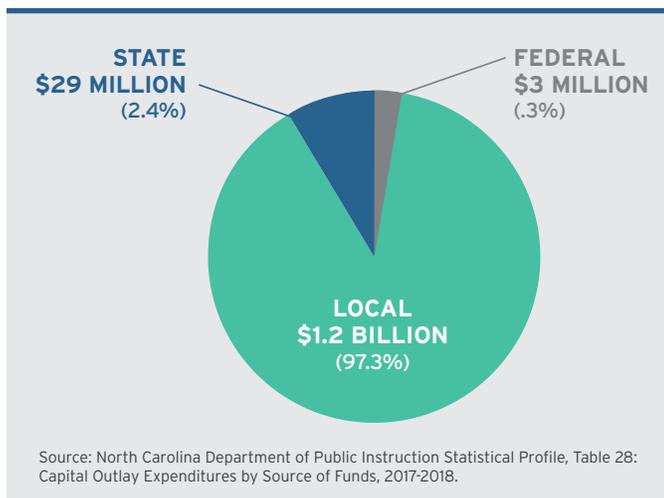


## LOCAL FUNDS

The nearly century-old division of state and local responsibility for school funding still shapes the way North Carolina pays for public education today, with approximately 65 percent of instructional expenditures coming from the state<sup>10</sup> and over 97 percent of capital expenses paid at the local level.<sup>11</sup> However, this division has eroded somewhat in recent years. In 2017-2018, counties funded 16.6 percent of principal and assistant principal positions, 6.4 percent of teachers, 11.4 percent of teacher assistants, and 22.3 percent of professional instructional support personnel;<sup>12</sup> and the state funded 2.4 percent of capital expenses.<sup>13</sup>

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

## FUNDING FOR SCHOOL BUILDINGS 2017-18



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

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

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

<sup>6</sup> Highlights of the North Carolina Public School Budget February 2018

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

<sup>8</sup> Highlights of the North Carolina Public School Budget February 2018

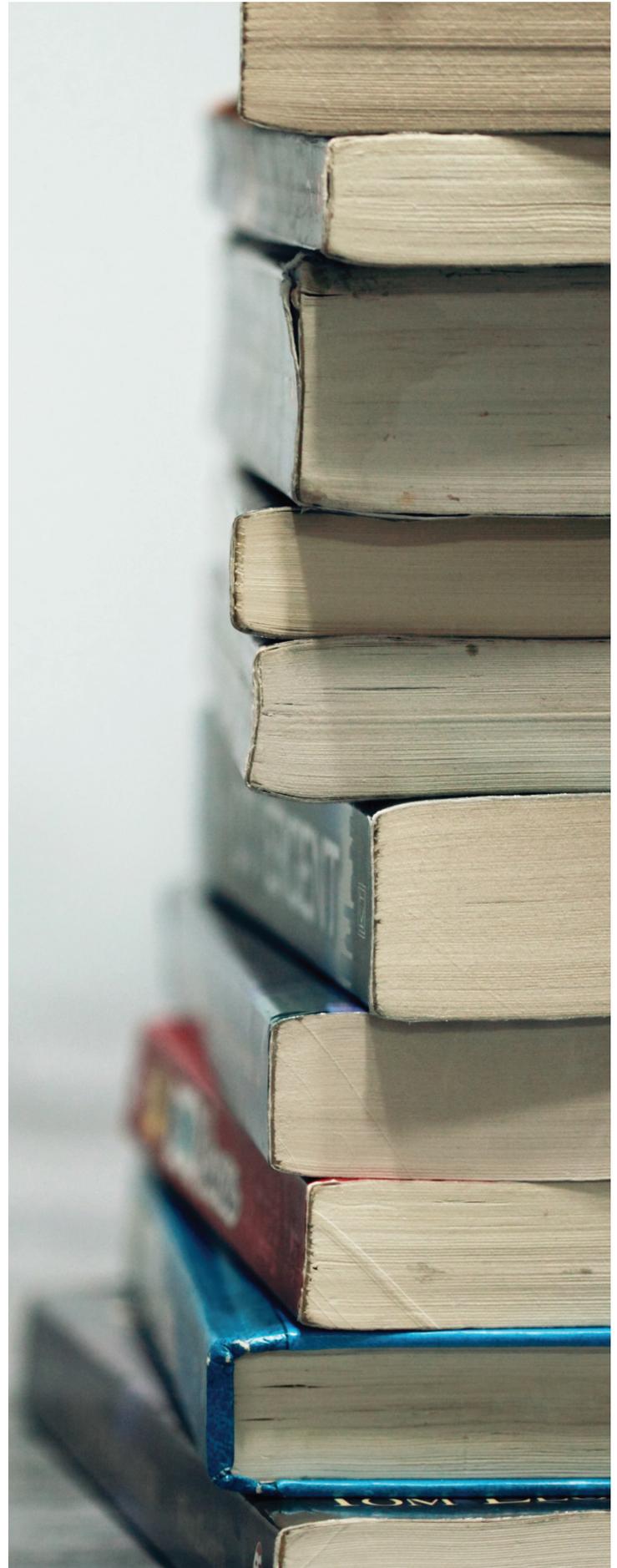
<sup>9</sup> DPI Statistical Profile, Table 28: Capital Outlay Expenditures by Source of Funds, 2017-18

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

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

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

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



# LOCAL SCHOOL FINANCE STUDY 2020: GAPS AND TRENDS

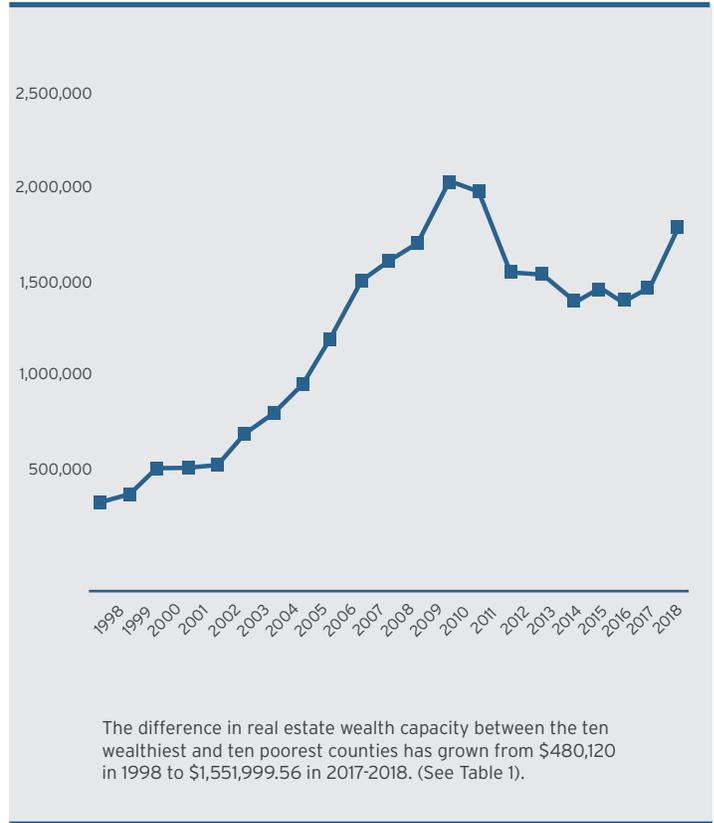
The primary source of revenue for county government is local property taxes. This year, our study once again revealed wide variation between the property values and revenues generated between the state's wealthiest and poorest counties. This year also saw the continuation of marked differences in local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

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

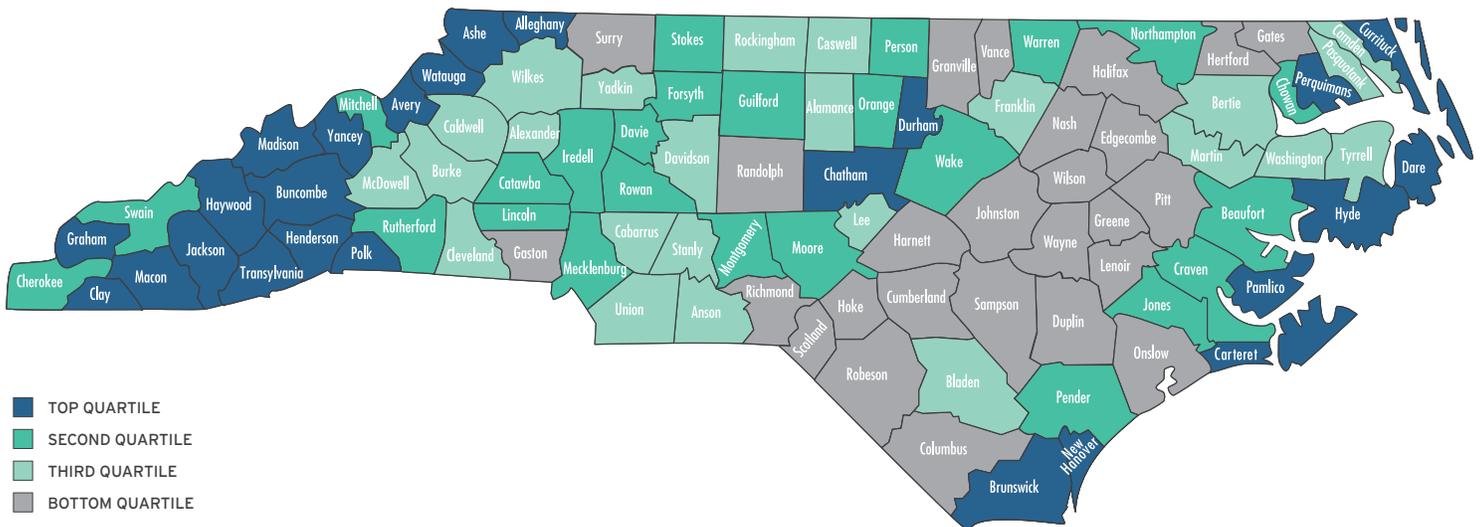
In 2017-2018, the ten poorest counties taxed themselves at nearly double the rate of the ten wealthiest counties— \$0.81 compared to \$0.45, a 36-cent difference. Because of the disparity in real estate wealth capacity, the revenue the poorest counties could generate was substantially lower than what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

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

## WIDENING REAL ESTATE WEALTH GAP



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



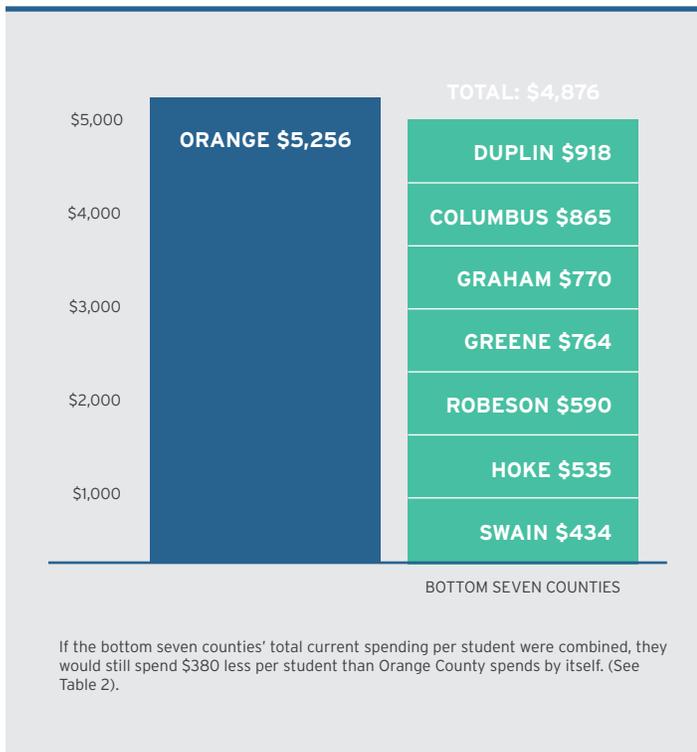
## LARGE SPENDING DISPARITIES CONTINUE TO INCREASE

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

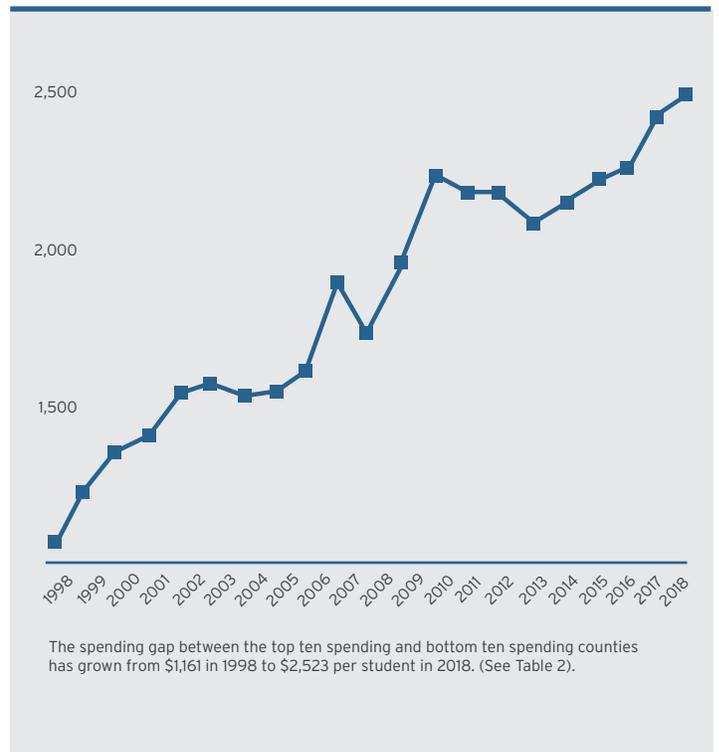


*In 2017-18, Orange County alone spent \$382 more per student than the seven lowest-spending districts combined."*

### LOCAL SPENDING DISPARITIES (2017-18)



### WIDENING LOCAL SPENDING GAP



## GAPS AND TRENDS (CONTINUED)

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

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

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



Along with the population, the economy of North Carolina is changing - meaning that costs associated with hiring and retaining professionals has increased and state funding has not kept up with these increasing costs.

### CHARTER SCHOOLS HAVE SIGNIFICANT IMPACTS ON TRADITIONAL PUBLIC SCHOOLS

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

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

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

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

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

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

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

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

## LOOKING AHEAD

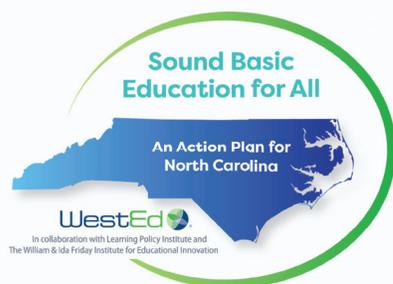
### LEANDRO V. STATE OF NC: PROVIDING EACH AND EVERY NC CHILD WITH A SOUND BASIC EDUCATION

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

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

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

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



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

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

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

## NOTES ON METHODOLOGY

### CHARTER SCHOOL ENROLLMENT

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

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

### CAPITAL SPENDING

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



## SALES/ASSESSMENT RATIO

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

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

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

## OTHER REVENUE SOURCES

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



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

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

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

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 2017-18 total current spending for each county (including supplemental school taxes) divided by the number of students attending public school in the county. High-wealth communities with corresponding high levels of spending tend to rank highest in this measure.

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

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

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

COUNTY	RANK	2017-18 TOTAL CURRENT SPENDING PER ADM	SIX-YEAR CAPITAL OUTLAY AVERAGE	SIX-YEAR CAPITAL DEBT SERVICE AVERAGE	2017-18 FINAL ADM	CAPITAL OUTLAY SPENDING PER ADM	DEBT SERVICE PER ADM
Orange	1	\$5,256	\$10,843,430	\$14,710,223	20,439	\$530.53	\$719.71
Dare	2	\$4,274	\$2,623,897	\$7,637,891	5,081	\$516.41	\$1,503.23
Durham	3	\$3,376	\$16,361,700	\$12,282,594	39,197	\$417.42	\$313.36
Transylvania	4	\$3,195	\$1,615,120	\$1,810,592	3,706	\$435.81	\$488.56
Chatham	5	\$3,182	\$5,538,063	\$4,643,425	9,827	\$563.56	\$472.52
Hyde	6	\$2,849	\$203,429	\$221,476	571	\$356.27	\$387.87
Watauga	7	\$2,826	\$636,935	\$6,155,284	4,655	\$136.83	\$1,322.30
New Hanover	8	\$2,753	\$18,049,332	\$19,555,578	27,299	\$661.17	\$716.35
Buncombe	9	\$2,703	\$36,659,088	\$15,607,327	30,432	\$1,204.62	\$512.86
Carteret	10	\$2,630	\$3,850,979	\$6,518,986	8,360	\$460.64	\$779.78
Mecklenburg	11	\$2,585	\$93,892,446	\$141,855,730	164,967	\$569.16	\$859.90
Guilford	12	\$2,513	\$42,425,624	\$56,477,580	77,935	\$544.37	\$724.68
Wake	13	\$2,509	\$203,143,645	\$184,438,369	171,241	\$1,186.30	\$1,077.07
Brunswick	14	\$2,497	\$6,627,455	\$6,274,970	13,657	\$485.28	\$459.47
Currituck	15	\$2,482	\$1,280,247	\$425,333	4,020	\$318.47	\$105.80
Avery	16	\$2,331	\$841,045	\$1,139,268	1,991	\$422.42	\$572.21
Polk	17	\$2,322	\$488,345	\$946,370	2,209	\$221.07	\$428.42
Moore	18	\$2,174	\$4,068,224	\$5,165,512	13,232	\$307.45	\$390.38
Forsyth	19	\$2,156	\$20,196,236	\$34,932,646	56,981	\$354.44	\$613.06
Warren	20	\$2,119	\$389,310	\$95,939	2,335	\$166.73	\$41.09
Beaufort	21	\$2,105	\$1,246,587	\$2,380,783	6,931	\$179.86	\$343.50
Pamlico	22	\$2,032	\$171,496	\$376,122	1,500	\$114.33	\$250.75
Union	23	\$2,000	\$12,915,007	\$42,026,818	44,636	\$289.34	\$941.55
Alleghany	24	\$1,982	\$625,688	\$713,607	1,344	\$465.54	\$530.96
Pasquotank	25	\$1,956	\$1,382,312	\$2,752,471	5,709	\$242.13	\$482.13
Cherokee	26	\$1,948	\$583,320	\$706,940	3,361	\$173.56	\$210.34
Haywood	27	\$1,938	\$971,176	\$2,066,516	7,561	\$128.45	\$273.31
Stokes	28	\$1,861	\$1,796,027	\$3,449,522	5,969	\$300.89	\$577.91
Rowan	29	\$1,852	\$7134,564	\$8,709,144	19,449	\$366.83	\$447.79
Onslow	30	\$1,835	\$7,405,818	\$9,293,326	26,615	\$278.26	\$349.18
Scotland	31	\$1,823	\$1,582,864	\$804,844	5,676	\$278.87	\$141.80
Henderson	32	\$1,820	\$4,471,432	\$5,951,279	14,017	\$319.00	\$424.58
Gates	33	\$1,813	\$240,190	\$485,716	1,625	\$147.81	\$298.90
Davie	34	\$1,789	\$11,688,901	\$4,352,502	6,132	\$1,906.21	\$709.80
Cabarrus	35	\$1,785	\$31,969,414	\$30,220,486	39,743	\$804.40	\$760.40
Lee	36	\$1,775	\$1,966,825	\$6,842,628	9,868	\$199.31	\$693.42
Macon	37	\$1,758	\$1,675,520	\$4,091,079	4,383	\$382.28	\$933.40
Franklin	38	\$1,754	\$1,792,486	\$9,187,580	9,329	\$192.14	\$984.84
Chowan	39	\$1,744	\$405,243	\$538,928	2,036	\$199.04	\$264.70
Jones	40	\$1,725	\$2,755,356	\$91,915	1,069	\$2,577.51	\$85.98
Jackson	41	\$1,719	\$4,250,496	\$1,941,248	3,994	\$1,064.22	\$486.04
Perquimans	42	\$1,716	\$398,696	\$780,555	1,617	\$246.57	\$482.72
Alamance	43	\$1,691	\$1,094,440	\$5,764,529	24,059	\$45.49	\$239.60
Martin	44	\$1,673	\$753,283	\$1,017,584	3,461	\$217.65	\$294.01
Northampton	45	\$1,666	\$430,243	\$685,242	2,101	\$204.78	\$326.15
Iredell	46	\$1,644	\$18,561,036	\$25,085,712	29,290	\$633.70	\$856.46
Johnston	47	\$1,623	\$14,112,674	\$31,661,350	37,027	\$381.15	\$855.09
Catawba	48	\$1,617	\$10,891,466	\$11,102,409	23,440	\$464.65	\$473.65
Lincoln	49	\$1,613	\$3,288,271	\$7,507,536	11,329	\$290.25	\$662.68
Ashe	50	\$1,601	\$848,687	\$1,488,528	2,988	\$284.03	\$498.17
Cumberland	51	\$1,599	\$8,253,696	\$8,462,803	50,701	\$162.79	\$166.92
Pitt	52	\$1,596	\$1,178,230	\$8,415,292	24,424	\$48.24	\$344.55
Granville	53	\$1,583	\$3,529,217	\$5,263,284	8,848	\$398.87	\$594.86
Hertford	54	\$1,576	\$719,908	\$0	2,806	\$256.56	\$0.00
Pender	55	\$1,576	\$6,989,017	\$4,916,952	9,487	\$736.69	\$518.28
Wilson	56	\$1,563	\$1,933,362	\$3,031,816	13,090	\$147.70	\$231.61
McDowell	57	\$1,561	\$2,786,584	\$1,029,737	6,031	\$462.04	\$170.74
Craven	58	\$1,484	\$1,147,375	\$4,515,595	13,900	\$82.54	\$324.86
Gaston	59	\$1,429	\$16,911,477	\$25,239,346	33,422	\$506.00	\$755.17
Nash	60	\$1,424	\$2,315,038	\$1,987,172	16,134	\$143.49	\$123.17
Yancey	61	\$1,422	\$463,163	\$0	2,172	\$213.24	\$0.00
Camden	62	\$1,406	\$124,370	\$674,597	1,849	\$67.26	\$364.84
Cleveland	63	\$1,405	\$2,746,936	\$1,824,466	15,626	\$175.79	\$116.76
Halifax	64	\$1,370	\$2,504,779	\$2,049,338	7,480	\$334.86	\$273.98
Davidson	65	\$1,370	\$12,669,011	\$8,611,525	24,603	\$514.94	\$350.02
Bladen	66	\$1,369	\$409,030	\$1,631,989	4,793	\$85.34	\$340.49
Wilkes	67	\$1,365	\$2,206,073	\$3,600,897	9,368	\$235.49	\$384.38
Anson	68	\$1,355	\$509,461	\$61,807	3,329	\$153.04	\$18.57
Person	69	\$1,343	\$1,817,789	\$1,792,707	5,528	\$328.83	\$324.30
Rutherford	70	\$1,331	\$756,590	\$3,962,506	9,102	\$83.12	\$435.34
Randolph	71	\$1,331	\$4,034,128	\$9,600,485	22,140	\$182.21	\$433.63
Bertie	72	\$1,315	\$533,731	\$1,139,894	2,284	\$233.68	\$499.08
Caldwell	73	\$1,287	\$2,598,732	\$1,392,695	11,503	\$225.92	\$121.07
Montgomery	74	\$1,281	\$2,592,879	\$1,316,570	4,079	\$635.67	\$322.77
Surry	75	\$1,263	\$2,118,783	\$4,725,903	11,268	\$188.04	\$419.41
Rockingham	76	\$1,261	\$1,417,570	\$3,265,816	12,558	\$112.88	\$260.06
Alexander	77	\$1,253	\$427,828	\$995,997	4,847	\$88.27	\$205.49
Sampson	78	\$1,224	\$3,342,623	\$4,335,700	11,161	\$299.49	\$388.47
Burke	79	\$1,218	\$5,364,321	\$3,860,235	12,300	\$436.12	\$313.84
Yadkin	80	\$1,203	\$496,722	\$1,917,477	5,283	\$94.02	\$362.95
Stanly	81	\$1,201	\$2,243,707	\$1,673,788	8,708	\$257.66	\$192.21
Mitchell	82	\$1,199	\$548,786	\$142,857	1,868	\$293.78	\$76.48
Madison	83	\$1,192	\$1,459,289	\$268,552	2,293	\$636.41	\$117.12
Lenoir	84	\$1,145	\$981,115	\$2,774,087	8,732	\$112.36	\$317.69
Harnett	85	\$1,137	\$10,531,465	\$9,156,486	20,759	\$507.32	\$441.09
Edgecombe	86	\$1,117	\$739,113	\$867,497	6,670	\$110.81	\$130.06
Richmond	87	\$1,083	\$2,373,045	\$980,519	7,166	\$331.15	\$136.83
Caswell	88	\$1,076	\$355,000	\$275,058	2,747	\$129.23	\$100.13
Washington	89	\$1,047	\$428,192	\$0	1,531	\$279.68	\$0.00
Wayne	90	\$1,036	\$12,951,667	\$2,307,172	19,120	\$677.39	\$120.67
Clay	91	\$1,036	\$314,128	\$97,674	1,303	\$241.08	\$74.96
Tyrrell	92	\$978	\$86,655	\$125,366	596	\$145.39	\$210.35
Vance	93	\$930	\$1,693,467	\$1,481,780	7,416	\$228.35	\$199.81
Duplin	94	\$918	\$19,194,073	\$1,946,882	9,588	\$2,001.88	\$203.05
Columbus	95	\$865	\$2,794,826	\$446,669	8,636	\$323.63	\$51.72
Graham	96	\$770	\$33,378	\$374,940	1,130	\$29.54	\$331.80
Greene	97	\$764	\$778,320	\$551,562	3,034	\$256.53	\$181.79
Robeson	98	\$590	\$3,910,817	\$164,553	22,567	\$173.30	\$72.29
Hoke	99	\$535	\$843,026	\$1,816,456	9,020	\$93.46	\$201.38
Swain	100	\$434	\$246,216	\$914,545	2,022	\$121.77	\$452.30
<b>STATE TOTAL / AVERAGE</b>		<b>\$1,714</b>	<b>\$772,548,769</b>	<b>\$888,961,024</b>	<b>1,519,416</b>	<b>\$378</b>	<b>\$401</b>

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

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

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

TABLE 4: ABILITY TO PAY

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This is a measure of a county's per student fiscal capacity to support public schools. It is a combined measure of revenue that would have been generated at the state average tax rate based on 2017-18 property valuations per student (adjusted to reflect current market prices and to account for differences in income levels) and the value of non-property tax revenues. Each county's mandated social services payments were also subtracted from total adjusted revenues. Large, urban counties combining high adjusted property valuations with broad-based economic activity and high per capita incomes tend to rank highest on this measure.

COUNTY	RANK	PREVIOUS YEAR'S RANK	2017-18 ADJUSTED TAX BASE	2017-18 ADJUSTED PROPERTY TAX REVENUE (BASED ON STATE AVG. EFFECTIVE PROPERTY TAX RATE OF 0.666%)	2017-18 NON-PROPERTY TAX REVENUE	2017-18 MANDATED SOCIAL SERVICES PAYMENTS*	2017-18 TOTAL REVENUES LESS SOCIAL SECURITY PAYMENTS	2017 PER CAPITA INCOME**	PERCENT OF STATE AVERAGE PER CAPITA INCOME	2017-18 ADJUSTED INCOME TOTAL	2017-18 ADM	2017-18 REVENUE PER ADM
Dare	1	1	\$14,393,541,400	\$95,860,985.72	\$35,196,433.04	\$5,892,414.43	\$125,165,004	\$53,415	120.8%	\$151,184,675	5,081	\$29,754.91
Carteret	2	2	\$14,959,234,187	\$99,628,499.69	\$27,377,127.97	\$5,184,502.92	\$121,821,125	\$47,871	108.3%	\$131,873,255	8,360	\$15,774.31
Brunswick	3	4	\$25,419,693,406	\$169,295,158.08	\$41,043,653.56	\$7,462,166.23	\$202,876,645	\$41,092	92.9%	\$188,571,189	13,657	\$13,803.70
Watauga	4	3	\$9,130,356,481	\$60,808,174.16	\$20,299,837.63	\$2,434,849.57	\$78,673,162	\$35,542	80.4%	\$63,231,006	4,655	\$13,583.46
Currituck	5	5	\$6,680,415,594	\$44,491,967.86	\$11,866,904.20	\$2,405,766.78	\$53,952,705	\$44,149	99.8%	\$53,863,642	4,020	\$13,398.92
Avery	6	8	\$4,101,625,819	\$27,316,827.95	\$6,401,545.95	\$1,466,851.24	\$32,251,523	\$34,885	78.9%	\$25,441,960	1,991	\$12,778.48
Jackson	7	7	\$9,116,952,541	\$60,718,903.92	\$13,341,823.08	\$3,372,889.38	\$70,687,838	\$31,782	71.9%	\$50,802,787	3,994	\$12,719.78
Macon	8	9	\$7,857,374,739	\$52,330,115.76	\$12,571,640.76	\$1,913,412.01	\$62,988,345	\$38,516	87.1%	\$54,860,908	4,383	\$12,516.75
New Hanover	9	10	\$35,834,861,845	\$238,660,179.53	\$109,886,014.53	\$19,094,753.15	\$329,451,441	\$44,236	100.0%	\$329,555,740	27,299	\$12,072.08
Buncombe	10	13	\$38,444,763,833	\$256,042,127.13	\$122,847,872.29	\$34,616,463.06	\$344,273,536	\$46,102	104.3%	\$358,909,560	30,432	\$11,793.82
Chatham	11	11	\$10,753,115,946	\$71,615,752.20	\$15,283,951.98	\$3,991,075.56	\$82,908,629	\$60,127	136.0%	\$112,727,762	9,827	\$11,471.23
Hyde	12	6	\$938,991,523	\$6,253,683.54	\$1,472,587.66	\$6,887,082.29	\$6,887,863	\$4,283	93.4%	\$6,430,095	571	\$11,261.11
Transylvania	13	12	\$5,974,061,593	\$39,787,250.21	\$8,455,689.50	\$2,494,518.62	\$45,748,421	\$40,264	91.0%	\$41,653,802	3,706	\$11,239.56
Mecklenburg	14	14	\$145,896,975,513	\$971,673,856.92	\$529,889,295.80	\$82,041,617.71	\$1,419,521,535	\$57,368	129.7%	\$1,841,506,748	164,967	\$11,628.81
Durham	15	16	\$38,275,728,091	\$254,916,349.09	\$168,955,213.98	\$28,609,807.00	\$395,261,756	\$47,825	108.1%	\$427,465,820	39,197	\$10,905.57
Orange	16	15	\$18,239,633,594	\$122,141,959.74	\$45,242,325.87	\$12,112,223.39	\$155,272,062	\$62,202	140.7%	\$218,403,347	20,439	\$10,685.62
Wake	17	17	\$151,449,278,168	\$1,008,652,192.60	\$448,784,536.68	\$49,216,011.86	\$1,408,220,717	\$56,162	127.0%	\$1,788,442,222	171,241	\$10,444.01
Polk	18	18	\$2,901,879,727	\$19,326,518.98	\$3,809,533.49	\$1,387,490.42	\$21,748,562	\$43,278	97.9%	\$21,284,299	2,209	\$9,635.26
Moore	19	19	\$12,483,574,030	\$83,140,603.04	\$29,787,599.73	\$4,357,166.05	\$108,571,037	\$49,286	111.5%	\$121,003,847	13,322	\$9,144.79
Pamlico	20	20	\$1,773,362,142	\$11,810,591.87	\$2,503,735.56	\$1,317,724.35	\$13,002,603	\$40,637	91.9%	\$11,948,505	1,500	\$7,965.67
Ashe	21	22	\$3,935,667,300	\$26,211,544.22	\$6,797,049.60	\$3,736,504.48	\$29,272,089	\$35,707	80.7%	\$23,635,713	2,988	\$7,910.21
Alleghany	22	21	\$1,665,539,080	\$11,092,490.27	\$2,079,079.68	\$952,801.74	\$12,218,768	\$37,836	85.6%	\$10,454,283	1,344	\$7,778.48
Henderson	23	24	\$14,101,725,470	\$93,917,491.63	\$30,815,202.29	\$9,080,166.17	\$115,652,528	\$41,179	93.1%	\$107,694,257	14,017	\$7,683.12
Iredell	24	25	\$23,292,179,130	\$155,125,913.01	\$57,261,736.70	\$11,066,410.22	\$201,321,239	\$48,606	109.9%	\$221,279,457	29,290	\$7,554.78
Haywood	25	23	\$7,501,221,160	\$49,958,132.93	\$19,462,206.62	\$6,477,268.10	\$62,943,071	\$38,873	87.9%	\$55,239,610	7,561	\$7,317.76
Perquimans	26	32	\$1,818,925,498	\$12,114,043.82	\$1,722,951.73	\$767,068.94	\$13,069,927	\$39,512	89.3%	\$11,677,874	1,617	\$7,221.94
Clay	27	26	\$1,720,409,244	\$11,457,925.57	\$1,992,058.26	\$1,238,499.80	\$12,211,484	\$32,610	73.7%	\$9,004,941	1,303	\$6,910.93
Lincoln	28	33	\$9,475,477,557	\$63,106,680.53	\$19,701,659.90	\$4,906,758.71	\$77,901,582	\$43,453	98.3%	\$76,546,909	11,329	\$6,756.72
Catawba	29	30	\$16,768,953,650	\$111,681,231.31	\$58,298,725.67	\$17,382,885.61	\$152,597,071	\$43,651	98.7%	\$150,626,719	23,440	\$6,426.05
Guilford	30	28	\$51,365,660,202	\$342,095,296.95	\$175,015,648.22	\$32,182,765.11	\$484,928,180	\$45,034	101.8%	\$493,832,383	77,935	\$6,336.46
Forsyth	31	29	\$36,074,045,892	\$240,253,145.64	\$122,539,004.69	\$22,279,141.86	\$340,513,008	\$46,888	106.0%	\$361,041,426	56,981	\$6,336.17
Yancey	32	27	\$2,415,649,769	\$16,088,227.46	\$3,344,806.05	\$1,826,598.91	\$17,606,435	\$34,449	77.9%	\$13,715,437	2,172	\$6,314.66
Davie	33	31	\$4,602,693,935	\$30,653,941.61	\$8,335,979.42	\$2,307,848.60	\$36,682,072	\$45,625	103.2%	\$37,845,858	6,132	\$6,176.16
Beaufort	34	34	\$5,659,498,795	\$37,692,261.97	\$12,179,612.78	\$4,965,892.94	\$44,905,982	\$40,926	92.5%	\$41,559,003	6,931	\$5,991.80
Cherokee	35	41	\$3,216,545,602	\$21,422,193.71	\$8,228,680.12	\$2,808,303.57	\$26,842,570	\$31,207	70.6%	\$18,942,519	3,361	\$5,553.92
Cabarrus	36	39	\$23,175,183,578	\$154,346,722.63	\$80,377,964.42	\$12,353,512.14	\$222,371,175	\$43,920	99.3%	\$220,852,562	39,743	\$5,557.08
Madison	37	36	\$2,482,750,934	\$16,535,121.22	\$2,907,067.63	\$2,163,118.51	\$17,279,070	\$32,453	73.4%	\$12,680,514	2,293	\$5,530.10
Craven	38	35	\$9,997,105,724	\$62,584,724.12	\$24,721,347.56	\$7,307,521.19	\$79,998,550	\$42,367	95.8%	\$76,642,816	13,900	\$5,513.87
Graham	39	43	\$1,152,570,736	\$7,676,121.10	\$1,809,000.32	\$730,612.38	\$8,754,509	\$31,087	70.3%	\$6,154,209	1,130	\$5,446.20
Swain	40	38	\$1,611,940,678	\$10,735,524.92	\$3,824,991.91	\$1,492,833.43	\$13,067,683	\$37,110	83.9%	\$10,966,074	2,022	\$5,423.38
Union	41	44	\$26,009,243,675	\$173,221,562.88	\$50,896,995.55	\$13,678,691.88	\$210,439,867	\$49,648	112.3%	\$236,260,651	44,636	\$5,293.05
Person	42	42	\$4,557,278,009	\$30,351,471.54	\$8,622,955.08	\$4,046,355.48	\$34,928,071	\$36,722	83.0%	\$29,004,311	5,528	\$5,246.80
Jones	43	48	\$882,457,108	\$5,877,164.34	\$1,281,864.37	\$1,002,404.03	\$6,156,987	\$8,924	88.0%	\$5,419,351	1,069	\$5,069.55
Alamance	44	45	\$13,442,402,461	\$89,526,400.39	\$58,528,796.13	\$9,396,463.18	\$138,658,733	\$38,839	87.8%	\$121,780,257	24,059	\$5,061.73
Chowan	45	47	\$1,457,650,253	\$9,707,950.68	\$3,043,320.92	\$1,131,436.31	\$11,619,835	\$39,125	88.5%	\$10,280,520	2,036	\$5,049.38
Onslow	46	37	\$13,930,355,825	\$92,776,169.79	\$51,933,066.91	\$13,100,328.64	\$131,608,908	\$44,972	101.7%	\$133,840,980	26,615	\$5,028.78
Warren	47	40	\$2,197,234,145	\$14,633,579.41	\$5,042,419.69	\$2,239,968.29	\$17,436,031	\$29,453	66.6%	\$11,612,849	2,335	\$4,973.38
Northampton	48	54	\$2,049,707,025	\$13,651,048.79	\$2,713,759.89	\$2,652,318.84	\$13,712,490	\$33,205	75.1%	\$10,296,306	2,101	\$4,900.67
Pender	49	49	\$7,357,495,848	\$49,000,922.35	\$12,388,319.06	\$4,674,152.00	\$56,715,089	\$35,619	80.5%	\$45,681,669	9,487	\$4,815.19
Pitt	50	50	\$12,789,233,297	\$85,176,293.76	\$54,988,229.44	\$12,050,290.21	\$128,114,233	\$39,900	90.2%	\$155,593,096	24,424	\$4,732.77
Rowan	51	52	\$12,357,526,955	\$82,301,129.52	\$34,828,310.36	\$8,158,667.89	\$108,970,772	\$36,994	83.7%	\$91,159,711	19,449	\$4,687.12
Mitchell	52	46	\$1,717,765,794	\$11,440,320.19	\$3,693,858.82	\$3,890,193.48	\$11,243,986	\$34,415	77.8%	\$8,750,436	1,868	\$4,684.39
Montgomery	53	51	\$3,183,944,686	\$21,205,071.61	\$5,648,264.05	\$1,774,758.06	\$25,078,578	\$33,662	76.1%	\$19,089,934	4,079	\$4,680.05
Lee	54	53	\$5,404,452,922	\$35,993,656.46	\$19,780,457.31	\$3,788,852.13	\$51,985,262	\$38,368	87.4%	\$45,420,979	9,868	\$4,602.86
Pasquotank	55	56	\$3,308,718,453	\$22,036,064.90	\$11,451,616.00	\$3,447,945.09	\$30,039,736	\$38,174	86.3%	\$25,931,366	5,709	\$4,542.19
Stanly	56	55	\$4,992,410,855	\$33,249,456.29	\$15,113,209.49	\$3,383,636.55	\$44,979,029	\$37,989	85.9%	\$38,639,328	8,708	\$4,437.22
Camden	57	58	\$1,102,404,606	\$7,342,014.68	\$1,329,177.62	\$559,978.42	\$8,111,214	\$44,290	100.2%	\$8,123,686	1,849	\$4,393.56
Surry	58	57	\$5,770,895,462	\$38,434,163.78	\$23,159,632.01	\$4,098,614.72	\$57,495,181	\$37,856	85.6%	\$49,218,434	11,268	\$4,367.98
Wilkes	59	60	\$5,720,121,038	\$38,096,006.11	\$16,649,157.35	\$5,889,961.41	\$48,855,202	\$35,736	80.8%	\$39,480,112	9,368	\$4,214.36
Washington	60	79	\$911,978,386	\$6,073,776.05	\$3,723,784.76	\$1,733,413.98	\$8,064,147	\$35,133	79.4%	\$6,406,713	1,531	\$4,184.66
Davidson	61	59	\$14,063,315,314	\$93,661,679.99	\$34,137,174.01	\$7,768,041.17	\$120,030,813	\$37,913	85.7%	\$102,001,417	24,603	\$4,182.68
Wilson	62	62	\$6,709,285,891	\$44,683,844.03	\$24,124,394.36	\$8,163,442.76	\$60,644,796	\$39,301	88.9%	\$53,896,276	13,090	\$4,117.36
Stokes	63	63	\$3,936,976,264	\$26,220,261.92	\$6,948,946.86	\$2,786,295.45	\$30,382,913	\$35,584	80.5%	\$24,448,139	5,969	\$4,095.85
Rutherford	64	61	\$6,198,217,986	\$41,280,313.79	\$15,146,267.29	\$4,794,821.15	\$51,631,578	\$31,572	71.4%	\$36,862,018	9,102	\$4,049.88
Nash	65	64	\$7,368,066,244	\$49,071,321.19	\$26,808,686.78	\$5,980,584.31	\$69,899,424	\$40,299	91.1%	\$63,699,541	16,134	\$3,948.09
Gaston	66	66	\$16,532,084,071	\$110,033,679.91	\$54,723,175.80	\$18,838,428.51	\$145,988,427	\$39,578	89.5%	\$130,657,364	33,422	\$3,909.32
Rockingham	67	65	\$7,202,838,598	\$47,970,905.06	\$18,045,469.55	\$6,335,168.59	\$59,681,206	\$36,323	82.1%	\$49,020,859	12,558	\$3,903.56
Cleveland	68	68	\$8,627,902,280	\$57,461,829.18	\$24,173,599.57	\$9,167,672.27	\$72,467,556	\$36,281	82.0%	\$59,454,631	15,626	\$3,804.85
Lenoir	69	72	\$4,005,439,462	\$26,676,226.82	\$14,398,230.92	\$4,672,261.01	\$36,402,197	\$39,636	89.6%	\$32,627,142	8,732	\$3,736.50

**TABLE 5: RELATIVE EFFORT**

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

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

## GLOSSARY

**Ability to Pay:** A measure of a county's per student fiscal capacity to support local public schools. It is a combined measure of revenue that would have been generated at the state average tax rate based on 2017-18 property valuations per student (adjusted to reflect current market prices and to account for differences in income levels) and the value of non-property tax revenues, such as the county's share of local option sales tax, local tax aid (including reimbursements for inventory tax revenues, homestead exclusions, food stamp distribution, and the intangibles tax), and fines and forfeitures. Each county's mandated social service payments were subtracted from the total adjusted revenues. (See Table 4.)

**Actual Effort:** Includes 2017-18 current expenses (including supplemental school taxes); reflects the actual dollar effort of counties to fund local public schools without taking into account property wealth. (See Tables 2 and 3.)

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

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

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

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

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

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

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



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

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

**Low-Wealth Funding:** Supplemental state funding intended to enhance instructional programs in counties designated as low-wealth based on a formula that identifies systems whose ability to generate revenue per student falls below the state average. In addition, the formula takes into account county adjusted property tax base, square miles in the county and per capita income. In 2017-18, 67 counties received low-wealth funding.

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

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

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

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

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

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

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



## DATA SOURCES

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

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

Other sources include the North Carolina Department of Revenue's *County Property Tax Rates and Revaluation Schedules* and *Sales Assessment Ratio Studies*, which provided the 2017-18 property tax valuations and tax rates; the Department of Revenue's data on Local Government Sales and Use Tax Distribution; and the North Carolina Department of State Treasurer's *Report on County Spending on Public School Capital Outlays*. The North Carolina Department of Health and Human Services provided data for the mandated social services expenditures, and the North Carolina Administrative Office of the Courts provided data on fines and forfeitures. Per capita income was obtained through the United States Bureau of Economic Analysis.

## ACKNOWLEDGMENTS

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



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## Attachment B

**Table 30 - County Appropriations and Supplemental Taxes for Education  
Year 2020**

Year	LEA No	LEA Name	Amount	PPA	Rank
2020	681	Chapel-Hill/Carrboro City Schools	78,740,181	6,417	1
2020	111	Asheville City Schools	21,549,908	5,015	2
2020	680	Orange County Schools	35,823,941	4,869	3
2020	280	Dare County Schools	23,230,449	4,438	4
2020	320	Durham County Schools	144,277,087	4,426	5
2020	880	Transylvania County Schools	12,990,313	3,923	6
2020	190	Chatham County Schools	34,010,595	3,791	7
2020	600	Charlotte-Mecklenburg County Schools	507,151,701	3,468	8
2020	491	Mooresville City Schools	19,238,438	3,261	9
2020	480	Hyde County Schools	1,700,000	3,202	10
2020	920	Wake County Schools	514,023,140	3,200	11
2020	650	New Hanover County Schools	81,854,375	3,195	12
2020	100	Brunswick County Schools	38,825,408	3,120	13
2020	950	Watauga County Schools	13,664,099	2,959	14
2020	422	Weldon City Schools	2,194,414	2,953	15
2020	410	Guilford County Schools	207,694,696	2,929	16
2020	160	Carteret County Schools	23,090,000	2,899	17
2020	930	Warren County Schools	4,789,331	2,697	18
2020	690	Pamlico County Schools	3,322,419	2,688	19
2020	110	Buncombe County Schools	62,286,753	2,660	20
2020	270	Currituck County Schools	10,968,118	2,641	21
2020	750	Polk County Schools	5,380,055	2,567	22
2020	350	Franklin County Schools	20,349,831	2,527	23
2020	660	Northampton County Schools	3,500,000	2,500	24
2020	60	Avery County Schools	4,700,000	2,488	25
2020	70	Beaufort County Schools	14,767,140	2,368	26
2020	850	Stokes County Schools	13,233,303	2,316	27
2020	390	Granville County Schools	16,307,342	2,276	28
2020	900	Union County Schools	93,952,901	2,267	29
2020	630	Moore County Schools	28,690,512	2,251	30
2020	200	Cherokee County Schools	6,905,596	2,249	31
2020	440	Haywood County Schools	15,669,843	2,236	32
2020	340	Forsyth County Schools	118,942,948	2,227	33
2020	500	Jackson County Schools	7,908,941	2,217	34
2020	700	Pasquotank County Schools	11,364,000	2,203	35
2020	420	Halifax County Schools	4,716,699	2,163	36
2020	450	Henderson County Schools	28,328,000	2,141	37
2020	761	Asheboro City Schools	9,123,315	2,025	38
2020	132	Kannapolis City Schools	10,847,159	2,022	39
2020	292	Thomasville City Schools	4,531,938	2,015	40
2020	130	Cabarrus County Schools	67,438,519	2,008	41
2020	670	Onslow County Schools	53,023,431	1,998	42
2020	980	Wilson County Schools	21,702,347	1,997	43
2020	560	Macon County Schools	8,785,852	1,993	44
2020	370	Gates County Schools	3,101,763	1,992	45
2020	710	Pender County Schools	18,830,040	1,987	46
2020	291	Lexington City Schools	5,959,547	1,980	47
2020	800	Rowan-Salisbury County Schools	36,778,832	1,979	48
2020	510	Johnston County Schools	71,745,918	1,951	49

2020	30	Alleghany County Schools	2,640,522	1,944	50
2020	300	Davie County Schools	11,739,260	1,941	51
2020	530	Lee County Schools	18,912,278	1,930	52
2020	730	Person County Schools	8,254,312	1,928	53
2020	210	Edenton-Chowan County Schools	3,575,000	1,910	54
2020	580	Martin County Schools	5,172,195	1,885	55
2020	10	Alamance-Burlington Schools	42,463,142	1,860	56
2020	861	Elkin City Schools	2,227,800	1,844	57
2020	50	Ashe County Schools	5,323,091	1,836	58
2020	810	Rutherford County Schools	13,836,293	1,833	59
2020	830	Scotland County Schools	10,044,895	1,813	60
2020	182	Newton-Conover City Schools	5,230,151	1,811	61
2020	821	Clinton City Schools	5,304,168	1,804	62
2020	862	Mount Airy City Schools	2,874,508	1,793	63
2020	720	Perquimans County Schools	2,900,000	1,790	64
2020	180	Catawba County Schools	27,542,445	1,759	65
2020	740	Pitt County Schools	40,905,920	1,757	66
2020	181	Hickory City Schools	6,952,611	1,717	67
2020	230	Cleveland County Schools	23,666,784	1,687	68
2020	90	Bladen County Schools	6,834,521	1,683	69
2020	250	Craven County Schools	22,022,229	1,681	70
2020	490	Iredell-Statesville Schools	33,806,939	1,661	71
2020	460	Hertford County Schools	4,290,818	1,643	72
2020	360	Gaston County Schools	50,311,704	1,638	73
2020	260	Cumberland County Schools	80,550,000	1,625	74
2020	80	Bertie County Schools	3,178,938	1,611	75
2020	520	Jones County Schools	1,610,761	1,592	76
2020	590	McDowell County Schools	9,243,000	1,574	77
2020	970	Wilkes County Schools	13,917,773	1,566	78
2020	940	Washington County Schools	1,805,006	1,553	79
2020	640	Nash-Rocky Mount Schools	23,115,861	1,550	80
2020	995	Yancey County Schools	3,135,824	1,537	81
2020	550	Lincoln County Schools	17,100,268	1,507	82
2020	421	Roanoke Rapids City Schools	3,999,598	1,465	83
2020	40	Anson County Schools	4,552,682	1,464	84
2020	620	Montgomery County Schools	5,274,000	1,445	85
2020	20	Alexander County Schools	6,800,000	1,441	86
2020	760	Randolph County Schools	22,475,064	1,437	87
2020	990	Yadkin County Schools	7,080,124	1,415	88
2020	150	Camden County Schools	2,600,000	1,405	89
2020	330	Edgecombe County Schools	7,759,905	1,390	90
2020	790	Rockingham County Schools	15,834,840	1,383	91
2020	570	Madison County Schools	3,077,120	1,382	92
2020	140	Caldwell County Schools	15,207,701	1,371	93
2020	840	Stanly County Schools	11,250,707	1,360	94
2020	860	Surry County Schools	9,574,380	1,299	95
2020	290	Davidson County Schools	23,918,377	1,297	96
2020	610	Mitchell County Schools	2,321,310	1,287	97
2020	120	Burke County Schools	14,981,050	1,269	98
2020	910	Vance County Schools	6,415,756	1,217	99
2020	430	Harnett County Schools	24,261,222	1,217	100
2020	220	Clay County Schools	1,522,000	1,200	101
2020	540	Lenoir County Schools	10,000,000	1,192	102
2020	960	Wayne County Schools	20,725,991	1,161	103

2020	170	Caswell County Schools	2,655,000	1,150	104
2020	770	Richmond County Schools	7,873,240	1,145	105
2020	820	Sampson County Schools	9,020,616	1,141	106
2020	890	Tyrrell County Schools	630,080	1,107	107
2020	380	Graham County Schools	1,215,197	1,082	108
2020	240	Columbus County Schools	5,489,031	1,034	109
2020	241	Whiteville City Schools	2,206,501	1,017	110
2020	310	Duplin County Schools	8,968,900	933	111
2020	400	Greene County Schools	2,560,000	904	112
2020	470	Hoke County Schools	5,700,000	654	113
2020	780	Robeson County Schools	13,305,000	632	114
2020	870	Swain County Schools	898,684	474	115
2020	295	Innovative School District	42,032	198	116
<b>2020</b>	<b>999</b>	<b>STATE TOTAL</b>	<b>3,338,696,265</b>	<b>2,188</b>	<b>0</b>

<b>Table 31 - Supplemental Taxes for Education</b>					
<b>Year 2020</b>					
Type	LEA Name	Amount	PPA	Rank	Year
RECEIPTS FOR CURRENT EXPENSE	Asheville City Schools	10,150,870	2362	1	2020
	Chapel-Hill/Carrboro City Schools	24,021,303	1958	2	2020
	Weldon City Schools	1,383,551	1862	3	2020
	Moore County Schools	8,128,163	1378	4	2020
	Halifax County Schools	2,315,153	1062	5	2020
	Cleveland County Schools	13,416,784	956	6	2020
	Elkin City Schools	1,083,980	897	7	2020
	Asheboro City Schools	3,390,300	753	8	2020
	Thomasville City Schools	1,664,900	740	9	2020
	Roanoke Rapids City Schools	1,859,776	681	10	2020
	Clinton City Schools	1,944,984	662	11	2020
	Mount Airy City Schools	936,088	584	12	2020
	Lexington City Schools	1,546,005	514	13	2020
	Randolph County Schools	2,393,256	153	14	2020
	Nash-Rocky Mount Schools	427,280	29	15	2020
	Harnett County Schools	243,709	12	16	2020
	<b>STATE TOTAL</b>	<b>74,906,102</b>			<b>2020</b>

## Attachment C

## Per Pupil Appropriation (General Fund)

### *Historical Comparison*

*Fiscal Years 1983-84 through 2020-21 reflect Commissioner approved per pupil appropriations. Fiscal Year 2021-22 reflects the Manager's Recommended per pupil.*

<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%
16-17	\$3,868	\$170.50	4.61%
17-18	\$3,991	\$123.00	3.18%
18-19	\$4,165	\$174.00	4.36%
19-20	4,352.25	\$187.25	4.50%
20-21	4,367.00	\$14.75	0.34%
<b>21-22*</b>	<b>\$4,367</b>	<b>\$0.00</b>	<b>0.00%</b>

\*Manager's Recommended Budget

## Attachment D

<b><i>Historical Tax Rate</i></b> <i>(Per \$100 Assessed Valuation)</i>		
Chapel Hill-Carrboro District Tax		
<b><i>CHCCS Special District</i></b>	<i>Change (in cents per \$100 assessed valuation)</i>	
1989-90	17.75	
1990-91	17.75	0.00
1991-92	17.35	<b>(0.40)</b>
1992-93	17.35	0.00
1993-94*	15.75	<b>(1.60)</b>
1994-95	15.40	<b>(0.35)</b>
1995-96	15.40	0.00
1996-97	19.00	3.60
1997-98*	17.90	<b>(1.10)</b>
1998-99	19.20	1.30
1999-00	22.00	2.80
2000-01	22.00	0.00
2001-02*	20.20	<b>(1.80)</b>
2002-03	19.20	<b>(1.00)</b>
2003-04	20.00	0.80
2004-05	20.00	0.00
2005-06*	18.34	<b>(1.66)</b>
2006-07	18.85	0.51
2007-08	20.35	1.50
2008-09	23.00	2.65
2009-10*	18.84	<b>(4.16)</b>
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	20.84	0.00
2017-18*	20.18	<b>(0.66)</b>
2018-19	20.18	0.00
2019-20	20.18	0.00
2020-21	20.18	0.00
<b>2021-22*</b>	<b>18.30</b>	<b>(1.88)</b>

\*Denotes Revaluation Year

\*\*Fiscal Years 1989-90 through 2020-21 reflect approved tax rates; Fiscal Year 2021-22 reflects Manager Recommended Revenue Neutral tax rate.

## ***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 5.5 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.

School Projects Summary - RECOMMENDED  
Fiscal Years 2021-26

Appropriations	Current Fiscal Year 2020-21	Year 1 Fiscal Year 2021-22	Year 2 Fiscal Year 2022-23	Year 3 Fiscal Year 2023-24	Year 4 Fiscal Year 2024-25	Year 5 Fiscal Year 2025-26	Five Year Total	Year 6 to Year 10
<b>Chapel Hill-Carrboro City Schools</b>	<b>10,460,944</b>	<b>8,318,268</b>	<b>16,495,436</b>	<b>12,794,564</b>	<b>6,702,748</b>	<b>6,811,094</b>	<b>51,122,110</b>	<b>85,006,277</b>
Bond Referendum		1,922,000					1,922,000	
Deferred Maintenance Projects	1,799,700							49,207,493
Chapel Hill-Carrboro City Schools	5,061,544	4,585,468	4,684,636	4,786,764	4,891,948	5,000,294	23,949,110	26,744,784
Article 46 Sales Tax Proceeds	1,165,356	1,219,446	1,268,223	1,318,952	1,371,710	1,426,580	6,604,911	8,035,888
Debt Financing - Older Facilities	599,900							
Debt Financing - School Improvements	2,455,016	2,519,561	2,569,952	2,621,351	2,673,777	2,727,253	13,111,894	14,476,592
Lottery Proceeds	841,272	846,461	846,461	846,461	846,461	846,461	4,232,305	4,232,304
Recurring Capital Items	1,799,700	1,810,800	1,810,800	1,810,800	1,810,800	1,810,800	9,054,000	9,054,000
Supplemental Deferred Maintenance Program	1,800,000		10,000,000	6,197,000				16,197,000
<b>Orange County Schools</b>	<b>9,926,369</b>	<b>19,186,596</b>	<b>8,518,723</b>	<b>4,332,793</b>	<b>4,401,872</b>	<b>4,473,024</b>	<b>40,913,008</b>	<b>67,813,066</b>
Bond Referendum		11,386,000					11,386,000	
Deferred Maintenance Projects	1,200,300							44,303,065
Orange County Schools	3,375,769	3,011,396	3,076,523	3,143,593	3,212,672	3,283,824	15,728,008	17,564,001
Article 46 Sales Tax Proceeds	777,228	800,842	832,876	866,191	900,839	936,872	4,337,620	5,277,375
Debt Financing - Older Facilities	400,100							
Debt Financing - School Improvements	1,637,359	1,654,661	1,687,754	1,721,509	1,755,940	1,791,059	8,610,923	9,507,160
Lottery Proceeds	561,082	555,893	555,893	555,893	555,893	555,893	2,779,465	2,779,466
Recurring Capital Items	1,200,300	1,189,200	1,189,200	1,189,200	1,189,200	1,189,200	5,946,000	5,946,000
Supplemental Deferred Maintenance Program	4,150,000	3,600,000	4,253,000					7,853,000
<b>Durham Tech Community College</b>	<b>1,000,000</b>	<b>3,080,000</b>	<b>22,467,911</b>				<b>25,547,911</b>	
<b>Grand Total</b>	<b>21,387,313</b>	<b>30,584,864</b>	<b>47,482,070</b>	<b>17,127,357</b>	<b>11,104,620</b>	<b>11,284,118</b>	<b>117,583,029</b>	<b>152,819,343</b>
<b>Revenues/Funding Sources</b>								
Article 46 Sales Tax Proceeds	1,942,584	2,020,288	2,101,099	2,185,143	2,272,549	2,363,452	10,942,531	13,313,263
Debt Financing - Bond Proceeds		13,308,000					13,308,000	
Debt Financing - Durham Tech	1,000,000	3,080,000	22,467,911				25,547,911	
Debt Financing - Older Facilities	1,000,000							
Debt Financing - School Improvements	13,042,375	10,774,222	21,510,706	13,539,860	7,429,717	7,518,312	60,772,817	132,494,310
From Capital Reserve Funds	3,000,000							
Lottery Proceeds	1,402,354	1,402,354	1,402,354	1,402,354	1,402,354	1,402,354	7,011,770	7,011,770
<b>Grand Total</b>	<b>21,387,313</b>	<b>30,584,864</b>	<b>47,482,070</b>	<b>17,127,357</b>	<b>11,104,620</b>	<b>11,284,118</b>	<b>117,583,029</b>	<b>152,819,343</b>

**ORANGE COUNTY  
BOARD OF COMMISSIONERS**

**ACTION AGENDA ITEM ABSTRACT**

**Meeting Date:** May 13, 2021

**Action Agenda  
Item No.     2**

**SUBJECT:** Discussion of Outside Agencies Funding for FY 2021-22

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

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**ATTACHMENT(S):**

- A. FY 2021-22 Manager  
Recommended Outside Agency  
Appropriations

**INFORMATION CONTACT:**

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**PURPOSE:** To review and discuss Outside Agencies funding for FY 2021-22.

**BACKGROUND:** Each fiscal year, non-profit organizations that deliver community services have the ability to apply for program funding from Orange County. In December 2016, the Orange County Board of Commissioners adopted a funding target of 1.2 percent of the county's general fund expenditures, less the appropriation for education expenses, for the purpose of funding outside agency operations. Historically, the county had a funding target of 1.0 percent.

Applications are reviewed by staff members for completeness and eligibility. The applications are then presented to a specific advisory board and evaluated. Each advisory board then makes recommendations to the County Manager for consideration. The County Manager presents recommendations to the Board of County Commissioners, which approves the final allocations.

Recipients are required to submit written program reports that include: goals, description of activities/challenges, revisions of timelines/budgets, and other relevant information. Funded projects are monitored for progress and performance, financial and administrative management, and compliance with the terms of Performance/Development Agreement(s). Monitoring may involve site and/or office visit(s).

For fiscal year 2021-22, Orange County received applications from 55 agencies. The requests totaled \$2,048,551, an increase of \$486,577 above fiscal year 2020-21. The FY 2021-22 Manager Recommended budget includes funding awards for 53 agencies with a total of \$1,821,953; an increase of \$259,979 from the FY 2020-21 Commissioner Approved Budget. This includes one-time American Rescue Plan Act (ARPA) funds of \$259,774. One of the allowable

uses of ARPA funds is to support Non-Profit agencies. As a result, the entire Outside Agency allocation in FY 2021-22 is funded using ARPA funds.

Based on the theme of this year's budget, most outside agencies are recommended to receive the same funding as they did last year, with the exception of eighteen (18) agencies who are recommended to receive additional one-time ARPA funding.

Please refer to the Outside Agency section (Pages 351-362) of the FY 2021-22 Manager Recommended budget for discussion of Outside Agency funding.

**FINANCIAL IMPACT:** There is no financial impact associated with the discussion of Outside Agencies. Decisions that the Board makes on Outside Agency funding, as part of its discussion of the Manager Recommended FY 2021-22 Annual Operating Budget, will have financial impacts.

**SOCIAL JUSTICE IMPACT:** The following Orange County Social Justice Goals are associated with this item:

- **GOAL: FOSTER A COMMUNITY CULTURE THAT REJECTS OPPRESSION AND INEQUITY**  
The fair treatment and meaningful involvement of all people regardless of race or color; religious or philosophical beliefs; sex, gender or sexual orientation; national origin or ethnic background; age; military service; disability; and familial, residential or economic status.
- **GOAL: CREATE A SAFE COMMUNITY**  
The reduction of risks from vehicle/traffic accidents, childhood and senior injuries, gang activity, substance abuse and domestic violence.
- **GOAL: ENSURE ECONOMIC SELF-SUFFICIENCY**  
The creation and preservation of infrastructure, policies, programs and funding necessary for residents to provide shelter, food, clothing and medical care for themselves and their dependents.

**ENVIRONMENTAL IMPACT:** There is no Orange County Environmental Responsibility Goal impact associated with this item.

**RECOMMENDATION(S):** The Manager recommends that the Board review and discuss Outside Agency funding, as part of the Manager Recommended FY 2021-22 budget, and provide direction to staff, as appropriate.

## FY 2021-22 Manager Recommended Budget Outside Agency Appropriations

Agency	FY 2020-21 Commissioner Approved	FY 2021-22 Agency Request	FY 2021-22 Annual Recommended	FY2021-22 One- time ARPA Recommended	FY 2021-22 Manager Recommended	Change from Approved Budget
<b>1. FY 2020-21 Funded Agencies</b>						
A Helping Hand	6,000	5,000	5,000	-	5,000	(1,000)
Big Brothers Big Sisters of the Triangle	7,680	10,000	7,680	-	7,680	-
Boomerang Youth Inc.	13,358	16,000	13,358	2,642	16,000	2,642
Bridge II Sports	7,577	15,000	7,577	-	7,577	-
Center for Community Self Help	50,000	50,000	50,000	-	50,000	-
Chapel Hill - Carrboro Meals on Wheels	44,823	54,809	44,823	9,986	54,809	9,986
Charles House	23,363	24,000	23,363	-	23,363	-
Club Nova	114,813	120,000	114,813	5,187	120,000	5,187
Community Empowerment Fund	23,824	30,000	23,824	-	23,824	-
Community Home Trust <sup>1</sup>	217,187	211,912	211,912	-	211,912	(5,275)
Compass Center for Women and Families	85,528	94,801	85,528	9,273	94,801	9,273
Dispute Settlement Center	82,358	85,000	82,358	-	82,358	-
Duke Homecare & Hospice	1,134	1,500	1,134	-	1,134	-
El Centro Hispano	33,609	38,000	33,609	4,391	38,000	4,391
El Futuro	32,769	35,000	32,769	2,231	35,000	2,231
EmPOWERment	30,613	40,000	30,613	9,387	40,000	9,387
Farmer Foodshare	7,375	-	-	-	-	(7,375)
Freedom House	-	41,815	41,815	-	41,815	41,815
Habitat for Humanity	51,313	76,133	51,313	24,820	76,133	24,820
Hillsborough Arts Council	12,225	50,000	12,225	-	12,225	-
Historic Hillsborough Commission	9,054	9,054	9,054	-	9,054	-
Historical Foundation	9,606	9,606	9,606	-	9,606	-
Human Rights Center of Chapel Hill & Carrboro	12,159	-	-	-	-	(12,159)
Interfaith Council	127,000	250,000	127,000	123,000	250,000	123,000
KidSCOpe	75,000	96,000	75,000	21,000	96,000	21,000
Kidzu Children's Museum	13,301	20,850	13,301	-	13,301	-
Marian Cheek Jackson Center	21,319	27,500	21,319	-	21,319	-

## FY 2021-22 Manager Recommended Budget Outside Agency Appropriations

Agency	FY 2020-21 Commissioner Approved	FY 2021-22 Agency Request	FY 2021-22 Annual Recommended	FY2021-22 One- time ARPA Recommended	FY 2021-22 Manager Recommended	Change from Approved Budget
<b>1. FY 2020-21 Funded Agencies (cont'd)</b>						
OE Enterprises, Inc.	56,458	58,000	56,458	-	56,458	-
Orange Congregations in Missions	92,415	92,415	92,415	-	92,415	-
Orange County Disability Awareness Council	8,513	28,000	8,513	-	8,513	-
Orange County Literacy Council	16,145	19,000	16,145	-	16,145	-
Orange County Living Wage	18,588	20,000	18,588	-	18,588	-
Orange County Partnership for Young Children	5,950	6,000	5,950	-	5,950	-
Orange County Rape Crisis Center	56,588	62,000	56,588	5,412	62,000	5,412
Pathways to Change	11,351	8,254	8,254	-	8,254	(3,097)
Piedmont Health Services, Inc.	16,500	30,000	16,500	-	16,500	-
Planned Parenthood	20,000	20,000	20,000	-	20,000	-
PORCH	3,780	9,400	3,780	5,620	9,400	5,620
Reentry House Plus 2	20,000	30,000	5,196	-	5,196	(14,804)
Refugee Support Center	5,000	5,000	5,000	-	5,000	-
Senior Care of Orange County	36,750	36,750	36,750	-	36,750	-
TABLE	10,450	15,000	10,450	4,550	15,000	4,550
The Arc of the Triangle	6,653	7,500	6,653	-	6,653	-
The Art Therapy Institute	3,877	10,000	3,877	-	3,877	-
The Arts Center	13,863	15,000	13,863	-	13,863	-
The Exchange Club Child Abuse Prevention	13,464	14,252	13,464	788	14,252	788
Transplanting Traditions	375	5,000	375	-	375	-
Triangle Bikeworks	4,214	5,000	4,214	-	4,214	-
TROSA	250	2,000	250	-	250	-
Voices Together	18,513	20,000	18,513	1,487	20,000	1,487
Volunteers for Youth	9,289	10,000	9,289	-	9,289	-
<b>1. Total - FY 2020-21 Funded Agencies</b>	<b>\$ 1,561,974</b>	<b>\$ 1,940,551</b>	<b>\$ 1,560,079</b>	<b>\$ 229,774</b>	<b>\$ 1,789,853</b>	<b>\$ 227,879</b>

## FY 2021-22 Manager Recommended Budget Outside Agency Appropriations

Agency	FY 2020-21 Commissioner Approved	FY 2021-22 Agency Request	FY 2021-22 Annual Recommended	FY2021-22 One- time ARPA Recommended	FY 2021-22 Manager Recommended	Change from Approved Budget
<b>2. New or Previously Unfunded Agencies</b>						
Child Care Services Association	-	35,000	-	-	-	-
Hope Renovations	-	15,000	-	-	-	-
Fathers on the Move 3	-	20,000	8,100	-	8,100	8,100
Piedmont Wildlife 4	-	14,000	-	9,000	9,000	9,000
Rebuilding Together	-	15,000	-	15,000	15,000	15,000
Friends of Chapel Hill Parks & Recreation 5	-	9,000	-	6,000	6,000	6,000
<b>2. Total - New or Previously Unfunded Agencies</b>	<b>\$ -</b>	<b>\$ 108,000</b>	<b>\$ 8,100</b>	<b>\$ 30,000</b>	<b>\$ 32,100</b>	<b>\$ 32,100</b>
<b>Grand Total</b>	<b>\$ 1,561,974</b>	<b>\$ 2,048,551</b>	<b>\$ 1,568,179</b>	<b>\$ 259,774</b>	<b>\$ 1,821,953</b>	<b>\$ 259,979</b>

**Notes:**

1. The Community Home Trust funding request is based on an inter-local agreement approved by the Town and County elected Boards.
2. Funding is specific for Overnight Supervisor
3. Funding is specific for Program Coordinator
4. Funding is specific for Earthkeepers Afterschool Program
5. Funding is specific to Food Distribution