

APRIL 2024

About the Local School Finance Study

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. Note: the data presented in the most recent study are from the 2021-22 school year.

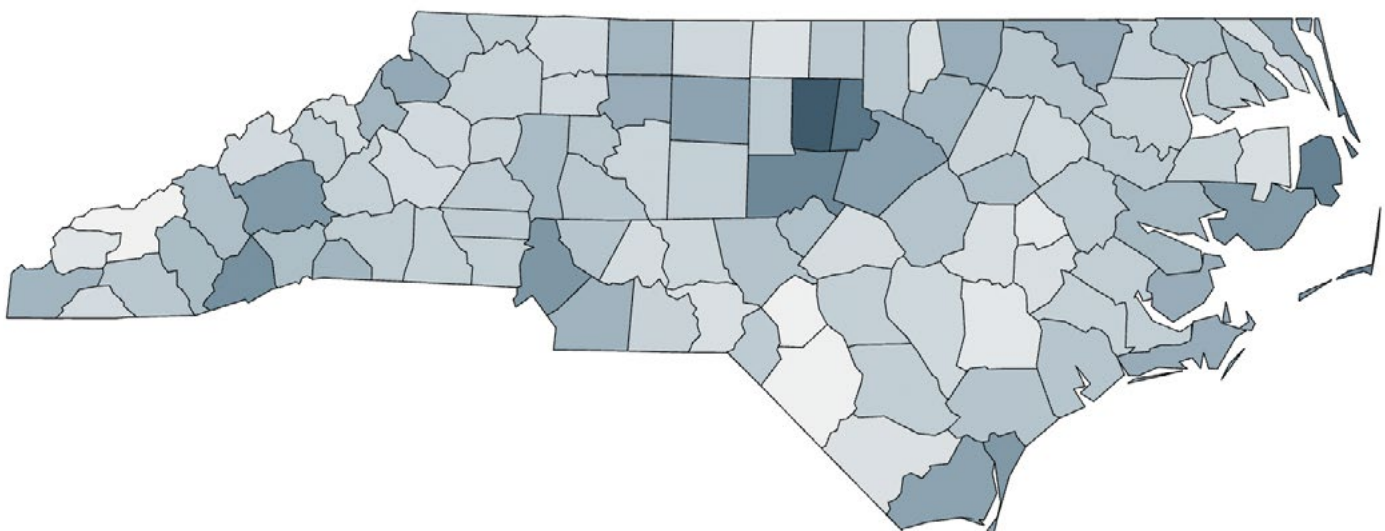
In recent years, our annual studies have consistently identified several key trends that have led to deepened educational inequity across districts over time. First, there is a large and widening gap between wealthier counties and those with lower levels of wealth. As a result, there are significant disparities in the ability of counties with different levels of wealth to provide their schools with the resources they need, particularly given the increasing role of local spending over time. We have also found that lower wealth counties tax themselves at higher rates than wealthier counties, but are still unable to generate comparable tax revenue to wealthier counties that make less taxing effort. The ten poorest districts taxed themselves at 1.7 times the average tax rate of the ten wealthiest counties in 2021-22. 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.



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Base Local Appropriations Per Student



Darker shades of blue indicate higher levels of Base Local Appropriations Per Student (see tables for more details).

Rankings at a Glance

County	2024 Property Value Rank	2024 Base Local Appropriations Rank	2024 Total Local Appropriations Rank	2024 Ability to Pay Rank	2024 Funding Effort Rank
Alamance	63	46	61	44	45
Alexander	74	72	76	85	29
Alleghany	23	50	28	28	76
Anson	68	70	39	76	32
Ashe	18	45	48	26	84
Avery	3	25	17	6	94
Beaufort	37	26	38	29	36
Bertie	59	65	23	79	26
Bladen	56	58	54	78	22
Brunswick	4	11	21	2	92
Buncombe	13	8	16	10	80
Burke	77	85	85	82	54
Cabarrus	67	36	71	45	33
Caldwell	62	80	94	77	52
Camden	75	82	46	70	61
Carteret	6	15	31	3	95
Caswell	58	94	59	89	63
Catawba	43	53	88	32	75
Chatham	19	4	9	11	58
Cherokee	26	21	20	30	31
Chowan	53	49	30	51	39
Clay	14	83	36	25	97
Cleveland	69	60	72	75	28
Columbus	89	93	81	93	47
Craven	50	59	82	38	71
Cumberland	93	62	69	86	14
Currituck	12	19	35	12	88
Dare	2	3	6	1	98
Davidson	70	73	90	64	51
Davie	46	41	73	39	48
Duplin	95	97	97	92	74
Durham	17	2	4	8	42
Edgecombe	83	75	70	80	40
Forsyth	57	16	32	34	15
Franklin	44	23	26	58	5
Gaston	65	64	89	55	46
Gates	81	34	12	88	2
Graham	33	95	37	49	93
Granville	52	42	45	61	24
Greene	97	96	53	99	11
Guilford	45	12	22	33	9
Halifax	66	40	44	67	10
Harnett	91	86	80	95	21
Haywood	21	31	58	21	83
Henderson	24	30	56	22	81
Hertford	78	57	29	81	16
Hoke	98	98	100	98	66
Hyde	7	9	1	16	56
Iredell	36	27	51	23	73
Jackson	1	28	52	4	99
Johnston	85	37	49	84	6

County	2024 Property Value Rank	2024 Base Local Appropriations Rank	2024 Total Local Appropriations Rank	2024 Ability to Pay Rank	2024 Funding Effort Rank
Jones	41	67	14	56	53
Lee	73	32	43	52	20
Lenoir	94	90	95	90	49
Lincoln	35	52	86	27	85
Macon	9	43	79	15	96
Madison	25	81	67	31	91
Martin	64	48	24	74	12
McDowell	47	66	75	66	35
Mecklenburg	22	6	13	9	78
Mitchell	32	84	55	43	87
Montgomery	39	74	93	46	79
Moore	30	35	68	20	89
Nash	87	71	77	69	37
New Hanover	10	7	15	7	82
Northampton	11	14	5	24	41
Onslow	88	39	57	63	13
Orange	31	1	2	18	4
Pamlico	16	17	7	19	65
Pasquotank	61	29	34	48	17
Pender	51	38	50	57	23
Perquimans	40	55	33	47	50
Person	29	47	63	37	64
Pitt	79	54	64	50	44
Polk	15	22	18	17	86
Randolph	82	63	65	83	19
Richmond	90	91	84	94	34
Robeson	100	99	98	100	59
Rockingham	71	76	83	68	55
Rowan	55	44	60	54	30
Rutherford	34	56	62	42	60
Sampson	96	78	66	96	7
Scotland	99	51	41	97	1
Stanly	76	87	96	59	77
Stokes	54	24	27	72	3
Surry	80	79	91	60	67
Swain	38	100	99	36	100
Transylvania	8	5	8	13	57
Tyrrell	48	89	3	73	72
Union	49	20	40	35	25
Vance	86	88	78	71	70
Wake	28	10	19	14	68
Warren	20	18	10	40	8
Washington	42	69	11	62	43
Watauga	5	13	25	5	90
Wayne	92	92	92	87	62
Wilkes	72	68	74	65	38
Wilson	60	33	42	53	18
Yadkin	84	77	87	91	27
Yancey	27	61	47	41	69

Data Sources, Descriptions, and Methodology

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. Note that all data are analyzed and presented at the county level rather than the school district level because several of our indicators are only available at the county level.

The 2024 Local School Finance Study uses data from the 2021-22 school year.

Ability to Pay per ADM

Income-Adjusted Total Revenue divided by *ADM*. 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 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.

Adjusted Property Tax Revenue

Calculated by dividing the *State Average Effective Property Tax Rate* by 100, then multiplying this figure by the *Adjusted Tax Base*. The rationale for this adjustment is that there is such disparity among counties' tax rates; going through this calculation lets you look at a county's actual ability to raise revenue if they were to use the average rate (as opposed to their current actual rate).

Adjusted Tax Base

The total valuation of real, tangible, and public utility property for a county subject to taxation by the local tax authority. The property values are adjusted using a three-year weighted average of the sales assessment ratio. *Source: NC Department of Revenue County Taxable Real Property, Personal Property, and Public Service Company [Valuations](#)*

Attrition

The reduction in the number of employees within the district. *Source: NCDPI State of the Teaching Profession [Report](#)*.

Average Daily Membership (ADM)

The total days in membership for all students over the school year divided by the number of days school was in session. ADM is a more accurate count of the number

of students in school than enrollment. *Source: NCDPI School Accounting [Data](#)*

Average Teacher Supplement

The local salary supplement for teacher salary provided by the district. *Source: NCDPI Statistical Profile State Summary [Table 20](#)*.

Base Local Appropriations

The sum of *County Appropriations* and *Supplemental Taxes*.

Charter School Enrollment

The number of students enrolled in a charter school. *Source: NCDPI [Charter School Membership](#) by District*.

County Appropriations

A county's total appropriations for public K-12 education. *Source: NCDPI Statistical Profile State Summary [Table 30](#)*. *This figure from DPI combines the Current Appropriations AND the Supplemental Tax. We remove the Supplemental Tax to show only the county appropriations in this case.*

Economically Disadvantaged

Beginning with the 2021-22 school year, the criteria for identifying Economically Disadvantaged Student (EDS) status was updated by the United State Department of Education. The North Carolina Department of Public Instruction defines Economically Disadvantaged status as: Any student identified by a Public School Unit (PSU), meeting the criteria of Directly Certified, Categorically Eligible, or a method consistent with state or federal guidance for financial assistance regardless of participation or eligibility in the National School Lunch Program (NSLP).

Source: [NCDPI](#)

Effective County Tax Rate

The *Weighted Sales Assessment Ratio* multiplied by the *County Tax Rate*. *Source: NC Department of Revenue Property Tax [Publications](#) (Sales Ratio) and NC Department of Revenue County Property Tax Rates and Reappraisal [Schedules](#) (County Tax Rate)*.

English Learner

The current enrollment of those students identified and assessed as English Learners under the State Board of Education (SBE) policies as of October 1, 2021 within a given county. *Source: NCDPI Report to the General Assembly Headcount of English Learners 2021*

Exceptional Child

The number of pupils in membership being served by Exceptional Children programs. *Source: NCDPI Statistical Profile State Summary [Table 9](#).*

Income-Adjusted Total Revenue

Total Revenue (Less Welfare) multiplied by the *Percent of State-Average Per-Capita Income*.

Last Year Revalued

The last year that a county's property taxes were revalued. *Source: NC Department of Revenue County Property Tax Rates and Reappraisals [Schedules](#).*

Low-Wealth Funding

The state provides low-wealth supplemental funding to districts that are located in counties where the county wealth is less than 100 percent of the state average. *Source: NCDPI School Allotment Section [Allotment Data](#). Select "All LEAs" under State Initial Allotment.*

Mandated Social Services Payments

A county's total responsibility toward mandated social security payments. *Source: NCDHHS [WC302 Cash Report](#).*

Non-property Tax Revenue

Sources of revenue for the county other than property taxes. This includes *sales and use tax distribution* plus *finances and forfeitures*. *Source: Sales and Use Tax is calculated from NCDOR Local Government Sales and Tax Use Distribution [monthly reports](#). Fines and Forfeitures are from the [NC Judicial Branch Statistical and Operational Report of Budget Management and Financial Services](#).*

Per-Capita Income

A measure of the average income per person in the given county. *Source: US Bureau of Economic Analysis Regional GDP and Personal Income [Interactive Data Tables](#). To gather this data, select "Personal Income and Employment by County and Metropolitan Area," and then select, "Personal income, per capita personal income, and population (CAINC1)" and follow the prompts to find the Per Capita Personal Income for each county.*

Percent of State-Average Per-Capita Income
Per-Capita Income divided by the *Per-Capita Income for NC*.

Race and Ethnicity

Source: NCDPI Statistical Profile State Summary [Table 10](#)

Relative Funding Effort

The relative funding effort shows how much of a county's revenue is being allocated towards education. In general, low-wealth districts with comparatively high spending levels rank highest in this measure. This number is calculated by dividing *Base Local Appropriations per ADM* by *Ability to Pay per ADM*.

Small-County Funding

The state provides small-county supplemental funding to districts that have an Average Daily Membership (ADM) of 3,300 or smaller. *Source: NCDPI School Allotment Section [Allotment Data](#). Select "All LEAs" under State Initial Allotment.*

Supplemental Taxes

A county's total appropriations for supplemental taxes for education. Most counties will not have this appropriation because most counties do not have a specific tax or revenue stream dedicated to school funding. *Source: NCDPI Statistical Profile State Summary [Table 31](#).*

Total Local Appropriations

The sum of *Base Local Appropriations*, *Low-Wealth Funding*, and *Small-County Funding*.

Total Revenue (Less Welfare)

This is the sum of the *Adjusted Property Tax Revenue* plus the *Non-Property Tax Revenue*, minus the *Mandated Social Services Payments*. The rationale for removing the mandated social services payments out of the county's tax revenue is that these payments are a required match for federal dollars, and the county effectively has no option but to spend those funds on something other than education.

Teacher Vacancy

An instructional position (or a portion thereof) for which there is not an appropriately licensed teacher who is eligible for permanent employment. *Source: NCDPI State of the Teaching Profession [Report](#). Please note that the vacancy rates are reported one year ahead. For example, the 2021-22 report contains 22-23 vacancies.*

Adjusted Tax Base Per Student (ADM)

County	2024 Property Value Rank	2023 Property Value Rank	Last Year Revalued	Effective County Tax Rate	2021-22 Adjusted Tax Base	2021-22 ADM	2021-22 Tax Base per ADM
Alamance	63	61	2017	0.559	\$17,681,890,611	21,832	\$809,907
Alexander	74	77	2015	0.641	\$3,275,197,447	4,391	\$745,889
Alleghany	23	22	2021	0.596	\$1,957,160,525	1,323	\$1,479,335
Anson	68	67	2018	0.705	\$2,269,404,915	2,904	\$781,476
Ashe	18	18	2019	0.474	\$4,478,452,480	2,673	\$1,675,440
Avery	3	3	2018	0.444	\$5,187,552,927	1,774	\$2,924,212
Beaufort	37	36	2018	0.583	\$6,374,363,995	5,739	\$1,110,710
Bertie	59	56	2020	0.836	\$1,447,185,617	1,739	\$832,194
Bladen	56	53	2015	0.773	\$3,196,389,304	3,781	\$845,382
Brunswick	4	4	2019	0.444	\$33,840,602,641	12,484	\$2,710,718
Buncombe	13	12	2021	0.482	\$48,658,815,172	25,929	\$1,876,618
Burke	77	75	2019	0.620	\$8,260,491,615	11,197	\$737,742
Cabarrus	67	64	2020	0.710	\$30,814,492,458	38,720	\$795,829
Caldwell	62	60	2021	0.614	\$8,540,042,589	10,511	\$812,486
Camden	75	69	2015	0.741	\$1,391,826,976	1,870	\$744,292
Carteret	6	6	2020	0.296	\$18,476,558,789	7,753	\$2,383,150
Caswell	58	59	2016	0.725	\$1,775,684,514	2,118	\$838,378
Catawba	43	43	2019	0.513	\$21,065,525,450	21,636	\$973,633
Chatham	19	19	2021	0.653	\$14,043,130,630	8,762	\$1,602,731
Cherokee	26	26	2020	0.496	\$3,877,243,095	2,838	\$1,366,189
Chowan	53	48	2014	0.700	\$1,635,630,700	1,817	\$900,182
Clay	14	14	2018	0.413	\$2,141,530,590	1,178	\$1,817,938
Cleveland	69	68	2021	0.674	\$10,641,079,491	13,686	\$777,516
Columbus	89	90	2021	0.798	\$4,312,687,530	7,022	\$614,168
Craven	50	51	2016	0.503	\$11,131,199,906	12,280	\$906,450
Cumberland	93	93	2017	0.733	\$26,098,207,611	47,313	\$551,608
Currituck	12	10	2021	0.453	\$8,210,989,305	4,322	\$1,899,812
Dare	2	1	2020	0.404	\$16,918,724,202	5,069	\$3,337,685
Davidson	70	73	2021	0.540	\$17,546,237,233	22,569	\$777,449
Davie	46	44	2021	0.712	\$5,436,248,623	5,897	\$921,867
Duplin	95	92	2017	0.670	\$5,020,126,632	9,323	\$538,467
Durham	17	17	2019	0.643	\$51,900,164,924	30,806	\$1,684,742
Edgecombe	83	84	2017	0.917	\$3,585,663,927	5,278	\$679,360
Forsyth	57	55	2021	0.678	\$43,074,563,185	51,338	\$839,039
Franklin	44	47	2018	0.697	\$7,395,962,732	7,882	\$938,336
Gaston	65	65	2019	0.723	\$23,501,201,191	29,423	\$798,735.72
Gates	81	78	2017	0.784	\$979,153,697	1,402	\$698,398
Graham	33	31	2019	0.592	\$1,297,864,304	1,107	\$1,172,416
Granville	52	71	2018	0.711	\$5,961,146,725	6,593	\$904,163
Greene	97	99	2021	0.740	\$1,324,209,825	2,676	\$494,847
Guilford	45	46	2017	0.624	\$62,531,819,709	67,038	\$932,782
Halifax	66	63	2020	0.731	\$4,210,863,995	5,283	\$797,059
Harnett	91	95	2017	0.660	\$10,713,321,067	19,337	\$554,032
Haywood	21	23	2021	0.515	\$9,957,328,281	6,462	\$1,540,905
Henderson	24	24	2019	0.515	\$18,303,628,275	12,550	\$1,458,456
Hertford	78	83	2019	0.861	\$1,698,176,561	2,363	\$718,653
Hoke	98	97	2014	0.708	\$4,176,167,803	8,503	\$491,141
Hyde	7	7	2017	0.699	\$1,034,810,516	459	\$2,254,489
Iredell	36	37	2019	0.495	\$29,801,798,942	26,182	\$1,138,255
Jackson	1	2	2021	0.360	\$11,467,707,901	3,380	\$3,392,813
Johnston	85	85	2019	0.690	\$25,038,979,278	37,102	\$674,869

County	2024 Property Value Rank	2023 Property Value Rank	Last Year Revalued	Effective County Tax Rate	2021-22 Adjusted Tax Base	2021-22 ADM	2021-22 Tax Base per ADM
Jones	41	42	2014	0.718	\$974,858,677	967	\$1,008,127
Lee	73	76	2019	0.702	\$6,975,990,792	9,072	\$768,958
Lenoir	94	94	2017	0.813	\$4,359,955,619	8,031	\$542,891
Lincoln	35	34	2019	0.560	\$12,922,168,993	11,115	\$1,162,588
Macon	9	9	2019	0.389	\$8,593,018,452	4,336	\$1,981,785
Madison	25	27	2020	0.464	\$2,978,594,061	2,090	\$1,425,165
Martin	64	66	2017	0.832	\$2,022,255,776	2,521	\$802,164
McDowell	47	49	2019	0.523	\$5,107,627,429	5,561	\$918,473
Mecklenburg	22	21	2019	0.567	\$210,021,877,887	139,492	\$1,505,620
Mitchell	32	33	2018	0.524	\$2,021,244,901	1,710	\$1,182,015
Montgomery	39	40	2020	0.587	\$3,716,670,339	3,445	\$1,078,859
Moore	30	29	2019	0.482	\$15,368,257,207	12,626	\$1,217,191
Nash	87	88	2017	0.585	\$9,087,702,119	14,074	\$645,709
New Hanover	10	13	2021	0.475	\$48,074,571,535	24,602	\$1,954,092
Northampton	11	11	2015	0.872	\$2,342,086,568	1,225	\$1,911,907
Onslow	88	87	2018	0.623	\$17,143,969,957	26,780	\$640,178
Orange	31	32	2021	0.808	\$22,246,905,452	18,482	\$1,203,707
Pamlico	16	16	2020	0.591	\$2,018,887,241	1,154	\$1,749,469
Pasquotank	61	58	2014	0.669	\$3,789,104,442	4,634	\$817,675
Pender	51	45	2019	0.579	\$9,137,996,433	10,089	\$905,739
Perquimans	40	39	2016	0.582	\$1,617,274,651	1,600	\$1,010,797
Person	29	30	2021	0.703	\$5,233,243,415	4,236	\$1,235,421
Pitt	79	80	2020	0.649	\$16,158,549,159	22,967	\$703,555
Polk	15	15	2021	0.497	\$3,629,724,218	2,010	\$1,805,833
Randolph	82	81	2019	0.569	\$13,284,807,297	19,326	\$687,406
Richmond	90	86	2016	0.801	\$3,668,824,326	6,540	\$560,982
Robeson	100	100	2018	0.733	\$7,877,448,243	20,081	\$392,284
Rockingham	71	70	2019	0.664	\$8,258,023,710	10,722	\$770,194
Rowan	55	57	2019	0.598	\$15,240,596,795	17,703	\$860,905
Rutherford	34	35	2019	0.545	\$8,476,426,915	7,252	\$1,168,840
Sampson	96	96	2019	0.787	\$5,255,171,344	10,477	\$501,591
Scotland	99	98	2019	0.959	\$2,488,882,968	5,250	\$474,073
Stanly	76	74	2021	0.602	\$6,058,135,298	8,189	\$739,790
Stokes	54	52	2021	0.660	\$4,678,912,132	5,384	\$869,040
Surry	80	79	2021	0.550	\$7,006,279,974	9,968	\$702,877
Swain	38	38	2021	0.359	\$1,997,780,128	1,812	\$1,102,528
Transylvania	8	8	2021	0.602	\$6,969,076,696	3,213	\$2,169,025
Tyrrell	48	54	2017	0.918	\$461,008,948	504	\$914,700
Union	49	50	2021	0.588	\$36,609,130,617	40,280	\$908,866
Vance	86	89	2016	0.755	\$3,237,921,826	4,906	\$659,992
Wake	28	28	2020	0.583	\$198,200,693,873	157,849	\$1,255,635
Warren	20	20	2017	0.780	\$2,618,792,937	1,677	\$1,561,594
Washington	42	41	2021	0.850	\$1,017,242,370	1,025	\$992,432
Watauga	5	5	2014	0.336	\$11,475,952,468	4,530	\$2,533,323
Wayne	92	91	2019	0.684	\$9,493,615,147	17,154	\$553,434
Wilkes	72	72	2019	0.625	\$6,300,185,235	8,191	\$769,159
Wilson	60	62	2016	0.649	\$8,403,647,633	10,137	\$829,007
Yadkin	84	82	2017	0.610	\$3,364,248,979	4,967	\$677,320
Yancey	27	25	2016	0.556	\$2,548,512,506	1,922	\$1,325,969

Base Local Appropriations per Student ADM

County	2024 Base Local Appropriations Rank	2023 Base Local Appropriations Rank	County Appropriations	Supplemental Taxes	Base Local Appropriations	ADM	Base Local Appropriations per ADM
Alamance	46	45	\$43,248,442		\$43,248,442	21,832	\$1,981
Alexander	72	70	\$7,065,060		\$7,065,060	4,391	\$1,609
Alleghany	50	47	\$2,521,101		\$2,521,101	1,323	\$1,906
Anson	70	72	\$4,776,651		\$4,776,651	2,904	\$1,645
Ashe	45	49	\$5,323,091		\$5,323,091	2,673	\$1,991
Avery	25	20	\$4,770,000		\$4,770,000	1,774	\$2,689
Beaufort	26	23	\$14,932,489		\$14,932,489	5,739	\$2,602
Bertie	65	65	\$3,027,671		\$3,027,671	1,739	\$1,741
Bladen	58	58	\$6,831,521		\$6,831,521	3,781	\$1,807
Brunswick	11	9	\$42,253,437		\$42,253,437	12,484	\$3,385
Buncombe	8	7	\$85,933,913	\$11,303,234	\$97,237,147	25,929	\$3,750
Burke	85	83	\$15,156,050		\$15,156,050	11,197	\$1,354
Cabarrus	36	37	\$83,869,815		\$83,869,815	38,720	\$2,166
Caldwell	80	81	\$14,869,294		\$14,869,294	10,511	\$1,415
Camden	82	74	\$2,620,000		\$2,620,000	1,870	\$1,401
Carteret	15	15	\$23,400,000		\$23,400,000	7,753	\$3,018
Caswell	94	92	\$2,383,333		\$2,383,333	2,118	\$1,125
Catawba	53	54	\$40,847,400		\$40,847,400	21,636	\$1,888
Chatham	4	4	\$36,533,666	\$2,357,383	\$38,891,049	8,762	\$4,439
Cherokee	21	26	\$7,671,878		\$7,671,878	2,838	\$2,703
Chowan	49	48	\$3,501,540		\$3,501,540	1,817	\$1,927
Clay	83	82	\$1,609,799		\$1,609,799	1,178	\$1,367
Cleveland	60	56	\$10,204,695	\$14,029,881	\$24,234,576	13,686	\$1,771
Columbus	93	94	\$8,164,191		\$8,164,191	7,022	\$1,163
Craven	59	59	\$22,068,879		\$22,068,879	12,280	\$1,797
Cumberland	62	61	\$83,033,918		\$83,033,918	47,313	\$1,755
Currituck	19	18	\$12,634,099		\$12,634,099	4,322	\$2,923
Dare	3	3	\$23,890,957		\$23,890,957	5,069	\$4,713
Davidson	73	71	\$32,083,656	\$3,638,968	\$35,722,624	22,569	\$1,583
Davie	41	40	\$12,309,900		\$12,309,900	5,897	\$2,087
Duplin	97	96	\$8,968,900		\$8,968,900	9,323	\$962
Durham	2	2	\$159,896,526		\$159,896,526	30,806	\$5,190
Edgecombe	75	88	\$7,859,905		\$7,859,905	5,278	\$1,489
Forsyth	16	21	\$154,904,532		\$154,904,532	51,338	\$3,017
Franklin	23	19	\$21,221,872		\$21,221,872	7,882	\$2,692
Gaston	64	60	\$51,500,409		\$51,500,409	29,423	\$1,750
Gates	34	36	\$3,159,721		\$3,159,721	1,402	\$2,254
Graham	95	95	\$1,143,160		\$1,143,160	1,107	\$1,033
Granville	42	46	\$13,423,457		\$13,423,457	6,593	\$2,036
Greene	96	97	\$2,585,000		\$2,585,000	2,676	\$966
Guilford	12	12	\$225,610,398		\$225,610,398	67,038	\$3,365
Halifax	40	51	\$5,352,231	\$5,761,763	\$11,113,994	5,283	\$2,104
Harnett	86	87	\$25,532,776	\$260,329	\$25,793,105	19,337	\$1,334
Haywood	31	30	\$15,255,579		\$15,255,579	6,462	\$2,361
Henderson	30	33	\$29,928,000		\$29,928,000	12,550	\$2,385
Hertford	57	64	\$4,290,818		\$4,290,818	2,363	\$1,816
Hoke	98	98	\$5,700,000		\$5,700,000	8,503	\$670
Hyde	9	10	\$1,700,000		\$1,700,000	459	\$3,704
Iredell	27	32	\$55,775,167	\$8,941,907	\$64,717,074	26,182	\$2,472
Jackson	28	29	\$8,289,540		\$8,289,540	3,380	\$2,452

County	2024 Base Local Appropriations Rank	2023 Base Local Appropriations Rank	County Appropriations	Supplemental Taxes	Base Local Appropriations	ADM	Base Local Appropriations per ADM
Johnston	37	44	\$79,927,090		\$79,927,090	37,102	\$2,154
Jones	67	62	\$1,654,387		\$1,654,387	967	\$1,711
Lee	32	42	\$20,898,068		\$20,898,068	9,072	\$2,304
Lenoir	90	91	\$9,900,000		\$9,900,000	8,031	\$1,233
Lincoln	52	73	\$21,001,352		\$21,001,352	11,115	\$1,889
Macon	43	41	\$8,804,466		\$8,804,466	4,336	\$2,031
Madison	81	78	\$2,942,008		\$2,942,008	2,090	\$1,408
Martin	48	31	\$4,935,963		\$4,935,963	2,521	\$1,958
McDowell	66	67	\$9,573,000		\$9,573,000	5,561	\$1,721
Mecklenburg	6	6	\$536,937,488		\$536,937,488	139,492	\$3,849
Mitchell	84	85	\$2,327,257		\$2,327,257	1,710	\$1,361
Montgomery	74	69	\$5,274,000		\$5,274,000	3,445	\$1,531
Moore	35	34	\$27,651,687		\$27,651,687	12,626	\$2,190
Nash	71	68	\$23,147,615		\$23,147,615	14,074	\$1,645
New Hanover	7	8	\$92,887,555		\$92,887,555	24,602	\$3,776
Northampton	14	17	\$3,780,000		\$3,780,000	1,225	\$3,086
Onslow	39	38	\$56,955,002		\$56,955,002	26,780	\$2,127
Orange	1	1	\$93,194,013	\$25,256,599	\$118,450,612	18,482	\$6,409
Pamlico	17	14	\$3,473,981		\$3,473,981	1,154	\$3,010
Pasquotank	29	28	\$11,364,000		\$11,364,000	4,634	\$2,452
Pender	38	39	\$21,720,842		\$21,720,842	10,089	\$2,153
Perquimans	55	52	\$3,000,000		\$3,000,000	1,600	\$1,875
Person	47	25	\$8,325,569		\$8,325,569	4,236	\$1,965
Pitt	54	53	\$43,283,624		\$43,283,624	22,967	\$1,885
Polk	22	22	\$5,429,441		\$5,429,441	2,010	\$2,701
Randolph	63	63	\$27,854,084	\$6,006,016	\$33,860,100	19,326	\$1,752
Richmond	91	89	\$8,009,422		\$8,009,422	6,540	\$1,225
Robeson	99	99	\$13,360,800		\$13,360,800	20,081	\$665
Rockingham	76	75	\$15,834,840		\$15,834,840	10,722	\$1,477
Rowan	44	43	\$35,874,883		\$35,874,883	17,703	\$2,026
Rutherford	56	55	\$13,569,283		\$13,569,283	7,252	\$1,871
Sampson	78	80	\$13,313,055	\$1,997,206	\$15,310,261	10,477	\$1,461
Scotland	51	50	\$10,000,000		\$10,000,000	5,250	\$1,905
Stanly	87	84	\$10,885,000		\$10,885,000	8,189	\$1,329
Stokes	24	27	\$14,486,509		\$14,486,509	5,384	\$2,691
Surry	79	79	\$12,288,562	\$2,088,000	\$14,376,562	9,968	\$1,442
Swain	100	100	\$1,109,455		\$1,109,455	1,812	\$612
Transylvania	5	5	\$13,206,558		\$13,206,558	3,213	\$4,110
Tyrrell	89	93	\$630,055		\$630,055	504	\$1,250
Union	20	24	\$111,546,045		\$111,546,045	40,280	\$2,769
Vance	88	86	\$6,306,348		\$6,306,348	4,906	\$1,285
Wake	10	11	\$544,205,101		\$544,205,101	157,849	\$3,448
Warren	18	16	\$5,034,331		\$5,034,331	1,677	\$3,002
Washington	69	66	\$1,735,000		\$1,735,000	1,025	\$1,693
Watauga	13	13	\$14,280,022		\$14,280,022	4,530	\$3,152
Wayne	92	90	\$20,780,695		\$20,780,695	17,154	\$1,211
Wilkes	68	76	\$13,917,773		\$13,917,773	8,191	\$1,699
Wilson	33	35	\$23,135,788		\$23,135,788	10,137	\$2,282
Yadkin	77	77	\$7,298,142		\$7,298,142	4,967	\$1,469
Yancey	61	57	\$3,382,718		\$3,382,718	1,922	\$1,760

Total Local Appropriations per Student (ADM)

County	2024 Total Local Appropriations Rank	2023 Total Local Appropriations Rank	Base Local Appropriations	Low-Wealth Funding	Small-County Funding	Total Local Appropriations	ADM	Total Local Appropriations per ADM
Alamance	61	65	\$43,248,442	\$5,659,157		\$48,907,599	21,832	\$2,240
Alexander	76	76	\$7,065,060	\$2,136,260		\$9,201,320	4,391	\$2,095
Alleghany	28	23	\$2,521,101		\$1,548,700	\$4,069,801	1,323	\$3,076
Anson	39	44	\$4,776,651	\$1,768,248	\$1,548,000	\$8,092,899	2,904	\$2,787
Ashe	48	46	\$5,323,091		\$1,548,000	\$6,871,091	2,673	\$2,571
Avery	17	15	\$4,770,000		\$1,600,000	\$6,370,000	1,774	\$3,591
Beaufort	38	39	\$14,932,489	\$1,272,155		\$16,204,644	5,739	\$2,824
Bertie	23	26	\$3,027,671	\$1,072,753	\$1,600,000	\$5,700,424	1,739	\$3,278
Bladen	54	57	\$6,831,521	\$2,260,405		\$9,091,926	3,781	\$2,405
Brunswick	21	19	\$42,253,437			\$42,253,437	12,484	\$3,385
Buncombe	16	16	\$97,237,147			\$97,237,147	25,929	\$3,750
Burke	85	86	\$15,156,050	\$6,458,367		\$21,614,417	11,197	\$1,930
Cabarrus	71	64	\$83,869,815	\$376,299		\$84,246,114	38,720	\$2,176
Caldwell	94	89	\$14,869,294	\$4,105,613		\$18,974,907	10,511	\$1,805
Camden	46	37	\$2,620,000	\$633,147	\$1,600,000	\$4,853,147	1,870	\$2,595
Carteret	31	29	\$23,400,000			\$23,400,000	7,753	\$3,018
Caswell	59	62	\$2,383,333	\$1,083,426	\$1,470,000	\$4,936,759	2,118	\$2,331
Catawba	88	84	\$40,847,400			\$40,847,400	21,636	\$1,888
Chatham	9	8	\$38,891,049			\$38,891,049	8,762	\$4,439
Cherokee	20	27	\$7,671,878	\$425,164	\$1,548,000	\$9,645,042	2,838	\$3,399
Chowan	30	28	\$3,501,540	\$439,152	\$1,600,000	\$5,540,692	1,817	\$3,049
Clay	36	30	\$1,609,799		\$1,820,000	\$3,429,799	1,178	\$2,912
Cleveland	72	68	\$24,234,576	\$5,501,611		\$29,736,187	13,686	\$2,173
Columbus	81	82	\$8,164,191	\$6,034,470		\$14,198,661	7,022	\$2,022
Craven	82	79	\$22,068,879	\$2,449,599		\$24,518,478	12,280	\$1,997
Cumberland	69	74	\$83,033,918	\$20,584,142		\$103,618,060	47,313	\$2,190
Currituck	35	35	\$12,634,099			\$12,634,099	4,322	\$2,923
Dare	6	6	\$23,890,957			\$23,890,957	5,069	\$4,713
Davidson	90	90	\$35,722,624	\$6,120,242		\$41,842,866	22,569	\$1,854
Davie	73	70	\$12,309,900	\$142,326		\$12,452,226	5,897	\$2,112
Duplin	97	96	\$8,968,900	\$6,782,082		\$15,750,982	9,323	\$1,689
Durham	4	4	\$159,896,526			\$159,896,526	30,806	\$5,190
Edgecombe	70	80	\$7,859,905	\$3,678,337		\$11,538,242	5,278	\$2,186
Forsyth	32	38	\$154,904,532			\$154,904,532	51,338	\$3,017
Franklin	26	22	\$21,221,872	\$3,370,187		\$24,592,059	7,882	\$3,120
Gaston	89	85	\$51,500,409	\$3,616,313		\$55,116,722	29,423	\$1,873
Gates	12	11	\$3,159,721	\$859,371	\$1,548,700	\$5,567,792	1,402	\$3,971
Graham	37	32	\$1,143,160	\$187,966	\$1,820,000	\$3,151,126	1,107	\$2,847
Granville	45	45	\$13,423,457	\$4,135,673		\$17,559,130	6,593	\$2,663
Greene	53	61	\$2,585,000	\$2,362,266	\$1,548,000	\$6,495,266	2,676	\$2,427
Guilford	22	24	\$225,610,398			\$225,610,398	67,038	\$3,365
Halifax	44	50	\$11,113,994	\$3,068,073		\$14,182,067	5,283	\$2,684
Harnett	80	81	\$25,793,105	\$13,462,953		\$39,256,058	19,337	\$2,030
Haywood	58	54	\$15,255,579			\$15,255,579	6,462	\$2,361
Henderson	56	59	\$29,928,000			\$29,928,000	12,550	\$2,385
Hertford	29	36	\$4,290,818	\$1,494,512	\$1,470,000	\$7,255,330	2,363	\$3,070
Hoke	100	100	\$5,700,000	\$7,442,688		\$13,142,688	8,503	\$1,546
Hyde	1	1	\$1,700,000		\$1,820,000	\$3,520,000	459	\$7,669
Iredell	51	58	\$64,717,074			\$64,717,074	26,182	\$2,472
Jackson	52	53	\$8,289,540			\$8,289,540	3,380	\$2,453
Johnston	49	49	\$79,927,090	\$14,614,677		\$94,541,767	37,102	\$2,548

County	2024 Total Local Appropriations Rank	2023 Total Local Appropriations Rank	Base Local Appropriations	Low-Wealth Funding	Small-County Funding	Total Local Appropriations	ADM	Total Local Appropriations per ADM
Jones	14	13	\$1,654,387	\$224,427	\$1,820,000	\$3,698,814	967	\$3,825
Lee	43	51	\$20,898,068	\$3,534,306		\$24,432,374	9,072	\$2,693
Lenoir	95	94	\$9,900,000	\$4,341,145		\$14,241,145	8,031	\$1,773
Lincoln	86	98	\$21,001,352			\$21,001,352	11,115	\$1,889
Macon	79	71	\$8,804,466			\$8,804,466	4,336	\$2,031
Madison	67	63	\$2,942,008	\$97,357	\$1,560,000	\$4,599,365	2,090	\$2,201
Martin	24	17	\$4,935,963	\$1,679,155	\$1,498,000	\$8,113,118	2,521	\$3,218
McDowell	75	72	\$9,573,000	\$2,103,961		\$11,676,961	5,561	\$2,100
Mecklenburg	13	12	\$536,937,488			\$536,937,488	139,492	\$3,849
Mitchell	55	55	\$2,327,257	\$159,230	\$1,600,000	\$4,086,487	1,710	\$2,390
Montgomery	93	87	\$5,274,000	\$973,013		\$6,247,013	3,445	\$1,813
Moore	68	60	\$27,651,687			\$27,651,687	12,626	\$2,190
Nash	77	73	\$23,147,615	\$6,146,067		\$29,293,682	14,074	\$2,081
New Hanover	15	18	\$92,887,555			\$92,887,555	24,602	\$3,776
Northampton	5	5	\$3,780,000	\$627,604	\$1,820,000	\$6,227,604	1,225	\$5,084
Onslow	57	52	\$56,955,002	\$6,609,036		\$63,564,038	26,780	\$2,374
Orange	2	2	\$118,450,612			\$118,450,612	18,482	\$6,409
Pamlico	7	7	\$3,473,981	\$93,711	\$1,820,000	\$5,387,692	1,154	\$4,669
Pasquotank	34	33	\$11,364,000	\$2,183,273		\$13,547,273	4,634	\$2,923
Pender	50	48	\$21,720,842	\$3,477,559		\$25,198,401	10,089	\$2,498
Perquimans	33	31	\$3,000,000	\$181,533	\$1,548,700	\$4,730,233	1,600	\$2,956
Person	63	40	\$8,325,569	\$1,136,388		\$9,461,957	4,236	\$2,234
Pitt	64	66	\$43,283,624	\$7,962,642		\$51,246,266	22,967	\$2,231
Polk	18	20	\$5,429,441		\$1,560,000	\$6,989,441	2,010	\$3,477
Randolph	65	69	\$33,860,100	\$9,124,837		\$42,984,937	19,326	\$2,224
Richmond	84	83	\$8,009,422	\$4,894,936		\$12,904,358	6,540	\$1,973
Robeson	98	99	\$13,360,800	\$19,790,747		\$33,151,547	20,081	\$1,651
Rockingham	83	78	\$15,834,840	\$5,492,869		\$21,327,709	10,722	\$1,989
Rowan	60	56	\$35,874,883	\$5,338,971		\$41,213,854	17,703	\$2,328
Rutherford	62	67	\$13,569,283	\$2,637,497		\$16,206,780	7,252	\$2,235
Sampson	66	75	\$15,310,261	\$7,779,276		\$23,089,537	10,477	\$2,204
Scotland	41	41	\$10,000,000	\$4,349,057		\$14,349,057	5,250	\$2,733
Stanly	96	95	\$10,885,000	\$3,128,380		\$14,013,380	8,189	\$1,711
Stokes	27	34	\$14,486,509	\$2,104,089		\$16,590,598	5,384	\$3,081
Surry	91	92	\$14,376,562	\$3,867,675		\$18,244,237	9,968	\$1,830
Swain	99	97	\$1,109,455	\$151,803	\$1,600,000	\$2,861,258	1,812	\$1,579
Transylvania	8	9	\$13,206,558		\$1,548,000	\$14,754,558	3,213	\$4,592
Tyrrell	3	3	\$630,055	\$386,523	\$1,820,000	\$2,836,578	504	\$5,628
Union	40	47	\$111,546,045			\$111,546,045	40,280	\$2,769
Vance	78	77	\$6,306,348	\$3,803,764		\$10,110,112	4,906	\$2,061
Wake	19	21	\$544,205,101			\$544,205,101	157,849	\$3,448
Warren	10	10	\$5,034,331	\$224,113	\$1,600,000	\$6,858,444	1,677	\$4,090
Washington	11	14	\$1,735,000	\$561,891	\$1,820,000	\$4,116,891	1,025	\$4,016
Watauga	25	25	\$14,280,022			\$14,280,022	4,530	\$3,152
Wayne	92	93	\$20,780,695	\$10,450,276		\$31,230,971	17,154	\$1,821
Wilkes	74	88	\$13,917,773	\$3,322,105		\$17,239,878	8,191	\$2,105
Wilson	42	43	\$23,135,788	\$4,563,564		\$27,699,352	10,137	\$2,732
Yadkin	87	91	\$7,298,142	\$2,082,519		\$9,380,661	4,967	\$1,889
Yancey	47	42	\$3,382,718	\$27,953	\$1,560,000	\$4,970,671	1,922	\$2,586

Ability to Pay

County	2024 Ability to Pay Rank	2023 Ability to Pay Rank	Adjusted Tax Base	Adjusted Property Tax Revenue	Non-property Tax Revenue	Mandated Social Services Payments	Total Revenue (Less Welfare)	2021-22 Income Adjusted Total Revenues	ADM	2021-22 Ability to Pay Per ADM
Alamance	44	47	\$17,681,890,611	\$111,413,593	\$82,332,950	\$9,302,581	\$184,443,962	\$157,995,381	21,832	\$7,237
Alexander	85	87	\$3,275,197,447	\$20,637,019	\$8,897,405	\$3,358,066	\$26,176,359	\$21,674,843	4,391	\$4,936
Alleghany	28	29	\$1,957,160,525	\$12,332,069	\$3,163,194	\$1,060,974	\$14,434,289	\$11,616,194	1,323	\$8,780
Anson	76	78	\$2,269,404,915	\$14,299,520	\$5,655,969	\$1,834,842	\$18,120,647	\$15,401,566	2,904	\$5,304
Ashe	26	26	\$4,478,452,480	\$28,218,729	\$10,462,671	\$4,581,293	\$34,100,108	\$26,833,658	2,673	\$10,039
Avery	6	6	\$5,187,552,927	\$32,686,771	\$11,388,227	\$1,636,332	\$42,438,666	\$32,503,094	1,774	\$18,322
Beaufort	29	30	\$6,374,363,995	\$40,164,868	\$17,089,809	\$5,281,059	\$51,973,617	\$50,115,732	5,739	\$8,732
Bertie	79	80	\$1,447,185,617	\$9,118,717	\$3,314,698	\$1,846,703	\$10,586,712	\$9,117,429	1,739	\$5,243
Bladen	78	68	\$3,196,389,304	\$20,140,449	\$7,142,788	\$3,831,422	\$23,451,814	\$19,858,872	3,781	\$5,252
Brunswick	2	2	\$33,840,602,641	\$213,229,637	\$69,896,984	\$8,791,887	\$274,334,735	\$270,369,132	12,484	\$21,657
Buncombe	10	9	\$48,658,815,171	\$306,599,194	\$176,290,239	\$35,693,780	\$447,195,653	\$460,904,569	25,929	\$17,776
Burke	82	81	\$8,260,491,615	\$52,049,358	\$27,449,461	\$8,017,717	\$71,481,102	\$57,006,220	11,197	\$5,091
Cabarrus	45	46	\$30,814,492,458	\$194,162,117	\$114,952,087	\$16,118,437	\$292,995,768	\$279,820,269	38,720	\$7,227
Caldwell	77	76	\$8,540,042,589	\$53,810,808	\$23,487,633	\$6,351,969	\$70,946,473	\$55,390,108	10,511	\$5,270
Camden	70	61	\$1,391,826,976	\$8,769,902	\$2,343,224	\$545,130	\$10,567,996	\$10,433,292	1,870	\$5,579
Carteret	3	3	\$18,476,558,789	\$116,420,797	\$41,243,279	\$6,079,205	\$151,584,871	\$163,911,784	7,753	\$21,142
Caswell	89	91	\$1,775,684,514	\$11,188,588	\$3,245,484	\$1,524,202	\$12,909,870	\$9,709,349	2,118	\$4,584
Catawba	32	34	\$21,065,525,450	\$132,733,876	\$80,032,492	\$17,351,919	\$195,414,449	\$185,534,666	21,636	\$8,575
Chatham	11	11	\$14,043,130,630	\$88,485,766	\$28,031,421	\$4,959,962	\$111,557,226	\$150,186,097	8,762	\$17,141
Cherokee	30	31	\$3,877,243,095	\$24,430,509	\$13,024,278	\$3,395,116	\$34,059,671	\$24,547,483	2,838	\$8,650
Chowan	51	50	\$1,635,630,700	\$10,306,109	\$4,535,361	\$1,330,246	\$13,511,223	\$12,137,082	1,817	\$6,680
Clay	25	25	\$2,141,530,590	\$13,493,784	\$3,653,171	\$1,640,858	\$15,506,097	\$11,952,611	1,178	\$10,147
Cleveland	75	73	\$10,641,079,491	\$67,049,442	\$33,024,515	\$8,731,496	\$91,342,461	\$74,058,730	13,686	\$5,411
Columbus	93	94	\$4,312,687,530	\$27,174,244	\$14,723,919	\$4,193,964	\$37,704,200	\$30,022,807	7,022	\$4,276
Craven	38	40	\$11,131,199,906	\$70,137,691	\$38,122,203	\$8,575,657	\$99,684,236	\$96,067,615	12,280	\$7,823
Cumberland	86	86	\$26,098,207,611	\$164,444,806	\$144,965,305	\$30,333,926	\$279,076,185	\$233,463,552	47,313	\$4,934
Currituck	12	12	\$8,210,989,305	\$51,737,444	\$19,410,675	\$2,467,580	\$68,680,538	\$70,082,930	4,322	\$16,215
Dare	1	1	\$16,918,724,202	\$106,604,881	\$51,951,543	\$5,978,151	\$152,578,274	\$187,112,306	5,069	\$36,913
Davidson	64	64	\$17,546,237,233	\$110,558,841	\$52,649,013	\$7,851,586	\$155,356,267	\$132,990,253	22,569	\$5,892
Davie	39	37	\$5,436,248,623	\$34,253,803	\$12,811,693	\$2,862,776	\$44,202,719	\$45,318,548	5,897	\$7,685
Duplin	92	93	\$5,020,126,632	\$31,631,818	\$15,053,230	\$2,962,611	\$43,722,437	\$40,449,461	9,323	\$4,339
Durham	8	10	\$51,900,164,924	\$327,022,939	\$230,466,131	\$35,346,556	\$522,142,514	\$560,782,900	30,806	\$18,204
Edgecombe	80	77	\$3,585,663,927	\$22,593,268	\$16,152,095	\$4,502,839	\$34,242,524	\$27,473,632	5,278	\$5,205
Forsyth	34	32	\$43,074,563,185	\$271,412,823	\$184,239,964	\$21,092,988	\$434,559,798	\$436,145,698	51,338	\$8,496
Franklin	58	60	\$7,395,962,732	\$46,601,961	\$18,978,653	\$4,987,265	\$60,593,348	\$48,536,811	7,882	\$6,158
Gaston	55	55	\$23,501,201,191	\$148,081,069	\$91,922,697	\$21,757,453	\$218,246,312	\$188,465,849	29,423	\$6,405
Gates	88	88	\$979,153,697	\$6,169,647	\$1,790,179	\$726,752	\$7,233,074	\$6,451,089	1,402	\$4,601
Graham	49	45	\$1,297,864,304	\$8,177,843	\$2,969,777	\$1,276,708	\$9,870,912	\$7,587,386	1,107	\$6,854
Granville	61	72	\$5,961,146,725	\$37,561,186	\$13,596,178	\$3,382,370	\$47,774,994	\$39,551,534	6,593	\$5,999
Greene	99	100	\$1,324,209,825	\$8,343,846	\$3,107,104	\$1,357,696	\$10,093,255	\$7,108,923	2,676	\$2,657
Guilford	33	33	\$62,531,819,709	\$394,012,996	\$233,095,715	\$36,253,204	\$590,855,507	\$574,846,355	67,038	\$8,575
Halifax	67	65	\$4,210,863,995	\$26,532,654	\$17,481,325	\$5,975,473	\$38,038,506	\$30,437,306	5,283	\$5,761.37
Harnett	95	95	\$10,713,321,069	\$67,504,636	\$36,958,680	\$7,963,034	\$96,500,282	\$74,701,694	19,337	\$3,863
Haywood	21	24	\$9,957,328,281	\$62,741,126	\$29,234,240	\$8,134,137	\$83,841,229	\$74,088,882	6,462	\$11,465
Henderson	22	23	\$18,303,628,275	\$115,331,162	\$45,695,956	\$9,047,355	\$151,979,763	\$142,404,765	12,550	\$11,347
Hertford	81	84	\$1,698,176,561	\$10,700,211	\$7,316,890	\$1,836,409	\$16,180,691	\$12,090,366	2,363	\$5,117
Hoke	98	98	\$4,176,167,803	\$26,314,033	\$9,436,193	\$3,820,348	\$31,929,878	\$23,675,846	8,503	\$2,784
Hyde	16	14	\$1,034,810,516	\$6,520,341	\$2,147,075	\$1,181,429	\$7,485,987	\$6,553,387	459	\$14,278
Iredell	23	22	\$29,801,798,942	\$187,781,135	\$87,964,928	\$10,968,295	\$264,777,768	\$286,545,232	26,182	\$10,944
Jackson	4	4	\$11,467,707,901	\$72,258,027	\$22,372,276	\$3,849,268	\$90,781,035	\$70,077,213	3,380	\$20,733
Johnston	84	83	\$25,038,979,278	\$157,770,608	\$70,804,437	\$14,998,492	\$213,576,554	\$186,113,832	37,102	\$5,016
Jones	56	57	\$974,858,677	\$6,142,585	\$1,784,661	\$1,007,362	\$6,919,883	\$6,189,620	967	\$6,401
Lee	52	56	\$6,975,990,792	\$43,955,718	\$29,144,734	\$4,021,754	\$69,078,698	\$60,424,953	9,072	\$6,661
Lenoir	90	89	\$4,359,955,620	\$27,472,080	\$18,120,741	\$4,562,540	\$41,030,282	\$36,786,500	8,031	\$4,581

County	2024 Ability to Pay Rank	2023 Ability to Pay Rank	Adjusted Tax Base	Adjusted Property Tax Revenue	Non-property Tax Revenue	Mandated Social Services Payments	Total Revenue (Less Welfare)	2021-22 Income Adjusted Total Revenues	ADM	2021-22 Ability to Pay Per ADM
Lincoln	27	27	\$12,922,168,993	\$81,422,587	\$35,764,353	\$6,202,476	\$110,984,463	\$109,393,975	11,115	\$9,842
Macon	15	18	\$8,593,018,452	\$54,144,609	\$19,730,901	\$2,273,622	\$71,601,889	\$62,299,366	4,336	\$14,368
Madison	31	28	\$2,978,594,061	\$18,768,121	\$5,967,301	\$1,340,344	\$23,395,078	\$17,935,408	2,090	\$8,582
Martin	74	74	\$2,022,255,776	\$12,742,233	\$7,560,867	\$2,502,946	\$17,800,155	\$13,681,653	2,521	\$5,427
McDowell	66	66	\$5,107,627,429	\$32,183,160	\$14,235,221	\$4,419,761	\$41,998,621	\$32,119,715	5,561	\$5,776
Mecklenburg	9	7	\$210,021,877,887	\$1,323,347,853	\$728,041,104	\$99,352,769	\$1,952,036,187	\$2,496,332,251	139,492	\$17,896
Mitchell	43	44	\$2,021,244,901	\$12,735,864	\$5,114,664	\$1,885,612	\$15,964,917	\$12,497,557	1,710	\$7,309
Montgomery	46	48	\$3,716,670,339	\$23,418,740	\$7,998,880	\$1,776,244	\$29,641,376	\$24,756,641	3,445	\$7,186
Moore	20	20	\$15,368,257,207	\$96,835,389	\$50,524,056	\$5,300,180	\$142,059,264	\$153,697,538	12,626	\$12,173
Nash	69	70	\$9,087,702,119	\$57,261,611	\$36,281,563	\$6,097,237	\$87,445,937	\$78,947,773	14,074	\$5,609
New Hanover	7	8	\$48,074,571,535	\$302,917,875	\$155,064,809	\$20,941,186	\$437,041,498	\$448,867,519	24,602	\$18,245
Northampton	24	21	\$2,342,086,568	\$14,757,487	\$3,474,894	\$2,335,236	\$15,897,146	\$13,228,141	1,225	\$10,798
Onslow	63	62	\$17,143,969,957	\$108,024,155	\$81,412,839	\$13,471,908	\$175,965,086	\$159,350,007	26,780	\$5,950
Orange	18	17	\$22,246,905,452	\$140,177,751	\$60,416,603	\$12,409,867	\$188,184,487	\$251,236,492	18,482	\$13,594
Pamlico	19	19	\$2,018,887,241	\$12,721,009	\$3,629,123	\$1,367,422	\$14,982,710	\$14,231,080	1,154	\$12,332
Pasquotank	48	49	\$3,789,104,442	\$23,875,147	\$18,232,001	\$3,763,197	\$38,343,951	\$32,105,627	4,634	\$6,928
Pender	57	52	\$9,137,996,433	\$57,578,516	\$21,020,385	\$5,138,066	\$73,460,835	\$63,642,168	10,089	\$6,308
Perquimans	47	41	\$1,617,274,652	\$10,190,448	\$2,888,059	\$926,587	\$12,151,920	\$11,157,666	1,600	\$6,974
Person	37	39	\$5,233,243,415	\$32,974,667	\$12,149,588	\$4,324,843	\$40,799,412	\$34,049,020	4,236	\$8,038
Pitt	50	51	\$16,158,549,159	\$101,815,018	\$73,031,997	\$12,459,126	\$162,387,889	\$153,793,383	22,967	\$6,696
Polk	17	16	\$3,629,724,218	\$22,870,892	\$5,925,073	\$1,921,717	\$26,874,249	\$28,457,338	2,010	\$14,158
Randolph	83	82	\$13,284,807,297	\$83,707,571	\$45,360,227	\$9,098,595	\$119,969,203	\$97,766,368	19,326	\$5,059
Richmond	94	92	\$3,668,824,326	\$23,117,262	\$13,779,672	\$3,197,593	\$33,699,341	\$26,733,663	6,540	\$4,088
Robeson	100	99	\$7,877,448,243	\$49,635,801	\$37,272,795	\$15,684,847	\$71,223,749	\$52,974,351	20,081	\$2,638
Rockingham	68	71	\$8,258,023,710	\$52,033,807	\$30,451,520	\$6,642,635	\$75,842,693	\$60,823,482	10,722	\$5,673
Rowan	54	54	\$15,240,596,795	\$96,031,000	\$49,787,041	\$8,639,704	\$137,178,338	\$114,198,469	17,703	\$6,451
Rutherford	42	43	\$8,476,426,915	\$53,409,966	\$23,270,331	\$5,352,706	\$71,327,591	\$53,808,378	7,252	\$7,420
Sampson	96	96	\$5,255,171,344	\$33,112,835	\$17,741,697	\$6,848,217	\$44,006,314	\$35,912,154	10,477	\$3,428
Scotland	97	97	\$2,488,882,968	\$15,682,452	\$10,494,149	\$3,729,035	\$22,447,565	\$16,852,158	5,250	\$3,210
Stanly	59	58	\$6,058,135,298	\$38,172,311	\$25,832,777	\$3,699,757	\$60,305,331	\$50,271,799	8,189	\$6,139
Stokes	72	67	\$4,678,912,132	\$29,481,825	\$10,105,816	\$3,378,331	\$36,209,310	\$29,754,251	5,384	\$5,526
Surry	60	63	\$7,006,279,974	\$44,146,570	\$32,973,905	\$4,190,883	\$72,929,591	\$60,972,218	9,968	\$6,117
Swain	36	38	\$1,997,780,128	\$12,588,013	\$6,235,623	\$2,023,015	\$16,800,619	\$14,781,184	1,812	\$8,158
Transylvania	13	13	\$6,969,076,696	\$43,912,152	\$13,969,732	\$3,100,356	\$54,781,528	\$50,957,656	3,213	\$15,860
Tyrrell	73	79	\$461,008,948	\$2,904,817	\$977,639	\$626,651	\$3,255,806	\$2,746,103	504	\$5,449
Union	35	36	\$36,609,130,617	\$230,674,132	\$80,443,561	\$18,296,650	\$292,821,043	\$332,459,503	40,280	\$8,254
Vance	71	75	\$3,237,921,826	\$20,402,145	\$17,223,838	\$3,071,940	\$34,554,043	\$27,311,430	4,906	\$5,567
Wake	14	15	\$198,200,693,873	\$1,248,862,572	\$647,490,797	\$53,106,127	\$1,843,247,242	\$2,336,503,656	157,849	\$14,802
Warren	40	42	\$2,618,792,937	\$16,501,014	\$3,937,549	\$1,950,196	\$18,488,367	\$12,750,598	1,677	\$7,603
Washington	62	59	\$1,017,242,370	\$6,409,644	\$2,901,281	\$1,991,508	\$7,319,417	\$6,104,096	1,025	\$5,955
Watauga	5	5	\$11,475,952,468	\$72,309,977	\$30,472,472	\$2,557,289	\$100,225,160	\$83,440,974	4,530	\$18,420
Wayne	87	85	\$9,493,615,147	\$59,819,269	\$41,020,226	\$6,593,376	\$94,246,119	\$83,689,507	17,154	\$4,879
Wilkes	65	69	\$6,300,185,235	\$39,697,467	\$24,786,885	\$6,356,829	\$58,127,524	\$47,775,437	8,191	\$5,833
Wilson	53	53	\$8,403,647,633	\$52,951,384	\$32,959,475	\$9,199,991	\$76,710,867	\$66,426,397	10,137	\$6,553
Yadkin	91	90	\$3,364,248,979	\$21,198,133	\$8,662,818	\$2,833,463	\$27,027,488	\$22,215,534	4,967	\$4,473
Yancey	41	35	\$2,548,512,506	\$16,058,177	\$5,306,614	\$1,803,873	\$19,560,918	\$14,587,898	1,922	\$7,590

Relative Effort

County	2024 Funding Effort Rank	2023 Funding Effort Rank	2024 Ability to Pay Rank	Revenue per ADM	2024 Base Local Appropriations Rank	Base Local Appropriations per ADM	Relative Effort as percent of revenue per student
Alamance	45	43	44	\$7,237	46	\$1,981	27.37%
Alexander	29	22	85	\$4,936	72	\$1,609	32.60%
Alleghany	76	79	28	\$8,780	50	\$1,906	21.70%
Anson	32	35	76	\$5,304	70	\$1,645	31.01%
Ashe	84	84	26	\$10,039	45	\$1,991	19.84%
Avery	94	93	6	\$18,322	25	\$2,689	14.68%
Beaufort	36	42	29	\$8,732	26	\$2,602	29.80%
Bertie	26	23	79	\$5,243	65	\$1,741	33.21%
Bladen	22	29	78	\$5,252	58	\$1,807	34.40%
Brunswick	92	94	2	\$21,657	11	\$3,385	15.63%
Buncombe	80	72	10	\$17,776	8	\$3,750	21.10%
Burke	54	54	82	\$5,091	85	\$1,354	26.59%
Cabarrus	33	31	45	\$7,227	36	\$2,166	29.97%
Caldwell	52	52	77	\$5,270	80	\$1,415	26.84%
Camden	61	60	70	\$5,579	82	\$1,401	25.11%
Carteret	95	96	3	\$21,142	15	\$3,018	14.28%
Caswell	63	50	89	\$4,584	94	\$1,125	24.55%
Catawba	75	76	32	\$8,575	53	\$1,888	22.02%
Chatham	58	58	11	\$17,141	4	\$4,439	25.90%
Cherokee	31	41	30	\$8,650	21	\$2,703	31.25%
Chowan	39	38	51	\$6,680	49	\$1,927	28.85%
Clay	97	97	25	\$10,147	83	\$1,367	13.47%
Cleveland	28	4	75	\$5,411	60	\$1,771	32.72%
Columbus	47	39	93	\$4,276	93	\$1,163	27.19%
Craven	71	70	38	\$7,823	59	\$1,797	22.97%
Cumberland	14	17	86	\$4,934	62	\$1,755	35.57%
Currituck	88	89	12	\$16,215	19	\$2,923	18.03%
Dare	98	99	1	\$36,913	3	\$4,713	12.77%
Davidson	51	33	64	\$5,893	73	\$1,583	26.86%
Davie	48	57	39	\$7,685	41	\$2,088	27.16%
Duplin	74	73	92	\$4,339	97	\$962	22.17%
Durham	42	37	8	\$18,203	2	\$5,190	28.51%
Edgecombe	40	66	80	\$5,205	75	\$1,489	28.61%
Forsyth	15	30	34	\$8,496	16	\$3,017	35.52%
Franklin	5	7	58	\$6,158	23	\$2,692	43.72%
Gaston	46	46	55	\$6,405	64	\$1,750	27.33%
Gates	2	6	88	\$4,601	34	\$2,254	48.98%
Graham	93	95	49	\$6,854	95	\$1,033	15.07%
Granville	24	15	61	\$5,999	42	\$2,036	33.94%
Greene	11	13	99	\$2,657	96	\$966	36.36%
Guilford	9	14	33	\$8,575	12	\$3,365	39.25%
Halifax	10	3	67	\$5,761	40	\$2,104	36.51%
Harnett	21	21	95	\$3,863	86	\$1,334	34.53%
Haywood	83	78	21	\$11,465	31	\$2,361	20.59%
Henderson	81	82	22	\$11,347	30	\$2,385	21.02%
Hertford	16	20	81	\$5,117	57	\$1,816	35.49%
Hoke	66	64	98	\$2,784	98	\$670	24.08%
Hyde	56	71	16	\$14,278	9	\$3,704	25.94%
Iredell	73	67	23	\$10,944	27	\$2,472	22.59%
Jackson	99	98	4	\$20,733	28	\$2,453	11.83%

County	2024 Funding Effort Rank	2023 Funding Effort Rank	2024 Ability to Pay Rank	Revenue per ADM	2024 Base Local Appropriations Rank	Base Local Appropriations per ADM	Relative Effort as percent of revenue per student
Johnston	6	10	84	\$5,016	37	\$2,154	42.95%
Jones	53	40	56	\$6,401	67	\$1,711	26.73%
Lee	20	24	52	\$6,661	32	\$2,304	34.59%
Lenoir	49	51	90	\$4,581	90	\$1,233	26.91%
Lincoln	85	92	27	\$9,842	52	\$1,889	19.20%
Macon	96	90	15	\$14,368	43	\$2,031	14.13%
Madison	91	91	31	\$8,582	81	\$1,408	16.40%
Martin	12	9	74	\$5,427	48	\$1,958	36.08%
McDowell	35	36	66	\$5,776	66	\$1,721	29.80%
Mecklenburg	78	81	9	\$17,896	6	\$3,849	21.51%
Mitchell	87	86	43	\$7,309	84	\$1,361	18.62%
Montgomery	79	75	46	\$7,186	74	\$1,531	21.30%
Moore	89	87	20	\$12,173	35	\$2,190	17.99%
Nash	37	34	69	\$5,609	71	\$1,645	29.32%
New Hanover	82	83	7	\$18,245	7	\$3,776	20.69%
Northampton	41	56	24	\$10,798	14	\$3,086	28.58%
Onslow	13	16	63	\$5,950	39	\$2,127	35.74%
Orange	4	2	18	\$13,594	1	\$6,409	47.15%
Pamlico	65	68	19	\$12,332	17	\$3,010	24.41%
Pasquotank	17	18	48	\$6,928	29	\$2,452	35.40%
Pender	23	26	57	\$6,308	38	\$2,153	34.13%
Perquimans	50	62	47	\$6,974	55	\$1,875	26.89%
Person	64	28	37	\$8,038	47	\$1,965	24.45%
Pitt	44	47	50	\$6,696	54	\$1,885	28.14%
Polk	86	85	17	\$14,158	22	\$2,701	19.08%
Randolph	19	11	83	\$5,059	63	\$1,752	34.63%
Richmond	34	48	94	\$4,088	91	\$1,225	29.96%
Robeson	59	55	100	\$2,638	99	\$665	25.22%
Rockingham	55	49	68	\$5,673	76	\$1,477	26.03%
Rowan	30	25	54	\$6,451	44	\$2,026	31.41%
Rutherford	60	63	42	\$7,420	56	\$1,871	25.22%
Sampson	7	5	96	\$3,428	78	\$1,461	42.63%
Scotland	1	1	97	\$3,210	51	\$1,905	59.34%
Stanly	77	77	59	\$6,139	87	\$1,329	21.65%
Stokes	3	8	72	\$5,527	24	\$2,691	48.69%
Surry	67	45	60	\$6,117	79	\$1,442	23.58%
Swain	100	100	36	\$8,158	100	\$612	7.51%
Transylvania	57	65	13	\$15,860	5	\$4,110	25.92%
Tyrrell	72	69	73	\$5,449	89	\$1,250	22.94%
Union	25	32	35	\$8,254	20	\$2,769	33.55%
Vance	70	61	71	\$5,567	88	\$1,285	23.09%
Wake	68	74	14	\$14,802	10	\$3,448	23.29%
Warren	8	12	40	\$7,603	18	\$3,002	39.48%
Washington	43	44	62	\$5,955	69	\$1,693	28.42%
Watauga	90	88	5	\$18,420	13	\$3,152	17.11%
Wayne	62	59	87	\$4,879	92	\$1,211	24.83%
Wilkes	38	53	65	\$5,833	68	\$1,699	29.13%
Wilson	18	19	53	\$6,553	33	\$2,282	34.83%
Yadkin	27	27	91	\$4,473	77	\$1,469	32.85%
Yancey	69	80	41	\$7,590	61	\$1,760	23.19%