

# Local School Finance Study

FEBRUARY 2026

## 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 2023-24 school year.

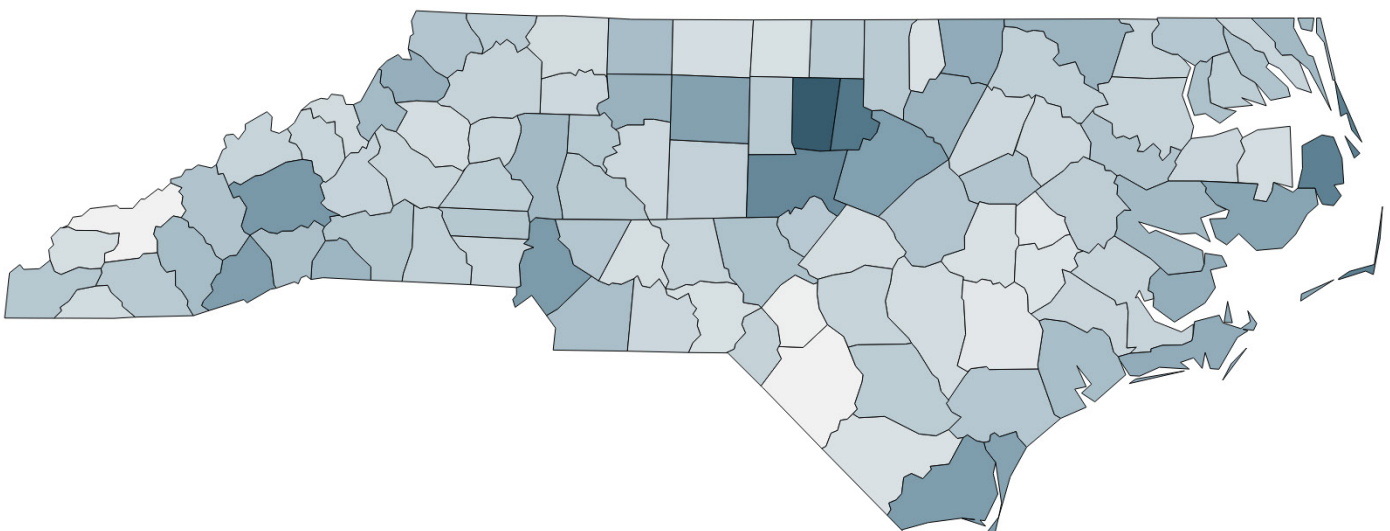
In recent years, our annual studies have consistently identified several key trends that have led to deepened educational inequity across districts over time. First, there is a large and widening gap between wealthier counties and those with lower levels of wealth. As a result, there are significant 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 1.8 times the average tax rate of the ten wealthiest counties in 2023-24. 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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## 2023-24 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	2026 Property Value Rank	2026 Base Local Appropriations Rank	2026 Total Local Appropriations Rank	2026 Adjusted Local Revenue Rank	2026 Funding Relative Effort Rank
Alamance	54	48	53	43	52
Alexander	64	73	69	72	33
Alleghany	25	50	23	35	70
Anson	81	75	39	85	27
Ashe	12	36	34	25	80
Avery	2	24	19	3	99
Beaufort	37	22	33	33	36
Bertie	67	65	25	82	16
Bladen	63	52	44	76	13
Brunswick	4	7	13	2	92
Buncombe	10	5	11	9	78
Burke	66	68	65	78	28
Cabarrus	60	38	58	45	38
Caldwell	72	87	76	80	55
Camden	77	70	32	65	42
Carteret	6	14	24	4	95
Caswell	73	91	43	92	29
Catawba	36	55	72	28	79
Chatham	20	4	6	8	68
Cherokee	26	43	36	34	64
Chowan	43	31	18	40	34
Clay	18	81	35	27	93
Cleveland	65	57	55	70	24
Columbus	92	94	96	95	26
Craven	51	67	80	38	77
Cumberland	90	64	78	87	14
Currituck	14	21	37	15	91
Dare	1	3	5	1	98
Davidson	68	77	84	63	58
Davie	59	44	63	41	49
Duplin	95	97	98	93	62
Durham	16	2	3	11	39
Edgecombe	89	76	83	88	21
Forsyth	57	18	28	36	17
Franklin	40	17	27	48	10
Gaston	53	69	81	50	69
Gates	82	41	20	91	2
Graham	32	88	29	51	85
Granville	44	47	67	57	31
Greene	97	96	82	100	9
Guilford	47	10	15	31	12
Halifax	76	56	62	73	15
Harnett	78	84	90	84	44
Haywood	22	34	54	22	81
Henderson	23	29	47	20	81
Hertford	79	60	48	77	18
Hoke	96	98	99	98	57
Hyde	7	12	1	16	71
Iredell	31	23	38	21	74
Jackson	3	25	40	7	96
Johnston	75	37	57	69	11

County	2026 Property Value Rank	2026 Base Local Appropriations Rank	2026 Total Local Appropriations Rank	2026 Adjusted Local Revenue Rank	2026 Funding Relative Effort Rank
Jones	45	71	21	66	41
Lee	55	45	64	44	48
Lenoir	91	95	97	86	67
Lincoln	28	40	60	24	83
Macon	8	46	65	14	97
Madison	24	63	46	29	88
Martin	71	33	31	79	5
McDowell	48	62	77	60	47
Mecklenburg	19	6	12	6	87
Mitchell	30	80	51	37	89
Montgomery	42	66	79	56	60
Moore	27	30	50	19	90
Nash	87	78	85	67	50
New Hanover	11	11	17	10	84
Northampton	13	19	8	26	46
Onslow	83	27	42	62	8
Orange	33	1	2	18	6
Pamlico	21	15	7	23	53
Pasquotank	56	32	52	46	35
Pender	46	42	61	52	30
Perquimans	41	54	30	47	59
Person	38	51	70	49	45
Pitt	80	53	71	55	40
Polk	15	20	16	17	86
Randolph	74	58	73	64	32
Richmond	94	90	93	94	22
Robeson	100	100	100	99	63
Rockingham	70	86	91	68	65
Rowan	52	49	68	53	37
Rutherford	34	39	59	42	43
Sampson	98	82	88	96	4
Scotland	99	59	74	97	1
Stanly	69	89	92	59	76
Stokes	62	26	41	71	3
Surry	85	83	89	61	72
Swain	35	99	87	32	100
Transylvania	9	8	10	12	75
Tyrrell	50	85	4	75	56
Union	49	28	45	30	51
Vance	88	93	95	81	66
Wake	29	9	14	13	73
Warren	17	13	9	39	7
Washington	61	74	22	83	23
Watauga	5	16	26	5	94
Wayne	93	92	94	89	54
Wilkes	84	61	75	74	25
Wilson	58	35	56	54	20
Yadkin	86	79	86	90	19
Yancey	39	72	49	58	61

# Methodology, Data Definitions, and Sources

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 2025 Local School Finance Study uses data from the 2023-24 school year.

### 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 November 1, 2023 within a given county. *Source: NCDPI Report to the General Assembly Headcount of English Learners 2023*

### 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.*

## Local Revenue 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.

## 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 fines 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 *Local Revenue 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	2026 Property Value Rank	2025 Property Value Rank	Last Year Revalued	Effective County Tax Rate	2023-24 Adjusted Tax Base	23-24 ADM	23-24 Tax Base per ADM
Alamance	54	61	2023	0.45	\$24,411,942,084	22080	\$1,105,613
Alexander	64	72	2023	0.64	\$4,209,284,376	4241	\$992,522
Alleghany	25	23	2021	0.49	\$2,454,200,564	1313	\$1,869,155
Anson	81	79	2018	0.72	\$2,444,027,616	2882	\$848,032
Ashe	12	18	2023	0.43	\$6,146,314,215	2610	\$2,354,910
Avery	2	4	2022	0.32	\$7,453,315,509	1761	\$4,232,434
Beaufort	37	38	2018	0.47	\$7,800,808,959	5575	\$1,399,248
Bertie	67	73	2020	0.78	\$1,583,609,566	1662	\$952,834
Bladen	63	57	2022	0.70	\$3,812,177,164	3794	\$1,004,791
Brunswick	4	5	2023	0.34	\$50,322,119,946	13060	\$3,853,149
Buncombe	10	9	2021	0.40	\$61,838,149,585	25743	\$2,402,135
Burke	66	74	2023	0.54	\$10,770,642,531	11183	\$963,126
Cabarrus	60	64	2020	0.54	\$41,954,123,110	40233	\$1,042,779
Caldwell	72	66	2021	0.55	\$9,654,091,496	10303	\$937,018
Camden	77	75	2023	0.72	\$1,719,610,570	1902	\$904,107
Carteret	6	6	2020	0.25	\$23,578,475,938	7814	\$3,017,466
Caswell	73	68	2016	0.68	\$1,917,700,597	2050	\$935,464
Catawba	36	43	2023	0.39	\$31,286,183,760	21819	\$1,433,896
Chatham	20	19	2021	0.53	\$18,613,976,022	8839	\$2,105,892
Cherokee	26	26	2020	0.46	\$5,287,314,390	2955	\$1,789,277
Chowan	43	44	2022	0.58	\$2,167,008,699	1719	\$1,260,622
Clay	18	15	2018	0.34	\$2,658,658,246	1233	\$2,156,252
Cleveland	65	63	2021	0.50	\$13,560,180,674	13835	\$980,136
Columbus	92	90	2021	0.71	\$4,748,602,290	7085	\$670,233
Craven	51	52	2023	0.44	\$14,306,119,899	12180	\$1,174,558
Cumberland	90	92	2017	0.58	\$33,055,031,137	47871	\$690,502
Currituck	14	11	2021	0.46	\$10,272,943,671	4489	\$2,288,470
Dare	1	1	2020	0.30	\$23,027,969,288	4920	\$4,680,482
Davidson	68	67	2021	0.45	\$21,424,128,695	22565	\$949,441
Davie	59	49	2021	0.64	\$6,351,317,510	5975	\$1,062,982
Duplin	95	95	2017	0.57	\$5,994,831,621	9495	\$631,367
Durham	16	16	2019	0.53	\$68,856,085,473	30783	\$2,236,822
Edgecombe	89	89	2017	0.82	\$3,874,830,229	5105	\$759,026
Forsyth	57	56	2021	0.54	\$54,512,195,132	50842	\$1,072,188
Franklin	40	42	2018	0.52	\$10,581,155,235	7826	\$1,352,052
Gaston	53	60	2023	0.59	\$34,088,252,764	29714	\$1,147,212
Gates	82	85	2017	0.70	\$1,168,105,355	1380	\$846,453
Graham	32	30	2023	0.59	\$1,684,623,806	1053	\$1,599,833
Granville	44	48	2018	0.52	\$7,849,112,641	6394	\$1,227,575
Greene	97	97	2021	0.65	\$1,547,948,707	2667	\$580,408
Guilford	47	45	2022	0.65	\$78,619,657,006	65879	\$1,193,395
Halifax	76	69	2020	0.64	\$4,822,229,491	5330	\$904,733
Harnett	78	88	2022	0.52	\$17,244,971,055	19503	\$884,221
Haywood	22	20	2021	0.43	\$12,653,877,202	6423	\$1,970,088
Henderson	23	24	2023	0.43	\$24,532,976,674	12533	\$1,957,470
Hertford	79	78	2019	0.74	\$1,965,067,919	2274	\$864,146
Hoke	96	96	2022	0.66	\$5,235,060,933	8438	\$620,415
Hyde	7	7	2017	0.71	\$1,326,131,919	449	\$2,953,523
Iredell	31	34	2023	0.48	\$42,164,510,110	26164	\$1,611,547
Jackson	3	2	2021	0.33	\$13,795,052,120	3357	\$4,109,339
Johnston	75	77	2019	0.52	\$34,231,856,316	36745	\$931,606

County	2026 Property Value Rank	2025 Property Value Rank	Last Year Revalued	Effective County Tax Rate	2023-24 Adjusted Tax Base	23-24 ADM	23-24 Tax Base per ADM
Jones	45	40	2022	0.71	\$1,191,186,721	980	\$1,215,497
Lee	55	62	2023	0.62	\$9,868,886,681	8964	\$1,100,947
Lenoir	91	94	2017	0.64	\$5,493,826,149	8091	\$679,005
Lincoln	28	36	2023	0.49	\$19,293,237,168	11395	\$1,693,132
Macon	8	10	2023	0.27	\$12,849,707,404	4357	\$2,949,210
Madison	24	25	2020	0.35	\$3,944,708,592	2099	\$1,879,328
Martin	71	71	2017	0.70	\$2,336,323,611	2489	\$938,660
McDowell	48	46	2023	0.56	\$6,444,598,482	5419	\$1,189,260
Mecklenburg	19	22	2023	0.46	\$296,338,947,525	140415	\$2,110,451
Mitchell	30	27	2022	0.49	\$2,777,016,110	1697	\$1,636,427
Montgomery	42	39	2020	0.49	\$4,533,564,702	3470	\$1,306,503
Moore	27	31	2023	0.32	\$22,375,543,504	12792	\$1,749,183
Nash	87	87	2017	0.46	\$11,755,121,755	14228	\$826,196
New Hanover	11	12	2021	0.38	\$59,004,092,901	24719	\$2,386,994
Northampton	13	13	2023	0.81	\$2,812,416,607	1202	\$2,339,781
Onslow	83	84	2022	0.60	\$22,813,913,620	27002	\$844,897
Orange	33	29	2021	0.66	\$28,417,508,400	18236	\$1,558,319
Pamlico	21	17	2020	0.51	\$2,393,626,739	1151	\$2,079,606
Pasquotank	56	53	2022	0.55	\$4,909,585,675	4565	\$1,075,484
Pender	46	50	2019	0.51	\$13,070,608,965	10780	\$1,212,487
Perquimans	41	41	2016	0.51	\$2,182,261,481	1647	\$1,324,992
Person	38	35	2021	0.63	\$5,948,131,112	4299	\$1,383,608
Pitt	80	81	2020	0.53	\$20,178,193,280	23628	\$853,995
Polk	15	14	2021	0.41	\$4,589,429,033	2012	\$2,281,028
Randolph	74	82	2023	0.47	\$18,047,061,221	19294	\$935,372
Richmond	94	91	2016	0.69	\$4,095,296,517	6412	\$638,693
Robeson	100	100	2018	0.62	\$9,410,712,121	20356	\$462,307
Rockingham	70	65	2019	0.53	\$10,345,846,370	10976	\$942,588
Rowan	52	54	2023	0.55	\$20,684,382,586	17617	\$1,174,115
Rutherford	34	33	2023	0.45	\$10,990,572,550	7061	\$1,556,518
Sampson	98	98	2019	0.67	\$6,079,947,996	10672	\$569,710
Scotland	99	99	2019	0.8	\$2,917,620,250	5281	\$552,475
Stanly	69	70	2021	0.49	\$8,166,065,067	8631	\$946,132
Stokes	62	59	2021	0.57	\$5,473,480,071	5441	\$1,005,970
Surry	85	80	2021	0.47	\$8,446,807,167	10024	\$842,658
Swain	35	37	2021	0.28	\$2,576,827,244	1784	\$1,444,410
Transylvania	9	8	2021	0.47	\$9,053,909,546	3172	\$2,854,322
Tyrrell	50	51	2017	0.79	\$513,988,158	437	\$1,176,174
Union	49	47	2021	0.47	\$48,721,583,763	41378	\$1,177,476
Vance	88	86	2016	0.59	\$4,056,957,047	5072	\$799,873
Wake	29	28	2020	0.49	\$266,506,884,513	159675	\$1,669,058
Warren	17	21	2017	0.64	\$3,428,277,851	1583	\$2,165,684
Washington	61	55	2021	0.85	\$1,035,465,517	1001	\$1,034,431
Watauga	5	3	2022	0.27	\$16,804,445,454	4583	\$3,666,691
Wayne	93	93	2019	0.58	\$11,284,361,395	16949	\$665,783
Wilkes	84	76	2019	0.59	\$6,893,338,893	8176	\$843,119
Wilson	58	58	2016	0.48	\$10,720,168,485	10070	\$1,064,565
Yadkin	86	83	2023	0.64	\$4,091,027,530	4946	\$827,139
Yancey	39	32	2016	0.54	\$2,725,067,830	2009	\$1,356,430

# Base Local Appropriations per Student ADM

County	2026 Base Local Appropriations Rank	2025 Base Local Appropriations Rank	County Appropriations	Supplemental Taxes	Base Local Appropriations	ADM	23-24 Base Local Appropriations per ADM
Alamance	48	42	\$48,827,151		\$48,827,151	22080	\$2,211
Alexander	73	71	\$7,403,342		\$7,403,342	4241	\$1,746
Alleghany	50	52	\$2,858,928		\$2,858,928	1313	\$2,177
Anson	75	74	\$4,833,496		\$4,833,496	2882	\$1,677
Ashe	36	34	\$6,296,556		\$6,296,556	2610	\$2,412
Avery	24	22	\$5,012,500		\$5,012,500	1761	\$2,846
Beaufort	22	26	\$16,182,093		\$16,182,093	5575	\$2,903
Bertie	65	65	\$3,027,671		\$3,027,671	1662	\$1,822
Bladen	52	48	\$8,014,619		\$8,014,619	3794	\$2,112
Brunswick	7	12	\$54,431,040		\$54,431,040	13060	\$4,168
Buncombe	5	6	\$100,369,143	11775432	\$112,144,575	25743	\$4,356
Burke	68	86	\$20,000,000		\$20,000,000	11183	\$1,788
Cabarrus	38	39	\$95,461,232		\$95,461,232	40233	\$2,373
Caldwell	87	83	\$14,859,040		\$14,859,040	10303	\$1,442
Camden	70	78	\$3,380,000		\$3,380,000	1902	\$1,777
Carteret	14	13	\$27,030,000		\$27,030,000	7814	\$3,459
Caswell	91	94	\$2,779,228		\$2,779,228	2050	\$1,356
Catawba	55	55	\$44,274,748		\$44,274,748	21819	\$2,029
Chatham	4	4	\$44,688,235	285850	\$44,974,085	8839	\$5,088
Cherokee	43	38	\$6,813,416		\$6,813,416	2955	\$2,306
Chowan	31	44	\$4,396,509		\$4,396,509	1719	\$2,558
Clay	81	82	\$1,873,040		\$1,873,040	1233	\$1,519
Cleveland	57	57	\$12,850,000	13985145	\$26,835,145	13835	\$1,940
Columbus	94	93	\$9,109,486		\$9,109,486	7085	\$1,286
Craven	67	62	\$22,004,991		\$22,004,991	12180	\$1,807
Cumberland	64	66	\$87,526,532		\$87,526,532	47871	\$1,828
Currituck	21	19	\$13,035,602		\$13,035,602	4489	\$2,904
Dare	3	3	\$26,895,243		\$26,895,243	4920	\$5,467
Davidson	77	75	\$33,890,884	3677582	\$37,568,466	22565	\$1,665
Davie	44	40	\$13,541,762		\$13,541,762	5975	\$2,266
Duplin	97	96	\$10,000,155		\$10,000,155	9495	\$1,053
Durham	2	2	\$181,443,487		\$181,443,487	30783	\$5,894
Edgecombe	76	76	\$8,553,485		\$8,553,485	5105	\$1,676
Forsyth	18	18	\$164,305,508		\$164,305,508	50842	\$3,232
Franklin	17	21	\$25,328,192		\$25,328,192	7826	\$3,236
Gaston	69	63	\$53,001,704		\$53,001,704	29714	\$1,784
Gates	41	36	\$3,227,535		\$3,227,535	1380	\$2,339
Graham	88	89	\$1,493,898		\$1,493,898	1053	\$1,419
Granville	47	46	\$14,172,395		\$14,172,395	6394	\$2,217
Greene	96	97	\$2,885,000		\$2,885,000	2667	\$1,082
Guilford	10	11	\$260,226,073		\$260,226,073	65879	\$3,950
Halifax	56	45	\$5,352,231	5180772	\$10,533,003	5330	\$1,976
Harnett	84	84	\$28,121,809	330537	\$28,452,346	19503	\$1,459
Haywood	34	32	\$15,777,159		\$15,777,159	6423	\$2,456
Henderson	29	28	\$32,878,000		\$32,878,000	12533	\$2,623
Hertford	60	58	\$4,252,063		\$4,252,063	2274	\$1,870
Hoke	98	98	\$6,451,498		\$6,451,498	8438	\$765
Hyde	12	8	\$1,712,000		\$1,712,000	449	\$3,813
Iredell	23	25	\$65,159,954	10755316	\$75,915,270	26164	\$2,902
Jackson	25	24	\$9,270,008		\$9,270,008	3357	\$2,761

County	2026 Base Local Appropriations Rank	2025 Base Local Appropriations Rank	County Appropriations	Supplemental Taxes	Base Local Appropriations	ADM	23-24 Base Local Appropriations per ADM
Johnston	37	43	\$88,497,179		\$88,497,179	36745	\$2,408
Jones	71	70	\$1,731,453		\$1,731,453	980	\$1,767
Lee	45	41	\$20,134,024		\$20,134,024	8964	\$2,246
Lenoir	95	92	\$9,900,000		\$9,900,000	8091	\$1,224
Lincoln	40	49	\$26,816,196		\$26,816,196	11395	\$2,353
Macon	46	50	\$9,678,520		\$9,678,520	4357	\$2,221
Madison	63	68	\$3,838,240		\$3,838,240	2099	\$1,829
Martin	33	29	\$6,120,000		\$6,120,000	2489	\$2,459
McDowell	62	61	\$9,947,000		\$9,947,000	5419	\$1,836
Mecklenburg	6	7	\$595,699,116		\$595,699,116	140415	\$4,242
Mitchell	80	91	\$2,613,540		\$2,613,540	1697	\$1,540
Montgomery	66	73	\$6,275,444		\$6,275,444	3470	\$1,808
Moore	30	31	\$32,915,675		\$32,915,675	12792	\$2,573
Nash	78	69	\$23,565,180		\$23,565,180	14228	\$1,656
New Hanover	11	10	\$95,742,357		\$95,742,357	24719	\$3,873
Northampton	19	16	\$3,780,000		\$3,780,000	1202	\$3,145
Onslow	27	35	\$73,996,962		\$73,996,962	27002	\$2,740
Orange	1	1	\$105,496,693	28132074	\$133,628,767	18236	\$7,328
Pamlico	15	15	\$3,914,254		\$3,914,254	1151	\$3,401
Pasquotank	32	30	\$11,364,000		\$11,364,000	4565	\$2,489
Pender	42	37	\$25,058,603		\$25,058,603	10780	\$2,325
Perquimans	54	56	\$3,389,546		\$3,389,546	1647	\$2,058
Person	51	51	\$9,356,125		\$9,356,125	4299	\$2,176
Pitt	53	54	\$49,129,491		\$49,129,491	23628	\$2,079
Polk	20	23	\$6,157,765		\$6,157,765	2012	\$3,061
Randolph	58	60	\$30,687,350	6586149	\$37,273,499	19294	\$1,932
Richmond	90	88	\$8,694,379		\$8,694,379	6412	\$1,356
Robeson	100	100	\$13,360,800		\$13,360,800	20356	\$656
Rockingham	86	81	\$15,834,840		\$15,834,840	10976	\$1,443
Rowan	49	47	\$38,702,757		\$38,702,757	17617	\$2,197
Rutherford	39	53	\$16,655,820		\$16,655,820	7061	\$2,359
Sampson	82	80	\$14,031,752	2102215	\$16,133,967	10672	\$1,512
Scotland	59	59	\$10,000,000		\$10,000,000	5281	\$1,894
Stanly	89	87	\$12,192,418		\$12,192,418	8631	\$1,413
Stokes	26	20	\$14,963,048		\$14,963,048	5441	\$2,750
Surry	83	79	\$12,684,240	2157762	\$14,842,002	10024	\$1,481
Swain	99	99	\$1,188,734		\$1,188,734	1784	\$666
Transylvania	8	5	\$12,998,791		\$12,998,791	3172	\$4,098
Tyrrell	85	85	\$633,725		\$633,725	437	\$1,450
Union	28	27	\$110,022,454		\$110,022,454	41378	\$2,659
Vance	93	95	\$6,561,105		\$6,561,105	5072	\$1,294
Wake	9	9	\$644,262,316		\$644,262,316	159675	\$4,035
Warren	13	17	\$5,564,331		\$5,564,331	1583	\$3,515
Washington	74	72	\$1,735,000		\$1,735,000	1001	\$1,733
Watauga	16	14	\$15,280,022		\$15,280,022	4583	\$3,334
Wayne	92	90	\$22,256,476		\$22,256,476	16949	\$1,313
Wilkes	61	64	\$15,108,718		\$15,108,718	8176	\$1,848
Wilson	35	33	\$24,544,758		\$24,544,758	10070	\$2,437
Yadkin	79	77	\$8,148,222		\$8,148,222	4946	\$1,647
Yancey	72	67	\$3,515,005		\$3,515,005	2009	\$1,750

# Total Local Appropriations per Student (ADM)

County	2026 Total Local Appropriations Rank	2025 Total Local Appropriations Rank	Base Local Appropriations	Low-Wealth Funding	Small- County Funding	Total Local Appropriations	ADM	23-24 Total Local Appropriations per ADM
Alamance	64	61	\$48,827,151	\$5,778,709		\$54,605,860	22,080	\$2,473
Alexander	78	77	\$7,403,342	\$1,849,334		\$9,252,676	4,241	\$2,182
Alleghany	25	28	\$2,858,928		\$1,774,700	\$4,633,628	1,313	\$3,529
Anson	48	45	\$4,833,496	\$1,615,094	\$1,548,200	\$7,996,790	2,882	\$2,775
Ashe	37	37	\$6,296,556		\$1,593,500	\$7,890,056	2,610	\$3,023
Avery	22	20	\$5,012,500		\$1,729,400	\$6,741,900	1,761	\$3,828
Beaufort	36	40	\$16,182,093	\$883,744		\$17,065,837	5,575	\$3,061
Bertie	28	30	\$3,027,671	\$817,381	\$1,729,400	\$5,574,452	1,662	\$3,354
Bladen	53	46	\$8,014,619	\$2,281,858		\$10,296,477	3,794	\$2,714
Brunswick	14	21	\$54,431,040			\$54,431,040	13,060	\$4,168
Buncombe	11	10	\$112,144,575			\$112,144,575	25,743	\$4,356
Burke	76	92	\$20,000,000	\$4,834,047		\$24,834,047	11,183	\$2,221
Cabarrus	70	71	\$95,461,232	\$512,236		\$95,973,468	40,233	\$2,385
Caldwell	95	94	\$14,859,040	\$4,172,370		\$19,031,410	10,303	\$1,847
Camden	35	42	\$3,380,000	\$809,103	\$1,729,400	\$5,918,503	1,902	\$3,112
Carteret	26	25	\$27,030,000			\$27,030,000	7,814	\$3,459
Caswell	52	60	\$2,779,228	\$1,112,908	\$1,684,100	\$5,576,236	2,050	\$2,720
Catawba	87	87	\$44,274,748			\$44,274,748	21,819	\$2,029
Chatham	7	9	\$44,974,085			\$44,974,085	8,839	\$5,088
Cherokee	39	38	\$6,813,416	\$348,057	\$1,548,200	\$8,709,673	2,955	\$2,947
Chowan	21	24	\$4,396,509	\$506,502	\$1,729,400	\$6,632,411	1,719	\$3,858
Clay	38	35	\$1,873,040		\$1,820,000	\$3,693,040	1,233	\$2,995
Cleveland	67	66	\$26,835,145	\$6,932,277		\$33,767,422	13,835	\$2,441
Columbus	83	79	\$9,109,486	\$5,802,767		\$14,912,253	7,085	\$2,105
Craven	89	84	\$22,004,991	\$2,051,347		\$24,056,338	12,180	\$1,975
Cumberland	72	74	\$87,526,532	\$24,853,777		\$112,380,309	47,871	\$2,348
Currituck	42	34	\$13,035,602			\$13,035,602	4,489	\$2,904
Dare	5	8	\$26,895,243			\$26,895,243	4,920	\$5,467
Davidson	91	90	\$37,568,466	\$5,667,772		\$43,236,238	22,565	\$1,916
Davie	73	69	\$13,541,762	\$290,424		\$13,832,186	5,975	\$2,315
Duplin	97	96	\$10,000,155	\$6,446,540		\$16,446,695	9,495	\$1,732
Durham	4	4	\$181,443,487			\$181,443,487	30,783	\$5,894
Edgecombe	69	72	\$8,553,485	\$3,656,720		\$12,210,205	5,105	\$2,392
Forsyth	31	33	\$164,305,508			\$164,305,508	50,842	\$3,232
Franklin	23	23	\$25,328,192	\$4,589,001		\$29,917,193	7,826	\$3,823
Gaston	92	93	\$53,001,704	\$3,456,447		\$56,458,151	29,714	\$1,900
Gates	13	14	\$3,227,535	\$775,485	\$1,774,700	\$5,777,720	1,380	\$4,187
Graham	30	29	\$1,493,898	\$99,963	\$1,820,000	\$3,413,861	1,053	\$3,242
Granville	46	41	\$14,172,395	\$3,956,228		\$18,128,623	6,394	\$2,835
Greene	62	59	\$2,885,000	\$2,350,213	\$1,593,500	\$6,828,713	2,667	\$2,560
Guilford	17	19	\$260,226,073			\$260,226,073	65,879	\$3,950
Halifax	40	43	\$10,533,003	\$3,406,684	\$1,684,100	\$15,623,787	5,330	\$2,931
Harnett	79	78	\$28,452,346	\$13,843,686		\$42,296,032	19,503	\$2,169
Haywood	66	62	\$15,777,159			\$15,777,159	6,423	\$2,456
Henderson	59	56	\$32,878,000			\$32,878,000	12,533	\$2,623
Hertford	32	31	\$4,252,063	\$1,338,747	\$1,638,800	\$7,229,610	2,274	\$3,179
Hoke	99	100	\$6,451,498	\$7,618,666		\$14,070,164	8,438	\$1,667
Hyde	1	1	\$1,712,000		\$1,820,000	\$3,532,000	449	\$7,866
Iredell	43	49	\$75,915,270			\$75,915,270	26,164	\$2,902
Jackson	49	48	\$9,270,008			\$9,270,008	3,357	\$2,761

County	2026 Total Local Appropriations Rank	2025 Total Local Appropriations Rank	Base Local Appropriations	Low-Wealth Funding	Small- County Funding	Total Local Appropriations	ADM	23-24 Total Local Appropriations per ADM
Johnston	45	53	\$88,497,179	\$17,213,080		\$105,710,259	36,745	\$2,877
Jones	18	15	\$1,731,453	\$289,146	\$1,820,000	\$3,840,599	980	\$3,919
Lee	58	51	\$20,134,024	\$3,506,897		\$23,640,921	8,964	\$2,637
Lenoir	94	95	\$9,900,000	\$5,087,701		\$14,987,701	8,091	\$1,852
Lincoln	71	80	\$26,816,196			\$26,816,196	11,395	\$2,353
Macon	75	81	\$9,678,520			\$9,678,520	4,357	\$2,221
Madison	57	55	\$3,838,240	\$18,324	\$1,684,100	\$5,540,664	2,099	\$2,640
Martin	24	18	\$6,120,000	\$1,700,789	\$1,638,800	\$9,459,589	2,489	\$3,801
McDowell	80	76	\$9,947,000	\$1,777,855		\$11,724,855	5,419	\$2,164
Mecklenburg	12	13	\$595,699,116			\$595,699,116	140,415	\$4,242
Mitchell	56	65	\$2,613,540	\$159,854	\$1,729,400	\$4,502,794	1,697	\$2,653
Montgomery	86	86	\$6,275,444	\$832,327		\$7,107,771	3,470	\$2,048
Moore	61	57	\$32,915,675			\$32,915,675	12,792	\$2,573
Nash	82	75	\$23,565,180	\$6,556,539		\$30,121,719	14,228	\$2,117
New Hanover	20	17	\$95,742,357			\$95,742,357	24,719	\$3,873
Northampton	6	5	\$3,780,000	\$591,589	\$1,820,000	\$6,191,589	1,202	\$5,151
Onslow	34	44	\$73,996,962	\$11,578,985		\$85,575,947	27,002	\$3,169
Orange	2	2	\$133,628,767			\$133,628,767	18,236	\$7,328
Pamlico	8	6	\$3,914,254	\$39,963	\$1,820,000	\$5,774,217	1,151	\$5,017
Pasquotank	41	36	\$11,364,000	\$2,006,331		\$13,370,331	4,565	\$2,929
Pender	50	50	\$25,058,603	\$4,631,426		\$29,690,029	10,780	\$2,754
Perquimans	27	32	\$3,389,546	\$404,789	\$1,774,700	\$5,569,035	1,647	\$3,381
Person	63	67	\$9,356,125	\$1,360,604		\$10,716,729	4,299	\$2,493
Pitt	68	64	\$49,129,491	\$8,158,868		\$57,288,359	23,628	\$2,425
Polk	19	22	\$6,157,765		\$1,684,100	\$7,841,865	2,012	\$3,898
Randolph	65	68	\$37,273,499	\$10,401,600		\$47,675,099	19,294	\$2,471
Richmond	84	82	\$8,694,379	\$4,709,610		\$13,403,989	6,412	\$2,090
Robeson	100	99	\$13,360,800	\$19,784,857		\$33,145,657	20,356	\$1,628
Rockingham	88	83	\$15,834,840	\$6,366,473		\$22,201,313	10,976	\$2,023
Rowan	60	58	\$38,702,757	\$6,694,785		\$45,397,542	17,617	\$2,577
Rutherford	51	63	\$16,655,820	\$2,697,855		\$19,353,675	7,061	\$2,741
Sampson	74	70	\$16,133,967	\$8,478,908		\$24,612,875	10,672	\$2,306
Scotland	47	47	\$10,000,000	\$4,718,632		\$14,718,632	5,281	\$2,787
Stanly	96	97	\$12,192,418	\$3,517,982		\$15,710,400	8,631	\$1,820
Stokes	33	26	\$14,963,048	\$2,283,527		\$17,246,575	5,441	\$3,170
Surry	93	89	\$14,842,002	\$3,965,214		\$18,807,216	10,024	\$1,876
Swain	98	98	\$1,188,734	\$107,393	\$1,729,400	\$3,025,527	1,784	\$1,696
Transylvania	10	7	\$12,998,791		\$1,548,200	\$14,546,991	3,172	\$4,586
Tyrrell	3	3	\$633,725	\$180,824	\$1,820,000	\$2,634,549	437	\$6,029
Union	55	52	\$110,022,454			\$110,022,454	41,378	\$2,659
Vance	85	88	\$6,561,105	\$3,834,590		\$10,395,695	5,072	\$2,050
Wake	16	16	\$644,262,316			\$644,262,316	159,675	\$4,035
Warren	9	11	\$5,564,331	\$241,059	\$1,729,400	\$7,534,790	1,583	\$4,760
Washington	15	12	\$1,735,000	\$588,154	\$1,820,000	\$4,143,154	1,001	\$4,139
Watauga	29	27	\$15,280,022			\$15,280,022	4,583	\$3,334
Wayne	90	91	\$22,256,476	\$10,403,137		\$32,659,613	16,949	\$1,927
Wilkes	77	73	\$15,108,718	\$2,833,378		\$17,942,096	8,176	\$2,194
Wilson	44	39	\$24,544,758	\$4,588,526		\$29,133,284	10,070	\$2,893
Yadkin	81	85	\$8,148,222	\$2,372,244		\$10,520,466	4,946	\$2,127
Yancey	54	54	\$3,515,005	\$213,296	\$1,684,100	\$5,412,401	2,009	\$2,694

# Local Revenue

County	2026	2025	Adjusted Tax Base	Adjusted Property Tax Revenue	Non-property Tax Revenue	Mandated Social Services Payments	Total Revenue (Less Welfare)	2023 Per Capita Income	Percent of State Per Capita Income	23-24 Income Adjusted Total Revenues	ADM	23-24 Local Revenue Per ADM
	Adjusted Local Revenue	Rank										
Alamance	43	42	\$24,411,942,084	\$132,239,490	\$90,800,219	\$12,530,858	\$210,508,852	\$51,405	83.1%	\$174,990,015	22,080	\$7,925
Alexander	72	78	\$4,209,284,376	\$22,801,693	\$10,126,057	\$4,146,244	\$28,781,507	\$49,694	80.4%	\$23,128,902	4,241	\$5,454
Alleghany	35	33	\$2,454,200,564	\$13,294,404	\$4,109,517	\$1,667,434	\$15,736,488	\$46,732	75.6%	\$11,892,132	1,313	\$9,057
Anson	85	77	\$2,444,027,616	\$13,239,298	\$6,380,920	\$2,347,002	\$17,273,215	\$51,004	82.5%	\$14,246,723	2,882	\$4,943
Ashe	25	26	\$6,146,314,215	\$33,294,584	\$11,813,145	\$4,869,479	\$40,238,250	\$48,453	78.4%	\$31,528,064	2,610	\$12,080
Avery	3	7	\$7,453,315,509	\$40,374,610	\$12,642,322	\$1,883,849	\$51,133,083	\$50,256	81.3%	\$41,555,397	1,761	\$23,598
Beaufort	33	35	\$7,800,808,959	\$42,256,982	\$19,584,683	\$6,115,322	\$55,726,343	\$57,387	92.8%	\$51,714,414	5,575	\$9,276
Bertie	82	84	\$1,583,609,566	\$8,578,413	\$4,063,331	\$2,211,607	\$10,430,137	\$49,592	80.2%	\$8,364,484	1,662	\$5,033
Bladen	76	71	\$3,812,177,164	\$20,650,564	\$8,635,618	\$4,598,068	\$24,688,114	\$50,481	81.6%	\$20,153,636	3,794	\$5,312
Brunswick	2	2	\$50,322,119,946	\$272,594,924	\$85,323,574	\$11,096,703	\$346,821,795	\$62,104	100.4%	\$348,308,038	13,060	\$26,670
Buncombe	9	8	\$61,838,149,585	\$334,977,256	\$195,422,233	\$39,315,577	\$491,083,913	\$66,288	107.2%	\$526,414,891	25,743	\$20,449
Burke	78	82	\$10,770,642,531	\$8,344,571	\$30,052,844	\$11,541,322	\$76,856,093	\$47,560	76.9%	\$59,109,555	11,183	\$5,286
Cabarrus	45	46	\$41,954,123,110	\$227,265,485	\$134,081,196	\$22,472,159	\$338,874,522	\$57,694	93.3%	\$316,160,136	40,233	\$7,858
Caldwell	80	75	\$9,654,091,496	\$52,296,214	\$25,965,457	\$7,559,286	\$70,702,384	\$47,398	76.6%	\$54,191,555	10,303	\$5,260
Camden	65	68	\$1,719,610,570	\$9,315,130	\$2,975,935	\$686,580	\$11,604,485	\$60,407	97.7%	\$11,335,761	1,902	\$5,960
Carteret	4	4	\$23,578,475,938	\$127,724,604	\$46,182,472	\$7,684,441	\$166,222,635	\$68,500	110.8%	\$184,127,339	7,814	\$23,564
Caswell	92	94	\$1,917,700,597	\$10,388,184	\$3,829,224	\$2,077,505	\$12,139,904	\$43,437	70.2%	\$8,527,321	2,050	\$4,160
Catawba	28	30	\$31,286,183,760	\$169,477,257	\$89,018,080	\$21,884,841	\$236,610,496	\$57,624	93.2%	\$220,482,919	21,819	\$10,105
Chatham	8	11	\$18,613,976,022	\$100,831,908	\$36,658,976	\$6,972,730	\$130,518,154	\$85,995	139.1%	\$181,502,105	8,839	\$20,534
Cherokee	34	37	\$5,287,314,390	\$28,641,382	\$14,413,117	\$3,265,049	\$39,789,451	\$41,999	67.9%	\$27,023,677	2,955	\$9,145
Chowan	40	43	\$2,167,008,699	\$11,738,686	\$5,189,664	\$1,346,780	\$15,581,570	\$54,599	88.3%	\$13,757,308	1,719	\$8,003
Clay	27	27	\$2,658,658,246	\$14,401,952	\$4,227,621	\$2,135,008	\$16,494,565	\$47,138	76.2%	\$12,573,308	1,233	\$10,197
Cleveland	70	69	\$13,560,180,674	\$73,455,499	\$38,922,385	\$11,675,387	\$100,702,497	\$47,778	77.3%	\$77,804,685	13,835	\$5,624
Columbus	95	95	\$4,748,602,290	\$25,723,179	\$15,804,747	\$5,593,973	\$35,933,952	\$45,922	74.3%	\$26,684,761	7,085	\$3,766
Craven	38	39	\$14,306,119,899	\$77,496,251	\$42,574,602	\$10,941,193	\$109,129,660	\$58,120	94.0%	\$102,566,598	12,180	\$8,421
Cumberland	87	85	\$33,055,031,137	\$179,059,104	\$157,771,765	\$41,543,087	\$295,287,781	\$48,345	78.2%	\$230,852,500	47,871	\$4,822
Currituck	15	13	\$10,272,943,671	\$55,648,536	\$21,226,491	\$2,813,536	\$74,061,492	\$63,750	103.1%	\$76,350,201	4,489	\$17,008
Dare	1	1	\$23,027,969,288	\$124,742,510	\$55,495,250	\$7,586,492	\$172,651,268	\$79,309	128.3%	\$221,426,598	4,920	\$45,005
Davidson	63	64	\$21,424,128,695	\$116,054,505	\$61,531,128	\$9,329,864	\$168,255,769	\$51,406	83.1%	\$139,868,951	22,565	\$6,198
Davie	41	36	\$6,351,317,510	\$34,405,087	\$15,804,396	\$3,647,392	\$46,562,092	\$63,324	102.4%	\$47,680,232	5,975	\$7,980
Duplin	93	93	\$5,994,831,621	\$32,474,003	\$16,626,919	\$4,029,625	\$45,071,297	\$53,711	86.9%	\$39,147,212	9,495	\$4,123
Durham	11	9	\$68,856,085,473	\$372,993,415	\$253,023,122	\$44,241,764	\$581,774,773	\$64,059	103.6%	\$602,660,298	30,783	\$19,578
Edgecombe	88	89	\$3,874,830,229	\$20,989,955	\$16,157,930	\$5,025,878	\$32,122,008	\$47,194	76.3%	\$24,514,724	5,105	\$4,802
Forsyth	36	32	\$54,512,195,132	\$295,292,561	\$199,691,050	\$25,976,010	\$469,007,602	\$60,481	97.8%	\$458,708,077	50,842	\$9,022
Franklin	48	51	\$10,581,155,235	\$57,318,118	\$22,502,169	\$6,138,963	\$73,681,324	\$49,691	80.4%	\$59,206,951	7,826	\$7,565
Gaston	50	53	\$34,088,252,764	\$184,656,065	\$103,194,372	\$28,900,882	\$258,949,555	\$52,373	84.7%	\$219,310,872	29,714	\$7,381
Gates	91	90	\$1,168,105,355	\$6,327,627	\$1,995,690	\$964,903	\$7,358,414	\$52,872	85.5%	\$6,291,403	1,380	\$4,559
Graham	51	52	\$1,684,623,806	\$9,125,607	\$3,379,534	\$1,720,635	\$10,784,506	\$44,387	71.8%	\$7,740,938	1,053	\$7,351
Granville	57	61	\$7,849,112,641	\$42,518,643	\$16,377,605	\$4,349,274	\$54,546,974	\$49,896	80.7%	\$44,012,287	6,394	\$6,883
Greene	100	99	\$1,547,948,707	\$8,385,238	\$3,671,334	\$1,783,415	\$10,273,158	\$40,266	65.1%	\$6,689,289	2,667	\$2,508
Guilford	31	31	\$78,619,657,006	\$425,882,682	\$267,008,746	\$47,558,476	\$645,332,952	\$59,170	95.7%	\$617,480,082	65,879	\$9,373
Halifax	73	70	\$4,822,229,491	\$26,122,017	\$19,426,644	\$7,451,497	\$38,097,163	\$46,895	75.8%	\$28,890,611	5,330	\$5,420
Harnett	84	91	\$17,244,971,055	\$93,416,008	\$43,562,165	\$10,521,283	\$126,456,890	\$47,518	76.8%	\$97,171,340	19,503	\$4,982
Haywood	22	21	\$12,653,877,202	\$68,546,053	\$32,509,247	\$9,298,886	\$91,756,414	\$53,755	86.9%	\$79,761,414	6,423	\$12,418
Henderson	20	20	\$24,532,976,674	\$132,895,135	\$53,190,195	\$12,630,025	\$173,455,304	\$59,258	95.8%	\$166,215,728	12,533	\$13,262
Hertford	77	81	\$1,965,067,919	\$10,644,773	\$7,779,865	\$2,297,589	\$16,127,049	\$46,092	74.5%	\$12,020,375	2,274	\$5,286
Hoke	98	98	\$5,235,060,933	\$28,358,325	\$10,796,813	\$5,145,345	\$34,009,793	\$43,213	69.9%	\$23,765,992	8,438	\$2,817
Hyde	16	16	\$1,326,131,919	\$7,183,657	\$2,280,119	\$934,537	\$8,529,239	\$52,292	84.6%	\$7,212,454	449	\$16,063
Iredell	21	22	\$42,164,510,110	\$228,405,151	\$101,792,821	\$15,160,909	\$315,037,063	\$66,843	108.1%	\$340,529,802	26,164	\$13,015
Jackson	7	5	\$13,795,052,120	\$74,727,797	\$24,414,688	\$4,541,850	\$94,600,636	\$46,605	75.4%	\$71,295,827	3,357	\$21,238

County	2026	2025	Adjusted Tax Base	Adjusted Property Tax Revenue	Non-property Tax Revenue	Mandated Social Services Payments	Total Revenue (Less Welfare)	2023 Per Capita Income	Percent of State Per Capita Income	23-24 Income Adjusted Total Revenues	ADM	23-24 Local Revenue Per ADM
	Adjusted Local Revenue Rank	Adjusted Local Revenue Rank										
Johnston	69	73	\$34,231,856,316	\$185,433,966	\$80,213,265	\$20,452,321	\$245,194,909	\$52,757	85.3%	\$209,184,299	36,745	\$5,693
Jones	66	57	\$1,191,186,721	\$6,452,658	\$1,931,664	\$1,167,923	\$7,216,399	\$49,621	80.2%	\$5,790,600	980	\$5,909
Lee	44	48	\$9,868,886,681	\$53,459,759	\$33,380,341	\$4,954,817	\$81,885,283	\$53,310	86.2%	\$70,591,446	8,964	\$7,875
Lenoir	86	87	\$5,493,826,149	\$29,760,056	\$20,232,640	\$4,284,032	\$45,708,664	\$53,456	86.4%	\$39,512,320	8,091	\$4,883
Lincoln	24	25	\$19,293,237,168	\$104,511,466	\$40,431,443	\$7,102,984	\$137,839,924	\$61,859	100.0%	\$137,884,504	11,395	\$12,100
Macon	14	18	\$12,849,707,404	\$69,606,865	\$22,695,525	\$2,808,872	\$89,493,518	\$52,844	85.5%	\$76,475,937	4,357	\$17,552
Madison	29	28	\$3,944,708,592	\$21,368,486	\$6,979,680	\$1,386,422	\$26,961,744	\$47,811	77.3%	\$20,845,550	2,099	\$9,931
Martin	79	76	\$2,336,323,611	\$12,655,865	\$8,253,985	\$2,616,502	\$18,293,348	\$44,368	71.7%	\$13,125,039	2,489	\$5,273
McDowell	60	63	\$6,444,598,482	\$34,910,390	\$16,047,163	\$5,455,231	\$45,502,322	\$47,124	76.2%	\$34,674,743	5,419	\$6,399
Mecklenburg	6	6	\$296,338,947,525	\$1,605,268,079	\$873,886,581	\$121,350,999	\$2,357,803,660	\$82,500	133.4%	\$3,145,568,363	140,415	\$22,402
Mitchell	37	38	\$2,777,016,110	\$15,043,096	\$6,437,484	\$2,601,995	\$18,878,586	\$47,047	76.1%	\$14,362,794	1,697	\$8,464
Montgomery	56	50	\$4,533,564,702	\$24,558,320	\$8,772,405	\$2,369,639	\$30,961,085	\$48,050	77.7%	\$24,057,313	3,470	\$6,933
Moore	19	19	\$22,375,543,504	\$121,208,319	\$58,360,324	\$6,620,743	\$172,947,900	\$68,180	110.3%	\$190,682,059	12,792	\$14,906
Nash	67	66	\$11,755,121,755	\$63,677,495	\$41,518,823	\$8,941,615	\$96,254,703	\$53,389	86.3%	\$83,101,964	14,228	\$5,841
New Hanover	10	10	\$59,004,092,901	\$319,625,171	\$179,128,203	\$27,011,218	\$471,742,157	\$64,831	104.8%	\$494,566,791	24,719	\$20,008
Northampton	26	24	\$2,812,416,607	\$15,234,861	\$4,299,559	\$3,269,743	\$16,264,677	\$49,507	80.1%	\$13,021,157	1,202	\$10,833
Onslow	62	62	\$22,813,913,620	\$123,582,970	\$91,017,694	\$16,765,345	\$197,835,319	\$53,594	86.7%	\$171,457,916	27,002	\$6,350
Orange	18	17	\$28,417,508,400	\$153,937,643	\$76,186,207	\$14,847,793	\$215,276,057	\$82,487	133.4%	\$287,156,586	18,236	\$15,747
Pamlico	23	23	\$2,393,626,739	\$12,966,276	\$4,102,434	\$1,590,697	\$15,478,013	\$56,687	91.7%	\$14,188,492	1,151	\$12,327
Pasquotank	46	45	\$4,909,585,675	\$26,595,226	\$21,299,034	\$4,585,833	\$43,308,427	\$50,974	82.4%	\$35,699,215	4,565	\$7,820
Pender	52	58	\$13,070,608,965	\$70,803,489	\$25,310,958	\$6,862,464	\$89,251,983	\$53,382	86.3%	\$77,046,028	10,780	\$7,147
Perquimans	47	47	\$2,182,261,481	\$11,821,310	\$3,219,498	\$1,146,848	\$13,893,960	\$56,511	91.4%	\$12,696,868	1,647	\$7,709
Person	49	41	\$5,948,131,112	\$32,221,026	\$14,238,456	\$5,873,193	\$40,586,289	\$48,911	79.1%	\$32,101,360	4,299	\$7,467
Pitt	55	54	\$20,178,193,280	\$109,305,273	\$84,920,104	\$16,333,096	\$177,892,281	\$56,956	92.1%	\$163,845,352	23,628	\$6,934
Polk	17	15	\$4,589,429,033	\$24,860,937	\$6,684,270	\$2,046,413	\$29,498,794	\$67,589	109.3%	\$32,241,692	2,012	\$16,025
Randolph	64	74	\$18,047,061,221	\$97,760,931	\$60,021,854	\$11,375,249	\$146,407,535	\$48,970	79.2%	\$115,939,407	19,294	\$6,009
Richmond	94	92	\$4,095,296,517	\$22,184,221	\$15,024,568	\$4,548,039	\$32,660,750	\$47,384	76.6%	\$25,026,229	6,412	\$3,903
Robeson	99	100	\$9,410,712,121	\$50,977,828	\$40,897,321	\$16,635,636	\$75,239,513	\$43,550	70.4%	\$52,987,286	20,356	\$2,603
Rockingham	68	67	\$10,345,846,370	\$56,043,450	\$33,583,936	\$9,478,235	\$80,149,150	\$48,622	78.6%	\$63,018,677	10,976	\$5,741
Rowan	53	55	\$20,684,382,586	\$112,047,300	\$58,632,580	\$12,419,672	\$158,260,208	\$49,008	79.3%	\$125,422,731	17,617	\$7,119
Rutherford	42	40	\$10,990,572,550	\$59,535,932	\$26,853,047	\$7,871,158	\$78,517,821	\$44,091	71.3%	\$55,982,944	7,061	\$7,928
Sampson	96	96	\$6,079,947,996	\$32,935,078	\$20,869,616	\$9,103,611	\$44,701,083	\$46,676	75.5%	\$33,740,322	10,672	\$3,162
Scotland	97	97	\$2,917,620,250	\$15,804,749	\$11,900,577	\$4,966,535	\$22,738,791	\$42,838	69.3%	\$15,751,942	5,281	\$2,983
Stanly	59	59	\$8,166,065,067	\$44,235,574	\$29,507,252	\$4,699,988	\$69,042,838	\$50,394	81.5%	\$56,264,571	8,631	\$6,519
Stokes	71	72	\$5,473,480,071	\$29,649,842	\$11,833,431	\$4,235,042	\$37,248,231	\$49,687	80.3%	\$29,928,570	5,441	\$5,501
Surry	61	60	\$8,446,807,167	\$45,756,354	\$36,073,113	\$4,800,244	\$77,029,224	\$51,241	82.9%	\$63,827,915	10,024	\$6,368
Swain	32	34	\$2,576,827,244	\$13,958,673	\$6,972,155	\$2,343,922	\$18,586,906	\$55,328	89.5%	\$16,629,900	1,784	\$9,322
Transylvania	12	12	\$9,053,909,546	\$49,045,028	\$15,609,803	\$3,737,791	\$60,917,040	\$60,160	97.3%	\$59,263,072	3,172	\$18,683
Tyrrell	75	79	\$513,988,158	\$2,784,274	\$1,070,345	\$731,050	\$3,123,569	\$46,213	74.7%	\$2,334,279	437	\$5,342
Union	30	29	\$48,721,583,763	\$263,924,819	\$92,532,696	\$22,729,634	\$333,727,881	\$72,553	117.3%	\$391,548,359	41,378	\$9,463
Vance	81	83	\$4,056,957,047	\$21,976,536	\$17,081,244	\$3,691,132	\$35,366,649	\$45,762	74.0%	\$26,171,972	5,072	\$5,160
Wake	13	14	\$266,506,884,513	\$1,443,667,793	\$764,126,656	\$76,246,382	\$2,131,548,067	\$81,322	131.5%	\$2,803,113,762	159,675	\$17,555
Warren	39	44	\$3,428,277,851	\$18,570,981	\$4,280,002	\$2,632,322	\$20,218,661	\$39,006	63.1%	\$12,753,264	1,583	\$8,056
Washington	83	80	\$1,035,465,517	\$5,609,117	\$3,236,251	\$2,478,791	\$6,366,577	\$48,759	78.8%	\$5,019,937	1,001	\$5,015
Watauga	5	3	\$16,804,445,454	\$91,029,681	\$33,444,355	\$3,516,342	\$120,957,694	\$53,013	85.7%	\$103,693,951	4,583	\$22,626
Wayne	89	86	\$11,284,361,395	\$61,127,386	\$46,377,315	\$8,739,514	\$98,765,186	\$50,748	82.1%	\$81,051,370	16,949	\$4,782
Wilkes	74	65	\$6,893,338,893	\$37,341,217	\$25,704,919	\$7,891,266	\$55,154,870	\$49,350	79.8%	\$44,015,796	8,176	\$5,384
Wilson	54	56	\$10,720,168,485	\$58,071,153	\$36,153,219	\$11,821,242	\$82,403,130	\$52,627	85.1%	\$70,127,743	10,070	\$6,964
Yadkin	90	88	\$4,091,027,530	\$22,161,096	\$9,586,440	\$3,022,618	\$28,724,918	\$49,886	80.7%	\$23,172,614	4,946	\$4,685
Yancey	58	49	\$2,725,067,830	\$14,761,692	\$6,007,668	\$2,097,923	\$18,671,438	\$45,449	73.5%	\$13,722,702	2,009	\$6,831

# Relative Effort

County	2026 Funding Relative Effort Rank	2025 Funding Relative Effort Rank	2026 Local Revenue Rank	23-24 Adjusted Local Revenue per ADM	2026 Base Local Appropriations Rank	23-24 Base Local Appropriations per ADM	Relative Effort as percent of revenue per student
Alamance	52	44	43	\$7,925.27	48	\$2,211.37	27.90%
Alexander	33	26	72	\$5,453.64	73	\$1,745.66	32.01%
Alleghany	70	75	35	\$9,057.22	50	\$2,177.40	24.04%
Anson	27	30	85	\$4,943.35	75	\$1,677.13	33.93%
Ashe	80	74	25	\$12,079.72	36	\$2,412.47	19.97%
Avery	99	97	3	\$23,597.61	24	\$2,846.39	12.06%
Beaufort	36	35	33	\$9,276.13	22	\$2,902.62	31.29%
Bertie	16	18	82	\$5,032.78	65	\$1,821.70	36.20%
Bladen	13	12	76	\$5,311.98	52	\$2,112.45	39.77%
Brunswick	92	93	2	\$26,669.83	7	\$4,167.77	15.63%
Buncombe	78	79	9	\$20,448.86	5	\$4,356.31	21.30%
Burke	28	52	78	\$5,285.66	68	\$1,788.43	33.84%
Cabarrus	38	37	45	\$7,858.23	38	\$2,372.71	30.19%
Caldwell	55	48	80	\$5,259.78	87	\$1,442.21	27.42%
Camden	42	60	65	\$5,959.92	70	\$1,777.08	29.82%
Carteret	95	92	4	\$23,563.78	14	\$3,459.18	14.68%
Caswell	29	40	92	\$4,159.67	91	\$1,355.72	32.59%
Catawba	79	78	28	\$10,105.09	55	\$2,029.18	20.08%
Chatham	68	68	8	\$20,534.24	4	\$5,088.14	24.78%
Cherokee	64	49	34	\$9,145.07	43	\$2,305.72	25.21%
Chowan	34	45	40	\$8,003.09	31	\$2,557.60	31.96%
Clay	93	96	27	\$10,197.33	81	\$1,519.09	14.90%
Cleveland	24	22	70	\$5,623.76	57	\$1,939.66	34.49%
Columbus	26	36	95	\$3,766.37	94	\$1,285.74	34.14%
Craven	77	73	38	\$8,420.90	67	\$1,806.65	21.45%
Cumberland	14	16	87	\$4,822.39	64	\$1,828.38	37.91%
Currituck	91	90	15	\$17,008.29	21	\$2,903.90	17.07%
Dare	98	99	1	\$45,005.41	3	\$5,466.51	12.15%
Davidson	58	54	63	\$6,198.49	77	\$1,664.90	26.86%
Davie	49	50	41	\$7,979.96	44	\$2,266.40	28.40%
Duplin	62	70	93	\$4,122.93	97	\$1,053.20	25.54%
Durham	39	38	11	\$19,577.70	2	\$5,894.28	30.11%
Edgecombe	21	25	88	\$4,802.10	76	\$1,675.51	34.89%
Forsyth	17	20	36	\$9,022.23	18	\$3,231.69	35.82%
Franklin	10	7	48	\$7,565.42	17	\$3,236.42	42.78%
Gaston	69	61	50	\$7,380.73	69	\$1,783.73	24.17%
Gates	2	3	91	\$4,558.99	41	\$2,338.79	51.30%
Graham	85	87	51	\$7,351.32	88	\$1,418.71	19.30%
Granville	31	23	57	\$6,883.37	47	\$2,216.51	32.20%
Greene	9	13	100	\$2,508.17	96	\$1,081.74	43.13%
Guilford	12	9	31	\$9,372.94	10	\$3,950.06	42.14%
Halifax	15	11	73	\$5,420.38	56	\$1,976.17	36.46%
Harnett	44	31	84	\$4,982.38	84	\$1,458.87	29.28%
Haywood	81	85	22	\$12,418.09	34	\$2,456.35	19.78%
Henderson	81	81	20	\$13,262.25	29	\$2,623.31	19.78%
Hertford	18	15	77	\$5,286.00	60	\$1,869.86	35.37%
Hoke	57	65	98	\$2,816.54	98	\$764.58	27.15%
Hyde	71	62	16	\$16,063.37	12	\$3,812.92	23.74%
Iredell	74	77	21	\$13,015.20	23	\$2,901.52	22.29%
Jackson	96	98	7	\$21,237.96	25	\$2,761.40	13.00%

County	2026 Funding Relative Effort Rank	2025 Funding Relative Effort Rank	2026 Local Revenue Rank	23-24 Adjusted Local Revenue per ADM	2026 Base Local Appropriations Rank	23-24 Base Local Appropriations per ADM	Relative Effort as percent of revenue per student
Johnston	11	10	69	\$5,692.86	37	\$2,408.41	42.31%
Jones	41	59	66	\$5,908.78	71	\$1,766.79	29.90%
Lee	48	33	44	\$7,874.99	45	\$2,246.10	28.52%
Lenoir	67	58	86	\$4,883.49	95	\$1,223.58	25.06%
Lincoln	83	84	24	\$12,100.44	40	\$2,353.33	19.45%
Macon	97	95	14	\$17,552.43	46	\$2,221.37	12.66%
Madison	88	88	29	\$9,931.18	63	\$1,828.60	18.41%
Martin	5	4	79	\$5,273.22	33	\$2,458.82	46.63%
McDowell	47	39	60	\$6,398.73	62	\$1,835.58	28.69%
Mecklenburg	87	83	6	\$22,401.94	6	\$4,242.42	18.94%
Mitchell	89	91	37	\$8,463.64	80	\$1,540.09	18.20%
Montgomery	60	69	56	\$6,932.94	66	\$1,808.49	26.09%
Moore	90	86	19	\$14,906.35	30	\$2,573.15	17.26%
Nash	50	43	67	\$5,840.73	78	\$1,656.25	28.36%
New Hanover	84	82	10	\$20,007.56	11	\$3,873.23	19.36%
Northampton	46	42	26	\$10,832.91	19	\$3,144.76	29.03%
Onslow	8	14	62	\$6,349.82	27	\$2,740.43	43.16%
Orange	6	5	18	\$15,746.69	1	\$7,327.75	46.54%
Pamlico	53	47	23	\$12,327.10	15	\$3,400.74	27.59%
Pasquotank	35	24	46	\$7,820.20	32	\$2,489.38	31.83%
Pender	30	21	52	\$7,147.13	42	\$2,324.55	32.52%
Perquimans	59	55	47	\$7,709.09	54	\$2,058.01	26.70%
Person	45	53	49	\$7,467.17	51	\$2,176.35	29.15%
Pitt	40	41	55	\$6,934.37	53	\$2,079.29	29.99%
Polk	86	89	17	\$16,024.70	20	\$3,060.52	19.10%
Randolph	32	19	64	\$6,009.09	58	\$1,931.87	32.15%
Richmond	22	32	94	\$3,903.03	90	\$1,355.95	34.74%
Robeson	63	64	99	\$2,603.03	100	\$656.36	25.22%
Rockingham	65	63	68	\$5,741.50	86	\$1,442.68	25.13%
Rowan	37	29	53	\$7,119.41	49	\$2,196.90	30.86%
Rutherford	43	57	42	\$7,928.47	39	\$2,358.85	29.75%
Sampson	4	6	96	\$3,161.57	82	\$1,511.80	47.82%
Scotland	1	1	97	\$2,982.76	59	\$1,893.58	63.48%
Stanly	76	80	59	\$6,518.89	89	\$1,412.63	21.67%
Stokes	3	2	71	\$5,500.56	26	\$2,750.05	50.00%
Surry	72	71	61	\$6,367.51	83	\$1,480.65	23.25%
Swain	100	100	32	\$9,321.69	99	\$666.33	7.15%
Transylvania	75	67	12	\$18,683.19	8	\$4,097.98	21.93%
Tyrrell	56	56	75	\$5,341.60	85	\$1,450.17	27.15%
Union	51	46	30	\$9,462.72	28	\$2,658.96	28.10%
Vance	66	76	81	\$5,160.09	93	\$1,293.59	25.07%
Wake	73	72	13	\$17,555.12	9	\$4,034.84	22.98%
Warren	7	8	39	\$8,056.39	13	\$3,515.05	43.63%
Washington	23	27	83	\$5,014.92	74	\$1,733.27	34.56%
Watauga	94	94	5	\$22,625.78	16	\$3,334.07	14.74%
Wayne	54	51	89	\$4,782.07	92	\$1,313.14	27.46%
Wilkes	25	34	74	\$5,383.54	61	\$1,847.94	34.33%
Wilson	20	17	54	\$6,964.03	35	\$2,437.41	35.00%
Yadkin	19	28	90	\$4,685.12	79	\$1,647.44	35.16%
Yancey	61	66	58	\$6,830.61	72	\$1,749.63	25.61%