



**NORTH CAROLINA**  
State Board of Education  
Department of Public Instruction

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# Report to the North Carolina General Assembly

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Supplemental Funds for Teacher  
Compensation

*Session Law 2021-180 Section 7A.12(g)*

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**Date Due: April 15, 2023**

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## **Report to Joint Legislative Education Oversight Committee**

Pursuant to Session Law 2021-180 Section 7A.12(g), the State Board of Education shall report:

- (1) A list of all eligible counties and eligible local school administrative units.
- (2) Funds allocated to each eligible local school administrative unit.
- (3) The percentage and amount of teachers and qualifying school administrators in each eligible local school administrative unit receiving salary supplements.
- (4) The average salary supplement amount in each eligible local school administrative unit.
- (5) The range of salary supplement amounts in each eligible local school administrative unit.
- (6) The effect of the salary supplements on the retention of teachers and qualifying school administrators in eligible local school administrative units.
- (7) The identity of any local school administrative unit that the State Board determines has supplanted funds.

The report numbers (1) to (5) are based on the 2021-22 \$100 million appropriation.

LEA	LEA Name	Total Supplement	Minimum	Maximum	Average Supplement	Percentage receiving Supplement
010	Alamance-Burlington	\$ 1,476,286	\$ 645	\$ 645	\$ 645	92%
020	Alexander County	911,784	1,945	2,091	1,966	99%
030	Alleghany County	483,710	3,069	3,069	3,069	96%
040	Anson County	992,325	3,321	3,321	3,321	100%
050	Ashe County	437,177	1,651	1,651	1,651	83%
060	Avery County	252,216	1,160	1,160	1,160	100%
070	Beaufort County	721,673	1,100	1,100	1,100	100%
080	Bertie County	778,313	3,515	4,250	3,928	65%
090	Bladen County	781,795	2,000	2,000	2,000	97%
100	Brunswick County	512,791	405	405	405	98%
110	Buncombe County	Not eligible				
111	Asheville City	Not eligible				
120	Burke County	1,170,268	1,038	1,038	1,038	97%
130	Cabarrus County	1,591,248	475	475	475	100%
132	Kannapolis City	279,076	504	504	504	89%
140	Caldwell County	1,284,941	1,175	1,175	1,175	98%
150	Camden County	799,587	3,979	3,980	3,979	99%
160	Carteret County	443,424	500	500	500	99%
170	Caswell County	771,838	3,551	3,551	3,551	95%
180	Catawba County	1,000,566	369	719	705	94%
181	Hickory City	270,344	675	675	675	99%
182	Newton-Conover	191,493	691	691	691	92%
190	Chatham County	548,788	576	576	576	93%
200	Cherokee County	519,321	1,440	1,440	1,440	98%
210	Edenton/Chowan	738,884	3,628	3,628	3,628	96%
220	Clay County	361,856	2,831	2,831	2,831	97%
230	Cleveland County	1,456,010	922	1,112	1,007	96%
240	Columbus County	821,635	1,639	1,639	1,639	95%
241	Whiteville City	355,174	1,465	1,465	1,465	95%
250	Craven County	1,037,989	825	825	825	95%
260	Cumberland County	3,510,164	39	738	696	96%
270	Currituck County	344,580	830	830	830	98%
280	Dare County	286,527	483	483	483	100%
290	Davidson County	1,201,796	745	745	745	98%
291	Lexington City	197,354	745	745	745	83%
292	Thomasville City	151,697	745	745	745	96%
300	Davie County	707,505	1,165	1,165	1,165	96%
310	Duplin County	1,373,623	1,550	1,550	1,550	97%
320	Durham County	Not eligible				
330	Edgecombe County	1,148,883	2,145	2,145	2,145	94%
340	Forsyth County	2,635,917	566	566	566	99%
350	Franklin County	852,924	1,075	1,075	1,075	97%
360	Gaston County	1,727,643	171	629	418	99%
370	Gates County	727,919	3,891	3,891	3,891	100%

LEA	LEA Name	Total Supplement	Minimum	Maximum	Average Supplement	Percentage receiving Supplement
380	Graham County	543,139	3,914	3,914	3,914	100%
390	Granville County	724,633	1,205	1,205	1,205	92%
400	Greene County	1,187,068	3,952	3,952	3,952	91%
410	Guilford County	Not eligible				
420	Halifax County	380,960	1,875	1,875	1,875	93%
421	Roanoke Rapids City	435,739	1,750	1,750	1,750	99%
422	Weldon City	126,987	1,600	1,600	1,600	98%
430	Harnett County	1,803,698	964	964	964	99%
440	Haywood County	562,426	786	786	786	98%
450	Henderson County	799,669	630	630	630	96%
460	Hertford County	974,291	3,947	3,947	3,947	99%
470	Hoke County	1,404,137	271	1,880	1,808	95%
480	Hyde County	302,366	3,890	3,890	3,890	98%
490	Iredell-Statesville	827,024	430	430	430	100%
491	Mooreville City	240,480	445	445	445	99%
500	Jackson County	284,418	720	720	720	99%
510	Johnston County	2,178,610	675	675	675	97%
520	Jones County	447,950	3,514	3,514	3,514	95%
530	Lee County	1,173,866	1,283	1,283	1,283	94%
540	Lenoir County	1,554,077	990	1,980	1,957	97%
550	Lincoln County	672,756	637	637	637	95%
560	Macon County	414,765	1,012	1,012	1,012	83%
570	Madison County	579,248	2,284	2,284	2,284	99%
580	Martin County	1,053,105	3,637	3,637	3,637	95%
590	McDowell County	964,516	1,596	1,596	1,564	97%
600	Mecklenburg County	Not eligible				
610	Mitchell County	573,019	3,270	3,270	3,270	98%
620	Montgomery County	614,130	1,779	1,779	1,779	100%
630	Moore County	689,343	587	586	622	94%
640	Nash County	1,331,495	1,087	1,087	1,087	94%
650	New Hanover County	1,076,897				
660	Northampton County	209,145	1,350	1,350	1,350	94%
670	Onslow County	1,943,625	794	794	794	100%
680	Orange County	393,637	495	495	495	96%
681	Chapel Hill-Carrboro	608,562				
690	Pamlico County	281,661	1,926	1,926	1,926	100%
700	Pasquotank County	741,071	1,664	1,664	1,664	99%
710	Pender County	863,080	944	944	944	93%
720	Perquimans County	569,291	3,298	3,298	3,298	98%
730	Person County	589,726	1,230	1,230	1,230	80%
740	Pitt County	1,740,151	753	753	753	97%
750	Polk County	358,549	1,425	1,425	1,425	100%
760	Randolph County	1,150,474	813	813	813	95%
761	Asheboro City	350,144	745	745	745	98%

LEA	LEA Name	Total Supplement	Minimum	Maximum	Average Supplement	Percentage receiving Supplement
770	Richmond County	1,625,771	2,527	2,527	2,527	100%
780	Robeson County	2,801,500	1,475	1,475	1,475	96%
790	Rockingham County	1,256,609	1,143	1,143	1,143	97%
800	Rowan-Salisbury(1)	1,392,669				
810	Rutherford County	690,514	825	825	825	97%
820	Sampson County	1,174,029	1,581	1,581	1,581	96%
821	Clinton City	445,975	1,491	1,491	1,491	98%
830	Scotland County	1,956,807	3,350	3,350	3,350	90%
840	Stanly County	922,874	1,100	1,100	1,100	98%
850	Stokes County	967,801	1,616	1,616	1,616	99%
860	Surry County	861,757	1,115	1,115	1,115	98%
861	Elkin City	151,926	1,025	1,025	1,025	92%
862	Mount Airy City	194,972	1,150	1,150	1,150	97%
870	Swain County	490,455	2,414	2,414	2,414	96%
880	Transylvania County	302,924	717	717	717	98%
890	Tyrrell County	313,565	4,250	4,250	4,250	88%
900	Union County	1,508,496	436	436	436	98%
910	Vance County	790,898	1,658	1,658	1,658	93%
920	Wake County	Not eligible				
930	Warren County	403,740	2,442	2,442	2,442	85%
940	Washington County	340,307	2,093	3,109	2,948	96%
950	Watauga County	341,939	580	580	580	99%
960	Wayne County	1,774,803	1,070	1,070	1,070	99%
970	Wilkes County	1,137,365	1,330	1,330	1,330	94%
980	Wilson County	1,034,059	1,099	1,099	1,099	95%
990	Yadkin County	1,059,787	1,890	2,234	1,989	97%
995	Yancey County	514,803	2,298	2,299	2,298	99%

The ranges do not include a very small number of employees in the LEA who may have been prorated based on months of employment

Rowan Salisbury is a Renewal School System and per legislation, receives their funding in a block unrestricted allotment

## **The Effect of the Salary Supplements on the Retention of Educators**

With the short period of time since the distribution of the funds, as well as the numerous bonus programs that were included in the Appropriation Bill, it is not possible to isolate the impact of the additional supplements on retention.

### **Supplanting**

*SECTION 7A.12.(f) Nonsupplant Requirement. – A local school administrative unit that receives funds under this section shall use the funds to supplement and not supplant non-state funds provided for salary supplements for teachers and qualifying school administrators.*

*The State Board of Education shall not allocate any funds under this section to a local school administrative unit if the State Board finds that the unit has reduced the average local salary supplement the unit provided to teachers or qualifying school administrators in the prior school year.*

DPI interpreted the above special provision to mean that LEAs are required to maintain the same level of salary supplement expenditures from local and federal funds in fiscal year 2021 and 2022. This interpretation has been challenged by some LEAs and their attorneys, who interpret the language to require the LEA to utilize the new State funds to supplement the teachers supplements, regardless of funding source.

Although both the House and the Senate budgets for the 2023-2025 biennium support DPI's interpretation, without direction from legislature there is lack of clarity. For those LEAs that have been determined to have supplanted, there is significant financial impact to the district and ultimately the teachers in their districts. The impact on the LEAs listed below is a cumulative loss of 2024 funding of estimated \$37 million, and an allowance to remedy the deficiency is a \$6.6 million impact.

DPI calculated the supplanting based on its interpretation, and below is the list of LEAs which have been determined to have supplanted under this interpretation. This calculation compares federal and local funds used for local supplements in fiscal years 2021 and 2022 as a percentage of total certified salaries for teachers and instructional support.

010	Alamance-Burlington Schools
080	Bertie County Schools
090	Bladen County Schools
140	Caldwell County Schools
260	Cumberland County Schools
290	Davidson County Schools
291	Lexington City Schools
292	Thomasville City Schools
422	Weldon City Schools
430	Harnett County Schools
530	Lee County Schools
540	Lenoir County Schools
640	Nash-Rocky Mount Schools
670	Onslow County Schools
730	Person County Schools

790	Rockingham County Schools
821	Clinton City Schools
860	Surry County Schools
861	Elkin City Schools
970	Wilkes County Schools

DPI stands by its interpretation. However, given the phrasing of SL2021-180, we do not find the LEA's interpretation to be unreasonable, and would therefore be supportive of efforts to provide LEAs with a remedy of an allowance to cover the deficiency or one time forgiveness of the supplanting that occurred in the above instances.