



**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 2023-134 Section 7A.4(g)*

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**Date Due: April 18, 2024**

## STATE BOARD OF EDUCATION

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## Report to Joint Legislative Education Oversight Committee

Pursuant to Session Law 2021-134 Section 7A.4(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 2022-23 \$170 million appropriation.

| LEA | LEA Name            | Total Supplement | Minimum  | Maximum  | Average Supplement | Percentage Receiving Supplement |
|-----|---------------------|------------------|----------|----------|--------------------|---------------------------------|
| 10  | Alamance-Burlington | \$ 3,100,333     | \$ 645   | \$ 645   | \$ 645             | 100%                            |
| 20  | Alexander County    | \$ 1,848,287     | \$ 3,431 | \$ 4,498 | \$ 3,924           | 95%                             |
| 30  | Alleghany County    | \$ 749,586       | \$ 1,443 | \$ 4,813 | \$ 4,813           | 95%                             |
| 40  | Anson County        | \$ 1,353,234     | \$ 4,000 | \$ 4,000 | \$ 4,000           | 90%                             |
| 50  | Ashe County         | \$ 936,269       | \$ 2,955 | \$ 2,955 | \$ 2,906           | 96%                             |
| 60  | Avery County        | \$ 546,062       | \$ 2,450 | \$ 3,025 | \$ 2,738           | 100%                            |
| 70  | Beaufort County     | \$ 1,588,350     | \$ 2,642 | \$ 2,642 | \$ 2,642           | 92%                             |
| 80  | Bertie County       | \$ 902,156       | \$ 2,000 | \$ 5,000 | \$ 4,500           | 94%                             |
| 90  | Bladen County       | \$ 1,413,915     | \$ 1,767 | \$ 3,534 | \$ 3,534           | 93%                             |
| 100 | Brunswick County    | \$ 1,100,583     | \$ 825   | \$ 825   | \$ 825             | 95%                             |
| 110 | Buncombe County     | \$ 2,087,883     | \$ 938   | \$ 938   | \$ 938             | 85%                             |
| 111 | Asheville City      | \$ 353,460       | \$ 705   | \$ 705   | \$ 703             | 90%                             |
| 120 | Burke County        | \$ 2,511,839     | \$ 2,055 | \$ 2,055 | \$ 2,055           | 100%                            |
| 130 | Cabarrus County     | \$ 3,092,718     | \$ 925   | \$ 925   | \$ 925             | 94%                             |
| 132 | Kannapolis City     | \$ 558,170       | \$ 275   | \$ 1,132 | \$ 661             | 95%                             |
| 140 | Caldwell County     | \$ 2,959,108     | \$ 2,585 | \$ 2,585 | \$ 2,585           | 95%                             |
| 150 | Camden County       | \$ 975,125       | \$ 4,509 | \$ 4,509 | \$ 4,509           | 85%                             |
| 160 | Carteret County     | \$ 928,655       | \$ 1,250 | \$ 1,250 | \$ 1,250           | 96%                             |
| 170 | Caswell County      | \$ 988,392       | \$ 4,000 | \$ 4,000 | \$ 4,000           | 93%                             |
| 180 | Catawba County      | \$ 2,073,221     | \$ 1,391 | \$ 1,391 | \$ 1,391           | 95%                             |
| 181 | Hickory City        | \$ 517,824       | \$ 1,332 | \$ 1,332 | \$ 1,332           | 90%                             |
| 182 | Newton-Conover      | \$ 367,031       | \$ 1,251 | \$ 1,251 | \$ 1,251           | 94%                             |
| 190 | Chatham County      | \$ 904,445       | \$ 900   | \$ 900   | \$ 900             | 95%                             |
| 200 | Cherokee County     | \$ 1,134,775     | \$ 3,300 | \$ 3,300 | \$ 3,300           | 93%                             |
| 210 | Chowan County       | \$ 868,989       | \$ 4,500 | \$ 4,500 | \$ 4,500           | 94%                             |
| 220 | Clay County         | \$ 610,282       | \$ 1,569 | \$ 2,092 | \$ 2,092           | 95%                             |

| LEA | LEA Name            | Total Supplement | Minimum  | Maximum  | Average Supplement | Percentage Receiving Supplement |
|-----|---------------------|------------------|----------|----------|--------------------|---------------------------------|
| 230 | Cleveland County    | \$ 2,891,664     | \$ 1,810 | \$ 2,250 | \$ 2,032           | 91%                             |
| 240 | Columbus County     | \$ 1,821,001     | \$ 3,492 | \$ 3,492 | \$ 3,492           | 84%                             |
| 241 | Whiteville City     | \$ 750,699       | \$ 3,450 | \$ 3,450 | \$ 3,450           | 87%                             |
| 250 | Craven County       | \$ 2,233,921     | \$ 1,800 | \$ 1,960 | \$ 1,876           | 91%                             |
| 260 | Cumberland County   | \$ 6,822,977     | \$ 1,510 | \$ 1,510 | \$ 1,510           | 89%                             |
| 270 | Currituck County    | \$ 747,595       | \$ 1,624 | \$ 1,624 | \$ 1,624           | 93%                             |
| 280 | Dare County         | \$ 581,716       | \$ 912   | \$ 912   | \$ 912             | 93%                             |
| 290 | Davidson County     | \$ 2,690,420     | \$ 1,575 | \$ 1,575 | \$ 1,575           | 94%                             |
| 291 | Lexington City      | \$ 424,009       | \$ 1,359 | \$ 1,359 | \$ 1,359           | 93%                             |
| 292 | Thomasville City    | \$ 319,892       | \$ 1,687 | \$ 1,687 | \$ 1,687           | 95%                             |
| 300 | Davie County        | \$ 1,795,016     | \$ 2,308 | \$ 3,305 | \$ 2,779           | 100%                            |
| 310 | Duplin County       | \$ 3,486,506     | \$ 3,930 | \$ 3,930 | \$ 3,901           | 92%                             |
| 330 | Edgecombe County    | \$ 2,028,768     |          |          |                    |                                 |
| 340 | Forsyth County      | \$ 5,288,886     | \$ 1,110 | \$ 1,110 | \$ 1,110           | 99%                             |
| 350 | Franklin County     | \$ 1,287,998     | \$ 1,900 | \$ 1,900 | \$ 1,900           | 94%                             |
| 360 | Gaston County       | \$ 3,476,280     | \$ 843   | \$ 843   | \$ 843             | 100%                            |
| 370 | Gates County        | \$ 769,486       | \$ 4,600 | \$ 5,000 | \$ 4,600           | 94%                             |
| 380 | Graham County       | \$ 630,183       |          |          |                    |                                 |
| 390 | Granville County    | \$ 1,149,739     | \$ 464   | \$ 1,856 | \$ 1,840           | 94%                             |
| 400 | Greene County       | \$ 1,412,936     | \$ 4,434 | \$ 4,434 | \$ 4,434           | 93%                             |
| 420 | Halifax County      | \$ 748,867       |          |          |                    |                                 |
| 421 | Roanoke Rapids City | \$ 984,754       | \$ 3,535 | \$ 3,535 | \$ 3,535           | 95%                             |
| 422 | Weldon City         | \$ 295,062       | \$ 3,500 | \$ 3,500 | \$ 3,500           | 93%                             |
| 430 | Harnett County      | \$ 3,688,056     | \$ 1,650 | \$ 1,650 | \$ 1,650           | 95%                             |
| 440 | Haywood County      | \$ 1,146,032     | \$ 166   | \$ 1,657 | \$ 1,526           | 95%                             |
| 450 | Henderson County    | \$ 1,624,348     | \$ 1,300 | \$ 1,300 | \$ 1,300           | 93%                             |
| 460 | Hertford County     | \$ 1,048,093     |          |          |                    |                                 |
| 470 | Hoke County         | \$ 3,131,801     | \$ 4,191 | \$ 4,191 | \$ 4,191           | 93%                             |
| 480 | Hyde County         | \$ 358,209       | \$ 4,355 | \$ 4,355 | \$ 4,355           | 95%                             |
| 490 | Iredell County      | \$ 1,730,485     | \$ 870   | \$ 870   | \$ 870             | 95%                             |
| 491 | Mooreville City     | \$ 469,639       | \$ 972   | \$ 972   | \$ 972             | 95%                             |
| 500 | Jackson County      | \$ 613,710       | \$ 2,950 | \$ 2,950 | \$ 2,950           | 95%                             |
| 510 | Johnston County     | \$ 4,194,546     | \$ 1,035 | \$ 1,035 | \$ 1,035           | 95%                             |
| 520 | Jones County        | \$ 530,680       | \$ 4,440 | \$ 4,440 | \$ 4,294           | 95%                             |
| 530 | Lee County          | \$ 2,217,515     | \$ 2,274 | \$ 2,274 | \$ 2,274           | 95%                             |
| 540 | Lenoir County       | \$ 3,377,080     | \$ 4,250 | \$ 4,250 | \$ 4,250           | 0%                              |
| 550 | Lincoln County      | \$ 1,419,322     | \$ 1,000 | \$ 1,375 | \$ 1,187           | 94%                             |
| 560 | Macon County        | \$ 962,018       | \$ 1,996 | \$ 1,996 | \$ 1,996           | 95%                             |
| 570 | Madison County      | \$ 1,018,457     | \$ 3,450 | \$ 3,450 | \$ 3,450           | 111%                            |
| 580 | Martin County       | \$ 1,078,010     | \$ 5,000 | \$ 5,000 | \$ 5,000           | 89%                             |
| 590 | McDowell County     | \$ 1,898,948     | \$ 1,102 | \$ 2,819 | \$ 2,584           | 87%                             |
| 610 | Mitchell County     | \$ 796,020       | \$ 3,784 | \$ 3,784 | \$ 3,784           | 94%                             |
| 620 | Montgomery County   | \$ 1,254,840     | \$ 3,829 | \$ 3,829 | \$ 3,829           | 93%                             |
| 630 | Moore County        | \$ 1,452,360     | \$ 1,200 | \$ 1,200 | \$ 1,200           | 89%                             |
| 640 | Nash County         | \$ 2,652,224     | \$ -     | \$ -     | \$ -               | 0%                              |

| LEA | LEA Name                | Total Supplement | Minimum  | Maximum  | Average Supplement | Percentage Receiving Supplement |
|-----|-------------------------|------------------|----------|----------|--------------------|---------------------------------|
| 650 | New Hanover County      | \$ 2,298,289     | \$ 663   | \$ 5,000 | \$ 2,656           | 31%                             |
| 660 | Northampton County      | \$ 284,730       | \$ 2,000 | \$ 2,000 | \$ 2,000           | 91%                             |
| 670 | Onslow County           | \$ 4,437,179     | \$ 1,779 | \$ 1,779 | \$ 1,779           | 96%                             |
| 680 | Orange County           | \$ 842,529       | \$ 916   | \$ 916   | \$ 916             | 96%                             |
| 681 | Chapel Hill-Carrboro    | \$ 1,359,703     | \$ 1,134 | \$ 1,134 | \$ 1,134           | 95%                             |
| 690 | Pamlico County          | \$ 468,397       | \$ 2,000 | \$ 3,379 | \$ 2,514           | 100%                            |
| 700 | Pasquotank County       | \$ 1,660,045     | \$ 3,419 | \$ 3,419 | \$ 3,419           | 93%                             |
| 710 | Pender County           | \$ 1,762,751     | \$ 1,789 | \$ 1,789 | \$ 1,789           | 95%                             |
| 720 | Perquimans County       | \$ 762,853       | \$ 4,323 | \$ 4,323 | \$ 4,323           | 87%                             |
| 730 | Person County           | \$ 1,301,469     | \$ 2,800 | \$ 2,800 | \$ 2,792           | 91%                             |
| 740 | Pitt County             | \$ 3,999,411     | \$ 1,600 | \$ 1,845 | \$ 1,700           | 94%                             |
| 750 | Polk County             | \$ 879,423       | \$ 2,500 | \$ 4,068 | \$ 3,167           | 95%                             |
| 760 | Randolph County         | \$ 2,307,555     | \$ 1,576 | \$ 1,576 | \$ 1,576           | 94%                             |
| 761 | Asheboro City           | \$ 735,881       | \$ 1,540 | \$ 1,540 | \$ 1,540           | 91%                             |
| 770 | Richmond County         | \$ 3,044,777     | \$ 4,500 | \$ 4,500 | \$ 4,491           | 91%                             |
| 780 | Robeson County          | \$ 6,232,583     | \$ 3,300 | \$ 3,300 | \$ 3,300           | 94%                             |
| 790 | Rockingham County       | \$ 2,636,358     | \$ 2,272 | \$ 2,272 | \$ 2,269           | 95%                             |
| 800 | Rowan-Salisbury Schools | \$ 2,769,484     |          |          |                    |                                 |
| 810 | Rutherford County       | \$ 1,421,395     | \$ 937   | \$ 1,890 | \$ 1,857           | 91%                             |
| 820 | Sampson County          | \$ 2,615,509     | \$ 1,976 | \$ 3,447 | \$ 3,391           | 95%                             |
| 821 | Clinton City            | \$ 970,215       | \$ 3,197 | \$ 3,197 | \$ 3,197           | 96%                             |
| 830 | Scotland County         | \$ 2,507,463     | \$ 5,000 | \$ 5,000 | \$ 5,000           | 93%                             |
| 840 | Stanly County           | \$ 2,007,516     | \$ 2,222 | \$ 2,222 | \$ 2,222           | 95%                             |
| 850 | Stokes County           | \$ 2,183,041     | \$ 3,850 | \$ 3,850 | \$ 3,841           | 94%                             |
| 860 | Surry County            | \$ 1,830,360     | \$ 2,455 | \$ 2,455 | \$ 2,455           | 92%                             |
| 861 | Elkin City              | \$ 345,943       | \$ 915   | \$ 2,050 | \$ 2,013           | 92%                             |
| 862 | Mount Airy City         | \$ 429,987       | \$ 2,400 | \$ 2,400 | \$ 2,330           | 100%                            |
| 870 | Swain County            | \$ 802,146       | No Data  | No Data  | \$ 4,012           | 92%                             |
| 880 | Transylvania County     | \$ 674,860       | \$ 2,205 | \$ 2,205 | \$ 2,205           | 93%                             |
| 890 | Tyrrell County          | \$ 278,607       | \$ 4,979 | \$ 4,979 | \$ 4,979           | 67%                             |
| 900 | Union County            | \$ 3,224,411     | \$ 936   | \$ 936   | \$ 936             | 94%                             |
| 910 | Vance County            | \$ 1,540,803     | \$ 3,032 | \$ 3,032 | \$ 3,032           | 90%                             |
| 930 | Warren County           | \$ 819,318       | \$ 4,500 | \$ 4,500 | \$ 4,500           | 92%                             |
| 940 | Washington County       | \$ 347,145       | \$ 3,631 | \$ 3,631 | \$ 3,631           | 89%                             |
| 950 | Watauga County          | \$ 717,762       | \$ 1,250 | \$ 1,250 | \$ 1,250           | 96%                             |
| 960 | Wayne County            | \$ 3,746,948     | \$ 2,296 | \$ 2,296 | \$ 2,296           | 96%                             |
| 970 | Wilkes County           | \$ 2,702,538     | \$ 3,120 | \$ 3,120 | \$ 3,115           | 94%                             |
| 980 | Wilson County           | \$ 1,948,976     | \$ 2,087 | \$ 2,087 | \$ 2,087           | 94%                             |
| 990 | Yadkin County           | \$ 2,276,722     | \$ 4,100 | \$ 4,842 | \$ 4,513           | 94%                             |
| 995 | Yancey County           | \$ 1,028,193     | \$ 4,432 | \$ 4,432 | \$ 4,432           | 93%                             |

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**  
**The following was collected via survey from the local education agencies.**

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DRAFT

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Teacher turnover has decreased and we have filled more positions.

For our low-wealth county with wealthy neighbors, every penny of 071 funds are helpful to supplement

Folks have commented that without it they would be looking to go to another LEA.

We were no able to provide more in a local supplement, so this helped lessen the post Covid exits

Supplements increase total salary of teachers plus adds to benefits. Attraction/Retention

Teacher turnover down, incoming teachers are asking about the 071 supplement amount when applying

It allows our teacher pay to be more competitive with wealthier districts.

Teachers are motivated to remain on staff when they know that they will be receiving this supplement

Used to incentivize retention and reward longevity in teacher years of experience

Positive feedback from teachers.

It has caused a decrease in the number of resignations and retirements.

The 071 supplement has made us competitive with our surrounding areas.

I think having that extra money each year has enabled us to keep some of our employees

It has allowed us to compete with other counties in compensating staff allowing us to retain them

It has allowed small counties with a small local supplement to more adequately compensate teachers

21/22- 65% retention rate BTs, 22/23 - 95% retention rate with BTs

The addition funding allowed for increase in supplement tier schedule

It has helped retention through the end of the school year.

It encourages them to stay in the profession when their pay is higher.

It has made us more competitive with neighboring counties.

It has had a slight affect.

Certified staff that stay appreciate the supplement. Licensure is an issue for us.

It has helped us retain certified teachers and instructional personnel.

Hard to measure retention because we don't poll employees who remained employed with us as to why.

Any additional funding that can be provided to teachers is definitely a tool to keep our staff.

Helps us compete with larger districts would offer higher local supplement than we can.

This helps us since other counties offer a local supplement.

## Supplanting

*SECTION 7A.4.(f) Nonsupplant Requirement. – A local school administrative unit that receives funds under this section shall use those funds to supplement non-State funds provided for salary supplements for teachers and qualifying school administrators and shall not use any State funds, including funds received under this section or Section 7A.12 of S.L. 2021-180, to supplant non-State funds provided for salary supplements for teachers and qualifying school administrators. For purposes of this section, a local school administrative unit has supplanted non-State funds if the State Board finds that the amount of non-State funds expended by the unit for salary supplements was less than ninety-five percent (95%) of the maintenance of effort amount for the local school administrative unit.*

*SECTION 7A.4.(f1) Nonsupplant Enforcement. – If the State Board of Education determines that a local school administrative unit has supplanted non-State funds in violation of subsection (f) of this section, the State Board of Education shall do the following:*

- (1) For the 2023-2024 fiscal year, continue to allocate funds to the unit in accordance with subsection (c) of this section.*
- (2) For the 2024-2025 fiscal year, not allocate any funds under this section to the unit.*

*SECTION 7A.4.(f2) Additional Penalty for Consecutive Supplanting. – It is the intent of the General Assembly that the State Board of Education will not allocate supplemental funds for teacher compensation to a local school administrative unit in the 2025-2026 fiscal year if the State Board of Education determines that the local school administrative unit supplanted non-State funds provided for salary supplements for teachers and qualifying school administrators with State funds in the 2021-2022 fiscal year and the 2022-2023 fiscal year. For the 2021-2022 fiscal year, the State Board shall not deem a local school administrative unit to have supplanted non-State funds for purposes of this subsection if the State Board determines that the unit supplanted non-State funds solely with any State funds for which the allowable uses include salary supplements for teachers or qualifying school administrators.*

DPI calculated the supplanting in accordance with the law, and below is the list of LEAs which have been determined to have supplanted. This calculation compares federal and local funds used for local supplements in fiscal years 2021 and 2023 as a percentage of total certified salaries for teachers and instructional support.

|     |                           |
|-----|---------------------------|
| 430 | Harnett County Schools    |
| 790 | Rockingham County Schools |
| 750 | Polk County Schools       |

Polk County Schools did not supplant funds in the prior year.

Harnett County Schools and Rockingham County School supplanted non state funds in the prior year, however the supplanting was caused by the use of State funds for which the allowable uses include salary supplements. Therefore, there is no penalty under Section 7A.4(f2).