



CHAPTER 115C
ARTICLE 32F - SUPPLEMENTAL SCHOOL FUNDING

N.C.G.S. § 115C-472.23.

Small county school system supplemental funding.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	No amendment history on record	21 September 2026, 04:22 UTC	6b6651ed2c79273ed9284b5b - 5a2409e02249a12e5fde29a3 - 791a438fa73ebbb0

§ 115C-472.23(a) Allotment Schedule. - Except as otherwise provided in subsection (c) of this section, each eligible county school administrative unit shall receive a dollar allotment according to the following schedule, on the basis of allotted ADM for the county school administrative unit, to the extent funds are made available for this purpose:

Allotted ADMSmall County Allotment

0-1,300	\$1,820,000
1,301-1,700	\$1,774,700
1,701-2,000	\$1,729,400
2,001-2,300	\$1,684,100
2,301-2,600	\$1,638,800
2,601-2,800	\$1,593,500
2,801-3,300	\$1,548,200

§ 115C-472.23(b) Phase-Out Provision. - If a local school administrative unit becomes ineligible for funding under the schedule in subsection (a) of this section, funding for that unit shall be phased out over a five-year period. Funding for such local school administrative units shall be reduced in equal increments in each of the five years after the unit becomes ineligible. Funding shall be eliminated in the fifth fiscal year after the school administrative unit becomes ineligible. Allotments for eligible local school

administrative units under this subsection shall not be reduced in any fiscal year by more than twenty percent (20%) of the amount received during the fiscal year when the local school administrative unit became ineligible to receive funds under this section. Eligibility for funding is based on the allotted average daily membership of the unit. The initial allocation is based on the allotted average daily membership of the unit and shall not be adjusted for current year actual average daily membership.

§ 115C-472.23(c)

Nonsupplant Requirement. - A county in which a local school administrative unit receives funds under this section shall use the funds to supplement local current expense funds and shall not supplant local current expense funds. The State Board of Education shall not allocate funds under this section to a county found to have used these funds to supplant local per student current expense funds. The State Board of Education shall make a finding that a county has used these funds to supplant local current expense funds in the prior year or the year for which the most recent data are available, if all of the following criteria apply:

- (1) The current expense appropriation per student of the county for the current year is less than ninety-five percent (95%) of the average of local current expense appropriation per student for the three prior fiscal years.
- (2) The county cannot show (i) that it has remedied the deficiency in funding or (ii) that extraordinary circumstances caused the county to supplant local current expense funds with funds allocated under this section.

The State Board of Education shall adopt rules to implement the requirements of this subsection.

§ 115C-472.23(d)

Reports. - The State Board of Education shall report to the Fiscal Research Division prior to May 15 of each fiscal year if it determines that counties have supplanted funds.

§ 115C-472.23(e)

Use of Funds. - Local boards of education are encouraged to use at least twenty percent (20%) of the funds they receive pursuant to this section to improve the academic performance of children who are performing at Level I or II on either reading or mathematics end-of-grade tests in grades three through eight.

Local school administrative units may also utilize funds allocated under this section to purchase services that allow for extraction of data from the Education Value-Added Assessment System (EVAAS). (2023-134, s. 7.3; 2024-55, s. 6.2(d).)

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 115C-472.23 (2026).

PINPOINT

N.C. Gen. Stat. § 115C-472.23(a) (2026).

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