

**RESOLUTION URGING THE NORTH CAROLINA GENERAL ASSEMBLY TO  
REFORM LAWS GOVERNING TEACHER SUPPLEMENTS, FUND DISBURSEMENT,  
AND RETENTION OF LOCAL APPROPRIATIONS BY PUBLIC SCHOOLS**

**WHEREAS**, the Alamance County Board of Commissioners is committed to supporting high-quality public education while ensuring transparency and accountability in the stewardship of local taxpayer dollars; and

**WHEREAS**, under current law, local boards of education possess full discretion to establish and fund teacher salary supplements from local appropriations pursuant to N.C. Gen. Stat. § 115C-302.1(h), without any requirement for approval or oversight from the board of county commissioners, even though such supplements are often funded almost entirely with county tax revenues; and

**WHEREAS**, under N.C. Gen. Stat. § 115C-426(e), counties are required to appropriate funds into a Local Current Expense Fund to support the operational needs of the local school administrative unit, but the statute does not provide counties any mechanism for reclaiming or redirecting unspent local funds that remain at year-end; and

**WHEREAS**, N.C. Gen. Stat. § 115C-437 further requires counties to disburse appropriated local funds to the public school system in equal monthly installments, but it does not provide a structure for fiscal oversight or reversion of unused funds back to the county; and

**WHEREAS**, this statutory framework creates a misalignment between fiscal responsibility and operational authority: counties are legally obligated to fund schools, yet have no meaningful oversight over how those local dollars are distributed, retained, or prioritized beyond appropriation;

**NOW, THEREFORE, BE IT RESOLVED** by the Alamance County Board of Commissioners as follows:

1. That the North Carolina General Assembly is respectfully urged to amend N.C. Gen. Stat. § 115C-302.1(h) to disallow the use of county-appropriated local funds for the payment of teacher salary supplements, thereby aligning fiscal responsibility with spending authority.
2. That the General Assembly is further urged to amend N.C. Gen. Stats. §§ 115C-426 and 115C-437 to require that all unspent and unencumbered local funds at the end of each fiscal year automatically revert to the county's general fund.
3. That the General Assembly is requested to clarify and enhance county oversight of the monthly disbursement process under N.C. Gen. Stat. § 115C-437 to ensure local governments can align public school appropriations with broader community fiscal priorities.

**BE IT FURTHER RESOLVED**, that copies of this resolution shall be transmitted to the members of the Alamance County delegation to the North Carolina General Assembly, the North Carolina Association of County Commissioners, and other relevant stakeholders in public education policy and finance.

Adopted this the 16th day of June, 2025.

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John P. Paisley, Jr., Chair  
Alamance County Board of Commissioners

ATTEST:

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Tory Frink, Clerk to the Board  
Alamance County Board of Commissioners