FundEd: Charters

A Detailed Look at North Carolina's Charter Funding Policies

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North Carolina

Funding Basics

Authorizer

Charter funding policies and reporting practices within each state may vary depending on the entity that authorized the charter school. Charter schools in North Carolina may be authorized by the State Board of Education.

Funding Formula

Funding for charter schools in North Carolina is calculated based on local school district revenue.

Charter schools receive the average per student formula amount in the school district where the charter is located. However, students with disabilities and English-language learners are withheld from this calculation, and charter schools are funded for the actual number of such students attending the charter, based on the state's funding formula. In addition, charter schools receive a per student share of appropriations from county property taxes and any supplemental taxes levied on behalf of the school district.

Funding Distribution

Funding Distribution

Charter schools in North Carolina receive funding directly from the state, as well as from local school districts.

Charter schools typically receive state funding from the state and local funding from the district(s) where their students reside. When charters are first established or when they experience growth of more than 20%, the state Department of Public Instruction withholds state funding from local school districts to direct to charter schools.

Withholdings

State law in North Carolina does not specify that a share of charter funding is withheld.

Local Taxes

All charter schools in North Carolina receive a share of local tax revenue.

The school district(s) where charter students reside will provide the charter school with the per student share of expenditures from local revenue sources, including appropriations from county property taxes and revenue from supplemental taxes levied by or on behalf of the local school district.

Data and Reporting

Legal Status

Charter schools in North Carolina constitute their own local education agencies.

Student Count

Charter school students in North Carolina are counted as students of the charter they attend for state reporting purposes.

Funding

State funding for charter schools in North Carolina is reported separately from state funding for any district.

Expenditures

Charter school expenditures in North Carolina are reported separately from expenditures of any school district.

For a complete list of primary sources, please see the appropriate state page at charters.funded.edbuild.org