

# 2026 Planning Allotments LEAs

*Office of School Business*

*March 12, 2026*

# Outline

- Bottom Line/Takeaway
- Best 1 of 2 ADM
- 2026 Planning Allotments

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# Planning Allotments = Funding Floor

- Planning Allotments for FY 2027 are preliminary projections and distribution of funding based on known factors as of spring FY 2026.
- Projections are based on amount available on July 1, 2026 assuming:
  - The current continuing resolution (CR) is still in effect
  - No new budget is passed into law
  - No affirmative cuts are made by the General Assembly



# How will funding increase above the planning allotment?

If a budget becomes law before July 1, 2026

Initial allotments in July 2026 will include any increased amounts or reductions

If additional funds are appropriated after July 1, 2026

Additional amounts will be allotted within 10 business days

# Outline

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- **Best 1 of 2 ADM**
- 2026 Planning Allotments

# Best 1 of 2 ADM

- Public schools in North Carolina are funded for next year (FY 2026-27) based on the higher of the first or second month of school for this year (FY 2025-26)
  - By school **and** by grade
- The FY 2025-26 Best 1 of 2 ADM becomes the FY 2026-27 Allotted ADM

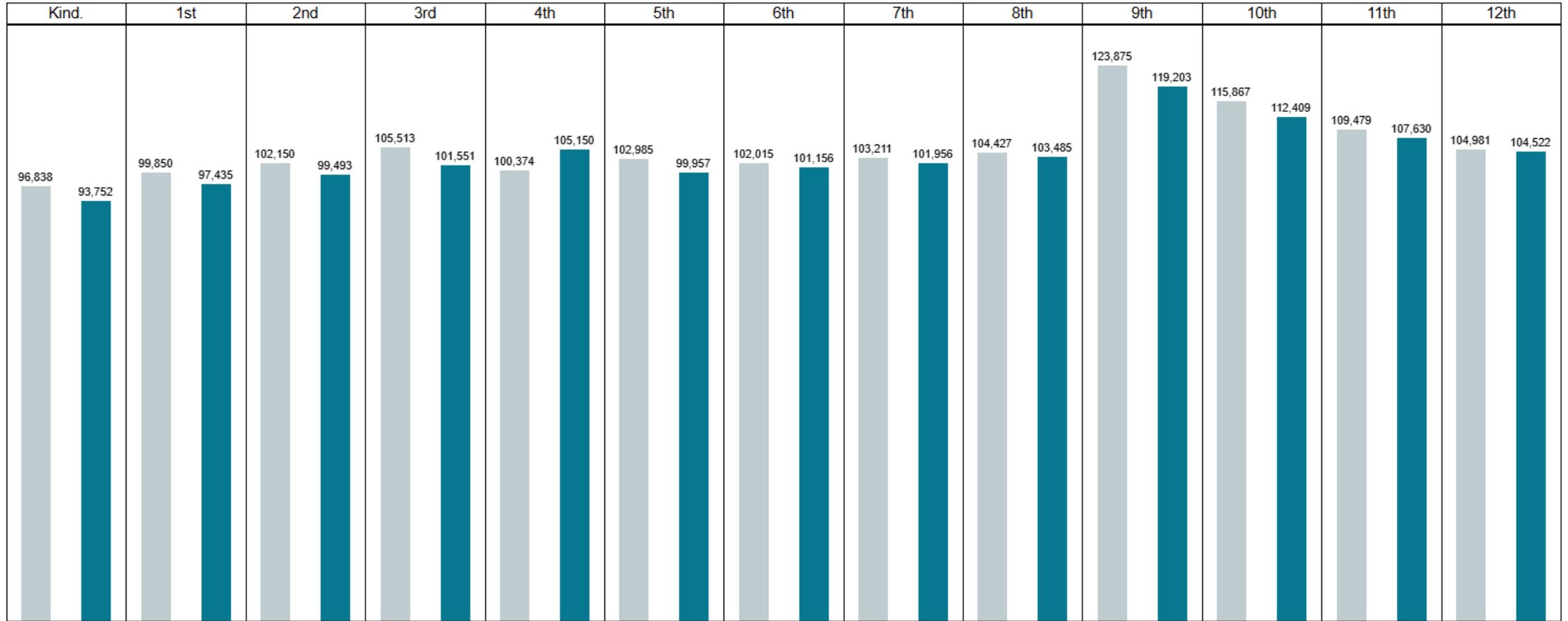
# Best 1 of 2 ADM Example

	Grade	Month 1 PMR	Month 2 PMR	Best 1 of 2
Elementary 1	K	100	83	100
	1	90	76	90
	2	122	130	130
Elementary 2	K	80	100	100
	1	87	82	87
	2	66	70	70
Elementary 3	K	300	298	300
	1	182	188	188
	2	191	193	193
<b>Total</b>		1,218	1,220	1,258

# Statewide ADM

■ FY25 Best 1 of 2

■ FY26 Best 1 of 2



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# Historical Approach

- In the past, planning allotments included “technical adjustments” to the State Public School Fund
- These adjustments are not changes to underlying policy or funding formulas—they are just changes due to changes in ADM, average salary, or other formula inputs
- Technical adjustments are generally part of a comprehensive state budget

# FY 2026-27 Approach

- Planning allotments will NOT include positive technical adjustments
- This means that for the most part, the total allotment for each PRC will be the same as FY 2025-26
- This does NOT mean that your LEA's planning allotment will be the same as the prior year
- We expect this represents the “floor” of funding, with the exception of whether there are cuts by the General Assembly

# Planning Allotments - Proration

- In the absence of a comprehensive budget that provides full funding, the budgeted amount for the current year will be the same as the budgeted amount for next year.
- The ratio between the budgeted amount and the amount that would be required for full funding becomes the proration percentage.
- For example, if inputs to the funding formula for PRC0001 indicate \$1,500,000 is needed and the funding available is \$1,250,000, planning allotments will be prorated at 83.3% ( $\$1,250,000 / \$1,500,000$ ) across PSUs.

# Allotments Prorated at Planning FY27

PRC	Allotment	Proration Percentage at Planning
0002	Central Office Administration	90.84%
0013	Career Technical Education (CTE) Months of Employment (MOE)	97.90%
0024	Disadvantaged Student Supplemental Funding (DSSF)	99.99%
0031	Low Wealth Supplemental Funding	94.20%
0032	Children with Disabilities/Exceptional Children	98.95%
0054	Limited English Proficiency (LEP)	99.74%
0069	At-Risk Student Services	99.87%

# Example: PRC 001 (Classroom Teachers)

Kindergarten Ratio 1:18

FY 2025-26 K ADM: 360

FY 2026-27 K ADM: 180

FY 2025-26 allotment: 20 teachers

FY 2026-27 allotment: 10 teachers



# Example: PRC 001

## Technical Adjustment is Positive

FY 2025-26 Budget: \$9 million

Needed funds in FY 2026-27: \$10 million

Funds Available: \$9 million/\$10 million = 90%

LEA 000 Planning Allotment – Old Method	LEA 000 Planning Allotment – New Method
10 teachers (formula result – would be fully funded with technical adjustments)	10 x 90% = 9 teachers (amount that can be fully funded within current funding)

# Example: PRC 001

## Technical Adjustment is Negative

FY 2025-26 Budget: \$9 million

Needed funds in FY 2026-27: \$8 million

Funds Available: \$9 million/\$8 million = 112.5%

LEA 000 Planning Allotment – Old Method	LEA 000 Planning Allotment – New Method
10 teachers (formula result – would be fully funded with technical adjustments)	10 teachers (formula result – would be fully funded within existing funding)

# Example: PRC 014 – CTE Support

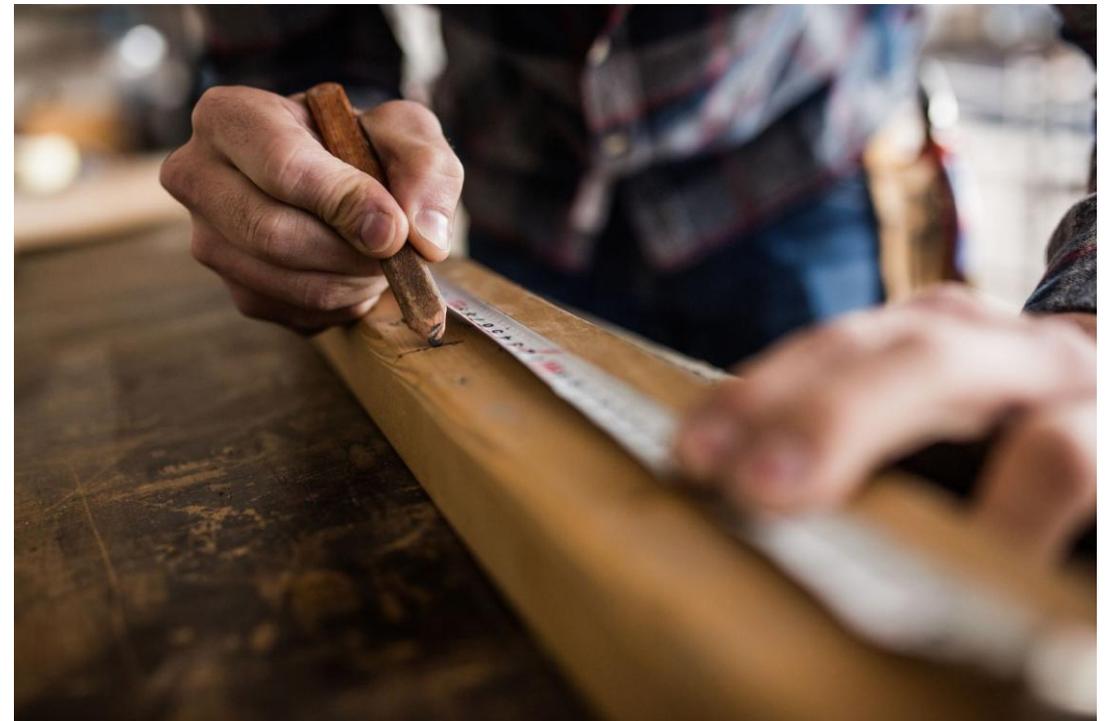
Formula: \$10,000 per LEA plus  
\$37.98 per ADM in grades 8-12

FY 2025-26 8-12 ADM: 500

FY 2026-27 8-12 ADM: 600

FY 2025-26 Allotment: \$28,990

FY 2026-27 Allotment: \$32,788



# Example: PRC 014

## Technical Adjustment is Positive

FY 2025-26 Budget: \$2 million

Needed funds in FY 2026-27: \$2.6 million

Funds Available: \$2 million/\$2.6 million = 76.9%

LEA 000 Planning Allotment – Old Method	LEA 000 Planning Allotment – New Method
\$32,788 (formula result – would be fully funded with technical adjustments)	\$25,222 (amount that can be fully funded within current funding)

# Example: PRC 001

## Technical Adjustment is Negative

FY 2025-26 Budget: \$2 million

Needed funds in FY 2026-27: \$1.99 million

Funds Available: \$2 million/\$1.99 million = 100.5%

LEA 000 Planning Allotment – Old Method	LEA 000 Planning Allotment – New Method
\$32,788 (formula result – would be fully funded with technical adjustments)	\$32,788 (formula result – would be fully funded within existing funding)

# Planning Allotment on DART

<https://dart.schoolbusiness.ncdpi.gov/>

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ALL327 - FY27 LEA (ONLY) Planning Allotments

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## Planning Allotments

FY 2026-27 Planning Allotments are based on funds that will be available to allot if no state budget is passed by July 1, 2026. Certain allotments were prorated to stay within available funds. If additional funds are appropriated, we will update the allotments and allot funds within 10 business days. For more information, an FAQ is posted here: <https://www.dpi.nc.gov/documents/fbs/resources/fy27-planning-allotments-faqpdf/download?attachment>

[Download to Excel](#)

### State Initial (Base) Allotments

Description			
	26-27 Planning	25-26 Initial	Change from Prior Year
PRC 0001: Classroom Teacher (Dollar)	50,281,637.00	51,083,733.00	-802,096.00
PRC 0001: Classroom Teacher (Position)	626.50	633.00	-6.50
PRC 0002: Central Office (Dollar)	1,124,219.00	1,236,155.00	-111,936.00
PRC 0003: Non-Instructional Support (Dollar)	4,673,022.00	4,727,617.00	-54,595.00
PRC 0004: Program Enhancement Teacher (Dollar)	2,599,146.00	2,641,353.00	-42,207.00
PRC 0004: Program Enhancement Teacher (Position)	33.00	33.00	0.00
PRC 0005: School Building Administration (Dollar)	4,865,466.00	4,987,146.00	-121,680.00
PRC 0005: School Building Administration (Positions & Months)	477.00	478.00	-1.00
PRC 0006: School Health Personnel (Dollar)	3,039,762.00	3,019,599.00	20,163.00
PRC 0006: School Health Personnel (Position)	33.00	33.00	0.00
PRC 0007: Instructional Support (Dollar)	2,952,576.00	2,904,165.00	48,411.00
PRC 0007: Instructional Support (Position)	33.00	33.00	0.00
PRC 0013: Career & Technical Education (CTE) (Dollar)	5,287,664.00	5,290,640.00	-2,976.00
PRC 0013: Career & Technical Education (CTE) (Months)	652.00	656.00	-4.00
PRC 0014: CTE Program Support (Dollar)	220,637.00	225,166.00	-4,529.00
PRC 0019: Small County (Dollar)	0.00	0.00	0.00
PRC 0024: Disadvantage Student Supplemental Funding (DSSF) (Dollar)	1,254,024.00	1,268,000.00	-13,976.00
PRC 0027: Teacher Assistants (Dollar)	4,721,705.00	4,790,166.00	-68,461.00
PRC 0031: Low Wealth Supplemental Funding (Dollar)	7,407,124.00	7,696,932.00	-289,808.00
PRC 0034: Academically & Intellectually Gifted (AIG) (Dollar)	833,172.00	842,813.00	-9,641.00
PRC 0056: Transportation of Pupils (Dollar)	4,360,239.00	4,347,453.00	12,786.00
PRC 0061: Classroom Materials (Dollar)	529,166.00	441,815.00	87,351.00

# Allotment Formulas

Home > Districts & Schools > District Operations > Financial and Business Services > Allotments - Funding Public School Units > Allotment Support Documentation

## Allotment Support Documentation

Fiscal Year 2025-26

State Allotments

- Initial Allotments - September 12, 2025
  - [FY26 Initial - State Formulas](#)
  - [FY26 Initial - PRC 0071](#)
  - [FY26 Initial - Dollars per ADM](#)
  - [FY26 Initial - Monthly Salary Calculator](#)
  - [FY2025 Carryover PRCs - July 18, 2025](#)

**[Allotments - Funding Public School Units](#)**

[Allotment Support Documentation](#)

[Education Lottery Funding](#)

[NC Virtual Public School Allotments](#)

# FY 26 Initial – State Formulas

## State Initial Allotment Formulas Per HB125

2025-26

### Initial Allotment per HB125 - Base PRCs

Category	Basis of Allotment (Funding Factors are rounded.)
<b>Classroom Teachers (PRC 0001)</b>	The average Teacher salary increase is n/a at Planning.
<i>Grade Kindergarten</i>	1 per 18 in ADM.
<i>Grade 1</i>	1 per 16 in ADM.
<i>Grades 2 - 3</i>	1 per 17 in ADM.
<i>Grades 4 - 6</i>	1 per 24 in ADM.
<i>Grades 7 - 8</i>	1 per 23 in ADM.
<i>Grade 9</i>	1 per 26.5 in ADM.
<i>Grades 10 - 12</i>	1 per 29 in ADM.
<i>Math/Science/Computer Teachers</i>	1 per county or based on sub agreements.
<i>International Faculty</i>	IFE Conversions are calculated at the Teacher statewide average salary including benefits (\$79,250).
<b>Central Office Administration (PRC 0002)</b>	Increase by LEA from 2024-25 Initial Allotments is 1.41%
<b>Noninstructional Support Personnel (PRC 0003)</b>	\$337.11 per ADM. \$6,000 per Textbook Commission members for Clerical Assistants.
<b>Program Enhancement Teachers (PRC 0004)</b>	1 per 1:191 in K-5 ADM.
<b>School Building Administration (PRC005)</b>	Schools opening prior to 7/1/2011 are eligible for 1 per school with at least 100 ADM or at least 7 state paid teachers or instructional support personnel.
Principals	Schools opening after 7/1/2011 are eligible for 1 per school with at least 100 ADM.
Assistant Principals	1 month per 98.53 ADM (rounded to nearest whole month).

# Growth Funding

DPI has in the continuing budget \$97.8 million in Growth Funds (PRC 094).

We expect these funds would be sufficient to cover growth in November 2026.

Growth is allotted at the per-pupil amount as of November 1.

# Takeaways

- Planning allotments are the floor you can expect to see at Initial if no additional budget action occurs by July 1, 2026.
- If additional appropriations become law before that date, the additional amounts will be included in initial allotments.
- If additional appropriations become law after that date, the funds will be allotted within 10 business days.

# Questions?

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