

Preliminary Initial Allotments for Independent Public Schools

July 23, 2025

Budget

- State Budget Status Update
- Comparison of Budget Proposals
 - Technical Adjustments
 - Significant Reductions
 - New Funds/Policy
- Mini-budgets

Allotments

- Key Terms and Acronyms
- State-Funded Public School Allotments
- Allotment-Related Systems
- Allotment Information Resources and Contacts

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G.S. 143C-5-4(a)

“The General Assembly shall enact the Current Operations Appropriations Act by June 15 of odd-numbered years and by June 30 of even-numbered years in which a Current Operations Appropriations Act is enacted.”

G.S. 143C-5-4(b)

“If a fiscal year begins for which no Current Operations Appropriations Act... has become law...

The Director of the Budget may continue to allocate funds from all funds for expenditures ... at a level not to exceed the level of those funds in the recurring certified budget for the prior fiscal year.”

Operating under a Continuation Budget

- No increase in recurring funding
- No funding from the prior year that was nonrecurring
- Any budget passed by the General Assembly is likely to be retroactive to the start of the fiscal year (July 1)

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NC House and Senate Budget Proposals

- Senate Bill 257
- Senate version passed April 16, 2025
- House version passed May 22, 2025

NC DPI Analysis

Under “What’s New” on our website:

Legislative Updates

- [SB257 - Senate Budget](#) 
- [Comparison File](#)  - May 22, 2025
- [Senate Budget Summary](#)  - April 25, 2025



Comparison File

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Technical Adjustments - \$104 Million

| Item | Amount | Description |
|---|--------------|--|
| Average Salary Adjustment | \$9,202,754 | Based on the actual observed average salary from the previous year, in this case 2025 5 th pay period |
| Non-ADM Adjustments | \$26,336,581 | Includes transportation, testing, and other statewide allotments not driven directly by ADM |
| Average Daily Membership (ADM) Adjustment | \$35,364,287 | For increases in ADM experienced between FY 2023-24 and FY 2024-25 (best 1 of 2) |
| Exceptional Children and LEP Headcounts | \$20,589,306 | For the December 2025 headcount increases that were under the cap of each respective formula |

Technical Adjustments – Growth (PRC 0094)

| Base | Senate | House |
|--------------|--------------|-------|
| \$97,818,500 | +\$3,984,491 | +\$0 |

- Request based on projections
- If the growth amount is short, \$97.8 M will be prorated between growing units
- Because the \$97.8 M is in the base, it can be allotted after Best 1 of 2 regardless of whether a budget has passed at that point in time

Technical Adjustments – Low Wealth (PRC 0031)

| Senate | House |
|---|--|
| <ul style="list-style-type: none">• \$12,755,696• Based on FY 2025-26 formula• Sec. 7.10 would require DPI to study a way to stabilize allotments under the formula | <ul style="list-style-type: none">• \$0• Would freeze funding at the FY 2024-25 level |

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Reductions in Both Budgets

| Item | Amount | Note |
|-----------------------------|-------------|--|
| NCASBO | \$2,225,000 | Eliminates the finance officer mentor program |
| Plasma Games | \$1,800,000 | Would eliminate the Plasma Games grant program |
| Mobile Coding Grant Program | \$800,000 | Eliminates the grant program |
| Schools that Lead | \$350,000 | Eliminates the partnership |

Reductions – Senate Budget Proposal

| Item | Amount | Note |
|---|--------------|--|
| AP and IB Test Fees | \$15,800,000 | New policy would be that the State would cover fees for economically disadvantaged students. Other students would have to pay directly or the unit would have to cover the cost. |
| Child and Family Support Teams (PRCs 0042 and 0043) | \$13,917,965 | The program would end and the nurse positions would be redistributed to PRC 007 across the State. |
| Masters of School Administration Internship | \$6,236,038 | The Senate proposes removing both the funding and the legal requirement for these internships. |
| Central Office Allotment (PRC 0002) | \$5,524,010 | The Senate would take a 5% cut to PRC 002. |

Reductions – House Budget Proposal

| Item | Amount | Note |
|--|--------------|---|
| Low Wealth/Small County Recruitment Bonus (PRC 0062) | \$2,000,000 | Would leave \$2,300,000 in the program. The Senate proposal would decrease the local matching requirement. |
| Transportation* (PRC 0056) | \$28,290,095 | In the second year of the biennium (FY 2026-27) would reduce the 10% buffer in efficiency ratings to about 6%. |

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Salaries

- Under the continuation budget, salaries are flat and teachers and other school personnel do not receive a step increase
- All personnel on a salary schedule have received a bump
- Salary schedules in LicSal have been updated so that no one received a step increase
- Need to check personnel who were not entitled to a step bump

Senate Salary Package

- Average state increase of 1.25% in FY 2025-26
- Teacher schedule increases from 1.25% to 5.14%
 - Greatest increase at Step 25 (5.14%)
 - Otherwise, generally larger increases on Step 1- Step 15 (average of 3.1%)

House Salary Package

- Average state increase of 2.5% in FY 2025-26
- Teacher salary increases from 2.06% to 17.68%
 - Greatest increase on Step 1
 - Average increase is about 6.5%
- Reinstates Master's Pay for teachers

New Funding in Both Budgets

| Item | Amount | Notes |
|--|--|--|
| Middle Grades Literacy | \$10,000,000 in House \$1,670,000 in Senate | Would expand professional development in the science of reading to middle school |
| Diagnostic Reading Assessments Gr. 4 & 5 | \$2,357,308 | DIBELS reading assessments in 4 th and 5 th grade |

New Funding in Senate Budget

| Item | Amount | Notes |
|--|--------------|---|
| Teacher Supplemental Assistance (PRC 071) | \$30,000,000 | Would allow Buncombe County, Asheville City, Durham County, Forsyth County, Guilford County, and New Hanover County to receive funds |
| Advanced Teaching Roles Salary Supplements | \$16,200,000 | Without additional funds for the salary supplements, the amounts will be prorated between participating districts |
| Cooperative Innovative High Schools (CIHSs) | \$1,110,000 | Provides funds for Dare Early College, Rockingham County CTE Innovation High School, Hawthorne Academy of Health Science, Martin Innovative Early College of Health Sciences, and Moore County CIHS |
| Artificial Intelligence Academic Support Grant | \$5,000,000 | A new grant program for using AI in the classroom |
| Competency Based Grant Program | \$5,300,000 | A new grant program for competency-based education programs |

New Funding in House Budget

| Item | Amount | Notes |
|---|--------------|---|
| Exceptional Children (PRC 032) | \$10,600,000 | Would raise the cap from 13% to 13.25% |
| Responsible Fatherhood Grants to nonprofits | \$3,000,000 | New grant program for nonprofits supporting fathers |
| CTE Modernization and Expansion | \$2,000,000 | Additional funds for the grant program to purchase a digital CTE platform |
| After School Robotics | \$1,000,000 | Additional funds for the expiring robotics program |
| Agriculture Technology Grants | \$1,000,000 | A new grant program for agricultural technology |
| Speech and Debate Grant Program | \$500,000 | New grant program for competitive speech and debate teams |

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Mini-budgets

Before leaving for vacation on June 26th, both chambers passed a mini-budget.

| Senate (HB 125) | House (HB 192) |
|--|--|
| Included technical adjustments of \$104,248,624 | Technical adjustments of \$104,248,624 |
| Additional growth funds of \$3,984,491 | No additional growth funding |
| Teachers and other personnel can receive a step increase, but no additional raises | Includes statewide salary raise of 2.5% and teacher raises of 2.06% to 17.68% (including reinstating Master's pay) |
| | Includes cuts to NCASBO and Plasma Games |

Takeaways

- State operating on a continuing resolution – basically last year's funding with some items removed
- Both the House and Senate budget proposals contained significant cuts in funding for public schools
- Without a State budget, there is no pay increase for teachers and other school personnel – essentially everyone is paid the same as last year

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SBS School Allotment Section

Megan Blalock

Lillian Hatton

Susan Holly

Derek Pryor

Quatia Snipes

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Key Elements of Budget Build

- **Long Sheet**

- Helps project the continuation needs for the PSUs for students (ADM changes) and Salary/Benefit estimates.
- Uses **5th Pay Period Average** Salaries and a **1% Sheet**.
- Includes Technical Adjustments for increases in ADM, average salary, and other changes

- **Short Sheet**

- Also known as the **Charter & Lab School (IPS) Reserve**
- Estimated calculations for the cost of funding the charter schools from applicable PRC items (creates the budget for IPSs).
- These amounts will adjust the starting budget for the LEA allotments so changes in the ADM trends affect the starting budget amounts.

Key Elements of Budget Build

- **ADM – Average Daily Membership**
 - The sum of the number of days in membership for all students in an individual public-school unit, divided by the number of school days in the term.
- **Allotted ADM**
 - The higher of the previous year actual first two months average daily membership by grade by school, totaled by public school unit.
- **APM – Allotment Policy Manual**
 - The Allotment Policy provides the basics on how the various PRCs are allocated.
 - It includes formulas, governing legislation, special provisions, etc.

Key Elements of Budget Build

- **Planning Allotment**

- The calculated allocation of state and federal funds to LEAs based on the base budget information for budgeting purposes.
- The State Planning Allotment utilizes current budgets and benefit rates along with 5th pay period LEA-average salaries.
- This year, planning allotments included technical adjustments. Next year they will NOT include those adjustments.

- **Initial Allotment**

- This is the PSU budget or Authority to Draw (ATD) for each PRC.
- Special situations may require a Preliminary Initial Allotment which could be supplied in multiple revisions throughout the fiscal year.
 - State Initial – the goal is to allot the Initial within 10 days of July 1 or of the Budget passing, whichever is sooner
 - Federal Initial – most are allotted in September/October but some, such as PRC 017 could be as early as July or August

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Independent Public School (IPS) Funding

- When allotting funds to charter schools, regional schools, and lab schools – the Department will allot any funds for which independent public-school units are entitled to a **per pupil share (base)** through PRC 0036 – Charter Schools and PRC 0038 – “Z” Schools (regional and lab schools).
- Any **funding with restricted uses** (e.g., compensation bonuses) or for which an independent school must apply directly to the Department in order to receive (e.g., grants) will be allotted to the independent public schools **through the originating PRC**, unless explicitly noted.
 - Independent public-school units will not be permitted to transfer these funds into PRCs 0036 or 0038 and must ensure that the funds are utilized for their intended purposes.
- **Initial Allotments** – After LEA Initial Allotments are processed, existing charter and lab schools receive 100% of their base allotment. New charters and labs receive 50% of their allotment based on their projected ADM and the remaining installment is adjusted (trued-up) per the actual higher ADM of month 1 and 2.

FY 2025-26 Base Funding

- IPS Base Funding is based on preliminary initial allotments for LEAs
- Any proration due to the late State budget is the same for IPS units
- If legislation becomes law that appropriates additional funds or ends the uncertainty about funds in question, IPSs will receive a per-pupil share of additional base allotments

FY 2025-26 Preliminary Initial Allotments

- Represent a FLOOR based on the budget we have now
 - Do not include technical adjustments - \$104 M
 - Do not include items that were cut in the Senate or House budget proposals
- All allotments were calculated based on the formulas including the technical adjustments. If an allotment was short because there was no new budget, the preliminary initial allotment was prorated.
- If legislation becomes law that appropriates additional funds or ends the uncertainty about funds in question, we will allot additional amounts within 10 days.

State Initial Allotments & Others

Initial Allotments (Base):

- PRC 0001 Classroom Teachers
- PRC 0002 Central Office Administration
- PRC 0003 Noninstructional Support
- PRC 0004 Program Enhancement Teachers
- PRC 0005 School Building Administration
- PRC 0006 School Health Support
- PRC 0007 Instructional Support
- PRC 0009 Non-Contributory Employee Benefits
- PRC 0013 Career Technical Education Positions
- PRC 0014 Career Technical Education Support
- PRC 0019 Small County Supplemental Funding
- PRC 0024 Disadvantaged Student Supp. Funding
- PRC 0027 Teacher Assistants
- PRC 0031 Low Wealth County Supp. Funding
- PRC 0034 Academically and Intellectually Gifted
- PRC 0056 Transportation
- PRC 0061 Instructional Supplies
- PRC 0069 At Risk Students
- PRC 0071 Supplemental Funds for Teacher Compensation
- PRC 0131 Textbooks

Categorical Allotments (Non-Base):

- PRC 0012 Drivers Training
- PRC 0015 School Technology
- PRC 0032 Children with Disabilities
- PRC 0054 Limited English Proficiency

State Initial Allotments & Others

Initial Allotments (BASE):

- PRC 0001 Classroom Teachers
- PRC 0002 Central Office
- PRC 0003 Noninstructional Support
- PRC 0004 Program Enhancement Teachers
- PRC 0005 School Building Administration
- PRC 0006 School Health Support
- PRC 0007 Instructional Support
- **PRC 0009 Non-Contributory Employee Benefits**
- PRC 0013 Career Technical Education Positions
- PRC 0014 Career Technical Education Support
- PRC 0019 Small County Supplemental Funding
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Categorical Allotments (Non-BASE):

- PRC 0012 Drivers Training
- PRC 0015 School Technology
- PRC 0032 Children with Disabilities
- PRC 0054 Limited English Proficiency

PRC 0009: Non-Contributory Employee Benefits include:

- State Social Security
- State Retirement
- Longevity
- Annual Leave
- Short-term Disability
- Workers Compensation
- Unemployment

State Initial Allotments & Others

Initial Allotments (BASE):

- PRC 0001 Classroom Teachers
- PRC 0002 Central Office
- PRC 0003 Noninstructional Support
- PRC 0004 Program Enhancement Teachers
- PRC 0005 School Building Administration
- PRC 0006 School Health Support
- PRC 0007 Instructional Support
- PRC 0009 Non-Contributory Employee Benefits
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Categorical Allotments (Non-BASE):

- PRC 0012 Drivers Training
- PRC 0015 School Technology
- PRC 0032 Children with Disabilities
- PRC 0054 Limited English Proficiency

“Kitchen Sink” Allotments & Grants:

- Specialty Schools (HS Reform)
- Treatment Centers
- Burroughs Wellcome
- Teachers and Educators on Loan
- Teacher of the Year (and past TOY)
- Special Small Schools
- Geographically Isolated
- Child & Family Support Teams
- Cooperative Innovative High Schools
- State grants and any remaining special provision state allotments.

State Initial Allotments & Others

- **Dollars Per ADM**

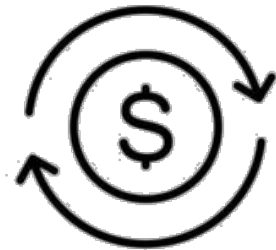
- LEA's State Planning/Initial Allotments divided by the allotted ADM for that LEA.
- The Independent Public Schools (Charter and Lab Schools) receive an amount equal to the state funded dollars per ADM for the LEA in which the public-school unit is located.

State Planning/Initial Allotments for dollars per ADM include the following allocations:

- PRC 0001 Classroom Teachers
- PRC 0002 Central Office
- PRC 0003 Noninstructional Support
- PRC 0004 Program Enhancement Teachers
- PRC 0005 School Building Administration
- PRC 0006 School Health Support
- PRC 0007 Instructional Support
- PRC 0009 Non-Contributory Employee Benefits
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Initial Dollars per ADM

- **Dollars Per ADM**
 - LEA's State Initial Allotments divided by the allotted ADM for that LEA.



- The Independent Public Schools (Charter and Lab Schools) receive an amount equal to the state funded dollars per ADM for the LEA in which the public-school unit is located.

Dollars per ADM (\$/ADM) **Sample: LEA 000**

FY26 Base Allotment = \$1,000,000

FY26 Allotted ADM for LEA 000 = 200

FY26 \$/ADM (allotted) = $1,000,000 / 200 = \$5,000$

FY26 Unallotted \$/ADM = \$50

(Total PRC 009 Non-Contributory Employee Benefits / Total Allotted ADM for the State)

LEA 000's \$/ADM = \$5,050

Therefore, the Charter and Lab Schools located within LEA 000's area will receive a Base funding of \$5,050 per ADM.

IPS Base Funding Determination

Dollars per ADM (\$/ADM) **Sample: LEA 000**

FY26 Base Allotment = \$1,000,000

FY26 Allotted ADM for LEA 000 = 200

FY26 \$/ADM (allotted) = $1,000,000 / 200 = \$5,000$

FY26 Unallotted \$/ADM = \$50

(Total PRC 009 Non-Contributory Employee Benefits / Total Allotted ADM for the State)

LEA 000's \$/ADM = \$5,050

- When allotting funds to charter and lab schools, the Department will allot any funds for which independent public-school units are entitled to a per pupil share (aka dollars per ADM) which comprises the base funding.
- Base funding is allotted in:
 - PRC 0036 (Charters)
 - PRC 0038 (Labs)

Therefore, the Charter and Lab Schools located within LEA 000's area will receive a Base funding of \$5,050 per ADM. Reminder, the allotted ADM is the higher ADM of month 1 and 2 from the previous year.

LEA & IPS Growth Funding

Dollars per ADM (\$/ADM) **Sample: LEA 000**

FY26 Base Allotment = \$1,000,000

FY26 Allotted ADM for LEA 000 = 200

FY26 \$/ADM (allotted) = $1,000,000 / 200 = \$5,000$

FY26 Unallotted \$/ADM = \$50

(Total PRC 009 Non-Contributory Employee Benefits / Total Allotted ADM for the State)

LEA 000's \$/ADM = \$5,050

Therefore, the Charter and Lab Schools located within LEA 000's area will receive a Base funding of \$5,050 per ADM.

In FY 2025-26, growth funding will be allocated based on the per-pupil amount that has been allotted by November 1, 2025.

- **Growth funding is based on Higher ADM of 1st and 2nd Month of the current year and disbursed around November or December.**
 - PSUs that decline in ADM (from Allotted ADM to current year B1of2) are held harmless; no base funding is reduced.
 - Those that have an increase in ADM are provided growth funding of Dollars per ADM X the increase in ADM.
 - **Sample: LEA 000** grew by 10 ADM and therefore would receive (10 X \$5,050) \$50,500 in their respective PRC.
 - Growth funding is allotted in:
 - PRC 0094 (LEAs)
 - PRC 0036 (CS)
 - PRC 0037 (RSD)
 - PRC 0038 (Labs)

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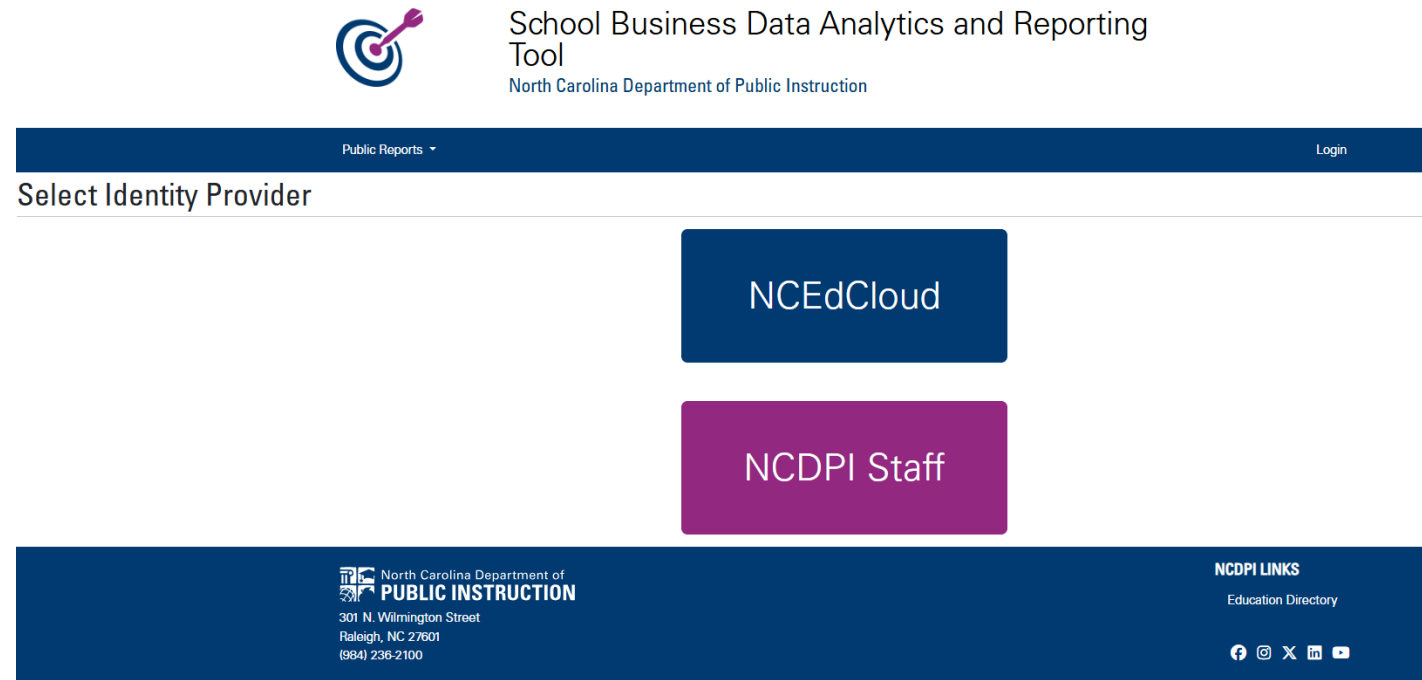
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What is the Allotment System?

- The “Allotment System” is an Apex-Oracle platform used by DPI to create the funding to be distributed to the PSUs by each PRC (program) based on the approved/legislated formulas.
- The system then posts that data through various other DPI systems (CCIP, Cash, etc.) to reflect the Allotment for each PSU.
- The Allotment is the Budget or Authority to Spend for each Program.
- The Allotment system does not reflect any expenditure data.

Allotment Information in DART

- **The landing place for SBS financial reports.**
 - There are public reports in DART; however, for detailed information specific to a Public-School Unit, access must be requested (select NCEdCloud).



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Allotment Resources

- **Allotment Section of FBS Website**
 - [Allotments — Funding Public School Units | NC DPI](#)
 - PRC policies, provisions, and guidance: [Allotment Policy Manual](#)
- **“What’s New” Section of FBS Website:**
 - [What's New — Financial and Business Services | NC DPI](#)
- **Allotment System (for PSUs)**
 - Site-specific data requires access permission in the [Allotment System](#)
 - There is a public site that provides general information.
- **School Business Data Analytics & Reporting Tool (DART)**
 - Site-specific data requires access permission in [SBS DART](#)
 - There is a public site that provides general information.
- **The School Business Newsletter**
 - Includes updates from the Allotment Section regarding upcoming state and federal allotments and transfer deadlines. We strongly suggest subscribing if you have yet to do so.

Best Contact Methods

- **General Allotment Email**
 - Allotments@dpi.nc.gov
 - Provides multiple Analysts access to your inquiry, update, or request.
- **Staff Direct Email**
 - If you email Analysts directly, please copy the manager so we can ensure you are getting timely and appropriate responses.
- **Via Phone**
 - For urgency and/or clarity, a phone call may sometimes be required.
 - If needed, please leave a detailed voicemail so that we may follow up effectively and efficiently.

Questions?

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