

# State Planning Allotments Fiscal Year 2026

Presented by  
School Business

# 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**.

- **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 5<sup>th</sup> pay period LEA-average salaries.

- **Initial Allotment**

- This is the PSU budget or Authority to Draw (ATD) for each PRC.
- Special situations may require a Preliminary Initial Allotment
  - State Initial – 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

# Key Allotment Terms

- **Allotment System**
  - APEX oracle application that helps us manage and record PRC allotments.
- **Revisions**
  - When allotments or adjustments are posted through the Allotment System.
  - A revision may include an allotment and/or a reversion of funding.
- **ABC Transfers**
  - Movement of funds between eligible PRCs.
  - Submitted in the Allotment System and approved/processed by allotment analysts.

# Key Allotment Terms

- **Headcount**

- The number of pupils who are defined as a child with a disability or a child with limited English proficiency.
- December EC Headcount is used for all State and Federal allotment formulas (PRCs 0032 CWD and 0060 IDEA).

- **Carryover**

- Funds appropriated but unspent in the first fiscal year that are brought forward for expenditure in the succeeding fiscal year.
- Most State funded allotments that carry over must be approved annually by the NC State Budget Office (OSBM).
  - If approved, these funds are still reverted as of June 30<sup>th</sup> but the remaining balances are reallocating soon after the Initial Allotments.

# Key Allotment Terms

- **DART**

- SBS launched DART (Data Analytics and Reporting Tool) in November of 2024.
- SBS DART is the landing place for State and Federal financial reports.
- There are PSU Reports, Public Facing Reports, and Program Reports. A PSU will have access to public reports and PSU reports but must request login access for the latter.
- For more information, please see the November 26, 2024, School Business newsletter announcement.

# State Dollars Per ADM

- **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
- 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



# 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
- PRC 0024 Disadvantaged Student Supp. 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
- PRC 0013 Career Technical Education Positions
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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 Planning/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 Planning 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.**

# Growth Funding

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

FY26 Planning 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.

- Growth funding is based on Higher ADM of 1<sup>st</sup> and 2<sup>nd</sup> Month.
  - Units 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 \$50,500 in PRC 0094.
  - Funding is allotted in:
    - PRC 0094 (LEAs)
    - PRC 0036 (CS)
    - PRC 0037 (RSD)
    - PTC 0038 (Labs)

# 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 NCDPI Staff).
  - For more information, please see the November 26, 2024, School Business newsletter announcement.


 School Business Data Analytics and Reporting Tool  
North Carolina Department of Public Instruction

Public Reports ▼ Login


Select Identity Provider

NCEdCloud

NCDPI Staff

 North Carolina Department of PUBLIC INSTRUCTION  
301 N. Wilmington Street  
Raleigh, NC 27601  
(984) 236-2100

**NCDPI LINKS**  
Education Directory



# DART

- **FY26 Planning Allotments Dashboard (PSU Reports)**
  - Upon login, select this dashboard for your Planning Allotment summary and key notes regarding each PRC.

School Business Data Analytics and Reporting Tool  
North Carolina Department of Public Instruction

PSU Reports ▾ Public Reports ▾ DPI Reports ▾ Finance Reports ▾

LEA 000 FCO (Logout)

Current Monthly MFR - Updated to Reporting Period 9  
PRC050 FED Requests 1/28/25  
PSU Allotment vs. PSU MFR Budget  
PSU Cash Zero Out Report  
PSU Invalid Codes  
PSU Invalid Codes by Month  
PSU Monthly MFR Details  
PSU Overspent PRCs  
PSU Remaining Allotment Balance  
PSU Zero Out Analysis  
ESSER Expenditure Data  
Calculated Cash vs. MFR Remaining Balance Report  
Charter/IPS Planning Allotment - Dollars Per ADM  
**LEA - FY26 Planning Allotment Dashboard - Will be live 4/3/25**  
Overspent - FED CASH

**NCDPI LINKS**  
Education Directory

Facebook Instagram Twitter LinkedIn YouTube

# DART

- **FY26 Planning Allotments Dashboard (PSU Reports)**
  - Funding notes appear when you hover over a specific PRC.



## School Business Data Analytics and Reporting Tool

North Carolina Department of Public Instruction

PSU Reports ▾ Public Reports ▾ DPI Reports ▾ Finance Reports ▾

LEA 000 FCO [\(Logout\)](#)

### LEA - FY26 Planning Allotment Dashboard - Will be live 4/3/25

Select PSU:

010: Alamance-Burlington Schools

FY25-26 Planning Allotment			
Download to Excel			
State Initial (Base) Allotments			
Description	01000 Alamance-Burlington		
	25-26 Planning	24-25 Initial	Change from Prior Year
PRC 0001: Classroom Teacher (Dollar)	76,431,401.00	75,546,370.00	885,031.00
PRC 0001: Classroom Teacher (Position)	1,004.50	995.00	9.50
PRC 0002: Central Office (Dollar)	1,317,322.00	1,284,579.00	32,743.00
PRC 0003: Non-Instructional Support (Dollar)			
PRC 0004: Program Enhancement Teacher (Dollar)			
PRC 0004: Program Enhancement Teacher (Position)			
PRC 0005: School Building Administration (Dollar)			
PRC 0005: School Building Administration (Positions & Months)	683.00	681.00	2.00
PRC 0006: School Health Personnel (Dollar)	4,421,352.00	4,590,924.00	-169,572.00
PRC 0006: School Health Personnel (Position)	52.00	52.00	0.00
PRC 0007: Instructional Support (Dollar)	4,444,492.00	4,458,042.00	-13,550.00


**PRC 0001: Classroom Teacher (Position)**

Note: Classroom Teacher allotment is determined by ADM and class-size ratio. ADM shifts in grades K-3 greatly affect the allotment.




# DART

- **Low Wealth Calculator (Public Reports)**
  - Displays the details of the latest 5 years of LW allotments and the driving factors which aid in determining any significant changes.


 School Business Data Analytics and Reporting Tool  
North Carolina Department of Public Instruction

PSU Reports ▾ Public Reports ▾ DPI Reports ▾ Finance Reports ▾ LEA 000 FCO (Logout)

 North Carolina Department of **PUBLIC INSTRUCTION**  
301 N. Wilmington  
Raleigh, NC 27601  
(984) 236-2100

23-24 Final MFR YTD Expenditure Details  
23-24 Final MFR YTD Revenue Details  
Average Teacher Compensation  
Best 1 of 2 ADM History  
Chart of Accounts  
Covid-19 Allotment Information  
**Low Wealth Calculator - Updated 4/3/25**  
Federal FTE by Congressional District  
Federal Funding by Congressional District  
Federal Funding Impact

**NCDPI LINKS**  
Education Directory



# DART

- **Low Wealth Calculator**

- Displays the details of the latest 5 years of LW allotments and the driving factors which aid in determining any significant changes.



School Business Data Analytics and Reporting Tool  
North Carolina Department of Public Instruction

PSU Reports ▾ Public Reports ▾ DPI Reports ▾ Finance Reports ▾

LEA 000 FCO (Logout)

## Low Wealth Calculator - Updated 4/3/25

### Low Wealth Calculator

The following chart shows the county variables that determine an individual county's eligibility and amount of low wealth funding. Please select the county you would like to view. There is a download button to the right to save a copy.

Download PDF

County selection:  
Alamance County

010: Alamance County

Full County Allotment:  
\$6,609,257

Breakdown by PSU

#### County Revenue: County Adjusted Property Tax Base

Real property value, Agricultural value, tax base to be adjusted, and weighted sales assessment ratio are determined by the NC Department of Revenue.

Adjusted Real Property Value = Tax Base/Weighted Sales Assessment Ratio  
Adjusted Property Tax Base = Adj. Real Prop+Ag Use+Utility Val+Per Prop Val

	21-22	22-23	23-24	24-25	25-26
Real Property Value	\$11,188,776,298	\$11,425,514,074	\$11,697,765,319	\$11,975,369,554	\$21,059,133,150
Less: Agricultural Use Value	\$185,233,886	\$188,531,823	\$187,130,467	\$192,683,233	\$314,411,271
Tax Base to be Adjusted	\$11,003,542,412	\$11,236,982,251	\$11,510,634,852	\$11,782,686,321	\$20,744,721,879
Weighted Sales Assessment Ratio A	94.64%	90.04%	84.74%	104.22%	99.15%
(1) Adjusted Real Property Value (exclude Agricultural)	\$11,626,735,431	\$12,479,989,173	\$13,583,472,802	\$11,305,898,039	\$20,922,563,670

# DART

- **Low Wealth Calculator – Breakdown by PSU**
  - Displays the LW allotments details for the eligible county and its charter schools.



School Business Data Analytics and Reporting Tool  
North Carolina Department of Public Instruction

PSU Reports ▾ Public Reports ▾ DPI Reports ▾ Finance Reports ▾

LEA 000 FCO [\(Logout\)](#)

## Low Wealth Calculator - Updated 4/3/25

### LEA and Charter Allotments

#### Alamance County

LEA No	Lea Name	23-24			24-25			25-26		
		% of County	ADM (Adjusted)	Allotment Amount	% of County	ADM (Adjusted)	Allotment Amount	% of County	ADM (Adjusted)	Allotment Amount
Grand Total		100.0%	25,683	\$6,519,132	100.0%	25,142	\$12,755,520	100.0%	25,454	\$6,609,257
010	Alamance County	88.6%	22,766	\$5,778,709	88.2%	22,185	\$11,255,318	87.9%	22,368	\$5,807,962
01B	River Mill	3.2%	825	\$209,410	3.1%	769	\$390,144	3.1%	782	\$203,050
01C	Clover Garden School	3.2%	822	\$208,649	3.8%	950	\$481,972	3.8%	969	\$251,606

# Low Wealth

- **Additional information regarding the Low Wealth Allotment**

- The [Allotment Policy Manual](#) lists the formula elements, and the statutory reference links provide more details on the funding provisions.

<b>LOW WEALTH COUNTIES SUPPLEMENTAL FUNDING (PRC 0031)</b>	
PROGRAM REPORT CODE:	0031
UNIFORM CHART OF ACCOUNTS CODE:	XXX0-0031-XXX
STATUTORY REFERENCE:	G.S. 115C-472.17 <a href="#">SL 2017-57, Section 7.3</a> <a href="#">SL 2017-197, Section 2.19</a> <a href="#">SL 2021-180, Section 7.3(h)</a>
TYPE:	Dollars
TERM:	July 1 - June 30
PURPOSE:	To provide supplemental funds in counties that do not have the ability to generate revenue to support public schools (per a legislated formula) at the state average level. The funding is to allow those counties to enhance the instructional program and student achievement.
ELIGIBILITY:	Eligible LEAs are those located in counties in which the calculated county wealth (per the legislated formula) is less than 100% of the state average wealth.
FORMULA:	All data used for this formula will be the most recent data as of January 15 of the preceding fiscal year of the allotment. The formula for this allotment is as follows: <ol style="list-style-type: none"><li>1) Compare a county's ability to generate revenue (using three criteria) with the average ability to generate revenue of the other 99 counties in the state.<ol style="list-style-type: none"><li>a) <b>Purpose:</b> The overall wealth of a county is considered critical in determining if a county can generate the necessary revenue to support the LEA(s) located within the county. The formula attempts to project the county's ability to generate revenue as compared to other counties in North Carolina.</li><li>b) <b>Criteria:</b><ol style="list-style-type: none"><li>i) <b>Anticipated Total County Revenue</b> – This anticipated revenue is generated from the property value in the county plus the revenue a county actually receives from sources such as sales taxes and fines and forfeitures. The property value has been adjusted by a formula to take into consideration the year the property was last valued. This calculation is projected to be almost 95% of all the revenue available to a county for current expense.</li><li>ii) <b>Tax Base per Square Mile (Density)</b> – This part of the formula compares the value of a county's property per square mile with the state average property value per square mile. This calculation attempts to recognize the "swamp land" (low to no value property) across the state and to compare the quantity of this property with all other counties.</li></ol></li></ol></li></ol>

## Data elements and factors that significantly affect the LW allotment:

- Eligibility
  - Counties in which the calculated county wealth (per the legislated formula) is less than 100% of the state average wealth.
  - This is an annually rescaled metric as the counties are ranked per the benchmark
- Recent Property Valuations
  - Significant changes to property valuations or taxes will affect the county's poverty ranking.
- Local Minimum Effort
  - Minimum effort is established to determine if a county is committing a comparable effort compared to other counties within the State; this is especially important if the county has undergone property valuations.

### Reminder

- \* These funds are meant to supplement and not supplant local funds.

# Supplemental Funds for Teacher Compensation

- **Additional information regarding the SFTC Allotment**

- The [Allotment Policy Manual](#) lists the formula elements, and the statutory reference links provide more details on the funding provisions.

Revised August 2, 2024

**SUPPLEMENTAL FUNDS FOR TEACHER COMPENSATION (PRC 0071)**

PROGRAM REPORT CODE: 0071  
UNIFORM CHART OF ACCOUNTS CODE: XXXX-0071-XXX  
STATUTORY REFERENCE: [SL 2021-180 Section 7A.12](#)  
[SL 2022-74 Section 7A.9](#)  
[SL 2023-134 Section 7A.4](#)  
[SL 2024-39, Section 1.7B](#)

TYPE: Dollars  
TERM: July 1 - June 30  
PURPOSE: To provide funds to eligible LEAs to provide salary supplements to teachers and instructional support in those units.  
ELIGIBILITY: LEAs within eligible counties.  
An eligible LEA located in whole or in part in a county that has an adjusted market value of taxable real property of less than \$50,900,000,000 based on data provided by the Local Government Commission the previous fiscal year.  
FORMULA: The formula for allotment is as follows:  
1) Calculate a county allocation for each eligible county using the following steps:  
a. Determine the **composite value** for each eligible county. The composite value is the sum of:  
i. The taxable real property factor for the county [the median adjusted market value of taxable real property<sup>(1)</sup> in the State divided by the adjusted market value of taxable real property of that county] multiplied by 65%.  
ii. The median household income factor for the county [the median household income<sup>(2)</sup> in the State divided by the median household income for that county] multiplied by 25%.  
iii. The effective tax rate factor for the county [the effective tax rate for that county divided by the median effective tax rate in the State<sup>(3)</sup>] multiplied by 10%.  
b. Determine the **supplement factor** for each eligible county. The supplement factor is the composite value (calculated in Step a) multiplied by the number of State-funded certified teachers and instructional support personnel employed in a school in a LEA in the county.

## Data elements and factors that significantly affect the SFTC allotment:

- Eligibility
  - An adjusted market value of taxable real property of less than \$50,900,000,000
  - Total Adjusted Taxable Property Value = Assessed Taxable Real Property divided by Sales Ratio
  - Effective Tax Rate = County Tax Rate times Sales Ratio
- Median Household Income
  - Per the most recent U.S. Census Bureau, Small Area Income and Poverty Estimates (SAIPE) Report

## Reminder

\* These funds are meant to supplement and not supplant local funds.

# 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](mailto: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 or Comments?





# Thanks for all you do!

*teamwork*  
MAKES THE  
*dream work*