

Salary Supplement Survey Webinar

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*School Business Services
September 2026*

Webinar Agenda

- 5 min: Introducing the Consolidated Salary Supplement Survey
- 5 min: Survey Overview
- 5 min: Key Definitions
- 30 min: Section by Section Survey Walkthrough
- 15 min: Q&A



A link to the survey PDF will be posted in the chat and on the DPI FBS “What’s New” page.

Please feel free to ask questions in the chat throughout.

Introducing the Consolidated Salary Supplement Survey

The Consolidated Salary Supplement Survey is Replacing the PRC 0071 Survey and the SS300 this Fiscal Year.

In combining the PRC 0071 Survey and the SS300 into one survey, we aim to:

- Reduce redundant data collection about non-PRC 0071 supplements
- Be more explicit about which funding sources to report
- Make responding easier by removing data collection about certain positions (e.g., band directors, athletics, superintendents)

We want to emphasize data quality (accuracy) over quantity.

Important Dates

September 14th

Salary supplement
survey launches.

November 15th

Sec. 7A.6 of S.L.
2026-41 requires all
LEAs to report all of
their salary schedules
to the State Auditor.

October 26th

Salary supplement survey
responses are due.

If you don't get the email
confirmation, you did
not submit the survey.

April 15th

Sec 7A.5 of S.L.
2026-41 requires
DPI to report data
from this survey
to the General
Assembly.



Accurate Reporting is Critical

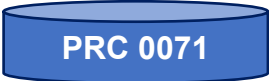
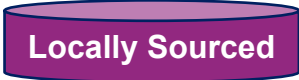


- This survey collects statewide salary supplement information for reporting required by the General Assembly and used for other North Carolina Department of Public Instruction reporting and analysis.
- The data are used to prepare the legislated State Board of Education Report on Supplemental Funds for Teacher Compensation, the Average Teacher Compensation Report, and other analyses of salary supplements.



Survey Overview

Survey Structure

- Introduction
- Definitions
- Select your LEA
- Report FTE Counts by Position Regardless of Supplements
- **PRC 0071** Supplements* 
- Supplements Sourced **From Local Funds** 
- Supplements from **ALL Sources EXCLUDING PRC 0071** 
- Report FTEs by Position NOT Receiving any Supplements
- Questions about Supplement Schedules and Impacts of PRC 0071 Supplements*

*LEAs that do not qualify for PRC 0071 supplements (Wake County and Charlotte-Mecklenburg) will skip those questions but must still answer the rest of the survey.

Key Definitions

Key Definitions (1 of 3)

Salary Supplement:

Compensation paid to a certified position above the State legislated salary schedule during the fiscal year that is **locally determined (meaning the LEA has discretion to determine whether the supplement is provided, who receives it, and/or the amount paid, within applicable State or Federal requirements regardless of whether the funding source is local, State, or Federal).** Salary supplements amounts do **not** include employer-paid retirement or FICA contributions. For this survey:

- **Include PRC 0071**
- **Do Not include supplement or bonus compensation in your survey responses from:**
 - **PRC 0028** – Legislated determined supplements for High Quality Teachers, or principals in low performing schools.
 - **PRC 0025** – Advanced Teaching Roles (ATR) Salary Supplements (**Not locally determined**)
 - Any portion of the **Legislated State Principal Salary Supplement related to the "met" or "exceeded" criteria (effective January 1, 2027)** since it is part of the legislated principal's state salary.
 - **Bonuses paid from PRCs 0046, 0048, or 0045 (i.e. 2026 legislated one-time employee bonus)**
 - **PRC 0062** – Small County and Low Wealth Signing Bonus for Teachers (**Not locally determined**)

Key Definitions (2 of 3)

Supplements from All Sources EXCLUDING PRC 0071:

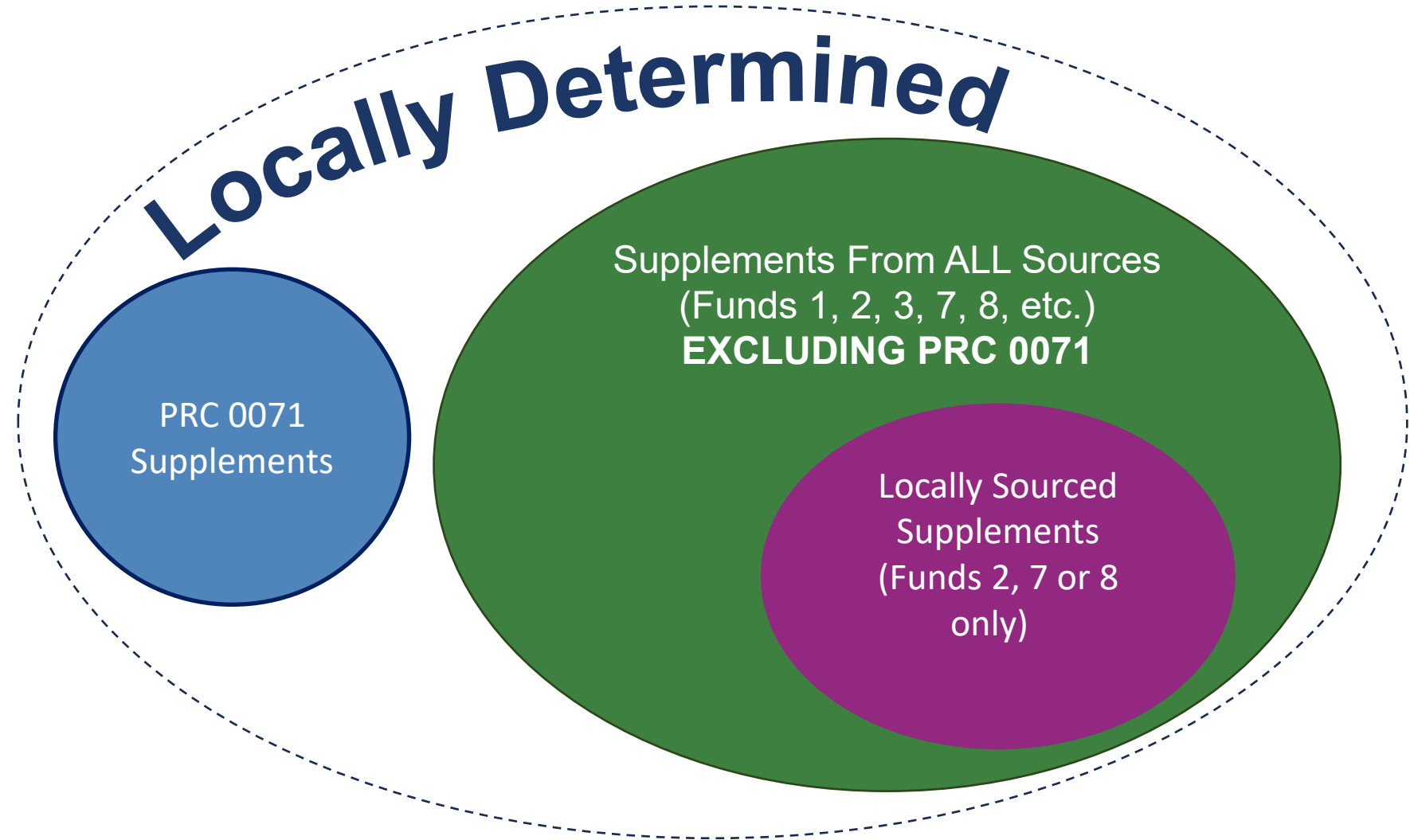
A salary supplement that is **locally determined** and paid from any funding source **other than State PRC 0071**. This includes all other eligible state, federal, local, or other funding sources including, **but not limited to**, salary supplements that are funded by:

- **PRC 0019** – Small County Supplemental Funding
- **PRC 0031**– Low Wealth Counties Supplemental Funding
- **PRC 0024** – Disadvantaged Student Supplemental Funding
- **PRC 0103** – ESEA TITLE II, PART A – Supporting Effective Instruction
- **Locally sourced** supplements from Funds 2,7 or 8

Key Point: These are examples, and not an exhaustive list.

Locally determined means the LEA has discretion to determine whether the supplement is provided, who receives it, and/or the amount paid, within applicable State or Federal requirements regardless of whether the funding source is local, State, or Federal.

Locally sourced means salary supplements sourced entirely from local funds in Funds 2, 7 or 8.



Key Definitions (3 of 3)

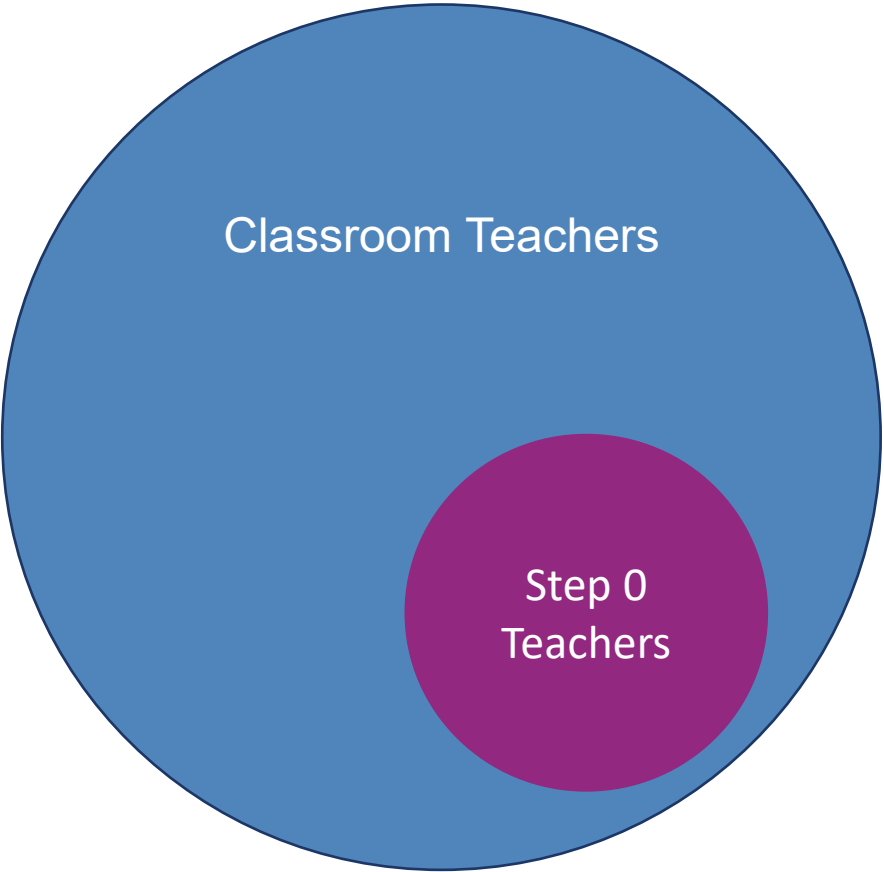
Receiving Salary Supplements:

For this survey, count FTEs as receiving salary supplements **if they have received OR are anticipated to receive the supplement during FY 2026-27.**

Classroom Teacher:

Any staff who is eligible to be paid out of PRCs 001 and 004 (including Classroom Teachers at Step 0 of the State legislated salary schedule).

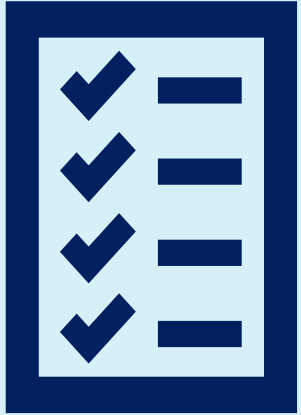
We are not collecting information about Pre-K teachers.



Step 0 Teacher:

A classroom teacher paid on the first step (Step 0) of their respective State legislated salary schedule as of September 1, 2026, or the date of their employment in 2026-27.

Survey Walkthrough



Select Your LEA and Report FTEs

Questions 3 – 5

LEA and FTEs

Q3. Select your LEA (dropdown menu)

Q4. How many total Full-Time Equivalent (FTE) staff did your PSU employ in each position as of September 2026?

Count ALL FTEs regardless of funding source and regardless of whether they received salary supplements.

Position	FTEs
Classroom Teachers (ALL Classroom Teachers, including Step 0 Teachers)	
Instructional Support	
Principals	
Assistant Principals	

Step 0 Teachers

Q5. Step 0 Teachers are a subset of Classroom Teachers at level 0 of the legislated salary schedule.

Include Step 0 Teachers whenever asked about ALL Classroom Teachers, then report information for Step 0 Teachers only when asked about Step 0 Teachers.

Out of all ____ Classroom Teacher FTEs employed, how many are (Classroom Teachers at level 0 of the legislated salary schedule)?



PRC 0071 Supplements

Questions 7 – 11

PRC 0071 FTE Counts

- Only PSUs eligible to receive 0071 funds will see this section.
- Q7 will reflect the FTEs you entered in Question 4. Review and make sure they are correct before moving forward. You will not need to enter any information for this question.
- Q8 asks how many FTEs receive 0071 Supplements. Do not enter more FTEs here than what you entered in Q4.
- Q9 lists the number of Step 0 Teachers you entered in Q5. Of those Step 0 Teachers (step 0 on the legislated salary schedule), how many received a 0071 supplement?

Average, Minimum, and Maximum PRC 0071 Supplement Questions

- Q10 will ask you to list the average, minimum, and maximum supplement given to your Classroom Teachers (including Step 0 Teachers), Step 0 Teachers only (if applicable), instructional support, principals, and assistant principals.
- If you paid all eligible staff an equal supplement, the average, minimum, and maximum should all be the same. The amounts should reflect gross pay (no retirement or FICA payments) and cannot exceed \$5,000.
- Use the FTE counts you recorded in Questions 8 and 9.

Example: Calculating the Average Salary Supplement

- LEA 000 has 120 Classroom Teacher FTEs as of September 2026.
- Of those, 100 Classroom Teachers received or are expected to receive a salary supplement from PRC 0071 in FY27.
- LEA 000 expects to spend \$66,000 on PRC 0071 salary supplements in FY27 for Classroom Teachers, including \$6,000 total on FICA and retirement benefits.



Question: Calculating the Average Salary Supplement

- LEA 000 has 120 Classroom Teacher FTEs as of September 2026.
- Of those, 100 Classroom Teachers received or are expected to receive a salary supplement from PRC 0071 in FY27.
- LEA 000 expects to spend \$66,000 on PRC 0071 salary supplements in FY27 for Classroom Teachers, including \$6,000 total on FICA and retirement benefits.

Compute the average as the total dollar amount of gross pay funded for each position by PRC 0071 salary supplements divided by the number of FTEs in that position receiving the supplement.

Based on this information, what is the average PRC 0071 salary supplement for Classroom Teacher FTEs in LEA 000?

- A. \$500
- B. \$550
- C. \$600
- D. \$660

Answer: Calculating the Average Salary Supplement

C is correct.

- We do not include the \$6,000 in FICA and retirement. The dollar amount of PRC 0071 supplements that goes toward gross pay is:
 - $\$66,000 - \$6,000 = \$60,000$
- To compute the average, divide that total dollar amount by the number of Classroom Teacher FTEs receiving the PRC 0071 supplement
 - $\$60,000 / 100 \text{ FTEs} = \600

Based on this information, what is the average PRC 0071 salary supplement for Classroom Teacher FTEs in LEA 000?

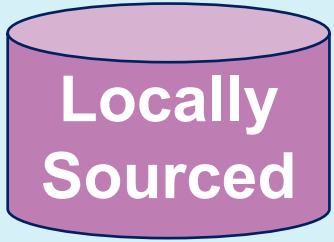
A. \$500

B. \$550

C. \$600

D. \$660

Note: We do not include the 20 Classroom Teacher FTEs who do not receive PRC 0071 supplements when calculating the average supplement amount.



Sourced Only from Local Funds

Questions 14 – 20

Locally Sourced Salary Supplements

Questions 14 – 20



What is a Locally Sourced Supplement?

Salary supplements sourced entirely from **local funds in Funds 2, 7 or 8.**

Statutory Authority: G.S. 115C-302.1 authorizes local boards of education to supplement teacher salaries from local funds.

Reporting Locally Sourced Supplements

Questions 14 – 20

Q14 – FTE Receiving

- Classroom Teachers
- Instructional Support
- Principals
- Assistant Principals

Q15 – Step 0 Teachers

- FTEs receiving a Local Supplement
- *Subset of Classroom Teachers*

Q17 – Supplement Amounts

- Minimum
 - Average
 - Maximum
- Per 1 FTE

Q20 – Total Supplements

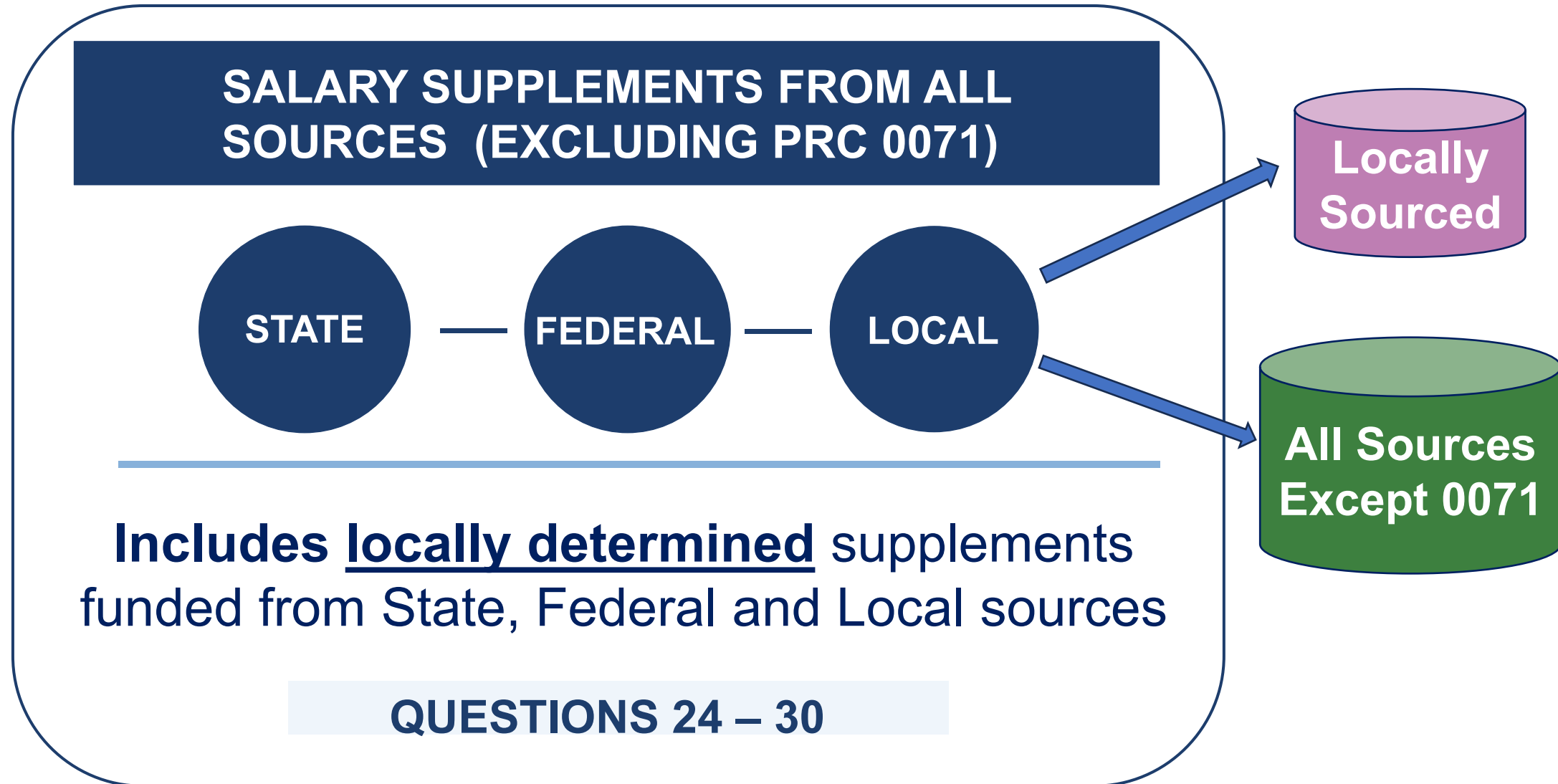
- Total Local Supplement \$
- By FTE Classification



Supplements from All Sources Excluding PRC 0071

Questions 24 – 30

Supplements from All Sources Excluding PRC 0071



Key Point: "...from All Sources" means funded from any source in which the supplement is **Locally Determined.**



What is meant by "Locally Determined" ?

The LEA has discretion to determine whether the supplement is provided, who receives it, or the amount paid, within applicable State or Federal requirements.

Remember: A supplement can be **locally determined even when it is funded with **State or Federal funds**.**

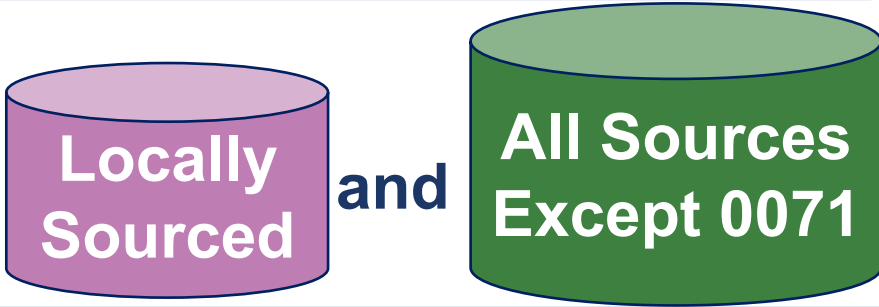
All Sources Excluding PRC 0071 – What to include

Questions 24 – 30

Funding Source	Include — Examples Only — <i>**This is <u>Not</u> a complete list **</i>	DO NOT INCLUDE
State	PRC 0019 • PRC 0024 • PRC 0031	PRC 0071 • PRC 0062 • PRC 0028 • PRC 0025 • PRC 0045 • PRC 0046 • PRC 0048 • Legislated Principal Supplement effective Jan. 1, 2027
Federal	PRC 0103	
Local	Fund 2, 7 or 8	

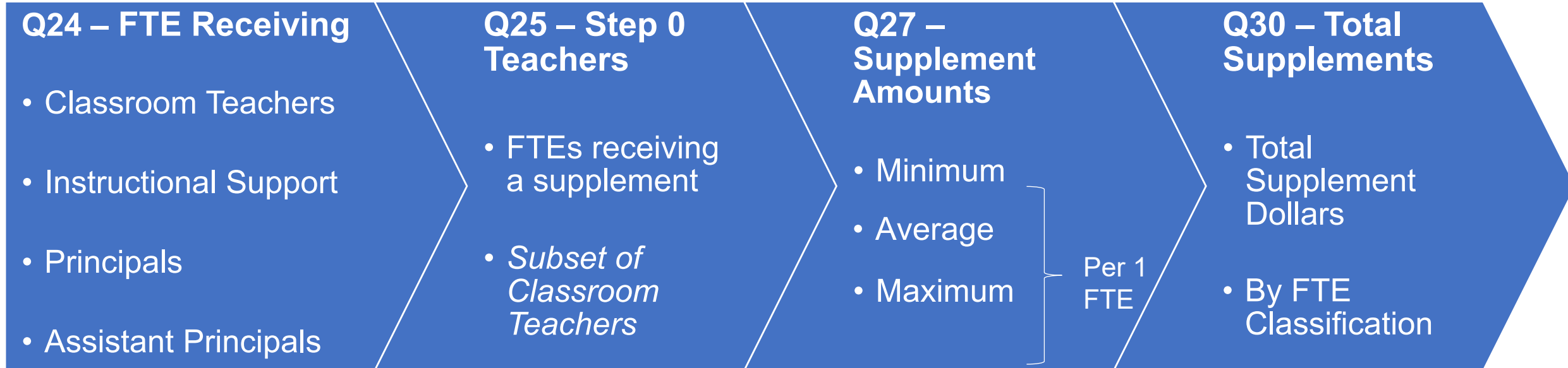
Key Distinction: Include **only** supplements that are **locally determined**.

Note: Report locally sourced salary supplements in **both**



Reporting All Sources Excluding PRC 0071

Questions 24 – 30



REMEMBER: Include **only locally determined** supplements from local, federal or state funding sources; **exclude PRC 0071**.



FTE Checkpoint

Questions 33 – 34

Review and account for your FTEs

Q33 — Check your numbers



You reported the following FTE counts:

	Total FTEs Employed	FTEs Receiving PRC 0071 (Fund 1)	FTEs Receiving Locally Sourced	FTEs Receiving Any Supplement Excluding PRC 0071
Classroom Teachers (ALL Classroom Teachers, including Step 0 Teachers)	200	190	200	200
Step 0 Teachers (only Classroom Teachers at legislated salary step 0)	10	8	10	10
Instructional Support	50	45	50	50
Principals	4	0	4	4
Assistant Principals	12	6	12	12

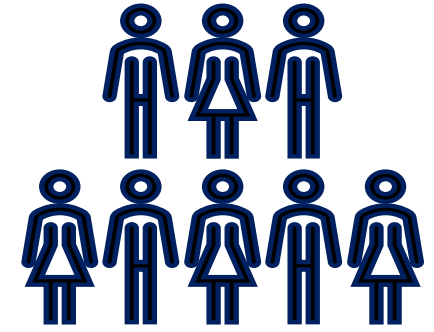
Q33. Are the counts in the table above correct?

☐ Yes

REVIEW BEFORE CONFIRMING

Confirm the FTE counts reported earlier in the survey are correct.

Q34 — FTEs Receiving No Supplement

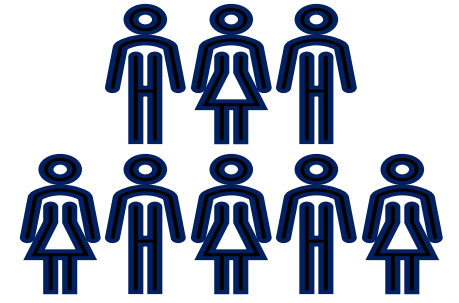


In the previous sections, FTEs who **will receive a salary supplement** are reported.

In Q34, report the FTEs in each classification who **will not receive a salary supplement from any source**.

Every FTE in the positions Classroom Teacher, Step 0 Teacher, Instructional Support, Principal, and Assistant Principal must be accounted for — either as receiving a supplement or receiving no supplement.

Q34 — Qualtrics validation checks



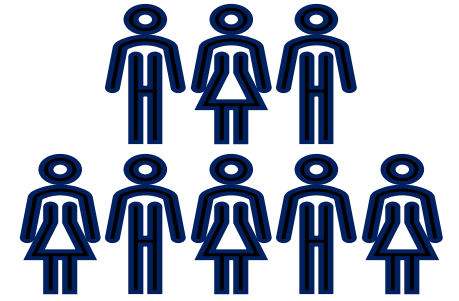
- **Checks for under reporting**

Rule: No Supplement FTEs + FTEs Receiving 1 or More Supplements $\geq$ Total FTEs

Example: An LEA reports **50 Instructional Support FTEs**, with **38 receiving one or more supplements**. The remaining **12 FTEs should be reported as receiving no supplement in Q34**. Reporting fewer than 12 would leave FTEs unaccounted for.

This scenario will prompt an error message in Q34.

Q34 — Qualtrics validation checks

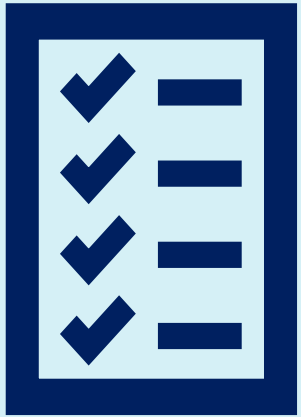


- **Checks for over reporting**

Rule: No Supplement FTEs + Any Single Supplement FTEs $\leq$ Total FTEs

Example: An LEA reports **100 Classroom Teacher FTEs**, including **95 receiving PRC 0071**. If the LEA reports **10 FTEs receiving no supplement** in Q34, the combined count is **105 FTEs — 5 more than the Total FTEs reported**.

This scenario will prompt an error message in Q34.



Final Questions

Questions 35 – 41

Report supplement policies and submit.

Final Questions about Supplements

- Q35 will ask you to mark all that apply from a list of statements about how your LEA distributes PRC 0071 salary supplements.*
- Q36 and Q37 whether and, if so, how PRC 0071 salary supplements have affected retention and recruitment.*
- Q38 asks you to upload your LEA's supplement policies and/or and schedule(s) as a single PDF.
- Q39 asks if your LEA's supplement policies and/or schedule(s) for a teacher to receive non-PRC 0071 supplements different from criteria to receive PRC 0071 supplements. If they are different, Q41 asks you to mark all that apply for what those differences are.*

*These questions will not be displayed to LEAs that do not qualify for PRC 0071 supplements, but all LEAs must upload their supplement policies.

Completing the Survey

- Q41 asks the LEA Finance Officer to confirm that the information is true and accurate to best of their knowledge.
- Reminders:
 - You will receive a confirmation email with a copy of your response. Please save it for your records.
 - Sec. 7A.6 of S.L. 2026-41 also requires all LEAs to report all of their salary schedules to the State Auditor by November 15th of each year.



Reminders

 Pre-K teachers should not be included in any FTE counts or supplement dollar amounts.



This survey only asks about **Classroom Teachers, Instructional Support, Principals, and Assistant Principals**. Do not report about Band Directors, Coaches, Superintendents, or other positions unless they are one of those four FTEs listed above.



Include what your LEA has paid **AND anticipates to pay** (when in doubt, think of this almost as if you are reporting a schedule for supplements).



Locally Determined DOES NOT MEAN Locally Sourced



Don't include FICA and retirement in any supplement dollar amounts.

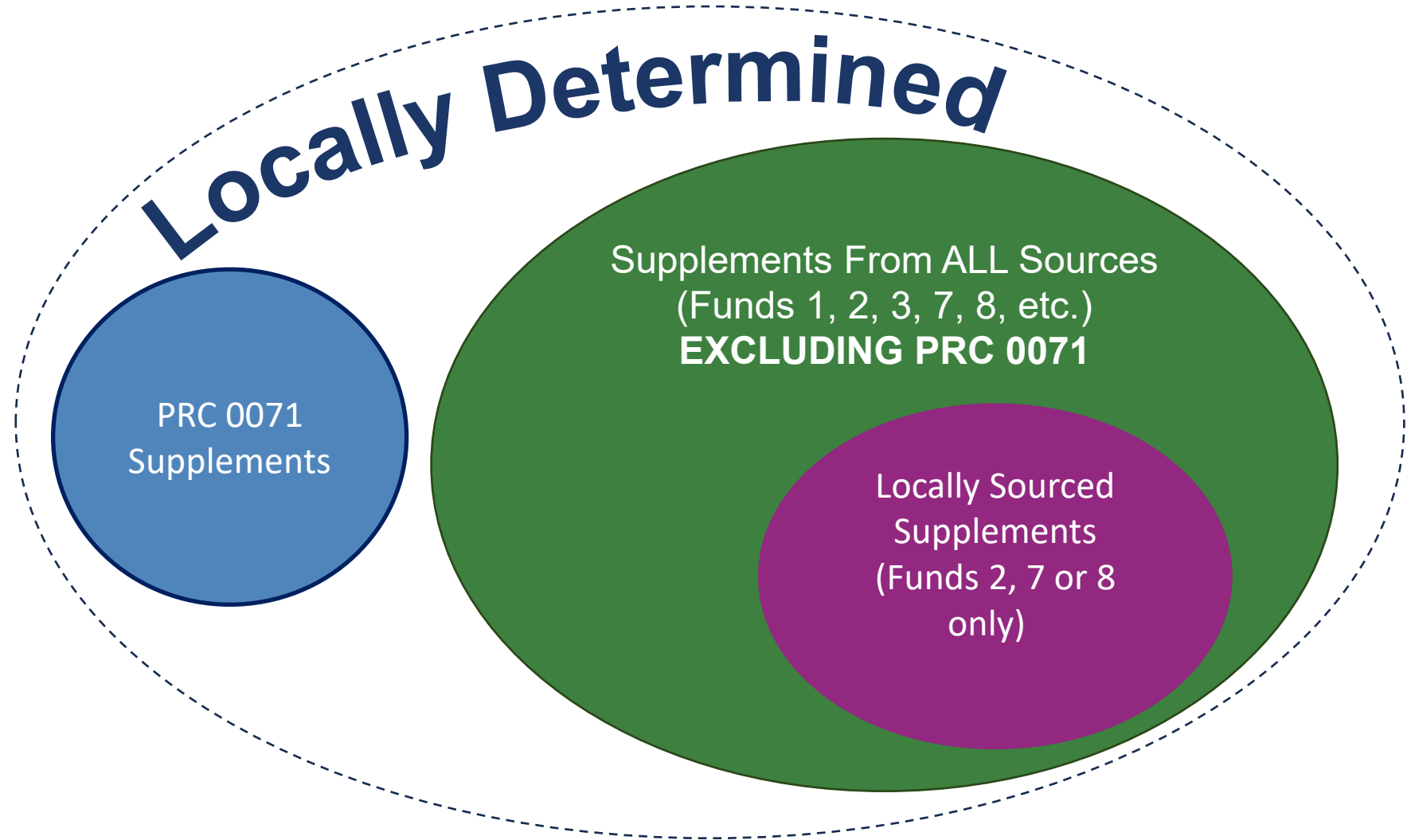


Minimum, average, and maximum supplement amounts cannot be blank and cannot be 0 for any position receiving the supplement. The minimum supplement amount is \$0.01.

Reminder

Locally determined means the LEA has discretion to determine whether the supplement is provided, who receives it, and/or the amount paid, within applicable State or Federal requirements regardless of whether the funding source is local, State, or Federal.

Locally sourced means salary supplements sourced entirely from local funds in Funds 2, 7 or 8.



Questions?

For questions after the webinar, please contact
SchoolFinancialReporting@dpi.nc.gov.