

Budget and Allotments

July 23, 2026

Amanda Fratrik and Quatia Snipes

Budget

- Salary Information
- Bonuses
- Other Funding Items

Allotments

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

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State Budget

- SB 257 was ratified by the general assembly July 2nd
- Signed by Governor July 7th and became S.L. 2026-41
- Accompanied by technical corrections (HB 56/S.L. 2026-42)
- Initial Allotments based on the new budget were processed July 15-17

Total Education expansion:

- \$1.084 Billion
- \$977 million in salaries and benefits
- \$109 million in other items

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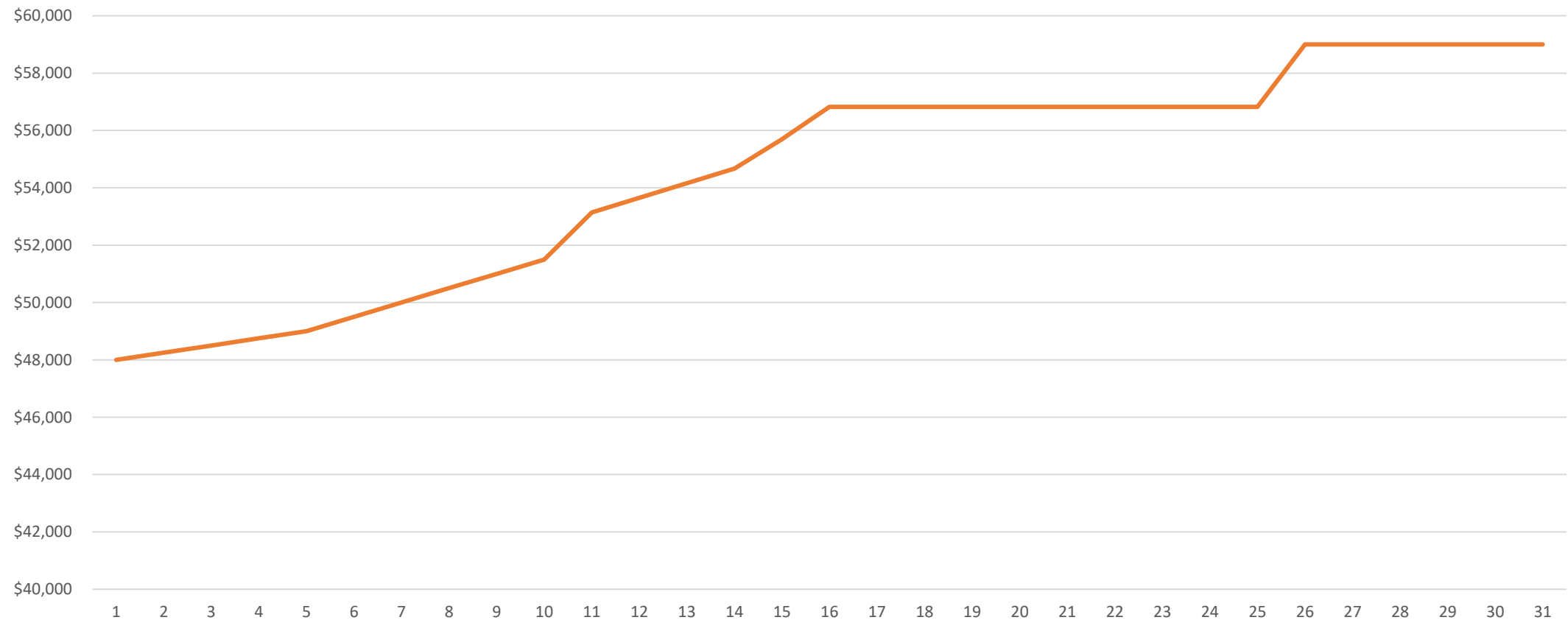
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Salary Increases: Teachers, IS, and Assistant Principals

8% increase on average, including step increases and not spread consistently across steps (range from 5% to 18%)

Years	2026-27 "A" Salary Schedule	Increase to Step	Total increase with step
0	\$48,000	\$7,000	
1	\$48,250	\$6,500	\$7,250
2	\$48,500	\$6,000	\$6,750
3	\$48,750	\$5,500	\$6,250
4	\$49,000	\$5,000	\$5,750
5	\$49,500	\$4,750	\$5,500
6	\$50,000	\$4,280	\$5,250
7	\$50,500	\$3,870	\$4,780
8	\$51,000	\$3,470	\$4,370
9	\$51,500	\$3,060	\$3,970
10	\$53,140	\$3,790	\$4,700
11	\$53,650	\$3,400	\$4,300
12	\$54,160	\$3,000	\$3,910
13	\$54,670	\$2,610	\$3,510
14	\$55,700	\$2,730	\$3,640
15	\$56,820	\$2,940	\$3,850
16	\$56,820	\$2,940	\$2,940
17	\$56,820	\$2,940	\$2,940
18	\$56,820	\$2,940	\$2,940
19	\$56,820	\$2,940	\$2,940
20	\$56,820	\$2,940	\$2,940
21	\$56,820	\$2,940	\$2,940
22	\$56,820	\$2,940	\$2,940
23	\$56,820	\$2,940	\$2,940
24	\$56,820	\$2,940	\$2,940
25	\$59,000	\$3,050	\$5,120
26	\$59,000	\$3,050	\$3,050
27	\$59,000	\$3,050	\$3,050
28	\$59,000	\$3,050	\$3,050
29	\$59,000	\$3,050	\$3,050
30	\$59,000	\$3,050	\$3,050

FY 2026-27 “A” Salary Schedule



Salary Increases: Principals

- 3% increase

Principal Monthly Salary Schedules

Effective July 1, 2026

July Base Growth

July 1st – December 31st

ADM Range	Schedule / Pay Level	Monthly Salary
Up to 200	B0	\$6,677.17
201 to 400	B1	\$7,010.92
401 to 700	B2	\$7,344.75
701 to 1,000	B3	\$7,678.75
1,001 to 1,600	B4	\$8,012.58
Over 1,600	B5	\$8,346.33

July Met Growth

July 1st – December 31st

ADM Range	Schedule / Pay Level	Monthly Salary
Up to 200	G0	\$7,344.75
201 to 400	G1	\$7,712.00
401 to 700	G2	\$8,079.33
701 to 1,000	G3	\$8,446.50
1,001 to 1,600	G4	\$8,813.83
Over 1,600	G5	\$9,181.00

July Exceeded Growth

July 1st – December 31st

ADM Range	Schedule / Pay Level	Monthly Salary
Up to 200	E0	\$8,012.58
201 to 400	E1	\$8,413.17
401 to 700	E2	\$8,813.83
701 to 1,000	E3	\$9,214.50
1,001 to 1,600	E4	\$9,615.08
Over 1,600	E5	\$10,015.67

SB 257 Change in Principal Pay

- Would have, as of July 1, paid all principals on the Base Growth schedule, with “salary supplements” for met and exceeded growth principals of the difference between the base and the respective scale
- HB 56, Budget Technical Corrections, changed principal pay so that July 1-December 31st has the same schedules as the previous year
- On January 1, all principals will be paid a monthly amount on the base schedule and a supplement if they met or exceeded growth in FY 2025-26

January 1 Salary Schedule - Principals

January Base Growth

January 1st – June 30th 2027

ADM Range	Schedule / Pay Level	Monthly Salary
Up to 200	B0	\$6,677.17
201 to 400	B1	\$7,010.92
401 to 700	B2	\$7,344.75
701 to 1,000	B3	\$7,678.75
1,001 to 1,600	B4	\$8,012.58
Over 1,600	B5	\$8,346.33

Principal Annual Supplement Salary Schedule

Effective January 1, 2027

ADM Range	Schedule / Pay Level	50% Difference Base - Growth Met	50% Difference Base - Growth Exceeded
Up to 200	B0	\$4,005.50	\$8,012.50
201 to 400	B1	\$4,206.50	\$8,413.50
401 to 700	B2	\$4,407.50	\$8,814.50
701 to 1,000	B3	\$4,606.50	\$9,214.50
1,001 to 1,600	B4	\$4,807.50	\$9,615.00
Over 1,600	B5	\$5,008.00	\$10,016.00

Note: This supplement is payable no later than January 1, 2027.

Salary Increases: Non-certified

- 3% increase in the budget
- OSHR did a competitiveness increase in FY 2025-26 even though there was no budget increase

NC Salary Scale

Pay Grade	Monthly Minimum	Monthly Maximum	Hourly Minimum	Hourly Maximum
NC01	2,600.00	3,934.90	15.00	22.70
NC02	2,600.00	4,131.63	15.00	23.84
NC03	2,600.00	4,338.20	15.00	25.03
NC04	2,600.00	4,555.12	15.00	26.28
NC05	2,733.09	4,782.82	15.77	27.59
NC06	2,869.71	5,021.99	16.56	28.97
NC07	3,013.23	5,273.07	17.38	30.42
NC08	3,163.82	5,536.73	18.25	31.94
NC09	3,322.01	5,813.60	19.17	33.54
NC10	3,488.12	6,104.26	20.12	35.22
NC11	3,662.52	6,409.50	21.13	36.98
NC12	3,845.72	6,729.92	22.19	38.83
NC13	4,037.97	7,066.46	23.30	40.77
NC14	4,239.88	7,419.74	24.46	42.81
NC15	4,451.88	7,790.79	25.68	44.95
NC16	4,674.49	8,180.30	26.97	47.19
NC17	4,908.14	8,589.29	28.32	49.55
NC18	5,153.61	9,018.82	29.73	52.03
NC19	5,411.24	9,469.73	31.22	54.63
NC20	5,852.24	10,241.41	33.76	59.09
NC21	5,864.66	11,436.15	33.83	65.98
NC22	6,304.53	12,293.90	36.37	70.93
NC23	6,777.44	13,215.92	39.10	76.25
NC24	7,285.62	14,207.10	42.03	81.96
NC25	7,439.75	16,739.57	42.92	96.57

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Bonuses: Teachers, IS, and Assistant Principals

Allocation of the bonus should be according to the employee's step on the NC State Employee Salary schedule:

Years of Experience	Bonus Amount
0 – 15	\$500
16+	\$1,000

Employee must be state funded and employed as of October 1, 2026

Date: by October 31, 2026

LEAs: PRC 0045 (Guaranteed PRC) IPSs: PRCs 036/037/038

Bonuses: Principal, Central Office, Noncertified Staff

Allocation of the bonus should be according to the employee's salary as of June 30, 2026:

Salary	Bonus Amount
\$65,000 or less	\$1,750
More than \$65,000	\$1,000

Employee must be state funded and employed as of June 30, 2026.

Date: as close as practicable to October 15, 2026

LEAs: PRC 0045 (Guaranteed PRC) IPSs: PRCs 036/037/038

Bonuses: Federally or Locally Funded School Nutrition and Custodial Workers

\$1,750 to each federally or locally funded school nutrition worker.

Employee must be employed as of October 1, 2026.

Date: by October 31, 2026

LEAs: PRC 0220 (Guaranteed PRC) IPSs: Not eligible

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Textbook Allotment

- PRC 131 is sunset – funds in the State Textbook Fund will remain available until expended
- New allotment is in PRC 133 – Instructional Materials
 - Funds allotted in PRC 133 will carryforward until expended in fiscal years 2026-27, 2027-28, and 2028-29
 - After that time, all funds will revert at the end of the fiscal year

LEP Formula

- Legislative changes got rid of the floor, cap, and concentration factor
- Initial allotments were executed based on the new formula- which only depends on a 3-year average headcount

Teacher Supplement Assistance (PRC 071)

- Property tax base was increased to \$80 billion
- For FY 2026-27, all counties are eligible for the allotment except Mecklenburg and Wake counties

Advanced Teaching Roles

- \$30 million in new Salary Supplements/\$2 million in new grant funds
- Three Advanced Teaching Roles:
 - Collaborative Impact Leader—team of 4-8 teachers, not the teacher of record but co-teaches for at least 30% of the instructional day
 - Partial-Release Collaborative Impact Leader—team of 2-3 teachers, serves as teacher of record for at least one class
 - Teacher of distinction—teacher of record for at least 20% more students than the average of other teachers on that teacher's ATR team

EC Transfer Funding

- Will be based on this year's EC headcount
- Each PSU will receive additional dollars per pupil based on the difference between the December 1, 2025 headcount and the December 1, 2026 headcount, up to the 13% cap

New Programs

Grant	Amount
Competency Based Grant Program	\$5,300,000 (NR)
Khan Academic Support Grant	\$2,500,000 (R)
Magic School Academic Support	\$2,500,000 (R)
After School Robotics Grant Program	\$2,000,000 (NR)
Just Right Reader Pilot	\$500,000 (NR)
Fresh Fruits and Vegetables Grant	\$2,500,000 (NR)
AED Allotment	\$4,000,000 (NR)
Grades 4&5 Literacy Assessments and Middle Grades Literacy	\$15,227,000 (R/NR)
K-8 Math Screener (low performing schools)	\$6,000,000 (R)

School Business Systems Modernization

Mandate of a single ERP platform for all public school units

- DPI to provide a transition plan by November 1, 2026
- All funds for transition to the new platform obligated by June 30, 2031
 - PSUs that have an existing contract with an ERP provider or that enter into a contract within 7 months (February 1, 2027) can receive a delay until the end of the contract

Other Provisions

- Local salary schedules (including supplements) must be posted on LEA websites by November 15th
- No alternative meals for students who owe school meal debt
- SparkNC expansion – learning lab facilitators must be paid out of PRC 014, not PRC 013
- TeachReadyNC Program for teacher apprenticeships
- Every student in NC Pre-K must be screened for dyslexia
- Pilot program at 12 schools to review career development plans annually
- NERSBA codified/regional school statute struck
- Schools to provide parents with diabetes information
- Schools to provide student lifeline information
- Excused absences for religious instruction and equestrian and agricultural events
- New weighted student funding study group

Reductions

Item	Amount	Note
NCASBO	\$2,225,000	Eliminates DPI's contract with NCASBO for finance officer PD
LW/Small County Recruitment Bonus	\$2,000,000	Leaves \$2 million for the program
TeachNC	\$980,000	Eliminates the funds in FY 2026-27
Mobile Coding Grant Program	\$800,000	Eliminates the grant program
Schools that Lead	\$350,000	Eliminates the partnership

FY 2027-28 Changes

Low Wealth Supplemental Funding

- Freezes the entire state allotment amount at this year's funding
- Caps the individual increase or decrease for each LEA at 30% year over year

Statewide Virtual Charter Schools

- Will be funded at the statewide dollars per ADM, not where their office is located

Extended Learning and Integrated Student Supports Competitive Grant Program (ELISS)

- Will return in FY 2027-28

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SBS School Allotment Section

Megan Blalock
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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 (aka prior year B1of2)**
 - 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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FY 2026-27 Initial Allotments

- Reflects the ratified budget updates of Senate Bill 257
- All allotments were calculated based on the formulas including the technical adjustments and funded at 100% of formula results.
- Base allotments were funded (posted) Wednesday, July 15th and non-base allotments were provided Friday, July 17th.
 - Independent Public Schools (IPS) received their per pupil share base allotments on Thursday, July 16th.

State Initial Allotments

- **State Initial** has two parts, **base** and **non-base** allotments.
 - **Base** allotments are the twenty PRCs that make up the dollars per ADM for each LEA. The PRCs are listed in the Allotment Policy Manual as shown.
 - **Non-Base** allotments consist of four state PRCs and are not included in the dollars per ADM determination.

21) State Initial Allotments for dollars per ADM include the following allocations:

PRC0001 Classroom Teachers
PRC0002 Central Office
PRC0003 Noninstructional Support
PRC0004 Program Enhancement Teachers
PRC0005 School Building Administration
PRC0006 School Health Support
PRC0007 Instructional Support
PRC0009 Non-Contributory Employee Benefits
PRC0013 Career Technical Education Positions
PRC0014 Career Technical Education Support
PRC0019 Small County Supplemental Funding
PRC0024 Disadvantaged Student Supplemental Funding
PRC0027 Teacher Assistants
PRC0031 Low Wealth County Supplemental Funding
PRC0034 Academically and Intellectually Gifted
PRC0056 Transportation
PRC0061 Instructional Supplies
PRC0069 At Risk Students
PRC0071 Supplemental Funds for Teacher Compensation
PRC0131 Textbooks*

State Initial Allotments

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 0133 Instructional Materials*

Initial Allotments (Non-Base):

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

State Initial Allotments

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
- 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 0133 Instructional Materials*

Initial 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
- 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 0133 Instructional Materials*

Initial 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.

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)

Hypothetical Sample: LEA 000

FY27 Base Allotment = \$1,000,000

FY27 Allotted ADM for LEA 000 = 200

FY27 \$/ADM (allotted) = $1,000,000 / 200 = \$5,000$

FY27 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**

FY27 Base Allotment = \$1,000,000

FY27 Allotted ADM for LEA 000 = 200

FY27 \$/ADM (allotted) = $1,000,000 / 200 = \$5,000$

FY27 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. Reminder, the allotted ADM is the higher ADM of month 1 and 2 from the previous year.

- 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)

LEA & IPS Growth Funding

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

FY27 Base Allotment = \$1,000,000

FY27 Allotted ADM for LEA 000 = 200

FY27 \$/ADM (allotted) = $1,000,000 / 200 = \$5,000$

FY27 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 2026-27, growth funding will be allocated based on the per-pupil amount that has been allotted by November 1, 2026.

- 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)

State Allotments from Offices Outside of School Business

- **Office of Early Learning**
 - Summer Reading Camps & Literacy Intervention
- **Office of Advanced Learning & Gifted Education**
 - Cooperative Innovative High Schools
- **Office of Digital Learning & School Connectivity**
 - Digital Learning Initiative funding
- **Office of Career and Technical Education**
 - Education & Workforce Innovation Program, Credential Program Support, other CTE State Grants
- **Office of Licensure and Educator Preparation**
 - Advanced Teacher Salary Supplement and State Grant, Assistant Principal Interns & Teacher Assistant Tuition Reimbursement
- **Office of District Operations**
 - Transportation of Pupils* & Bus Purchases
 - PRC 0056 Transportation is the only Initial Allotment provided externally.
- **Office of Digital Teaching and Learning**
 - School Connectivity

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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.

The PSU Allotment Site

- To get to your specific PSU information you must have an ID & Password.
 - Request access (with your NCID).
 - It is recommended that more than 1 person at the PSU have access to the PSU site within the allotment system.



ALLOTMENT SYSTEM NCDPI SCHOOL ALLOTMENT

This is a restricted site.

Access is restricted to authorized local education agency personnel and DPI Personnel.

If you have been assigned a username and password, enter them appropriately to proceed to the site.



NOTE All information entered into this system may be viewed by DPI authorized personnel.

User Name

Password

Login

To request access to the system, log on using your NCID.
The Allotments Section does not handle NCID issues.
Please contact your [LEA NCID Administrator](#) or [Charter School NCID Administrator](#)
if you do not currently have an NCID.

If you have forgotten your User Name or Password,
please go to the [NCID website](#) to retrieve/reset your login information,
or contact your NCID Administrator.

The PSU Allotment Site – ABC Transfers

ALLOTMENT SYSTEM
NCDPI SCHOOL ALLOTMENT

Welcome LEA_Allotment General_Reports **ABC_Transfer** Restart_School_Transfer Admin Planning_State_Initial Revisions Revision_Detail

Enter Transfer View Transfer List Admin_Tables Admin_Review_Revision Admin_Reports

Enter Transfer

>>1. Introduction >>2. Transfer Policy >>3. Position Transfer >>4. Month Transfer >>5. Dollar Transfer

1. ABC Transfer Introduction

Welcome to the NC DPI School Allotment ABC Transfer website.

Please view the Transfer Policy for current year by selecting the link below.

- [Transfer Policy](#)

Transfer Request Forms: Please enter the ABC transfer requests into the form by selecting the link below.

- [Position Transfer](#)
- [Month Transfer](#)
- [Dollar Transfer](#)

How to submit the ABC Transfer to School Allotment Section: LEAs ONLY

- On-line Submission:**
 - Finance Officer logs in to the Allotment System, enters the transfer data, and clicks the on-line submission button.
 - Finance Officer's submission is the same as the Finance Officer's approval/signature for the transfer.
 - Upon on-line submission, the transfer is immediately received by the School Allotment Section.
 - All users at LEA can immediately view all the transfers submitted on-line.
 - Finance Officer can delete the transfers submitted, prior to the School Allotment staff start to process it.
 - Other users at LEA can login and enter data into the transfer form, but they do not have access to the 'On-line Submission' button.
 - For any transfer calculation that involves cents, the system will automatically round to the nearest whole dollar.

The last and final day to on-line submit all ABC Transfers for the Fiscal Year 2023-24 is **Friday, May 17, 2024**.

Questions/Feedbacks: Contact the School Allotment Section. Contact Susan.Holly@dpi.nc.gov, or Derek.Pryor@dpi.nc.gov. 984-236-2441

Current Allotment Revision

All the ABC transfers must be on-line submitted to the School Allotment by **05/31/2024 11:59PM** to be processed into next Allotment ABC Revision.

The LEA must be logged in to submit ABC Transfers

ABC Transfer Policies

**ALLOTMENT SYSTEM
NCDPI SCHOOL ALLOTMENT**

WelcomeLEA_AllotmentGeneral_Reports**ABC_Transfer**Restart_School_TransferAdminPlanning_State_InitialRevisionsRevision_DetailAdmin_CharterPermissionsTo_Do_List

Enter TransferView Transfer ListAdmin_TablesAdmin_Review_RevisionAdmin_Reports

Enter Transfer

>>1. Introduction>>2. Transfer Policy>>3. Position Transfer>>4. Month Transfer>>5. Dollar Transfer

2. Transfer Policy

General Policy

General Statute 115C-105.25

- ABC Transfer Form is required for all transfers.
- Local boards of education may transfer and may approve transfers of funds between funding allotment categories except for the limitations below.

Transfer Policy by PRC

GoRows AllActions

1 - 43

PRC	PRC Description	Transfer Policy
000	Textbooks	This PRC is for historical purposes only. All Transfers into and out of Textbooks will be done through PRC 131. Please look at PRC 131 for the transfer policy.
001	Classroom Teachers	No transfers allowed in or out of this category through ABC Transfer Module. Classroom teacher positions may be converted to dollars at the Statewide teacher allotments@dpi.nc.gov.
002	Central Office Administration	Transfers out of central office administration are allowable. Transfers into this category are not allowed.
003	Non-Instructional Support	Transfers are allowed in and out of this category.
004	K-5 Program Enhancement Teachers	No transfers allowed in or out of this category through ABC Transfer Module. Positions may only be transferred out of this PRC to PRC001 Classroom Teachers
005	School Building Admin - Principal	Principal positions: The salary transferred shall be based on the first step of the Base Column of the Principal Salary Schedule (B0). For the purpose of paying for a different certified position from that being transferred into PRC 010 (Certified Positions converted to dollars), the dollar amounts of certified position allotments to dollars for the purpose of hiring the same type position is not allowable.
005	School Building Admin - Assistant Principal	Assistant Principals Months: The salary transferred shall be based on the first step of the "A" Teacher Salary Schedule at the salary level of an Assistant Principal

ABC Transfer Submission Pages

ALLOTMENT SYSTEM
NCDPI SCHOOL ALLOTMENT

Welcome LEA_Allocation General_Reports **ABC_Transfer** Restart_School_Transfer Admin Planning_State_Initial Revisions Revision_Detail

[Enter Transfer](#) [View Transfer List](#) [Admin_Tables](#) [Admin_Review_Revision](#) [Admin_Reports](#)

Enter Transfer

>>1. Introduction >>2. Transfer Policy >>3. Position Transfer >>4. Month Transfer >>5. Dollar Transfer

5. Dollar Transfer

- ABC Transfer Module is closed for FY23-24

STEP 1: Enter Dollar Transfer

Clear Data

Select LEA 010 Alamance-Burlington

Select Which PRC Transfer From PRC 002 Central Office Administration

Select Which PRC Transfer To PRC 003 Non-Instructional Support

Enter Transferred Dollars 123,456.00

Select School(s) for this Transfer -- Select School(s) Below --
All Elementary Schools
All High Schools
All Middle Schools
All Middle and High Schools

(You can select/highlight multiple schools while pressing down Ctrl key on your keyboard)

Click Button to Calculate Transfer Dollar Amount Calculate

Allotted 1,317,994 Pending Transfers: 0

• Questions: Call School Allotment 984-236-2441

▶ Report - Only for DPI Admin Staff

ABC Transfer Submission Pages

- After hitting the **Calculate** button follow the steps to properly submit the request.
- **Tip:** Pre-calculate your intended transfers in an Excel workbook or other document for an accurate reconciliation and compare before submitting the transfer request.
- Allotment analysts will not be processing **manual adjustment requests**, errors or unintended transfers will need to be addressed in a subsequent ABC transfer submission.

The screenshot displays the ABC Transfer Submission Pages interface. At the top, a navigation bar includes tabs for Welcome, LEA Allotment, General Reports, ABC Transfer (selected), Restart School Transfer, Admin, Planning State Initial, Revisions, and Revision Detail. Below this, a sub-navigation bar contains links: Enter Transfer, View Transfer List, Admin Tables, Admin Review/Revision, and Admin Reports.

The main content area shows the 'Enter Transfer' section with a progress bar indicating steps: >>1. Introduction, >>2. Transfer Policy, >>3. Position Transfer, >>4. Month Transfer, and >>5. Dollar Transfer (selected). Below the progress bar, a section titled '5. Dollar Transfer' contains the following steps:

- ABC Module is Closed for FY22.
- STEP 1: Enter Dollar Transfer
 - Select LEA: 010 Alamance-Burlington
 - Select Which PRC Transfer From: PRC 024 Disadvantage Student Supplemental
 - Select Which PRC Transfer To: PRC 034 Academically/Intellectually Gifted
 - Enter Transferred Dollars: 100.00
 - Select School(s) for this Transfer: All Elementary Schools, All Middle Schools, All High Schools
 - Click Button to Calculate Transfer Dollar Amount: Calculate
- STEP 2: Display Transfer Amounts Calculation
 - Date: 10/09/2022
 - LEA 010 Alamance-Burlington
 - Transfer From: PRC 024 CAT#024 Disadvantage Student Supplemental
 - Dollars: 100.00
 - To: PRC 034 CAT#037 Academically/Intellectually Gifted
 - School(s): All High
- STEP 3: Paper Submission (not recommended)
 - If your LEA prefers paper submission, instead of On-line Submission, please obtain Signatures of both Finance Officer and Superintendent/Charter School Principal, then email the signed copy to Melissa.Dearman@dpi.nc.gov
 - Do not do both Paper Submission and On-line Submission. Choose either one.
 - The signatures below verify the requested transfer is in accordance with the school(s) improvement plan, if applicable.
 - Signature of Finance Officer: _____ Signature of Superintendent or Charter Principal: _____
- STEP 3: Notes and On-line Submission (recommended)
 - Notes: _____
 - The 'On-line Submission' button will display below, when Finance Officer of your LEA or Charter School Principal logs in to this Allotment System. Finance Officer or Charter School Principal is responsible to enter and on-line submit the transfer to NCDPI School Allotment Section.
 - Upon on-line submission, the Finance Officer or Charter School Principal has verified the requested transfer is in accordance with the school(s) improvement plan, if applicable.
 - Fax Date (only Allotment Staff can see this fax date box): _____
 - On-line Submission
 - Click the button to submit to NCDPI School Allotment.
 - DO NOT FAX the transfer sheet to NCDPI School Allotment Section, upon on-line submission.
 - Print the transfer above before on-line submission. Prior to select 'File' (on the very top left corner of your browser), 'Print Preview', 'Print', you can click the minus sign on top of the 'Display Dollar Transfers' section (if exists) to hide the section for a better printout.
 - Print each transfer after on-line submission. Under 'Display Dollar Transfers' section, by clicking on 'View' button by each transfer, the transfer will display in another page where you can File/Print/Preview/Print it out.
 - Questions: Call School Allotment 984-236-2444
 - Report - Only for DPI Admin Staff

Budget

- Salary Information
- Bonuses
- Other Funding Items

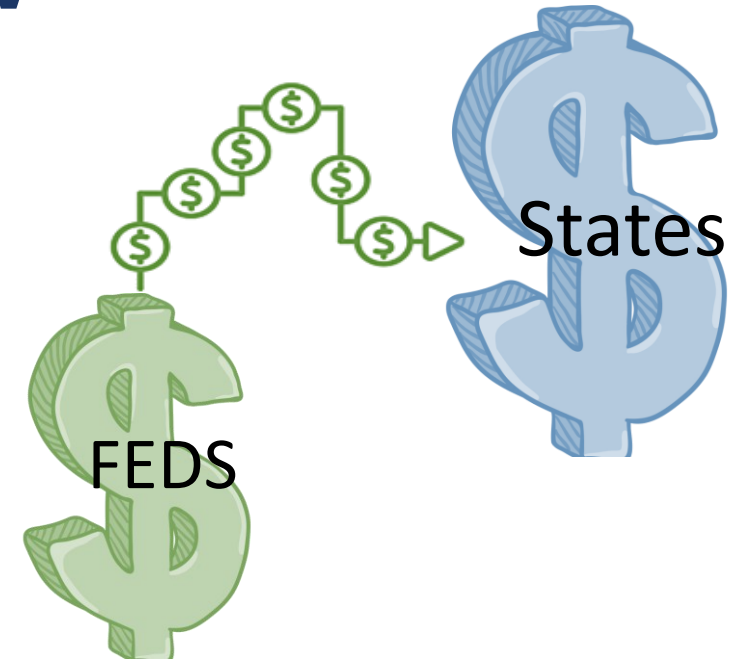
Allotments

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

Federal Funding Workflow

The Main Players:

- **Federal Agencies**
 - **USDE** – Department of Education (aka USED)
 - **DOL** – Department of Labor
 - **HHS** – Department of Health & Human Services
 - **USDA** – Department of Agriculture
- **NCDPI Federal PRC Administrators**
 - **OFP** – Office of Federal Programs
 - **EC** – Office of Exceptional Children
 - **CTE** – Office of Career and Technical Education
- **FBS Budget Control**
 - **AFS** – Agency Finance Services
- **Distribution of Funding**
 - **SBS** – School Business Services
- **Monitoring & Compliance**
 - Federal Program Administrators and SBS Monitoring & Compliance Section



Key Elements of Federal Funding

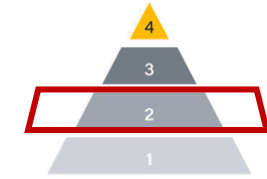


Federal Planning Allotments



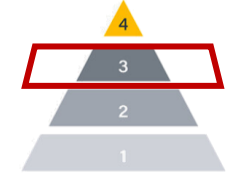
- **State Aid Budget**
 - The state aid amount is the portion of the grant award slated for PSU allocation per formula; the starting budget for allotments.
 - Awards amounts are usually preliminary or the same budget as the preceding year.
 - Starting budgets for Planning calculations are usually determined by the administrator and/or AFS and provided to Allotments to begin calculations.
- **Allotted ADM**
 - Unless otherwise stated in the formula, the Allotted ADM for the grant year is used for calculations.
- **Head Count**
 - December EC Head Counts are used for IDEA grants.
 - October EL Headcounts are used for ELA grants.

Federal Initial Allotments



- **State Aid Budget**
 - **Final** Grant Award amounts are now available to States and often a new State Aid Amount (starting budget for allocations) is determined.
- **Allotted ADM & HC**
 - Allotted ADM & HC remain the same as planning unless an approved LEA adjustment is applied. IPSs that have closed since the Planning calculations are also removed before Initial is calculated.
- **Data Elements**
 - Several other data elements usually remain unchanged from Planning; such as:
 - Census Poverty Data
 - Free Lunch Counts
 - Other demographic and valuation data

Approval/Allotment Submissions



- **Initial Allocation Determination**

- For the majority of OFP, EC, and CTE federal PRCs, Initial Allocations are calculated but not released through allotments until an approval to allot has been received by Allotments from the administering office.

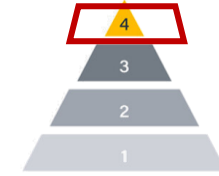
- **Allotments after Approval**

- Once approval is received, the actual allotment will usually be processed between 3 and 10 business days.
 - Current workload of Allotments, clarification/validity of the approval, and special federal-related circumstances can unexpectedly delay processing of the allotment.

- **Non-Initial Federal PRCs**

- Not all the federal PRCs are calculated by Allotments (and thus not part of the Federal Initial Process). These allocation are instead, determined by the administering office and provided to Allotments for processing via the allotment system.

Federal Reversions



- **Notice**

- 45-day notification is provided to PSUs with information regarding estimated balances that are at risk of reversion during the upcoming immediate reversion process. Notice is currently provided via School Business newsletter.

- **Immediate Reversion**

- Funds not obligated by the end of the period of performance (usually September 30th) are reverted in the Allotment System.

- **Obligation/ Encumbrance**

- An obligation may be defined as a binding commitment for the use of Federal grant funds.
- An encumbrance is the accounting transaction to indicate that obligation or commitment.

- **Liquidation Period**

- The 90-day period, after the end of the period of performance, when the Uniform Guidance allows for grant recipients to liquidate all financial obligations in a federal PRC.

- **Final Reversion**

- After the liquidation period has ended (recently extended to the end of January for most grants) any remaining balances are reverted in the Allotment System.

Budget

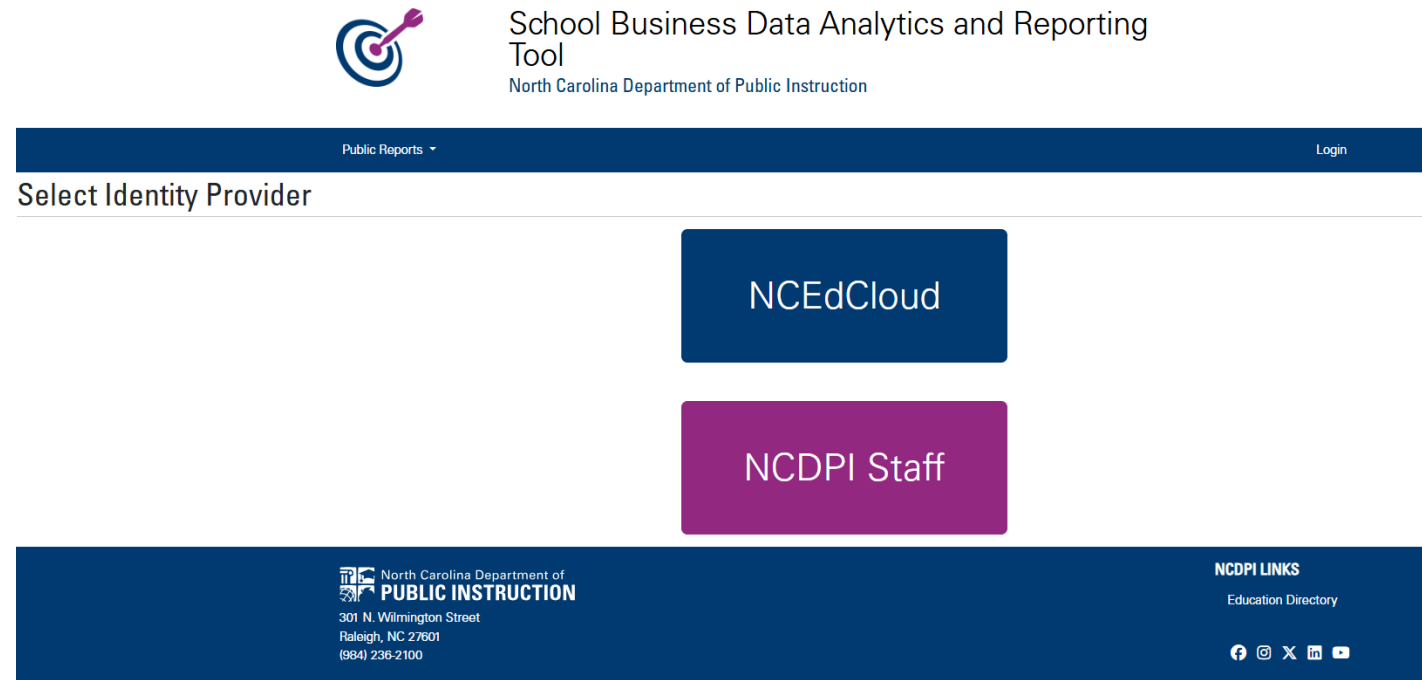
- Salary Information
- Bonuses
- Other Funding Items

Allotments

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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).



Initial Allotment Formula Sheet Example

State Initial Allotment Formulas 2025-26

Administration	
Category	Basis of Allotment (Funding Factors are rounded.)
Central Office Administration (PRC 0002)	Increase by LEA from 2024-25 Initial Allotments is 1.41%
Instructional Personnel and Support Services	
Category	Basis of Allotment (Funding Factors are rounded.)
Classroom Teachers (PRC 0001)*	The average Teacher salary increase is n/a at Planning.
Grade Kindergarten	1 per 18 in ADM.
Grade 1	1 per 16 in ADM.
Grades 2 - 3	1 per 17 in ADM.
Grades 4 - 6	1 per 24 in ADM.
Grades 7 - 8	1 per 23 in ADM.
Grade 9	1 per 26.5 in ADM.
Grades 10 - 12	1 per 29 in ADM.
Math/Science/Computer Teachers	1 per county or based on sub agreements.
Program Enhancement Teachers (PRC 0004)*	1 per 1:191 in K-5 ADM.
Teacher Assistants (PRC 0027)	The number of classes is determined by a ratio of 1:21. K - 2 TAs per every 3 classes; Grades 1-2 - 1 TA for every 2 classes; and Grade 3 - 1 TA for every 3 classes.
School Health Personnel (PRC 0006)*	1 position per LEA; additional positions per 440.48 ADM rounded to the nearest whole position.
Instructional Support (PRC 0007)*	1 per 429.08 ADM.
School Building Administration (PRC005)*	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
Career Technical Ed. - MOE (PRC 0013)*	Base of 50 Months of Employment per LEA with remainder distributed based on ADM in grades 8-12.
Classroom Materials/Instructional Supplies/Equipment (PRC 0061)	\$31.06 per ADM plus \$2.69 per ADM in grades 8 and 9 for PSAT Testing
Textbooks (PRC 0131)	\$37.15 per ADM in grades K-12.
Employee Benefits	
Hospitalization	\$8,500 per position per year.
Retirement	24.67% of total salaries.
Social Security	7.65% of total salaries.
Statewide Average Salaries for FY 2025-26 (benefits are not included)	
Principals (Month)	\$7,782
Assistant Principals (Month)	\$6,493
Teachers (10 Months)	\$53,469
Program Enhancement Teachers (10 Months)	\$53,572
School Health Personnel (10 Months)	\$60,383
Instructional Support (10 Months)	\$58,868
Career Technical Ed. (Month)	\$5,363
School Resource Officer	\$62,582
Teacher Assistant	\$47,663
Support	
Noninstructional Support Personnel (PRC 0003)	\$337.11 per ADM. \$6,000 per Textbook Commission members for Clerical Assistants.

* All positions are budgeted at the LEA average salary.

State Initial Allotment Formulas 2025-26

Weighted Categorical Programs	
Category	Basis of Allotment (Funding Factors are rounded.)
Academically or Intellectually Gifted Students (PRC 0034)	\$1,502.34 per child for 4% of ADM.
At-Risk Student Services (PRC 0069)	Each LEA receives the dollar equivalent of one resource officer (\$91,310) per high school. Of the remaining funds, 50% is distributed based on ADM (\$102.02 per ADM) and 50% is distributed based on number of poverty children, per the federal Title 1 Low Income poverty data (\$487.03 per child in poverty). Each LEA receives a minimum of the dollar equivalent of two teachers and two instructional support personnel (\$330,758).
Children with Disabilities (Exceptional Children) (PRC 0032) School-Aged	\$5,593.34 per funded child count. Child count is comprised of the lesser of the December 1 handicapped child count or a 13% cap of the allotted ADM.
Children with Disabilities (Exceptional Children) (PRC 0032) Preschool	Base of \$79,250 per LEA; remainder distributed based on December 1 est. child count of ages 3, 4, and PreK- 5, (\$5,528.06) per child.
Developmental Day Care (3-21) (PRC 0063), Community Residential Centers (PRC 0089), Group Homes (PRC 0089)	Approved applications, revisions, and grants.
Disadvantaged Student Supplemental Funding (PRC 0024)	See the Allotment Policy Manual for formula for allocating supplemental funding to address the capacity needs of LEAs in meeting the needs of disadvantaged students.
Driver Training (PRC 0012)	\$216.84 per public, charter, private and federal 9th Grade ADM.
Limited English Proficiency (PRC 0054)	Using the current formula: Base of a teacher asst. (\$47,664); remainder based 50% on number of funded LEP students (\$575.81) and 50% on an LEA's concentration of LEP students (\$3,067.59).
Low Wealth Supplemental Funding (PRC 0031)	See the Allotment Policy Manual for formula allocating supplemental funds to eligible LEAs that are located in counties that do not have the ability to generate revenue to support public schools at the state average level.
Supplemental Funds for Teacher Compensation (PRC 0071)	See the Allotment Policy Manual for formula for allocating supplemental funding to eligible LEAs.
School Technology (PRC 0015)	No New Appropriation; Budget is \$18m for FY 25-26. \$11.79 per ADM in grades K-12.
Small County Supplemental Funding (PRC 0019)	ADM <
	1,300
	1,820,000
	1,700
	1,774,700
	2,000
	1,729,400
Transportation (PRC 0056)	2,300
	1,684,100
	2,600
	1,638,800
	2,800
	1,593,500
	3,300
	1,548,200
Career Technical Ed. - Program Support (PRC 0014)	\$10,000 per LEA with remainder distributed based on ADM in grades 8-12 (\$37.98 per ADM).
Restrictions on Budget Flexibility	
Category	Restrictions
Central Office Administration	No funds shall be transferred into this category.
Teacher Assistants	No funds shall be transferred out of this category.
Academically or Intellectually Gifted	No funds shall be transferred out of this category.
CTE Months and Support	Transferred only as permitted by federal law and grants or rules by State Board of Education.
Driver Training	No funds shall be transferred into or out of this category.
Children with Disabilities	No funds shall be transferred out of this category.
Limited English Proficiency	No funds shall be transferred out of this category.
School Technology	No funds shall be transferred into or out of this category.
Textbooks	No funds shall be transferred into or out of this category.
Position/MOE Allotments	No transfers into position or MOE categories. No transfers to purchase the same type of position.

Initial Allotment Funding Factor Comparison

FY2026-27 Initial Allotments Prior Year Comparison of Amounts and Rates

Item #	Initial Type	PRC #	PRC Name	FY2027 Factor or Allotment	FY2026 Factor or Allotment	Note
1	Base	0001	Classroom Teachers	68,084 Positions	61,787 Positions	Positions determined per class size ratios per policy
2	Base	0002	Central Office Administration	4.66% Increase	1.41% Increase	Percent increase from prior year
3	Base	0003	Non-Instructional Support	\$354.87 per ADM	\$337.11 per ADM	
4	Base	0004	Program Enhancement Teachers	3,129 Positions	3,189 Positions	1:191 Fixed factor per allotment policy
5a	Base	0005-P	School Building Admin - Principals	2,446 Positions	2,468 Positions	Positions determined by eligible school count
5b	Base	0005-AP	School Building Admin - Asst Principals	13,685 MoE	13,924 MoE	Months of Employment determined per ADM factor of 98.53 per allotment policy
6	Base	0006	School Health Personnel	440.36 Student Ratio	440.48 Student Ratio	Formula based on student ratio, smaller number = increased factor
7	Base	0007	Instructional Support	429.00 Student Ratio	429.08 Student Ratio	Formula based on student ratio, smaller number = increased factor
8	Base	0009	Non-Contributory Employee Benefits	\$128.70	\$115.24	Unallotted (Guaranteed) Dollars per ADM
9	Base	0013	Career Technical Education (CTE) - MoE	\$0.1109 per ADM	\$0.1108 per ADM	
10	Base	0014	Career Technical Education (CTE) - Program Support	\$38.53 per ADM	\$37.98 per ADM	
11	Base	0019	Small County Supplemental Funding	\$59,823,275.00	\$57,250,911.00	Allotment per tier application to small county; 1 newly eligible FY2027
12	Base	0024	Disadvantaged Student Supplemental Funding (DSSF)	\$118,795,814.00	\$113,357,398.00	
13	Base	0027	Teacher Assistants	\$49,555.67 Salary Factor	\$47,663.35 Salary Factor	Calculated salary factor per funds available
14	Base	0031	Low Wealth County Supplemental Funding	\$36,6458,887 (68 Eligible Counties)	\$342,393,336 (68 Eligible Counties)	
15	Base	0034	Academically and Intellectually Gifted	\$1,591.23 per ADM	\$1,502.34 per ADM	Formula based on 4% of total LEA ADM
16	Base	0056	Transportation of Pupils	\$698,554,538.00	\$585,676,217.00	Allotments determined by the Office of Operations
17	Base	0061	Classroom Materials, Instructional Supplies & Equipment	\$31.11 per ADM	\$31.06 per ADM	
18	Base	0069	At Risk Student Services	\$392,632,410.00	\$336,010,302.00	
19	Base	0071	Supplemental Funds for Teacher Compensation	\$229,172,780 (98 Eligible Counties)	\$200,172,780 (93 Eligible Counties)	SB257 changed eligibility requirement threshold to \$80b Adjusted Taxable Property Value
20	Base	0133	Instructional Materials (pka Textbooks)	\$37.15 per ADM	\$37.15 per ADM	SB257 modified distribution and intent of the funds previously allocated for textbooks
21	Non-Base	0012	Driver Training	\$231.16 per ADM	\$216.84 per ADM	
22	Non-Base	0015	School Technology	\$11.93 per ADM	\$11.79 per ADM	
23	Non-Base	0032	Children with Disabilities	\$5,960.90 per HC	\$5,593.34 per HC	School-Age factor per Headcount
24	Non-Base	0054	Limited English Proficiency	\$1,003.84 Population Factor	\$575.81 Population Factor	FY26-27 SB257 streamlines the formula for LEP; removing concentration element
	Benefits	FICA (Social Security)	Various	7.65%	7.65%	
	Benefits	Retirement	Various	26.10%	24.67%	
	Benefits	Medical	Various	\$8,925	\$8,500	

Allotment Information 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?

Amanda Fratrik

amanda.fratrik@dpi.nc.gov

(984) 236-2070

Quatia Snipes

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(984) 236-2463

