

2017-2018 ALLOTMENT POLICY MANUAL



**PUBLIC SCHOOLS OF NORTH CAROLINA
STATE BOARD OF EDUCATION
DEPARTMENT OF PUBLIC INSTRUCTION
FINANCIAL AND BUSINESS SERVICES
DIVISION OF SCHOOL BUSINESS**



www.ncpublicschools.org/fbs/allotments/

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DEFINITION OF TERMS

1. **ABCs Flexibility** – In 1996, the General Assembly approved a law to give the State Board of Education the authority to implement the ABCs. The ABCs assign more responsibility at the school building level and allow schools flexibility to use funds as they are most needed at the school.
2. **Add-on** - Categorical dollars allocated over and above the base allotment.
3. **Allotted ADM** - The higher of the first two months total projected ADM for the current year or the higher of the first two months total prior year ADM.
4. **Apportionment of Local Funds** - The certification of the distribution of local current expense funds by the State Board of Education when there is more than one LEA in a county.
5. **Average Daily Membership (ADM)** - The sum of the number of days in membership for all students in individual Local Education Agencies (LEAs), divided by the number of school days in the term.
6. **CFDA #** - A number that is assigned to each federal program for which a grant is awarded. [The Catalog of Federal Domestic Assistance](#) contains information for all federal grant programs such as grant authorization, who is eligible to apply, etc.
7. **Carryover** – Funds appropriated but unspent in the first fiscal year that are brought forward for expenditure in the succeeding fiscal year. Most allotments that carry over must be approved annually by the State Budget Office.
8. **Categorical Allotments** – Local school systems may use this funding to purchase all services necessary to address the needs of a specific population or service. The local school system must operate within the allotted funds. These funds may be used to hire personnel such as teachers, teacher assistants, and instructional support personnel or to provide a service such as transportation, staff development, or to purchase supplies and materials.
Examples: At Risk Student Services, Transportation, and Children with Disabilities.
9. **Charter Schools** – A public school operated by a group of parents, teachers, and/or community members as a semi-autonomous school of choice within a school district operating under a "charter" with the State Board of Education. The final approval of all charters is granted by the State Board of Education. Charter schools are designed to give significant autonomy to individual schools and in turn hold these schools accountable for results.
10. **Dollar Allotments** – Local school systems can hire employees or purchase goods for a specific purpose, but the local system must operate within the allotted dollar amount.
Examples: Textbooks, Central Office Administration, Teacher Assistants.
11. **Dollars per ADM** - LEA's Initial Allotments divided by the allotted ADM for that LEA. Charter schools receive an amount equal to the state funded dollars per ADM for the LEA in which the school is located or (for new charters) in which the student was previously enrolled.

12. **Dollars per Child Count** - Funds generated for school-aged children with special needs divided by the LEA's April 1 total child count (not capped). Charter schools receive an amount equal to the LEA's state funded dollars per child count for the LEA in which the child was identified.
13. **ESEA** - Elementary and Secondary Education Act of 1965. This act was amended by the No Child Left Behind Act of 2001.
14. **Full-time Equivalent** (FTE) - Sum of part-time positions employed when added together equate to a full-time position used within a classification.
- Example:** Two one-half time positions equate to one full-time equivalent position.
15. **Grade Level Proficiency** – Performance standards, called achievement levels, are one way that scores on the North Carolina End-of-Course Tests are reported. Students that score at or above level III are considered to be grade level proficient. Listed below are the four achievement levels:
- Level I: Students performing at this level do not have sufficient mastery of knowledge and skills of the course to be successful at a more advanced level in the content area.
- Level II: Students performing at this level demonstrate inconsistent mastery of knowledge and skills of the course and are minimally prepared to be successful at a more advanced level in the content area.
- Level III: Students performing at this level consistently demonstrate mastery of the course subject matter and skills and are well prepared for a more advanced level in the content area.
- Level IV: Students performing at this level consistently perform in a superior manner clearly beyond that required to be proficient in the course subject matter and skills and are very well prepared for a more advanced level in the content area.
16. **Handicapped (Children with Disabilities)** – Mentally retarded, hearing impaired, deaf, speech/language impaired, visually handicapped, autistic, behaviorally/emotionally disturbed, orthopedic impairment, other health impaired, traumatic brain injury, deaf-blind, multi-handicapped, or specific learning disabled students who need special education and related services.
17. **Headcount/Child Count** - This term refers to the process of actually counting the number of pupils who are defined as Children with Special Needs or Limited English Proficient. For state purposes, children with special needs include handicapped and pregnant students.
- For federal purposes, children with special needs include only the handicapped.
- The federal government requires child counts of children with special needs who have been properly identified, are receiving special education and related services on the child count day, and have an individual education plan (IEP) or an individualized family service plan (IFSP). The December 1 IDEA Title VI-B Handicapped child count includes those children ages 3 to 21 who are being served by LEAs, charter schools, or state-operated programs. State law requires an adjusted child count on April 1 of children ages 5 to 20 who are being served by LEAs or charter schools and ages 3 to Pre-K-5 for Preschool handicapped funds. The April child count includes additions or deletions to the December 1 child counts and is used for state funding purposes.

18. **IDEA** - Individuals with Disabilities Education Act replaced the EHA - Education of Handicapped Act for Title VI-B. Includes Title VI-B and Title VI-B Preschool Handicapped.
19. **Initial Allotments** – The allocation of state and federal funds to LEAs occurring after adjournment of the General Assembly.
20. **Months of Employment** - A unit of employment corresponding to a calendar month. The state allots a certain number of months of employment which can be assigned to a position, or a portion of a position, at the discretion of the LEA. Months of employment pertain to all position allotments which include Career Technical Education and School Building Administration (Assistant Principals).
- Example: If a LEA is allotted 100 months of employment, that LEA can hire 10 Career Technical Education teachers for 10 months; or 8 teachers for 12 months and 1 teacher for 4 months; or any other combination which equals 100 months. Each allotment category must be reviewed for any special restrictions.
23. **PR/Award** – A unique, identifying number assigned to each application. This is commonly known as the "grant number" or "document number".
24. **Planning Allotments** – The tentative allocation of state and federal funds to LEAs to provide information for budgeting purposes. These allotments occur during February, preceding the fiscal year for which the initial allotment will be made.
25. **Positions** - Positions equate to the full-time equivalent individuals that can be assigned for the employment period represented by the allotment category. For example, a position in the classroom teacher allotment represents an employment period of 10 months. The number of full-time equivalent individuals that can be employed is limited to the number of months associated with the positions allotted by the state.
26. **Position Allotments** – The state allots positions to a local school system for a specific purpose. The local school system pays whatever is required to hire certified teachers and other educators based on the [State Salary Schedule](#), without being limited to a specific dollar amount. Each local school system will have a different average salary based on the certified personnel's experience and education. For more information see the State Salary Schedule Manual.
- Example: Teachers, School Building Administration (Principals) and Instructional Support Personnel.
27. **Power School** - A web-based student information system. Power School provides the full range of features needed by administrators at the district and school level for student accounting. The system is developed by Pearson Education, Inc.
28. **Regional School** - A school created pursuant to G.S. 115C-238.56C (Cooperative Innovative High School) which includes all of grades nine through twelve and may include grades seven and eight.
29. **Restart School** - Reformed school that has been identified as one of the continually low-performing schools in North Carolina. These school can operate using one of the following models with State Board Approval: (1) Transformation Model, (2) Restart Model, (3) Turnaround model, or (4) School closure model.

30. **School** - An organizational subdivision of a school system consisting of a group of pupils composed of one or more grade groups, organized as one unit with an assigned principal, or person acting in the capacity of principal, to give instruction of the type defined in the N.C. Standard Course of Study, and housed in a school plant of one or more buildings. (See #9 for definition of *charter school*.)
31. **Student Accounting** - The data collection regarding student enrollment, membership, attendance, and withdrawal from membership in the public schools. Power School is the official student information system by which this data is reported to the Department of Public Instruction.
32. **Tydings Amendment** - Federal law provides that certain federal funds not obligated during the first year of allotment shall remain available for obligation and expenditure for one additional year. Federal grant periods vary; therefore, each grant must be reviewed to determine if the Tydings Amendment will apply. Since the federal fiscal year begins October 1st and the state fiscal year begins July 1st, many grant periods can be active up to 27 months when provisions of the Tydings Amendment are applicable.
33. **UERS** – Uniform Education Reporting System. UERS is the comprehensive system by which LEAs and Charter schools report data electronically to the Department of Public Instruction. Some components of UERS include SIMS (Student Information Management System) and expenditure reporting in compliance with the [Uniform Chart of Accounts](#).
34. **Year Round Education** - Reorganization of the school calendar into instructional blocks with vacations distributed across the calendar year so that learning is continuous throughout the year.

VETERAN TEACHER BONUSES

PROGRAM REPORT CODE: 045
 UNIFORM CHART OF ACCOUNTS CODE: XXXX-045-180
 STATUTORY REFERENCE: Session Law 2017-57, Section 8.8A

Guaranteed allotment.

A bonus payment of \$385 to certified teachers with 25 or more years of teaching experience. The bonus is to be paid by October 31 and is not subject to retirement.

HIGHLY QUALIFIED NC TEACHING GRADUATE

PROGRAM REPORT CODE: 028
 UNIFORM CHART OF ACCOUNTS CODE: XXXX-028-181
 STATUTORY REFERENCE: Session Law 2017-57, Section 8.2

Guaranteed allotment.

A supplement paid to new teachers who are highly qualified. Amount of the supplement is dependent on the school and teaching assignment. Full policy in the Employee Salary and Benefits Manual.

EMPLOYER BENEFIT COSTS

PROGRAM REPORT CODE: Various
 UNIFORM CHART OF ACCOUNTS CODE: XXX-XXX-2X1
 STATUTORY REFERENCE: Session Law 2017-57, Section 35.19

Benefit Rates:

Hospitalization	\$5,869 per year per full-time equivalent position.
Social Security	7.65% for the entire year.
Retirement	17.13%

Effective July 13, 1989, a person must be a permanent employee as defined in the North Carolina Public School [Benefits and Employment Policy Manual](#), and must be employed for thirty or more hours per week in order for an LEA to submit the employee for enrollment in the State Retirement System and the State Health Insurance System. Charter schools may elect to participate in the State Retirement System and the State Health Insurance System. Charter school decisions to enroll in the State Retirement System and State Health Insurance system are final.

Effective July 1, 1995, all employer salary-related contributions for full-time permanent employees, including hospitalization benefits, shall be prorated based on the actual percentage employed in each expenditure code.

APPORTIONMENT OF LOCAL FUNDS

In accordance with **G.S. 115C-430**, if there is more than one LEA in a county, all appropriations by the county to the local current expense funds of the LEAs, except appropriations funded by supplemental taxes levied less than county wide, must be apportioned according to the membership of each LEA. Membership for each LEA will be based on the allotted ADM. Students residing outside the county will be deducted from membership before the apportionment of local funds is calculated.

Membership for city LEAs located in more than one county will be divided on a percentage basis according to the number of students residing in each county at the end of the second school month of the prior year.

If a Charter school is established within a LEA whose borders extend into more than one county, a breakdown of student membership for each of those counties will be obtained from the Charter School. This information will be used to calculate the revised ADM figures for the per capita distribution of local funds for the school system. As of the 2004-05 school year, Kannapolis City Schools and Nash-Rocky Mount Schools have borders that extend into more than one county.

To comply with the School Budget and Fiscal Control Act, the membership for the subject LEAs will be determined and certified to the LEA and the board of county commissioners by the **Division of School Business**.

TEXTBOOKS FOR THE VISUALLY IMPAIRED

LEAs may order Braille, large print and audio-cassette tape copies of textbooks for children with disabilities who Individualized Education Programs state that such modified textbooks are necessary to meet their unique learning needs.

Orders for modified textbooks must be submitted to the State Textbook Warehouse. These orders will be filled on a first-come first-served basis until the available state funds have been depleted. Once the fund for modified textbooks has been depleted, LEAs can use their textbook credit balance account to purchase modified textbooks.

Textbook Services shall have the authority to recall the modified textbooks for redistribution when no longer needed by children with special needs in any LEA.

Local boards of education may (G.S. 115C-98(b)(2)):

1. Select, procure, and use textbooks that have not been adopted by the State Board of Education for use throughout the local school administrative unit for selected grade levels and courses; and
2. Approve school improvement plans developed under G.S. 115C-105.27 that include provisions for using textbooks that have not been adopted by the State Board of Education for selected grade levels and courses.

All textbook contracts made under this subsection shall include a clause granting to the local board of education the license to produce Braille, large print, and audiocassette tape copies of the textbooks for use in the local school administrative unit.

MERGED LEAs

If two or more LEAs are consolidated into one LEA, the following allotments shall not be less than those same allotments to the separate LEAs for the first and second full fiscal years of the consolidation and shall be used for the continuation of the positions and programs, except as specifically authorized by the State Board of Education.

1. Central Office Administration
2. Career Technical Education Months of Employment
3. Children with Special Needs - Preschool Handicapped
4. Limited English Proficiency

Additionally, individual LEAs with June 30 allotment balances that are subject to carryover provisions will be consolidated by respective category for all LEAs within the merger and re-allotted in total to the consolidated LEA.

For additional information related to minimum local funding of merged LEAs, see **G.S. 115C-68.1**, as enacted by the 1991 General Assembly.

ALLOTMENT ADJUSTMENTS FOR ADM GROWTH**PURPOSE:**

The contingency reserve was established to support the average daily membership (ADM) based allotments. The reserve is to be used in cases where first month Average Daily Membership exceeds the original anticipated ADM used for allotments. Increases will be made in the Classroom Teacher, Instructional Support, Non-instructional Support, Teacher Assistant, Classroom Materials and Supplies, Textbook, and Career Technical Educational Program Support categories as applicable.

OBJECTIVE:

In administering this allotment, the intent is to first ensure that adequate school-based resources are provided to meet the average daily membership as of the first month of school, per LEA request. The reserve will be allotted to LEAs on a case-by-case basis according to need. Secondly, (within available state funding) the reserve will be utilized to relieve class size overage problems as they may occur during the school year after the allotment adjustment for ADM growth. In the case of class size overage adjustments after the first month, allotments will only be made for regular teachers as authorized by **G.S. 115C-301**.

ADMINISTRATION:

These adjustments are to ensure that adequate school-based resources are provided (within appropriated funding/formulas) to meet the requirements after the first month of school per LEA request.

The allotment adjustments are based on first month average daily membership reports as submitted by the LEAs to the **Division of School Business**.

After the first month of school, a LEA can request additional resources due to extraordinary student population growth that results in significant class size overage problems. Each request will be reviewed based on the criteria outlined below:

- The LEA's current month Average Daily Membership (ADM) will be compared to the LEA's Allotted ADM.
- Overall growth must be at least 2% or 100 students and the growth must have created significant class size overage problems that cannot be resolved by the LEA.
- Less growth will be considered if the growth and class size problem occurs within a specific grade or grade spans K, 1-3, 4-8, 9-12, or within classes for children with disabilities.
- Individual school class sizes and the type of class structures (blocked, combined, etc.) will be examined. If reorganization or class restructuring can absorb the growth, additional allocations will not be made.
- The LEA must show a need for funding not already included in the regular ADM teacher allotment or children with disabilities programs.
- With receipt of a LEA's request, the Department of Public Instruction will verify that sufficient State resources are available to meet the LEA's request and will notify the LEA:
 - If additional funding will be allotted to cover the LEA's ADM growth, or
 - If the LEA's request for additional funding for ADM growth has been denied.

Additional funds will be allotted, within available funds, on a case-by-case basis. The State Board of Education, in accordance with **G.S. 115C-416**, may specifically authorize use of the reserve (within available state funding) on a case-by-case basis where additional resources are required to meet legislative mandates.

ALLOTMENT ADJUSTMENTS FOR ADM DECREASES

PURPOSE:

In accordance with HB 1473 Section 7.15 (b), decreases to allotments must be made if the original anticipated ADM used for allotments exceeds the higher of the first or second month Average Daily Membership (ADM) by at least 2% or 100 students. The funds from this adjustment will be added to the ADM Contingency Reserve to be used in cases where first month Average Daily Membership exceeds the original anticipated ADM. Decreases are made in the Classroom Teacher, Instructional Support, Non-instructional Support, Teacher Assistant, Classroom Materials and Supplies, Textbook, and Career Technical Educational Program Support Categories as applicable.

OBJECTIVE:

In administering this reduction, the intent is to redistribute funds to ensure that adequate school based resources are provided to meet the average daily membership as of the first month of school.

ADMINISTRATION:

The allotment adjustments are based on the higher of the first or second month average daily membership reports as submitted by the LEAs to the **Division of School Business**.

After the second month of school, the School Allotment Section will select the higher of the first Allotment Policy Manual FY 2017-2018

two months of school ADM to determine if a decrease in funding is required. Each LEA will be reviewed based on the criteria outlined below:

- The LEA's higher of first or second month Average Daily Membership (ADM) will be compared to the LEA's Allotted ADM.
- Overall decrease must be at least 2% or 100 students to require an adjustment.
- The reduced allotment shall be based on the higher of first or second month ADM plus one-half of the number of students overestimated in the anticipated average daily membership.

SUBSTITUTE PAY

PROGRAM REPORT CODE: XXX
 UNIFORM CHART OF ACCOUNTS CODE: XX00-XXX-16X
 STATUTORY REFERENCE:

With the ratification of the School Flexibility and Accountability Bill (House Bill 6) in July of 1995, Substitute Pay for classroom teachers and instructional support personnel is allotted with Non-Instructional Support Personnel (PRC 003). Substitute Pay from other State allotments such as Career Technical Education, Staff Development, and Children with Disabilities, as well as federal programs, may still be paid from their respective categorical allotments.

Substitutes who hold teacher certificates shall receive a minimum of 65% of the daily pay rate of an entry-level teacher with an "A" certificate (\$103) per day. Substitutes who are non-certified shall receive a minimum of 50% of the daily pay rate of an entry-level teacher with an "A" certificate (\$80) per day. The pay for non-certified substitutes shall not exceed the pay of certified substitutes. Deductions in salaries for teachers on leave who require a deduction in salary for substitute pay shall be at a standard rate of \$50.00 per day.

In accordance with **G.S. 115C-12(8) Section 18.4**, the \$50 deducted from a teacher's pay will be reallocated to Non-instructional Support Personnel (PRC 003) on a monthly basis. The additional allocation is based on absence codes included on teacher payroll records.

For additional information regarding the payment of substitute pay please reference the Salary Manual at www.ncpublicschools.org/fbs/finance/salary/ or the Employee Benefits Manual at www.ncpublicschools.org/district-humanresources/key-information/.

ANNUAL LEAVE

PROGRAM REPORT CODE: 009
 UNIFORM CHART OF ACCOUNTS CODE: XXXX-009-188
 STATUTORY REFERENCE: G.S. 115C-316

No allotment is made for annual leave. Eligible expenditures will be covered as reported through UERS (Uniform Education Reporting System) for LEAs.

For additional information regarding the payment of annual leave please reference the Salary

Manual at www.ncpublicschools.org/fbs/finance/salary/ or the Employee Benefits Manual at <http://www.ncpublicschools.org/district-humanresources/key-information/>.

LONGEVITY

PROGRAM REPORT CODE: 009
 UNIFORM CHART OF ACCOUNTS CODE: XXX-009-184
 STATUTORY REFERENCE: G.S. 115C-316

No allotment is made for longevity. Beginning July 1, 2014, longevity is included in the salary schedule for School Based Administrators, Teachers and Instructional Support Personnel. Eligible expenditures will be covered as reported through UERS for LEAs.

Longevity Schedule	
Years of Total State Service	Longevity Pay Rate
10 but less than 15 years	1.50 percent
15 but less than 20 years	2.25 percent
20 but less than 25 years	3.25 percent
25 or more years	4.50 percent

For additional information regarding the payment of longevity please reference the Salary Manual at www.ncpublicschools.org/fbs/finance/salary/ or the Employee Benefits Manual at www.ncpublicschools.org/district-humanresources/key-information/.

SHORT-TERM DISABILITY

PROGRAM REPORT CODE: 009
 UNIFORM CHART OF ACCOUNTS CODE: XXXX-009-1XX
 STATUTORY REFERENCE:

No allotment is made for short-term disability. Eligible expenditures will be covered as reported through UERS for LEAs.

Short-term disability payments are payable after the conclusion of a 60 day waiting period for a period not exceeding 365 calendar days provided the employee meets the following requirements:

1. The employee has at least one year of contributing membership service in the Retirement System earned within the 36 calendar months preceding employee's disability.
2. Employee has been classified as being mentally or physically disabled for the further

- performance of his/her usual occupation.
3. Employee's disability was incurred at the time of active employment.
 4. Employee's disability has been continuous.

For additional information regarding the payment of short-term disability please reference the Salary Manual at www.ncpublicschools.org/fbs/finance/salary/ or the Employee Benefits Manual at <http://www.ncpublicschools.org/district-humanresources/key-information/>.

INJURIES DUE TO EPISODES OF VIOLENCE

PROGRAM REPORT CODE:	Varies
UNIFORM CHART OF ACCOUNTS CODE:	Varies
STATUTORY REFERENCE:	G.S. 115C-338

An employee who while engaged in the course of his employment or in any activities incidental thereto, suffers any injury or disability resulting from or arising out of any episode of violence by one or more persons shall be entitled to receive his full salary during the shortest of these periods: one year, the continuation of his disability, or the time during which he is unable to engage in his employment because of injury. This allocation will be made if the employee is not receiving salary from worker's compensation.

The Local School Board must declare the incident as an Act of Violence. In accordance with **G.S.115c-338**, a LEA must notify the School Allotments Section in writing of how many months the employee was absent in the initial fiscal year due to the incidence of violence. The LEA must notify School Allotments Section in the 2nd fiscal year if needed. Allotments will **not** be made for prior fiscal years.

LEAs should include the following information when submitting claims for episodes of violence:

- A written description of the act.
- A copy of the physician's statement and the Board's designation of Act of Violence.
- The specific dates the additional allotment will cover.
- The name and phone number of the Sedgwick case worker.

For additional information regarding injuries due to episodes of violence please reference the Salary Manual at www.ncpublicschools.org/fbs/finance/salary/ or the Employee Benefits Manual at <http://www.ncpublicschools.org/district-humanresources/key-information/>.

ABCs TRANSFER OF FUNDS

STATUTORY REFERENCE:	G.S. 115C-105.25 Budget Flexibility Session Law 2017-57
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The ABCs of public education enables LEAs to have flexibility in their funding. Transfers of funding and/or position allotments are to be submitted to the School Allotments Section of the **Division of School Business**. No financial State Board of Education waivers are required.

Guaranteed certified positions will be transferred as follows:

- Classroom Teachers
 - The salary transferred shall be based on the first step on the "A" Teacher Salary Schedule plus benefits. Classroom teachers can be transferred for any purpose authorized by the policies of the State Board of Education.
- Instructional Support
 - The salary transferred shall be based on the first step on the "A" Teacher Salary Schedule plus benefits. Instructional Support can be transferred for any purpose authorized by the policies of the State Board of Education.
- Career Technical Education Months of Employment (CTE)
 - The salary transferred within CTE is based on the Statewide Average Salary.
 - The salary transferred outside of CTE is based on the first step on the "A" Teacher Salary Schedule plus benefits.

For transfers from School Building Administration:

- Principal positions
 - The salary transferred shall be based on the first step of the Base Column of the Principal Salary Schedule.
- 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.

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 converted equal salaries stated including benefits. The salary of the position to be paid from PRC 010 will be a dollar allotment and not a guaranteed salary. Converting certified position allotments to dollars for the purpose of hiring the same type position is not allowable.

No transfer will be allowed to or from the following categories:

- Behavioral Support
- Children with Disabilities Special Funds
- Federal Funds
- LEA Financed Purchase of School Buses
- School Technology
- Excellent Schools Act

Transfers will be allowed to or from the following categories:

- At Risk Student Services / Alternative Schools
- Classroom Materials / Supplies and Equipment

- Disadvantaged Student Supplemental Funding
- Cooperative Innovative High Schools
- Low Wealth Supplemental Funding
- Non-Instructional Support
- Small County Supplemental Funding
- Textbooks and Digital Resources (no transfers out for other use effective July 1, 2018)
- Transportation – (may impact efficiency rating)

Limited transfers will be allowed for the following categories:

- Academically & Intellectually Gifted: Funds may be transferred to other categories if the Academically and Intellectually Gifted population is appropriately served. Funds can be transferred into this category. (Effective July 1, 2018 no funds shall be transferred out of this category)
- Central Office Administration: Transfers from central office administration are allowable. Transfers into this category are not allowed.
- Driver Training: Funds may be transferred out of this category. Funds may not be transferred in to this category
- Children with Disabilities - Funds can be transferred into this category. Funds may not be transferred out of this category.
- Limited English Proficiency – Funds may be transferred to this category. Funds may not be transferred out of this category.
- Position/MOE Allotments - Funds may be transferred out of these categories except where prohibited elsewhere in the policy. Funds cannot be transferred into these categories.
- Textbooks and Digital Resources- Transfers in and out are allowed; carryover provision applies.
(Effective July 1, 2018 funds allotted for Textbooks and Digital Resources may only be used for purchase of textbooks and digital resources).
- Teacher Assistant - Funds may transfer into this category. No transfers out.

The final date for transfers is the last work day of May each year. Transfers received after this date cannot be approved.

Reporting

To ensure that parents, educators, and the general public are informed on how State funds have been used to address local educational priorities, each LEA shall publish the following information on its web site by October 15.

1. A description of each program report code and a summary of the prior year's expenditure of State funds by program report code.
2. A description of each object code within a program report code and a summary of the prior year's expenditure of State funds for each object code.
3. Starting with fiscal year 2014-15, LEAs shall provide the following *for all transfers which increased or decreased the allotment amount by more than 5%*

- The amount of the transfer
 - The allotment category into which the funds were transferred
 - The purpose code for the funds following the transfer
 - A description of any teacher positions fully or partially funded as a result of the transfer, including all subject areas taught by the teacher in that position
 - The educational priorities that necessitated the transfer
4. A chart that clearly reflects how the LEA spent State funds
- The LEA shall maintain the information on their website for at least 3 years.
 - DPI shall collect the information and report the aggregate information to Joint Legislative Education Oversight Committee by December 1 annually. This includes all expenditure data, description on each object code and program report code.

Note: LEAs are to make every effort to minimize the budget adjustments that impact classroom instruction and classroom activities.

SPECIAL SMALL SCHOOLS

STATUTORY REFERENCE: HB2436 Session Law 2008-107 Section 7.20

Additional classroom teachers may be allotted within available funds based on the following provisions and upon request by the superintendent to the **Division of School Business:**

a. Qualifying Programs Schools

- Regional Programs: Special allotments may be made for assignment to regional programs serving public school students with disabilities. These programs must serve students from more than one LEA.
- Hospitals, Special Programs, and Institutions: Special allotments may be made for assignment to hospitals which offer an educational component to students under their treatment.
- Small Schools: Special allotments may be made for assignment to small schools of less than 110 ADM, when consolidation is not feasible due to geographic isolation.

b. Qualifying Conditions:

- Consideration will be given to small, geographically isolated schools over other qualifying programs and schools.
- The LEA must show a need for funding not already included in the regular ADM teacher allotment or children with disabilities programs.
- The special small school allotment must not take the place of local efforts or result in a duplication of positions or funds allotted under the regular ADM teacher allotment or children with disabilities programs.
- All regular positions earned on ADM at those sites must be used to directly serve

the program for which the allotment is requested.

- Proper assignment of regular ADM and children with disabilities funds must be documented before a special small school allotment can be approved.
- c. Continuation of Allotments:** Special allotments are made on a year-by-year basis; however, special allotments will be continued for institutions and hospitals unless the following occurs:
- The program has been discontinued.
 - A reduction in the number of students has occurred in the program which makes the allotment unnecessary.
 - State funding is not appropriated for this purpose.
- d. Allotment Appeals Process:** The approval/denial of a request for a special small school allotment will be made initially by the School Allotments Section, Division of School Business. LEAs wishing to appeal a denial of their request may do so in writing to the Office of the Associate Superintendent of Public Instruction. A final appeal for consideration may be made to the State Board of Education.
- e. Employment of Allotted Personnel:** Special small school allotments go to the requesting LEA, not to the institution or hospital where the teacher is assigned. Therefore, teachers allotted through a special small school allotment are employees of and should be supervised by the receiving LEA.
- f. Assigned Duties of Allotted Personnel:** Teachers employed through the special small school allotment may not be assigned duties unrelated to the purpose for which their position was allotted or duties which enhance the profitability of the institution or hospital to which they are assigned.

NORTH CAROLINA VIRTUAL PUBLIC SCHOOLS (NCVPS)

STATUTORY REFERENCE

HB 200 Session Law 2011-145 Section 7.22

Beginning with the 2011-12 school year, NCVPS will be funded by an allotment formula that recognizes the effects of e-learning courses projected enrollments with other ADM based allotments. The funds transferred through the allotment formula will fund the NCVPS program at no cost to students enrolled in North Carolina public schools, Department of Defense schools, and schools operated by Bureau of Indian Affairs.

NCVPS Allotment Formula:

1. Project the NCVPS student enrollment for each LEA by semester and year-long course type for each LEA and charter school.
2. Establish a per course teacher payment structure for the instructional costs of NCVPS. Based on:
 - a. Total compensation analysis taking into account salaries, benefits and work effort to ensure comparisons between occupations.

- b. The effects any change in NCVPS teacher payments may have on the attraction and retention of NCVPS teachers.
3. Develop a per student fee structure for in-State students that is based on the per course teacher pay structure. The fee structure for in-State students shall ensure that the projected cost for the LEA units and charter schools equal the projected instructional cost for NCVPS courses.
4. Multiply the per student course fee by the projected enrollment by course type to calculate the total projected instructional cost.
5. The dollar amount transferred is 75% of the projected instructional cost.
6. No later than February 28 of each year calculate the actual instructional cost based on actual enrollment as of that date. (SL 2013-360, Section 8.9(b))
7. Subtract the actual amount transferred from the actual instructional cost. The remaining dollar amount up to a maximum of 100% of the projected cost is transferred.
8. Reduce each LEA's allotment on the basis of ADM grades 6-12 to provide the sum for State-level operations and administration of NCVPS.
9. Beginning FY 2012-2013 and annually afterward this reduces each LEA or charter schools allotment on the basis of ADM in grades 6-12 an amount that is the difference between \$2,000,000 and the balance in the NCVPS enrollment reserves.
10. SL 2012-142, HB 950, Section 7.12 Provides the ability to use different funding sources to pay for NCVPS courses.

The only funds that may be used for the instructional costs of NCVPS are the following:

- (1) Funds provided through the North Carolina Virtual Public Schools Allotment Formula.
- (2) Funds provided through the NCVPS enrollment reserve as set forth in this section.
- (3) Local funds.
- (4) Federal funds.
- (5) Special State Reserve Funds for Children and Youth with Disabilities.
- (6) ADM Contingency Reserve.

2017-2018 ALLOTMENT POLICY MANUAL State Formulas



**PUBLIC SCHOOLS OF NORTH CAROLINA
STATE BOARD OF EDUCATION
DEPARTMENT OF PUBLIC INSTRUCTION
FINANCIAL AND BUSINESS SERVICES
DIVISION OF SCHOOL BUSINESS**



www.ncpublicschools.org/fbs/allotments/

ADDRESS QUESTIONS RELATED TO STATE POLICIES TO THE FOLLOWING:

Academic & Intellectually Gifted:	Division of Advanced Learning & Gifted Education (919) 807-3200
Accountability Services:	Division of Accountability Services (919) 807-3769
Allotments:	Division of School Business, School Allotments Section (919) 807-3739
Arts Education and Healthful Living:	K-12 Standards, Curriculum & Instruction (919) 807-3817
Behavioral Support:	Division of Exceptional Children (919) 807-3969
Certification - Finance Officer:	Financial and Business Services Administration (919) 807-3603
Charter Schools:	Office of Charter Schools (919) 807-3491
Child & Family Support Team	NC DHHS School based Child & Family Support Team (919) 707-5516
School Nutrition Section:	Safe & Healthy Schools Support (919) 807-3506
Children with Disabilities (CWD):	Division of Exceptional Children (919) 807-3969
Communication:	Division of Communication and Information (919) 807-3450
Digital Learning	Digital Teaching and Learning (919) 807-3270
Driver's Training:	Safe & Healthy Schools Support (919) 807-3501
Expenditures/ Salary:	Division of School Business School Reporting Section Expenditures: (919) 807-3725 Salary: (919) 807-3708

Contacts	
Read to Achieve	Karla Kasteen
Diagnostics and Intervention:	919-807-3585
Faculty Exchange Teachers:	Global Education (919) 807-3864
Licensure Section:	Professional Educator's Licensure (919) 807-3310
Organization of Schools:	Division of School Business School Reporting Section (919) 807-3715
Plant Operation:	Safe & Healthy Schools Support (919) 807-3541
Regional Schools:	(919) 807-3700
Panic Alarms:	Safe & Healthy Schools Support (919) 807-3501
School Connectivity & E-Rate	DPI Technology Services (919) 807-3606
School Insurance:	Safe and Healthy Schools Support (919) 807-3521
School Resource Officers:	Safe and Healthy Schools Support (919) 807-3501
Summer Reading Camps:	K-3 Literacy (919) 807-3585
Textbook:	Safe and Healthy Schools Support (919) 807-3293
Transportation:	Safe and Healthy Schools Support (919) 807-3570

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ACADEMICALLY OR INTELLECTUALLY GIFTED

PROGRAM REPORT CODE: 034
 UNIFORM CHART OF ACCOUNTS CODE: XXXX-034-XXX
 STATUTORY REFERENCE: Article 9B. §§ 115C-150.5 to 115C-150.8
 SL 2015-241, Section 8.2

TYPE: Dollars

TERM: July 1 - June 30

PURPOSE: Funds allocated for academically or intellectually gifted students may be used only (i) for academically or intellectually gifted students, (ii) to implement the plan developed **under G.S. 115C-150.7**; (iii) for children with special needs; or (iv) in accordance with an accepted school improvement plan, for any purpose so long as that school demonstrates it is providing appropriate services to academically or intellectually gifted students assigned to that school in accordance with the local plan developed under **G.S. 115C-150.7**.

ELIGIBILITY: Each LEA is entitled to funding.

FORMULA: Each LEA receives dollars per child for four percent (4%) of their allotted ADM regardless of the number of children identified as academically or intellectually gifted in the LEA.

SPECIAL PROVISION:

Funds may be transferred to other categories by submitting ABC transfer forms if all academically or intellectually gifted students are appropriately served. Funds may be transferred into this category.

Effective July 1, 2018, no funds shall be transferred out of this category. (SL2017-57 Section 7.2)

ADVANCED TEACHING ROLES

PROGRAM REPORT CODE: 022
 UNIFORM CHART OF ACCOUNTS CODE: XXXX-022-XXX
 STATUTORY REFERENCE: SL 2016-94

TYPE: Dollars

TERM: July 1, 2016 – June 30, 2020

PURPOSE: To develop and support highly effective teachers. Also, to increase the access to effective and highly-effective teachers for students in low-achieving and high-poverty schools relative to their higher-achieving and lower-poverty peers.

ELIGIBILITY: The State Board of Education shall establish a three-year pilot program to develop advanced teaching roles and organizational models that link teacher performance and professional growth to salary increases in selected local school administrative units for classroom teachers.

FORMULAS: A team of eleven reviewers used the scoring criteria listed in the RFP to rate each proposal.

SPECIAL PROVISIONS:

1. Allow highly effective classroom teachers to teach an increased number of students by assuming accountability for additional students, by becoming a lead classroom teacher accountable for the student performance of all of the students taught by teachers on that lead classroom teacher's team, or by leading a larger effort in the school to implement new instructional models to improve school-wide performance.
2. Enable local school administrative units to provide salary supplements to classroom teachers in advanced teaching roles. Selection of an advanced teaching role classroom teacher and award of related salary supplements shall be made on the basis of demonstrated effectiveness and additional responsibilities.
3. Enable local school administrative units to create innovative compensation models that focus on classroom teacher professional growth and student outcomes.
4. Utilize local plans to establish organizational changes related to compensation in order to sustain evidenced-based teaching practices that have the capacity to be replicated throughout the State.

AFTER SCHOOL PROGRAM QUALITY IMPROVEMENT GRANT

PROGRAM REPORT CODE: 040
 UNIFORM CHART OF ACCOUNTS CODE: XXXX-040-XXX
 STATUTORY REFERENCE: SL 2017-57

TYPE: Dollars

TERM: July 1 - August 31 of subsequent fiscal year

PURPOSE: Of the funds appropriated under the act for At-Risk Student Services Alternative School Allotment for the 2017-2019 fiscal biennium, the Department of Public Instruction shall use up to six million dollars (\$6,000,000) for the 2017-2018 fiscal year and up to six million dollars (\$6,000,000) for the 2018-2019 fiscal year for the Extended Learning and Integrated Student Supports Competitive Grant Program (Program).

ELIGIBILITY: Grants shall be used to award funds for new or existing eligible programs for at-risk students operated by (i) nonprofit corporations and (ii) nonprofit corporations working in collaboration with local school administrative units. Participants are eligible to receive grants for up to two years in an amount of up to five hundred thousand dollars (\$500,000) each year.

FORMULAS: N/A

SPECIAL PROVISIONS:

1. In accordance with Session Law 2017-57, the purpose of the Program is to fund high-quality, independently validated extended learning and integrated student support service programs for at-risk students that raise standards for student academic outcomes by focusing on the following:
 - Use of an evidence-based model with a proven track record of success.
 - Inclusion of rigorous, quantitative performance measures to confirm effectiveness of the program.
 - Deployment of multiple tiered supports in schools to address student barriers to achievement, such as strategies to improve chronic absenteeism, anti-social behaviors, academic growth, and enhancement of parent and family engagement.
 - Alignment with State performance measures, student academic goals, and the North Carolina Standard Course of Study.
 - Prioritization in programs to integrate clear academic content, in particular, science, technology, engineering, and mathematics (STEM) learning opportunities or reading development and proficiency instruction.
 - Minimization of student class size when providing instruction or instructional supports and interventions.
 - Expansion of student access to high-quality learning activities and academic support that strengthen student engagement and leverage community-based resources, which may include organizations that provide mentoring services and private-sector employer involvement.
 - Utilization of digital content to expand learning time, when appropriate.

2. Grant participants shall provide certification to the Department of Public Instruction that the grants received under the program shall be matched on the basis of three dollars (\$3.00) in grant funds for every one dollar (\$1.00) in non-grant funds. Matching funds shall not include other State funds. Matching funds may include in-kind contributions for up to fifty percent (50%) of the required match.
3. Grant recipients shall report to the Department of Public Instruction after the first year of funding on the progress of the grant, including alignment with State academic standards, data collection for reporting student progress, the source and amount of matching funds, and other measures, before receiving funding for the next fiscal year. Grant recipients shall report after the second year of funding on key performance data, including statewide test results, attendance rates, and promotion rates, and financial sustainability of the after-school program.
4. Grant funds may not be used to supplant extended learning and integrated student support programs funded from other state or federal sources.

ASSISTANT PRINCIPAL INTERNS – PRINCIPAL FELLOWS

PROGRAM REPORT CODE: 066
UNIFORM CHART OF ACCOUNTS CODE: XXXX-066-XXX
STATUTORY REFERENCE: S.L. 2013-360, SB 402, Section 35.12 (g);
SL 2016-94, Section 9.2(g)

TYPE: Dollars

TERM: Varies July 1 - June 30

PURPOSE: Provides funding for stipends to full-time students working on a master's degree in school administration programs who are serving in an approved intern program.

ELIGIBILITY: Full-time Master of Student Administration (MSA) students serving in a ten month or less internship in the Principal Fellows Program.

FORMULAS: Stipends are allotted for the duration of the internship. The stipend for a Principal Fellow will be equivalent to 40% of the beginning salary of a certified assistant principal, plus social security as specified in the North Carolina Public School Personnel [State Salary Schedule](#). Please note that these individuals are not recognized as full-time employees of the school system and **are not eligible for hospitalization or retirement contributions.**

ASSISTANT PRINCIPAL INTERNS – MSA STUDENTS

PROGRAM REPORT CODE:	067
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-067-XXX
STATUTORY REFERENCE:	SL 2013-360, S B 402, Section 35.12 (g) SL 2016-94, Section 9.2(g)
TYPE:	Dollars
TERM:	Varies July 1 - June 30
PURPOSE:	Provides funding for stipends to full-time students working on a master's degree in school administration programs who are serving in an approved intern program.
ELIGIBILITY:	Full-time Master of Student Administration (MSA) students serving in a ten month or less internship in an Institutes of Higher Education offering the program.
FORMULAS:	Stipends are allotted for the duration of the internship. The stipend for an MSA Student will be equivalent to the beginning salary of a certified assistant Principal, plus social security as specified in the North Carolina Public School Personnel State Salary Schedule . Please note that these individuals are not recognized as full-time employees of the school system and are not eligible for hospitalization or retirement contributions.

AT-RISK STUDENT SERVICES/ALTERNATIVE SCHOOLS

PROGRAM REPORT CODE: 069
 UNIFORM CHART OF ACCOUNTS CODE: XXXX-069-XXX
 STATUTORY REFERENCE:

TYPE: Dollars

TERM: July 1 - August 31 of subsequent fiscal year

PURPOSE: Provides funding to identify students likely to drop out and to provide special alternative instructional programs for these at-risk students. Also provides funding for summer school instruction and transportation, remediation, alcohol and drug prevention, early intervention, safe schools, and preschool screening. These funds may not be used to supplant dropout prevention programs funded from other state or federal sources.

It is the intent of the General Assembly that each LEA has a School Safety Officer at each high school.

ELIGIBILITY: Each LEA is entitled to funding. To remain eligible for funds appropriated for the At-Risk/Alternative Schools allotment, local school administrative units must submit a report to the State Board of Education by October 31, of each year, detailing the expenditure of the funds and the impact of these funds on student achievement. (SB 897, Section 7.22(d))

FORMULAS: Each LEA is allotted dollars for a School Safety Officer (SSO) based on the number of high schools in the LEA that receive a principal allotment. For the purpose of this allotment, a high school is defined as any school which contains Grades 9 and 10 or grade 12. Funds are then allotted for students in treatment programs in accordance with SB 1356. Fifty-percent of the remaining funds are distributed based on the number of poverty children per the Title I Low Income poverty data. The remaining funds are distributed based on allotted ADM. Each LEA receives a minimum of the dollar equivalent of two teachers and two instructional support personnel (including benefits). No funds will be allotted on a competitive grant basis.

SPECIAL PROVISIONS:

1. Effective July 1, 2000, each LEA shall establish at least one alternative learning program/school.
2. **Senate Bill 765, Modified Section 1, General Statute 115C-12(24)** requires that LEAs shall use
 - a. the teachers allocated for students assigned to alternative learning programs pursuant to the regular teacher allotment and
 - b. the teachers allocated for students assigned to alternative learning programs only to serve the needs of these students.
3. The priority uses of the funds appropriated in this category shall be to:
 - a. provide instructional positions or instructional support positions and/or professional development;
 - b. provide intensive in-school and/or after-school remediation; and
 - c. purchase diagnostic software and progress monitoring tools. (SB 622, Section 7.61(a))
4. Funds can be transferred without restrictions.
5. Unexpended funds as of June 30 will be reallocated under PRC 069 and will remain available for expenditure through August 31st. Balances from carryover funds remaining after August 31st will be reduced from the allotment. Reallocation of funds is contingent upon State Budget Office approval.
6. SECTION 4 (a) Article 25A of Chapter 115C of the General Statutes is amended by adding the following new section to read: General Statute 115C- 375.5 Education for pregnant and parenting students:
 - a) Pregnant and parenting students shall receive the same educational instruction or its equivalent as other students. A local school administrative unit may provide programs to meet the special scheduling and curriculum needs of pregnant and parenting students. However, student participation in these programs shall be voluntary, and the instruction and curriculum must be comparable to that provided other students.
 - b) Local boards of education shall adopt a policy to ensure that pregnant and parenting students are not discriminated against or excluded from school or any program, class, or extracurricular activity because they are pregnant or parenting students and to provide assistance and support to encourage pregnant and parenting students to remain enrolled in school and graduate. The policy shall include, at a minimum, all of the following: (1) Local school administrative units shall use, as needed, supplemental funds from the At-Risk Student Services allotment to support programs for pregnant and parenting students.
7. Of the funds appropriated for the At-Risk Student Services Alternative School Allotment for the 2016-2017 fiscal year, the State Board shall use up to three million, two hundred fifteen thousand, three hundred and seventy-one dollars (\$3,215,371) from At-Risk Student Services Alternative School Allotment for After-School Quality Improvement Grant Program.

BEHAVIORAL SUPPORT

PROGRAM REPORT CODE: 029
UNIFORM CHART OF ACCOUNTS CODE: XXX0-029-XXX
STATUTORY REFERENCE:

TYPE: Dollars

TERM: July 1 - June 30

PURPOSE: Provides funding for **Assaulting and Violent Children** programs which provide appropriate educational programs to students under the age of 18 who suffer from emotional, mental, or neurological disabilities accompanied by violent or assaulting behavior.

ELIGIBILITY: Each LEA and charter school is entitled to funding based on need.

FORMULA: Allotments are based on need. LEAs are to submit requests to the Behavioral Support & Special Program Section in the Exceptional Children Division by May 30. The requests should be for those class members who are projected to remain enrolled the following year and who require special services. Additional requests for funds may be submitted to the Behavior Support & Special Program Section throughout the year. These additional requests will be evaluated monthly.

SPECIAL PROVISIONS:

1. A Department of Public Instruction consultant will review utilization of the initial allotment with appropriate LEA staff and request revisions as needed.
2. Allotted funds that are not used as designated shall revert to the State and be re-allotted for other eligible students.
3. Funds cannot be transferred in or out of this category.

CENTRAL OFFICE ADMINISTRATION

PROGRAM REPORT CODE: 002
 UNIFORM CHART OF ACCOUNTS CODE: XXXX-002-XXX
 STATUTORY REFERENCE: SB 1115, Budget Bill supplement #11

TYPE: Dollar
 TERM: July 1 - June 30

PURPOSE:

Provides funding for salary and benefits for central office administration. This category is used to pay for personnel including:

- Superintendent
- Directors/Supervisors/Coordinators
- Associate and Assistant Superintendents
- Finance Officers
- Child Nutrition Supervisors/Managers
- Community Schools Coordinators/Directors
- Athletic Trainers
- Health Education Coordinators
- Maintenance Supervisors
- Transportation Directors

Funds cannot be expended for any of the above personnel outside of this allotment category.

ELIGIBILITY: Each LEA is entitled to funding. The dollars allotted are based on the formula listed below.

FORMULA:

The formula for FY 2007-2008 is based on HB 1473, Joint Conference Committee Report on the Budget:

1. Freeze local school administration units (LEAs) allotments at the FY 2002-03 allotment level.
2. Adjust allotments by the net effect of other legislative changes (such as, legislative increases or benefit changes) and the reduction for charter school reserve. See chart below:

Fiscal Year (Base)	Percent Increase/ (Decrease)	Allotment Year
2004-05	3.25	2005-06
2005-06	6.33	2006-07
2006-07	5.28	2007-08
2007-08	3.10	2008-09
2008-09	(11.34)	2009-10
2009-10	.04	2010-11
2010-11	(14.41)	2011-12
2011-12	2.60	2012-13
2012-13	.79	2013-14
2013-14	(1.36)	2014-15
2014-15	(.34)	2015-16
2015-16	(1.15)	2016-17

The new formula for FY 2002-2003 developed by the State Board in accordance with SB 1005 was not implemented per SB 1115.

HISTORICAL REF: The following is the Formula that was in effect from Fiscal Year 1996 through Fiscal Year 2001.

Base Allotment Each LEA receives a base allotment which is graduated based on allotted ADM. To determine the base, select the ADM range from the charts below and add the base and the supplemental base together.

Cities

ADM Ranges	Base	ADM Over Range	\$ Per ADM Over Range
0 - 4,999	\$360,000	0	12.00
5,000 - 9,999	420,000	4,999	36.01
10,000 - 14,999	600,000	9,999	18.00
Each addt'l 5,000	add 90,000	add 5,000	18.00

Counties

ADM Ranges	Base	ADM Over Range	\$ Per ADM Over Range
0 - 4,999	\$420,000	0	12.00
5,000 - 9,999	480,000	4,999	36.01
10,000 - 14,999	660,000	9,999	18.00
Each addt'l 5,000	add 90,000	add 5,000	18.00

Add-On Per ADM

After the base is allotted, the remaining funds are allocated to LEAs with ADM greater than 1,500 based on dollars per ADM.

SPECIAL PROVISIONS:

1. For FY 2000-01, all LEAs are held harmless to their FY 1999-00 allotment, unless they are a LEA which is losing its hold harmless provision due to merger. The formula will be phased-in as merged LEAs are no longer required to be held harmless and as funds are added to the budget.
2. Funds cannot be transferred into this category. Funds can be transferred out of this category by submitting an [ABC Transfer Form](#) in the Allotment System.
3. Only expenditures for administrative personnel and matching benefits are allowed.
4. Refer to the General Information Section – Merged LEAs.
5. Federal law requires a match for Child Nutrition Supervisors. A State expenditure in excess of \$7 million is necessary for North Carolina to be eligible for Section 4 federal funds. Beginning with the FY 2010-11, each LEA shall expend at least \$45,000 from their Central Office Administration (PRC 002) allocation or any other State funded PRC which allows coding to purpose code 7200 for child nutrition expenses. The following purpose object combinations are in PRC 002 for meeting this mandate:
 - Child Nutrition Director and/or Supervisor 7200 - 113,
 - Manager 7200 - 176, and
 - The matching benefit codes 7200 - 211, 7200 - 221, 7200 - 231, or
 - Utilize the Inter-fund Transfers to Child Nutrition code 8400 – 715; funds transferred for this purpose may be used to pay the cost of reduced-price breakfast meals (\$.30 per meal) for eligible students should be the state allocation for reduced-price breakfast meals be insufficient to do so.
6. In accordance with G.S. 115C-271, a local board may terminate a Superintendent's contract before the contract term of employment has expired if all of the following conditions are met:
 - a) No state funds are used for this purpose.
 - b) Local funds appropriated for teachers, textbooks, or classroom materials, supplies and equipment are not transferred or used for this purpose.
 - c) The local board makes public the funds that are to be transferred or used for this purpose.
 - d) The local Board notifies the State Board of the funds that are to be transferred or used for this purpose.
 - e) No funds acquired through donation or fund-raising are used for this purpose, except funds raised specifically for this purpose or for funds donated by private for-profit corporations.
7. The budget reduction per LEA is applied for FY 2009-2010 is based on SB 897 Conference Report on the Continuation, Capital, and Expansion Budget which reduces the dollar allotment to LEAs for central office staff salaries and benefits.

8. Once the Department of Public Instruction (NCDPI) is notified by the Director of the Retirement System Division (RSD) of the State Treasurer's Office of delinquent contributions owed by a participating employer (local education agency), the NCDPI will reduce the Central Office Administration allotment to the employer in the amount of the delinquency. This action is in compliance with the legislative authority (G.S. 128-30(g) (3) and the Retirement System's Board of Trustees' policies. The State Board of Education will receive a communication of any reductions.

CHARTER SCHOOLS

PROGRAM REPORT CODE: 036
 UNIFORM CHART OF ACCOUNTS CODE: XXXX-036-XXX
 STATUTORY REFERENCE: GS 115C-238.29; SB 1005: Section 28.20;
 28.26; 28.27; SB 202, Section 7.38(a);
 SL 2011-164 (SB 8); Article 14A,
 GS 115c-218

TYPE: Dollars
 TERM: July 1 - June 30

PURPOSE: Provides state funding to charter schools based on the students attending the school.

ELIGIBILITY: All charter schools approved by the State Board of Education.

FORMULAS:

Funding for an existing charter school is based on the dollars per ADM of the LEA in which the school is located. Funding for new charter schools is based on the dollars per ADM of the LEA in which the student is, or would be, currently enrolled. The total number of public school students attending a new charter school will reduce a LEA's initial allotment.

A LEA's initial allotment is also reduced for existing charter schools growing over their planning ADM. LEAs are held harmless and will not have their allotment reduced for the following categories: Central Office Administration, School Building Administration and Staff Development.

A charter school will have 34% of its Initial Allotment available to "draw down" after the General Assembly adjourns. After the 1st month ADM is submitted, allotments will be recalculated and an additional 34% of the allotment will be made available to the charter school. If the charter school's first month ADM is lower than the initially funded ADM, the charter school's state allotments will be decreased. If charter student population increases after the 1st month, an analysis will be performed to determine if the additional students will be reduced from the LEA or funded from the State Contingency Reserve (**up to the charter school's maximum ADM**). The final 32% of the allotment will be distributed prior to the end of February.

After 1st month ADM adjustments, a charter school can request additional funding if it has significant growth (20% or more) in months two through four. Requested ADM must be verified and be within the charter school's maximum. The state contingency reserve will be used to fund the prorated increases within funds available. Please refer to the [Charter School Financial Guide](#) for instructions for this process.

In addition to the state funding based on dollars per ADM, a charter school may receive Children with Disabilities and Limited English Proficiency funding **if they qualify**. These special funds plus the dollars per ADM funding are distributed under Program Report Code 036.

SPECIAL PROVISIONS:

1. During the first 60 school days, if a child with disabilities was included in the prior fiscal year April 1 child count and leaves or returns to a LEA from a charter school, the prorated share of funds allocated for that child will be adjusted. In order to initiate the transfer of funds, the LEA or charter school receiving the students must complete the appropriate transfer request forms by the 10th of the month following the month the child transferred. Children with Disabilities' transfer requests are sent to the School Allotments Section. Please refer to www.ncpublicschools.org/fbs/allotments/forms/ for the Children with Disabilities Child Count Transfer System. Notification must include the student's name (first, middle last), CECAS Unique ID, birth date, the LEA or charter school from which the child came, the date the student transferred, and the beginning date of the current school year.
2. A charter in its third year of operation or longer that is in good financial and governance standing, shall receive the balance of its total allocation in the second installment.
3. Funding for 1st Month ADM increases will be reduced from the LEA in which the charter school resides if the LEA is declining in ADM after second month. If the LEA is increasing in ADM after the second month, the funding will come from the Contingency Reserve.
4. Charter schools will receive an allocation of fines and forfeitures based on dollars per allotted ADM in PRC 036. Unspent funds will revert June 30.
5. Funding allotted to purchase diagnostic devices in accordance with the Excellent Schools Act (HB 950 2012 Part VII-A) must be used to purchase diagnostic devices.
6. Charter School Staff may participate in the Digital Learning Staff development of the LEA in which they are located.
7. Charter Schools, if awarded, will receive funding for Resource Officers for Middle Schools in PRC 036.
8. For charter schools, which have been approved by the State Board of Education to serve students who are at risk of or have dropped out of high school, either in the prior year or during the current year, shall be funded based on 5th month ADM. These schools have specialized programs to encourage these students to re-enroll in school and assist them until they have graduated.
9. Charter Schools must have a valid Certificate of Occupancy on file with the Office of Charters before any funding can be released for the fiscal year.

Virtual Charter School Pilots -Virtual Charters are funded based on a dollars per ADM excluding Low Wealth and Small County. The school is funded based on month 1 and month 5 Membership Last Day. Charter Schools, if awarded, will receive funding for Resource Officers for Middle Schools in PRC 036.

CHILD AND FAMILY SUPPORT TEAMS (CFST) – NURSES

PROGRAM REPORT CODE: 042
 UNIFORM CHART OF ACCOUNTS CODE: XXXX-042-XXX
 STATUTORY REFERENCE: Session Law 2009-451, Section 10.24
 School-Based Child and Family Team
 Initiative Established.

TYPE: Positions
 TERM: 10 months: July 1 – June 30

PURPOSE:

Provide funding for salary and fringe benefits for nationally certified school nurses to establish the School Based Child and Family Support Team Initiative at designated schools. The purpose of the Initiative is to identify and coordinate appropriate community services and supports for children at risk of school failure or out-of-home placement in order to address the physical, social, legal, emotional, and developmental factors that affect academic performance.

It is the intent of the General Assembly that the positions must be solely used for nationally certified school nurses to work full time as Child and Family Support Team Leaders, to carry out the legislatively mandated objectives of the Child and Family Support Team Initiative. The nurses shall not be used as administrators, coordinators, supervisors, directors, teachers, counselors, social workers, proctors, or for non-instructional support personnel (clerical assistants, custodians, staff available to provide duty free periods for teachers, or as substitutes).

ELIGIBILITY: Based on selection to participate in the CFST Initiative.

FORMULA: The positions are multiplied by the statewide average salary plus benefits.

SPECIAL PROVISIONS:

1. If the LEA is unable to hire a certified nurse, a transfer can be requested to **temporarily** move the position from PRC 042 to PRC 043 to hire a non-certified nurse. **A non-certified nurse may only be hired until he/she obtains national certification or another nationally certified nurse is hired.** The conversion rate is \$69,075. A written request for the transfer must be submitted to the School Allotments Section stating the number of positions to be transferred.
2. The LEAs receiving Child and Family Support Team funding must implement an annual implementation plan jointly developed by the LEA and its Child and Family Support Team Local Advisory Committee. At a minimum the plans must include their agreement that:
 - a. Funds are only used to support the CFST Initiative and will not supplant any other funding.
 - b. CFST nurses will be assigned only to responsibilities consistent with the legislative intent of the CFST Initiative.
 - c. The LEA will work with the state-identified external evaluator and participate in all state and contracted evaluation activities.

- d. The LEA will follow all reporting requirements.
- e. The LEA will facilitate and attend all Local Advisory Committee meetings as required.
- f. All CFST lead nurses will attend all mandatory trainings as indicated by the state CFST Program Coordinator.
- g. The LEA will participate in all other required activities as determined.
- h. Local partners have been involved collaboratively in the planning process.
- i. Non-supplant Requirement: A local education agency receiving funds shall use the funds to supplement, not supplant, local and state current expense funds. The State Board of Education shall not allocate funds under this section to a county found to have used these funds to supplant local and state current expense funds.

CHILD AND FAMILY SUPPORT TEAMS (CFST) – Social Worker and Other

PROGRAM REPORT CODE: 043
 UNIFORM CHART OF ACCOUNTS CODE: XXXX-043-XXX
 STATUTORY REFERENCE: Session Law 2009-451, Section 10.24
 School-Based Child and Family Team
 Initiative Established.

TYPE: Dollars
 TERM: 10 months: July 1 – June 30

PURPOSE:

Provide funds to establish School-based child and family support teams that will support children at-risk of school failure by coordinating services among educational and human service agencies working with the children and their families. This funding must be used to support the salary of the school social worker associated with the program and funding for other expenses for the social worker and school nurse.

It is the intent of the General Assembly that these funds must be solely used for legislatively mandated objectives of the Child and Family Support Team Initiative.

ELIGIBILITY: Based on selection to participate in the CFST Initiative.

FORMULA: Dollars per site

SPECIAL PROVISIONS:

1. If the LEA is unable to hire a certified nurse, a transfer can be requested to **temporarily** move the position from PRC 042 to PRC 043 to hire a non-certified nurse. **A non-certified nurse may only be hired until he/she obtains national certification or another nationally certified nurse is hired.** The conversion rate is \$69,075. A written request for the transfer must be submitted to the School Allotments Section stating the number of positions to be transferred.
2. The LEAs receiving Child and Family Support Team funding must implement an annual implementation plan jointly developed by the LEA and its Child and Family Support Team Local Advisory Committee. At a minimum the plans must include their agreement that:
 - a. Funds are only used to support the CFST Initiative and will not supplant any other funding.
 - b. CFST social workers will be assigned only to responsibilities consistent with the legislative intent of the CFST Initiative.
 - c. The LEA will work with the state-identified external evaluator and participate in all state and contracted evaluation activities.
 - d. The LEA will follow all reporting requirements.
 - e. The LEA will facilitate and attend all Local Advisory Committee meetings as required.
 - f. All CFST social workers will attend all mandatory trainings as indicated by the state CFST Program Coordinator.

- g. The LEA will participate in all other required activities as determined.
- h. Local partners have been involved collaboratively in the planning process.
- i. Non-supplant Requirement: A local education agency receiving funds shall use the funds to supplement, not supplant, local and state current expense funds. The State Board of Education shall not allocate funds under this section to a county found to have used these funds to supplant local and state current expense funds.

CHILDREN WITH DISABILITIES

PROGRAM REPORT CODE: 032
 UNIFORM CHART OF ACCOUNTS CODE: XXXX-032-XXX
 STATUTORY REFERENCE: SL 2014-100, Section 8.1, SL 2017-57
 TYPE: Dollars
 TERM: July 1 - June 30

PURPOSE:

Provide funding for the special educational needs and related services of Children with Disabilities. These funds are to be used for:

- Children with Disabilities
- Preschool Handicapped State Funding
- Group Homes, Foster Homes, or Similar Facilities

Funds for Community Residential Centers and Developmental Day Centers are allotted in PRC 063, Children with Disabilities Special Funds.

ELIGIBILITY:

All LEAs and Charter Schools are entitled to funding based on the formulas listed below.

FORMULAS:

Children with Disabilities and Preschool Disabled State funded allotments are calculated separately and then combined into one allotment. Matching benefits are included. The individual formulas are listed below.

CHILDREN WITH DISABILITIES:

Child count is based on Children with Disabilities child count, ages 5 through 21.

Multiply the lesser of the April 1 child count or an overall 12.5% cap of the Allotted ADM by the dollar per child count funding factor.

PRESCHOOL HANDICAPPED:

Each LEA receives a base amount equal to the average salary of a classroom teacher plus benefits. All remaining are distributed based on the April 1 child count of children ages 3, 4, and pre-K5.

GROUP HOMES, FOSTER HOMES, OR SIMILAR FACILITIES:

The Exceptional Children Division reimburses Local Boards of Education the per-child allocations for average daily membership (ADM), state aid (April 1st) and IDEA 611 (December 1st) of children with disabilities assigned to group homes, foster homes, or similar facilities.

Applications may be found at the web address below:

<http://ec.ncpublicschools.gov/policies/forms>

SPECIAL PROVISIONS:

1. No Funds shall be transferred out of this category.
2. Funds can be used to transport preschool handicapped students only. Transportation for school age children must be paid from transportation funds (PRC 056).
3. Refer to **Policies Governing Services for Children with Disabilities** produced by the Exceptional Children Division and to the [School Attendance and Student Accounting Manual](#) produced by the Division of School Business.
4. LEAs are encouraged to use teacher positions generated by that portion of their total ADM that is made up of children with disabilities to fund children with disabilities teachers.
5. Funds for Children with Disabilities will be reduced based on on-site audits and the determination that students are found to be in non-compliance with State/Federal regulations.
6. If two or more LEAs are consolidated into one LEA, the Preschool Handicapped allotment shall not be less than the same allotment to the separate LEAs for the first and second full fiscal years of the consolidation and shall be used for the continuation of the positions, except as specifically authorized by the State Board of Education.
7. During the first 60 school days, if a child with disabilities who was included in the prior fiscal year April 1 child count leaves or returns to a LEA or Charter from or to a charter school, the pro-rata share of funds allocated for that child will be adjusted. In order to initiate the transfer of funds, the LEA or charter school receiving the students must enter and submit required information for all students in the NC DPI Child Count Transfer System by the 10th of the month following the month the student transferred. Child Count Transfer System web link is www.ncpublicschools.org/fbs/allotments/forms/ .
8. SECTION 4 (a) Article 25A of Chapter 115C of the General Statutes is amended by adding the following new section to read: General Statute 115C 375.5
 - a. Pregnant and parenting students shall receive the same educational instruction or its equivalent as other students. A local school administrative unit may provide programs to meet the special scheduling and curriculum needs of pregnant and parenting students. However, student participation in these programs shall be voluntary, and the instruction and curriculum must be comparable to that provided other students.
 - b. Local boards of education shall adopt a policy to ensure that pregnant and parenting students are not discriminated against or excluded from school or any program, class, or extracurricular activity because they are pregnant or parenting students and to provide assistance and support to encourage pregnant and parenting students to remain enrolled in school and graduate. The policy shall include, at a minimum, all of the following:
 - i. Local school administrative units shall, as needed, use supplemental funds from the At-Risk Student Services allotment to support programs for pregnant and parenting students.
 - ii. Notwithstanding Part 1 of Article 26 of this Chapter, pregnant and parenting students shall be given excused absences from school for pregnancy and related conditions for the length of time the student's physician finds medically

necessary. This includes absences due to the illness or medical appointment during school hours of a child of whom the student is the custodial parent.

- iii. Homework and make-up work shall be made available to pregnant and parenting students to ensure that they have the opportunity to keep current with assignments and avoid losing course credit because of their absence from school and, to the extent necessary, a homebound teacher shall be assigned. (2006-69, s. 4(a); 2009-330, s. 3.)

CHILDREN WITH DISABILITIES - SPECIAL FUNDS

PROGRAM REPORT CODE: 063
 UNIFORM CHART OF ACCOUNTS CODE: XXXX-063-XXX
 STATUTORY REFERENCE:

TYPE: Dollars
 TERM: July 1 - June 30

PURPOSE:

Provide funding for the special educational needs and related services of Children with Disabilities. These funds are to be used for:

- Community Residential Centers (3 through 21)
- Developmental Day Care (3 through 21)
- Special State Reserve (3 through 21)

ELIGIBILITY: All Local Education Agencies (LEAs) and charter schools may submit applications.

FORMULAS:**DEVELOPMENTAL DAY CARE:**

Requests for funding are made on individual applications submitted by the LEA and approved by the Department of Public Instruction, **Exceptional Children Division** for children receiving their special education and related services in an approved developmental day center. Allotments for identified children are based on an established monthly rate for a maximum of ten months.

COMMUNITY RESIDENTIAL CENTER:

Requests for funding are made on individual applications submitted by the LEA and approved by the Department of Public Instruction, Exceptional Children's Division for children receiving their special education and related services in a community residential center. Allotments for identified children are based on an established monthly rate for a maximum of ten months and an adjusted monthly rate for up to two months of Extended School Year (ESY) services.

SPECIAL STATE RESERVE:

A reserve has been established to be used when all available state, federal, and local resources have been exhausted. The funds are to be used for emergency situations, such as high cost children or severely disabled children. Requests are made on individual applications submitted in the LEA and approved by the Department of Public Instruction Exceptional Children Division. All allocations will be made within funds available. All withdrawals must be reported within 60 days.

SPECIAL PROVISIONS:

1. Funds cannot be transferred into or out of this category.
2. Refer to **Policies Governing Programs and Services for Children with Disabilities** produced by the Exceptional Children Division and to [School Attendance and Student Accounting Manual](#) produced by the Division of School Business.
3. Developmental Day Care and Community Residential funds should be expended according to the LEA's approved plan to serve children ages 3 through 21.

CLASSROOM MATERIALS/INSTRUCTIONAL SUPPLIES/EQUIPMENT

PROGRAM REPORT CODE: 061
 UNIFORM CHART OF ACCOUNTS CODE: XXXX-061-XXX
 STATUTORY REFERENCE:

TYPE: Dollars
 TERM: July 1 - June 30

PURPOSE: Provides funds for Instructional Materials and Supplies, Instructional Equipment, and Testing Support.

ELIGIBILITY: Each LEA is entitled to funding.

FORMULA: Funds for Instructional Materials, Supplies, and Equipment are distributed based on allotted ADM.

Funds for each student to take the Preliminary Scholastic Aptitude Test (PSAT) are allotted based on ADM in grades 8 and 9.

SPECIAL PROVISIONS:

1. Funds can be transferred without restrictions by submitting an [ABC Transfer Form](#) in the Allotment System. (Approved access required).
2. In accordance with G.S. 115C-174.18, every student in grades 8 - 10 who has completed or is in the last month of Algebra I shall be given an opportunity to take a version of the PSAT one time at State expense. These expenses shall be paid from PRC 061.

CLASSROOM TEACHERS

PROGRAM REPORT CODE: 001
 UNIFORM CHART OF ACCOUNTS CODE: XXXX-001-XXX
 STATUTORY REFERENCE: GS 115C-301; HB1414 Sections 7.18, 7.21, 7.28; HB 397 Section 7.10; SB 202 Section 7.26; HB 200, Section 7.1B, SL 2013-360, SB 402

TYPE: Positions
 TERM: 10 months, July 1 - June 30

PURPOSE: Provides guaranteed funding for salaries for classroom teachers. To qualify as a classroom teacher and to be charged against this allotment, an individual must spend a major portion of the school day providing classroom instruction and shall not be assigned to administrative duties in either the central or school offices. If an LEA decides to employ a Math/Science/Computer teacher, this individual does not have to spend a portion of the school day providing classroom instruction.

ELIGIBILITY: Each LEA is entitled to positions. The number of positions allotted is based on the formulas listed below.

FORMULAS:

The following positions are calculated separately and then consolidated into PRC 001. The total positions are then multiplied by the LEA's average monthly salary (based on prior year 6th pay period plus legislated salary increases) plus benefits. The individual formulas are listed below.

After the first month of school, a LEA can request additional resources due to extraordinary student population growth. Allotments will be adjusted within available funds. (See General Information Section, Allotment Adjustment for ADM growth.)

For city LEAs with less than 3,000 ADM, fractions are rounded up to the nearest whole position.

CLASSROOM TEACHERS:

Teachers are allotted based on one per the following number of students (based on allotted ADM) and rounded to the nearest one-half position.

FY 2017-18	
<u>Grades</u>	<u>Number of Students</u>
K	18
1	16
2-3	17
4-6	24
7-8	23
9	26.5
10-12	29

NOTE: Preschool student ADM is not used in the teacher allotment formula. For allotment purposes, TMH and self-contained children are included in their appropriate grades as determined by school administrators.

CLASS SIZE REQUIREMENTS:

<u>Grade</u>	<u>All Classes Within LEA Maximum Average</u>	<u>Individual Class Maximum</u>
K - 3	20	23
4 - 9	*	*
10 - 12	*	*

* **Session Law 2013-363 House Bill 112, Sections 3.3(a) and (d)** Notwithstanding G.S. 115C-301 or any other law, local school administrative units shall have the maximum flexibility to use allotted teacher positions to maximize student achievement in grades 4-12.

MATH / SCIENCE / COMPUTER TEACHERS:

Each county is entitled to one position. Positions will be divided between county and city LEAs based on previously approved plans. The percent split will remain in effect until the plan is revised and DPI is notified. Plans do not have to be submitted to DPI.

SPECIAL PROVISIONS:

1. Refer to the [School Attendance and Student Accounting Manual](#) produced by the Division of School Business.
2. Additional classroom teachers may be allotted within available funds based on the provisions outlined in Section 01 and upon request by the superintendent to the Division of School Business. (See General Information Section, Small Schools)
3. It is recommended that the teachers generated by self-contained/separate classrooms serving children with disabilities be used for children with disabilities. This includes self-contained/separate classes for autism, deaf-blind, behaviorally-emotionally disabled, developmental delayed, educable mentally disabled, hearing impaired, learning disabled, multi-handicapped, orthopedically impaired, other health impaired, speech-language impaired, severe profound, trainable mentally disabled, traumatic brain injured and visually impaired.
4. **Senate Bill 765, Modified Section 1, General Statutes 115C-12(24)** states that LEAs shall use (i) the teachers allocated for students assigned to alternative learning programs pursuant to the regular teacher allotment and (ii) the teachers allocated to students assigned to alternative learning programs only to serve the needs of these students.
5. The State regulations permit LEAs to identify a state allotted teaching position (no additional positions are provided and no Career Technical education funds can be used) and use that position to pay a Junior ROTC instructor, provided the local school does employ another teacher using local funds to replace the use of the State allotted position. For each Junior ROTC position paid from State funds, a locally paid position must be provided.
6. Teachers on Loan Additional positions may be allotted to LEAs which have teachers from their LEA selected to serve with the Department of Public Instruction. The teachers selected will work at designated LEAs throughout the State in support of major State Board of

Education initiatives such as school assistance, teacher inductions, technology assessment/training, and student improvement. These additional teacher positions are allotted to the LEAs from which the teachers are employed since the reassigned teachers will remain on the LEA's payroll. The allotment will be in PRC 096 Special Position Allotment or in PRC 095 Special Dollar Allotment. For additional information, please contact Educator Effectiveness at 919-807-3355.

7. Teacher of the Year - An additional position (12 months) is allotted to the LEA from which the Teacher of the Year is selected. This allotment will also be allotted in PRC 096, Special Position Allotment.
8. All newly certified teachers (local & state) who have never taught before, or taught less than 6 months, are eligible for up to three extra days of employment for orientation and classroom preparation. This includes lateral entry teachers that are newly certified and have never taught before. If the teacher does not have zero years on his or her license due to non-teaching experience being credited, then the Salary Administration Section must approve the new teacher orientation funding. The teacher is to be paid appropriately for the teacher's certification level and years of service. Eligible Teachers must be paid from pay code object 125 for the additional days of employment. The state will pay up to 3 days of training per eligible teacher based on the teacher's daily rate of pay. The School Allotments Section will allot funds beginning in March based on the number of eligible teachers paid, not to exceed 3 days per teacher. Once the number of participants and additional days of service are identified, your regular classroom teacher position allotment will be increased. The three additional new teacher orientation days must be completed by April 30th. Any new teachers hired after this date should go through orientation with the new teachers for the next fiscal year.
9. If a LEA plans to convert a position to contract for an International Faculty Exchange (IFE) member, that unit may request the conversion of positions to dollar equivalents. This applies only to IFE programs.
 - To request the conversion, the LEA must submit the form entitled "Program Expansion Teacher Positions Request for Conversion to a Dollar Allotment" to the Division of Pre-Kindergarten and Elementary Education. If approved, funds must be used in accordance with the plan submitted and approved.
 - Positions converted used to cover costs associated with bringing a International Faculty Exchange (IFE) to the LEA through the International Exchange Program will be converted at a rate of \$64,558 (includes benefits).
 - These positions must be used for teachers only.
10. Funds can be transferred out of this category by submitting an [ABC Transfer Form](#) in the Allotment System. Converting certified position allotments to dollars for the purpose of hiring the same type position is not allowable. The conversion rate will be the first step on the "A" Salary Schedule, plus benefits.
11. Teachers for geographically isolated K-12 schools: An additional teacher allotment will be made for small schools when consolidation is not feasible due to the geographic isolation of the school and the school meets at least one of the following criteria:
 - a. The school is located in a LEA in which ADM is less than 1.5 per square mile.
 - b. The school is located in a LEA for a county containing more than 150,000 acres

of national forest owned by the federal government and managed by the US Forest Service pursuant to G.S. 104-5.

Qualifying schools will receive one classroom teacher per grade. Teachers will be allotted to the remainder of the LEA under the regular teacher allotment formula.

A LEA receiving special allotments for a small, geographically isolated school shall continue to receive one-half of that special allotment funding for the fiscal year after the school is closed. These funds shall be used to assist in the transition of students from the closed school to other schools in the LEA.

12. The position being funded by Burroughs Welcome Grant will be funded an extra 2 months from this category.

COOPERATIVE INNOVATIVE HIGH SCHOOLS (CIHS)

PROGRAM REPORT CODE: 055
 UNIFORM CHART OF ACCOUNTS CODE: XXXX-055-XXX
 STATUTORY REFERENCE: GS 115C-238.50, GS 115C-238.54,
 SL 2005-276, Section 7.32 (c)

S.L 2017-57, Section 7.22 (c)

TYPE: Dollars
 TERM: July 1 through June 30

PURPOSE: The purpose of the program is to create rigorous and relevant high school options that provide students with the opportunity and assistance to earn an associate degree or two year of college credit by the conclusion of the year after their senior year in high school.

These funds shall be used to establish new high schools in which a local school administrative unit, two and four-year colleges and universities, and local employers work together to ensure that high school and postsecondary college curricula operate seamlessly and meet the needs of participating employers.

ELIGIBILITY: Cooperative Innovative High School and planning sites that have been approved by the State Board of Education and the General Assembly. (HB 320, Section 7.32(b))

FORMULAS: Funds shall be allocated based on the Tier Area the school is located, as defined by the NC Department of Commerce per G.S. 143B-437.08

CIHS located in Tier I Areas	\$275,000
CIHS located in Tier II Areas	\$200,000
CIHS located in Tier III Areas	\$200,000 (FY2017-18)
	\$180,000 (FY2018-19)

Exceptions	
Virtual CIHS	\$200,000
Northeast Regional School of Biotechnology and Agriscience (NERSBA)	\$310,000 (see PRC038)

SPECIAL PROVISIONS:

1. During the first year of operation the Cooperative Innovative High School established under G.S. 115C-238.50 and approved for funding , shall be allotted regardless of the number of State paid teachers assigned to the school or the number of students enrolled in the school. The budget flexibility authorized by G.S. 115C-105.25 does not apply to these positions.
2. The State Board of Education shall conduct an annual evaluation of this program. The evaluation shall include:
 - An accounting of how funds and personnel resources were utilized and their impact on student achievement, retention, and employability;

- Recommended statutory and policy changes; Recommendations improvement of the program.

The State Board of Education shall report the results of this evaluation to the Office of State Budget and Management, the Joint Legislative Education Oversight Committee, and the Fiscal Research Division, by January 15 of each year.

3. The LEA shall utilize this funding to hire two positions:
 - Program Coordinator (School Administrator-level position).
 - Community Coordinator to provide counseling and to coordinate the workforce development activities of students (Student Services-level position).
 - Additionally, the higher education partner will receive funds from the grant to support a position to serve as a liaison for the program. The funding for this position is included in the allotment to the LEA. The LEA is responsible for negotiating with the higher education partner for the amount of funding necessary to support an instructor-level position.

Any remaining dollars will be available to the partnership to support start-up costs (\$10,000 first year only), professional development, related travel, materials, supplies, textbooks and other costs related to the student workforce experience.

4. This funding is not intended for capital expenses, faculty stipends or bonuses.
5. Funding is not to supplant any existing local, state or federal funds already used to operate the program.
6. Funds may be transferred with exception of the first year principal, by submitting [ABC Transfer Form](#) in the School Allotment System.
7. State funds appropriated for cooperative innovative high schools shall not be adjusted to reflect legislative salary increments, retirement rate adjustments and health adjustment for school personnel, unless specifically provided for by the General Assembly

DIGITAL LEARNING INITIATIVE (DLI) GRANT

PROGRAM REPORT CODE: 030
 UNIFORM CHART OF ACCOUNTS CODE: XXXX-030-XXX
 STATUTORY REFERENCE: Session Law 2017-97, Section 7.23 (k)

TYPE: Dollars
 TERM: July 1 - June 30

PURPOSE: State competitive grant to support the development and dissemination of local innovative digital learning models. The goal is to have effective digital learning practices spread across all North Carolina K-12 public schools, as part of the Digital Learning Plan.

ELIGIBILITY: All LEAs and charter schools are eligible to apply for a grant. Those approved by the State Board of Education are awarded funding.

FORMULA: N/A. A competitive grant and funds are based on funds available and State Board approval.

SPECIAL PROVISIONS:

I. Per the SBE approved request for proposal grant funds may be used for:

- (1) Contracted services (up to 40%)
- (2) Hardware or software purchases related to the success of the grant program (up to 25%)
 - a. For Planning Grants - purchase of devices and equipment, especially emerging technologies that align with strategic planning
 - b. For Showcase Grants – purchase of devices and equipment to support the modeling and demonstration of best practices
- (3) Professional development expenses, including related travel costs (up to 25%)
- (4) Reimbursement for stipends and teacher substitutes
- (5) State subsistence rates and allowances
- (6) Transportation costs
- (7) Printing and duplicating (up to 5%)

II. Funds received through this grant shall not supplant current funding streams.

DISADVANTAGED STUDENTS SUPPLEMENTAL FUNDING

PROGRAM REPORT CODE: 024
 UNIFORM CHART OF ACCOUNTS CODE: XXXX-024-XXX
 STATUTORY REFERENCE: SL 2015-241, Section 8.5

TYPE: Dollars
 TERM: July 1 through June 30

PURPOSE: To address the capacity needs of local school administrative units to meet the needs of disadvantaged students.

ELIGIBILITY: All LEAs are eligible for funding that have an approved plan.

FORMULAS:

Distribute resources based on a prescribed delivery option reduction of class size.

Step 1: Use the average statewide (K-12) teacher-to-student classroom teacher allotment for the **Fundable Disadvantaged Population** which is 1:21.

Step 2: The targeted allotment ratios for the **Fundable Disadvantaged Population** are:

- If low wealth % (per low wealth supplemental funding formula) is > 90%, one teacher per 19.9 students
- If low wealth % is > = 80% but < = 90%, one teacher per 19.4 students.
- If low wealth % is < 80%, one teacher per 19.1 students.
- If an LEA received DSSF funds in FY 2005-06, one teacher per 16 students.
 These 16 LEAs will not receive less funding than they received in FY 2006-07.

Step 3: Convert the teaching positions to dollars by using the state average teacher salary (including benefits).

SPECIAL PROVISIONS:

1. Funds received for Disadvantaged Student Supplemental funding shall be used, consistent with the policies and procedures adopted by the State Board of Education only to:
 - b. Provide instructional positions or instructional support positions and/or professional development;
 - c. Provide intensive in-school and/or after school remediation;
 - d. Purchase diagnostic software and progress-monitoring tools; and
 - e. Provide funds for teacher bonuses and supplements. The State Board of Education has established that a maximum of 35% of the funds may be used for this purpose.
2. Non-supplant Requirement:
 A local education agency receiving funds shall use the funds to supplement, not supplant, local current expense funds. The State Board of Education shall not allocate funds under this section to a county found to have used these funds to supplant local, per-student current

expense funds. The SBE shall make a finding that a county has used these funds to supplant local current expense funds in the prior year, or the year for which the most recent data are available, if:

- a. The current expense appropriation per student of the county for the current year is less than ninety-five percent (95%) of the average of the local current expense appropriations per student for the three prior fiscal years; and
 - b. The county cannot show: (i) that it has remedied the deficiency in funding or (ii) that extraordinary circumstances caused the county to supplant local current expense funds with funds allocated under this section.
3. **Pooling of Additional State Funding:**
LEAs receiving funding should use, at a minimum, increases in their categorical allotments (such as low wealth supplemental funding, small county supplemental funding, at-risk, and improving student accountability funding) to pool resources to supplement the Disadvantaged Student Supplemental Funding to address teacher retention and student performance improvements.
 4. If a local school administrative unit's wealth increases to a level that adversely affects the unit's DSSF allotment ratio, the DSSF allotment for that unit shall be maintained at the prior year level for one additional fiscal year. (HB 200, Section 7.8(c))
 5. Funds can be transferred without restrictions by submitting an [ABC Transfer Form](#) in the Allotment System.

DOLLARS FOR CERTIFIED PERSONNEL

PROGRAM REPORT CODE: 010
UNIFORM CHART OF ACCOUNTS CODE: XXXX-010-XXX
STATUTORY REFERENCE:

TYPE: Dollars
TERM: July 1 through June 30

PURPOSE: Provides a separate account into which LEAs may transfer funds to pay for certified personnel. Converting certified position allotments to dollars for the purpose of hiring the same type position is not allowable.

ELIGIBILITY: Each LEA is entitled to transfer funds to this account.

FORMULAS: None

SPECIAL PROVISION: Some transfers require approval in a School Improvement Plan.

DRIVER TRAINING

PROGRAM REPORT CODE: 012
 UNIFORM CHART OF ACCOUNTS CODE: 5XX0-012-XXX
 STATUTORY REFERENCE: GS 115C-215; 216
 SL 2015-241, Section 8.39

TYPE: Dollars
 TERM: July 1 - June 30

PURPOSE: Provides funding for making available public education to all students on driver safety and training. Each LEA must serve all students enrolled in a public or private high school (including charter schools) or receiving instruction through a home school within the LEA boundaries that have not previously enrolled in the program.

ELIGIBILITY: Each LEA is entitled to funding based on ninth grade ADM including private and federal schools.

FORMULA: All available funds are distributed to LEAs based on dollars per total ninth grade allotted ADM; this includes private, federal and charter schools.

SPECIAL PROVISIONS:

1. ABC transfers will be allowed to driver training.
2. Disposition of cars purchased with Driver Training funds;
 All transactions are handled by the Department of Administration, Division of Auxiliary Services, and State Surplus Property.
 - a. Car Models Prior to 1992: Funds from the sale of all car models prior to 1992 (models through 1991) are refunded to the Department of Public Instruction.
 - b. Car Models beginning with 1992: Funds received from State Surplus Property for the sale of all car models after 1991 remain with the selling LEA. All proceeds should be used to support the LEA's driver education program.
3. No more than 10% of driver education funds may be used for computer expenditures.
4. Local Education Agencies (LEAs) can assess fees of up to sixty-five (65) to program participants to offset the costs of providing the training and instruction. If a local board of education charges a fee for participation in a driver education course, the local board shall provide a process for reduction or waiver of that fee for students unable to pay the fee due to economic hardship. (G.S. 115C-216(g)).
5. For the 2014-2015 school year, no State funds shall be used for driver education programs that do not use the standard driver education curriculum created in accordance with Section 7.12 of S.L. 2010-31. (HB 200, Section 28.37(g))
6. Local Boards of Education shall report to the State Board of Education no later than December 15, 2015, on programs offered by and through the local school administrative unit.

INTERNATIONAL FACULTY EXCHANGE TEACHERS (IFE)

PROGRAM REPORT CODE: 020
UNIFORM CHART OF ACCOUNTS CODE: XXXX-020-XXX
STATUTORY REFERENCE:

TYPE: Dollars
TERM: July 1 through June 30

PURPOSE: Provides a separate account into which LEAs may transfer teacher positions to cover a contract for a visiting international faculty member.

ELIGIBILITY: Each LEA is entitled to request a conversion of positions to dollar equivalents.

FORMULAS: None.

SPECIAL PROVISIONS:

To request a conversion the LEA must submit the form entitled "**International Faculty Exchange Positions Request for Conversion to a Dollar Allotment**" to the Division of Pre-Kindergarten and Elementary Education. If approved, funds must be used in accordance with the plan submitted and approved.

Position conversion used to cover costs associated with bringing an international visiting faculty member to the LEA through the International Exchange Program will be converted at \$64,558.

INSTRUCTIONAL SUPPORT PERSONNEL – CERTIFIED

PROGRAM REPORT CODE: 007
 UNIFORM CHART OF ACCOUNTS CODE: XXXX-007-1XX
 STATUTORY REFERENCE:

TYPE: Positions
 TERM: 10 months: July 1 – June 30

PURPOSE: Provides funding for salaries for certified instructional support personnel to implement locally designed initiatives that provide services to students who are at risk of school failure as well as the students' families. It is the intent of the General Assembly that the positions must be used first for counselors, then for social workers and other instructional support personnel that have a direct instructional relationship to students or teachers to help reduce violence in the public schools. They shall not be used as administrators, coordinators, supervisors, or directors.

ELIGIBILITY: Each LEA is entitled to positions. The number of positions allotted is based on the formula listed below.

FORMULAS:

These positions are allotted on the basis of one per 218.55 allotted ADM. For city LEAs with an ADM of less than 3,000, all fractions will be rounded up to the next whole position. The positions are then multiplied by the LEA's average salary plus benefits.

After the first month of school, a LEA can request additional resources due to extraordinary student population growth. Allotments will be adjusted within available funds.

All partial positions .25 and over are rounded up to the nearest whole position.

SPECIAL PROVISIONS:

1. Local boards of education may transfer any portion of a position allotment to dollar allotments only for contracted services, which are directly related to school nursing and school psychology. Transfers for this purpose should be requested in writing to the Division of School Business. Converting certified position allotments to dollars for the purpose of hiring the same type position is not allowable. The following limitations apply to the conversion:
 - a. **School Nurse:**
One nurse for every 3,000 ADM or at least one per county.
 - b. **School Psychologist:**
 - One for every 2,000 ADM or at least one per county.
 - Certification that the local board was unable to employ certified school psychologists.
 - Contracted services are limited to initial evaluations, revaluations for exceptional children, assessments, consultations, and counseling.

c. Both Nurse and Psychologist:

- Prior approval from the Division of School Business.
 - Position (whole or half) will be converted at the statewide average salary level of an Instructional Support-Certified position, including benefits.
 - The dollar amount utilized for contracted services may not exceed the amount allocated to the local school system. The dollar allotment (salary, plus benefits) will be transferred to Instructional Support Personnel – Non-certified.
2. Each LEA is responsible for the identification of Instructional Support Personnel – Certified as teachers, librarians, school counselors, school psychologists, school nurses, and school social workers.
 3. Upon written notification to the Division of School Business, certified support personnel positions may be transferred to dollars for non-certified personnel. All transfer requests must be received within the fiscal year that payment to the individual is made. There will be no prior year adjustments approved. If this option is selected, the resulting positions and dollars will be transferred to a separate allotment category entitled "Instructional Support Personnel – Non-certified" which is a dollar allotment.
 4. The positions can be used for teachers to reduce class size in all grades without a State Board of Education (SBE) Waiver or a transfer of funds. Funds can be transferred for any purpose except where limited by the ABC Transfer Policy by submitting an [ABC Transfer Form](#) in the Allotment System. The conversion rate will be the A00 step on the Salary Schedule, plus benefits.
 5. Any school which is eligible for a principal and contains grades K-12, with a total student population not sufficient to generate one instructional support position (ADM less than 150) will be allotted one instructional position, within funds available for Instructional Support. This does not include schools identified as alternative or special schools. The LEA must allocate additional positions provided under this provision to the school that generated the additional positions.

LEA FINANCED PURCHASE OF SCHOOL BUSES

PROGRAM REPORT CODE: 120
UNIFORM CHART OF ACCOUNTS CODE: 6XXX-120-551
STATUTORY REFERENCE: SB 202, Section 7.5(a)

TYPE: Dollars
TERM: July 1 - June 30

PURPOSE: Provides funding for the state school bus replacement program.

ELIGIBILITY: Each LEA is entitled to funding.

FORMULA:

1. Funds are allotted to replace vehicles based on age and mileage of the vehicles.
2. The initial allotment shall consist of one third of the total allotment. The remaining allotment shall be made in intervals of one third of the total allotment in subsequent years not to exceed three years.
3. DPI will issue checks in the amount of the allotted funds on the LEA's behalf for the installment payment.

SPECIAL PROVISIONS:

1. LEAs must purchase the buses only from vendors selected by the State Board of Education and on terms approved by the State Board of Education.
2. LEAs must use the funds only to make payments on a financing contract entered into pursuant to G.S. 115C-528 (see Formula #3 above). Funds cannot be transferred in or out of this PRC.

LIMITED ENGLISH PROFICIENCY

PROGRAM REPORT CODE: 054
 UNIFORM CHART OF ACCOUNTS CODE: XXXX-054-XXX
 STATUTORY REFERENCE: HB 1473, Section 7.9 (a)

TYPE: Dollars
 TERM: July 1 through June 30

PURPOSE: To provide additional funding to LEAs/charter schools with students who have limited proficiency in English.

ELIGIBILITY: Eligible LEAs/charter schools must have at least 20 students with limited English proficiency (based on a 3-year weighted average headcount), or at least 2 1/2% of the ADM of the LEA/charter school. Funding is provided for up to 10.6% of ADM.

FORMULA:**Calculate 3-Year Average Headcount**

- Most current years available weighted twice (50%)
- Two previous years weighted once (25%)

Base Allocation

Each eligible LEA/charter school receives the minimum of 1 teacher assistant position.

1. 50% of the funds (after calculating the base) will be distributed based on the concentration of limited English proficient students within the LEA.
2. 50% of the funds (after calculating the base) will be distributed based on the weighted 3-year average headcount.

SPECIAL PROVISIONS:

1. The funds shall be used to supplement local current expense funds and shall **not** supplant local current expense funds.
2. Funds allotted for Limited English Proficiency must be expended only for classroom teachers, teacher assistants, tutors, textbooks, classroom materials / instructional supplies / equipment, transportation costs, and staff development needed to serve limited English proficient students.
3. No Funds shall be transferred out of this category. (S.L. 2017-57 section 7.12).

LOW WEALTH COUNTIES SUPPLEMENTAL FUNDING

PROGRAM REPORT CODE: 031
 UNIFORM CHART OF ACCOUNTS CODE: XXX0-031-XXX
 STATUTORY REFERENCE: SL 2015-241, Section 8.3

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 May 15, of the preceding fiscal year of the allotment.

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.

Purpose:

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.

Criteria:

- a. Anticipated Total County Revenue - 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.
- b. Tax Base per Square Mile (Density) - 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.
- c. Per Capita Income - A three-year average of a county's per capita income is compared to the same average for the total state. The per capita income is a basic indicator of a county's residents' ability to pay taxes.

2. Determine if a county is eligible to receive funding.

Purpose:

The factors outlined in Step 1 are weighted to determine how a county compares to all other counties in the state.

Criteria:

- 40% Anticipated Total County Revenue as a percentage of the State Average Anticipated State Revenue (see Step 1 (a)).
- 10% Tax Base per Square Mile as a percentage of the State Average Tax Base per Square Mile (see Step 1 (b)).
- Combine the formula weights revenue/property as 50% of the calculation.
- 50% A County's Average per Capita Income as a percentage of the State Average per Capita Income (see Step 1 (c)).

When the three percentages are totaled, the sum indicates the county's wealth as a percentage of the state's average wealth. If the total is less than 100%, a county is eligible to receive funding.

3. Determine if a county is meeting a minimum effort to generate revenue or fund public schools as compared to a state average effort.

Purpose:

Minimum effort is established to determine if a county is committing a comparable effort compared to other counties within the State. To receive total funding, a county must either tax their local property at the State average or contribute more local dollars to public schools than the State average local contribution.

Criteria:

A county is fundable at 100% of the calculated funding if at least one of the following conditions is met:

- a. The county's actual tax rate is adjusted by a formula to take into consideration the year the property was last valued. The revised tax rate is classified as the Effective Tax Rate. If the county's Effective Tax Rate is higher than the state Average Effective Tax Rate, the county is fundable at 100% of the funding as calculated in the formula.
- b. If the county's appropriation per student is higher than what the county could provide given the county's ability to generate wealth and an average effort to fund public schools, then a county is eligible for 100% funding. To determine what a county could provide, the State average contribution is multiplied by the county's wealth percentage (total percentage in Step 2 above).
- c. A county will be funded at a percentage of the calculated funding in the formula if the county is eligible for funding and does not meet the two criteria outlined above. A county's funding will be based on the percentage a county is contributing to public schools as compared to what the county could contribute based on the county's wealth and an average state effort.

4. Calculation of what a County (LEA) will be funded.

Purpose:

Once a county is determined to be Low Wealth, the next step is to calculate the amount of supplemental funds the county will receive.

Criteria:

The difference between the county's Appropriation per student and State Average Local Appropriation (including supplemental taxes) per student is multiplied by the county's ADM for a total allotment per formula.

If the county does not meet the minimum effort as described in Step 3, their allotment is prorated based on the effort they are maintaining.

The total for all counties is prorated to the appropriated funds.

SPECIAL PROVISIONS:

1. Funds allotted for a Low Wealth Supplement must be expended only for:

- Instructional positions
- Substitutes
- Instructional support positions
- Teacher assistant positions
- Clerical positions
- Overtime pay
- Instructional equipment
- Instructional supplies and materials
- Staff development
- Fringe benefits
- Textbooks and digital resources
- Supplements for instructional personnel and instructional support personnel as defined in the UNIFORM CHART OF ACCOUNTS.

2. These funds are to supplement, not supplant, local funds. Funds will not be allocated to any LEA found to have used these funds to supplant local per student current expense funds. A county is considered to have used these funds to supplant if the current expense appropriation per student of the county for the current year is less than 95% of the average of the local current expense appropriations per student for the three prior fiscal years.

3. The State Board of Education will consider requests from LEAs to waive the non-supplant requirement as outlined in the legislated low wealth and small county supplemental funding formula only under the following conditions:

The county can show:

- that it has remedied the deficiency in funding, or that extraordinary circumstances caused the county to supplant local expense funds with funds allocated under this section.

Examples include:

- Closing/merging schools within an LEA.
 - Loss of federal Impact Aid funds.
 - Significant change in the demand for county resources due to state/federal unfunded mandates, natural disaster, or other emergency.
4. For the 2017-2019 fiscal biennium, a county containing a base of the Armed Forces of the United States that has an average daily membership of more than 23,000 students shall receive whichever is the higher amount in each fiscal year as follows: either the same amount of supplemental funding the county received as a low-wealth county in the 2012-2013 fiscal year, or the amount of supplemental funding the county is eligible to receive as a low-wealth county pursuant to the formula. (2017 H258 section 2.19) This provision also exempts the county from the non supplant requirement.
 5. 5. Wayne County schools shall be allotted \$2,000,000 in stabilization funds, in addition to the formula generated funds for the fiscal year 2017-18 only.
 6. Funds may be transferred with no restrictions by submitting [ABC Transfer Form](#) in the Allotment System.

EARLY GRADE READING PROFICIENCY

PROGRAM REPORT CODE: 085
 UNIFORM CHART OF ACCOUNTS CODE: XXX0-085-XXX
 STATUTORY REFERENCE: § 115C-83.1F. Facilitating early grade reading proficiency

TYPE: Dollars
 TERM: July 1 through June 30

PURPOSE: Provides funding to LEAs and Charters to purchase K-3 literacy instructional and parental engagement materials, K-3 literacy professional development, and evaluation devices and kits to be used with diagnostic software (grades K-3)

ELIGIBILITY: All K-3 students in North Carolina public and charter schools shall be provided early literacy support and assessed on literacy skills in school year 2017 and subsequent years.

FORMULA: Calculations based on allotted ADM by school in grades K-3
 Assumptions are:

Teacher student ratio is 1:20

- Replacement of all handheld palm-based devices and general device replacement at least every 4 years. Initial device allotment for 2017-2018: Schools will be allotted-\$400 for devices for each teacher (as calculated above) in K-3 grades. Devices must be recommended by Wireless Generation as specified by: www.amplify.com/devices

Literacy Materials and professional Development: K-3 literacy and parental engagement materials at \$200 perK-3 teacher (using above ratio) and K-3 Master Literacy professional development at \$500 per Master Literacy TRAINER AND \$100 FOR 25% of K-3 ELA/Reading teachers (four-year rolling professional development schedule).

SPECIAL PROVISIONS:

- Expenditures for staff development, literacy materials, subscriptions and kits will be paid by the Department of Public Instruction. Some schools had already purchased kits; in such cases, they will be reimbursed.
- The allocation for Charter Schools is in PRC 036 – State Charter School.

NONINSTRUCTIONAL SUPPORT PERSONNEL

PROGRAM REPORT CODE: 003
 UNIFORM CHART OF ACCOUNTS CODE: XXXX-003-XXX
 STATUTORY REFERENCE:

TYPE: Dollars
 TERM: Varied, July 1 - June 30

PURPOSE: Provides funding for non-instructional support personnel and associated benefits. These funds may be used at the central office or at individual schools. The funds may be used for:

- Clerical Assistants
- Custodians
- Duty Free Period
- Liability Insurance
- Substitutes
- Textbook Commission Clerical Assistant

ELIGIBILITY: Each LEA is entitled to funding. The dollars allotted are based on the formula listed below.

FORMULAS: Funds are allotted on the basis of dollars per allotted ADM. \$6,000 for clerical assistants is allotted to each LEA with a member in the textbook commission.

SPECIAL PROVISIONS

1. The LEA shall determine the assignment, the length of employment, and the pay level in accordance with the North Carolina Public School Personnel [State Salary Schedule](#). Substitutes must be paid in accordance with General Information Section of the Allotment Policy Manual.
2. There is no limit on the number of individuals that can be employed as long as all employees are placed on the North Carolina Public School Personnel State Salary Schedule and the LEA does not exceed the total dollars.
3. By the end of the third payroll period, the average salary paid at the LEA must be at least 98% of the State-allotted amount for clerical assistants and custodians.
4. Funds may be transferred with no restrictions by submitting [ABC Transfer Form](#)
5. Employment of Textbook Commission Clerical Assistants is at the discretion of the Textbook Commission member; however the employment of clerical assistants must follow the guidelines that govern the employment of other personnel within the LEA. Members are strongly advised **not** to hire members of their immediate family. The LEA that employs the clerical assistant codes their salary as an expense.

6. An increase in each LEA's allotment will be made on a monthly basis based upon the LEAs extended sick leave, personal leave, and other leave requiring deductions from the teacher's pay (\$50).
7. A reserve of \$250,000 has been established for LEAs who are in need of economic relief due to prolonged teacher absences resulting in an unpredictably large increase in substitute expenses. LEA requests for funds will be granted based on the criteria in this policy as long as funds are available.
 - a. The LEA must send a written request to the Public Schools of North Carolina, School Allotments Section, stating:
 - i. Why are additional funds needed? (Provide details of the qualifying condition with supporting documentation.)
 - ii. The amount needed. (Provide details of how this amount was determined.)
 - iii. Why other sources of funds are not available.
 - b. The LEA must have not transferred any funds out of non-instructional support during the fiscal year for which additional funds are requested.
 - c. Request must be made by April 1 to allow time for processing and ensure expenditures are paid prior to June 30.
8. If the Governor, State Board Chairman, or State Superintendent of Public Instruction schedules an event (meeting) to invite teachers, funds will be allotted to cover the cost of substitutes while the teachers are out of the classroom.
9. Small Restructured High Schools – Schools restructuring into smaller learning communities with agreements with the New Schools Project, will receive funding equivalent to one additional clerical position. (The Joint Conference Committee Report of the Continuation, Expansion, and Capital Budgets, SB 202 – Item # 29)

The Excellent Public Schools Act provided additional funding for the addition of 5 days within the existing school calendar. (HB 950-Section 7A.6(a)1)

PRINCIPAL AND TEACHER PERFORMANCE BONUSES

PROGRAM REPORT CODE: 048
 UNIFORM CHART OF ACCOUNTS CODE: XXXX-048-XXX

A. PRINCIPAL PERFORMANCE BONUS

STATUTORY REFERENCE; SL 2017-57 Section 8.4,

TYPE: Dollars

TERM: July 1, 2017 to June 30, 2018

PURPOSE: A bonus program that provides principals with performance-based bonuses.

ELIGIBILITY: Each LEA is entitled to funding, based on the Education Value-Added Assessment System (EVAAS) student growth index score for the school.

FORMULAS: A. The proportion stipulated in legislation is allotted to the LEA based on bonuses to any principal who supervised a school in that LEA as a principal for a majority of the previous school year, if that school was in the top fifty percent (50%) of school growth in the state during the previous school year.

These funds shall be allocated as follows to qualifying principals:

Statewide Growth Percentage	Bonus
95% -100%	\$5,000
90% - 94.99%	\$4,000
85% - 89.99%	\$3,000
80% - 84.99%	\$2,000
50% - 79.99%	\$1,000

B. The proportion stipulated in legislation is allotted to the LEA based on bonuses to any principal who:

- a. Supervised the same school as a principal for a majority of both the 2015-16 and the 2016-17 school year and
- b. In 2015-16 the school met expected growth or did not meet expected growth and

c. In 2016-17 the school exceeded growth

These funds shall be allocated as follows to qualifying principals:

\$10,000 if the school was a “D” or “F” school during 2015-16

\$5,000 if the school was a “A”, “B” or “C” school during 2015-16

SPECIAL PROVISIONS:

1. Bonuses are payable no later than October 31, 2017.
2. Principals employed in a charter school or regional school are eligible to receive the bonus if they qualify.
3. A principal is not eligible to receive a bonus if he/she is no longer employed as a principal due to resignation, dismissal, reduction in force, death or retirement.
4. A principal is not eligible to receive a bonus if his/her last workday is prior to July 1, 2017.
5. Principals, who qualify for both bonuses as outlined in A. and B. of this policy, may receive both bonuses. No principal shall receive more than 2 bonuses.
6. The compensation bonuses are not considered compensation for purposes of the Teachers' and State Employees' Retirement System.
7. It is the intent of the General Assembly that funds provided to LEAs pursuant to this section will supplement principal compensation and not supplant local funds.
8. Unused funds shall not be used for any purpose other than stipulated in the legislation. Excess funds allotted shall revert to the state.

B. ADVANCED COURSE TEACHER BONUS

STATUTORY REFERENCE: SL 2016-94, SL 2017-57, SL 2017-88

TYPE: Dollars

TERM: July 1, 2016 to June 30, 2019

PURPOSE: A program that provides funding to reward teachers of students successfully achieving in Advanced Placement (AP), International Baccalaureate (IB) examinations and Cambridge Advanced International Certificate of Education (AICE).

ELIGIBILITY: Each LEA and public school is entitled to funding, based on the exam results of their students. A teacher shall receive a bonus in the amount of fifty dollars (\$50.00) for each student taught by an advanced course teacher who receives the following score:

- a. For AP courses, a score of three or higher on the College Board Advanced Placement Examination.
- b. For IB Diploma Programme courses, a score of four or higher on the International Baccalaureate course examination.
- c. For AICE, a score of "E" or higher on the Cambridge AICE program examination.

FORMULAS: A. Each LEA and public school is allotted funds based on the number of AP, and IB and AICE exams that meet the eligibility, as reported to the DPI from the respective examination board.

B. For 2017-18 only. Each LEA is allotted funds for teachers who would have received a bonus based on the 2015-16 test scores but for the restriction that required the teacher to be teaching advanced courses in 2016-17. The amount shall be a maximum of \$2,000 per teacher.

C. For 2017-18 only. If a an LEA paid a teacher based on the 2015-16 test score, an amount from local funds in lieu of the bonus the teacher would have received had they been teaching an advanced course, the LEA shall be allotted a reimbursement up to \$2,000 per teacher.

SPECIAL PROVISIONS:

1. No teacher shall be awarded a bonus that exceeds three thousand five hundred dollars (\$3,500) in any given school year. The bonus awarded to a teacher shall be in addition to any regular wage or other bonus the teacher receives or is scheduled to receive.

2. Bonuses are payable in January to qualifying advanced course teachers who remain employed teaching in the same LEA or charter school at least from the school year the data is collected until the corresponding school year that the bonus is paid.
3. A student must be enrolled and have attained a grade in the corresponding course for a teacher to be eligible for a bonus associated with the exam result.
4. Teachers employed in a NC public school are eligible.
5. The bonuses are not considered compensation for purposes of the Teachers' and State Employees' Retirement System.
6. Unused funds shall not be used for any purpose other than stipulated in the legislation. Excess funds allotted shall revert to the State.
7. In order for a teacher to be eligible for the retroactive bonus related to the 2015-16 test scores (as stated in "B" of the formula above), the teacher must be teaching in the same school and did not refuse to teach an advanced course in 2016-17.

C. INDUSTRY CERTIFICATIONS AND CREDENTIALS TEACHER BONUS

STATUTORY REFERENCE: SL 2016-94, SL 2017-157, SL 2017-88

TYPE: Dollars

TERM: July 1, 2016 to June 30, 2019

PURPOSE: A program that provides funding to reward the performance of teachers who teach students earning approved industry certifications or credentials consistent with G.S. 115C-156.2 and to encourage student learning and improvement.

ELIGIBILITY: Each LEA and public school is entitled to funding to pay teachers bonuses, based on the certifications and credentials earned by their students.

A bonus in the amount of twenty-five dollars (\$25.00) or fifty dollars (\$50.00) for each student taught by a teacher who provided instruction in a course that led to the attainment of an industry certification or credential. The level of bonus is dependent on the value ranking assigned.

FORMULAS: Each LEA and public school is allotted funds based on the number of industry certifications and credentials that meet the eligibility.

SPECIAL PROVISIONS:

1. The Department of Commerce, in consultation with the State Board, shall assign a value ranking for each industry certification and credential based on an equal weighting of academic rigor and employment value.
2. No teacher shall be awarded a bonus that exceeds three thousand five hundred dollars (\$3,500) in any given school year. The bonus awarded to a teacher shall be in addition to any regular wage or other bonus the teacher receives or is scheduled to receive.
3. Bonuses are payable in January to qualifying teachers who remain employed teaching in the same LEA at least from the school year the data is collected until the corresponding school year that the bonus is paid.
4. A student must be enrolled and have attained a grade in the corresponding course for a teacher to be eligible for a bonus associated with the exam result.
5. The bonuses are not considered compensation for purposes of the Teachers' and State

Employees' Retirement System.

Unused funds shall not be used for any purpose other than stipulated in the legislation.
Excess funds allotted for this purpose shall revert to the State.

D. TEACHER PERFORMANCE BONUS

STATUTORY REFERENCE: SL 2017-57 Sections 8.8D and 8.8E

TYPE: Dollars

TERM: July 1, 2017 to June 30, 2018

PURPOSE: A program which provides funding to reward fourth and fifth-grade reading teachers and fourth to eighth-grade math teachers with performance based bonuses.

ELIGIBILITY: Each LEA and public school is entitled to funding, based on their teachers Education Value-Added Assessment System (EVAAS) student growth index score for fourth and fifth-grade reading and fourth to eighth-grade math.

FORMULAS: Funds are allotted to pay teachers who are in the top twenty-five percent (25%) of teachers in the state according to the EVAAS student growth index score for fourth and fifth-grade reading or fourth to eighth-grade math from the previous year. These funds shall be allocated at \$2,000 per qualifying teachers.

Funds are allotted to pay bonuses to teachers who are in the top twenty-five percent (25%) of teachers in their respective LEA according to the EVAAS student growth index score for fourth and fifth-grade reading or fourth to eighth grade math from the previous year. These funds shall be allocated at \$2,000 per qualifying teachers.

SPECIAL PROVISIONS:

1. Bonuses are payable in January to qualifying teachers who remain employed in the same LEA at least from the school year the data is collected until the corresponding school year that the bonus is paid.
2. Teachers employed in charter schools, Lab schools and regional schools are only eligible to receive the bonus if they are in the top 25% of teachers in the state. No allocation is made at the charter school, Lab school or regional school level.
3. Any teacher working in a LEA that employs three or fewer third-grade teachers shall receive a bonus at the LEA level if that teacher has an EVAAS student growth index score in the eligible test from the previous school year that exceeds expected growth.
4. Teachers who qualify may receive bonuses at both the state and LEA level, but no teacher shall receive more than two bonuses.

5. The compensation bonuses are not considered compensation for purposes of the Teachers' and State Employees' Retirement System
6. Unused funds shall not be used for any purpose other than stipulated in the legislation. Excess funds allotted shall revert to the state.

“Z” SCHOOLS

PROGRAM REPORT CODE: 038
 UNIFORM CHART OF ACCOUNTS CODE: XXXX-038-XXX

STATUTORY REFERENCE: Regional Schools GS 115C-238. 60
 Laboratory Schools GS 116-239.5

TYPE: Dollars
 TERM: July 1 - June 30

I. REGIONAL SCHOOLS

PURPOSE: Local boards of education are authorized to jointly establish a regional school to serve enrolled students in two or more local school administrative units that will expand student opportunities for educational success through high quality instructional programming. Regional schools may include partnerships with other education partners, including institutions of higher education and private businesses or organizations, and shall foster, encourage, and promote the development of knowledge and skills in career clusters of critical importance to the region.

Except as otherwise provided in this Part, a regional school is exempt from statutes and rules applicable to a local board of education or local school administrative unit.

ELIGIBILITY: Any two or more local boards of education may create a regional school as provided in this Part. In order to create a regional school, each local board of education shall adopt a resolution stating its intent to create the regional school, which shall include the following:

- (1) Name of the regional school.
- (2) Names of all other local boards of education known to that local board of education adopting resolutions to create the regional school.
- (3) Identification of one of the named local school administrative units to serve as the finance agent for the regional school.
- (4) Identification of one of the named local school administrative units to provide, to the extent practicable, school food services to the regional school, if needed.

The local board of education shall develop a plan to provide transportation to the students domiciled in the district.

Recognition of Regional School – Each local board of education that adopts a resolution as provided in this section shall file a copy of the resolution with the State Board of Education. Upon receipt of resolutions from all local boards of education identified in each resolution for a named regional school, the State Board of Education shall approve the creation of the regional school.

FORMULAS:

- (A) The State Board of Education shall allocate to a regional school:
- (1) An amount equal to the average per pupil allocation for average daily membership from the participating unit allotments for each child attending the regional school, except for the allocation for children with disabilities and for the allocation for children with limited English proficiency.
 - (2) An additional amount for each child attending the regional school who is a child with disabilities. In the event a child with disabilities leaves the regional school and enrolls in a public school during the first 60 school days in the school year, the regional school shall return a pro rata amount of funds allocated for that child to the State Board, and the State Board shall reallocate those funds to the local school administrative unit in which the public school is located. In the event a child with disabilities enrolls in the regional school during the first 60 school days in the school year, the State Board shall allocate to the regional school the pro rata amount of additional funds for children with disabilities.
 - (3) An additional amount for children with limited English proficiency attending the regional school, based on a formula adopted by the State Board.
- (B) The State Board shall allow for annual adjustments to the amount allocated to the regional school based on its enrollment growth in school years subsequent to the initial year of operation.
- (C) For each child who enrolls in the regional school, the participating unit in which the child resides shall transfer to the regional school an amount equal to the per pupil amount of all money appropriated to the local current expense fund for the participating unit for the fiscal year. The amount transferred under this subsection that consists of revenue derived from supplemental taxes shall be transferred only if the child enrolled in the regional school resides in that tax district.

SPECIAL PROVISIONS:

1. The local school administrative unit identified as the finance agent by resolution pursuant to G.S. 115C-238.71 shall be the finance agent for the Board and shall have all the rights, duties, and obligations for receipt, accounting, and dispersing funds for the board of directors, including all the rights, duties, and obligations specified in Article 31 of this Chapter, which powers shall be exercised by the identified local school administrative unit for and on behalf of the board of directors. The board of directors shall provide reasonable compensation to the local school administrative unit for this service.
2. No later than 10 days after the money is appropriated to the local current expense fund, each local board of education of a participating unit shall transfer to the board of directors the amount required under G.S. 115C-238.71(b) for each child enrolled in the school who resides in that participating unit. Once it has received funds from the local board of education, the board of directors shall be under no obligation to return the funds.
3. Transportation. – Participating units shall develop a plan to provide transportation to the students domiciled in the district.

4. Food Service. – The local school administrative unit identified by resolution shall provide, to the extent practicable, school food services to the regional school. For purposes of federal funding through the National School Lunch Program or other federally supported food service programs, the local school administrative unit identified by resolution shall be permitted to include eligible students enrolled in the regional school. Other participating units shall not include students enrolled in the regional school for purposes of federally supported food service programs.
5. The State Board shall allocate to a regional school, 12 months of employment for a principal position, if the school has final total average daily membership of 100 or more students. (G.S. 115C-238.70 (a))

II. LABORATORY SCHOOLS

STATUTORY REFERENCE: GS 116-239.5
 TYPE: Dollars
 TERM: July 1 - June 30

PURPOSE:

The Board of Governors' Subcommittee on Laboratory Schools shall approve at least nine constituent institutions to establish laboratory schools to serve public school students. The Board of Governors shall select constituent institutions with quality high-quality educator preparation programs as demonstrated by the annual performance measures reported by the constituent institutions in accordance with G.S. 115C-296.13.

The mission of a laboratory school shall be to improve student performance in LEAs with low-performing schools by providing an enhanced education program for students residing in those units and to provide exposure and training for teachers and principals to successfully address challenges existing in high-needs school settings. A laboratory school shall provide an opportunity for research, demonstration, student support, and expansion of the teaching experience and evaluation regarding management, teaching, and learning.

ELIGIBILITY: Schools as approved by the Board of Governors' Subcommittee on Laboratory Schools.

Recognition of a Laboratory School. – The Subcommittee shall file a copy of each resolution to approve a laboratory school with the Department of Public Instruction. Upon receipt of a resolution from the Subcommittee and upon the recommendation of the Superintendent of Public Instruction, the State Board of Education shall approve the creation of the laboratory school.

The Board of Governors and the Department of Public Instruction shall be notified in the event of the dissolution or assumption of a laboratory school, including the identity of the entity assuming operation of the school.

The chancellor shall be the administrative head of a laboratory school approved by the Subcommittee

Reporting. – The chancellor shall comply with the reporting requirements established by the State Board of Education in the Uniform Education Reporting System.

Any child who is residing in a local school administrative unit in which a laboratory school is located and (i) is enrolled in a low-performing school, as defined by G.S. 115C-105.37 at the time of the student's application, or (ii) did not meet expected growth in the prior school year based on specific criteria is eligible to attend the laboratory school.

FORMULAS:

The State Board of Education shall allocate to a laboratory school the following:

- (1) An amount equal to the average per pupil allocation for average daily membership from the LEA allotments in which the school is located for each child attending the laboratory school, except for the allocation for children with disabilities, for the allocation for children with limited English proficiency, and for the allocation for transportation services.
- (2) An additional amount for each child attending the laboratory school who is a child with disabilities. In the event a child with disabilities leaves the laboratory school and enrolls in a public school during the first 60 school days in the school year, the laboratory school shall return a pro rata amount of funds allocated for that child to the State Board, and the State Board shall reallocate those funds to the local school administrative unit in which the public school is located. In the event a child with disabilities enrolls in the laboratory school during the first 60 school days in the school year, the State Board shall allocate to the laboratory school the pro rata amount of additional funds for children with disabilities.
- (3) An additional amount for children with limited English proficiency attending the laboratory school, based on a formula adopted by the State Board.

Special Provisions:

1. The State Board shall allow for annual adjustments to the amount allocated to the laboratory school based on its enrollment growth in school years subsequent to the initial year of operation.
 2. If a student attends a laboratory school, the LEA in which the child resides shall transfer to the laboratory school an amount equal to the per pupil share of the local current expense fund of the LEA for the fiscal year. The per pupil share of the local current expense fund shall be transferred to the laboratory school within 30 days of the receipt of monies into the local current expense fund.
 3. A Laboratory School shall be allotted 34% of its Initial Allotment available to "draw
- Allotment Policy Manual FY 2017-2018

down" after the General Assembly adjourns, based on the projected ADM provided by the school. Final allotments shall be recalculated based on Month 1 ADM and 100% of the allotment shall be made available to the school.

4. After 1st month ADM adjustments, a laboratory school can request additional funding if it has significant growth (20% or more) in months two through four. Requested ADM must be verified. The state contingency reserve will be used to fund the prorated increases within funds available.
5. In addition to the state funding based on dollars per ADM, a laboratory school may receive Children with Disabilities and Limited English Proficiency funding **if they qualify**. These special funds plus the dollars per ADM funding are distributed under Program Report Code 038.
6. Food and transportation services. – The LEA in which the laboratory school is located shall continue to provide food services and transportation to students attending the laboratory school. The chancellor shall arrange for the provision of these services from the LEA.

RESTART SCHOOLS

PROGRAM REPORT CODE: 037
 UNIFORM CHART OF ACCOUNTS CODE: XXXX-037-XXX
 STATUTORY REFERENCE: GS 115C-105.37B

TYPE: Dollars

TERM: July 1 to June 30

PURPOSE: To approve a local board of education's request to reform any school in its LEA which the State Board of Education has identified as one of the continually low-performing schools in North Carolina.

ELIGIBILITY: LEAs which have applied for and been approved by the State Board of Education to convert continually low-performing schools to the legislated restart model.

FORMULAS: The restart model provides the same exemptions as a charter school and therefore, the following will apply to a LEA that has a State Board of Education approved Restart school.

DPI will fund the LEA based on the legislated funding formulas and the allotted average daily membership (ADM) of the LEA.

SPECIAL PROVISIONS:

1. The LEA is required to transfer an amount equal to the State average per pupil allocation for the LEA for the ADM of the school into a restricted a program report code (PRC). The average per pupil allocation will exclude transportation, exceptional children (EC), and limited English proficiency (LEP) funds.
2. The ADM will be the school's ADM per the Month 1 Principals Monthly Report.
3. The average per pupil allocation will include the guaranteed expenditures (PRC009), however the LEA shall be allowed to expend for the Restart school in PRC009.

The LEA is required to ensure that adequate services for exceptional children and limited English proficient students are provided. EC and LEP allotments shall not be transferred in to this PRC. Program expenditures for students in Restart schools shall be accounted in PRC 032 and 054, respectively.

4. LEA transportation allotment may be used to transport students.

5. Other funds shall be provided consistent with charter schools. eg. Summer camps etc.

1. Restrictions on transfers

- a. Transfer restrictions outlined in the Allotment Policy Manual apply, unless exception noted in this document.
- b. State position allotments will be converted at the LEA average salary for that position plus benefits.
- c. Career Technical Education funds may be transferred if the school serves students in grades 8-12, up to a calculated cap.
- d. Teacher assistant funding may be transferred in to the restricted Restart PRC with no limit.
- e. Transfers from PRC 056 transportation are not allowable.
- f. LEAs are restricted to the required transfer and may not transfer funds in excess of the requirement. Funds in the restricted PRC shall only be used for the Restart school(s).
- g. LEAs may use funds from other state allocations for the school(s).
- h. Funds transferred into the Restart PRC shall not be transferred out.
- i. The LEA shall make all transfer in to the Restart PRC by November 30th. If the LEA has failed to transfer the appropriate amount, the School Allotments Section shall transfer any remaining balance from PRC003 Non instructional support. If there are insufficient funds in PRC003, to fulfill the requirement, the remaining balance shall be transferred from PRC024 Disadvantaged Student Supplemental Funding.

SCHOOL BUILDING ADMINISTRATION

PROGRAM REPORT CODE: 005
 UNIFORM CHART OF ACCOUNTS CODE: XXXX-005-XXX
 STATUTORY REFERENCE: GS 115C-284;

TYPE: Months of Employment (MOE's)
 TERM: 10, 11, or 12 months, July 1 - June 30

PURPOSE: Provides funding for salaries including benefits for principals and assistant principals.

ELIGIBILITY: Each LEA is entitled to months of employment. The months of employment allotted are based on the formulas listed below.

FORMULAS:

Principal and Assistant Principal Allotments are consolidated to allow more flexibility at the local level. The allotments are calculated separately and then combined into one allotment.

PRINCIPALS:

Each school with 100 or more pupils in final ADM and/or seven or more full-time equivalent state allotted/paid teachers and instructional support personnel, unrounded, (based on prior year 6th pay period) is entitled to twelve months of employment for a principal. In accordance with HB 200, Section 7.14 (a), a school that opens after July 1, 2011 with less than 100 students in final average daily membership is not entitled to 12 months of employment for a principal. Year-round schools, multi-track organizational patterns, and other sub-urbanization patterns developed within the existing framework of an established campus are not automatically entitled to additional months of employment. The total months are then multiplied by the LEA's average monthly salary (based on prior year 6th pay period salary adjusted for legislated increases and benefits).

If a school opens on or after November 1, a principal allotment will be prorated based on the date of the school opening, within available funds. New school openings will be verified based on current year 2nd month ADM. If the schools are not open, or if they do not qualify for a principal, their principal allotment will be reduced. If this ineligible school was allotted 4 additional principal months in the previous fiscal year for school planning, the 4 months will also be reduced from the current year's allotment.

ADM is based on the final ADM for the prior year as reported on the Principal Monthly Reports (PMR).

FTE information obtained from the 5th and 6th pay periods will be as reported. 202 adjustments shall not be considered.

ASSISTANT PRINCIPALS:

One month of employment per 98.53 allotted ADM rounded to the nearest whole month. The total months are then multiplied by the LEA's average monthly salary (based on prior year 6th pay period plus LI) plus benefits.

Fractions of months of employment are rounded up to the nearest month for small city

LEAs with ADM less than 3,000 students.

SPECIAL PROVISIONS:

PRINCIPALS:

1. If a school does not meet the conditions specified above, then a teaching position may be used as principal of that school. Teachers employed as principals of schools with less than seven but more than two teachers should be paid for ten months on the appropriate pay level for building principals as specified in the North Carolina Public School Personnel State Salary Schedule.
2. In the event the closing or reorganization of schools in an LEA causes a reduction in the principal allotment, the allotment shall be held harmless the first and second fiscal years following the reduction of the principal allotment, provided that the reduction in the principal allotment continues in the second year.
3. A teacher may be reassigned to fill in for a principal after the principal has been on sick leave for at least ten (10) days. The reassignment shall be allowed until the principal returns to work or exhausts sick leave.
4. Funds may be transferred for any purpose, except where prohibited elsewhere in the ABC transfer policy, by submitting an ABC Transfer Form. The salary transferred will be based on the first step of the principal Base salary schedule. Converting certified position allotments to dollars for the purpose of hiring the same type position is not allowable.
5. The State Board of Education must approve waivers for placement of Principals on the salary schedule for Low-Performing schools.
6. A LEA may submit in writing to the School Allotments Section a request for up to four additional principal months of employment for new schools (which will qualify for a principal allotment). This request needs to include the following information: school opening date, number of months requested, estimated ADM, estimated state allotted/paid teacher and instructional support FTEs, and the effective date that the principal begins the performance of administrative duties for the new school. This policy only applies to additional regular education schools opening within the district. It does not apply to alternative schools or schools that are replacing existing schools within the LEA. The allotment could be prorated based on the date that the request is received. The allotment of additional principal months will depend on the availability of funds.
7. Small Restructured High Schools – Schools restructuring into smaller learning communities shall receive a principal position per new site
8. Approved STEM (Science, Technology, Engineering and Math) schools shall receive a principal per site.

ASSISTANT PRINCIPALS:

1. These positions shall be used only for non-teaching activities.
2. LEAs may employ assistant principals for 10, 11, or 12 months. LEAs cannot exceed allotted months of employment.
3. Assistant principal months may be allotted within funds available to a LEA if the sub-organizational structure of a school within that LEA creates a distinct separate operating entity within an existing school such as an exceptional children wing of a school with integrated/shared programs. The allotments must be requested and appropriated on an annual basis. The LEA must show a need for funding not already included in the regular ADM assistant principal allotment or exceptional children programs. The identification of separate grade spans within a school does not qualify for additional funding under this provision.
4. Funds may be transferred for any purpose, except where prohibited elsewhere in the transfer policy, by submitting an approved [ABC Transfer Form](#). Funds related to Assistant Principal Months of employment shall be transferred based on the first step of the Assistant Principal Salary Schedule. Funds may be transferred out. Converting certified position allotments to dollars for the purpose of hiring the same type position is not allowable.
5. Small Restructured High Schools –Schools within an existing school as approved will be reduced for Assistant Principal Months of Employment. (SB 622, Section 7.52)

SCHOOL CONNECTIVITY

PROGRAM REPORT CODE: 073
 UNIFORM CHART OF ACCOUNTS CODE: XXX0-073-XXX
 STATUTORY REFERENCE: HB 2436, Section 7.6 (2008)
 SB 202, Section 7.12 (2009)

TYPE: Dollars
 TERM: July 1 - June 30

PURPOSE: Funds are appropriated in this act to support the enhancement of the technology infrastructure for public schools.

ELIGIBILITY: Each NCREN connected LEA or Charter having multiple locations separated by a public-right-of-way is entitled to wide area network funding. Each Charter School not connected to NCREN is entitled to funding to offset the costs of Internet Connectivity.

FORMULA: Each LEA or Charter receives a percentage of the estimated wide area network or Internet costs after projected E-Rate discounts as determined and verified by DPI. Because the number of schools, locations, pricing, available funding and E-rate discounts may change each year, amounts and percentages may vary.

SPECIAL PROVISIONS:

1. These funds shall be used for broadband access, equipment, and support services that create, improve and sustain equity of access for instruction opportunities for public school students and educators.
2. The funds appropriated shall be used to implement a plan approved by the State Board of Education to enhance the technology infrastructure for public schools that supports teaching and learning in the classrooms.
3. Funds currently used for the services covered by these new funds shall not be supplanted by this additional funding and shall be used to support instructional technologies and local infrastructure in schools in support of the acquisition and delivery of instructional technology resources to the classroom.
4. Any refunds received for services paid with these technology funds shall return to the originating technology fund.
5. School Connectivity funding for Charter Schools is allotted in PRC 036.

SCHOOL RESOURCE OFFICER

PROGRAM REPORT CODE: 039
UNIFORM CHART OF ACCOUNTS CODE: XXXX-039-XXX
STATUTORY REFERENCE: Session Law 2013-360, Section 8.36

TYPE: Dollars
TERM: July 1 - June 30

PURPOSE: In accordance with Session Law 2013-360, Section 8.36, this account provides funding to local administrative units, regional schools, and charter schools for school resource officers in elementary and middle.

ELIGIBILITY: All LEAs, charter schools, and regional schools are eligible for grant funding. Applications will be judged on need-based considerations which include small-county, low wealth, and school crime rate factors.

FORMULA: LEAs must submit Applications for funding. Allocations must be approved by the State Board of Education.

SPECIAL PROVISIONS:

1. State School Resource Officer funding for Middle Schools must be matched on the basis of two dollars (\$2.00) in state funds for every one dollar (\$1.00) in local funds.
2. School Resource Officer Funds for Charter Schools will be allotted in PRC 036. Funds for Regional Schools will be allotted in PRC 038.
3. These funds may not be used to supplant state, local and federal funds for school resource officers.
4. Funds cannot be transferred in or out of this category.

SCHOOL TECHNOLOGY FUND

PROGRAM REPORT CODE: 015
UNIFORM CHART OF ACCOUNTS CODE: XXXX-015-XXX
STATUTORY REFERENCE: GS 115C-102.6

TYPE: Dollars
TERM: July 1: carries over until spent

PURPOSE: Provides funding to LEAs for the development and implementation of a local school technology plan.

ELIGIBILITY: Each LEA is entitled to funding.

FORMULA: Funds for School Technology are distributed based on allotted ADM in grades K-12.

SPECIAL PROVISIONS:

1. Two or more LEAs may jointly expend funds to develop their individual local school technology plans for staff development or to implement their individual local school technology plans.
2. Funds must be expended in accordance with the LEA's School Technology Plan.
3. Monthly allotment adjustments will be made to each LEA based on interest received on their account from the Department of State Treasurer. These monthly adjustments are based on each LEA's average daily balance for the month in their School Technology Fund.
4. One time annual adjustment for fines and penalties will be made to each LEA and Charter School with an approved technology plan. Funds are allotted based on allotted ADM.
5. Monthly allotment adjustments will be made to each LEA based on transfers from the School Building Fund once received from the Division of School Support, School Planning Section.
6. Funds cannot be transferred in or out of this category.

SMALL COUNTY SUPPLEMENTAL FUNDING

PROGRAM REPORT CODE: 019
 UNIFORM CHART OF ACCOUNTS CODE: XXX0-019-XXX
 STATUTORY REFERENCE: SL 2015-241, Section 8.4
 TYPE: Dollars
 TERM: July 1 - June 30

PURPOSE: To provide additional funds to small school systems.

ELIGIBILITY: Each Eligible county school administrative unit shall receive a dollar allotment according to the following schedule over the next five year period:

<u>Allotted ADM</u>	<u>Small County Allotment</u>
0 – 600	\$1,710,000
601 – 1,300	\$1,820,000
1,301 – 1,700	\$1,548,700
1,701 – 2,000	\$1,600,000
2,001 – 2,300	\$1,560,000
2,301 – 2,600	\$1,470,000
2,601 – 2,800	\$1,498,000
2,801 – 3,200	\$1,548,000

SPECIAL PROVISIONS:

1. This is a Phase-Out Provision for the 2015-2016 Fiscal Year. If a local school administrative unit becomes ineligible for funding under the current schedule in subsection (d) of this section in the 2014-2015 fiscal year, funding for that unit shall be phased out over a five-year period. Funding for such local administrative units shall be reduced in equal increments in each of the five years after the local administrative unit becomes ineligible. Funding shall be eliminated in the fifth fiscal year after the local administrative unit becomes ineligible. Allotments for eligible local school administrative units shall not be reduced by more than (20%) of the amount received in the current fiscal year.
2. A local school administrative unit shall not become ineligible for funding if either the higher of the first two months total projected average daily membership for the current year or the higher of the first two months total prior year average daily membership would otherwise have made the unit eligible for funds under the schedule in subsection (a) of this section.
3. Uses of Funds:
 - a. Funds allotted for small school systems may be used for any type expenditure eligible from State fund allotments (excluding central office administration); however, based on N.C. G.S. 115C-408(b), these funds are not available for capital construction projects.
 - b. An amount not to exceed ten thousand dollars (\$10,000) may be used to pay towards

the plant operation contract cost charged by the Department of Public Instruction for services.

- c. Local Boards of Education are encouraged to use at least 20% of the small county funds they receive to improve the academic performance of children who are performing at Level I or II on either reading or mathematics end-of grade tests in grades 3-8. Local boards of education shall report to the State Board of Education on an annual basis on funds used for this purpose, and the State Board shall report this information to the Joint Legislative Education Oversight Committee. (SB 200, Section 7.12 (f))

Each LEA will need to develop its own chart of accounts using PRC 019 with any valid purpose and object code in the Chart of Accounts.

4. These funds are to supplement, not supplant, local funds. Funds will not be allocated to any LEA found to have used these funds to supplant local per student current expense funds.

A county is considered to have used these funds to supplant if the current expense appropriation per student of the county for the current year is less than 95% of the average of the local current expense appropriations per student for the three prior fiscal years.

5. The State Board of Education will consider requests from LEAs to waive the non-supplant requirement as outlined in the legislated low wealth and small county supplemental funding formula only under the following conditions:

The county can show:

- That it has remedied the deficiency in funding, or
- That extraordinary circumstance caused the county to supplant local current expense funds with funds allocated under this section.

Examples include:

- Closing/merging schools within a LEA.
- Loss of federal Impact Aid funds.
- Significant change in the demand for county resources due to state/federal unfunded mandates, natural disaster, or other emergency.

6. Transfer of funds is not required.

SUMMER READING CAMPS

PROGRAM REPORT CODE: 016
 UNIFORM CHART OF ACCOUNTS CODE: XXX0-016-XXX
 STATUTORY REFERENCE: Session Law 2012-142, Section 7A

TYPE: Dollars
 TERM: July 1 – October 31

PURPOSE: To provide additional educational programs outside of the instructional calendar to any 3rd grade student who does not demonstrate reading proficiency and any first or second grade student who demonstrates reading comprehension below grade level as identified through administration of formative and diagnostic assessments in accordance with G.S. 115C-83.6.

ELIGIBILITY: Each LEA or Charter School

FORMULA: Each LEA and Charter School shall receive:

- A minimum of \$10,725
- A dollar amount per allotted 1st -3rd grade student multiplied by the percentage of 1st - 3rd graders who do not demonstrate proficiency in reading.
- The maximum funding is capped at \$825 per not-proficient ADM.

The funding for the Summer Reading Camps was initially appropriated with the funding for the Excellent Public Schools Act (FY 2013-2014).

Summer Camps shall:

- (1) Offer at least 72 hours of reading instruction to yield positive reading outcomes for participants;
- (2) Be provided over no less than three weeks for students in schools using calendars other than year-round calendars.
- (3) Be taught by compensated licensed teachers selected based on demonstrated student outcomes in reading proficiency or in improvement of difficulties with reading development; and
- (4) Allow volunteer mentors to read with students at times other than during 72 hours of reading instruction.

SPECIAL PROVISIONS:

1. Parents or guardians of first and second grade students demonstrating reading comprehension below grade level as identified through assessments administered pursuant to S.L. 2015-241, Section 8.48 (b), shall be encouraged to enroll their student in a reading camp provided by the local school administrative unit. Parents or guardians of the students demonstrating reading proficiency shall make the final decision regarding the student's

summer camp attendance.

2. Funding will carryover until Oct 31 of the subsequent fiscal year for expenditure liquidation. (S.L. 2014-100, Section 8.7(a)).
3. LEAs and Charter Schools are encouraged to use other state and federal funding targeted at students at risk, in addition to the summer camp allotment. Such as, At Risk (PRC 069) and Disadvantaged Student Supplemental Funding (PRC 024).
4. No funds shall be transferred in or out of this category.

TEACHER ASSISTANTS

PROGRAM REPORT CODE: 027
 UNIFORM CHART OF ACCOUNTS CODE: 5XXX-027-XXX
 STATUTORY REFERENCE:

TYPE: Dollars
 TERM: Varied, July 1 - June 30

PURPOSE: Provides funding for salaries and benefits for regular and self-contained teacher assistants.

ELIGIBILITY: Each LEA is entitled to funding based on ADM.

FORMULA: Funds are allotted based on allotted ADM in grades K-3. Benefits are included.

SPECIAL PROVISIONS:

1. The LEA shall determine the length of employment and the pay level for teacher assistants in accordance with the North Carolina Public School Personnel [State Salary Schedule](#).
2. No limit exists on the number of individuals that can be employed as long as all employees are placed at a minimum pay level of 56 in accordance with the **North Carolina Public School Personnel State Salary Schedule**, and the LEA does not exceed the total dollar allotment.
3. No ABC transfers out of this category. ABC transfers are allowable into this category by submitting [ABC Transfer Form](#).
4. Teacher assistants may serve students in grades K-12. However, they must be instructional TAs as defined by object code 142 in the Uniform Chart of Accounts.
5. By the end of the third payroll period, the average salary paid at the LEA must be at least 98% of the State-allotted amount for teacher assistants.
6. LEAs which are legislated under the "Turning TAs in to Teachers Pilot" shall select up to 5 teacher assistants to receive \$4,500 for each assistant, representing annual tuition. These funds are restricted to TA tuition reimbursement and shall revert if not expended for the program. (S.L.2016-94 Section 8.29 (b) and (c) and S.L.2017-57 7.20) (a) and (d).

TEXTBOOKS and DIGITAL RESOURCES

PROGRAM REPORT CODE: N/A
 UNIFORM CHART OF ACCOUNTS CODE: N/A
 STATUTORY REFERENCE:

TYPE: Dollars
 TERM: July 1 - June 30, plus limited carryover

PURPOSE: Provides funding for state-adopted textbooks and digital resources. LEAs should use their state textbook funds to provide, from the state-adopted list, textbooks for handicapped students.

ELIGIBILITY: Each LEA is entitled to funding.

FORMULA: Funds for Textbooks are distributed based on allotted ADM in grades K-12.

SPECIAL PROVISIONS:

1. Requests for reimbursement of local fund expenditures for textbooks for handicapped students should be submitted to the Division of Financial Services, Textbooks Section.
2. Textbook funds that are eligible to carry over are calculated as follows:

Prior Year June 30 textbook balance	
Plus:	Current year allotment
Less:	<u>Current year textbook expenses</u>
Equals:	Funds eligible to carry over
3. Funds may be transferred in and out of this category for by submitting an [ABC Transfer Form](#). Effective July 1, 2018 the textbook and digital resources allotment shall only be used for textbooks and digital resources. (S.L. 2017-57)
4. Textbooks are defined under G.S. 115C-85 as "systematically organized material comprehensive enough to cover the primary objectives outlined in the standard course of study for a grade or course." Formats for textbooks may be print or non-print, including hardbound books, softbound books, activity oriented programs, classroom kits, and technology-based programs that require the use of electronic equipment in order to be used in the learning process.
5. Local boards of education may:
 - a. Select, procure, and use textbooks that have not been adopted by the State Board of Education for use throughout the local school administrative unit for selected grade levels and courses; in addition to
 - b. An approved school improvement plans developed under G.S. 115C-105.22 that include provisions for using textbooks that have not been adopted by the State Board of education for selected grade levels and courses.

6. House Bill 1908, Section 7, states that the State Board of Education shall ensure that the Allotment Policy Manual includes, in fiscal year 2006-2007 and thereafter, the following language related to the local education agencies' use of funds allotted for textbooks: "Local Education Agencies (LEAs) shall use their State textbook funds to provide to the same extent as is provided to non-disabled students, textbooks for students with disabilities. LEAs also shall, at a minimum, provide teachers of children with disabilities with the same teachers' editions provided to teachers of non-disabled students."

All textbook contracts made under this subsection shall include a clause granting to the local board of education the license to produce Braille, large print, and audiocassette tape copies of the textbooks for use in the local school administrative unit.

THIRD GRADE READTO ACHIEVE TEACHER BONUS

PROGRAM REPORT CODE: 046
 UNIFORM CHART OF ACCOUNTS CODE: XXXX-046-XXX
 STATUTORY REFERENCE: SL 2016-94, SL 2017-57, 2017-88

TYPE: Dollars

TERM: July 1, 2016 to June 30, 2020

PURPOSE: A program that provides funding to reward third-grade teachers with performance based bonuses.

ELIGIBILITY: Each LEA and public school is entitled to funding, based on their teachers Education Value-Added Assessment System (EVAAS) student growth index score for third-grade reading.

FORMULAS: The proportion stipulated in legislation is allotted based on bonuses to teachers who are in the top twenty-five percent (25%) of teachers in the state according to the EVAAS student growth index score for third grade reading from the previous year. These funds shall be allocated equally among qualifying teachers. The proportion stipulated in legislation is allotted to pay bonuses to teachers who are in the top twenty-five percent (25%) of teachers in their respective LEA according to the EVAAS student growth index score for third grade reading from the previous year. These funds shall be split proportionally based on average daily membership for each LEA and then distributed equally among qualifying teachers in each LEA.

For 2017-18 only. Each LEA and charter school is allotted funds for teachers who would have received a bonus based on the 2015-16 test scores but for the restriction that required the teacher to be teaching third grade in 2016-17. The amount shall be \$3,500 per teacher for the LEA level bonus.

For 2017-18 only. If an LEA and charter school paid a teacher based on the 2015-16 test score, an amount from local funds in lieu of the bonus the teacher would have received had they been teaching third grade, the LEA and charter school shall be allotted a reimbursement up to \$3,500 per teacher.

SPECIAL PROVISIONS:

1. Bonuses are payable in January to qualifying teachers who remain employed teaching in the same LEA or public school at least from the school year the data is collected until the corresponding school year that the bonus is paid.

2. Teachers employed in charter schools and regional schools are only eligible to receive the bonus if they are in the top 25% of teachers in the state. No allocation is made at the charter or regional school level.
3. Any teacher working in a LEA that employs three or fewer third grade teachers shall receive a bonus at the LEA level if that teacher has an EVAAS student growth index score for third grade reading from the previous school year that exceeds expected growth.
4. Teachers who qualify may receive bonuses at both the state and LEA level.
5. The compensation bonuses are not considered compensation for purposes of the Teachers' and State Employees' Retirement System.
6. Any unexpended funds from the state level bonus paid in January, due to ineligible teachers per legislation, will be reallocated to LEAs and public schools based on the eligible teachers who were paid the bonus in January. These teachers shall be paid an equal share of the reallocated funds. No funds shall revert to the State.

TRANSPORTATION OF PUPILS

PROGRAM REPORT CODE: 056
 UNIFORM CHART OF ACCOUNTS CODE: 6XXX-056-XXX
 STATUTORY REFERENCE:

TYPE: Dollars
 TERM: July 1 - June 30

PURPOSE: Provides funding for all transportation related expenses for "yellow bus" use for eligible school age (K-12) students for travel to and from school and between schools. Examples of these expenses are contract transportation, transportation personnel (other than Director, Supervisor, and Coordinator), bus drivers' salaries, benefits, fuel, and other costs as defined in the Uniform Chart of Accounts. This includes expenses for contract transportation when a local school district finds it impracticable to furnish transportation by yellow bus for eligible school age (K-12) students for travel to and from school and between schools.

ELIGIBILITY: Each LEA is entitled to funding.

FORMULA:

1. Allotted based on a "budget rating" funding formula using the following factors: pupils transported; total eligible operating expenditures (local and state funds); number of buses operated.
2. The initial allotment shall consist of a portion of the projected planning allotment.
3. The final allotment will be allotted within available funds by December 1. This adjustment is derived from establishing a final budget rating calculated annually from the three key factors outlined in #1 above plus any other legislative adjustments.

SPECIAL PROVISIONS:

1. Funds can be transferred into and out of this category by submitting an [ABC Transfer Form](#). There is no change in carryover provisions as outlined in policy. Transfers will impact efficiency ratings.
2. These funds may not supplant other state, federal and local programs use of the "yellow bus" that serve the instructional purpose of the school, such as Pre-K, Smart Start, Head Start, Remediation Programs, Summer School, NC State Fair, Special Olympics, NC Symphony and other instructional field trips. When allotted state transportation funds are used to provide transportation services for these programs, the responsible program must reimburse this fund.
3. Allotted funds cannot be used for the maintenance of local vehicles and machinery such as - activity buses, staff vehicles, school maintenance trucks and vehicles, etc. When state funds are used to pay for this kind of activity, those state funds must be reimbursed from local (or other non-state) sources.
4. State Board of Education Policy states, "In order to be eligible to receive any mid-year

transportation allotment resulting from increased fuel prices, an LEA must have a reduced idling policy in place at the beginning of the school year. The local policy must, at a minimum, prohibit all unnecessary school bus idling on school grounds and prohibit the warming up of buses longer than 5 minutes. As always, any increase in allotments will be subject to the availability of funds."

5. The Excellent Public Schools Act provided additional funding for the addition of 5 days within the existing school calendar. (HB 950-Section 7A.6(a)2)
6. Of the funds appropriated for salary increases, \$16,855,081 shall be allocated to LEAs to increase the average rates of pay for all school bus drivers in the LEA on an equitable basis. This allotment will be provided in PRC056 and will be distributed based on a percentage of the State 2016-17 final allotment less reported salary over the maximum.

WAIVERS FOR UNAVAILABLE CATEGORIES

PROGRAM REPORT CODE: 006
UNIFORM CHART OF ACCOUNTS CODE: XXXX-006-XXX
STATUTORY REFERENCE:

TYPE: Dollars
TERM: July 1 through June 30

PURPOSE: Provides a separate account into which LEAs may transfer funds to cover the purchases of items (not personnel) not found in the Chart of Accounts for other categories.

ELIGIBILITY: Each LEA is entitled to transfer funds to this account.

FORMULAS: N/A

SPECIAL PROVISION:

If included in a school's Improvement Plan, funds may be transferred to this category by submitting an [ABC Transfer Form](#) to the School Allotments Section.

2017-2018

ALLOTMENT POLICY MANUAL

Federal Formulas



**PUBLIC SCHOOLS OF NORTH CAROLINA
STATE BOARD OF EDUCATION
DEPARTMENT OF PUBLIC INSTRUCTION
FINANCIAL AND BUSINESS SERVICES
DIVISION OF SCHOOL BUSINESS**



www.ncpublicschools.org/fbs/allotments/

Financial

Division of School Business, School Allotments Section

- Allotments (919) 807-3739

Division of School Business, School Reporting Section

- Expenditures: (919) 807-3725
- Salary: (919) 807-3708

Program/Budgeting

Child Nutrition Services (919) 807-3506

- PRC 053 – Child Nutrition Equipment NSLP

North Carolina Homeless Education Program at SERVE – (336) 315-7491

Lisa Phillips, State Coordinator

- PRC 026 – McKinney Vento Homeless

Division of Middle and Secondary Education, Healthy Schools Section - (919) 807-3942

- PRC 101 – Title V – State Abstinence Program

Division of Program Monitoring and Support, Program Monitoring- (919) 807-3964

- PRC 047 – Neglected and Delinquent
- PRC 050 – ESEA – Title I
- PRC 051 – Migrant Education
- PRC 091 – Small Rural Schools (REAP)
- PRC 091 – Small Rural Schools (REAP)
- PRC 105 – School Improvement 1003(a)-Priority Funds
- PRC 109 – Small Rural Low Income Schools
- PRC 117 – School Improvement – 1003(g) Funds

Office of Early Learning – (919) 807-3994

- PRC 049 – IDEA IV-B - Preschool

Exceptional Children Division, Special Programs Section - (919) 807-3996

- PRC 060 – IDEA VI-B – Handicapped
- PRC 070 – IDEA VI-B – Special Needs Targeted Assistance
- PRC 082 –IDEA VI-B - Special Education State Improvement Grant
- PRC 114 – IDEA VI-B – Children with Disabilities – Risk Pool
- PRC 118 – IDEA VI-B Special Needs Targeted Assistance
- PRC 119 – IDEA VI-B Preschool Targeted Assistance

Division of K-12 Curriculum, Instruction and Technology Mathematics - (919) 807-3838

- PRC 112 – Math and Science Partnership

Division of Talent Management and Development - (919) 807-3375

- PRC 103 - Improving Teacher Quality

Division of Middle and Secondary Education, K-12 Program Areas - (919) 807-3866/3861

- PRC 104/111 - Language Acquisition

Division of Program Monitoring and Support Services - Support Services Section
(919) 807-3943

- PRC 110 - 21st Century Schools

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CHILD NUTRITION EQUIPMENT (NSLP)

PROGRAM REPORT CODE: 053
UNIFORM CHART OF ACCOUNTS: XXXX-053-XXX
CFDA#: 10.579
PR AWARD #: 2011CL410345

TYPE: Dollars
TERM: June 30, 2017

PURPOSE: A one-time United States Department of Agriculture (USDA) appropriation to assist Child Nutrition Programs in purchasing equipment that will be used in the preparation and service of school meals.

ELIGIBILITY: Grants will be made to LEAs based on a competitive process who have 50% or more of students eligible for free or reduced meals. **State Board of Education approval is required before allocation of funds to selected LEAs.**

FORMULA: N/A

SPECIAL PROVISION:

Funds may only be used to cover the cost of the equipment. The LEA is responsible for all sales tax, installation fees, warranties and other costs associated with the equipment.

ESEA TITLE I - BASIC

PROGRAM REPORT CODE: 050
 UNIFORM CHART OF ACCOUNTS CODE: XXXX-050-XXX
 CFDA #: 84.010A

TYPE: Dollars

TERM: Up to 27 months

PURPOSE: Provides funding to supplement and provide special help to educationally deprived children from low-income families.

ELIGIBILITY:

Each LEA/charter school is entitled to funding based on the sum of the children (formula children) in the following populations:

1. Number of children in poverty, ages five through seventeen, as identified in the most current census data.
2. Number of neglected children.
3. Number of children in foster homes.

Since there is no census poverty data available for charter schools, the following method for converting the charter school free lunch count to a poverty count has been authorized by the U.S. Department of Education.

1. A ratio is developed which defines the proportion of the total state free lunch count to the state total census poverty count.
2. The above ratio is then applied to the individual charter school free lunch count to establish a census poverty count for that charter school.

A LEA/charter school is eligible for "Basic" funding, if the number of formula children counted for allocation purposes is at least 10 and greater than two percent of the LEA's/charter school's total population, ages 5 to 17 years.

In addition to the allocation based on the formula children identified above, a LEA/charter school is entitled to funding based on the number of delinquent children.

Application must be approved prior to the LEA receiving the allotment.

FORMULA:

The U.S. Department of Education determines the allotment of funds to each LEA. Funds for Title I Basic grant-eligible charter schools are distributed as follows:

1. A ratio is developed which defines the proportion of formula children in all eligible charter schools to all formula children in the state.
2. The total state allocation is then reduced by the percentage determined in step 1.
3. The amount of the reduction is distributed to eligible charter schools on the basis of their individual proportion of formula children enrolled.

4. The allocation to each LEA/charter school is then reduced by the reserve for school improvement and state administration.

HOLD HARMLESS:

1. A LEA/charter school shall receive not less than 95% of the amount of funds received last year if the number of formula children is not less than 30% of the total number of children ages 5 to 17.
2. A LEA/charter school shall receive not less than 90% of the amount of funds received last year if the number of formula children is between 15% and 30% of the total number of children ages 5 to 17.
3. A LEA/charter school shall receive not less than 85% of the amount of funds received last year if the number of formula children is below 15% of the total number of children ages 5 to 17.

An LEA/charter school must meet the eligibility requirements in order for the hold harmless provisions to apply.

SPECIAL PROVISIONS:

1. Each grant can be awarded for a period of time beginning July 1st and ending September 30th of the following year. The Tydings Amendment can extend the grant period to 27 months by allowing unexpended funds as of September 30th to carry over for an additional 12 months. Funds are potentially available to LEAs/charter schools for 27 months, provided a timely budget is submitted each year. (Carryover funds are subject to applicable carryover percentage limitations.)
2. Program Administrators will notify the School Allotments Section of any LEA / charter school that does not have an approved application for funding by November 30th. After this notification, funds carried forward will be reduced from the LEA's / charter school's budget.
3. If a LEA/charter school receives an allocation greater than \$50,000 (total of Title 1 Basic, Concentration, Education Finance Incentive and Targeted funds), the amount of funds available for carryover into the following year (after September 30th) is limited to 15% of the current year's allocation. Funds in excess of percentage limitations will revert and be reallocated to eligible LEAs/charter schools unless a waiver is received and approved.
4. A LEA may request in writing to the Section Chief for Federal Program Monitoring, Federal Program Monitoring and Support Division for a waiver of the carryover percentage be granted. A waiver may be granted once every three years if it is determined that the request is reasonable and necessary or if supplemental appropriations become available.
5. In fiscal year 2008-09, the administration cap was increased to 12% of the allotment. If the allowable administrative expenditures for the current fiscal year are less than the 12% administration cap, the difference can be carried over, on June 30, to the following fiscal year. Any administration carryover will be added to the administration cap in the following fiscal year.
6. A LEA/charter school may request in writing to the Section Chief of Federal Program Monitoring, that a waiver of the administrative and support percentage be granted. A waiver may be granted if it is determined that the request is reasonable and necessary due to extraordinary circumstances or fluctuations in funding.

7. Funds available due to no application, will be reallocated as follows:

Eligibility Guidelines:

- The LEA/Charter must be eligible for and approved to receive Title I funds in the current year.

Re-Allocation:

- Additional funds available will be allocated to LEAs/Charter schools approved to receive Title I funds for the current year based on a percent to total of their current year allocation.

8. Any un-allotted funds created from previous years will be used to cover allowable expenditures for current year projects until the previous year's funds have been used.

ESEA TITLE I CONCENTRATION

PROGRAM REPORT CODE: 050
 UNIFORM CHART OF ACCOUNTS CODE: XXXX-050-XXX
 CFDA #: 84.010A

TYPE: Dollars

TERM: Up to 27 months

PURPOSE: Provides funding to supplement LEAs with especially high concentrations of children from low-income families.

ELIGIBILITY:

To be eligible for "Concentration" funding, the number of formula children in a LEA/charter school must exceed six thousand, five hundred (6,500) **OR** exceed fifteen percent of the LEA's/charter school's total population, ages 5 to 17 years.

Application must be approved prior to the LEA/charter school receiving the allotment.

See ESEA Title I – Basic Eligibility for discussion on "formula" children.

FORMULA: See Title I Basic.

HOLD HARMLESS:

1. A LEA/charter school shall receive not less than 95% of the amount of funds received last year if the number of formula children is not less than 30% of the total number of children ages 5 to 17.
2. A LEA/charter school shall receive not less than 90% of the amount of funds received last year if the number of formula children is between 15% and 30% of the total number of children ages 5 to 17.
3. A LEA/charter school shall receive not less than 85% of the amount of funds received last year if the number of formula children is below 15% of the total number of children ages 5 to 17.

If sufficient funds are appropriated, the amounts shall be paid to all LEAs that receive Concentration grant funds for the preceding fiscal year, regardless of whether the LEA meets minimum eligibility criteria for that fiscal year. **LEA not meeting eligibility requirements for Title I – Concentration shall be paid its hold harmless amount for (4) four consecutive years.**

SPECIAL PROVISIONS:

1. Each grant can be awarded for a period of time beginning July 1st and ending September 30th of the following year. The Tydings Amendment can extend the grant period to 27 months by allowing unexpended funds as of September 30th to carry over for an additional 12 months. Funds are potentially available to LEAs/charter schools for 27 months, provided a timely budget is submitted each year. (Carryover funds are subject to applicable carryover percentage limitations).

2. Program Administrators will notify the School Allotments Section of any LEA/charter school that has not submitted an application for funding by November 30th. After this notification, funds carried forward will be reduced from the LEA's/charter school's budget.
3. If a LEA/charter school receives an allocation greater than \$50,000 (total of Title I Basic, Concentration, Education Finance Incentive and Targeted funds), the amount of funds available for carryover into the following year (after September 30th) is limited to 15% of the current year's allocation. Funds in excess of percentage limitations will revert and be reallocated to eligible LEA/charter school unless a waiver is received and approved. A LEA/charter school reverting carryover funds is ineligible for reallocated funds.
4. Reallocation of current year funds: see special provision 7 of Title I Basic.
5. Any un-allotted funds created from previous years will be used to cover allowable expenditures for current year projects until the previous year's funds have been used.

ESEA TITLE I - EDUCATION FINANCE INCENTIVE GRANT

PROGRAM REPORT CODE: 050
 UNIFORM CHART OF ACCOUNTS CODE: XXXX-050-XXX
 CFDA #: 84.010A

TYPE: Dollars

TERM: Up to 27 months

PURPOSE: Provides funding to supplement LEAs/charter schools with an especially high concentration of children from low-income families.

ELIGIBILITY:

A LEA/charter school is eligible for "Education Finance Incentive" funding if the number of formula children is at least 10 and at least 5% of the LEA's/charter school's total population ages 5 to 17 years.

Application must be approved prior to the LEA/charter school receiving the allotment.

FORMULA: Funds will be distributed to LEAs/charter schools based on the weighted child count. The U.S. Department of Education determines each LEA's allotment. Funds are allotted as part of the Title I Basic Grant.

HOLD HARMLESS:

1. A LEA/charter school shall receive not less than 95% of the amount of funds received last year if the number of formula children is not less than 30% of the total number of children ages 5 to 17.
2. A LEA/charter school shall receive not less than 90% of the amount of funds received last year if the number of formula children is between 15% and 30% of the total number of children ages 5 to 17.
3. A LEA/charter school shall receive not less than 85% of the amount of funds received last year if the number of formula children is below 15% of the total number of children ages 5 to 17.

An LEA/charter school must meet the eligibility requirements in order for the hold harmless provisions to apply.

SPECIAL PROVISIONS:

1. Each grant can be awarded for a period of time beginning July 1st and ending September 30th of the following year. The Tydings Amendment can extend the grant period to 27 months by allowing unexpended funds as of September 30th to carryover for an additional 12 months. Funds are potentially available to LEAs/charter schools for 27 months, provided a timely budget is submitted each year. (Carryover funds are subject to applicable carryover percentage limitations.)
2. Program Administrators will notify the School Allotments Section of any LEA / charter school that has not submitted an application for funding by November 30th. After this

- notification, funds carried forward will be reduced from the LEA's / charter school's budget.
3. If a LEA/charter school receives an allocation greater than \$50,000 (total of Title I Basic, Concentration, Education Finance Incentive and Targeted funds), the amount of funds available for carryover into the following year (after September 30th) is limited to 15% of the current year's allocation. Funds in excess of percentage limitations will revert and be reallocated to eligible LEAs/charter schools unless a waiver is received and approved. A LEA/charter school reverting carryover funds is ineligible for reallocated funds.
 4. A LEA may request in writing to the Federal Program Monitoring, Federal Program Monitoring and Support Division that a waiver of the carryover percentage be granted. A waiver may be granted once every three years if it is determined that the request is reasonable and necessary or if supplemental appropriations become available.
 5. In fiscal year 2008-09, the administration cap was increased to 12% of the allotment. If the allowable administrative expenditures for the current fiscal year are less than the 12% administration cap, the difference can be carried over, on June 30, to the following fiscal year. Any administration carryover will be added to the administration cap in the following fiscal year.
 6. A LEA/charter school may request in writing to the Section Chief of Federal Program Monitoring, that a waiver of the administrative and support percentage be granted. A waiver may be granted if it is determined that the request is reasonable and necessary due to extraordinary circumstances or fluctuations in funding.
 7. Reallocation of current year funds: see special provision 7 of Title I Basic.
 8. Any un-allotted funds created from previous years will be used to cover allowable expenditures for current year projects until the previous year's funds have been used.

ESEA TITLE I - TARGETED GRANTS

PROGRAM REPORT CODE: 050
 UNIFORM CHART OF ACCOUNTS CODE: XXXX-050-XXX
 CFDA #: 84.010A

TYPE: Dollars
 TERM: Up to 27 months

PURPOSE: Provides funding to supplement LEAs with an especially high concentration of children from low-income families.

ELIGIBILITY:

A LEA/charter school is eligible for "Targeted funding", if the number of formula children is at least 10 and at least 5% of the LEA's/charter school's total population ages 5 to 17 years.

Application must be approved prior to the LEA/charter school receiving the allotment.

FORMULA: Funds will be distributed to LEAs/charter schools based on the weighted child count. The U.S. Department of Education determines the allotment of funds to each LEA. Funds are allotted as part of the Title I Basic Grant.

HOLD HARMLESS:

1. A LEA/charter school shall receive not less than 95% of the amount of funds received last year if the number of formula children is not less than 30% of the total number of children ages 5 to 17.
2. A LEA/charter school shall receive not less than 90% of the amount of funds received last year if the number of formula children is between 15% and 30% of the total number of children ages 5 to 17.
3. A LEA/charter school shall receive not less than 85% of the amount of funds received last year if the number of formula children is below 15% of the total number of children ages 5 to 17.

An LEA/charter school must meet the eligibility requirements in order for the hold harmless provisions to apply.

SPECIAL PROVISIONS:

1. Each grant can be awarded for a period of time beginning July 1st and ending September 30th of the following year. The Tydings Amendment can extend the grant period to 27 months by allowing unexpended funds as of September 30th to carryover for an additional 12 months. Funds are potentially available to LEAs/charter schools for 27 months, provided a timely budget is submitted each year. (Carryover funds are subject to applicable carryover percentage limitations.)
2. Program Administrators will notify the School Allotments Section of any LEA / charter school that has not submitted an application for funding by November 30th. After this notification, funds carried forward will be reduced from the LEA's / charter school's budget.

3. If a LEA/charter school receives an allocation greater than \$50,000 (total of Title 1 Basic, Concentration, Education Finance Incentive and Targeted funds), the amount of funds available for carryover into the following year (after September 30th) is limited to 15% of the current year's allocation. Funds in excess of percentage limitations will revert and be reallocated to eligible LEAs/charter schools unless a waiver is received and approved. A LEA/charter school reverting carryover funds is ineligible for reallocated funds.
4. A LEA may request in writing to the Section Chief for Federal Program Monitoring that a waiver of the carryover percentage be granted. A waiver may be granted once every three years if it is determined that the request is reasonable and necessary, or if supplemental appropriations become available.
5. In fiscal year 2008-09, the administration cap was increased to 12% of the allotment. If the allowable administrative expenditures for the current fiscal year are less than the 12% administration cap, the difference can be carried over, on June 30, to the following fiscal year. Any administration carryover will be added to the administration cap in the following fiscal year.
6. A LEA/charter school may request in writing to the Section Chief of Federal Program Monitoring that a waiver of the administrative and support percentage be granted. A waiver may be granted if it is determined that the request is reasonable and necessary due to extraordinary circumstances or fluctuations in funding.
7. Reallocation of current year funds: see special provision 7 of Title I Basic.
8. Any un-allotted funds created from previous years will be used to cover allowable expenditures for current year projects until the previous year's funds have been used.

ESEA TITLE I - MIGRANT EDUCATION

PROGRAM REPORT CODE: 051
 UNIFORM CHART OF ACCOUNTS CODE: XXXX-051-XXX
 CFDA #: 84.011A

TYPE: Dollars

TERM: 27 months

PURPOSE: Provides funding for programs meeting the special educational needs of migratory children of migrant agricultural workers and fishers.

ELIGIBILITY:

Each LEA with an eligible population of students is entitled to funding.

Application must be approved prior to the LEA receiving the allotment.

FORMULA:

Every LEA that reports any Migratory Children for the purpose of establishing a Migrant Education Program will receive a minimum of the dollar equivalent to ½ of a teacher position converted at the statewide average salary for classroom teachers. A minimum of approximately 50 students is recommended for establishing a new program. Minimum funding for ongoing programs will also be the dollar equivalent to ½ of a teacher position converted at the statewide average salary for classroom teachers.

Funding is weighted based on the table below:

Variable Factors	Weight
Headcount (A.1)	5.0
Summer Headcount (A.2)	2.0
Participants in Program (B.1)	1.5
Priority for Service (Moved in Between 9/1 & 8/31 <i>and are also failing to meet state standards</i>)	1.0
Out-of-School Youth Served (Served OS)	1.0
Number of LEP who are also Migrant	2.0

Supplemental to this portion of the funding formula, an amount of \$100,000 will be reserved for an additional allotment to LEAs based on a percent to total of the LEAs' total dollars per average daily membership (state, federal and local) based on the most recent data available. This formula will be reversed in that the LEA with the lowest total dollars per ADM will receive the largest allotment.

SPECIAL PROVISIONS:

1. Each grant can be awarded for a period of time beginning July 1st and ending September 30th of the following year. The Tydings Amendment can extend the grant period to 27 months by allowing unexpended funds as of September 30th to carryover for an additional 12 months. Funds are potentially available to LEAs/charter schools for 27 months, provided a timely budget is submitted each year.
2. Reallocation of current year funds: Funding for the current year that is not allocated will be distributed to eligible LEAs / charter schools based on the current formula or program needs by February.
3. Any un-allotted funds created from previous years will be used to cover allowable expenditures for current year projects until the previous year's funds have been used.
4. The administrative cap on Migrant funds is 20%.

ESEA TITLE I - NEGLECTED & DELINQUENT (State Agency Programs)

PROGRAM REPORT CODE: 047
 UNIFORM CHART OF ACCOUNTS CODE: XXXX-047-XXX
 CFDA #: 80.013A

TYPE: Dollars

TERM: Up to 27 months

PURPOSE: Provides funding to State agencies for the educational needs of children in institutions for neglected or delinquent, in adult correctional institutions, or attending community day programs.

ELIGIBILITY: Eligible State agencies are agencies that are responsible for providing free public education to children in neglected and delinquent institutions, in adult correctional institutions, and enrolled in community day programs.

FORMULA: Funding for eligible State agencies is determined by the U.S. Department of Education and is based on the federal formula which uses the child count of neglected and delinquent children and the State's average per pupil expenditures.

SPECIAL PROVISION:

Each grant is awarded for a period of time beginning July 1st and ending September 30th of the following year. The Tydings Amendment extends the grant period to 27 months by allowing unexpended funds as of September 30th to carry over an additional 12 months. Funds are potentially available to LEAs/charter schools for 27 months provided a budget is submitted each year.

ESEA TITLE I - SCHOOL IMPROVEMENT 1003(a)- Priority Funds

PROGRAM REPORT CODE: 105
 UNIFORM CHART OF ACCOUNTS CODE: XXXX-105-XXX
 CFDA #: 84.010A

TYPE: Dollars

TERM: Up to 27 months

PURPOSE: To provide assistance for schools, which have been identified as Priority Schools under the State's federally-approved Elementary and Secondary Education Act (ESEA) Flexibility request.

ELIGIBILITY: To be eligible to receive these funds, a LEA/charter school must have one or more schools identified under the federally-approved definition for "priority" schools.

Applications must be approved prior to the LEA/charter school receiving the allotment.

FORMULA: Funds will be allotted based on approval of an application for School Improvement 1003(a)(PRC105) funds submitted by the LEA or charter school on behalf of schools participating as Priority Schools. Each identified public school within an LEA or charter school will receive a base amount of \$50,000.

The remainder of the funds will be allocated on a per pupil basis and will be calculated using the prior year best of 1 of 2 Actual ADM for Priority Schools.

SPECIAL PROVISIONS:

1. Each grant is awarded for a period of time beginning July 1st and ending September 30th of the following year. The Tydings amendment extends the grant period to 27 months by allowing unexpended funds as of September 30th to carry over an additional 12 months. Funds are potentially available to LEAs/charter schools for 27 months provided there are schools identified as Priority schools and a budget is submitted each year.
2. Program Administrators will notify the School Allotment Section of any LEA/charter school that has not submitted an application for funding by January 31st. After this notification, funds carried forward will be reduced from the LEAs/charter school's budget.
3. Any un-allotted funds created from previous years will be used to cover allowable expenditures for current year projects until the previous year's funds have been used.
4. Funds may only be used for activities authorized under provisions of the ESEA Flexibility Request. If one or more schools exit "priority" status, the LEA may reallocate unexpended carryover funds to any other schools in the LEA that remain in "priority" status.

5. If all schools in an LEA or charter school exit "priority" status, unexpended fund balances as of September 30th will revert to the State for reallocation to LEAs in accordance with Section 1003 and Section 1126.

ESEA TITLE I - SCHOOL IMPROVEMENT – 1003(g) FUNDS

PROGRAM REPORT CODE: 117
 UNIFORM CHART OF ACCOUNTS CODE: XXXX-117-XXX
 CFDA #: 84.77A
 PR/AWARD #: S377A090034A

TYPE: Dollars

TERM: Potentially up to 63 months

PURPOSE:

School Improvement Grants (SIGs), authorized under section 1003(g) of Title I of the Elementary and Secondary Education Act of 1965 (ESEA), are grants to state educational agencies (SEAs) that SEAs use to make competitive subgrants to local educational agencies (LEAs) that demonstrate the greatest need for the funds and the strongest commitment to use the funds to provide adequate resources in order to substantially raise the achievement of students in their lowest-performing schools.

SIG funds under section 1003(g) of the ESEA are used to improve student achievement in title I schools identified for improvement, corrective action, or restructuring so as to enable those schools to make adequate yearly progress (AYP) and exit improvement status.

The Assistant Secretary for Elementary and Secondary Education adopts final requirements for the School Improvement Grants (SIG) program, authorized under section 1003(g) of title I of the Elementary and Secondary Education Act of 1965, as amended (ESEA). These final requirements make changes to the current SIG program requirements and implement language in the Consolidated Appropriations Act, 2014, that allows local educational agencies (LEAs) to implement additional interventions, provides flexibility for rural LEAs, and extends the grant period from three to five years.

SIG funds must operate under the Final Requirements, published in the Federal Register in February 2015 through the period of availability of those funds.

ELIGIBILITY: To be eligible to receive these funds, a LEA/charter school must have one or more schools identified as priority. Grants will be made based on a competitive process. The actual recipients to be funded are selected on the basis of criteria specified in the School Improvement Grant Application and Federal regulations.

FORMULA: Total funding to LEAs/charter schools is subject to receipt of approved allocations from the U.S. Department of Education.

SPECIAL PROVISIONS:

1. Each grant is awarded for a period of time beginning July 1st and ending September 30th of the following year. The Tydings amendment extends the grant period to 63 months by allowing unexpended funds as of September 30th to carry over. Funds are potentially available to LEAs/charter schools for 63 months provided a budget is submitted each year and the LEA/Charter annual grant renewal application is approved.. The LEA budget for each year may not exceed the number of schools it commits to serve multiplied by \$2,000,000.
2. The SEA will determine whether to renew an LEA's SIG grant if one or more schools within the LEA are not meeting the goals identified for the interventions an LEA is implementing, student achievement outcomes, and/or leading indicators as described in the Assurances.

IDEA TITLE VI-B (2004)

PROGRAM REPORT CODE: 060
 UNIFORM CHART OF ACCOUNTS CODE: XXXX-060-XXX
 CFDA: 84.027A

TYPE: Dollars

TERM: Up to 27 months

PURPOSE: Provides funding to initiate, expand, and continue special education and related services to children with disabilities ages 3 through 21.

ELIGIBILITY: Each LEA/charter school/state operated program must establish their eligibility under section 613 of the IDEA. A plan must be submitted that provides assurances that the LEA/charter school/state-operated program meets each of the conditions in section 613(a) of the IDEA. Funds are available to provide services for eligible children with disabilities currently served and who subsequently enroll or are identified during the year, or to conduct child find activities if no children with disabilities are currently served by the LEA/charter school/state-operated program
Grant application with established eligibility must be approved prior to the LEA/charter school/state-operated program receiving the allotment.

FORMULA:

Base payments:

Each LEA shall receive a base amount equal to a proportional share of 75% of the FY 1999-2000 IDEA Title VI-B grant. The LEA's portion is calculated based on the December 1998 child count.

Base payment adjustments for any fiscal year after the base year fiscal year are adjusted:

1. If a new LEA or charter school is created, the LEA's base allocation shall be divided among the new LEA or charter school and affected LEA based on the relative numbers of children with disabilities ages 3 through 21 contained in the most current December 1st child count.
2. If one or more LEAs are combined into a single new LEA, the base allocations of the merged LEAs shall be combined.
3. If the LEA's geographic boundaries or administrative responsibility for providing services to children with disabilities ages 3 through 21 are changed, the base allocations of affected LEAs shall be redistributed among affected LEAs. The base will then be based on the relative number of children with disabilities from ages 3 through 21 contained in the most current December 1st child count.

Funds remaining after distribution of the base shall be allocated as follows:

1. Eighty-five percent (85%) of remaining funds shall be allotted to those agencies on the basis of ADM of children enrolled in public and private elementary and secondary schools within each agency's jurisdiction.

2. Fifteen percent (15%) of remaining funds shall be allotted to those agencies in accordance with their relative numbers of children living in poverty, as determined by the December 1st free lunch count.

Set Aside and Risk Pool:

If the actual amount set aside for State administration is over \$850,000 and the State will use funds from its award to support a high risk pool, the maximum amount the state may set aside is 10% of the grant award. North Carolina supports a Risk Pool and Out-of-District Placement Program. These funds may also be used for state level activities in the description of the Use of Funds under Part B of the Individuals with Disabilities Education Act – 20 U. S C. 1411(e)(5); 34CFR, Section 300.171.

SPECIAL PROVISIONS:

1. Each project can be awarded funds for a period of time beginning July 1st and ending September 30th of the following fiscal year. The Tydings Amendment can extend the grant period to 27 months by allowing unexpended funds as of September 30th to carry over for an additional 12 months. Funds are potentially available to LEAs/charter schools/state operated programs for 27 months, provided a timely project application is submitted each year.
2. Each LEA/charter school/state operated program must maintain documentation that it has spent the same minimum amount (on the average) for the education of its children with disabilities as the LEA/charter school/state operated program has spent for all the children in the LEA/charter school/state operated program taken as a whole before any IDEA VI-B funds are used for the education of children with disabilities.
3. Program Administrators will notify the School Allotments Section of any LEA/charter school that does not have an approved budget by October 31st. After this notification, funds carried forward will be reduced from the LEA's/charter school's budget based on the results of a Hearing.
4. Any unallotted funds created from previous years will be used to cover allowable expenditures for current year projects until the previous year's funds have been used.
5. The Individuals with Disabilities Education Improvement Act (2004) IDEA requires LEAs /Charters determined to have significant disproportionality as described under 300.646(b) (2) to reserve the maximum amount of funds (15%) under section 613(f) of the Act to provide comprehensive coordinated early intervening services to serve children in the LEA/Charter, particularly, but not exclusively, children in those groups that are significantly disproportionate under 300.646(a) of the IDEA regulation. The IDEA also requires the LEA to review and, if appropriate, revise policies, practices, and procedures as describe under 300.646(b)(1) of the IDEA regulations.
6. Funds are transferred under two conditions: (1) LEAs with significant disproportionality will have 15% of their current year total IDEA allocation (PRC 049 and 060) transferred to Program Report Code 070 – Coordinated Early Intervening Services – IDEA 2004. This fund transfer directive comes from the Exceptional Children Division annually of all LEAs with significant disproportionality. (2) LEAs may requests permission for "permissive use" of up to and including 15% of their total IDEA 2004 allocation (PRC 049 and 060) for Coordinated Early Intervening Services from the Exceptional Children Division. The amounts approved by the Exceptional Children Division are subtracted from the LEAs PRC 060 current allotment by the School Business Services – School Allotments Section before

funds are allocated.

7. During the first 60 school days, if a child with disabilities who was included in the prior fiscal year December 1 child counts leaves or returns to a LEA from a charter school or leaves or returns to a charter school from a charter school, the share of funds allocated for that child will be adjusted. In order to initiate the transfer of funds, the LEA or charter school receiving the child must enter and submit all children received in the NC DPI Child Count Transfer System by the 10th of the month after the child transferred.

IDEA VI B - CHILDREN WITH DISABILITIES – RISK POOL

PROGRAM REPORT CODE: 114
 UNIFORM CHART OF ACCOUNTS: XXXX-114-XXX
 CFDA #: 84.027A

TYPE: Dollars

TERM: July 1 – June 30

PURPOSE: Provides IDEA, Title VI, Part B funds to "high need" students with disabilities served in local education agencies (LEAs). These funds are to be used for the student's special education and related service needs.

ELIGIBILITY:

A reserve has been established for LEAs with "high needs" students with disabilities. The costs of the educational services must impact the resources of the LEA serving the student. The allocation is based on an approved budget submitted by the LEA. The LEA must address the following information before eligibility can be determined for funding:

1. Address the financial impact on the LEA.
2. Address number of children over the 12.75% cap, receipt of local funding, the receipt of low wealth funds.
3. Have other special funding applications been submitted for the student? Note that the child can receive funds from only one special funding source.
4. Ensure that the cost of the student is greater or equal to three times the average per pupil expenditure.
5. Address the additional special education and related services needed for each student.
6. There is no "carry-over" provision. Funds must be spent in the school year allocated.
7. A Summary list of LEA/charter school allotments will be provided semi-annually to the State Board of Education.

FORMULAS:

State aid and federal IDEA 611 per child allotments are subtracted from the costs of special education and related services on an approved application. The remaining funds are allocated to the LEA/charter school.

SPECIAL PROVISIONS:

1. Funds cannot be transferred into or out of this category.
2. Funds may only be expended according to the approved budget.
3. An application must be submitted annually for each student with disabilities to determine eligibility.
4. The prior per pupil expenditure for Title I calculations will be used to determine eligibility. (NCLB§9101(2); 20 U.S.C. §7801(2)).

5. Special consideration will be given to those LEAs with counts over 12.75% cap and those which receive no local funding.
6. Funds are child specific and all unused funds must be returned.
7. All withdrawals must be reported within ten days.
8. Indirect cost cannot be charged to this program.
9. Positions paid with these funds are subject to time and effort requirements.

IDEA VI-B (2004) – COORDINATED EARLY INTERVENING SERVICES (CEIS)

PROGRAM REPORT CODE: 070

UNIFORM CHART OF ACCOUNTS: XXXX-070-XXX
CFDA #: 84.173A

TYPE: Dollars

TERM: Up to 27 months

PURPOSE:

CEIS is used to develop and implement coordinated, early intervening services, which may include interagency financing structures, for students in kindergarten through grade 12 (with a particular emphasis on students in kindergarten through grade 3) who have not been identified as needing special education or related services but who need additional academic and behavioral support to succeed in a general education environment. IDEA federal regulations mandates 15% of an LEA, charter school, or state-operated program's total annual IDEA allocation (PRC 049 and 060) is set-aside for any LEA, charter school or state-operated program with significant disproportionality based on race and ethnicity with respect to the identification of children with disabilities including particular impairment; the placement in particular educational settings of children; and the incidence, duration and types of disciplinary actions, including suspension and expulsions. These funds cannot be used for the special education and/or related services for children with disabilities. These funds are for students in kindergarten through grade twelve at risk of placement in special education. **This legislation also requires states to monitor the expenditure of CEIS funds. Services provided for non-disabled students for CEIS should be purchased through Program Report Code (PRC) 070.**

ELIGIBILITY: All LEAs, charter schools, state-operated programs mandated to use 15% of their total IDEA funds (PRC 049 and 060) and LEAs, charter schools and state-operated programs electing to use up to and including 15% of their total IDEA funds (PRC 049 and 060) permissively for CEIS are eligible.

FORMULAS: The formula for mandated CEIS is 15% of the LEA, charter school or state-operated program's current year total IDEA allotment (PRC 049, 060) transferred to PRC 070. The formula for permissive CEIS is up to and including 15% of the LEA, charter school or state-operated program's current year total IDEA allotment (PRC 049 and 060) transferred to PRC 070.

SPECIAL PROVISIONS:

1. For non-mandatory CEIS LEAs, funds can be reverted (between July 1 and January 15 of the initial fiscal year of the allocation) from PRC 070 to PRC 060. Funds may only be expended according to the approved budget.
2. Expenditures for Coordinated Early Intervening Services should be from PRC 070.

3. Coordinated Early Intervening Service expenditures must be based on scientifically research based programs selected by the LEA, charter school or state-operated program for students in general education at risk of placement in special education. The 15% provided for these programs is federally mandated for any LEA, charter school or state-operated with significant disproportionality by disability, or race-ethnicity, but this does not prohibit other LEAs, charter schools or state-operated programs from using up to and including 15% of their total IDEA funds for Coordinated Early Intervening Services.
4. Funds are specific and all unused funds not encumbered by June 30th are carried over to next year. Although calculated on the total IDEA allocation (PRC 049 and 060), the 15% for Coordinated Early Intervening Services is taken from the initial PRC 060 allocation, thus reducing the initial allocation annually. The 15% for Coordinated Early Intervening Services cannot be based on carry-over funds from prior year initial allotments. Each project can be awarded funds for a period of time beginning July 1st and ending September 30th of the following year. The Tydings Amendment can extend the grant period to 27 months by allowing unexpended funds as of September 30th to carry over for an additional 12 months. Funds are potentially available to LEAs for 27 months, provided a timely project application is submitted each year. The 15% of total IDEA funds for Coordinated Early Intervening Services follows the same liquidation period. Federal regulations require 15% be set-aside annually for all mandated CEIS.
5. Expenditures under this PRC will be used to determine the percentage of funds expended on students in general education to prevent placement in special education.
6. Exceptional Children Division will, after review of necessary data, assign technical assistance to LEAs not following state and federal guidelines regarding the use of these federal funds.
7. Positions paid with these funds are subject to time and effort requirements.

IDEA VI-B (2004) - PRESCHOOL

PROGRAM REPORT CODE: 049
 UNIFORM CHART OF ACCOUNTS CODE: XXXX-049-XXX
 CFDA #: 84.173A

TYPE: Dollars

TERM: Up to 27 months

PURPOSE: Provides funds to initiate and expand preschool special education and related services programs for children with disabilities ages 3-5.

ELIGIBILITY:

Each LEA that has established its eligibility under section 613 of IDEA is eligible for funds to provide services for eligible children with disabilities ages 3-5.

A grant application must be submitted and approved prior to the LEA receiving the allotment.

FORMULA:**Base payments:**

Each LEA shall receive a base amount equal to a proportional share of 75% of the FY 1997-98 IDEA Title VI-B Preschool grant. The LEA's portion is calculated based on the December 1996 child count.

Base payment adjustments: For any fiscal year after the base year fiscal year:

1. If a new LEA is created, the LEA's base allocation shall be divided among the new LEA and the affected LEA based on the relative numbers of children with disabilities ages 3 through 5 contained in the most current December 1 child count.
2. If one or more LEAs are combined into a single new LEA, the base allocations of the merged LEAs shall be combined.
3. If two or more LEAs with geographical boundaries or administrative responsibilities for providing services to children ages 3 through 5 changes, the base allocations of the affected LEAs shall be redistributed among affected LEAs. This redistribution is based on the relative numbers of children with disabilities ages 3 through 5 contained in the most current December 1st Child Count.

Funds remaining after distribution of the base shall be allocated as follows:

1. Eighty-five percent (85%) of remaining funds shall be allotted on the basis of ADM of children enrolled in public and private elementary and secondary schools within each agency's jurisdiction.
2. Fifteen percent (15%) of the remaining funds shall be allotted in accordance with the relative numbers of children living in poverty, as determined by the December 1st free lunch count.

SPECIAL PROVISIONS:

1. Each project can be awarded funds for a period of time beginning July 1st and ending September 30th of the following fiscal year. The Tydings Amendment can extend the grant period to 27 months by allowing unexpended funds as of September 30th to carry over for an additional 12 months. Funds are potentially available to LEAs for 27 months provided a project is submitted each year.
2. Funds must be used to supplement state, local and other federal funds and not to supplant those funds.
3. Program Administrators will notify the School Allotments Section of any LEA/charter school that does not have an approved budget by October 31st. After this notification, funds carried forward will be reduced from the LEA's budget.
4. Any un-allotted funds created from previous years will be used to cover allowable expenditures for current year projects until the previous year's funds have been used.
5. Positions paid with these funds are subject to time and effort requirements.

IDEA VI-B PRESCHOOL TARGETED ASSISTANCE

PROGRAM REPORT CODE: 119
 UNIFORM CHART OF ACCOUNTS CODE: XXXX-119-XXX
 CFDA: 84.173A

TYPE: Dollars

TERM: Up to 27 months

PURPOSE:

The Individuals with Disabilities Education Act 2004 provides funds to local education agencies specific areas of need for students with disabilities. These targeted areas include professional development and support around activities to improve Child Find programs, early childhood transitions, early childhood outcomes, and improving preschool LRE opportunities for handicapped preschoolers.

ELIGIBILITY:

LEAs are eligible based on specific targeted assistance approved by the Office of Early Learning.

Initial application for competitive awards must be approved by the State Board of Education prior to the LEA receiving the allotment. A summary list of LEA allotments for non-competitive awards will be provided to the State Board of Education semi-annually.

FORMULA:

These funds are allocated based on state level assessment of local needs, approved requests to operate best practice programs, and the costs of approved state level initiatives.

SPECIAL PROVISIONS:

1. Each LEA can be awarded funds for a period of time beginning July 1st and ending September 30th of the following fiscal year. The Tydings Amendment can extend the grant period to 27 months by allowing unexpended funds as of September 30th to carry over for an additional 12 months. Funds are potentially available to LEAs for 27 months.
2. Each LEA must maintain documentation of funds expended annually to support the approved special needs targeted assistance.
3. Positions paid with these funds are subject to time and effort requirements.
4. Any unallotted funds created from previous years will be used to cover allowable expenditures for current year projects until the previous year's funds have been used.

IDEA VI-B – SPECIAL EDUCATION STATE IMPROVEMENT GRANT

PROGRAM REPORT CODE: 082
 UNIFORM CHART OF ACCOUNTS: XXXX-082-XXX
 CFDA #: 84.323A

TYPE: Discretionary Funds

TERM: Up to 27 months

PURPOSE:

The Special Education State Improvement Grant (State Personnel Development Grant) provides personnel development and program support services to significantly improve the performance and success of students with disabilities in local education agencies (LEA), charter schools and state-operated programs in North Carolina. Funds support the implementation of researched-based practices in reading/writing and/or mathematics using sites and centers established by grant recipients.

The Five major goals established to accomplish the purpose of Special Education State Improvement Grant are to:

1. Improve basic skills performance for students with disabilities.
2. Increase the percentage of qualified teachers of students with disabilities.
3. Increase graduation rates and decrease drop-out rates of students with disabilities.
4. Improve parent satisfaction with, and support of, school services.
5. Improve the quality of teachers' instructional competencies.

ELIGIBILITY: Each LEA, charter school, and state-operated program is provided an opportunity to submit an application to be a State Improvement Project (SIP) Best Practice Reading/Writing Center/Site and/or Mathematics Center/Site.

Initial applications for funding must be approved by the State Board of Education prior to the LEA/charter school receiving the allotment.

FORMULAS: Funds are allocated annually to LEAs, charter schools and state-operated programs with approved applications. The amount of funds allocated is based on state level assessment of local needs, and approved centers and sites. The applicant's service area may include one or more LEAs. (site or center)

SPECIAL PROVISIONS:

1. Funds may not be transferred out of this PRC.
2. Funds are allocated beginning July 1 of each year. This grant cycle will end September 30, 2015.

3. Each LEA, charter school and state-operated program with an approved application which is part of the State Improvement Project must maintain documentation of funds expended annually to support the implementation of their SIP application plan.
4. Funds are specific and all unused funds not encumbered by June 30th are carried over to next year. In years 1-4 of the grant, LEAs/charter schools/state-operated programs have 27 months to spend the funding each year. In year 5 (final year of the grant), LEAs/charter schools/state-operated programs will have 12 months with a 90-day liquidation to use the grant funds
5. Positions paid with these funds are subject to time and effort requirements.
6. A summary list of LEAs/charter school allotments will be provided semi-annually to the State Board of Education.

IDEA TITLE VI-B –SPECIAL NEEDS TARGETED ASSISTANCE

PROGRAM REPORT CODE: 118
 UNIFORM CHART OF ACCOUNTS CODE: XXXX-118-XXX
 CFDA: 84.027A

TYPE: Dollars

TERM: Up to 27 months

PURPOSE: The Individuals with Disabilities Education Act 2004 provides funds to local education agencies, charter schools and state-operated programs for specific areas of need for students with disabilities. These targeted areas include the establishment and coordination of reading/writing training, Positive Behavior Interventions and Support coordinators and training, related services support, autism and low incidence support and training.

ELIGIBILITY:

All LEA/charter school/state-operated programs are eligible based on specific targeted assistance approved by the Exceptional Children Division.

Initial application for competitive awards must be approved by the State Board of Education prior to the LEA receiving the allotment. A summary list of LEA allotments for non-competitive awards will be provided to the State Board of Education semi-annually.

FORMULA:

These funds are allocated based on state level assessment of local needs, approved requests to operate academic and behavioral programs, and the costs of approved state level initiatives.

SPECIAL PROVISIONS:

1. Each LEA, charter school and state-operated program can be awarded funds for a period of time beginning July 1st and ending September 30th of the following fiscal year. The Tydings Amendment can extend the grant period to 27 months by allowing unexpended funds as of September 30th to carry over for an additional 12 months. Funds are potentially available to LEAs/charter schools/state-operated programs for 27 months.
2. Each LEA/charter school/state-operated program must maintain documentation of funds expended annually to support the approved special needs targeted assistance and report the expenditures to the EC Division through the Combined Expenditure Report.
3. Funds are specific and all unused funds not encumbered by June 30th are carried over to the next year.
4. Positions paid with these funds are subject to time and effort requirements.

MATH AND SCIENCE PARTNERSHIP

PROGRAM REPORT CODE: 112
 UNIFORM CHART OF ACCOUNTS CODE: XXXX-112-XXX
 CFDA #: 84.366B

TYPE: Dollars

TERM: Up to 27 months

PURPOSE:

The Mathematics and Science Partnership (MSP) program is intended to increase the academic achievement of students in mathematics and science by enhancing the content knowledge and teaching skills of classroom teachers. Partnerships between high-need school districts and the science, technology, engineering, and mathematics (STEM) faculty in institutions of higher education are at the core of these improvement efforts. Other partners may include state education agencies, public charter schools or other public schools, businesses, and nonprofit or for-profit organizations concerned with mathematics and science education.

ELIGIBILITY:

LEAs, Charter and Private Schools, or any public or private organization are eligible to apply for funding. Grants will be made based on a competitive process. The actual recipient to be funded will be selected on the basis of criteria specified in the Request for Proposal (RFP) and Federal regulations.

State Board of Education approval is required before the allocation of funds to selected LEAs/charter schools.

FORMULA: N/A

SPECIAL PROVISION:

Any un-allotted funds created from previous years will be used to cover allowable expenditures for current year projects until the previous year's funds have been used.

McKINNEY – VENTO HOMELESS ASSISTANCE ACT

PROGRAM REPORT CODE: 026
 UNIFORM CHART OF ACCOUNTS CODE: XXXX-026-XXX
 CFDA #: 84.196A

TYPE: Dollars

TERM: Up to 27 months

PURPOSE: To provide funds to develop services to meet the educational and related needs of homeless students (e.g. tutoring, counseling, enrollment, attendance, staff development, parent training, etc.).

ELIGIBILITY:

LEAs including charter schools which have identified 50 or more homeless students, may submit an application. LEAs including charter schools, which have identified less than 50 homeless students, may submit an application as a consortium with LEAs whose total number of identified homeless students is greater than 50.

State Board of Education approval is required before allocation of funds to selected LEAs/charter schools.

FORMULA: N/A

SPECIAL PROVISIONS:

1. Priority must be given to homeless students. After the educational and related needs of homeless students are met, other at-risk children are eligible to receive services.
2. Each project is awarded funds for a period of time beginning July 1st and ending September 30th of the following fiscal year. The Tydings Amendment can extend the grant period to 27 months by allowing unexpended funds as of September 30th to carryover for an additional 12 months. Funds are potentially available to LEAs/charter schools for 27 months, provided a timely budget is submitted each year.
3. Any unallotted funds created from previous years will be used to cover allowable expenditures for current year projects until the previous year's funds have been used.
4. The sub-grant award is available for three years beginning with the school year following approval.

RURAL AND LOW INCOME SCHOOLS (RLIS)

PROGRAM REPORT CODE: 109
 UNIFORM CHART OF ACCOUNTS CODE: XXXX-109-XXX
 CFDA# 84.358

TYPE: Dollars
 TERM: Up to 27 months

PURPOSE: To provide additional resources for rural and low income schools that might otherwise receive formula allocations in amounts too small to be effective in meeting their intended purpose.

ELIGIBILITY:

All of the following conditions must be true for a LEA/charter school to receive funding:

1. 20% or more of the children ages 5 to 17 served by the LEA/charter school are from families with incomes below the poverty line.
2. All schools in the LEA/charter school must be designated as school locale code 32, 33, 41, 42, or 43 (school locale codes 32, 33, 41, 42, or 43 have less than 25,000 people); and
3. The LEA/charter school is eligible to receive a grant from the Small, Rural Schools Act (SRSA) if it is eligible for a RLIS grant.
4. Eligibility is subject to a final determination by the U.S. Department of Education.

Application must be approved prior to the LEA/charter school receiving the allotment.

FORMULA: Allocations to eligible LEAs/charter schools are made on the basis of ADM.

Use of funds: Grant funds shall be used for any of the following:

- Title I, Part A Improving the Academic Achievement of the Disadvantaged (PRC050)
- Title II, Part A Supporting Effective Instruction (PRC 103)
- Title III English Learner (PRC 104)
- Title IV Part A Student Support and Academic Enrichment Grants
- Parental Involvement Activities

SPECIAL PROVISIONS:

1. Each project can be awarded funds for a period of time beginning July 1st and ending September 30th the following year. The Tydings Amendment can extend the grant period to 27 months by allowing unexpended funds as of September 30th to carry over. Funds are potentially available to LEAs/charter schools for 27 months, provided a timely project application is submitted each year.
2. Program Administrators will notify the School Allotments Section of any LEA/charter school that has not submitted an application for funding by November 30th. After this

notification, funds carried forward will be reduced from the LEA's/charter school's budget.

3. Reallocation of current year funds: Funding for the current year that is not allocated will be distributed to eligible LEAs/charter schools based on the current formula or program needs by February.
4. Any un-allotted funds created from previous years will be used to cover allowable expenditures for current year projects until the previous year's funds have been used.

SMALL, RURAL SCHOOLS ACHIEVEMENT PROGRAM (SRSA)

PROGRAM REPORT CODE: 091
 UNIFORM CHART OF ACCOUNTS CODE: XXXX-091-XXX
 CFDA #: 84.358

TYPE: Dollars
 TERM: Up to 27 months

PURPOSE: To give small, rural school districts more flexibility so that allocations under certain programs can be combined to more effectively raise students' academic achievement.

ELIGIBILITY:

To be eligible, a LEA/charter school must:

1. Have less than 600 students served by the LEA/charter school or have a total population density of fewer than 10 persons per square mile in each county in which a school served by LEA/Charter is located and;
2. Be designated as a School Locale Code of 41, 42, or 43.
3. Eligibility is subject to a final determination by the U.S. Department of Education.

Application must be approved prior to the LEA or charter school receiving the allotment.

FORMULA:

Under the SRSA program, eligible LEAs/charter schools may combine funds allocated under Title II – Preparing, Training, and Recruiting High-Quality Teachers, Principals, and Other School Leaders (PRC 103) and Title IVA – Student Support and Academic Enrichment Grant (PRC 108) and use them for any of the following activities authorized under:

- Improving Basic Programs (PRC 050)
- Preparing, Training, and Recruiting High Quality Teachers, Principals, and Other School Leaders (PRC 103)
- Language Instruction for English Learners and Immigrants (PRC 104 and PRC 111)
- 21st Century Community Learning Centers (PRC 110)
- Student Support and Academic Enrichment Grant (PRC 108)

SPECIAL PROVISIONS:

1. Each project can be awarded funds for a period of time beginning July 1st and ending September 30th the following year. The Tydings Amendment can extend the grant period to 27 months by allowing unexpended funds as of September 30th to carry over. Funds are potentially available to LEAs/charter schools for 27 months, provided a timely project application is submitted each year.
2. Program Administrators will notify the School Allotments Section of any LEA/charter school that has not submitted an application for funding by November 30th. After this notification, funds carried forward will be reduced from the LEA's/charter school's budget.

3. If an LEA or Charter is eligible for the Small Rural Achievement Program in one fiscal year and not the next, carryover funds will be unallotted under PRC 091 and allotted back into the original PRC using a pro-rata distribution. The LEA or Charter must receive approval of their carryover budget in the original PRC to be able to spend the carryover funds.

STUDENT SUPPORT AND ACADEMIC ENRICHMENT GRANTS

PROGRAM REPORT CODE: 108
 UNIFORM CHART OF ACCOUNTS CODE: XXXX-108-XXX
 CFDA# 84.424A

TYPE: Dollars
 TERM: Up to 27 months

PURPOSE: To improve student's academic achievement by increasing the capacity of States, local educational agencies, schools and local communities to (1) provide all students with access to a well-rounded education; (2) improve school conditions for student learning; and (3) improve the use of technology in order to improve the academic achievement and digital literacy of all students.

ELIGIBILITY: An LEA/charter school is eligible for SSAE funds if the LEA/charter school was eligible for Title I, Part A funds in the preceding fiscal year.

Application must be approved prior to the LEA/ charter school receiving the allotment.

FORMULA: Allocations to eligible LEAs/charter schools are made on the basis of their relative shares of funds under Title I, Part A for the preceding fiscal year. No LEA may receive an allocation that is less than \$10,000. If funds are insufficient to provide the \$10,000 minimum allocation to each eligible LEA (*i.e.*, each LEA that received Title I, Part A funds for the preceding fiscal year), the SEA must provide each eligible LEA with an allocation in an amount that is ratably reduced below \$10,000, consistent with section 4105(b).

SPECIAL PROVISIONS:

1. Each project can be awarded funds for a period of time beginning July 1st and ending September 30th the following year. The Tydings Amendment can extend the grant period to 27 months by allowing unexpended funds as of September 30th to carry over. Funds are potentially available to LEAs/charter schools for 27 months, provided a timely project application is submitted each year.
2. Program Administrators will notify the School Allotments Section of any LEA/charter school that has not submitted an application for funding by November 30th. After this notification, funds carried forward will be reduced from the LEA's/charter schools's budget.
3. Reallocation of current year funds: Funding for the current year that is not allocated will

be distributed to eligible LEAs/charter schools based on the current formula or program needs by February.

4. Any un-allotted funds created from previous years will be used to cover allowable expenditures for current year projects until the previous year's funds have been used.

TITLE II IMPROVING TEACHER QUALITY

PROGRAM REPORT CODE: 103
 UNIFORM CHART OF ACCOUNTS: XXXX-103-XXX
 CFDA#: 84.367A

TYPE: Dollars

TERM: Up to 27 Months

PURPOSE: Provides funding to help increase the academic achievement of all students by ensuring that all teachers are highly qualified to teach.

ELIGIBILITY: LEAs, charter schools, and Private Schools are eligible to apply for funding. Private Schools will be required to collaborate with LEAs when applying. **Application must be approved prior to the LEA/charter school receiving the allotment.**

FORMULAS:

Allocations to LEAs are based on the following:

1. A "hold-harmless" amount will be allotted based on the amount each LEA/charter school received in FY 2001-2002 under the former Eisenhower Professional Development and Class-Size Reduction grants.
2. If a new LEA or charter school is created, a hold harmless amount is calculated for the new unit by using the FY 2001 – 02 funding factors.
3. The remaining will be allotted based on the following formula:
 1. Twenty percent (20%) will be distributed based on relative population of children ages 5-17.
 2. Eighty percent (80%) will be distributed based on the relative population of children ages 5-17 from families with incomes below the poverty line.

SPECIAL PROVISIONS:

1. Each project can be awarded funds for a period of time beginning July 1st and ending September 30th of the following year. The Tydings Amendment can extend the grant period to 27 months by allowing unexpended funds as of September 30th to carry over for an additional 12 months. Funds are potentially available to LEAs/charter schools for 27 month, provided a timely project application is submitted each year.
2. There is no limit on the amount that a LEA/charter school may spend for administrative costs. However, all costs are subject to requirements in OMB Circular A-87 to include the requirement that all costs must be necessary, reasonable, and allocable to the program.
3. Program Administrators will notify the School Allotments Section of any LEA/charter school that has not submitted an application for funding by November 30th. After this notification, funds carried forward will be reduced from the LEA's/charter school's budget.

4. Reallocation of current year funds: Funding for the current year that is not allocated will be distributed to eligible LEAs/charter schools based on the current formula or program needs by February.
5. Any un-allotted funds created from previous years will be used to cover allowable expenditures for current year projects until the previous year's funds have been used.

TITLE III - LANGUAGE ACQUISITION

PROGRAM REPORT CODE:	104
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-104-XXX
CFDA#	84.365A

TYPE: Dollars

TERM: Up to 27 months

PURPOSE: To help ensure that children who are English Learners (ELs), including immigrant children and youth, attain English proficiency, develop high levels of academic attainment in English and meet the same State academic content and student achievement standards of non-EL children, and to assist LEAs/charter schools in building their capacity to establish, implement, and sustain language instructional educational programs and programs of English language development for EL children.

ELIGIBILITY:

LEAs/charter schools having a sufficient number of English Learner students are eligible for funding.

The PRC 104 portion of the Title III Application in the NCCIP must be approved in order for the LEA/charter school to receive funding. Applications are due in June of each year.

FORMULA:

Funds are allocated on the basis of an annual headcount of the LEA's/charter school's LEP students, including immigrant students and youth.

SPECIAL PROVISIONS:

1. Any LEA/charter school earning less than \$10,000 based on the formula must enter a consortium with other LEAs/charter schools.
For any new consortia created as of 2006: No more than five LEAs are allowed in one consortium. Contact program administrators for the state consortium guidelines, as well as consortium guidance from the Office of English Language Acquisition at the US Dept. of Education.
2. If an eligible LEA/charter school is a member of a consortium receiving an award under PRC 104, the LEA/charter school's PRC 104 award shall be allotted to the fiscal agent for the consortium and the sum total of awarded funds shall be used to benefit all of the members of the consortium.
3. Each project can be awarded funds for a period of time beginning July 1st and ending September 30th the following year. The Tydings Amendment can extend the grant period to 27 months by allowing unexpended funds as of September 30th to carry over. Funds are potentially available to LEAs/charter schools for 27 months, provided a timely project application is submitted each year.

4. Applications not submitted by November 30 will be subject to reversion. Program Administrators will notify the School Allotments Section of any LEA/charter school that does not have an approved budget..
5. Funds must be used to supplement and not supplant existing resources. SEC. 3115. Subgrants to Eligible Entities, states, in (g) *Supplement, Not Supplant- Federal funds made available under this subpart shall be used so as to supplement the level of Federal, State, and local public funds that, in the absence of such availability, would have been expended for programs for limited English proficient children and immigrant children and youth and in no case to supplant such Federal, State, and local public funds.*
6. Administration expenditures are limited to 2% of total expenditures.
7. One-day or short-term workshops and conferences are not permitted unless the activity is a part of an established comprehensive professional development program for an individual teacher.
8. Reallocation of funds: Funding for current year projects not allocated will be redistributed to eligible units based on the current formula or program needs as determined by grant requirements by February.
9. Any un-allotted funds created from previous years will be used to cover allowable expenditures for current year projects until the previous years' funds have been used.

TITLE III - LANGUAGE ACQUISITION (SIGNIFICANT INCREASE)

PROGRAM REPORT CODE: 111
 UNIFORM CHART OF ACCOUNTS CODE: XXXX-111-XXX
 CFDA# 84.365A

TYPE: Dollars

TERM: Up to 27 months

PURPOSE: To provide funds for enhanced instructional opportunities for immigrant children and youth designed to assist them in achieving in elementary and secondary schools, including activities designed to assist parents in becoming active participants in the education of their children and activities designed to support personnel to provide services specifically to immigrant children and youth. Also provides funds for additional basic instructional services that are directly attributable to the presence of eligible immigrant children and youth.

ELIGIBILITY:

LEAs/charter schools:

LEAs/charter schools having a significant increase in the percentage of immigrant students enrolled as compared to the average of the two preceding fiscal years.

The PRC 111 portion of the Title III Application in the NCCIP must be approved in order for the LEA/charter school to receive funding. Applications are due in June of each year.

FORMULA: Funds are allocated on the basis of an annual headcount of the LEA/charter schools immigrant students.

SPECIAL PROVISIONS:

1. If an eligible LEA/charter school is a member of a consortium receiving an award under (PRC 104) and also receives an award under Title III– Significant Increase (PRC 111), the significant increase funds shall be allotted to the specific LEA. The LEA recipient may choose to expend PRC 111 funds only for their LEA OR to combine their awarded funds to benefit all the members of the consortium. The LEA and/or consortium Title III Application(s) must reflect how the funds will be expended.
2. Each project can be awarded funds for a period of time beginning July 1st and ending September 30th the following year. The Tydings Amendment can extend the grant period to 27 months by allowing unexpended funds as of September 30th to carry over. Funds are potentially available to LEAs/charter schools for 27 months, provided a project is submitted each year.
3. LEA must be able to show how PRC 111 funding provides enhanced instructional opportunities for immigrant children and youth.

4. Applications not submitted by November 30, will be subject to reversion. Program Administrators will notify the School Allotments Section of any LEA / charter school that does not have an approved budget.
5. Reallocation of funds: Funding for current year projects not allocated will be redistributed to eligible units based on the current formula or program needs as determined by grant requirements by February.
6. Any un-allotted funds created from previous years will be used to cover allowable expenditures for current year projects until the previous years' funds have been used.
7. Funds must be used to supplement not supplant existing resources. Funds must be used to supplement and not supplant existing resources. SEC. 3115. Subgrants to Eligible Entities, states, in (g) *Supplement, Not Supplant- Federal funds made available under this subpart shall be used so as to supplement the level of Federal, State, and local public funds that, in the absence of such availability, would have been expended for programs for limited English proficient children and immigrant children and youth and in no case to supplant such Federal, State, and local public funds.*

TITLE IV - 21st CENTURY COMMUNITY LEARNING CENTERS

PROGRAM REPORT CODE: 110
 UNIFORM CHART OF ACCOUNTS: XXXX-110-XXX
 CFDA#: 84.287C

TYPE: Dollars

TERM: Up to 15 Months

PURPOSE: The purpose of the 21st Century Community Learning Centers (21st CCLC) program is to establish or expand community learning centers that provide academic enrichment opportunities during non-school hours for children, particularly students who attend high-poverty and low-performing schools. The program helps students meet State and local student standards in core academic subjects, such as reading and math; offers students a broad array of enrichment activities that can complement their regular academic programs; and offers literacy and other educational services to the families of participating children.

ELIGIBILITY:

LEAs, Charter and Private Schools, and public or private organizations are eligible to apply for funding. Grants will be made based on a competitive process, with recipients to be funded and selected on the basis of criteria specified in the Request for Proposal (RFP).

State Board of Education approval is required before allocation of funds.

FORMULA: N/A

SPECIAL PROVISIONS:

1. Grants will be awarded for three years. Funding for each of the three years will be subject to the availability of funds and will be based on evidence of compliance with the Request for Proposal (RFP), state and federal guidance, and program progress and performance.
2. Each grantee can be awarded funds for the academic year starting on July 1st and ending on September 30th. Unspent funds remaining after September 30th of each year will revert without a liquidation period.
3. The minimum amount of an allotment to eligible entities is \$50,000, and the maximum amount is not to exceed \$400,000.00 unless the program administrators, with State Board approval, deem another amount as necessary to operate a program.
4. Any un-allotted funds created from previous years will be used to cover allowable expenditures for current year projects until the previous year's funds have been used.

TITLE V- STATE ABSTINENCE EDUCATION GRANT PROGRAM (AEGP)

PROGRAM REPORT CODE: 101
 UNIFORM CHART OF ACCOUNTS CODE: XXXX-101-XXX
 CFDA #: 93.235

TYPE: Dollars

TERM: Up to 12 months

PURPOSE: Provides funding to enable the State to implement abstinence education programming as defined by Section 510(b) of the Social Security Act (42 U.S.C. 710 (b)). These programs may also include mentoring, counseling and adult supervision services that promote abstinence from sexual activity.

ELIGIBILITY: The program must serve grade(s) 5 and 6 in 33 high need LEAs/charter schools. LEAs are prioritized based on high teen pregnancy and birth rates, high rates of children aged 0-17 in foster care, high free and reduced lunch eligibility and academic risk factors (e.g. poor attendance and low graduation rates).
 Note: Due to federal guideline changes, States are limited to the number of sub-awardees to fund.

SPECIAL PROVISIONS:

1. The grant period is from October 1st to September 30th of the following year. Funds must be obligated by September 30th and liquidated by December 31st. Any funds that remain unobligated or unliquidated after December 31st will revert to the State with no liquidation period beyond that date.
2. Carryover of funds is not applicable to this grant.
3. Program Administrators will notify the School Allotments Section of any LEA/charter school that does not have an approved plan and budget by January 31st. After this notification, the LEA will be considered noncompliant and receipt of future allotments will be terminated at the end of the fiscal year.
4. Reallocation of current year funds: Funding for the current year that is not accepted by a prioritized LEA or is not approved by January 31st may be distributed to other eligible LEAs/charter schools based on program needs.

2017-18 ALLOTMENT POLICY MANUAL CTE FORMULAS



**PUBLIC SCHOOLS OF NORTH CAROLINA
STATE BOARD OF EDUCATION
DEPARTMENT OF PUBLIC INSTRUCTION
FINANCIAL AND BUSINESS SERVICES
DIVISION OF SCHOOL BUSINESS**



www.ncpublicschools.org/fbs/allotments/

ADDRESS QUESTIONS RELATED TO THIS CATEGORY TO THE FOLLOWING:

Allotments:	Division of School Business School Allotments Section (919) 807-3739
Expenditures/Salary:	Division of School Business Information Analysis and Reporting Section Expenditures: (919) 807-3725 Salary: (919) 807-3708
Program/Budgeting:	Division of Career and Technical Education (919) 807-3764

Career Technical Education Allotment Formulas

[Career Technical Education - State: Months Of Employment \(PRC 013\)](#)1

[Career Technical Education - State: Program Support Funds \(PRC 014\)](#)2

[CTE Grade Expansion Program \(PRC 064\)](#)3

[Coding and Mobile Application Grant \(PRC 065\)](#)4

[Career Technical Education - Federal: Program Improvement \(PRC 017\)](#)5

[Career Technical Education - Federal: Capacity Building \(PRC 058\)](#)6

Formulas listed by PRC

[013 – Career Technical Education – State - Months of Employment](#)1

[014 – Career Technical Education – State - Program Support Funds](#)2

[017 – Career Technical Education – Federal - Program Improvement](#)5

[058 – Career Technical Education – Federal – Capacity Building](#)6

[064 – CTE Grade Expansion Program](#)3

[065 – Coding and Mobile Application Grant](#)4

CAREER TECHNICAL EDUCATION - STATE: MONTHS OF EMPLOYMENT

PROGRAM REPORT CODE: 013
 UNIFORM CHART OF ACCOUNTS CODE: XXX0-013-XXX
 STATUTORY REFERENCE: HB1414, Section 7.37

TYPE: Months of Employment

TERM: 10, 11, & 12 months, July 1 - June 30

PURPOSE: To develop more fully the academic, career and technical skills of secondary students who elect to enroll in Career Technical Education programs.

ELIGIBILITY: Each LEA is entitled to Months of Employment.

FORMULA:

Each LEA will receive a base of 50 months. Remaining months will be allotted based on allotted ADM in grades 8-12. (HB 1414 – Section 7.37)

Months of employment are rounded to the nearest whole month. For city LEAs with less than 3,000 ADM, all fractions of a month are rounded up to the nearest whole month.

SPECIAL PROVISIONS:

1. Refer to Merged LEAs Section 01, Subsection E.
2. Months can be transferred to Career Technical Education Program Support (PRC 014). Submit an [ABC Transfer Form](#) to transfer funds. The dollar amount transferred will equal the average salary including benefits for Career Technical Education MOEs. Converting certified position allotments to dollars for the purpose of hiring the same type position is not allowable.
3. Transfers out of Career and Technical Education (MOEs) to other PRCs are capped at the amount of MOE increase in the State Initial Allotment from the prior fiscal year. All transfers from PRC 013 to non-CTE areas (budgets other than PRC 014) shall be based on the first step of the “A” salary schedule.

CAREER TECHNICAL EDUCATION - STATE: PROGRAM SUPPORT FUNDS

PROGRAM REPORT CODE: 014
UNIFORM CHART OF ACCOUNTS CODE: XXX0-014-XXX
STATUTORY REFERENCE: HB 1414, Section 7.37

TYPE: Dollars

TERM: July 1 - June 30

PURPOSE: Provides funding to assist LEAs in expanding, improving, modernizing, and developing quality Career Technical education programs.

ELIGIBILITY: Each LEA is entitled to funding based on ADM in grades 8-12. (HB 1414 – Section 7.37)

FORMULA: Each LEA is eligible for a base amount of \$10,000. Remaining funds are allotted based on allotted ADM in grades 8-12.

SPECIAL PROVISION:

1. Funds may be transferred out of Career and Technical Education (PRC 013) Months of Employment (MOEs) into (PRC 014) Program Support without limitation. Transfers out of Career Technical Education PRC 014 Program Support for other categories are allowable up to the increase from FY 16-17 Initial Allotment to FY 17-18 Initial Allotment.
2. Submit an [ABC Transfer Form](#) to transfer funds.
3. Of the funds provided to the Department of Public Instruction, the sum of ninety thousand, five hundred dollars (\$90,500) shall be transferred to the Agricultural Education and FFA Program housed in the Department of Agricultural and Extension Education at North Carolina State University.
4. S.L. 2013-360, Section 8.28 establishes funds for CTE credentials. A portion of the funds are used to pay for statewide Certiport licenses and the funds will be distributed to LEAs based on their enrollment in courses that lead to a credential and the cost of each credential pro-rated to remain within budget.

CTE GRADE EXPANSION PROGRAM

PROGRAM REPORT CODE: 064

UNIFORM CHART OF ACCOUNTS CODE: XXXX-064-XXX

STATUTORY REFERENCE: SL 2017-57

TYPE: Dollars

TERM: July 1 to June 30

PURPOSE: A program which provides funding to encourage student learning and improvement. to expand career and technical education (CTE) programs by prioritizing the inclusion of students in sixth and seventh grade through grant awards provided to selected local school administrative units for up to seven years and consistent with G.S. 115C-64.17 Grant funds shall be used only for employing additional licensed personnel in career and technical education areas, career development coordination areas, and support service areas necessary for expanding the CTE program to sixth and seventh grade students

ELIGIBILITY: Each LEA is entitled to funding based on applications approved by the Education and Workforce Innovation Commission, DPI, and State Board of Education. Division of Career and Technical Education. Application must be approved prior to the LEA receiving the allotment.

FORMULAS: Of the total funds available for the program, allocation to LEAs will be based an established grant amount for each initiative that will be determined by EWIC.

SPECIAL PROVISIONS:

1. Of the funds available for the Program in each fiscal year, the Commission shall first allocate funds to applicants who received grant funds for the prior fiscal year for up to seven years. After funds are allocated to prior fiscal year grant recipients, any remaining funds may be used by the Commission to select new grant recipients.

CODING AND MOBILE APPLICATION GRANT

PROGRAM REPORT CODE: 065
UNIFORM CHART OF ACCOUNTS CODE: XXXX-065-XXX
STATUTORY REFERENCE: SL 2017-57 Section 7.23

TYPE: Dollars
TERM: July 1, 2017 to June 30, 2019

PURPOSE: The purpose of the program is to provide opportunities for North Carolina students to learn computer science, coding and mobile app development to help them gain the skills needed to: (1) create and contribute, not just use and consume, in the digital economy; and (2) actively engage as informed citizens in our complex, technology-driven world.

ELIGIBILITY: Eligible Recipients are local school administrative units and charter schools. Past recipients may reapply. NCDPI may consider partial grant awards to local school administrative units and charter schools. Application must be approved prior to the LEA or Charter School receiving the allotment

FORMULA: Each LEA or Charter School is entitled to funding based on applications approved by the Division of Career and Technical Education. Each LEA or Charter School is entitled to funding up \$80,000.

SPECIAL PROVISIONS:

1. Grant funds shall be available for up to 12 months. All projects must end June 30, with no liquidation period allowed beyond that date.
2. Each eligible LEA or Charter School receiving funds must limit administrative cost to five percent (5%).

CAREER TECHNICAL EDUCATION - FEDERAL: PROGRAM IMPROVEMENT

PROGRAM REPORT CODE: 017
 UNIFORM CHART OF ACCOUNTS CODE: XXX0-017-XXX
 CFDA #: 84.048A

TYPE: Dollars

TERM: Up to 12 months

PURPOSE: Provides funding to assist in developing the academic, career and technical skills of secondary and postsecondary students who elect to enroll in career and technical education programs.

ELIGIBILITY: Each LEA/charter school is entitled to funding based on applications approved by the Division of Career and Technical Education.
Application must be approved prior to the LEA/charter school receiving the allotment.

FORMULA:

Of the total funds available for State Aid, allocation to LEAs/charter schools will be based on the following:

1. Thirty percent (30%) will be allotted based on individuals ages 5-17 who resided in the school district served by the LEA.
2. Seventy percent (70%) will be allotted based on individuals ages 5-17 who reside in the school district served by the LEA from families with incomes below the poverty line.

SPECIAL PROVISIONS:

1. Any LEA or charter school earning less than \$15,000 based on the formula must enter a consortium with other LEAs or be granted a waiver by the State Board of Education from the minimum grant requirement to be eligible for a grant. Once a waiver has been approved, it will remain in effect throughout the duration covered by the state plan.
2. The allocation for LEAs and charter schools will be reduced according to the formula listed above for new charter schools. A charter school must submit an application by the application deadline date and serve grades 7-12 in order to receive funding.
3. Grant funds will be available for up to 12 months. All projects must end June 30, with no liquidation period allowed beyond that date.
4. Each eligible LEA/charter school receiving funds must limit administrative cost to five percent (5%).
5. Reallocation of current year funds: Funding for the current year that is not allocated will be distributed to eligible LEAs/charter schools based on the current formula by February.
6. Reallocation of reverted funds: Funding reverted will be redistributed to eligible LEAs/charter schools in the following fiscal year in combination with that fiscal year's initial allotment based on the formula or program needs.

CAREER TECHNICAL EDUCATION - FEDERAL: CAPACITY BUILDING GRANTS

PROGRAM REPORT CODE: 058
 UNIFORM CHART OF ACCOUNTS CODE: XXX0-058-XXX
 CFDA #: 84.048A
 TYPE: Dollars
 TERM: Up to 15 months
 PURPOSE: To facilitate the expansion and implementation of specific CTE initiatives in the local education agencies.
 ELIGIBILITY: Each LEA/charter school is entitled to funding based on applications approved by the Division of Career and Technical Education. Application must be approved prior to the LEA/charter school receiving the allotment.
 FORMULA: Of the total funds available for State Aid, allocation to LEAs/charter schools will be based an established grant amount for each initiative that will be determined by CTE Division.

SPECIAL PROVISIONS:

1. Grant funds will be available for up to 15 months. All projects must end September 30, with a liquidation period allowed beyond that date.
2. Additional special provisions will be provided to LEA based on each initiative.