

# Allotments and Reporting

New Personnel Administrators

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# Agenda

## 1. Allotments

1. Definitions
2. Formulas
3. Flexibility
4. Calendar

## 2. Reporting requirements

1. UERS Reporting
2. SS-100 Full Time Personnel Report
3. Paraprofessionals



# What is an allotment?

Allotment = Budget

- The General Assembly passes a budget appropriating funds to the State Public Schools.
- DPI allots funds and positions to the LEA using SBE and legislated formulas.
- LEAs use the funds in the way that best meets their educational objectives.



# How are funds and positions allotted to the LEAs?

- Based on formulas established by the Legislature and the State Board of Education
- In general, funds are driven by allotted ADM
- Allotted by Program Report Code (PRC):
  - Classroom teachers
  - Children with Disabilities
  - Teacher Assistants



# Types of Allotments

## State

- Position Allotments
- Dollar Allotments
- Categorical Allotments

## Federal

- Grants



# Position Allotments

- A specific # of positions are allotted to the LEA
- The LEA pays whatever is required to hire staff based on the state salary schedule.
- **Examples:** Classroom Teachers (001), Principals (005) and Instructional Support Personnel (007)
- Accounts for 64% of State funding



# Guaranteed

**A state paid teacher with 1 year of experience “costs” the LEA the same as a teacher with 25 years of experience**



# Dollar Base Allotment

- LEA can hire any # of employees but can not exceed the allotted dollars.
- Allotted dollars includes benefits.
- **Examples:** Teacher Assistants (027) and Central Office Administrators (002)
- Accounts for 14.4% of state funding



# Allotments

Not all LEAs receive the same amount of funds. Some allotments are designed to ‘equal’ the field due to differences in wealth, size and student population.



# Categorical Allotments

Dollars are allotted for specific populations to supplement the base allotments

Allotments not only include positions but materials and other program costs.

Accounts for 22% of State Funding



# Categorical Allotments

Formulas are based on specific data related to the allotment.

## Examples:

- At-Risk Students (069)- Poverty data
- Low Wealth Supplement (031), Tax rate and other county data
- Children with disabilities(032)-EC headcount



# Federal Allotments

## Grants

- Need to be aware of the requirements for each grant including allowable expenditures, time and effort reporting administrative caps and plan approval.
- Information and a list of Program administrators can be found at:

<http://www.ncpublicschools.org/fbs/finance/federal/>



# ABC Flexibility-Transfers between PRCs

- Allotment formulas are a way to allocate out the funds to the LEAs. They are not intended to tell the LEAs how to use the funds.
- Assign more responsibility at the LEA level and allow LEAs flexibility to use funds as they are most needed at the school.



# Flexibility

**LEAs can maximize their dollars by utilizing flexibility and ensure that educational initiatives can be funded.**

**They can convert positions in to dollars or move fund from one PRC to another**

## **Example of Flexibility**

For every month a school has an assistant principal position vacant, the school has \$5,761 for a teaching position, classroom materials, staff development or other school based program.

**Move dollars from teacher assistant PRC to K-3 teachers**



# Federal Flexibility

Some grants have “transferability” where a funds can be moved between grants.

Rules and limits apply, refer to the Allotment Policy Manual



# Main Base Personnel Formulas

- Classroom Teachers
- Instructional Support
- School Building Administrators
- CTE
- Teacher Assistants
- Non Instructional Support



# Classroom Teacher Positions

## PRC001 over 67,000 positions in 08

- Formula based on ADM by grade span and class size law
- May only be used for certified classroom teachers
- Funds can only be transferred for Classroom Materials / Instructional Supplies / Equipment, exceptional children teachers, at-risk teachers, or textbooks.



# Teacher allotment ratios

2007-08 Grade Spans	Teacher Allot-ment Ratio	Class-Size Average Ratio for the LEA	Individual Class-Size Max	Positions Allotted in 2007-08
K-3	1:18	1:21	1:24	25,691.5
4-6	1:22	1:26	1:29	14,797.5
7-8	1:21	1:26	1:29	10,428.0
9	1:24.5	1:26	1:29	5,257.0
10-12	1:26.64	1:29	1:32	11,093.0



# Instructional Support Positions PRC007

- Formula based on LEA ADM  
Allotted on the basis of one per 200.10  
allotted ADM.
- Used for certified teachers and  
instructional support
- Shall not be used as administrators,  
coordinators, supervisors, or directors.



# School Building Administrators Positions PRC005

## Principals:

One 12 month position for each school with at least 100 ADM or 7 State paid teachers.

## Asst. Principals:

One month per 80 ADM.

Funds can be transferred for any purpose.



# CTE Months PRC014

Each LEA receives a base of 50 months.

Remaining months will be allotted based on allotted ADM in grades 8-12.

Months can be transferred to Career Technical Education Program Support dollar allotment (PRC 014).



# Teacher Assistants Dollars

- Funds are allotted based on allotted ADM in grades K-3. Benefits are included.
- If included in a school's improvement plan, ABC transfers will be allowed from teacher assistants for teachers in Grades K-3. Positions must be vacant to transfer.



# Calendar of Events



# February- Planning Allotments

- The estimated allocation of state and federal funds to LEAs to provide information for budgeting purposes.
- They do not include any additional funding recommended by the General Assembly or any additional funds for proposed legislated salary increases.
- These allotments are for planning purposes only.



# Initial Allotments

- Initial Allotments of state funds are distributed within two weeks after the General Assembly adjourns.
- Not all funds are in the initial allotments, eg. DSSF which requires and approved plan prior to allotment



# Revisions

Adjustments are made after the initial allotments for charter schools, carry over and significant difference in actual ADM compared to allotted.

Transfers can be made per the Allotment calendar



# Allotments

Section Chief: Lydia Prude 807-3718

Allotment Policy Manual

[www.ncpublicschools.org/fbs/manuals.htm](http://www.ncpublicschools.org/fbs/manuals.htm)



# Reporting-UERS

G.S. 115C-12(18)

Uniform Education Reporting System

Includes: financial, payroll, personnel  
and student data



# SS-200 Full Time Personnel

Due in the Fall

Provides a count of personnel by source of funds, sex and race

HRMS has a function to run this data

Submitted via a Excel spreadsheet



# Paraprofessionals

NCLB requires us to submit data on paraprofessionals.

The chart of accounts will provide some of the information, however sometimes we must request data from the LEAs

