

N.C. Elementary and Secondary Education Appropriated Funds FY 2017-18

	Budgeted Positions	Budgeted Funds	% of Total
I. State Aid			
<u>General Administration</u>			
Central Office Administration		90,609,761	0.94%
<u>Instructional Personnel and Related Services</u>			
Classroom Teachers	70,693	3,277,141,799	
Instructional Support	7,159	373,520,622	
School Building Administration	4,129	266,204,218	
Career Technical Education	7,102	489,321,408	
Teacher Assistants		401,123,303	
Classroom Materials/Instructional Supplies/Equipment		47,426,528	
Textbooks (includes \$6m Indian Gaming)		73,726,396	
Noninstructional Support Personnel - lottery funds		402,819,453	
Annual Leave		58,085,354	
Estimated Matching Benefits		1,444,887,983	
Subtotal		6,834,257,064	71.20%
<u>Categorical Programs</u>			
At Risk Student Services/Alternative Schools		297,463,488	
Children with Special Needs		872,970,050	
Limited English Proficiency		81,142,420	
Academically & Intellectually Gifted		82,119,912	
Disadvantaged Student Supplemental Funding		91,737,981	
Low Wealth Supplemental Funding		228,792,171	
Small County Supplemental Funding		46,999,657	
Transportation (lottery funds \$43m)		476,258,658	
Driver Education - civil penalties \$27m		27,253,438	
School Connectivity		31,221,520	
School Technology - civil penalties \$18m		18,000,000	
Subtotal		2,253,959,295	23.48%
II. Grants, Restricted and Other			
Advanced Placement/IB Test Fees		15,131,184	
Student Diagnostic Initiative		15,682,292	
Summer Reading Camp		20,995,000	
Middle School Safety Officers		7,000,000	
Children in Private Psychiatric Residential Treatment Facilities		3,200,000	
Compensation Bonus (Principal \$7m, Math and Reading \$25.3m, Veterans Teachers)		39,097,183	
Excellent Schools Teacher- Performance Bonus		10,000,000	
Digital Learning Plan		6,235,156	
Cooperative and Innovative HS (CIHS - \$27.9m, Small Speciality - \$1.8m)		29,758,476	
Personnel Svcs (Longevity, ST Disability, Workers Comp, Unemployment)		117,130,373	
School Based Child and Family Support Teams		11,027,430	
School Breakfast		2,017,761	
School Bus Replacement		60,048,533	
Transportation Grant Program, Charter Schools		2,500,000	
Excellent Schools Act		28,450,466	
		368,273,854	3.84%
III. Other Public School Appropriations			
EVAAS		3,666,474	
ADM Contingency Reserve		8,818,500	
Contracts-Finance Officer Staff Development		64,560	
Liability Insurance for Public Schools		3,145,000	
Testing		18,556,370	
Tort Claims (Department of Justice)		7,243,356	
UERS		10,258,861	
Subtotal		51,753,121	0.54%
Total State Public School Fund Requirements		9,598,853,095	100.00%
Funded by Receipts (Civil Penalties, Lottery Fund, Sales Tax Refund)		(669,298,004)	6.97%
Grand Total State Appropriation		8,929,555,091	93.03%

**State Funds included in Initial Allotments
Foundation of the Charter School Base Allocation
2017-18**

	Budgeted Positions	Budgeted Funds
Positions and Months of Employment		
Classroom Teachers	70,693	3,277,141,799
Instructional Support	7,159	373,520,622
School Building Administration	4,129	266,204,218
Career Technical Education	7,102	489,321,408
Estimated Matching Benefits (Note 1)		1,444,887,983
Total Position & Months of Employment		\$ 5,851,076,030
Dollar Allotments		
Teacher Assistants		401,123,303
Classroom Materials/Instructional Supplies/Equipment		47,426,528
Textbooks & Digital Resources (includes \$6m Indian Gaming)		73,726,396
Academically & Intellectually Gifted		82,119,912
Noninstructional Support Personnel		402,819,453
Central Office Administration		90,609,761
Categorical Allotments		
At Risk Student Services/Alternative Schools		297,463,488
Disadvantaged Student Supplemental Funding		91,737,981
Low Wealth Supplemental Funding		228,792,171
Small County Supplemental Funding		46,999,657
Transportation/Stop Arm Camera		476,258,658
Total Dollar and Categorical Allotments		\$ 2,239,077,308
Guaranteed unallotted dollars		
Annual Leave		58,085,354
Personnel Svcs (Longevity, ST Disability, Workers Comp, Unemployment)		117,130,373
		\$ 175,215,727
Total Funds included in Initial Allotments and included in the Charter School State Base Allotment per ADM		\$ 8,265,369,065
	% of Total State Public School Fund	86%

**Other State Public School Funds provided to Charter Schools
2017-18**

	Budgeted Funds	
Allotted in subsequent revision		
School Technology - Fines and Forfeitures (\$18m)	18,000,000	
School Connectivity	31,221,520	
Allotted based on population of students at the charter school per legislation		
Children with Special Needs	872,970,050	
Limited English Proficiency	81,142,420	
Excellent Schools Act-Summer Reading camps- available for charters with 1st, 2nd or 3rd grade	20,995,000	
Performance and Compensation Bonus	49,097,183	
Direct Funding		
Advanced Placement - paid AP exams	15,131,184	
Liability Insurance for Public Schools	3,145,000	
Driver Education	27,253,438	
Charter School students receive services through the LEAs		
Grants Charters and LEAs eligible to apply		
Middle School Safety Officer Grant	7,000,000	
Student Diagnostic Initiative	15,682,292	
School Breakfast	2,017,761	
School Bus Replacement	60,048,533	
Grants Restricted for Charters only		
Transportation Grant Program, Charter Schools	2,500,000	
TOTAL Available to Charter Schools	9,471,573,446	98.7%
Not available to Charter Schools		
Cooperative and Innovative HS	29,758,476	
Restricted grant for Early Colleges per legislation		
School Based Child and Family Support Teams		
Restricted grant for eligible schools per legislation	11,027,430	
Children in Private Psychiatric Residential Treatment Facilities	3,200,000	
Restricted grant for PRTFs		
TOTAL Not available to Charter Schools	43,985,906	0.5%
Administered by Department of Public Instruction, benefitting all public schools		
Uniform Education Reporting System	10,258,861	
Tort Claims (Department of Justice)	7,243,356	
Testing	18,556,370	
Contracts-Finance Officer Staff Development	64,560	
EVAAS	3,666,474	
ADM Contingency Reserve	8,818,500	
Excellent Schools Act	28,450,466	
Digital Learning Plan	6,235,156	
TOTAL Administered by Department of Public Instruction	83,293,743	0.9%
TOTAL State Public School Fund Requirements	9,598,853,095	100.0%

State Initial Allotment Formulas FY 2017-18

Administration

Category	Basis of Allotment (Funding Factors are rounding.)
Central Office Administration	Decreased by LEA from FY 16-17 Initial Allotment is -3.97%

Instructional Personnel and Support Services

Category	Basis of Allotment (Funding Factors are rounded.)	Allotted Salary
Classroom Teachers		LEA Average
<i>Grade Kindergarten</i>	1 per 18 in ADM.	
<i>Grade 1</i>	1 per 16 in ADM.	
<i>Grades 2 - 3</i>	1 per 17 in ADM.	
<i>Grades 4 - 6</i>	1 per 24 in ADM.	
<i>Grades 7 - 8</i>	1 per 23 in ADM.	
<i>Grade 9</i>	1 per 26.5 in ADM.	
<i>Grades 10 - 12</i> <i>Math/Science/Computer Teachers</i>	1 per 29 in ADM. 1 per county or based on sub agreements.	
Teacher Assistants	The number of classes is determined by a ratio of 1:21. K - 2 TAs per every 3 classes; Grades 1-2 - 1 TA for every 2 classes; and Grade 3 - 1 TA for every 3 classes	\$35,171
Instructional Support	1 per 218.55 in ADM.	LEA Average
School Building Administration		
Principals	1 per school with at least 100 ADM or at least 7 state paid teachers or instructional support personnel. Schools opening after 7/1/2011 are eligible	LEA Average
Assistant Principals	1 month per 98.53 in ADM.	LEA Average
Career Technical Ed. - MOE (LIMITED FLEXIBILITY)	Base of 50 Months of Employment per LEA with remainder distributed based on ADM in grades 8-12.	LEA Average
Classroom Materials/Instructional Supplies/Equipment	\$ 30.12 per ADM plus \$2.69 per ADM in grades 8 and 9 for PSAT Testing	
Textbooks	\$42.46 per ADM in grades K-12. (Indian Gaming funds are not included)	

Employee Benefits

Category	Basis of Allotment
Hospitalization	\$5,869 per position per year.
Retirement	17.13% of total salaries.
Social Security	7.65% of total salaries.

Statewide Average Salaries for FY 2017-18 (Benefits are not included)

Category	Basis of Allotment
Teachers	\$47,034
Principals (MOE)	\$5,811
Assistant Principals (MOE)	\$5,595
Career Technical Ed. (MOE)	\$4,845
Instructional Support	\$52,876
Note: Dollars for 2017-18 position/month allotments are based on LEA's average salary including benefits, rather than	

Support

Category	Basis of Allotment (Funding Factors are rounded.)
Noninstructional Support Personnel	\$258.05 per ADM. \$6,000 per Textbook Commission member for Clerical Assistants.

State Initial Allotment Formulas FY 2017-18

Categorical Programs

Category	Basis of Allotment (Funding Factors are rounded.)
Academically or Intellectually Gifted Students	\$1,322.28 per child for 4% of ADM.
At-Risk Student Services	<i>Each LEA receives the dollar equivalent of one resource officer (\$37,838) per high school. Of the remaining funds, 50% is distributed based on ADM (\$89.10 per ADM) and 50% is distributed based on number of poor children, per the federal Title 1 Low Income poverty data (\$358.14 per poor child). Each LEA receives a minimum of the dollar equivalent of two teachers and two instructional support personnel (\$272,812).</i>
Children with Disabilities <i>School Aged</i> <i>Preschool</i> <i>Group Homes</i> <i>Developmental Day Care (3-21)</i> <i>Community Residential Centers</i>	<i>\$4,253.55 per funded child count. Child count is comprised of the lesser of the April 1 handicapped child count or 12.75% of the allotted ADM. Base of \$64,558 per LEA; remainder distributed based on December 1 child count of ages 3, 4, and PreK- 5, (\$3,413.70) per child. Approved applications. To be allotted in Revision To be allotted in Revision</i>
Disadvantaged Student Supplemental Funding	<i>See the Allotment Policy Manual for formula for allocating supplemental funding to address the capacity needs of LEAs in meeting the needs of disadvantaged students.</i>
Driver Training	<i>\$195.85 per public, private and federal 9th Grade ADM.</i>
Limited English Proficiency	<i>Base of a teacher asst. (\$34,673); remainder based 50% on number of funded LEP students (\$406.62) and 50% on an LEA's concentration of LEP students (\$4,551.36).</i>
Low Wealth Supplemental Funding	<i>See the Allotment Policy Manual for formula allocating supplemental funds to eligible LEAs that are located in counties that do not have the ability to generate revenue to support public schools at the state average level.</i>
School Technology	<i>No New Appropriation for FY 17-18</i>
Small County Supplemental Funding	<i>ADM < Allotment</i>
	<i>600 1,710,000</i>
	<i>1,300 1,820,000</i>
	<i>1,700 1,548,700</i>
	<i>2,000 1,600,000</i>
	<i>2,300 1,560,000</i>
	<i>2,600 1,470,000</i>
	<i>2,800 1,498,000</i>
<i>3,200 1,548,000</i>	
	<i>Please see the allotment policy Manual for Special Provisions.</i>
Transportation Career Technical Education - Program Support	<i>80% of the Recommended Allotment. The remaining funds are allotted in December. \$10,000 per LEA with remainder distributed based on ADM in grades 8-12 (\$33.54).</i>

Restrictions for FY 2017-18 through an ABC transfer.

Category	Restrictions
Central Office Administration	<i>No transfers into Central Office Administration.</i>
Teacher Assistants	<i>No transfers out of this category.</i>
CTE Months and Support	<i>Transferred only as permitted by federal law and grants or rules by State Board of Education.</i>
Children with Disabilities	<i>No Funds shall be transferred out of this category.</i>
Limited English Proficiency	<i>No Funds shall be transferred out of this category.</i>
School Technology	<i>No transfers in or out .</i>
Position/MOE Allotments	<i>No Transfers into position or MOE categories. No transfers to purchase the same type of position.</i>

Available annually in the Highlights of NC Public School Budget
<http://www.ncpublicschools.org/fbs/resources/data/>

**Example of a Calculation of the State Base Allotment per ADM to a Charter School
Fiscal Year 2017-18**

Allotments to a Local Education Agency	positions/months of employment	
Position & Months of Employment Categories:		
Classroom Teachers	1,590 positions	\$ 101,133,540
Instructional Support	162 positions	11,086,794
School Building Administration	922 months	7,070,008
Career Technical Education - MOE	1,564 months	<u>9,981,448</u>
Total Position & Months of Employment		\$ 129,271,790
Dollar and Categorical Allotments		
Teacher Assistants		\$ 8,581,683
Central Office Administration		994,277
Non-Instructional Support		9,101,780
Classroom Materials & Supplies		1,077,893
Textbooks		1,497,819
At-Risk Supplemental Funding		5,692,945
Academically & Intellectually Gifted		1,865,733
Career Technical Education Support		468,748
Dissadvantaged Student Supplemental Funding		2,313,113
Low Wealth Supplemental Funding (if applicable)		12,997,732
Small County Supplemental Funding (if applicable)		NA
Prior Year Transportation		<u>9,772,874</u>
Total Dollar and Categorical Allotments		\$ 54,364,597
Total State Funds (Initial Allotment)		\$ 183,636,387
LEA Allotted ADM		<u>35,272</u>
Dollars per ADM before guaranteed Allotments		\$5,206.29
Plus: Un-allotted Dollars Per ADM		\$110.16 <i>see Note 1</i>
TOTAL Adjusted State Base		<u>\$5,316.45</u>
(see the Dollars Per ADM chart)		

Note 1

Unallotted Funds:	Budgeted
Unemployment Compensation \$	19,339,358
Worker's Compensation	54,350,246
Short Term Disability	6,074,390
Benefits	17,652,830
Longevity	26,764,219
Annual Leave	46,850,584
	<u>\$ 171,031,627</u>
Total K-12 Average Daily Membership	<u>1,552,638</u>
	\$110.16

Public Schools of North Carolina
North Carolina Department of Public Instruction

FY 2017-18 Charter School State Allotment Based on 1st Mo. ADM

Johnston Charter School		Example Only		
<u>LEA #</u>	<u>LEA Name</u>	<u>ADM/ Headcount</u>	<u>Base/ADM</u>	<u>State Funding</u>
510	Johnston County	600	\$ 5,316.45	\$ 3,189,870
State-Based Funding				\$ 3,189,870
55	Children With Disabilities Funds			\$ 201,297
	NCVPS Funds Transfer			(8,932)
	Limited English Proficiency Funds			\$ -
State Subtotal				\$ 3,382,235
	CWD Special State Reserve Funds			\$ 12,500
	Fines/Forfeitures Funds			8,961
	Reading Devices			5,600
	School Resource Officers grant			28,000
TOTAL STATE FUNDS				\$ <u>3,437,296</u>

Charter School Base Dollars Per ADM Based on Initial Allotment

2017-18

LEA #	LEA NAME	Base allocation/ ADM
010	Alamance-Burlington	5,195.60
020	Alexander County	5,658.97
030	Alleghany County	7,229.76
040	Anson County	6,201.89
050	Ashe County	6,355.99
060	Avery County	6,861.78
070	Beaufort County	5,486.33
080	Bertie County	7,260.19
090	Bladen County	6,080.92
100	Brunswick County	5,197.34
110	Buncombe County	5,188.47
111	Asheville City	5,220.86
120	Burke County	5,647.84
130	Cabarrus County	4,995.48
132	Kannapolis City	5,133.62
140	Caldwell County	5,640.29
150	Camden County	6,875.07
160	Carteret County	5,222.20
170	Caswell County	6,715.80
180	Catawba County	5,188.37
181	Hickory City	5,140.22
182	Newton-Conover City	4,960.55
190	Chatham County	5,124.80
200	Cherokee County	5,926.53
210	Chowan County	6,736.06
220	Clay County	7,120.98
230	Cleveland County	5,598.75
240	Columbus County	6,152.75
241	Whiteville City	6,314.08
250	Craven County	5,162.42
260	Cumberland County	5,205.08
270	Currituck County	5,510.79
280	Dare County	5,559.69
290	Davidson County	5,182.52
291	Lexington City	5,702.50
292	Thomasville City	5,621.11
300	Davie County	5,243.31
310	Duplin County	5,646.11
320	Durham Public	5,254.22
330	Edgecombe County	6,164.97
340	Forsyth County	5,161.82
350	Franklin County	5,715.73
360	Gaston County	5,079.99
370	Gates County	7,396.17
380	Graham County	7,623.74
390	Granville County	5,649.18
400	Greene County	6,649.31
410	Guilford County	5,123.35
420	Halifax County	6,878.53
421	Roanoke Rapids City	5,705.43
422	Weldon City	7,289.11
430	Harnett County	5,481.65
440	Haywood County	5,272.32
450	Henderson County	5,133.72
460	Hertford County	7,110.85
470	Hoke County	5,871.92
480	Hyde County	10,603.09

LEA #	LEA NAME	Base allocation/ ADM
490	Iredell County	5,025.58
491	Mooreville City	4,923.78
500	Jackson County	5,390.58
510	Johnston County	5,316.45
520	Jones County	8,396.16
530	Lee County	5,181.07
540	Lenoir County	5,644.82
550	Lincoln County	5,100.21
560	Macon County	5,489.38
570	Madison County	6,741.79
580	Martin County	6,610.22
590	McDowell County	5,688.44
600	Mecklenburg County	4,992.65
610	Mitchell County	7,135.75
620	Montgomery County	5,992.17
630	Moore County	5,141.71
640	Nash-Rocky Mount	5,488.65
650	New Hanover County	5,124.71
660	Northampton County	7,927.20
670	Onslow County	4,964.42
680	Orange County	5,360.67
681	Chapel Hill-Carrboro	4,939.50
690	Pamlico County	7,564.14
700	Pasquotank County	5,847.73
710	Pender County	5,281.62
720	Perquimans County	6,784.65
730	Person County	5,439.36
740	Pitt County	5,385.79
750	Polk County	6,542.29
760	Randolph County	5,439.35
761	Asheboro City	5,370.23
770	Richmond County	5,813.17
780	Robeson County	6,117.74
790	Rockingham County	5,620.69
800	Rowan-Salisbury	5,346.14
810	Rutherford County	5,765.97
820	Sampson County	5,827.01
821	Clinton City	5,599.09
830	Scotland County	6,109.03
840	Stanly County	5,592.76
850	Stokes County	5,856.33
860	Surry County	5,650.69
861	Elkin City	6,282.86
862	Mount Airy City	5,870.12
870	Swain County	6,616.59
880	Transylvania County	5,591.17
890	Tyrrell County	10,544.88
900	Union County	4,998.82
910	Vance County	6,520.23
920	Wake County	5,070.04
930	Warren County	6,974.20
940	Washington County	7,626.58
950	Watauga County	5,531.99
960	Wayne County	5,605.59
970	Wilkes County	5,523.79
980	Wilson County	5,456.89
990	Yadkin County	5,856.01
995	Yancey County	6,594.16

<http://www.ncpublicschools.org/fbs/allotments/state/>