



NORTH CAROLINA
State Board of Education
Department of Public Instruction

Report to the North Carolina General Assembly

Allotment Transfer Report

General Statute § 115C-105.25(c)

Date Due: December 1, 2025
DPI Chronological Schedule, 2025-2026

STATE BOARD OF EDUCATION

STATE BOARD OF EDUCATION VISION

Every public school student in North Carolina will be empowered to accept academic challenges, prepared to pursue their chosen path after graduating high school, and encouraged to become lifelong learners with the capacity to engage in a globally collaborative society.

STATE BOARD OF EDUCATION MISSION

The mission of the North Carolina State Board of Education is to use its constitutional authority to guard and maintain the right of a sound, basic education for every child in North Carolina Public Schools.

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The above State Board of Education information is a record of the board members at the time of this document's approval for publication. For the current list of State Board Members, Vision and Mission Statements, go to: www.dpi.nc.gov/about-dpi/state-board-education.

NC DEPARTMENT OF PUBLIC INSTRUCTION

Maurice "Mo" Green, State Superintendent / 301 N. Wilmington Street, Raleigh, North Carolina 27601

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Thomas Tomberlin, Senior Director, Educator Preparation, Licensure, and Performance, NCDPI
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Report to Joint Legislative Education Oversight Committee

Statutory Authority-

2024 N.C.G.S § 115C-105.25 (c) - Budget Flexibility

- (c) To ensure that parents, educators, and the general public are informed on how State funds have been used to address local educational priorities, each local school administrative unit shall publish information from the prior fiscal year on its Web site by October 15 of each year, as follows:
 - (1) A description of each program report code, written in plain English, and a summary of the prior fiscal year's expenditure of State funds within each program report code.
 - (2) A description of each object code within a program report code, written in plain English, and a summary of the prior fiscal year's expenditure of State funds for each object code.
 - (3) A description of each allotment transfer that increased or decreased the initial allotment amount by more than five percent (5%), including all of the following information:
 - a. The amount of the transfer.
 - b. The allotment category into which the funds were transferred.
 - c. The purpose code for the funds following the transfer.
 - d. 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 the position.
 - e. The educational priorities that necessitated the transfer.
 - (4) Repealed by Session Laws 2017-57, s. 7.13(b), effective July 1, 2018.
 - (5) A chart that clearly reflects how the local school administrative unit spent State funds.
- (d) The local school administrative unit shall maintain information published pursuant to subsection (c) of this section on its Web site for at least three years after it is published.
- (e) No later than December 1 of each year, the Department of Public Instruction shall collect the information reported by local school administrative units pursuant to subsection (c) of this section and report the aggregated information, including available data from the two previous fiscal years, to the Joint Legislative Education Oversight Committee and the Fiscal Research Division.

Attachments

Description of Object Codes and Program Report Codes

Attach 1 Description of Program Report Code (PRC)

Attach 2 Description of Object Code

Full NC Public School Chart of Accounts is located at:

<https://www.dpi.nc.gov/districts-schools/district-operations/financial-and-business-services/school-district-finance-operations/chart-accounts>

Summary of Expenditures – State level

Attach 3 2022-23, 2023-24 and 2024-25 Summary of Expenditures by Object Code

Attach 4 2022-23 Summary of Expenditures by Program Report Code

Attach 5 2023-24 Summary of Expenditures by Program Report Code

Attach 6 2024-25 Summary of Expenditures by Program Report Code

Expenditure Reports by LEA at the Program Report Level and Object Level are located at:

<https://www.dpi.nc.gov/districts-schools/district-operations/financial-and-business-services/demographics-and-finances>

Summary of Local Education Agency (LEA) Transfers

Attach 7 Summary of LEA Transfers Into and Out of State Program Report Codes for:
2022-23, 2023-24 and 2024-25

Description of Program Report Codes Used in Expenditure of State Funds

Program Report Codes (PRC)

A program report code (PRC) is an accounting term and is used for the allocation and accounting of funds. The PRCs (allocations) may change from year to year depending on the actions of the General Assembly, whereby they may add new programs or discontinue old programs.

The [Highlights of Public School Funding](#) provide a summary of the types of funding provided to school districts and the formulae used for distribution of the major appropriations.

Please see the [Allotment Policy Manual](#) for more information on each of the items listed below.

001 Classroom Teachers

Guaranteed funding for salaries and benefits for classroom teachers, including Program Enhancement Teachers. Individuals funded from this allotment must have a NC educator license and spend a majority of the school day providing classroom instruction to students. The individual shall not be assigned to administrative duties in the central office.

002 Central Office Administration

Funds salary and benefits for personnel including Superintendent, Associate and Assistant Superintendents, Directors/Supervisors/Coordinators, Finance Officers, School Nutrition (Child Nutrition) Supervisors/Managers, Community Schools Coordinators/Directors, Athletic Trainers, Health Education Coordinators, Maintenance Supervisors, and Transportation Directors.

003 Non-Instructional Support Personnel

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 positions such as: clerical assistants, custodians, substitutes, liability insurance, and Textbook Commission clerical assistants.

004 K-5 Program Enhancement Teachers

Guaranteed funding for salaries and benefits for kindergarten to fifth grade Program Enhancement Teachers.

005 School Building Administration

Guaranteed funding for salaries including benefits for principals and assistant principal positions. School districts are funded one principal position for each eligible school.

006 School Health Personnel - Position

Funding for salaries and benefits for certified school health personnel to implement locally designed initiatives that provide school health services for students. School Health Personnel are defined as for school psychologists, school counselors, school nurses, and school social workers.

007 Instructional Support Personnel - Certified

Description of Program Report Codes Used in Expenditure of State Funds

Funding for salaries and benefits for certified instructional support personnel. 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 public schools. The funding shall not be used for administrators, coordinators, supervisors, or directors.

008 School Health Personnel Conversion to Dollars

A separate account into which LEAs may convert school health personnel positions to pay for contracted school health personnel services.

009 Non-Contributory Employee Benefits

Guaranteed funding for longevity, annual leave payout and short-term disability for state funded public school employees.

010 Dollars for Certified Personnel

A separate account into which school districts may transfer funds from other programs to pay for certified personnel.

011 NBPTS Educational Leave

Funding for 3 days educational leave for teachers registered for National Board of Professional Teaching Standards certification.

012 Driver Training

Funding for driver education for all eligible persons. School districts must serve all students enrolled in a public or private high school (including charter schools) and home school students residing within the LEA boundaries, who have not previously enrolled in the program.

013 Career Technical Education – State: Months of Employment

Guaranteed funding for employment of career technical education teachers.

014 Career Technical Education – State: Program Support Funds

Funds to support the vocational education (career technical education) program e.g. instructional materials, equipment etc.

015 School Technology Fund

Funding to school districts for the development and implementation of a local school technology plan.

016 Summer Reading Camps

Funds for school districts to develop and implement summer reading camps for students who are not proficient in reading, as outlined in the Excellent Public Schools Act.

019 Small County Supplemental Funding

Provide additional funds to small school systems.

Description of Program Report Codes Used in Expenditure of State Funds

020 International Faculty Exchange Teachers (IFE)

Separate account into which school districts may transfer state funded teacher positions to cover a contract for an international faculty exchange teacher.

021 Military Differential Pay

Funding for state-funded public school employee military differential pay. Employees called to active military duty, whose military basic pay is less than the pay they received in the public schools, receive the difference in pay while on active military duty.

022 Advanced Teaching Roles

Competitive State grant to develop and support highly effective teachers and 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.

023 CTE Modernization and Support Grant

Funding to public school units to modernize Career and Technical Education (CTE) programming, materials, training and professional development for courses conducted in grades six through 12.

024 Disadvantaged Student Supplemental Funding

Supplemental funding to address the capacity needs of school districts to meet the needs of disadvantaged students. The funds may only be used to:

1. Provide instructional positions or instructional support positions and/or professional development.
2. Provide intensive in-school and/or after school remediation;
3. Purchase diagnostic software and progress-monitoring tools;
4. Provide funds for teacher bonuses and supplements.

027 Teacher Assistants

Funding for salaries and benefits for teacher assistants.

028 Highly Qualified NC Teaching Graduates

Supplement for new graduates entering the teaching force who had a GPA of 3.75 or higher and met a certain score on edTPA or PPAT assessments.

Recruitment supplement for high performing principals in low performing schools.

029 Behavioral Support

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. School districts request funds for specific students and funds are provided based on need.

Description of Program Report Codes Used in Expenditure of State Funds

030 Digital Learning Initiative (DLI) Grant

Funds 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.

031 Low-Wealth Counties Supplemental Funding

Supplemental funds to school districts that are in counties that do not have the ability to generate revenue to support public schools at the state average level. The legislated formula considers county revenue from property tax and sales tax, per capita income and population density. The funding may be used for instructional purposes and clerical positions.

032 Children with Disabilities

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 students, group homes, foster homes, or similar facilities.

034 Academically or Intellectually Gifted

Funds allocated for academically or intellectually gifted student programs.

037 Restart Schools and Renewal School System

Program funds that have been transferred by the school district from other PRCs to be used for schools that have been approved as Restart Schools by the State Board of Education. Also includes funding for the designated Renewal School System.

039 School Safety Grants For School Resource Officers

Funding to public school units for school resource officers in elementary and middle schools.

040 School Safety Grant

Funding to public school units for grants for students in crisis; grants for training to increase school safety; and grants for safety equipment in schools.

042 Child and Family Support Teams (CFST) - Nurses

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.

043 Child and Family Support Teams

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

Description of Program Report Codes Used in Expenditure of State Funds

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.

046 Third Grade Teacher Bonus

A bonus program that provides eligible teachers with bonuses based on student growth.

048 Principal and Teacher Performance Bonuses

Teacher and Principal bonuses. Bonuses for 4th & 5th grade reading, 4th thru 8th grade math, advanced course teachers and CTE teachers. Teacher bonuses based on student growth, AP/IB/AICE exams and attainment of credentials. Bonus for Principals based on school growth.

054 Limited English Proficiency

Supplemental funding to school districts with students who have limited proficiency in the English language.

055 Cooperative Innovative High School (CIHS)

Funding for Cooperative Innovative High Schools (CIHS). 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 partnerships with specific high schools, two and four-year colleges and universities, and local employers. Expenditures do not include tuition payments to universities.

056 Transportation of Pupils

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. This includes expenses for contract transportation when a 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.

057 LEA Direct Purchase of Replacement School Buses

Funding for the state school bus replacement program.

061 Classroom Materials/Instructional Supplies/Equipment

Funding for Instructional Materials and Supplies, Instructional Equipment, and Testing Support.

062 Small County and Low Wealth signing Bonus for Teachers

Funding for signing bonuses to eligible teachers and instructional support personnel.

063 Children with Special Needs - Special Funds

Funding for the special educational needs and related services of Children with Disabilities ages 3 through 21 in community residential centers, developmental day care and special State reserve. Funds are provided based on need and are requested for specific students.

Description of Program Report Codes Used in Expenditure of State Funds

065 Coding and Mobile Application Grant

Grant to provide opportunities for 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.

066 Teacher Assistant Tuition Reimbursement

Tuition assistance awards to part-time or full-time teacher assistants working in participating local school administrative units.

067 Assistant Principal Interns - MSA Students

Funding for stipends to full-time Master of School Administration students who are serving in an approved intern program.

068 Alternative Programs and Schools

Expenditures for alternative schools funded from At-Risk Student Services (PRC 069), including instructional positions, materials etc.

069 At-Risk Student Services

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.

071 Supplemental Funds for Teacher Compensation

Funds to provide salary supplements to teachers and instructional support.

073 School Connectivity

Funds to support the enhancement of the technology infrastructure for public schools.

078 Digital Learning Initiative (DLI): Digital Literacy Solution

Funds to support the implementation and adoption of a K-8 digital literacy solution (curriculum and platform) in order to assist educators with the delivery of instruction as well as improve these critical digital literacy skills among students. PSUs in economically distressed counties are eligible.

079 Education and Workforce Innovation Program

Grants to foster innovation in education that will lead to more students graduating career and college ready.

081 Transportation Reserve Fund for Homeless and Foster Children

Funding to cover extraordinary transportation costs for homeless and foster children.

083 CTE Credential Program Support

Funding to provide students an opportunity to obtain industry-recognized credentials.

085 Literacy Intervention

Description of Program Report Codes Used in Expenditure of State Funds

Funding to school districts and charters to provide literacy support (grades K-3) and to support the science of reading professional development for NC Pre-K and K-5 eligible public school teachers.

087 Stop Arm Enhancement Funds

Funding for school bus stop arm enhancements from purpose-specific funding.

088 Feminine Hygiene Grant Program

Grants up to five thousand dollars (\$5,000) to public school units to provide feminine hygiene products for students in those at no charge to the students.

089 Children with Disabilities – Special State Reserve

Funding for special educational needs and related services of Children with Disabilities. These funds are used for community residential centers ages 3 through 21, group homes, foster homes, or similar facilities, and special state reserve ages 3 through 21.

094 Average Daily Membership (ADM) Growth

Funds from the ADM Contingency Reserve to LEAs whose ADM in the current fiscal year is higher than the allotted ADM used for initial allotments.

095 Special Dollar Allotment

Funds for the salary and benefits of selected teachers to work at designated school districts throughout the State in support of major State Board of Education initiatives such as school assistance, teacher inductions, technology assessment/training, and student improvement.

096 Special Position Allotment

Funds for the salary and benefits of selected teachers to work on loan for designated school districts throughout the State in support of major State Board of Education initiatives such as school assistance, teacher inductions, technology assessment/training, and student improvement. Also provides funding for the Teacher of the Year position.

131 Textbooks and Digital Resources- not from the State Warehouse

Expenditures on textbooks and digital resources purchased from vendors.

153 Business System Modernization - LEA

Funds to implement the State Board of Education School Business System Modernization Plan and support the modernization of local education agency (LEA) business systems, particularly those that support financial, payroll, human resources, and related human capital functions.

230 Hurricane Relief and Recovery

Funding to support PSUs impacted by Hurricane Helene.

251 Economically Disadvantaged Public School

Support the efforts of qualifying economically disadvantaged public schools to continue

Description of Program Report Codes Used in Expenditure of State Funds

to exceed growth in subsequent school years.

252 Teacher Apprentice Grant Program

Provides grants to LEAs to award funds for the cost of tuition at an educator preparation program, and salary supplements for teacher apprentices who become teachers in the unit.

253 CTE Health and Promotion

Support public school units in developing a comprehensive promotion plan for health careers to high school students and their families.

254 Increasing Engagement in Stem Grant

Funds to public school units to engage in experimental science, technology, engineering, and math (STEM) education programs.

255 National Board for Professional Teaching Standards (NBPTS) Certification Fee Reimbursement Program

Reimbursement to teachers at qualifying public schools for the cost of the participation fee for National Board for Professional Teaching Standards (NBPTS) certification.

256 CTE Homebuilding Grant

Provides grants to assist public school units with program costs associated with CTE programs related to homebuilding.

257 Middle School Reading

Provide additional support to middle school students who have been identified as reading below grade level.

258 Plasma Games Grant Program

Funds to contract with Plasma Games, Inc., for the use of educational software to be used in science, technology, engineering, and math (STEM) and career and technical education (CTE) courses.

Description of Object Codes Used in Expenditure of State Funds

Object Code Description

Object Codes provide a description of the expenditure of a service or commodity. There are seven broad categories that are broken out in further detail.

- 100** Salaries
- 200** Employer Provided Benefits
- 300** Purchased Services
- 400** Supplies and Materials
- 500** Capital Outlay
- 700** Transfers

SALARIES (100 series)

Amounts paid to persons who are employed by the local school administrative unit in a permanent, temporary, or part-time position or one who substitutes for those in permanent positions.

ADMINISTRATIVE PERSONNEL

111 Superintendent

Salary of the person designated by a local board of education as the superintendent of the local school administrative unit.

112 Associate and Deputy Superintendent

Salary of those designated by a local board of education as an associate superintendent of the local school administrative unit.

113 Director and/or Supervisor

Salary of those assigned to direct or supervise staff members, a function, a program, or a supporting service. Salary of instructional support personnel, who provide services to the whole school district.

114 Principal/Headmaster

Salary of those holding a principal's certificate (or receiving approval from the state agency to serve as a provisional principal) and performing the duties of a principal in a school. Includes the highest position for a charter school.

115 Finance Officer

Salary of the person who manages the fiscal operations of the local school administrative unit in the area of budgeting and financial accounting.

116 Assistant Principal (Non-teaching)

Salary of licensed assistant principals, who have been designated by a local board of education to perform the duties of a non-teaching assistant principal.

117 Other Assistant Principal Assignment

Description of Object Codes Used in Expenditure of State Funds

Salary of those approved to participate in the Assistant Principal Intern – Principal Fellows program (PRC 066), Assistant Principal Intern – Full-time MSA Student program (PRC 067), and/or provisionally licensed assistant principals (PRC 005).

118 Assistant Superintendent

Salary of those designated by a local board of education to perform the duties of an assistant superintendent of the local school administrative unit.

INSTRUCTIONAL PERSONNEL – CERTIFIED (120)

(This section is for positions requiring an educator license)

121 Teacher

Salary of those certified to teach the standard course of studies and assigned to instruct pupils, not classified elsewhere: i.e. academic instruction and CTE. Includes any extended contract days for teacher duties and responsibilities.

122 Interim Teacher – (Paid at Non-Certified Rate)

Salary of a teacher employed when a vacancy in a teaching position occurs.

123 JROTC Teacher

Salary of those assigned to teach JROTC.

124 Foreign Exchange (VIF)

Salary of foreign exchange teachers (VIF) assigned to teach students.

125 New Teacher Orientation

Salary of those attending assigned new teacher orientation, outside of the teacher's contract calendar, not to exceed three days using state funds.

126 Extended Contracts

Pay to teachers at designated schools for additional contract days beyond the school year. This includes payments connected with high priority schools, and is not charged against the teacher allotment, nor allows additional certification credit.

127 Master Teacher

Classroom teachers with significant teaching experience, who are excellent practitioners, and work in the classroom with the teacher of record to implement effective teacher strategies that align to required content standards.

128 Re-employed Retired Teacher - Exempt from the Earnings Cap

Include the salary of retired teachers who have not been employed "in any capacity with a public school, or in any state agency, for at least 6 months immediately preceding the effective date of reemployment". They shall not be subject to the computation of post retirement earnings (earning cap).

Description of Object Codes Used in Expenditure of State Funds

129 Held Harmless Salary

Amount paid to personnel in excess of the State legislated certified salary schedule, as permissible by law. Includes teachers pay that is held harmless due to the change in the State salary schedule, and assistant principals and principals pay that is held harmless due to being eligible to be paid on the teacher salary schedule.

INSTRUCTIONAL SUPPORT PERSONNEL - CERTIFIED (130)

131 Instructional Support I – Regular Teacher Pay Scale

Salary of those assigned duties that require a high degree of knowledge and skills, in support of the instructional program and students not already addressed. Included are duties involving social services, health services, attendance counseling, guidance services, and media services licensed through DPI. Nationally certified school nurses are also coded to this object.

132 Instructional Support II – Advanced Pay Scale

Salary of those assigned duties that require a high degree of knowledge and skills which place them on the advanced pay scale. Included are duties involving speech language pathologists and audiologists.

133 Psychologist

Salary of the certified person assigned to perform duties involving psychology.

134 Teacher Mentor

Payment to individuals who are employed to serve as dedicated mentors to teachers. See object code **193** for coding of other mentor duties.

135 Instructional Facilitators

Salary of curriculum specialists, instructional facilitators, literacy coaches, and instructional technology facilitators, as well as lead teachers in the summer school program.

INSTRUCTIONAL SUPPORT PERSONNEL – NON-CERTIFIED (140)

141 Teacher Assistant - Other

Salary of those assigned to assist with students in roles without the extra education required for NCLB. Examples include personal care assistants and physical/occupational therapy assistants.

142 Teacher Assistant - NCLB

Salary of those assigned to perform the day-to-day activities of assisting the regular classroom teacher, in roles requiring the extra education of NCLB regardless of which school they are in.

143 Tutor (Within the instructional day)

Salary of those hired and assigned to perform tutorial duties as their primary job. See object code 198 for coding of other tutor duties.

Description of Object Codes Used in Expenditure of State Funds

144 Interpreter, Brailist, Translator, Education Interpreter

Salary of those assigned to perform the activities of an interpreter, brailist, translator, or education interpreter, and their assistants.

145 Therapist

Salary of those assigned to perform the activities of physical or occupational therapy. This assignment includes the positions of physical therapist and occupational therapist.

146 School-Based Specialist

Salary of those assigned to perform technical activities in a support capacity such as data collection, compiling research data, preparing statistical reports, technology and other technical duties. This assignment includes the positions of non-certified nurses, computer lab assistants, security assistants, technology assistants, CTE technical assistants, behavioral modification technicians, parent liaisons, and home school coordinators under the direction of other professional personnel.

147 Monitor

Salary of those assigned to perform the activities of a monitor. This assignment includes the positions of bus monitors, lunchroom monitors, and playground monitors.

148 Non-Certified Instructor

Salary of those not required to have DPI certification such as non-certified driver education instructors, band instructors, and behavioral support personnel.

149 School Resource Officer

Salary of those assigned to perform the duties of the school resource officer.

TECHNICAL AND ADMINISTRATIVE SUPPORT PERSONNEL (150)

151 Office Support

Salary of those assigned to perform activities concerned with preparing, transferring, transcribing, systemizing, or filing written communications and records. This assignment includes the positions of secretary, accounting personnel, administrative assistant; photocopy clerk, file clerk, NCWise specialist, clerical specialist in a central office role, cost clerk, and school-based office personnel.

Description of Object Codes Used in Expenditure of State Funds

152 Technician

Salary of those assigned to perform activities concerned with the technical responsibilities of a school system. This assignment includes the positions of programmer, analyst, testing specialist, statistician, help desk personnel, and system operator.

153 Administrative Specialist (Central Support)

Salary of those assigned to perform activities concerned with the administrative specialties of a school system. This assignment includes the positions of internal auditor, budget specialist, administrative support, HR specialist, public relation personnel, energy and safety monitor, central office specialist, nutritional specialist, and specialists who manage a program area.

SUBSTITUTE PERSONNEL (160)

162 Substitute Teacher – Regular Teacher Absence

Salary of the substitute teacher employed for the regularly paid teaching position assignment when an absence (other than for staff development) is charged to that teaching position.

163 Substitute Teacher – Staff Development Absence

Salary of the substitute teacher employed for the regularly paid teaching position assignment when an absence for a staff development activity is charged to that teaching position.

164 Substitute Teacher – Full-Time Non-Certified

Salary of the full-time, non-certified substitute teacher employed by the school system for at least 30 hours per week, and who is expected to be employed full-time for at least six (6) consecutive months as a substitute for a teacher who is on paid leave.

165 Substitute – Non-Teaching

Salary of those employed to provide continuity of services in non-teaching areas when an absence occurs. This assignment would include the positions of bus drivers, teacher assistants, child nutrition personnel, and other non-teaching areas.

166 Teacher Assistant Salary When Substituting (Staff Development Absence)

Daily salary of a teacher assistant who acts as a substitute teacher for the regularly paid teaching position assignment when an absence for a staff development activity is charged to that teaching position. The salary of the teacher assistant for that day shall be the same as the daily rate of an entry-level teacher with an "A" certificate.

167 Teacher Assistant Salary When Substituting (Regular Teacher Absence)

Daily salary of a teacher assistant who acts as a substitute teacher for the regularly paid teaching position assignment when an absence (other than for staff development) is charged to that teaching position. The salary of the teacher assistant for that day shall be the same as the daily rate of an entry-level teacher with an "A" certificate.

Description of Object Codes Used in Expenditure of State Funds

OPERATIONAL SUPPORT PERSONNEL (170)

171 Driver

Salary of those whose assignment consists primarily of driving a vehicle, such as a bus, truck, or automobile.

172 Driver Overtime

Salary paid to drivers for overtime hours worked.

173 Custodian

Salary of those assigned to perform housekeeping and operate heating, ventilating, and air conditioning systems.

174 Cafeteria Worker

Salary of those assigned to perform the activities of preparing and serving food, as well as the salary of those assigned to collect cash for meals in the cafeteria.

175 Skilled Trades

Salary of those assigned to perform activities requiring a degree of skilled training or expertise. This assignment includes the areas of warehouse responsibilities, mechanics, maintenance, groundskeepers, and other skilled tradesmen (such as transportation cost clerk and transportation route specialist).

176 Manager

Salary of those assigned to direct the day-to-day operations of a group of skilled, semi-skilled, or unskilled workers. Examples would include child nutrition manager and maintenance foreman.

177 Work Study Student

Salary of students in school, working part-time under a work-study program, regardless of funding source.

SUPPLEMENTARY AND BENEFITS-RELATED PAY (180)

180 Bonus Pay (Not Subject to Retirement)

Legislated bonus payments made to eligible employees, not subject to retirement.

181 Supplement/Supplementary Pay

Supplements paid to employees from local, federal, and/or certain State funds that are determined to be amounts in addition to salary paid for the individual. When paid as a supplement from local funds, the salary supplement is based on local board approved salary scale.

182 Employee Allowances Taxable

Description of Object Codes Used in Expenditure of State Funds

Payments to an employee (other than salaries) which would be considered by IRS as taxable. (i.e., travel allowance, etc.).

183 Bonus Pay (Subject to Retirement)

Legislated bonus payments made to eligible employees.

184 Longevity Pay

Additional salary payment for longevity to those employees who qualify for longevity.

185 Bonus Leave Payoff

Bonus leave payoff amount paid to an eligible employee who has separated from service.

186 Short Term Disability Payments - Beyond Six Months

Payments to employees for short-term disability benefits beginning with the seventh month of disability.

187 Salary Differential

The salary differential amount paid to employees from local, federal and/or certain State funds that are determined to be a part of the salary paid for the individual. Examples: (1) ROTC differential - paid in addition to the State certified salary; (2) Military differential (PRC 021) - paid to active duty military the difference between the State salary and the active duty pay. In the case of local funds, it is considered the "additional" base salary in excess of the state or local approved salary schedule.

188 Annual Leave Payoff

Annual leave payoff amount paid to an employee who has separated from service.

189 Short Term Disability Payments – First Six Months

Payments to employees for the first six months of short-term disability benefits.

EXTRA DUTY PAY (190)

191 Curriculum Development Pay

The amount paid to those for work performed in the development of curriculum. This payment is for time spent above and beyond the regular work of the individual, such as on weekends, after hours, or beyond the ten month calendar.

192 Additional Responsibility Stipend

The amount paid for extra duty performed in the areas of co-curricular programs. This extra duty is in the area of band instruction, coaching, school clubs and other eligible areas. Include additional pay for temporary assignments outside of the permanent position; extra duty work and assignments due to COVID. Also used in payments to local board members who are compensated as a salary.

Description of Object Codes Used in Expenditure of State Funds

193 Mentor Pay Stipend

Monthly \$100 per month stipend paid to mentor teachers and/or the payment for serving as a mentor for one day prior to the beginning of the school year. See object code **134** for coding of other mentor duties.

195 Planning Period Stipend

The amount paid to those performing extra work in functions such as textbook commission clerical responsibilities and as an assistant principal intern. Payment is in addition to the regular salary the individual is being paid for local use as stated in the state salary manual.

196 Staff Development Participant Pay

Salary of workshop participants (teachers, teacher assistants, etc.) who attend workshops during summer months and/or for periods of non-required classroom time (after school hours, weekends).

197 Staff Development Instructor

Salary for instructor fees paid to local school employees for conducting in-service workshops on personal time. This area includes full-time and part-time instructors.

198 Tutorial Pay

Salary for tutorial pay for extra duty tutors performing tutoring and remediation after the regular school day. This payment is in addition to the salary for a current employee performing other duties in the school system, as well as for individuals employed from outside the school system specifically for these purposes. See object code **143** for coding of other tutor duties.

199 Overtime Pay

Salary paid to employees (other than drivers) for overtime hours worked.

EMPLOYER PROVIDED BENEFITS (200 series)

Amounts paid by the local school administrative unit on behalf of employees, in addition to the regular salary. Such payments are fringe benefit payments, and while not paid directly to employees, nevertheless is part of the total compensation cost of the employee.

211 Employer's Social Security Cost - Regular

Contributions paid by the employer for the employer's share of social security cost for all salary payments.

RETIREMENT BENEFITS (220)

221 Employer's Retirement Cost - Regular

Description of Object Codes Used in Expenditure of State Funds

Contributions paid by the employer for the employer's share of retirement cost to the Teachers' and State Employees' Retirement System for all salary payments, with the exclusion of staff development salary payments.

229 Other Retirement Cost

Contributions paid by the employer to retirement systems other than the Teachers' and State Employees' Retirement System. Examples would include employer matching for 401k and 457 contributions.

INSURANCE BENEFITS (230)

231 Employer's Hospitalization Insurance Cost

Contributions paid by the employer for employee hospitalization insurance to State sponsored health insurance providers.

232 Employer's Workers' Comp Insurance Cost

Include amounts expended by the employer for workers' compensation insurance cost.

233 Employer's Unemployment Insurance Cost

Include amounts expended by the employer for unemployment insurance. Federal funds or PRC 035 Child Nutrition cannot include the direct payment of unemployment insurance claims. However, this object code should be used in federal PRCs to pay the 1% reserve as required by Session Law 2013-2 (House Bill 4). Include this object code for state PRCs 009, 036 and 038 for the 1% reserve. Also, include for object code PRC 035 Child Nutrition for the 1% reserve.

234 Employer's Dental Insurance Cost

Include contributions paid by the employer for employee dental insurance.

235 Employer's Life Insurance Cost

Include contributions paid by the employer for employee life insurance.

PURCHASED SERVICES (300 Series)

Amounts paid for personal services rendered by personnel who are not on the payroll of the local school administrative unit and other services that the local school administrative unit may purchase.

PROFESSIONAL AND TECHNICAL SERVICES (310)

311 Contracted Services

Amounts paid for non-payroll professional and technical services performed under contract, excluding object code 312 Workshop Expenses. Includes amounts paid for non-payroll services performed by a qualified attorney to assist the local school administrative unit in specialized legal matters, services performed by an independent auditor concerned with examining,

Description of Object Codes Used in Expenditure of State Funds

verifying, and reporting on the accounting records of the local school administrative unit, copier contracts, as well as for other professional and technical services in the school system.

312 Workshop Expenses

Amounts paid for contracted services, supplies, and participant's travel costs for workshops and in-service seminars designed to enhance the quality of a program. Expenses include reimbursement to employees for mileage for workshops on personal vehicles equal to or less than the IRS allowable rate for business use.

313 Contracted Instructional Substitutes

Expenditures related for contracting costs associated with provided Instructional (Classroom) Substitutes for the schools.

314 Marketing Costs

Expenditures related to marketing costs for the district/schools. This would include, but not limited to, printing, binding, advertising, posters, and other publications. Pre-printed materials used for operations within the schools are NOT included here but in supplies and materials (400 series).

315 Reproduction Costs

Code used by those units desiring to capture all copier costs under one code. Includes expenditures for equipment rental (Xerox, IBM copier, 3M copier, etc.) and all supplies needed to operate the machine (paper, toner, etc.) Units not desiring to capture all copier costs under one code should classify equipment rental to code 327, supply purchases to code 411, and copier contracts should be coded to 311.

316 Commercial Driver's License Medical Exam Expenses

Amounts paid to certified medical examiners for medical exams necessary to maintain a commercial driver's license.

317 Psychological Contract Services

Amounts paid for costs of contracts for psychological services.

318 Speech and Language Contract Services

Amounts paid for costs of contracts for speech and language services.

319 Other Professional/Technical Contract Services

Amounts paid for other professional and technical services, which are not classified above. The description of the full account code should specify the type of service being purchased.

PROPERTY SERVICES (320)

Description of Object Codes Used in Expenditure of State Funds

321 Public Utilities - Electric Services

Expenditures for electric services.

322 Public Utilities - Natural Gas

Expenditures for natural gas.

323 Public Utilities – Water and Sewer

Expenditures for water and sewage.

324 Waste Management

Expenditures for garbage collection and waste management services.

325 Contracted Repairs and Maintenance – Land and Buildings

Expenditures for building repairs and maintenance services not provided directly by local school administrative unit personnel. This includes contracts and agreements covering the upkeep of grounds and buildings. (Cost for new construction, renovating, and remodeling are not included here, but are considered 500 series Capital Outlay.)

326 Contracted Repairs and Maintenance - Equipment

Expenditures for leasing repairs and maintenance services not provided directly by local school administrative personnel. This includes maintenance contracts and agreements.

327 Rentals/Leases

Expenditures for leasing or renting land, buildings, vehicles, and equipment for both temporary and long-term use by the local school administrative unit.

329 Other Property Services

Amounts paid for other property services which are not classified above.

TRANSPORTATION SERVICES (330)

331 Pupil Transportation - Contracted

Expenditures to agencies and persons, other than employees, for the purpose of transporting children to, from, or between schools. This includes reimbursement of transportation expenses to individuals who transport themselves or to parents who transport their own children.

332 Travel Reimbursement

Costs for transportation, meals, hotel, and other allowable expenses (which require documentation) associated with traveling on business (other than for workshops and in-service seminars, which are coded to 312) for the local school administrative unit. Also includes reimbursement to employees for mileage on personal vehicle equal to or less than the IRS allowable rate for business use. Includes employer paid relocation costs.

Description of Object Codes Used in Expenditure of State Funds

333 Field Trips

Expenditures for transportation and other costs related to field trips for students.

COMMUNICATIONS (340)

341 Telephone

Amounts paid for land based telephone services.

342 Postage

Amounts paid for postage services.

343 Telecommunications Services

Amounts paid for telecommunication network services such as internet service providers.

344 Mobile Communication Costs

Amounts paid for cellular phone and pager services

345 Security Monitoring

Include amounts paid for security monitoring services.

TUITION (350)

351 Tuition Reimbursements

Expenditures to reimburse other educational agencies for services rendered to students residing within the legal boundaries of the paying local school administrative unit. Also includes stipends provided to students and costs associated with obtaining industry-recognized credentials and certifications.

352 Employee Education Reimbursements

Cost of reimbursing employees for approved educational expenditures for tuition payments and related expenses for training required by the employer.

353 Certification/Licensing Fees

Expenditures required to be made for employee certification and/or license fees.

DUES AND FEES (360)

361 Membership Dues and Fees

Expenditures or assessments for membership in professional or other organizations or associations or payments to a paying agent for services rendered.

363 Assessments/Penalties

Description of Object Codes Used in Expenditure of State Funds

Assessments and penalties paid to any regulatory agency, such as IRS and DPI. Includes toll road charges for driver's education.

INSURANCE AND JUDGMENTS (370)

371 Liability Insurance

Expenditures for insurance coverage of the local school administrative unit, or its officers and employees, and losses resulting from judgments awarded against the local school administrative unit except pupil transportation insurance. Also recorded here are any expenditures, other than judgments, made in lieu of liability insurance. Payments of judgments awarded against the local school administrative unit and not covered by insurance are recorded under object code 374. Pupil transportation insurance is charged to object code 376.

372 Vehicle Liability Insurance

Amounts expended for vehicle liability insurance premiums on all vehicles titled to the local school administrative unit.

373 Property Insurance

Amounts expended for fire insurance premiums on buildings and contents owned by the local school administrative unit and other property insurance on any type property other than vehicles owned or leased by the local school administrative unit.

375 Fidelity Bond Premium

Expenditures for bonds insuring the local school administrative unit against losses resulting from the actions of the school finance officer and other employees of the local school administrative unit. Also recorded here is any expenditure other than judgements made in lieu of fidelity bonds.

378 Scholastic Accident Insurance

Amounts expended for pupil accident insurance premiums. Premiums paid by the student would not be included in this code.

379 Other Insurance and Judgments

Expenditures for insurance premiums and judgments not classified above.

Debt Services (380)

381 Debt Service-Principal

Include the principal portion of debt service payments for lease purchases or installment contracts.

SUPPLIES AND MATERIALS (400 Series)

Description of Object Codes Used in Expenditure of State Funds

A supply item is any article or material which meets any one or more of the following conditions: 1) it is consumed in use; 2) it loses its original shape or appearance with use; 3) it is expendable, that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to replace it with an entirely new unit rather than repair it (which is not true of equipment); 4) it is an inexpensive item, having characteristics of equipment, whose small unit cost makes it inadvisable to capitalize the item; and 5) it loses its identity through incorporation into a different or more complex unit or substance.

SCHOOL AND OFFICE SUPPLIES (410)

411 Supplies and Materials

All supplies, materials and workbooks used in the school system for instructional and non-instructional purposes. Examples of supplies: construction paper, crayons, pencils, pencil sharpeners, and other small unit cost equipment that meets the criteria for a supply item as outlined above. Examples of workbooks: map skills, handwriting, bookkeeping workbooks, etc. Includes amounts expended for supplies and materials other than instructional supplies. (Expendable tools used in the garage and School Food Service should be recorded here.) Includes amounts expended for periodicals and newspapers. A periodical is any publication appearing at regular intervals of less than a year and continuing for an indefinite period. Includes amounts expended for audiovisual supplies and materials in the local school administrative unit. Includes amounts expended for processing and cataloging books and materials in a school library. This would include kits and other supplies used for this purpose. Includes amount for subscriptions to internet based educational resources and for the purchase of online educational media/materials used for the instruction of pupils.

412 State Textbooks

Amount of the State Textbook fund expended for prescribed textbooks purchased for pupils or group of pupils, and resold or furnished free to them.

413 Other Textbooks

Amounts expended for other prescribed textbooks purchased for pupils or groups of pupils, and resold or furnished free to them, which are not classified above. This category includes the cost of textbook binding or repairs, as well as the new amount of textbooks, which are purchased to be resold or rented. This category also includes online textbooks.

414 Library Books (Regular and Replacement)

Amounts expended for regular or incidental purchases of library books available for general use by students, including any reference books used solely in the classroom. Also recorded here are costs of binding or other repairs to school library books. The initial purchase of books for a new school library or any material accessions involving an expansion of the library are recorded in object code 561.

415 Community College/University Textbooks

Description of Object Codes Used in Expenditure of State Funds

Amounts expended for prescribed Community College and University textbooks purchased for students.

418 Computer Software and Supplies

Amounts expended for computer programs, disks, printing paper, ribbons, etc., and annual renewable license code and maintenance fees for computer software.

OPERATIONAL SUPPLIES (420)

421 Fuel for Facilities

Amounts expended for energy sources, except electricity and natural gas, used in the heating of buildings operated by the local school administrative unit.

422 Repair Parts, Materials, and Related Labor, Grease, and Anti-Freeze

Amounts expended for repair parts, materials, grease, anti-freeze, and related labor in the repairing of equipment utilized for instructional and support functions, for maintenance of school property, and for maintenance of vehicles of the local school administrative unit.

423 Gas/Diesel Fuel

Amounts expended for gas or diesel fuel for the operation of vehicles.

424 Oil

Amounts expended for oil for the operation of vehicles.

425 Tires and Tubes

Amounts expended for tires and tubes for the operation of vehicles.

FOOD SUPPLIES (450)

451 Food Purchases

Amounts expended for food purchased by the local school administrative unit.

453 Food Processing Supplies

Amounts for School Food Service food processing supplies and for other supplies not classified above. The description of the full account code should specify the type of supplies being purchased.

459 Other Food Purchases

Amounts expended for other food purchases not classified above. Expenditures for local school board meetings should be charged here.

NON-CAPITALIZED EQUIPMENT (460)

Description of Object Codes Used in Expenditure of State Funds

461 Furniture and Equipment - Inventoried

Expenditures for the initial, additional and replacement costs of equipment for both instructional and support areas whose small unit cost and/or lease/purchase arrangement makes it inadvisable to capitalize the item. Non inventoried items, use object code 411.

462 Computer Equipment - Inventoried

Expenditures for computer hardware whose small unit cost and/or lease/purchase arrangement makes it inadvisable to capitalize the item. Non inventoried items, use 411.

SALES AND USE TAX (470)

471 Sales and Use Tax Expense

Amount of sales and use tax if not already included in the primary expenditure's object code.

472 Sales and Use Tax Refund (Contra-expenditure)

Amount of sales and use tax refunds received from the NC Department of Revenue.

CAPITAL OUTLAY (500 series)

Expenditures for the acquisition of fixed assets or additions to fixed assets. These are expenditures for land or existing buildings, improvement of grounds, construction of buildings, additions to buildings, remodeling of buildings, initial equipment, additional equipment, and replacement of equipment.

522 General Contract

Include expenditures made to a general contractor for the construction of a new building and the remodeling or renovation of an existing building.

524 Electrical Contract

Include expenditures made to an electrical contractor for the construction of a new building and the remodeling or renovation of an existing building.

529 Miscellaneous Contracts and Other Charges

Include expenditures made for other contracts for the construction of a new building and the remodeling or renovation of an existing building.

532 Improvements to Existing Sites

Include amounts expended for improvements to grounds of existing sites, such as grading, landscaping, streets, curbs, drains, seeding, and planting of shrubs and trees; constructing new sidewalks, roadways, retaining walls, sewer and storm drains; installing hydrants; initial surfacing and soil treatment of athletic fields and tennis courts; etc.

Description of Object Codes Used in Expenditure of State Funds

EQUIPMENT (540)

541 Purchase of Furniture and Equipment - Capitalized

Expenditures for the initial, additional, and replacement items of capitalized equipment such as furniture and machinery; including lease/purchase, for both instructional and support areas.

542 Purchase of Computer Hardware - Capitalized

Expenditures for the initial, additional, and replacement items of capitalized computer hardware such as microcomputers, printers, file servers, and other equipment required for infrastructure/connectivity, etc.; including lease/purchases.

VEHICLES (550)

551 Purchase of Vehicles

Expenditures for the purchase of cars, trucks, and buses; including lease/purchases. Includes driver education vehicles.

552 License and Title Fees

Expenditures for the State Department of Motor Vehicles license fees, title fees, and safety inspection fee.

TRANSFERS (700 series)

Amounts paid from one fund to another fund or to another entity, as permitted by law, which do not represent a purchase of a good or service and consequently for which the local school administrative unit received no return.

715 Transfers to the Multiple Enterprise Fund

Transfers from central office PRC002 to the child nutrition program for the all or part of the salary of the child nutrition manager, in order to meet the required federal match for the program.

Annual Expenditures by LEA can be viewed at

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Object Category/Object Code Description		2024-25*	2023-24*	2022-23*
Salary				
111	Superintendent	\$ 15,829,681	\$ 15,510,120	\$ 14,688,858
112	Associate and Deputy Superintendent	5,048,307	5,545,318	5,661,429
113	Director and/or Supervisor	65,523,315	60,482,339	54,486,385
114	Principal/Headmaster	222,820,695	217,775,785	204,918,295
115	Finance Officer	8,787,225	8,324,385	7,784,966
116	Assistant Principal (Non-teaching)	154,283,213	151,363,319	145,102,817
117	Other Assistant Principal Assignment	11,230,810	11,420,078	7,100,677
118	Assistant Superintendent	12,807,969	12,325,428	11,687,554
121	Teacher	4,021,873,022	3,951,129,655	3,888,418,276
122	Interim Teacher – (Paid at Non-certified Rate)	3,470,172	2,442,128	2,434,867
123	JROTC Teacher	11,672,169	10,434,864	10,237,395
124	Foreign Exchange (VIF)	181,581,965	147,513,679	116,022,071
125	New Teacher Orientation	1,248,942	1,458,717	1,407,088
126	Extended Contracts	5,288,683	4,821,801	7,097,927
127	Master Teacher	30,657,872	16,437,438	16,746,351
128	Re-employed Retired Teacher - Exempt from the Earnings Cap	41,239	40,609	29,700
129_1	Held Harmless Salary	977,145	943,749	697,606
129_2	Held Harmless Salary	306,252	240,873	378,041
131	Instructional Support I - Regular Teacher Pay Scale	456,450,096	434,120,552	412,499,470
132	Instructional Support II - Advanced Pay Scale	97,253,590	95,458,605	93,370,218
133	Psychologists	44,740,523	44,445,644	41,967,094
134	Teacher Mentor	-	22,500	
135	Instructional Facilitators	74,401,353	78,771,806	73,498,892
141	Teacher Assistant - Other	8,924,292	7,531,358	6,396,594
142	Teacher Assistant - NCLB	448,617,499	415,557,091	389,283,584
143	Tutor (Within the instructional day)	6,913,177	6,035,698	6,071,934
144	Interpreter, Brailist, Translator, Education Interpreter	5,769,013	5,799,976	4,626,305
145	Therapist	51,698,946	48,668,914	44,712,815
146	School-Based Specialist	31,932,257	29,891,093	25,326,745
147	Monitor	25,766,432	24,257,514	20,848,085
148	Non-Certified Instructor	12,267,211	11,935,365	11,038,932
149	School Resource Officer	10,984,777	10,125,337	9,320,677
151	Office Support	249,065,728	237,578,750	224,032,694
152	Technician	16,075,696	15,743,163	13,180,145
153	Administrative Specialist (Central Support)	10,844,061	10,334,728	9,691,952
162	Substitute Teacher - Regular Teacher Absence	53,226,485	59,003,041	52,812,488
163	Substitute Teacher - Staff Development Absence	2,014,848	2,424,080	2,354,068
164	Substitute Teacher - Full-Time Non-Certified	2,511,402	2,191,669	1,158,569
165	Substitute - Non-Teaching	14,218,370	12,698,253	11,240,887
166	Teacher Assistant Salary When Substituting (Staff Development Absence)	100,230	126,506	113,586

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Object Category/Object Code Description		2024-25*	2023-24*	2022-23*
167	Teacher Assistant Salary When Substituting (Regular Teacher Absence)	15,240,504	16,091,373	15,962,853
171	Driver	200,343,592	186,606,810	177,752,055
172	Driver Overtime	12,776,993	13,251,438	12,071,443
173	Custodian	206,202,878	212,605,551	198,011,396
174	Cafeteria Workers	1,497,949	251,141	532,062
175	Skilled Trades	77,792,303	79,321,188	69,519,849
176	Manager	4,893,424	4,273,870	4,052,375
177	Work Study Student	119,920	45,854	32,743
180	Bonus Pay (Not Subject to Retirement)	37,292,812	42,102,235	38,282,624
181	Supplement/Supplementary Pay	189,752,923	196,901,782	174,992,763
182	Employee Allowances Taxable	22,239	22,538	16,746
183	Bonus Pay (Subject to Retirement)	1,483,319	1,324,503	930,180
187	Salary Differential	1,873,384	1,706,342	1,977,112
191	Curriculum Development Pay	2,002,404	1,730,321	1,761,048
192	Additional Responsibility Stipend	8,364,527	7,978,849	7,260,882
193	Mentor Pay Stipend	2,787,926	2,721,356	408,266
195	Planning Period Stipend	283,533	304,024	292,685
196	Staff Development Participant Pay	4,269,612	4,859,816	5,081,153
197	Staff Development Instructor	396,798	347,850	350,349
198	Tutorial Pay	13,666,787	10,091,083	13,056,363
199	Overtime Pay	13,736,755	12,775,349	12,541,091
Subtotal:		\$ 7,172,025,244	\$ 6,966,245,200	\$ 6,683,332,078
Employee Benefits				
211	Employer's Social Security Cost- Regular	\$ 521,434,852	\$ 506,343,877	\$ 483,741,657
221	Employer's Retirement Cost - Regular	1,633,901,406	1,651,652,984	1,566,317,831
229	Other Retirement Cost	43,913	44,010	40,958
231	Employer's Hospitalization Insurance	933,928,763	871,874,681	857,152,322
232	Employer's Workers' Comp Insurance Cost	410	662,202	37,734
233	Employer's Unemployment Insurance Cost	1,127	-	14,498
234	Employer's Dental Insurance Cost	29	175,720	7,855
235	Employer's Life Insurance Cost	2,196	1,743	8,289
184	Longevity Pay	21,718,143	21,013,159	19,748,305
185	Bonus Leave Payoff	1,089,999	1,282,232	1,426,628
186	Short Term Disability Pay - Beyond Six Months	1,438,905	1,518,978	1,593,887
188	Annual Leave Payoff	46,799,612	47,197,732	47,738,826
189	Short Term Disability Pay – First Six Months	4,666,191	5,166,671	5,866,805
Subtotal:		\$ 3,165,025,545	\$ 3,106,933,990	\$ 2,983,695,594
Purchased Services				
311	Contracted Services	\$ 235,834,164	\$ 207,843,462	\$ 196,659,068
312	Workshop Expenses	17,133,578	15,898,551	12,513,332
313	Contracted Instructional Substitutes	24,030,594	13,454,594	174,531

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Object Category/Object Code Description		2024-25*	2023-24*	2022-23*
314	Marketing Costs	522,131	264,401	2,352,033
315	Reproduction Costs	3,124,746	2,042,839	2,589,548
316	Commercial Driver's License Medical Exam Expenses	776,560	801,443	754,117
317	Psychological Contract Services	2,193,294	2,193,067	1,927,799
318	Speech and Language Contracted Services	13,121,325	12,570,753	10,397,979
319	Other Professional/Technical Contract Services	65,834,369	55,029,272	46,139,077
321	Public Utilities - Electric Services	10,079,417	9,680,466	9,848,408
322	Public Utilities - Natural Gas	1,565,081	1,257,178	1,640,726
323	Public Utilities - Water/Sewer	1,713,262	1,525,608	1,653,954
324	Waste Management	260,665	174,401	211,656
325	Contracted Repairs and Maintenance – Land and Buildings	321,026	288,087	372,063
326	Contracted Repairs and Maintenance - Equipment	2,635,197	2,133,525	3,530,925
327	Rentals/Leases	474,298	930,999	538,775
329	Other Property Services	-	-	(8,445)
331	Pupil Transportation - Contracted	44,834,623	41,489,457	41,746,019
332	Travel Reimbursement	2,068,373	2,105,760	1,840,308
333	Field Trips	3,036,388	3,043,708	2,505,555
341	Telephone	1,587,543	766,664	2,822,460
342	Postage	108,013	98,182	85,451
343	Telecommunications Services	3,278,251	3,759,244	2,952,617
344	Mobile Communication Costs	718,771	649,865	893,280
345	Security Monitoring	833	510	4,170
351	Tuition Reimbursements	13,866,248	11,399,937	12,580,751
352	Employee Education Reimbursement	93,678	62,222	58,142
353	Certification/Licensing Fees	866,202	52,647	3,275
Subtotal:		\$ 450,078,628	\$ 389,516,842	\$ 356,787,572
Supplies & Materials				
411	Supplies and Materials	\$ 97,015,615	\$ 98,062,594	\$ 93,377,940
412	State Textbooks	\$ 68,034	\$ 1,444,435	\$ 1,140,672
413	Other Textbooks	22,960,057	20,533,501	25,830,525
414	Library Books (Regular and Replacement)	497,814	684,579	671,476
415	Community College/University Textbooks	1,705,643	1,173,855	3,060,144
418	Computer Software and Supplies	67,463,608	43,804,998	46,793,352
421	Fuel for Facilities	152,805	125,614	282,103
422	Repair Parts, Materials, and Related Labor, Grease, and Anti-Freeze	35,307,691	32,284,878	32,872,052
423	Gas/Diesel Fuel	41,048,399	48,308,879	60,737,665
424	Oil	1,146,766	1,358,503	1,082,238
425	Tires and Tubes	7,702,338	7,333,819	7,550,430
451	Food Purchase	421,440	104,597	34,261
453	Food Processing Supplies	-	9,549	-
459	Other Food Purchases	252,294	205,687	210,736

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Object Category/Object Code Description		2024-25*	2023-24*	2022-23*
461	Furniture and Equipment - Inventoried	16,389,928	13,168,412	22,240,866
462	Computer Equipment - Inventoried	25,208,551	30,167,566	37,552,023
471	Sales and Use Tax Expense	60,776	106,398	74,495
472	Sales and Use Tax Refund (Contra-expenditure)	(89,722)	(104,351)	(96,712)
Subtotal:		\$ 317,312,038	\$ 298,773,513	\$ 333,414,268
Capital Outlay				
522	General Contract	\$ 146,364	\$ 5,564	\$ 188,654
524	Electrical Contract	\$ -	\$ -	\$ 107,018
529	Miscellaneous Contracts and Other Charges	\$ 237,074	\$ -	\$ 230,688
532	Improvements to Existing Sites	25,649	408,291	982,095
541	Purchase of Furniture & Equipment - Capitalized	14,665,435	13,908,819	21,941,875
542	Purchase of Computer Hardware - Capitalized	6,425,246	5,396,968	6,683,827
551	Purchase of Vehicles	1,325,044	1,522,765	1,183,307
552	License and Title Fees	819,689	942,942	510,824
Subtotal:		\$ 23,644,500	\$ 22,185,349	\$ 31,828,288
Other				
361	Membership Dues and Fees	\$ 696,415	\$ 526,579	\$ 410,415
363	Assessments/Penalties	8,755	3,101	4,176
371	Liability Insurance	119,618	413,710	100,435
372	Vehicle Liability Insurance	592,646	729,848	517,338
373	Property Insurance	243,950	714,308	174,559
375	Fidelity Bond Premium	-	1,690	-
378	Scholastic Accident Insurance	9,185	5,449	14,489
379	Other Insurance and Judgments	68,800	73,615	84,769
381	Debt Service - Principal	400,000	-	-
715	Transfers to Multiple Enterprise Fund	879,265	967,001	911,903
Subtotal:		\$ 3,018,636	\$ 3,435,300	\$ 2,218,084
Grand Total:		\$ 11,131,104,590	\$ 10,787,090,193	\$ 10,391,275,885

* Does not include State Fiscal Recovery Funds

Summary of Expenditures by Program Report Code
Fiscal Year 2022-23*

PRC	PRC Description	Annual Expenditures
001	Classroom Teachers	4,082,688,432
002	Central Office Administration	98,312,849
003	Non-Instructional Support Personnel	452,825,320
004	K-5 Program Enhancement Teachers	217,114,561
005	School Building Administration	395,823,124
006	School Psychologist - Position	32,738,260
007	Instructional Support Personnel - Certified	491,660,562
008	School Psychologist Conversion to Dollars	794,708
009	Non-Contributory Employee Benefits	98,119,504
010	Dollars for Certified Personnel	34,105,365
011	NBPTS Educational Leave	100,270
012	Driver Training	27,946,717
013	Career Technical Education - Months of Employment	468,238,233
014	Career Technical Education - Program Support Funds	65,491,058
015	School Technology Fund	18,902,556
016	Summer Reading Camps	21,327,530
019	Small County Supplemental Funding	45,384,042
020	International Faculty Exchange Teachers (IFE)	156,850,697
021	Military Differential Pay	18,301
022	Advanced Teaching Roles	2,640,941
023	CTE Modernization and Support Grant	2,871,644
024	Disadvantaged Student Supplemental Funding	77,531,011
027	Teacher Assistants	382,973,605
028	Highly Qualified NC Teaching Graduate	883,613
029	Behavioral Support	14,009,274
030	Digital Learning	871,432
031	Low-Wealth Counties Supplemental Funding	277,255,184
032	Children with Disabilities	921,433,240
034	Academically/Intellectually Gifted	75,416,504
037	Restart Schools and Renewal School System	557,437,320
039	School Safety Grant	57,740,903
042	Child and Family Support Teams – School Nurses	5,475,285
043	Child and Family Support Teams	7,575,141
046	Third Grade Read to Achieve Teacher Bonus	8,380,773
048	Principal and Other Teacher Performance Bonus	26,557,521
054	Limited English Proficiency (LEP)	111,710,254
055	Cooperative Innovative High Schools (CIHS)	26,080,734
056	Transportation of Pupils	529,455,715
061	Classroom Materials/Instructional Supplies and Equipment	17,469,042
062	Small County and Low Wealth signing Bonus for Teachers	1,960,563
063	Children with Special Needs-Special Funds	23,036,499
064	CTE Grade Expansion Program Grant	960,331

Summary of Expenditures by Program Report Code
Fiscal Year 2022-23*

PRC	PRC Description	Annual Expenditures
065	Coding and Mobile Application Grant	671,425
066	Teacher Assistant Tuition Reimbursement Program	217,204
067	Assistant Principal Intern - MSA Student	4,374,956
068	Alternative Programs and Schools	26,193,883
069	At-Risk Student Services	262,316,872
071	Supplemental Funds for Teachers Compensation	154,550,915
073	School Connectivity	20,296,360
078	Digital Learning Initiative: Digital Literacy Solutions	1,094,999
079	Education Workforce and Innovation Program	1,158,262
081	Transportation Reserve Fund for Homeless and Foster Children	2,725,831
085	Literacy Intervention	27,389,201
088	Feminine Hygiene Products Program	148,639
095	Special Dollar Allotment	3,324,615
096	Special Position Allotment	1,273,518
130	State Textbooks (MFR Data Source)	1,198,099
131	Textbooks and Digital Resources (State Fund 1)	44,196,590
153	LEA System Modernization	1,975,902
<u>Total:</u>		<u>\$ 10,391,275,885</u>

* Does not include State Fiscal Recovery Funds

Summary of Expenditures by Program Report Code
Fiscal Year 2023-24*

PRC	PRC Description	Annual Expenditures
001	Classroom Teachers	4,139,953,937
002	Central Office Administration	106,231,296
003	Non-Instructional Support Personnel	484,824,344
004	K-5 Program Enhancement Teachers	221,917,637
005	School Building Administration	418,910,654
006	School Health Personnel - Position	280,658,408
007	Instructional Support Personnel - Certified	274,425,062
008	School Health Personnel Conversion to Dollars	578,912
009	Non-Contributory Employee Benefits	98,307,860
010	Dollars for Certified Personnel	36,606,666
011	NBPTS Educational Leave	6,250,720
012	Driver Training	29,230,771
013	Career Technical Education - Months of Employment	483,983,004
014	Career Technical Education - Program Support Funds	49,120,849
015	School Technology Fund	16,836,379
016	Summer Reading Camps	18,259,415
019	Small County Supplemental Funding	50,160,549
020	International Faculty Exchange Teachers (IFE)	195,229,966
021	Military Differential Pay	7,493
022	Advanced Teaching Roles	11,785,379
023	CTE Modernization and Support Grant	1,791,408
024	Disadvantaged Student Supplemental Funding	81,564,597
027	Teacher Assistants	407,541,964
028	Highly Qualified NC Teaching Graduate	850,133
029	Behavioral Support	14,619,522
030	Digital Learning Initiative (DLI) Grant	1,229,369
031	Low-Wealth Counties Supplemental Funding	279,959,400
032	Children with Disabilities	966,104,776
034	Academically/Intellectually Gifted	78,968,814
037	Restart Schools and Renewal School System	590,124,273
039	School Safety Grant For School Resource Officers	31,308,079
040	School Safety Grant	8,615,405
042	Child and Family Support Teams – School Nurses	5,864,723
043	Child and Family Support Teams	7,744,287
046	Third Grade Read to Achieve Teacher Bonus	8,610,210
048	Principal and Other Teacher Performance Bonus	27,137,512
054	Limited English Proficiency (LEP)	119,358,252
055	Cooperative Innovative High Schools (CIHS)	26,311,972
056	Transportation of Pupils	549,338,965
057	LEA Direct Purchase of Replacement School Buses	82,660
061	Classroom Materials/Instructional Supplies and Equipment	20,310,157
062	Small County and Low Wealth signing Bonus for Teachers	1,763,155

Summary of Expenditures by Program Report Code
Fiscal Year 2023-24*

PRC	PRC Description	Annual Expenditures
063	Children with Special Needs-Special Funds	34,897,081
064	CTE Grade Expansion Program Grant	88,196
065	Coding and Mobile Application Grant	712,137
066	Teacher Assistant Tuition Reimbursement Program	220,895
067	Assistant Principal Intern - MSA Student	7,916,937
068	Alternative Programs and Schools	25,872,070
069	At-Risk Student Services	257,151,423
071	Supplemental Funds for Teachers Compensation	182,019,445
073	School Connectivity	17,114,942
078	Digital Learning Initiative: Digital Literacy Solutions	1,598,080
079	Education Workforce and Innovation Program	1,099,140
081	Transportation Reserve Fund for Homeless and Foster Children	2,719,471
083	CTE Credential Program Support	9,918,884
085	Literacy Intervention	26,229,250
087	Stop Arm Enhancement Funds	943,232
088	Feminine Hygiene Grant Program	189,265
095	Special Dollar Allotment	11,647,935
096	Special Position Allotment	1,293,509
131	Textbooks and Digital Resources (State Fund 1)	42,978,503
153	LEA System Modernization	4,141,567
251	Economically Disadvantaged Public School	3,684,451
253	CTE Health and Career Promotion	171,090
254	Increasing Engagement in Stem Grant	675,595
256	CTE Homebuilding Grant	174,017
257	Middle School Reading	92,629
258	Plasma Games Grant Program	1,061,524
Total:		\$ 10,787,090.193

* Does not include State Fiscal Recovery Funds

Summary of Expenditures by Program Report Code
Fiscal Year 2024-25*

PRC	PRC Description	Annual Expenditures
001	Classroom Teachers	4,128,301,651
002	Central Office Administration	105,892,085
003	Non-Instructional Support Personnel	476,131,123
004	K-5 Program Enhancement Teachers	222,564,164
005	School Building Administration	423,799,031
006	School Health Personnel - Position	273,393,346
007	Instructional Support Personnel - Certified	272,309,343
008	School Health Personnel Conversion to Dollars	55,879
009	Non-Contributory Employee Benefits	97,662,321
010	Dollars for Certified Personnel	41,651,741
011	NBPTS Educational Leave	7,754,406
012	Driver Training	30,100,481
013	Career Technical Education - Months of Employment	493,931,662
014	Career Technical Education - Program Support Funds	45,308,073
015	School Technology Fund	21,192,922
016	Summer Reading Camps	19,356,377
019	Small County Supplemental Funding	48,507,805
020	International Faculty Exchange Teachers (IFE)	237,442,461
021	Military Differential Pay	18,648
022	Advanced Teaching Roles	13,679,457
023	CTE Modernization and Support Grant	2,006,631
024	Disadvantaged Student Supplemental Funding	78,782,709
027	Teacher Assistants	422,113,571
028	Highly Qualified NC Teaching Graduate	751,356
029	Behavioral Support	15,211,579
030	Digital Learning Initiative (DLI) Grant	1,227,790
031	Low-Wealth Counties Supplemental Funding	297,116,503
032	Children with Disabilities	1,024,097,491
034	Academically/Intellectually Gifted	78,076,640
037	Restart Schools and Renewal School System	669,384,054
039	School Safety Grant For School Resource Officers	28,885,040
040	School Safety Grant	36,911,244
042	Child and Family Support Teams – School Nurses	5,967,601
043	Child and Family Support Teams	7,344,660
046	Third Grade Reading Teacher Bonus	8,341,134
048	Principal and Other Teacher Performance Bonus	28,051,635
054	Limited English Proficiency (LEP)	131,847,163
055	Cooperative Innovative High Schools (CIHS)	26,270,625
056	Transportation of Pupils	568,530,885
057	LEA Direct Purchase of Replacement School Buses	214,587
061	Classroom Materials/Instructional Supplies and Equipment	15,719,619
062	Small County and Low Wealth signing Bonus for Teachers	1,705,093

Summary of Expenditures by Program Report Code
Fiscal Year 2024-25*

PRC	PRC Description	Annual Expenditures
063	Children with Special Needs - Developmental Day Centers	26,627,588
064	CTE Grade Expansion Program Grant	-
065	Coding and Mobile Application Grant	681,379
066	Teacher Assistant Tuition Reimbursement Program	332,118
067	Assistant Principal Intern - MSA Student	8,409,317
068	Alternative Programs and Schools	23,779,508
069	At-Risk Student Services	292,638,798
071	Supplemental Funds for Teachers Compensation	182,852,991
073	School Connectivity	15,692,051
078	Digital Learning Initiative: Digital Literacy Solutions	1,799,970
079	CTE - Education and Workforce Innovation	2,051,672
081	Transportation Reserve Fund for Homeless and Foster Children	2,727,225
083	CTE Credential Program Support	11,963,878
085	Literacy Intervention	25,859,069
087	Stop Arm Enhancement Funds	667,836
088	Feminine Hygiene Grant Program	269,993
089	Children with Disabilities - Special State Reserve	8,897,006
094	Average Daily Membership (ADM) Growth	23,551,708
095	Special Dollar Allotment	12,557,766
096	Special Position Allotment	1,293,193
131	Textbooks and Digital Resources (State Fund 1)	62,953,725
153	LEA System Modernization	3,257,842
230	Hurricane Relief and Recovery	7,034,052
251	Economically Disadvantaged Public School	3,661,961
252	Teacher Apprentice Grant Program	22,860
253	CTE Health and Career Promotion	334,210
254	Increasing Engagement in Stem Grant	108,844
255	NBPTS Certification Support	849,279
256	CTE Homebuilding Grant	150,774
257	Middle School Reading	404,500
258	Plasma Games Grant Program	2,062,889
<u>Total:</u>		<u>\$ 11,131,104,590</u>

* Does not include State Fiscal Recovery Funds

Summary of Transfers Out of and Into Program Report Codes

State Summary of Transfers Into Categories

Program Report Code	2024-25	# of LEAs	2023-24	# of LEAs	2022-23	# of LEAs
003 Non-Instructional Support	42,421,835	56	48,859,146	68	35,448,448	55
010 Waiver For Cert. Personnel	41,651,741	10	36,606,089	10	34,105,995	17
014 CTE -- Program Support	23,683,574	185	27,828,922	191	32,801,062	184
019 Small County Supplemental Funding	1,050,959	12	794,204	12	286,183	8
024 Disadvantage Student Supplemental	708,651	5	67,000	2	98,815	1
027 Teacher Assistants	1,450,493	9	3,163,508	10	1,039,528	9
031 Low Wealth Supplemental Funding	6,948,494	19	4,437,835	9	7,684,284	22
032 Children W/Special Needs	64,472	1	-	-	320,000	2
054 Limited English Proficiency	1,869	1	-	-	33,775	1
056 Transportation	478,503	3	1,942,857	6	493,327	4
061 Classroom Mat., Inst. Supp., Equip.	65,000	1	1,030,566	10	875,718	4
069 At-Risk Student Services	2,684,085	23	2,037,171	11	6,928,851	13

State Summary of Transfers Out of Categories

Program Report Code	2024-25	# of LEAs	2023-24	# of LEAs	2022-23	# of LEAs
002 Central Office Administration	139,399	5	229	1	133,821	1
003 Non-Instructional Support	510,995	4	27,516	6	15,718	2
005 SBA	250,251	4	167,845	3	287,717	8
007 Instructional Support	86,024	1	118,597	1	124,407	2
013 CTE -- Month of Employment	24,216,021	191	28,200,071	199	33,528,702	195
014 CTE -- Program Support	59,263	3	32,620	2	282,080	3
019 Small County Supplemental Funding	19,864	2	160,000	1	-	-
024 Disadvantage Student Supplemental	12,441,123	14	13,397,742	19	14,048,635	17
031 Low Wealth Supplemental Funding	1,557,065	5	3,188,157	11	264,100	4
055 Cooperative Innovative High Schools	266,607	12	204,493	6	247,715	9
056 Transportation	465,504	7	2,583,224	1	4,029,545	4
061 Classroom Mat., Inst. Supp., Equip.	25,951,075	43	31,398,121	46	23,691,670	39
069 At-Risk Student Services	42,801,341	23	47,288,683	33	43,461,876	36
094 Average Daily Membership (ADM) Growth	12,445,144	11	-	-	-	-

Note: These tables summarize all the transfers in and out of the PRCs listed above, not just what exceeded the 5 percent threshold. Transfers involving the Restart (PRC 0037) or for the International Faculty Exchange Teachers (PRC 0020) allotments are excluded.