Description of Program Report Codes Used in Expenditure of State Funds 2023-24

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

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 my 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.

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.

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 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.

064 CTE Grade Expansion Program

Grant to expand CTE programs by prioritizing students in 6th & 7th grade by providing grants to selected LEAS for up to seven years.

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.

Description of Program Report Codes Used in Expenditure of State Funds 2023-24

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

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

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.

251 Economically Disadvantaged Public School

Support the efforts of qualifying economically disadvantaged public schools to continue to exceed growth in subsequent school years.

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.

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.