**VETERAN TEACHER BONUSES**

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

Guaranteed allotment. A bonus payment of $385 to certified teachers with 25 or more years of teaching experience employed by October 1, 2018 and did not receive an increase in State-funded salary according to the 2018-2019 monthly teacher salary schedule. The bonus is to be paid by October 31 and is not subject to retirement.

**HIGHLY QUALIFIED NC TEACHING GRADUATE**

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

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

**EMPLOYER BENEFIT COSTS**

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

Session Law 2018-15

Benefit Rates:
- Hospitalization $5,869-$6,104 per year per full-time equivalent position
- Social Security 7.65% for the entire year.
- Retirement 47.4%-18.86%

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

Effective July 1, 1995, all employer salary-related contributions for full-time permanent employees, including hospitalization benefits, shall be prorated based on the actual percentage employed in each expenditure code.
The ABCs of public education enables LEAs to have flexibility in their funding. Transfers of funding and/or position allotments are to be submitted to the School Allotments Section of the Division of School Business. No financial State Board of Education waivers are required.

Guaranteed certified positions will be transferred as follows:

- **Classroom Teachers**
  - The salary transferred shall be based on the first step on the "A" Teacher Salary Schedule plus benefits. Classroom teachers can be transferred for any purpose authorized by the policies of the State Board of Education.

- **Instructional Support**
  - The salary transferred shall be based on the first step on the "A" Teacher Salary Schedule plus benefits. Instructional Support can be transferred for any purpose authorized by the policies of the State Board of Education.

- **Career Technical Education Months of Employment (CTE)**
  - The salary transferred within CTE is based on the Statewide Average Salary.
  - The salary transferred outside of CTE is based on the first step on the "A" Teacher Salary Schedule plus benefits.

For transfers from School Building Administration:

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

- **Assistant Principals Months**
  - The salary transferred shall be based on the first step of the “A” Teacher Salary Schedule at the salary level of an Assistant Principal.

For the purpose of paying for a different certified position from that being transferred into PRC 010 (Certified Positions converted to dollars), the dollar amounts converted equal salaries stated including benefits. The salary of the position to be paid from PRC 010 will be a dollar allotment and not a guaranteed salary. Converting certified position allotments to dollars for the purpose of hiring the same type position is not allowable.
No transfer will be allowed to or from the following categories:

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

Transfers will be allowed to or from the following categories:

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

Limited transfers will be allowed for the following categories:

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

used for purchase of textbooks and digital resources. Funds may only be transferred from PRC130 to PRC131 for purchase of textbook and digital resources not in the Textbook Warehouse.

- Teacher Assistant - Funds may transfer into this category. No transfers out.

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

**Reporting**

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

1. A description of each program report code and a summary of the prior year’s expenditure of State funds by program report code

2. A description of each object code within a program report code and a summary of the prior year’s expenditure of State funds for each object code.

3. Starting with fiscal year 2014-15, LEAs shall provide the following for all transfers which increased or decreased the allotment amount by more than 5%
   - The amount of the transfer
   - The allotment category into which the funds were transferred
   - The purpose code for the funds following the transfer
   - A description of any teacher positions fully or partially funded as a result of the transfer, including all subject areas taught by the teacher in that position
   - The educational priorities that necessitated the transfer

4. A chart that clearly reflects how the LEA spent State funds
   - The LEA shall maintain the information on their website for at least 3 years.
   - DPI shall collect the information and report the aggregate information to Joint Legislative Education Oversight Committee by December 1 annually. This includes all expenditure data, description on each object code and program report code

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