



FY 2026-27
STATE AID ALLOCATIONS AND BUDGET POLICIES

STATE BOARD OF COMMUNITY COLLEGES
DIVISION OF FINANCE AND OPERATIONS
AUGUST 14, 2026

Document History

Version	Date Published	Description
1.0	8/14/2026	Document presented to the State Board

TABLE OF Contents

I. Purpose Statement.....	5
II. Guidelines Related to State Salaries of Community College Employees.....	6
A. Salaries of Faculty, Professional Staff, and Other State-Supported Positions	6
B. Establishment of Minimum Salaries for Curriculum Faculty	7
C. College Presidents' State Salaries	9
D. Employer Contribution Rates and Longevity – FOR INFORMATION ONLY	11
III. BUDGET ALLOCATIONS	13
A. Formula Budget – Current Operating	15
1. Instructional Funding.....	19
2. Adult Literacy	21
3. Institutional & Academic Support	25
4. Formula Budget by College.....	29
B. Categorical Allocations	30
1. Small Business Centers	30
2. NC Edge Customized Training	35
3. Equipment.....	38
4. Instructional Resources	41
C. Specific Program Categorical Allocations	44
D. Budget Allocation Summary.....	48
IV. Use of State Funds and Budget Flexibility	51
A. Cash Management – FOR INFORMATION ONLY	51
B. Use of State Funds – FOR INFORMATION ONLY	51
C. Authority to Use Funds for Campus Security	52
V. Tuition and Fees – FOR INFORMATION ONLY	54
A. Curriculum Tuition Rates.....	54
B. Workforce Continuing Education Registration Fees.....	54
C. Estimated Receipts.....	54
Appendix A: Sector Designations.....	56
Appendix B: Revised Purpose and Vocational Codes	62
Appendix C: Key Formula Values.....	64
Appendix D: Per Capita Rates	65
Appendix E: Budget FTE Comparison	66
Appendix F: Summary of College Allocations Comparison	67
Appendix G: Instructional Budget FTE by Workforce Sector.....	68
Appendix H: Instructional Model Comparison by College	72

(This page left blank intentionally)

I. Purpose Statement

G.S. 115D-5(a) provides that “[t]he State Board of Community Colleges may adopt and execute such policies, regulations and standards concerning the establishment, administration, and operation of institutions as the State Board may deem necessary ... to provide for the equitable distribution of State and federal funds to the several institutions.” G.S. 115D-31(a) further describes the State Board’s responsibility to provide, “from sources available to the State Board,” financial support to the institutions.

On July 7, 2026, House Bill 257 was enacted into law as Session Law 2026-41. Through this legislation, the General Assembly established the appropriation to the North Carolina Community College System for FY 2026-27 and communicated various directives and made policy changes that require State Board action. These actions and adjustments are required to ensure appropriate fiscal control with respect to the allocation of resources, and as such require the State Board’s deliberation and approval. It is the purpose of this document to allocate funds to the colleges and adopt necessary policies consistent with the *Session Law* and in compliance with G.S. 115D-5(a) and G.S. 115D-31.

This budget package reflects a transitional year as the system shifts to Propel NC. Some new language has been added, and old language continues to be used in certain places. For example, a shift has been made to include the term instructional funding; however, we still use the curriculum and workforce continuing education language for certain items. In future years, we will see additional changes made to various allocation items.

It is the responsibility of the colleges to ensure that State and Federal funds are expended consistent with the policies herein.

II.Guidelines Related to State Salaries of Community College Employees

A. Salaries of Faculty, Professional Staff, and Other State-Supported Positions

- 1) **Compensation Increase Reserve Funds (Recurring):** The 2026 Appropriations Act appropriated approximately \$48.2 million in recurring funds. Session Law 2026-41 directs that a 3% across-the-board salary increase be provided to community college employees effective July 1, 2026. Salary increases apply to those employed in a state funded position on June 30, 2026.

Funding provided in Session Law 2026-41 is for State-funded community college employees only and may only be used for this purpose. Salary increases for non-state funded employees must be funded from those non-state sources.

Since these funds are **recurring**, they have been **incorporated into the colleges' formula and categorical allocations by increasing the base and FTE funding rates** (see Sections III.A.1 –III.A.4 for further descriptions).

- 2) **Local Flexibility to Make Further Adjustments to Base Salaries:** Community college boards of trustees may provide personnel salary increases consistent with the salary determination methods adopted as part of each college's personnel policies under 1C SBCCC 200.94. Colleges may use the flexibility provided under this rule to make recurring adjustments to the base salary of employees in State-funded positions within the constraints of the college's State budget allocation. Non-recurring adjustments or bonuses are not allowable authorized under G.S. 115D-31.3(g) (see E. Other Personnel-Related Provisions for more detail).
- 3) **No Across-the-Board Recurring Salary Increases in Fourth Quarter:** Notwithstanding the above, colleges may not use State funds to provide across-the-board recurring salary increases during the fourth quarter of the fiscal year. Other recurring adjustments are allowed provided recurring funds are available.
- 4) **State Board Minimum and Maximum State Salaries:** Per 1C SBCCC 400.3, the State Board shall adopt a minimum and maximum amount of State funds which may be paid to any full-time employee of the college paid with State funds. Except for the college president, the minimum amount is **\$31,200** and the maximum amount is **\$168,167** for FY 2026-27. The minimum amount is the annual equivalent of the required \$15 per hour minimum.¹
- 5) **Locally funded Compensation Adjustments:** Colleges may provide recurring or non-recurring salary adjustments using local funding sources if such adjustments are an authorized use of those funds.

¹ Effective July 1, 2022, no State-funded community college employee shall earn less than \$15 per hour.

B. Establishment of Minimum Salaries for Curriculum Faculty

No curriculum faculty member shall earn less than the minimum amount for his or her education level, as of the beginning of the contractual period, consistent with the following guidelines:

- 6) **Definitions of Educational Levels:** The minimum salaries for community college curriculum faculty shall be based upon the following educational levels as demonstrated through credentials earned from an accredited institution:
 - Vocational Diploma, Certificate or Less – This education level includes faculty members who are high school graduates, have vocational diplomas, or have completed one year of college.
 - Associate Degree or Equivalent – This education level includes faculty members who have an associate degree or have completed two or more years of college but have no degree.
 - Bachelor's Degree.
 - Master's Degree or Education Specialist.
 - Doctoral Degree.
- 7) **Full-Time Curriculum Faculty Minimum Salaries:** No nine-month, full-time faculty member shall earn less than the minimum salary for his or her education level, regardless of whether their degree is applicable to what they are teaching. The minimum salaries for full-time faculty described in #4 below. To comply with law, colleges must ensure that faculty are not paid below the minimum.
- 8) **Part-Time Curriculum Faculty Minimum Salaries:** The *pro rata* hourly rate of the minimum salary for each education level shall be used to determine the minimum salary for part-time faculty members. This is calculated by dividing the full-time faculty minimum by 1,560 hours (number of hours for 9/12th of a work year). **The FY 2026-27 minimum salaries for part-time faculty are fifteen percent (15%) above these derived minimums based on the minimum salaries for full-time faculty.** This is consistent with the 2005 agreement between the System Office and the North Carolina Association of Community College Presidents to recognize work time required outside of direct classroom instruction. The State Board establishes the "contact hour" as the standard unit of measure for the purpose of determining compliance with this requirement.

- 9) **Minimum Faculty Salaries by Education Level:** The minimum salaries for community college curriculum faculty shall be:

Education Level	Full-Time Faculty (9-month Contract)	Part-Time Faculty (Hourly Rate)
Vocational Diploma, Certificate or Less	\$44,414	\$32.74
Associate's Degree or Equivalent	\$45,032	\$33.20
Bachelor's Degree	\$47,711	\$35.17
Master's Degree or Education Specialist	\$50,088	\$36.92
Doctoral Degree	\$53,515	\$39.45

- 10) **Effective Date:** Colleges must pay curriculum faculty at or above these rates effective July 1, 2026.

C. College Presidents' State Salaries

Per G.S. 115D-20(1), it is the power and duty of the college board of trustees “(t)o elect a president or chief administrative officer of the institution for such term and under such conditions as the trustees may fix, ...such election to be subject to the approval of the State Board of Community Colleges.” Furthermore, per G.S. 115D-5(a), “(a)ny and all salary caps set by the State Board for community college presidents shall apply only to the State-paid portion of the salary.” Therefore, the amount of local supplement, if any, and the president’s total salary is a decision of the local college’s board of trustees.

Per 1C SBCCC 400.2.(b)(1), “the State Board shall adopt State salary grades for college presidents that are based on institutional size.” A president’s placement on the schedule is based on the size of the institution.² The size of the institution is determined by the higher of the previous year’s total FTE reported in the enrollment reports furnished to the System Office, including both budget and non-budget FTE, or the average of the prior two year’s total FTE enrollment.

GRADE		
1	2	3

FTE RANGE		
0-2499	2500-6499	6500+

ANNUAL STATE SALARY		
\$166,256	\$177,487	\$189,495

² Consistent with action taken by State Board in November 2012, if a sitting college president’s State salary on June 30, 2013, exceeds the established salary for his/her salary grade, the college is allocated an amount equal to the State salary as of June 30, 2013, adjusted for any subsequent legislative salary increases and salary grade changes.

NORTH CAROLINA COMMUNITY COLLEGE SYSTEM
Presidents' State Budgeted Salaries
FY 2026-27

	Budget FTE		Non-budget FTE		Inst Size	State Salary 2026-27
	Instructional	Adult Literacy	Self Supporting	Total FTE		
Alamance CC	5,082	334	47	5,463	2	\$177,487
Asheville-Buncombe TCC	5,512	474	109	6,095	2	177,487
Beaufort County CC	2,245	90	51	2,386	1	166,256
Bladen CC	1,411	44	7	1,462	1	166,256
Blue Ridge CC	2,619	185	64	2,868	2	177,487
Brunswick CC	2,528	229	59	2,816	2	177,487
Caldwell CC & TI	4,037	175	27	4,239	2	177,487
Cape Fear CC	11,436	562	63	12,061	3	189,495
Carteret CC	1,930	110	15	2,055	1	166,256
Catawba Valley CC	5,464	228	91	5,783	2	177,487
Central Carolina CC	5,487	370	27	5,884	2	177,487
Central Piedmont CC	21,658	1,508	246	23,412	3	189,495
Cleveland CC	3,924	62	32	4,018	2	177,487
Coastal Carolina CC	4,246	180	19	4,445	2	177,487
College of The Albemarle	2,917	78	31	3,026	2	177,487
Craven CC	3,369	169	24	3,562	2	177,487
Davidson-Davie CC	4,578	269	63	4,910	2	177,487
Durham TCC	5,940	322	57	6,318	2	177,487
Edgecombe CC	1,908	47	7	1,962	1	166,256
Fayetteville TCC	12,715	325	157	13,197	3	189,495
Forsyth TCC	9,633	285	72	9,990	3	189,495
Gaston College	5,999	252	74	6,326	2	177,487
Guilford TCC	12,487	768	99	13,354	3	189,495
Halifax CC	1,127	49	17	1,194	1	166,256
Haywood CC	1,358	12	39	1,409	1	166,256
Isothermal CC	2,256	61	21	2,338	1	166,256
James Sprunt CC	2,218	77	17	2,311	1	166,256
Johnston CC	5,819	155	43	6,017	2	177,487
Lenoir CC	3,795	212	10	4,017	2	177,487
Martin CC	971	32	4	1,007	1	166,256
Mayland CC	1,096	92	7	1,195	1	166,256
McDowell TCC	1,616	207	17	1,841	1	166,256
Mitchell CC	3,836	174	64	4,074	2	177,487
Montgomery CC	1,126	81	15	1,223	1	166,256
Nash CC	3,029	63	115	3,207	2	177,487
Pamlico CC	556	51	1	608	1	166,256
Piedmont CC	1,927	39	7	1,973	1	166,256
Pitt CC	7,329	243	125	7,697	3	189,495
Randolph CC	2,836	318	114	3,267	2	177,487
Richmond CC	2,832	367	18	3,217	2	177,487
Roanoke-Chowan CC	779	98	1	878	1	166,256
Robeson CC	3,686	299	21	4,006	2	177,487
Rockingham CC	1,887	43	19	1,949	1	166,256
Rowan-Cabarrus CC*	7,032	596	64	7,692	3	193,284
Sampson CC	2,236	205	8	2,449	1	166,256
Sandhills CC	4,365	240	62	4,667	2	177,487
South Piedmont CC	4,080	417	30	4,527	2	177,487
Southeastern CC	1,917	233	8	2,158	1	166,256
Southwestern CC	2,741	77	11	2,829	2	177,487
Stanly CC	2,810	170	11	2,991	2	177,487
Surry CC	3,023	117	21	3,161	2	177,487
Tri-County CC	1,326	51	7	1,384	1	166,256
Vance-Granville CC	2,962	71	24	3,057	2	177,487
Wake TCC	25,138	1,554	276	26,968	3	189,495
Wayne CC	3,571	236	21	3,828	2	177,487
Western Piedmont CC	2,069	105	6	2,180	1	166,256
Wilkes CC	3,207	141	94	3,442	2	177,487
Wilson CC	2,052	124	31	2,207	1	166,256
Totals	255,731	14,076	2,790	272,598		\$10,158,248

*Salary grandfathered in from prior rules.

D. Employer Contribution Rates and Longevity – FOR INFORMATION ONLY

- a. **Employer Contribution Rates for Health Insurance:** Per Section 41.25.(b) of S.L. 2026-41, the maximum annual employer contribution rate for FY 2026-27 is \$8,925 for employees and \$6,450 for retirees.

- b. **Employer Contribution Rates for Retirement:** Per Section 41.25.(a) of S.L. 2026-41 colleges shall contribute the following rates toward employee retirement effective July 1, 2026:

- i. Teachers and State Employees Retirement System (TSERS): 26.10%³

The recurring funds needed to support the **recurring** increase in the retirement rates above have been **incorporated into the formula values**.

- c. **Longevity:** The General Assembly did not make any changes to longevity pay for community college employees. Colleges should continue to pay longevity to employees consistent with 1C SBCCC 400.8. Please note that consistent with this rule, longevity pay is calculated on an employee's annual base or contract salary rate. **Therefore, bonuses shall not be included in longevity calculations.** Longevity must be paid from the same funding source as an employee's salary. Funds will be allocated separately for longevity expenses associated with employees supported by formula funds. Note that these funds may not be used to support longevity expenses related to employees supported by categorical funds.

³ **Regarding presidents participating in TSERS:** G.S. 115D-5(a) provides that "the employer contribution rate on the local-paid portion of the salary, to be paid from local funds, shall be set by the State Treasurer based on actuarial recommendations." Unless notified otherwise in the future, colleges should operate under the assumption that the employer contribution rate on the local-paid portion will be the same as the State-paid portion.

(This page left blank intentionally.)

III. BUDGET ALLOCATIONS

NORTH CAROLINA COMMUNITY COLLEGE SYSTEM Summary of Budget Allocations FY 2026-27

System Total

Instructional	256,653
Adult Literacy	14,076
Total Budget FTE:	270,729

Instruction:
Instructional Funding

Base					\$	37,406,752
Enrollment						
Engineering and Advanced Manufac	4,375.0	FTE @	\$ 5,470.92	\$	23,935,358.00	
Healthcare I	16,656.8	FTE @	\$ 5,470.92		91,127,959.00	
Trades and Transportation	25,064.1	FTE @	\$ 5,470.92		137,123,889.00	
Healthcare II	14,071.3	FTE @	\$ 4,839.66		68,100,423.00	
Other Technologies I	4,620.9	FTE @	\$ 4,839.66		22,363,743.00	
Information Technology	12,967.9	FTE @	\$ 4,839.66		62,760,238.00	
Public Safety and First Responders	24,256.1	FTE @	\$ 4,839.66		117,391,290.00	
Transfer and General Education I	41,854.1	FTE @	\$ 4,839.66		202,559,658.00	
Other Technologies II	37,571.4	FTE @	\$ 4,208.40		158,115,675.00	
Transfer and General Education II	74,293.6	FTE @	\$ 4,208.40		312,656,986.00	
Small Business Center	143.1	FTE @	\$ 2,522.02		360,978.00	
NC Edge Customized Training	778.1	FTE @	\$ 2,522.02		1,962,367.00	
Total					\$	1,235,865,316
Adult Literacy	14,076.3	FTE @	2,735	\$	38,505,190	

Total Instruction
\$ 1,274,370,506
Institutional and Academic Support:

Presidents' Salary and Benefits				\$	14,101,612
Base Allotment - First 750 FTE				\$	177,631,728
MCC Allotment	34	Level 1			25,021,326
	7	Level 2			8,369,074
Enrollment Allotment @	226,451	\$	2,053 per FTE above 750	\$	464,903,249

Total Institutional and Academic Support
\$ 690,026,989
Total Formula Allotment
\$ 1,964,397,495
Categorical Allocations

Small Business Centers	10,261,839
NC Edge Customized Training	3,107,500
Equipment	48,962,762
Instructional Resources	2,500,000

Total Statewide Categorical Allocations
\$ 64,832,101
Specific Program Categorical Allocations

Marine Technology (Cape Fear CC)	\$ 902,155
Manufacturing Solutions Center (Catawba Valley CC)	1,154,373
Botanical Lab (Fayetteville TCC)	100,000
NC Military Business Center (Fayetteville TCC)	2,317,558
Center for Applied Textile Technology (Gaston College)	5,820,727
NC Research Campus (Rowan Cabarrus CC)	3,554,057
Truck Driver Training Program (Caldwell CC & TI)	150,000
Anspach Advanced Manufacturing School (Mayland CC)	515,000
Prison Education Program (Cleveland CC)	585,000
Viticulture and Enology (Surry CC)	250,000
Community College Equipment (James Sprunt CC)	250,000
Public Safety Equipment (Central Piedmont CC)	4,000,000
Biologics(Wilson CC)	12,000,000
Seamless Skills Initiative (Fayetteville TCC/Wilkes CC)	3,750,000

Total Specific Program Categorical Allocations
\$ 35,348,870
Total Categorical Allocations
\$ 100,180,971
TOTAL Allocations:
\$ 2,064,578,466

NORTH CAROLINA COMMUNITY COLLEGE SYSTEM
Statewide College Allotment Comparison
FY 2025-26 vs. FY 2026-27

	FY 2025-26	FY 2026-27	Change +/- ¹	% Change
Budget FTE				
Instructional	240,352	256,653	16,301	6.8%
Adult Literacy	13,675	14,076	401	2.9%
Total Budget FTE	254,027	270,729	16,702	6.6%
Formula Allocations				
Instructional	1,063,312,293	1,235,865,316	172,553,023	16.2%
Adult Literacy (State \$ only)	41,023,453	38,505,190	(2,518,263)	-6.1%
Institutional Support	619,259,230	690,026,989	70,767,759	11.4%
Total Current Operating	\$1,723,594,976	\$1,964,397,495	\$240,802,519	14.0%
Categorical Allocations				
Small Business Centers	10,076,845	10,261,839	184,994	1.8%
Customized Training - Business and Industry Support	3,107,500	3,107,500	-	0.0%
Equipment	48,962,762	48,962,762	-	0.0%
Instructional Resources	2,500,000	2,500,000	-	0.0%
Total Statewide Categorical Allocations	\$64,647,107	\$64,832,101	\$184,994	0.3%
Specific Program Categorical Allocations				
Marine Technology (Cape Fear CC)	878,333	902,155	23,822	2.7%
Manufacturing Solutions Center (Catawba Valley CC)	1,113,813	1,154,373	40,560	3.6%
Botanical Lab (Fayetteville Tech CC)	100,000	100,000	-	0.0%
NC Military Business Center (Fayetteville TCC)	2,264,116	2,317,558	53,442	2.4%
Center for Applied Textile Technology (Gaston)	782,453	5,820,727	5,038,274	142.6%
NC Research Campus (Rowan Cabarrus CC)	3,533,150	3,554,057	20,907	13.9%
Truck Driver Training Program (Caldwell CC & TI)	150,000	150,000	-	0.0%
Anspach Advanced Manufacturing School (Mayland CC)	515,000	515,000	-	0.0%
Prison Education Program (Cleveland CC)	585,000	585,000	-	0.0%
Viticulture and Enology (Surry CC)	250,000	250,000	-	0.0%
Community College Equipment (James Sprunt CC)	250,000	250,000	-	-
Public Safety Equipment (Central Piedmont CC)	-	4,000,000	4,000,000	40.0%
Biologics(Wilson CC)	10,000,000	12,000,000	2,000,000	-
Seamless Skills Initiative (Fayetteville TCC/Wilkes CC)	-	3,750,000	3,750,000	18.4%
Total Specific Program Categorical Allocations	\$20,421,865	\$35,348,870	\$14,927,005	73.1%
Total Categorical Allocations	\$85,068,972	\$100,180,971	\$15,111,999	17.8%
Total Allocation	\$1,808,663,948	\$2,064,578,466	\$255,914,518	14.1%
Total Allocation per FTE	\$7,120	\$7,626	\$506	7.1%

¹ Allocations reflecting an increase/(decrease) in the difference column indicate a legislative action, a change in FTE, and/or a change due to the increase in employer contribution rates for retirement and health benefits.

A. Formula Budget – Current Operating

The formula budget is the primary mechanism through which State funds are allocated to the colleges for current operations. For FY 2026-27, a total of \$1,964,397,495 is allocated through the current operating formula budget. Funds are allocated using three methodologies: 1) base allocations, which provide a standard amount of support regardless of college size, 2) enrollment allocations, which vary based on a college's full-time equivalent (FTE) student enrollment. Enrollment is the key driver for colleges' formula budgets.

Budget FTE: Budget FTE is the number of full-time equivalent students for which a college is budgeted to serve. BFTE is calculated based on the higher of the prior year's enrollment or the average of the prior two years. For FY 2026-27, systemwide budget FTE totals 270,729.

Instructional Funding is based on the Propel NC model. This innovative funding model aligns community college programs with the state's labor market needs – helping colleges expand high-demand programs, strengthening employer partnerships, and creating clearer pathways from education to employment across all 58 colleges. Propel NC creates parity funding between workforce continuing education and curriculum programs incentivizing short-term workforce programs.

- **Workforce Sector 1 (\$5,470.92):**
 - Healthcare I
 - Engineering and Advanced Manufacturing
 - Trades and Transportation
- **Workforce Sector 2 (\$4,839.66):**
 - Healthcare II
 - Information Technology
 - Other Technologies I
 - Public Safety and First Responders
 - Transfer and General Education I
- **Workforce Sector 3 (\$4,208.40):**
 - Transfer and General Education II
 - Other Technologies II
 - Small Business Center
 - NC Edge Customized Training
- **Workforce Sector 4 (\$2,735.46):**
 - Adult Literacy

Appendix H shows the funding per college associated with the change to the Propel NC model. These funds were appropriated by the General Assembly for the purpose of increasing program offerings, capacity, and completers in high-demand, high-wage fields and not for across-the-board salary increases. Colleges shall report on the planned use of the funds as well as the final usage of the funds. Additional metrics will be developed to demonstrate a return-on-investment for these funds.

This weighted allocation model is designed to provide a funding differential between each sector while incentivizing high demand, high-wage programming (See Appendix D for more detailed information on sector designations). The State Board of Community Colleges retains the authority to designate sector levels for curriculum program prefixes and Workforce Continuing Education course codes.

NORTH CAROLINA COMMUNITY COLLEGE SYSTEM
Schedule of Budget FTE
FY 2026-27

	Instructional	Adult Literacy	Total	>750
Alamance CC	5,082	334	5,416	4,666
Asheville-Buncombe TCC	5,512	474	5,986	5,236
Beaufort County CC	2,245	90	2,335	1,585
Bladen CC	1,411	44	1,455	705
Blue Ridge CC	2,619	185	2,804	2,054
Brunswick CC	2,528	229	2,757	2,007
Caldwell CC and TI	4,037	175	4,212	3,462
Cape Fear CC	11,436	562	11,998	11,248
Carteret CC	1,930	110	2,040	1,290
Catawba Valley CC	5,464	228	5,692	4,942
Central Carolina CC	5,487	370	5,857	5,107
Central Piedmont CC	21,658	1,508	23,166	22,416
Cleveland CC	3,924	62	3,986	3,236
Coastal Carolina CC	4,246	180	4,426	3,676
College of The Albemarle	2,917	78	2,995	2,245
Craven CC	3,369	169	3,538	2,788
Davidson-Davie CC	4,578	269	4,847	4,097
Durham TCC	5,940	322	6,261	5,511
Edgecombe CC	1,908	47	1,955	1,205
Fayetteville TCC	12,715	325	13,040	12,290
Forsyth TCC	9,633	285	9,918	9,168
Gaston College	5,999	252	6,252	5,502
Guilford TCC	12,487	768	13,255	12,505
Halifax CC	1,127	49	1,177	427
Haywood CC	1,358	12	1,370	620
Isothermal CC	2,256	61	2,317	1,567
James Sprunt CC	2,218	77	2,294	1,544
Johnston CC	5,819	155	5,974	5,224
Lenoir CC	3,795	212	4,007	3,257
Martin CC	971	32	1,003	253
Mayland CC	1,096	92	1,188	438
McDowell TCC	1,616	207	1,824	1,074
Mitchell CC	3,836	174	4,010	3,260
Montgomery CC	1,126	81	1,208	458
Nash CC	3,029	63	3,092	2,342
Pamlico CC	556	51	607	-
Piedmont CC	1,927	39	1,966	1,216
Pitt CC	7,329	243	7,572	6,822
Randolph CC	2,836	318	3,153	2,403
Richmond CC	2,832	367	3,199	2,449
Roanoke-Chowan CC	779	98	877	127
Robeson CC	3,686	299	3,985	3,235
Rockingham CC	1,887	43	1,930	1,180
Rowan-Cabarrus CC	7,032	596	7,628	6,878
Sampson CC	2,236	205	2,441	1,691
Sandhills CC	4,365	240	4,605	3,855
South Piedmont CC	4,080	417	4,497	3,747
Southeastern CC	1,917	233	2,150	1,400
Southwestern CC	2,741	77	2,818	2,068
Stanly CC	2,810	170	2,980	2,230
Surry CC	3,023	117	3,140	2,390
Tri-County CC	1,326	51	1,377	627
Vance-Granville CC	2,962	71	3,033	2,283
Wake TCC	25,138	1,554	26,692	25,942
Wayne CC	3,571	236	3,807	3,057
Western Piedmont CC	2,069	105	2,174	1,424
Wilkes CC	3,207	141	3,348	2,598
Wilson CC	2,052	124	2,176	1,426
Totals	255,731	14,076	269,808	226,451

NORTH CAROLINA COMMUNITY COLLEGE SYSTEM
Budget FTE by Workforce Sector
FY 2026-27

	Curriculum BFTE				Workforce Continuing Education BFTE					Audit Literacy BFTE	
	Sector 1	Sector 2	Sector 3	Subtotal	Sector 1	Sector 2	Sector 3	Sector 4	Subtotal	Sector 4	Total
Alamance CC	707	1,056	2,501	4,264	29	29	431	329	818	334	5,416
Asheville-Buncombe TCC	1,027	1,362	2,416	4,806	43	30	272	361	706	474	5,986
Beaufort County CC	270	393	883	1,545	41	25	446	188	700	90	2,335
Bladen CC	257	244	599	1,100	12	32	177	90	311	44	1,455
Blue Ridge CC	410	511	1,169	2,090	2	65	202	260	529	185	2,804
Brunswick CC	198	493	1,115	1,805	20	130	246	327	723	229	2,757
Caldwell CC and TI	744	837	1,660	3,242	260	41	364	129	795	175	4,212
Cape Fear CC	1,710	2,588	5,422	9,720	392	398	490	436	1,716	562	11,998
Carteret CC	303	342	840	1,485	25	46	176	197	445	110	2,040
Catawba Valley CC	940	1,152	2,253	4,345	15	11	680	412	1,118	228	5,692
Central Carolina CC	902	1,170	2,792	4,865	63	34	282	242	622	370	5,857
Central Piedmont CC	2,257	6,586	11,232	20,076	130	149	427	877	1,583	1,508	23,166
Cleveland CC	570	867	1,575	3,013	80	172	296	364	911	62	3,986
Coastal Carolina CC	443	916	2,261	3,619	65	94	331	137	627	180	4,426
College of The Albemarle	431	649	1,387	2,466	36	8	226	181	451	78	2,995
Craven CC	582	745	1,310	2,637	83	174	304	171	732	169	3,538
Davidson-Davie CC	623	971	2,312	3,906	27	44	266	334	671	269	4,847
Durham TCC	768	1,617	2,343	4,729	99	64	660	388	1,211	322	6,261
Edgecombe CC	376	325	688	1,389	-	37	315	166	518	47	1,955
Fayetteville TCC	1,826	2,793	5,808	10,426	103	493	1,250	443	2,289	325	13,040
Forsyth TCC	1,842	2,336	4,558	8,736	91	60	462	285	898	285	9,918
Gaston College	629	1,693	3,089	5,411	-	16	245	327	588	252	6,252
Guilford TCC	1,807	2,650	6,312	10,769	190	98	832	598	1,718	768	13,255
Halifax CC	237	215	472	923	36	14	85	68	204	49	1,177
Haywood CC	169	210	726	1,105	4	11	146	92	253	12	1,370
Isothermal CC	453	384	1,138	1,976	28	11	189	52	280	61	2,317
James Sprunt CC	310	268	772	1,350	167	50	522	129	868	77	2,294
Johnston CC	690	1,664	2,435	4,788	153	31	527	320	1,031	155	5,974
Lenoir CC	393	601	1,245	2,239	92	146	1,162	156	1,556	212	4,007
Martin CC	182	163	424	769	18	53	89	43	202	32	1,003
Mayland CC	209	139	398	746	3	1	142	204	351	92	1,188
McDowell TCC	303	269	662	1,235	-	65	176	141	382	207	1,824
Mitchell CC	348	902	1,943	3,193	5	31	403	204	643	174	4,010
Montgomery CC	217	359	385	961	1	16	41	106	165	81	1,208
Nash CC	452	651	1,281	2,384	23	45	250	327	645	63	3,092
Pamlico CC	35	96	217	347	-	1	64	144	209	51	607
Piedmont CC	283	388	663	1,333	24	86	350	134	594	39	1,966
Pitt CC	1,671	1,407	3,399	6,477	41	28	399	385	852	243	7,572
Randolph CC	443	440	1,451	2,334	16	37	269	179	502	318	3,153
Richmond CC	316	521	1,026	1,862	174	181	281	334	970	367	3,199
Roanoke Chowan CC	113	94	309	516	5	36	178	43	263	98	877
Robeson CC	541	548	1,081	2,170	228	139	558	591	1,517	299	3,985
Rockingham CC	429	304	729	1,463	-	13	292	119	424	43	1,930
Rowan-Cabarrus CC	947	1,209	3,041	5,197	26	135	636	1,038	1,835	596	7,628
Sampson CC	373	374	903	1,650	150	54	230	152	586	205	2,441
Sandhills CC	528	915	2,164	3,607	40	151	337	230	757	240	4,605
South Piedmont CC	314	1,160	1,789	3,262	19	162	317	320	818	417	4,497
Southeastern CC	330	296	653	1,278	45	60	153	381	639	233	2,150
Southwestern CC	506	430	831	1,767	67	42	476	390	974	77	2,818
Stanly CC	420	492	1,289	2,201	2	23	210	375	609	170	2,980
Surry CC	542	529	1,308	2,379	21	14	337	271	644	117	3,140
Tri-County CC	208	307	573	1,087	8	14	109	108	239	51	1,377
Vance-Granville CC	326	605	1,462	2,392	90	13	260	207	570	71	3,033
Wake TCC	2,636	5,986	13,383	22,006	132	313	1,261	1,427	3,132	1,554	26,692
Wayne CC	695	730	1,540	2,964	16	39	259	293	606	236	3,807
Western Piedmont CC	302	405	1,017	1,724	-	10	163	172	345	105	2,174
Wilkes CC	561	594	1,160	2,315	8	204	499	182	892	141	3,348
Wilson CC	275	428	916	1,618	67	9	203	155	434	124	2,176
Totals	36,381	56,374	117,307	210,063	3,517	4,488	20,953	16,711	45,669	14,076	269,808
	17%	27%	56%		8%	10%	46%	37%			

1. Instructional Funding

Purpose: A total of \$1,235,865,316 is allocated for curriculum and workforce continuing education instruction, including instructional salaries, fringe benefits, and other costs, such as supplies, materials, and faculty travel.

Allocation Method: Budget FTE equals the average FTE enrollment of the past two years or the latest year, whichever is greater, excluding any self-supporting FTE.

A college's instructional budget FTE is categorized into Workforce Sectors based on the proportion of the college's actual FTE in each Workforce sector. Sector information is included in the formula budget section on the previous pages.

Each college receives a base allocation of \$644,944 which represents funding for seven instructional units (or the equivalent of seven full-time faculty members). In addition to this base, a college is allocated \$5,470.92 for each FTE in Workforce Sector 1, \$4,839.66 for each FTE in Workforce Sector 2, and \$4,208.40 for each FTE in Workforce Sector 3. These sector values have been adjusted from FY 2025-26 levels to account for the changes in employer contribution rates for retirement and state health insurance approved in the *Session Law 2026-41 Senate Bill 257*.

Fiscal Management: These funds are budgeted and expended through the following codes:

1. Purpose codes: 220, 310, 311
2. Vocational code: 97, 20

NORTH CAROLINA COMMUNITY COLLEGE SYSTEM
Instructional Funding
FY 2026-27

	Instructional Base	Workforce Sector 1	Workforce Sector 2	Workforce Sector 3	NC Edge Customized Training	Small Business Center	Total
	\$644,944	5,470.92	4,839.66	4,839.66	2,522.02	2,522.02	
Alamance CC	\$644,944	\$4,524,942	\$8,717,732	\$10,327,734	\$33,904	\$7,011	\$24,256,267
Asheville-Buncombe TCC	644,944	6,114,341	11,304,056	8,662,795	141,485	5,720	26,873,341
Beaufort County CC	644,944	1,967,266	4,597,347	3,937,040	11,497	7,625	11,165,719
Bladen CC	644,944	1,686,024	2,802,034	2,204,667	4,527	3,034	7,345,230
Blue Ridge CC	644,944	2,745,227	4,828,393	4,711,048	16,176	10,160	12,955,948
Brunswick CC	644,944	2,031,656	4,678,203	5,008,169	35,520	10,982	12,409,474
Caldwell CC and TI	644,944	5,906,726	7,147,933	6,229,300	19,408	4,569	19,952,880
Cape Fear CC	644,944	13,861,313	18,335,033	21,520,065	54,883	22,908	54,439,146
Carteret CC	644,944	2,409,662	3,468,108	3,251,441	4,768	16,426	9,795,349
Catawba Valley CC	644,944	6,016,655	10,089,246	9,591,618	10,492	6,981	26,359,936
Central Carolina CC	644,944	5,546,242	9,552,680	10,516,516	0	12,656	26,273,038
Central Piedmont CC	644,944	14,532,003	41,423,000	43,947,688	141,080	7,599	100,696,314
Cleveland CC	644,944	4,450,594	7,633,052	6,452,053	19,137	4,123	19,203,903
Coastal Carolina CC	644,944	3,457,867	7,715,165	8,500,960	2,896	12,073	20,333,905
College of The Albemarle	644,944	2,618,582	5,719,263	5,288,305	8,438	5,431	14,284,963
Craven CC	644,944	4,718,540	5,969,635	5,356,504	4,246	4,931	16,698,800
Davidson-Davie CC	644,944	3,902,123	8,265,024	9,075,473	25,008	2,887	21,915,459
Durham TCC	644,944	5,509,591	11,444,378	10,807,203	42,076	10,212	28,458,404
Edgecombe CC	644,944	2,395,077	3,572,964	3,078,626	10,679	5,252	9,707,542
Fayetteville TCC	644,944	12,744,491	24,708,282	22,220,970	17,698	12,992	60,349,377
Forsyth TCC	644,944	11,202,339	17,170,443	16,993,224	42,101	9,798	46,062,849
Gaston College	644,944	3,561,473	12,552,508	11,592,103	105,420	5,651	28,462,099
Guilford TCC	644,944	11,921,594	22,129,335	24,135,610	40,382	4,842	58,876,707
Halifax CC	644,944	1,635,442	2,002,777	1,745,097	32,308	5,773	6,066,341
Haywood CC	644,944	1,009,532	2,395,700	2,855,843	3,167	7,309	6,916,495
Isothermal CC	644,944	2,673,560	3,840,441	4,096,031	26,649	2,188	11,283,813
James Sprunt CC	644,944	2,861,624	3,503,912	4,083,999	12,590	8,379	11,115,448
Johnston CC	644,944	4,798,756	12,952,340	9,534,714	14,807	7,866	27,953,427
Lenoir CC	644,944	3,799,143	6,883,354	7,064,448	7,192	3,893	18,402,974
Martin CC	644,944	1,358,949	1,681,797	1,577,099	5,675	2,367	5,270,831
Mayland CC	644,944	1,472,703	1,966,018	1,771,703	6,305	2,887	5,864,560
McDowell TCC	644,944	2,014,409	3,049,062	2,600,734	1,217	2,998	8,313,364
Mitchell CC	644,944	2,039,894	7,866,716	7,733,010	46,781	2,843	18,334,188
Montgomery CC	644,944	2,031,063	1,846,548	1,572,252	5,625	5,053	6,105,485
Nash CC	644,944	3,129,163	6,018,023	5,105,471	38,279	4,005	14,939,885
Pamlico CC	644,944	590,907	821,086	1,172,202	0	3,314	3,232,453
Piedmont CC	644,944	2,445,954	3,281,210	3,375,137	15,955	2,457	9,765,657
Pitt CC	644,944	9,739,408	11,010,368	13,777,278	66,834	5,155	35,243,987
Randolph CC	644,944	2,799,626	4,602,725	5,777,302	342,212	2,934	14,169,743
Richmond CC	644,944	3,747,345	5,298,899	4,427,993	35,481	3,757	14,158,419
Roanoke Chowan CC	644,944	868,605	1,602,296	1,216,531	1,369	2,856	4,336,601
Robeson CC	644,944	5,543,154	7,675,343	4,574,975	11,083	4,425	18,453,924
Rockingham CC	644,944	2,526,411	3,510,776	2,944,638	15,979	1,405	9,644,153
Rowan-Cabarrus CC	644,944	6,281,625	14,240,992	12,379,859	63,666	4,244	33,615,330
Sampson CC	644,944	3,175,535	3,671,195	3,774,665	4,936	2,037	11,273,312
Sandhills CC	644,944	4,147,406	7,721,394	8,463,996	18,826	4,768	21,001,334
South Piedmont CC	644,944	2,978,638	8,631,118	7,375,180	24,265	7,858	19,662,003
Southeastern CC	644,944	2,402,815	3,047,324	3,570,931	11,019	8,895	9,685,928
Southwestern CC	644,944	3,606,715	5,172,986	4,263,475	4,458	5,681	13,698,259
Stanly CC	644,944	2,503,886	5,197,766	5,381,221	2,896	7,859	13,738,572
Surry CC	644,944	3,591,644	5,300,827	5,349,776	31,634	3,473	14,922,298
Tri-County CC	644,944	1,269,841	2,566,759	2,372,593	369	2,428	6,856,934
Vance-Granville CC	644,944	2,528,805	5,558,624	5,684,645	14,216	2,270	14,433,504
Wake TCC	644,944	17,167,554	45,206,405	53,274,711	162,739	17,094	116,473,447
Wayne CC	644,944	4,311,267	6,094,947	6,411,390	5,049	4,244	17,471,841
Western Piedmont CC	644,944	1,909,202	3,965,666	3,790,528	3,497	1,501	10,315,338
Wilkes CC	644,944	3,410,231	7,077,708	4,717,296	92,689	4,700	15,947,568
Wilson CC	644,944	1,992,066	4,088,436	3,546,826	40,779	8,199	10,321,250
Totals	\$37,406,752	\$252,187,206	\$473,175,352	\$470,772,661	\$1,962,367	\$360,978	\$1,235,865,316

2. Adult Literacy

Purpose: A total of \$38,505,190 in state funds is allocated as a state match for Title II AEFLA grant award to support Adult Literacy (literacy) instruction, which is defined as all course offerings related to Adult Basic Education (ABE), Adult Secondary Education (ASE), and English as a Second Language (ESL).

Per G.S. 115D-31(b1), Adult Literacy funds **must** be used only for Adult Literacy education programs and may not be transferred to any other area. These funds may be used to hire staff and faculty to manage and implement Adult Literacy programs. These funds **may** also be used to hire program directors' assessment and retention specialists, staff to support career navigators, digital literacy navigators, advisors, professional development, data specialists, career pathways coordinators, and other positions that support the purpose of this title. These funds **may** also be used to pay for transportation for Adult Literacy students and childcare for children of parents attending AELFA programs. Note: High School Equivalency (HSE) Examiners or activities associated with administering HSE exams may not be supported with these funds.

Up to **five percent** of the Adult Literacy allocation may be used to procure instructional technology including computers for student use in the college's literacy lab, instructional software and software licenses, scanners for testing, and classroom projection equipment. Other than instructional technology listed above, no other equipment or capital items can be purchased with Adult Literacy funds.⁴

If funds are transferred to equipment (purpose code 923), the college must send in a copy of the invoice when the funds are expended.

Allocation Method: Adult Literacy budget FTE equals the average of the past two years (summer, fall, spring) or the latest year, whichever is greater. A college's Adult Literacy allocation is determined by the sum of the following components:

FTE allocation: Adult Literacy FTE are funded at the Workforce Sector 4 rate. A college is allocated \$2,735.46 for each FTE in Workforce Sector 4. The FTE allocation is supported by state funds. Sector 4 values have been adjusted from FY 2025-26 levels to account for changes in the employer contribution rates for retirement and state health insurance approved in the *Session Law 2026-41 House Bill 257*.

Adult Literacy Plus: The Adult Literacy Plus waivers, authorized by G.S. 115D-5(b)(15), only apply to curriculum tuition and Workforce Continuing Education registration fees. It does not extend to local student fees. The waiver of local fees is governed by local policy. Under WIOA, an individual who completes at least 12 contact hours of service in an adult education program qualifies as a Title II "participant."

- Adult Literacy Adult Education literacy students must be concurrently enrolled in the college's literacy program and the training.
- Students who earn their Adult High School (AHS) or High School Equivalency

⁴ Session Law 2009-451 (Section 8.2).

(HSE) diploma while receiving the Adult Literacy Plus tuition waiver, may complete the specific waived course section(s). However, students are not eligible to register for additional courses using the Basic Skill Plus tuition waiver after earning their AHS diploma or HSE.

- Students may not delay earning an Adult High School or High School Equivalency to access the Basic Skill Plus tuition waivers.
- Students must attend Adult Literacy and pathways courses concurrently.

Fiscal Management: These funds are budgeted and expended through the following codes:

- Purpose codes: current – 320 (Adult Literacy Plus – approved colleges only), 321, 322, 323, 325; capitalized equipment – 923 (instructional technology only)
- Vocational code: 97, (see also Appendix B)

NORTH CAROLINA COMMUNITY COLLEGE SYSTEM
Adult Literacy State Allotment
FY 2026-27

	Adult Literacy BFTE	State FTE Allocation 2,735.46
Alamance CC	334	\$913,644
Asheville-Buncombe TCC	474	1,296,010
Beaufort County CC	90	246,191
Bladen CC	44	120,360
Blue Ridge CC	185	505,558
Brunswick CC	229	627,323
Caldwell CC & TI	175	479,678
Cape Fear CC	562	1,537,906
Carteret CC	110	300,901
Catawba Valley CC	228	623,685
Central Carolina CC	370	1,012,393
Central Piedmont CC	1,508	4,123,743
Cleveland CC	62	169,599
Coastal Carolina CC	180	492,383
College of The Albemarle	78	213,366
Craven CC	169	462,293
Davidson-Davie CC	269	735,839
Durham TCC	322	879,830
Edgecombe CC	47	129,908
Fayetteville TCC	325	889,025
Forsyth TCC	285	778,794
Gaston College	252	690,287
Guilford TCC	768	2,100,833
Halifax CC	49	134,289
Haywood CC	12	32,826
Isothermal CC	61	166,863
James Sprunt CC	77	210,246
Johnston CC	155	424,990
Lenoir CC	212	579,918
Martin CC	32	88,518
Mayland CC	92	250,423
McDowell TCC	207	567,389
Mitchell CC	174	477,065
Montgomery CC	81	221,909
Nash CC	63	172,852
Pamlico CC	51	138,782
Piedmont CC	39	106,266
Pitt CC	243	664,717
Randolph CC	318	869,395
Richmond CC	367	1,004,480
Roanoke-Chowan CC	98	267,081
Robeson CC	299	817,903
Rockingham CC	43	117,625
Rowan-Cabarrus CC	596	1,629,559
Sampson CC	205	560,769
Sandhills CC	240	657,584
South Piedmont CC	417	1,140,687
Southeastern CC	233	637,362
Southwestern CC	77	210,091
Stanly CC	170	465,386
Surry CC	117	318,831
Tri-County CC	51	139,225
Vance-Granville CC	71	194,218
Wake TCC	1,554	4,250,467
Wayne CC	236	645,569
Western Piedmont CC	105	287,416
Wilkes CC	141	385,743
Wilson CC	124	339,197
Totals	14,076	\$38,505,190

(This page left blank intentionally)

3. Institutional & Academic Support

Purpose: A total of \$690,026,989 is allocated to support salaries, fringe benefits, and other costs related to the management and administration of the entire institution, student support, and academic program support.

Allocation Method: A college's institutional and academic support allocation is determined by the sum of the following components:

- a. **President's Allotment:** Each college receives an allocation to support the salary and related fringe benefits for the college president.
- b. **Base Allotment:** In addition, each college receives \$3,062,616. This amount is based on an amount for other costs and support for 30 positions:
 - i. Nine administrative positions (4 senior administrators, 1 general institution, 1 technical/paraprofessional, and 3 clerical); and
 - ii. Twenty-one instructional support positions (2 supervisors of programs, 7 student support services, 4 general institution, 4 technical/ paraprofessional, and 4 clerical).
- **Multi-Campus Base Allotment:** MCCs are categorized into two levels based on the number of FTE, excluding online FTE, served at that location (higher of prior year's FTE or the average of the prior two years' FTE).
 - **Level 1 MCC:** An approved MCC location that serves equal to or less than 1,200 FTE. A college receives \$714,895 for each Level 1 MCC. This amount is based on an amount for other costs and support for 7.5 positions.
 - **Level 2 MCC:** An approved MCC location that serves more than 1,200 FTE. A college receives \$1,195,582 for each Level 2 MCC. This amount is based on an amount for other costs and support for 12 positions.

Consistent with 1B SBCCC 200.3, a Level 2 MCC that has dropped to 1,200 FTE or less has been reduced by half of the difference between a Level 2 MCC and a Level 1 MCC and a Level 1 MCC that has dropped below 300 FTE has been reduced by half of the Level 1 funding. In either case, the college is notified in writing prior to the reduction.

- **Enrollment Allotment:** Colleges receive an additional \$2,053 for each allotted FTE in the excess of 750 FTE.

These formula values have been adjusted from FY 2025-26 levels to account for the changes in employer contribution rates for retirement and state health insurance approved in the *Session Law 2026-41 House Bill 257*.

Fiscal Management: Funds are budgeted and expended using the following codes:

1. Purpose codes: 1XX, 311, 410, 421, 422, 430, 510
2. Vocational code: 97, 50 (see also Appendix E)

NORTH CAROLINA COMMUNITY COLLEGE SYSTEM
Institutional and Academic Support
FY 2026-27

	Presidents'	Base	Enrollment	Multi-Campus	Total
Alamance CC	\$246,314	\$3,062,616	\$9,580,276	714,895	\$13,604,101
Asheville-Buncombe TCC	246,314	3,062,616	10,748,594	\$714,895	14,772,419
Beaufort County CC	231,293	3,062,616	3,254,081	-	6,547,990
Bladen CC	231,293	3,062,616	1,447,417	-	4,741,326
Blue Ridge CC	246,314	3,062,616	4,216,273	714,895	8,240,098
Brunswick CC	246,314	3,062,616	4,121,121	-	7,430,051
Caldwell CC and TI	246,314	3,062,616	7,107,835	714,895	11,131,660
Cape Fear CC	262,065	3,062,616	23,092,020	1,195,582	27,612,283
Carteret CC	231,293	3,062,616	2,647,668	-	5,941,577
Catawba Valley CC	246,314	3,062,616	10,145,132	-	13,454,062
Central Carolina CC	246,314	3,062,616	10,483,921	1,429,790	15,222,641
Central Piedmont CC	262,065	3,062,616	46,019,354	4,055,162	53,399,197
Cleveland CC	246,314	3,062,616	6,643,147	-	9,952,077
Coastal Carolina CC	246,314	3,062,616	7,547,233	-	10,856,163
College of The Albemarle	246,314	3,062,616	4,608,969	714,895	8,632,794
Craven CC	246,314	3,062,616	5,723,295	714,895	9,747,120
Davidson-Davie CC	246,314	3,062,616	8,410,179	714,895	12,434,004
Durham TCC	246,314	3,062,616	11,314,949	714,895	15,338,774
Edgecombe CC	231,293	3,062,616	2,474,037	714,895	6,482,841
Fayetteville TCC	262,065	3,062,616	25,231,410	714,895	29,270,986
Forsyth TCC	262,065	3,062,616	18,822,129	1,072,343	23,219,153
Gaston College	246,314	3,062,616	11,294,624	1,429,790	16,033,344
Guilford TCC	262,065	3,062,616	25,672,119	2,625,372	31,622,172
Halifax CC	231,293	3,062,616	875,649	-	4,169,558
Haywood CC	231,293	3,062,616	1,273,161	-	4,567,070
Isothermal CC	231,293	3,062,616	3,216,065	-	6,509,974
James Sprunt CC	231,293	3,062,616	3,170,570	-	6,464,479
Johnston CC	246,314	3,062,616	10,725,758	-	14,034,688
Lenoir CC	246,314	3,062,616	6,687,359	-	9,996,289
Martin CC	231,293	3,062,616	519,425	-	3,813,334
Mayland CC	231,293	3,062,616	899,126	-	4,193,035
McDowell TCC	231,293	3,062,616	2,204,152	-	5,498,061
Mitchell CC	246,314	3,062,616	6,693,289	714,895	10,717,114
Montgomery CC	231,293	3,062,616	939,276	-	4,233,185
Nash CC	246,314	3,062,616	4,807,705	-	8,116,635
Pamlico CC	231,293	3,062,616	-	-	3,293,909
Piedmont CC	231,293	3,062,616	2,496,272	714,895	6,505,076
Pitt CC	262,065	3,062,616	14,005,566	-	17,330,247
Randolph CC	246,314	3,062,616	4,934,177	-	8,243,107
Richmond CC	246,314	3,062,616	5,028,278	714,895	9,052,103
Roanoke-Chowan CC	231,293	3,062,616	259,813	-	3,553,722
Robeson CC	246,314	3,062,616	6,641,936	-	9,950,866
Rockingham CC	231,293	3,062,616	2,422,360	-	5,716,269
Rowan-Cabarrus CC	266,898	3,062,616	14,120,871	2,625,372	20,075,757
Sampson CC	231,293	3,062,616	3,471,499	-	6,765,408
Sandhills CC	246,314	3,062,616	7,914,584	-	11,223,514
South Piedmont CC	246,314	3,062,616	7,693,317	1,195,582	12,197,829
Southeastern CC	231,293	3,062,616	2,874,978	-	6,168,887
Southwestern CC	246,314	3,062,616	4,245,636	357,448	7,912,014
Stanly CC	246,314	3,062,616	4,579,180	714,895	8,603,005
Surry CC	246,314	3,062,616	4,905,756	714,895	8,929,581
Tri-County CC	231,293	3,062,616	1,287,516	-	4,581,425
Vance-Granville CC	246,314	3,062,616	4,686,113	1,429,790	9,424,833
Wake TCC	262,065	3,062,616	53,258,441	5,250,744	61,833,866
Wayne CC	246,314	3,062,616	6,275,780	-	9,584,710
Western Piedmont CC	231,293	3,062,616	2,923,797	-	6,217,706
Wilkes CC	246,314	3,062,616	5,333,113	-	8,642,043
Wilson CC	231,293	3,062,616	2,926,948	-	6,220,857
Totals	\$14,101,612	\$177,631,728	\$464,903,249	\$33,390,400	\$690,026,989

NORTH CAROLINA COMMUNITY COLLEGE SYSTEM
Multi-Campus Allotment
FY 2026-27

		Campus Allotment	Total Allotment
Alamance	Dillingham Campus	714,895	714,895
Asheville-Buncombe TCC	Woodfin Campus	714,895	714,895
Blue Ridge CC	Transylvania Campus	714,895	714,895
Caldwell CC	Watauga County Campus	714,895	714,895
Cape Fear CC	North Campus	1,195,582	1,195,582
Central Carolina CC	Chatham County Campus	714,895	
	Harnett County Campus	714,895	1,429,790
Central Piedmont CC	Merancas Campus	714,895	
	Levine Campus	1,195,582	
	Harper Campus	714,895	
	Harris Campus	714,895	
	Cato Campus	714,895	4,055,162
College of The Albemarle	Dare County Campus	714,895	714,895
Craven CC	Havelock Campus	714,895	714,895
Davidson-Davie CC	Davie Campus	714,895	714,895
Durham TCC	Orange County Center	714,895	714,895
Edgecombe CC	Rocky Mount Campus	714,895	714,895
Fayetteville TCC	Spring Lake Campus	714,895	714,895
Forsyth TCC	Northwest Center	357,448	
	Transportation Campus	714,895	1,072,343
Gaston College	Lincoln County Campus	714,895	
	Kimbrell Campus	714,895	1,429,790
Guilford TCC	Greensboro Campus	1,195,582	
	High Point Campus	714,895	
	Aviation Campus	714,895	2,625,372
Mitchell CC	Mooreville Campus	714,895	714,895
Piedmont CC	Caswell Campus	714,895	714,895
Richmond CC	Scotland County Campus	714,895	714,895
Rowan-Cabarrus CC	Cabarrus County South Campus	1,195,582	
	College Station	714,895	
	Cabarrus Hwy 29 Business and Technology Campus	714,895	2,625,372
South Piedmont CC	West Campus	1,195,582	1,195,582
Southwestern CC	Macon County Campus	357,448	357,448
Stanly CC	Western Stanly Campus	714,895	714,895
Surry CC	Yadkin Multicampus Center	714,895	714,895
Vance-Granville CC	Franklin County Campus	714,895	
	Granville County Campus	714,895	1,429,790
Wake TCC	Health Sciences Campus	1,195,582	
	Northeast Campus	1,195,582	
	East Campus	714,895	
	West Campus	714,895	
	Public Safety Education Campus	714,895	
	RTP Campus	714,895	5,250,744
Totals		\$ 33,390,400	\$ 33,390,400

(This page left blank intentionally

4. Formula Budget by College

NORTH CAROLINA COMMUNITY COLLEGE SYSTEM
Formula Budget by College
FY 2026-27

	Instructional	State Adult Literacy	Institutional Support	Total
Alamance CC	24,256,267	\$913,644	\$13,604,101	\$38,774,012
Asheville-Buncombe TCC	26,873,341	1,296,010	14,772,419	42,941,770
Beaufort County CC	11,165,719	246,191	6,547,990	17,959,900
Bladen CC	7,345,230	120,360	4,741,326	12,206,916
Blue Ridge CC	12,955,948	505,558	8,240,098	21,701,604
Brunswick CC	12,409,474	627,323	7,430,051	20,466,848
Caldwell CC & TI	19,952,880	479,678	11,131,660	31,564,218
Cape Fear CC	54,439,146	1,537,906	27,612,283	83,589,335
Carteret CC	9,795,349	300,901	5,941,577	16,037,827
Catawba Valley CC	26,359,936	623,685	13,454,062	40,437,683
Central Carolina CC	26,273,038	1,012,393	15,222,641	42,508,072
Central Piedmont CC	100,696,314	4,123,743	53,399,197	158,219,254
Cleveland CC	19,203,903	169,599	9,952,077	29,325,579
Coastal Carolina CC	20,333,905	492,383	10,856,163	31,682,451
College of The Albemarle	14,284,963	213,366	8,632,794	23,131,123
Craven CC	16,698,800	462,293	9,747,120	26,908,213
Davidson-Davie CC	21,915,459	735,839	12,434,004	35,085,302
Durham TCC	28,458,404	879,830	15,338,774	44,677,008
Edgecombe CC	9,707,542	129,908	6,482,841	16,320,291
Fayetteville TCC	60,349,377	889,025	29,270,986	90,509,388
Forsyth TCC	46,062,849	778,794	23,219,153	70,060,796
Gaston College	28,462,099	690,287	16,033,344	45,185,730
Guilford TCC	58,876,707	2,100,833	31,622,172	92,599,712
Halifax CC	6,066,341	134,289	4,169,558	10,370,188
Haywood CC	6,916,495	32,826	4,567,070	11,516,391
Isothermal CC	11,283,813	166,863	6,509,974	17,960,650
James Sprunt CC	11,115,448	210,246	6,464,479	17,790,173
Johnston CC	27,953,427	424,990	14,034,688	42,413,105
Lenoir CC	18,402,974	579,918	9,996,289	28,979,181
Martin CC	5,270,831	88,518	3,813,334	9,172,683
Mayland CC	5,864,560	250,423	4,193,035	10,308,018
McDowell TCC	8,313,364	567,389	5,498,061	14,378,814
Mitchell CC	18,334,188	477,065	10,717,114	29,528,367
Montgomery CC	6,105,485	221,909	4,233,185	10,560,579
Nash CC	14,939,885	172,852	8,116,635	23,229,372
Pamlico CC	3,232,453	138,782	3,293,909	6,665,144
Piedmont CC	9,765,657	106,266	6,505,076	16,376,999
Pitt CC	35,243,987	664,717	17,330,247	53,238,951
Randolph CC	14,169,743	869,395	8,243,107	23,282,245
Richmond CC	14,158,419	1,004,480	9,052,103	24,215,002
Roanoke-Chowan CC	4,336,601	267,081	3,553,722	8,157,404
Robeson CC	18,453,924	817,903	9,950,866	29,222,693
Rockingham CC	9,644,153	117,625	5,716,269	15,478,047
Rowan-Cabarrus CC	33,615,330	1,629,559	20,075,757	55,320,646
Sampson CC	11,273,312	560,769	6,765,408	18,599,489
Sandhills CC	21,001,334	657,584	11,223,514	32,882,432
South Piedmont CC	19,662,003	1,140,687	12,197,829	33,000,519
Southeastern CC	9,685,928	637,362	6,168,887	16,492,177
Southwestern CC	13,698,259	210,091	7,912,014	21,820,364
Stanly CC	13,738,572	465,386	8,603,005	22,806,963
Surry CC	14,922,298	318,831	8,929,581	24,170,710
Tri-County CC	6,856,934	139,225	4,581,425	11,577,584
Vance-Granville CC	14,433,504	194,218	9,424,833	24,052,555
Wake TCC	116,473,447	4,250,467	61,833,866	182,557,780
Wayne CC	17,471,841	645,569	9,584,710	27,702,120
Western Piedmont CC	10,315,338	287,416	6,217,706	16,820,460
Wilkes CC	15,947,568	385,743	8,642,043	24,975,354
Wilson CC	10,321,250	339,197	6,220,857	16,881,304
Totals	\$1,235,865,316	\$38,505,190	\$690,026,989	\$1,964,397,495

B. Categorical Allocations

Colleges receiving categorical funds from any state government source must report the receipt and use of such funds annually to the North Carolina Community College System in accordance with the System's Annual Reporting Plan.⁵ The System Office will send additional information later to outline how to report this information

1. Small Business Centers

Purpose: The mission of each Small Business Center (SBC) is to help the many small businesses within its service area survive, prosper, and contribute to the economic well-being of the community and the state. Small Business Centers provide a wide variety of seminars and workshops, one-on-one counseling, a library of resources, and referrals to other sources of help to owners and operators of small businesses.

The expenditure of SBC funds must be consistent with the State Board's Small Business Center Network (SBCN) Guidelines (adopted on November 20, 2020, Program Attachment 01). At a minimum, the annual SBC program funding will provide for the following at each of the 58 colleges: a) salary and fringe benefits for a full-time SBC Director or in a manner that is at least equivalent to a full-time director; and b) \$9,000 for instruction, either through instructional or contractual services budget items, that does not earn BFTE. Colleges should also be aware of the following fiscal provisions in the SBCN Guidelines:

2. All instruction supported by SBC funds must be used for SBC-sponsored courses, seminars, and workshops.
3. SBC funds cannot be used to produce FTE, except for SBCN-approved entrepreneurship programs.
4. SBCN program funds **may not** be used for building or renovation of facilities.
5. If a Small Business Center Director coordinates FTE-generating classes designed to meet the management needs of entrepreneurs, that Director's salary will need to be pro-rated according to the formula spelled out in the Guidelines.
6. If a Small Business Center Director is asked to coordinate FTE-generating activities that are not focused on entrepreneurship or the "management needs" of entrepreneurs, then an alternative plan must be submitted to the System Office/State Director for approval. Such arrangements should be rare.
7. Although colleges retain budget flexibility, using SBC funds to produce FTE (other than approved entrepreneurship programs) or transferring SBC funds without a NCCCS- or State-mandated reversion/reduction will result in the loss of performance funding for the following year.

Allocation Method: A total of \$10,261,839 is allocated in FY 2026-27 through the Small Business Center allotment. Each college receives a base allocation of \$168,264. The base amount has been adjusted from the prior year level to account for employer contribution rates for retirement and state health insurance.

Colleges also receive an additional performance allocation. This allocation is based on the following factors (as measured using the sum of the prior two years' data):

8. Number of Counseling Clients
9. Number of Counseling Hours
10. Number of Small Businesses in Service Area
11. Number of Businesses Started
12. Number of Jobs Created/Retained

For each factor, a college earns 1-58 points. The sum of each factor's score determines a college's total point score. The total number of points determines a college's performance allocation; each point earns approximately \$70. For FY 2026-27, performance funding allocations are calculated based on the colleges' *pro rata* share of total point score, limited to \$502,527 in total due to fund availability.

Fiscal Management: These funds will be budgeted and expended through the following codes:

13. Purpose codes: current or non-capitalized equipment- 363; capitalized equipment- 940
14. Vocational code: 83
15. Capitalized equipment purchases must be coded to object code 553500. Non-capitalized equipment purchases should be coded to purpose 363 and object codes 555100 (non-capitalized equipment) or 555200 (non-capitalized equipment - high risk)
16. In order to capture all costs associated with the Small Business Center, colleges should charge all Small Business Center expenditures to this code and if additional funds are needed, they should transfer funds from other purposes to purpose code 363. Total costs will be utilized for future funding requests and potential funding reallocations.

The General Assembly directed the State Board to allocate these funds for this purpose and these funds may only be spent in accordance with the guidance above.

Colleges are allowed to return funds as part of a reversion up to the *pro rata* share of the total amount of the cut without impacting next year's performance allocation. The \$9,000 requirement that funds be expended for instruction can be waived by the System Office upon recommendation of the State Small Business Center Director in the case of a budgetary shortfall. If that is the case, that reversion will not affect future performance allocations.

NORTH CAROLINA COMMUNITY COLLEGE SYSTEM
Small Business Center Allotment
FY 2026-27

	Base Allocation	Performance Allocation	Total Allotment
Alamance CC	168,264	\$9,737	\$178,001
Asheville-Buncombe TCC	168,264	12,628	180,892
Beaufort County CC	168,264	11,979	180,243
Bladen CC	168,264	1,534	169,798
Blue Ridge CC	168,264	12,746	181,010
Brunswick CC	168,264	13,041	181,305
Caldwell CC and TI	168,264	10,622	178,886
Cape Fear CC	168,264	16,110	184,374
Carteret CC	168,264	9,383	177,647
Catawba Valley CC	168,264	11,979	180,243
Central Carolina CC	168,264	13,572	181,836
Central Piedmont CC	168,264	10,917	179,181
Cleveland CC	168,264	6,786	175,050
Coastal Carolina CC	168,264	14,634	182,898
College of The Albemarle	168,264	12,451	180,715
Craven CC	168,264	12,569	180,833
Davidson-Davie CC	168,264	5,606	173,870
Durham TCC	168,264	10,504	178,768
Edgecombe CC	168,264	6,373	174,637
Fayetteville TCC	168,264	11,920	180,184
Forsyth TCC	168,264	12,451	180,715
Gaston College	168,264	8,969	177,233
Guilford TCC	168,264	8,851	177,115
Halifax CC	168,264	12,215	180,479
Haywood CC	168,264	11,743	180,007
Isothermal CC	168,264	4,485	172,749
James Sprunt CC	168,264	7,730	175,994
Johnston CC	168,264	13,513	181,777
Lenoir CC	168,264	4,131	172,395
Martin CC	168,264	1,947	170,211
Mayland CC	168,264	8,379	176,643
McDowell TCC	168,264	6,845	175,109
Mitchell CC	168,264	8,851	177,115
Montgomery CC	168,264	2,478	170,742
Nash CC	168,264	8,674	176,938
Pamlico CC	168,264	2,773	171,037
Piedmont CC	168,264	2,537	170,801
Pitt CC	168,264	12,097	180,361
Randolph CC	168,264	9,028	177,292
Richmond CC	168,264	5,665	173,929
Roanoke-Chowan CC	168,264	1,239	169,503
Robeson CC	168,264	7,258	175,522
Rockingham CC	168,264	3,009	171,273
Rowan-Cabarrus CC	168,264	5,901	174,165
Sampson CC	168,264	2,891	171,155
Sandhills CC	168,264	8,556	176,820
South Piedmont CC	168,264	11,743	180,007
Southeastern CC	168,264	13,159	181,423
Southwestern CC	168,264	10,976	179,240
Stanly CC	168,264	4,780	173,044
Surry CC	168,264	9,560	177,824
Tri-County CC	168,264	2,419	170,683
Vance-Granville CC	168,264	6,373	174,637
Wake TCC	168,264	14,162	182,426
Wayne CC	168,264	5,960	174,224
Western Piedmont CC	168,264	3,777	172,041
Wilkes CC	168,264	8,792	177,056
Wilson CC	168,264	13,519	181,783
Totals	\$9,759,312	\$502,527	\$10,261,839

NORTH CAROLINA COMMUNITY COLLEGE SYSTEM
Small Business Center Performance Funding Calculation
FY 2026-27

	Counseling				Small Businesses	
	Clients		Hours		Number	Ranking (points)
	Number	Ranking (points)	Hours	Ranking (points)		
Alamance CC	264	43	512.22	31	4,377	38
Asheville-Buncombe TCC	387	53	584.52	35	13,926	54
Beaufort County CC	278	45	1170.25	57	1,782	18
Bladen CC	67	3	230.13	9	640	3
Blue Ridge CC	232	38	836.85	50	5,436	42
Brunswick CC	272	44	787.60	46	4,756	41
Caldwell CC and TI	176	24	440.71	24	3,545	34
Cape Fear CC	488	56	1054.25	55	13,610	53
Carteret CC	176	24	472.87	28	2,780	31
Catawba Valley CC	351	51	799.93	47	5,919	45
Central Carolina CC	227	36	1143.80	56	6,945	46
Central Piedmont CC	546	57	1021.46	54	53,606	58
Cleveland CC	197	31	422.57	22	2,186	24
Coastal Carolina CC	459	54	989.63	53	4,360	37
College of The Albemarle	227	36	458.75	25	5,501	43
Craven CC	327	48	721.25	41	2,709	29
Davidson-Davie CC	124	14	158.70	3	4,733	40
Durham TCC	324	47	656.49	39	17,271	56
Edgecombe CC	176	24	535.50	32	839	5
Fayetteville TCC	213	34	734.80	43	7,229	47
Forsyth TCC	472	55	779.42	45	12,129	52
Gaston College	218	35	615.75	37	8,511	49
Guilford TCC	195	30	567.50	34	17,232	55
Halifax CC	319	46	737.12	44	1,639	15
Haywood CC	234	39	810.51	49	2,000	22
Isothermal CC	123	13	205.20	7	2,188	25
James Sprunt CC	160	22	462.66	26	1,123	5
Johnston CC	331	49	733.45	42	5,703	44
Lenoir CC	103	11	545.23	33	1,845	20
Martin CC	79	6	345.00	16	765	4
Mayland CC	134	17	348.75	18	1,543	14
McDowell TCC	153	20	191.46	5	951	6
Mitchell CC	180	27	430.39	23	7,447	48
Montgomery CC	82	7	293.93	13	599	2
Nash CC	205	32	494.71	30	2,421	27
Pamlico CC	53	2	397.20	20	309	1
Piedmont CC	92	9	230.16	10	1,073	8
Pitt CC	249	41	617.16	38	4,456	39
Randolph CC	108	12	610.30	36	3,153	32
Richmond CC	125	16	465.65	27	1,515	13
Roanoke Chowan CC	67	3	108.05	1	1,057	7
Robeson CC	249	41	347.50	17	1,994	21
Rockingham CC	87	8	112.70	2	1,844	19
Rowan-Cabarrus CC	137	18	377.49	19	10,457	51
Sampson CC	48	1	258.50	11	1,206	11
Sandhills CC	182	28	488.14	29	4,275	36
South Piedmont CC	236	40	840.72	51	8,875	50
Southeastern CC	342	50	946.00	52	1,133	10
Southwestern CC	170	23	663.10	40	3,222	33
Stanly CC	158	21	341.99	15	1,661	16
Surry CC	183	29	316.92	14	2,722	30
Tri-County CC	71	5	174.26	4	1,469	12
Vance-Granville CC	124	14	213.65	8	4,146	35
Wake TCC	1,018	58	1937.75	58	52,375	57
Wayne CC	141	19	281.49	12	2,479	28
Western Piedmont CC	94	10	194.55	6	1,743	17
Wilkes CC	205	32	418.11	21	2,404	26
Wilson CC	364	52	803.24	48	2,053	23
Totals	13,002	1,703	32,437.99	1,711	343,867	1,711

NORTH CAROLINA COMMUNITY COLLEGE SYSTEM
Small Business Center Performance Funding Calculation
FY 2026-27

	Economic Impact				Total Point Score	Overall Points Ranking	Performance Allocation
	Startups		Jobs Created/Retained				
	Number	Ranking (points)	Number	Ranking (points)			
Alamance CC	18	25	110	28	165	34	\$9,737
Asheville-Buncombe TCC	27	35	148	37	214	49	12,628
Beaufort County CC	26	33	347	50	203	42	11,979
Bladen CC	6	5	26	6	26	2	1,534
Blue Ridge CC	23	30	700	56	216	50	12,746
Brunswick CC	73	56	138	34	221	51	13,041
Caldwell CC and TI	35	40	1448	58	180	36	10,622
Cape Fear CC	101	58	374	51	273	58	16,110
Carteret CC	26	33	213	43	159	32	9,383
Catawba Valley CC	37	41	76	19	203	42	11,979
Central Carolina CC	46	50	199	42	230	55	13,572
Central Piedmont CC	9	8	38	8	185	37	10,917
Cleveland CC	24	31	34	7	115	20	6,786
Coastal Carolina CC	43	49	654	55	248	57	14,634
College of The Albemarle	51	53	525	54	211	46	12,451
Craven CC	49	51	238	44	213	48	12,569
Davidson-Davie CC	5	3	144	35	95	14	5,606
Durham TCC	12	12	91	24	178	35	10,504
Edgecombe CC	17	20	98	27	108	18	6,373
Fayetteville TCC	42	48	121	30	202	41	11,920
Forsyth TCC	17	20	169	39	211	46	12,451
Gaston College	17	20	49	11	152	30	8,969
Guilford TCC	12	12	76	19	150	28	8,851
Halifax CC	66	55	275	47	207	45	12,215
Haywood CC	40	44	258	45	199	39	11,743
Isothermal CC	15	16	65	15	76	12	4,485
James Sprunt CC	38	43	124	31	131	23	7,730
Johnston CC	41	46	280	48	229	53	13,513
Lenoir CC	5	3	16	3	70	11	4,131
Martin CC	7	6	7	1	33	3	1,947
Mayland CC	37	41	449	52	142	24	8,379
McDowell TCC	31	39	271	46	116	21	6,845
Mitchell CC	17	20	130	32	150	28	8,851
Montgomery CC	9	8	52	12	42	5	2,478
Nash CC	16	18	173	40	147	26	8,674
Pamlico CC	13	14	43	10	47	7	2,773
Piedmont CC	4	2	64	14	43	6	2,537
Pitt CC	41	46	185	41	205	44	12,097
Randolph CC	40	44	120	29	153	31	9,028
Richmond CC	16	18	87	22	96	15	5,665
Roanoke Chowan CC	9	8	13	2	21	1	1,239
Robeson CC	21	27	71	17	123	22	7,258
Rockingham CC	3	1	77	21	51	9	3,009
Rowan-Cabarrus CC	8	7	23	5	100	16	5,901
Sampson CC	9	8	72	18	49	8	2,891
Sandhills CC	19	26	93	26	145	25	8,556
South Piedmont CC	27	35	88	23	199	39	11,743
Southeastern CC	64	54	1194	57	223	52	13,159
Southwestern CC	28	37	482	53	186	38	10,976
Stanly CC	17	20	39	9	81	13	4,780
Surry CC	49	51	158	38	162	33	9,560
Tri-County CC	15	16	20	4	41	4	2,419
Vance-Granville CC	21	27	91	24	108	18	6,373
Wake TCC	25	32	144	35	240	56	14,162
Wayne CC	22	29	54	13	101	17	5,960
Western Piedmont CC	14	15	70	16	64	10	3,777
Wilkes CC	28	37	134	33	149	27	8,792
Wilson CC	85	57	284	49	229	53	13,519
Totals	1,616	1,683	11,722	1,708	8,516	1,705	\$502,527

Approximate Value per Point: **\$59**

2. NC Edge Customized Training

Per G.S. 115D-5.1(e), the NC Edge Customized Training Program offers programs and training services to assist new and existing business and industry to remain productive, profitable, and within the state. Funds are allocated to colleges through two means and **cannot be reverted or transferred out to another purpose. Other State funds are not allowed to be transferred into this purpose.**

a) NC Edge Customized Training – Program Projects

Purpose: Funds are allotted to colleges to provide customized training assistance in support of full-time production and customer service positions created in North Carolina, thereby enhancing the growth potential of companies located in the state while simultaneously preparing the state's workforce with skills essential to successful employment in emerging industries. Businesses and industries must meet certain criteria to be eligible to receive assistance. Funds must be used in accordance with the Customized Training Guidelines adopted by the State Board (see [Numbered Memo CC09-14](#)).

Colleges receive a 10% administrative allowance based upon the **current fiscal year expenditures** that support approved Customized Training Program projects. These administrative funds may be used for the following purposes:

- Project clerical staff.
- Project administrative personnel.
- Project coordination staff.
- Travel expenses for personnel involved with the development, coordination, implementation, and monitoring of a Customized Training project.
- Administrative business operations costs (printing, mailing, filing, etc.) associated with Customized Training projects; and
- Printing costs of marketing materials for the Customized Training Program.

Allocation Method: Funds are allocated to colleges upon System Office approval of Funds Action Requests for qualifying projects.

Fiscal Management: These funds will be budgeted and expended through the following codes:

- Purpose codes: 361 (Use this purpose code regardless of whether the project is approved as job growth, technology investment, or productivity enhancement.)
- Vocational code: 80

⁶ The only exception is Pamlico CC, which is combined into a consortium with Craven CC.

b) NC Edge Customized Training – Business and Industry Support

Purpose: Colleges receive an initial support allocation that includes both an administrative (\$40,000) and an instructional component. **Colleges may only use up to \$40,000 for administrative purposes.** These funds may be used to support – in total or in part – a position whose responsibility is to serve business and industry. The instructional component may only be used for instructional activities supporting the Manufacturing, Warehousing and Distribution, Business Support Services, Information Technology, and Computer Software Design industries.

Allocation Method: A total of \$3,107,500 is allocated in FY 2026-27 to community colleges for Business and Industry Support. Each college receives an administrative allotment of \$40,000.⁶ Colleges receive an additional instructional allotment based on the eligible employment in the college's service area per the following formula:

Eligible Employment	Instructional Allotment
Fewer than 5,000 jobs	\$7,500
5000 – 10,000 jobs	\$10,000
Greater than 10,000 jobs	\$20,000

Eligible employment is defined as employment in the Manufacturing, Warehousing and Distribution, Business Support Services, Information Technology, and Computer Software Design industries, as reported by the NC Division of Employment Security for the 3rd quarter of 2025.

Fiscal Management: These funds will be budgeted and expended through the following codes:

- Purpose codes: 364 (Administrative), 365 (Instructional)
- Vocational code: 80

⁶ The only exception is Pamlico CC, which is combined into a consortium with Craven CC.

NORTH CAROLINA COMMUNITY COLLEGE SYSTEM
NC Edge Customized Training: Business and Industry Support
FY 2026-27

	Administrative Allotment	Instructional Allotment	Total Allotment
Alamance CC	\$40,000	\$20,000	\$60,000
Asheville-Buncombe TCC	40,000	20,000	60,000
Beaufort County CC	40,000	10,000	50,000
Bladen CC	40,000	10,000	50,000
Blue Ridge CC	40,000	20,000	60,000
Brunswick CC	40,000	10,000	50,000
Caldwell CC & TI	40,000	20,000	60,000
Cape Fear CC	40,000	20,000	60,000
Carteret CC	40,000	7,500	47,500
Catawba Valley CC	40,000	20,000	60,000
Central Carolina CC	40,000	20,000	60,000
Central Piedmont CC	40,000	20,000	60,000
Cleveland CC	40,000	20,000	60,000
Coastal Carolina CC	40,000	10,000	50,000
College of The Albemarle	40,000	10,000	50,000
Craven CC*	40,000	10,000	50,000
Davidson-Davie CC	40,000	20,000	60,000
Durham TCC	40,000	20,000	60,000
Edgecombe CC	40,000	7,500	47,500
Fayetteville TCC	40,000	20,000	60,000
Forsyth TCC	40,000	20,000	60,000
Gaston College	40,000	20,000	60,000
Guilford TCC	40,000	20,000	60,000
Halifax CC	40,000	7,500	47,500
Haywood CC	40,000	7,500	47,500
Isothermal CC	40,000	10,000	50,000
James Sprunt CC	40,000	10,000	50,000
Johnston CC	40,000	20,000	60,000
Lenoir CC	40,000	20,000	60,000
Martin CC	40,000	7,500	47,500
Mayland CC	40,000	7,500	47,500
McDowell TCC	40,000	10,000	50,000
Mitchell CC	40,000	20,000	60,000
Montgomery CC	40,000	7,500	47,500
Nash CC	40,000	20,000	60,000
Pamlico CC*	-	-	-
Piedmont CC	40,000	7,500	47,500
Pitt CC	40,000	20,000	60,000
Randolph CC	40,000	20,000	60,000
Richmond CC	40,000	10,000	50,000
Roanoke-Chowan CC	40,000	7,500	47,500
Robeson CC	40,000	20,000	60,000
Rockingham CC	40,000	10,000	50,000
Rowan-Cabarrus CC	40,000	20,000	60,000
Sampson CC	40,000	7,500	47,500
Sandhills CC	40,000	10,000	50,000
South Piedmont CC	40,000	20,000	60,000
Southeastern CC	40,000	7,500	47,500
Southwestern CC	40,000	7,500	47,500
Stanly CC	40,000	10,000	50,000
Surry CC	40,000	20,000	60,000
Tri-County CC	40,000	7,500	47,500
Vance-Granville CC	40,000	20,000	60,000
Wake TCC	40,000	20,000	60,000
Wayne CC	40,000	10,000	50,000
Western Piedmont CC	40,000	20,000	60,000
Wilkes CC	40,000	10,000	50,000
Wilson CC	40,000	20,000	60,000
Totals	\$2,280,000	\$827,500	\$3,107,500

*Craven CC and Pamlico CC are combined into a consortium.

3. Equipment

Purpose: Regular Equipment allocations provide funds for administrative and educational equipment and furniture.

Allocation Method: A total of \$48,962,762 is allocated in FY 2026-27 through the regular Equipment allotment. A college's regular Equipment allocation is determined by the sum of the following components:

- **Base Allocation:** Each college receives a base of \$100,000.
- **Weighted FTE Allocation:** The remaining balance of the Equipment allotment is allocated among colleges based on each college's equipment full-time equivalent (E/FTE). Colleges receive \$224.55 per E/FTE. A college's E/FTE is calculated by applying the following ratios to the actual FTE for the preceding year and adding the products to obtain a sum for each college.

Category ratios:

a) Low equipment intensity programs (All non-CTE curriculum plus Adult Literacy)	0.50
b) Moderate equipment intensity programs (Workforce Continuing Education)	0.75
c) Adult Literacy and Workforce Continuing Education (Career and Technical Education)	1.00

Fiscal Management: These funds will be budgeted and expended through the following codes:

- Purpose codes: 920 (Regular Equipment)
- Vocational code: 97 or 20, consistent with the Accounting Procedures Manual

Note: Any special categorical funds found in Section IIIC, Program-Specific Categoricals, should be coded according to the instructions that accompany those allotments.

All equipment-related items over \$10,000 must be charged to a Capitalized Equipment object code and tracked in the college's inventory system. Equipment costing less than \$10,000 is generally expense and would be coded as either Non-Capitalized Equipment or Non-Capitalized Equipment- High Risk. However, with the release of GASB's *Implementation Guide 2021-1*, certain assets below this threshold may now need to be grouped as capital assets and recorded as such. Non-Capitalized Equipment is a non-consumable asset and should never be purchased using a supply object code. Non-Capitalized Equipment object codes can be used with either a capital purpose code (920) or with a current operating purpose code (1XX, 220, 3XX, 4XX, 510).

NORTH CAROLINA COMMUNITY COLLEGE SYSTEM
Equipment Allotment
FY 2026-27

	Equipment FTE	Base Allotment \$100,000	Per E/FTE Allotment \$224.55	Total Allotment
Alamance CC	3,920	\$100,000	\$880,240	\$980,240
Asheville-Buncombe TCC	4,330	100,000	972,306	1,072,306
Beaufort County CC	1,662	100,000	373,204	473,204
Bladen CC	1,061	100,000	238,249	338,249
Blue Ridge CC	2,028	100,000	455,390	555,390
Brunswick CC	1,895	100,000	425,524	525,524
Caldwell CC & TI	3,069	100,000	689,147	789,147
Cape Fear CC	8,445	100,000	1,896,334	1,996,334
Carteret CC	1,566	100,000	351,647	451,647
Catawba Valley CC	4,011	100,000	900,674	1,000,674
Central Carolina CC	4,288	100,000	962,875	1,062,875
Central Piedmont CC	15,505	100,000	3,481,665	3,581,665
Cleveland CC	2,872	100,000	644,911	744,911
Coastal Carolina CC	3,027	100,000	679,716	779,716
College of The Albemarle	2,092	100,000	469,761	569,761
Craven CC	2,541	100,000	570,584	670,584
Davidson-Davie CC	3,510	100,000	788,174	888,174
Durham TCC	4,271	100,000	959,058	1,059,058
Edgecombe CC	1,541	100,000	346,033	446,033
Fayetteville TCC	9,733	100,000	2,185,556	2,285,556
Forsyth TCC	7,153	100,000	1,606,214	1,706,214
Gaston College	4,312	100,000	968,264	1,068,264
Guilford TCC	9,243	100,000	2,075,526	2,175,526
Halifax CC	842	100,000	189,072	289,072
Haywood CC	1,033	100,000	231,961	331,961
Isothermal CC	1,761	100,000	395,434	495,434
James Sprunt CC	1,690	100,000	379,491	479,491
Johnston CC	4,209	100,000	945,136	1,045,136
Lenoir CC	2,767	100,000	621,333	721,333
Martin CC	737	100,000	165,494	265,494
Mayland CC	899	100,000	201,871	301,871
McDowell TCC	1,334	100,000	299,551	399,551
Mitchell CC	2,683	100,000	602,471	702,471
Montgomery CC	950	100,000	213,324	313,324
Nash CC	2,298	100,000	516,018	616,018
Pamlico CC	427	100,000	95,883	195,883
Piedmont CC	1,431	100,000	321,333	421,333
Pitt CC	5,596	100,000	1,256,588	1,356,588
Randolph CC	2,275	100,000	510,854	610,854
Richmond CC	2,192	100,000	492,216	592,216
Roanoke-Chowan CC	630	100,000	141,467	241,467
Robeson CC	2,931	100,000	658,159	758,159
Rockingham CC	1,425	100,000	319,985	419,985
Rowan-Cabarrus CC	5,360	100,000	1,203,594	1,303,594
Sampson CC	1,795	100,000	403,069	503,069
Sandhills CC	3,201	100,000	718,788	818,788
South Piedmont CC	2,936	100,000	659,282	759,282
Southeastern CC	1,590	100,000	357,036	457,036
Southwestern CC	2,121	100,000	476,273	576,273
Stanly CC	2,243	100,000	503,668	603,668
Surry CC	2,300	100,000	516,468	616,468
Tri-County CC	957	100,000	214,895	314,895
Vance-Granville CC	2,134	100,000	479,192	579,192
Wake TCC	18,903	100,000	4,244,689	4,344,689
Wayne CC	2,857	100,000	641,542	741,542
Western Piedmont CC	1,638	100,000	367,815	467,815
Wilkes CC	2,492	100,000	559,581	659,581
Wilson CC	1,506	100,000	338,177	438,177
Totals	192,218	\$5,800,000	\$43,162,762	\$48,962,762

NORTH CAROLINA COMMUNITY COLLEGE SYSTEM
Equipment Allotment Detail
FY 2026-27

	Prior Year Actual FTE						Weighted E/FTE			
	High	Moderate	Low				CTE	Wkfrce CE	CU - CTE + AL	Total
	CU	CTE	Wkfrce CE	CU - CTE	AL	Subtotal	1.00	0.75	0.50	E/FTE
Alamance CC	4,264	2,026	818	2,238	322	2,560	2,026	614	1,280	3,920
Asheville-Buncombe TCC	4,806	2,321	706	2,485	474	2,958	2,321	530	1,479	4,330
Beaufort County CC	1,545	676	700	869	53	922	676	525	461	1,662
Bladen CC	1,100	545	290	555	40	595	545	218	298	1,061
Blue Ridge CC	2,090	987	529	1,103	185	1,288	987	397	644	2,028
Brunswick CC	1,805	672	723	1,133	229	1,363	672	542	681	1,895
Caldwell CC & TI	3,219	1,551	795	1,668	175	1,843	1,551	596	922	3,069
Cape Fear CC	9,720	4,033	1,716	5,687	562	6,249	4,033	1,287	3,125	8,445
Carteret CC	1,485	872	445	613	107	720	872	334	360	1,566
Catawba Valley CC	4,345	1,798	1,118	2,547	201	2,749	1,798	839	1,374	4,011
Central Carolina CC	4,865	2,428	609	2,437	370	2,807	2,428	457	1,403	4,288
Central Piedmont CC	20,076	7,053	1,583	13,023	1,508	14,530	7,053	1,187	7,265	15,505
Cleveland CC	3,013	1,307	911	1,706	58	1,764	1,307	683	882	2,872
Coastal Carolina CC	3,619	1,332	627	2,287	163	2,450	1,332	470	1,225	3,027
College of The Albemarle	2,454	988	451	1,466	65	1,532	988	338	766	2,092
Craven CC	2,637	1,178	732	1,459	168	1,627	1,178	549	814	2,541
Davidson-Davie CC	3,906	1,890	671	2,016	215	2,231	1,890	504	1,116	3,510
Durham TCC	4,729	1,676	1,211	3,053	322	3,374	1,676	908	1,687	4,271
Edgecombe CC	1,389	868	518	521	47	569	868	389	284	1,541
Fayetteville TCC	10,426	5,363	2,248	5,063	306	5,369	5,363	1,686	2,684	9,733
Forsyth TCC	8,736	3,940	898	4,796	285	5,081	3,940	673	2,540	7,153
Gaston College	5,411	2,078	588	3,333	252	3,586	2,078	441	1,793	4,312
Guilford TCC	10,769	4,472	1,718	6,297	670	6,967	4,472	1,288	3,483	9,243
Halifax CC	923	405	204	518	49	568	405	153	284	842
Haywood CC	1,079	595	253	484	11	496	595	190	248	1,033
Isothermal CC	1,976	1,067	280	909	60	969	1,067	210	484	1,761
James Sprunt CC	1,350	657	864	693	77	769	657	648	385	1,690
Johnston CC	4,788	1,929	1,031	2,859	155	3,015	1,929	773	1,507	4,209
Lenoir CC	2,239	1,044	1,368	1,195	199	1,394	1,044	1,026	697	2,767
Martin CC	769	406	177	363	32	395	406	133	198	737
Mayland CC	746	434	351	312	92	403	434	263	202	899
McDowell TCC	1,235	653	382	582	207	789	653	286	395	1,334
Mitchell CC	3,193	1,034	643	2,159	174	2,333	1,034	482	1,167	2,683
Montgomery CC	961	613	162	348	81	430	613	122	215	950
Nash CC	2,384	1,182	645	1,202	63	1,265	1,182	484	632	2,298
Pamlico CC	347	145	208	202	51	253	145	156	126	427
Piedmont CC	1,333	606	589	727	39	766	606	442	383	1,431
Pitt CC	6,437	3,282	833	3,155	222	3,377	3,282	625	1,689	5,596
Randolph CC	2,334	1,146	502	1,188	318	1,506	1,146	376	753	2,275
Richmond CC	1,862	701	970	1,161	367	1,528	701	727	764	2,192
Roanoke-Chowan CC	516	253	263	263	98	361	253	197	180	630
Robeson CC	2,170	1,125	1,517	1,045	292	1,337	1,125	1,137	669	2,931
Rockingham CC	1,463	713	424	750	38	788	713	318	394	1,425
Rowan-Cabarrus CC	5,197	2,270	1,770	2,927	596	3,523	2,270	1,328	1,762	5,360
Sampson CC	1,650	878	576	772	199	971	878	432	485	1,795
Sandhills CC	3,607	1,418	757	2,189	240	2,430	1,418	568	1,215	3,201
South Piedmont CC	3,262	974	818	2,288	407	2,695	974	614	1,348	2,936
Southeastern CC	1,278	724	632	554	230	784	724	474	392	1,590
Southwestern CC	1,764	939	974	825	77	902	939	731	451	2,121
Stanly CC	2,201	1,200	609	1,001	170	1,171	1,200	457	586	2,243
Surry CC	2,379	1,145	641	1,234	117	1,351	1,145	480	675	2,300
Tri-County CC	1,087	417	239	670	51	721	417	179	361	957
Vance-Granville CC	2,392	961	570	1,431	62	1,493	961	427	746	2,134
Wake TCC	22,006	9,549	3,132	12,457	1,554	14,011	9,549	2,349	7,005	18,903
Wayne CC	2,964	1,629	606	1,335	210	1,546	1,629	455	773	2,857
Western Piedmont CC	1,724	928	345	796	105	901	928	259	451	1,638
Wilkes CC	2,315	1,190	892	1,125	141	1,266	1,190	669	633	2,492
Wilson CC	1,618	639	434	979	105	1,083	639	325	542	1,506
Totals	209,959	92,905	45,264	117,054	13,669	130,723	92,905	33,950	65,363	192,218

4. Instructional Resources

Purpose: The Instructional Resources allotment provides funds for library books, book-like materials, magazines and periodicals, audio visual materials, and other non-equipment learning resources of a durable nature. Book-like materials include electronic resources such as e-book leases and subscriptions to e-book collections.

Allocation Method: A total of \$2,500,000 is allocated in FY 2026-27 through the Instructional Resources allotment. A college's instructional resources allocation is determined by the sum of the following components:

- **Base Allocation:** Each college receives a base of \$25,000.
- **Weighted FTE Allocation:** The remaining balance of the Instructional Resources allotment is allocated among colleges based on each college's weighted library full-time equivalent (L/FTE). Colleges receive \$3.69 per weighted L/FTE above 1,000 L/FTE. A college's L/FTE is calculated by applying the following ratios to the actual FTE for the preceding year and adding the products to obtain a sum for each college.

Category ratios:

a) All non-CTE curriculum FTE	2.00
b) Career and Technical Education FTE	1.00
c) Adult Literacy and Workforce Continuing Education	0.25

Fiscal Management: These funds will be budgeted and expended through the following codes:

- Purpose codes: 930
- Vocational code: 97

The purchase of Magazines and Newspaper Subscriptions (use object code 539400), and Audio-Visual Supplies (use object code 528000) can be charged to a current expense purpose code or to purpose 930.

NORTH CAROLINA COMMUNITY COLLEGE SYSTEM
Instructional Resources Allotment
FY 2026-27

	Instructional Resources FTE > 1,000	Base Allotment	Per L/FTE Allotment \$3.69	Total Allotment
Alamance CC	5,788	\$25,000	\$21,379	\$46,379
Asheville-Buncombe TCC	6,585	25,000	24,323	49,323
Beaufort County CC	1,603	25,000	5,921	30,921
Bladen CC	738	25,000	2,726	27,726
Blue Ridge CC	2,371	25,000	8,758	33,758
Brunswick CC	2,177	25,000	8,041	33,041
Caldwell CC & TI	4,130	25,000	15,255	40,255
Cape Fear CC	14,976	25,000	55,317	80,317
Carteret CC	1,235	25,000	4,562	29,562
Catawba Valley CC	6,223	25,000	22,986	47,986
Central Carolina CC	6,546	25,000	24,179	49,179
Central Piedmont CC	32,871	25,000	121,416	146,416
Cleveland CC	3,960	25,000	14,627	39,627
Coastal Carolina CC	5,103	25,000	18,849	43,849
College of The Albemarle	3,050	25,000	11,266	36,266
Craven CC	3,321	25,000	12,267	37,267
Davidson-Davie CC	5,144	25,000	19,001	44,001
Durham TCC	7,165	25,000	26,466	51,466
Edgecombe CC	1,052	25,000	3,886	28,886
Fayetteville TCC	15,128	25,000	55,879	80,879
Forsyth TCC	12,828	25,000	47,383	72,383
Gaston College	7,955	25,000	29,384	54,384
Guilford TCC	16,663	25,000	61,549	86,549
Halifax CC	505	25,000	1,865	26,865
Haywood CC	630	25,000	2,327	27,327
Isothermal CC	1,970	25,000	7,277	32,277
James Sprunt CC	1,277	25,000	4,717	29,717
Johnston CC	6,945	25,000	25,653	50,653
Lenoir CC	2,827	25,000	10,442	35,442
Martin CC	183	25,000	676	25,676
Mayland CC	169	25,000	624	25,624
McDowell TCC	963	25,000	3,557	28,557
Mitchell CC	4,556	25,000	16,829	41,829
Montgomery CC	371	25,000	1,370	26,370
Nash CC	2,762	25,000	10,202	35,202
Pamlico CC	-	25,000	-	25,000
Piedmont CC	1,217	25,000	4,495	29,495
Pitt CC	8,855	25,000	32,708	57,708
Randolph CC	2,727	25,000	10,073	35,073
Richmond CC	2,357	25,000	8,706	33,706
Roanoke-Chowan CC	-	25,000	-	25,000
Robeson CC	2,666	25,000	9,847	34,847
Rockingham CC	1,328	25,000	4,905	29,905
Rowan-Cabarrus CC	7,716	25,000	28,501	53,501
Sampson CC	1,616	25,000	5,969	30,969
Sandhills CC	5,046	25,000	18,639	43,639
South Piedmont CC	4,856	25,000	17,937	42,937
Southeastern CC	1,049	25,000	3,875	28,875
Southwestern CC	1,853	25,000	6,844	31,844
Stanly CC	2,397	25,000	8,854	33,854
Surry CC	2,802	25,000	10,350	35,350
Tri-County CC	830	25,000	3,066	28,066
Vance-Granville CC	2,981	25,000	11,011	36,011
Wake TCC	34,634	25,000	127,926	152,926
Wayne CC	3,504	25,000	12,943	37,943
Western Piedmont CC	1,633	25,000	6,032	31,032
Wilkes CC	2,697	25,000	9,962	34,962
Wilson CC	1,732	25,000	6,398	31,398
Totals	284,266	\$1,450,000	\$1,050,000	\$2,500,000

NORTH CAROLINA COMMUNITY COLLEGE SYSTEM
Instructional Resources Allotment
FY 2026-27

	Prior Year Actual FTE			WEIGHTED L/FTE				
	High	Moderate	Low	CT&GE	TE&VOC	BS&OCC	Total	FTE >
	CU - CTE	CTE	AL & WCE	2.0	1.0	0.25	L/FTE	1,000
Alamance CC	2,238	2,026	1,140	4,477	2,026	285	6,788	5,788
Asheville-Buncombe TCC	2,485	2,321	1,180	4,969	2,321	295	7,585	6,585
Beaufort County CC	869	676	753	1,739	676	188	2,603	1,603
Bladen CC	555	545	331	1,110	545	83	1,738	738
Blue Ridge CC	1,103	987	714	2,206	987	178	3,371	2,371
Brunswick CC	1,133	672	952	2,267	672	238	3,177	2,177
Caldwell CC and TI	1,668	1,551	970	3,336	1,551	243	5,130	4,130
Cape Fear CC	5,687	4,033	2,278	11,374	4,033	569	15,976	14,976
Carteret CC	613	872	552	1,225	872	138	2,235	1,235
Catawba Valley CC	2,547	1,798	1,319	5,095	1,798	330	7,223	6,223
Central Carolina CC	2,437	2,428	979	4,873	2,428	245	7,546	6,546
Central Piedmont CC	13,023	7,053	3,090	26,045	7,053	773	33,871	32,871
Cleveland CC	1,706	1,307	970	3,411	1,307	242	4,960	3,960
Coastal Carolina CC	2,287	1,332	790	4,574	1,332	197	6,103	5,103
College of The Albemarle	1,466	988	516	2,933	988	129	4,050	3,050
Craven CC	1,459	1,178	900	2,918	1,178	225	4,321	3,321
Davidson-Davie CC	2,016	1,890	887	4,032	1,890	222	6,144	5,144
Durham TCC	3,053	1,676	1,533	6,106	1,676	383	8,165	7,165
Edgecombe CC	521	868	566	1,043	868	141	2,052	1,052
Fayetteville TCC	5,063	5,363	2,554	10,126	5,363	639	16,128	15,128
Forsyth TCC	4,796	3,940	1,182	9,592	3,940	296	13,828	12,828
Gaston College	3,333	2,078	840	6,667	2,078	210	8,955	7,955
Guilford TCC	6,297	4,472	2,387	12,594	4,472	597	17,663	16,663
Halifax CC	518	405	253	1,037	405	63	1,505	505
Haywood CC	484	595	265	969	595	66	1,630	630
Isothermal CC	909	1,067	340	1,818	1,067	85	2,970	1,970
James Sprunt CC	693	657	941	1,385	657	235	2,277	1,277
Johnston CC	2,859	1,929	1,186	5,719	1,929	297	7,945	6,945
Lenoir CC	1,195	1,044	1,567	2,391	1,044	392	3,827	2,827
Martin CC	363	406	209	725	406	52	1,183	183
Mayland CC	312	434	442	624	434	111	1,169	169
McDowell TCC	582	653	589	1,163	653	147	1,963	963
Mitchell CC	2,159	1,034	817	4,318	1,034	204	5,556	4,556
Montgomery CC	348	613	243	697	613	61	1,371	371
Nash CC	1,202	1,182	708	2,403	1,182	177	3,762	2,762
Pamlico CC	202	145	258	404	145	65	614	-
Piedmont CC	727	606	628	1,454	606	157	2,217	1,217
Pitt CC	3,155	3,282	1,055	6,309	3,282	264	9,855	8,855
Randolph CC	1,188	1,146	819	2,376	1,146	205	3,727	2,727
Richmond CC	1,161	701	1,337	2,322	701	334	3,357	2,357
Roanoke-Chowan CC	263	253	361	526	253	90	869	-
Robeson CC	1,045	1,125	1,809	2,089	1,125	452	3,666	2,666
Rockingham CC	750	713	463	1,499	713	116	2,328	1,328
Rowan-Cabarrus CC	2,927	2,270	2,366	5,855	2,270	591	8,716	7,716
Sampson CC	772	878	775	1,544	878	194	2,616	1,616
Sandhills CC	2,189	1,418	998	4,379	1,418	249	6,046	5,046
South Piedmont CC	2,288	974	1,225	4,576	974	306	5,856	4,856
Southeastern CC	554	724	862	1,109	724	216	2,049	1,049
Southwestern CC	825	939	1,051	1,651	939	263	2,853	1,853
Stanly CC	1,001	1,200	779	2,002	1,200	195	3,397	2,397
Surry CC	1,234	1,145	757	2,468	1,145	189	3,802	2,802
Tri-County CC	670	417	290	1,341	417	72	1,830	830
Vance-Granville CC	1,431	961	631	2,862	961	158	3,981	2,981
Wake TCC	12,457	9,549	4,686	24,913	9,549	1,172	35,634	34,634
Wayne CC	1,335	1,629	816	2,671	1,629	204	4,504	3,504
Western Piedmont CC	796	928	450	1,593	928	112	2,633	1,633
Wilkes CC	1,125	1,190	1,033	2,249	1,190	258	3,697	2,697
Wilson CC	979	639	538	1,958	639	135	2,732	1,732
Totals	117,054	92,905	58,932	234,111	92,905	14,733	341,749	284,266

C. Specific Program Categorical Allocations

The *Session Law 2026-41 (House Bill 257)* appropriates funds to specific programs at certain colleges. Specific program categorical allocations that support positions have been adjusted to account for adopted salary, retirement, and health insurance rates. Colleges must submit a detailed budget plan for the year to Candid Carrington ***no later than October 30, 2026.***

- C1. High-Cost Allocation for Marine Science Program - \$902,155 R:** Provides supplemental funds to support the operation of the Marine Science program at **Cape Fear Community College.**

These funds are budgeted and expended through the following codes:

- a. Purpose codes: current – 220, 421; capitalized equipment – 940
- b. Vocational code: 71

- C2. Manufacturing Solutions Center – \$1,154,373 R:** Provides funds to **Catawba Valley Community College** to support the operations of the Center, which assists manufacturing companies adapt to the 21st century economy.

These funds will be budgeted and expended through the following codes:

- c. Purpose codes: current – 310, 422; capitalized equipment – 940
- d. Vocational code: 87

- C3. Botanical Lab – \$100,000 R:** Provides funds to **Fayetteville Technical Community College** to support the operation of the Botanical Lab.

These funds will be budgeted and expended through the following codes:

- e. Purpose codes: current - consistent with the approved detail budget plan; capitalized equipment – 940
- f. Vocational code: 47

- C4. NC Military Business Center – \$2,317,558 R:** Provides funds to **Fayetteville Technical Community College** to support the NC Military Business Center. The purpose of the Center is to serve as a coordinator and facilitator for small- and medium-sized businesses throughout the state seeking to win and complete federal contracts, with a focus on military-related contracts.

These funds will be budgeted and expended through the following codes:

- g. Purpose codes: current – 370, capitalized equipment – 940
- h. Vocational code: current – 80, capitalized equipment – 40
- i. Non-capitalized equipment – purpose code 370 and Vocational Code 80

- C5. Center for Applied Textile Technology – \$5,820,727 R:** Provides funds to **Gaston College** to support the operations of the Center. Per G.S. 115D-67.1, the purpose of this Center is to develop a world-class workforce for the textile industry in North Carolina; support the textile industry by identifying problems confronting the industry and assisting the industry in solving them; garner support from the textile industry for the work of the Center; and serve as a statewide center of excellence that serves all components of the textile industry.

These funds will be budgeted and expended through the following codes:

- j. Purpose codes: current - consistent with the approved detail budget plan; capitalized equipment – 940
- k. Vocational code: 67

- C6. NC Research Campus– \$3,554,057 R:** Provides funds to **Rowan-Cabarrus Community College** to support lease expenses, faculty, and staff, building operations, and equipment at the Biotechnology Training Center at the NC Research Campus in Kannapolis.

These funds will be budgeted and expended through the following codes:

- l. Purpose codes: current – 371; capitalized equipment – 940
- m. Vocational code: current – 80, capitalized equipment – 59
- n. Non-capitalized equipment – purpose code 371 and Vocational Code 80

- C7. Truck Driver Training Program - \$150,000 R:** Provides funds to **Caldwell Community College and Technical Institute** to support the operation of the Truck Driver Training program.

These funds will be budgeted and expended through the following codes:

- o. Purpose codes: current - consistent with the approved detail budget plan; capitalized equipment – 940
- p. Vocational code: 46

- C8. Anspach Advanced Manufacturing School - \$515,000 R:** Provides funds to **Mayland Community College** Yancey County Campus to support equipment purchases and operational expenses.

These funds will be budgeted and expended through the following codes:

- q. Purpose codes: current – consistent with the approved detail budget plan; capitalized equipment – 940
- r. Vocational code: 69

- C9. Prison Education Program - \$585,000 R:** Provides funds to **Cleveland Community College** to support the expansion of Cleveland Community College prison education program.

These funds will be budgeted and expended through the following codes:

- s. Purpose codes: current – consistent with the approved detail budget plan; capitalized equipment – 940
- t. Vocational code: 85

C10. Viticulture and Enology - \$250,000 R: Provides funds to **Surry Community College** for the Viticulture and Enology program at Surry Community College.

These funds will be budgeted and expended through the following codes:

- u. Purpose codes: current – consistent with the approved detail budget plan; capitalized equipment – 940
- v. Vocational code: 68

C11. Equipment - \$250,000 R: Provides funds to **James Sprunt Community College** to purchase equipment for James Sprunt Community College Workforce Continuing Education programs.

These funds will be budgeted and expended through the following codes:

- w. Purpose codes: 940
- x. Vocational code: 60 (in combination with college assigned unit code)

C12. Biologics - \$12,000,000 NR: Provides funds to **Wilson Community College** to support the operation of the biologics training center.

These funds will be budgeted and expended through the following codes

- y. Purpose codes: current – consistent with the approved detail budget plan; capitalized equipment – 940
- z. Vocational code: 60

C13. Public Safety Equipment - \$4,000,000 NR: Provides funds to **Central Piedmont Community College** to purchase public safety equipment for use in public safety training programs.

These funds will be budgeted and expended through the following codes:

- aa. Purpose codes: 940
- bb. Vocational code: 60

C14. Seamless Skills Initiative - \$3,750,000 NR: Provides funds to (\$2,750,000) Fayetteville Technical Community College and (\$1,000,000) Wilkes Community College to establish the Community College Seamless Skills Initiative to create a competency based educational model connecting high school and community college

These funds will be budgeted and expended through the following codes:

- cc. Purpose codes: 940
- dd. Vocational code: 60

(This page left blank intentionally)

D. Budget Allocation Summary

NORTH CAROLINA COMMUNITY COLLEGE SYSTEM
Budget Allocation Summary

FY 2026-27

Budget

Current

**Small
Business
Center**

FTE

Operating

	FTE	Operating	Small Business Center
Alamance CC	5,433	\$38,774,012	\$178,001
Asheville-Buncombe TCC	6,044	42,941,770	180,892
Beaufort County CC	2,343	17,959,900	180,243
Bladen CC	1,458	12,206,916	169,798
Blue Ridge CC	2,814	21,701,604	181,010
Brunswick CC	2,776	20,466,848	181,305
Caldwell CC & TI	4,222	31,564,218	178,886
Cape Fear CC	12,029	83,589,335	184,374
Carteret CC	2,048	16,037,827	177,647
Catawba Valley CC	5,699	40,437,683	180,243
Central Carolina CC	5,862	42,508,072	181,836
Central Piedmont CC	23,225	158,219,254	179,181
Cleveland CC	3,995	29,325,579	175,050
Coastal Carolina CC	4,432	31,682,451	182,898
College of The Albemarle	3,000	23,131,123	180,715
Craven CC	3,541	26,908,213	180,833
Davidson-Davie CC	4,858	35,085,302	173,870
Durham TCC	6,282	44,677,008	178,768
Edgecombe CC	1,961	16,320,291	174,637
Fayetteville TCC	13,052	90,509,388	180,184
Forsyth TCC	9,939	70,060,796	180,715
Gaston College	6,296	45,185,730	177,233
Guilford TCC	13,273	92,599,712	177,115
Halifax CC	1,192	10,370,188	180,479
Haywood CC	1,374	11,516,391	180,007
Isothermal CC	2,328	17,960,650	172,749
James Sprunt CC	2,303	17,790,173	175,994
Johnston CC	5,983	42,413,105	181,777
Lenoir CC	4,012	28,979,181	172,395
Martin CC	1,006	9,172,683	170,211
Mayland CC	1,192	10,308,018	176,643
McDowell TCC	1,825	14,378,814	175,109
Mitchell CC	4,030	29,528,367	177,115
Montgomery CC	1,212	10,560,579	170,742
Nash CC	3,109	23,229,372	176,938
Pamlico CC	608	6,665,144	171,037
Piedmont CC	1,973	16,376,999	170,801
Pitt CC	7,601	53,238,951	180,361
Randolph CC	3,290	23,282,245	177,292
Richmond CC	3,215	24,215,002	173,929
Roanoke-Chowan CC	878	8,157,404	169,503
Robeson CC	3,991	29,222,693	175,522
Rockingham CC	1,937	15,478,047	171,273
Rowan-Cabarrus CC	7,655	55,320,646	174,165
Sampson CC	2,444	18,599,489	171,155
Sandhills CC	4,614	32,882,432	176,820
South Piedmont CC	4,510	33,000,519	180,007
Southeastern CC	2,158	16,492,177	181,423
Southwestern CC	2,822	21,820,364	179,240
Stanly CC	2,985	22,806,963	173,044
Surry CC	3,153	24,170,710	177,824
Tri-County CC	1,378	11,577,584	170,683
Vance-Granville CC	3,039	24,052,555	174,637
Wake TCC	26,763	182,557,780	182,426
Wayne CC	3,811	27,702,120	174,224
Western Piedmont CC	2,176	16,820,460	172,041
Wilkes CC	3,386	24,975,354	177,056
Wilson CC	2,195	16,881,304	181,783

Totals	270,729	\$1,964,397,495	\$10,261,839
--------	---------	-----------------	--------------

NORTH CAROLINA COMMUNITY COLLEGE SYSTEM
Budget Allocation Summary
FY 2026-27

	NC Edge Customized Training Business and Industry Support	Equipment	Instructional Resources	Program Specific Categoricals	Total Allotments
Alamance CC	\$60,000	\$980,240	\$46,379		\$40,038,632
Asheville-Buncombe TCC	60,000	1,072,306	49,323		44,304,291
Beaufort County CC	50,000	473,204	30,921		18,694,268
Bladen CC	50,000	338,249	27,726		12,792,689
Blue Ridge CC	60,000	555,390	33,758		22,531,762
Brunswick CC	50,000	525,524	33,041		21,256,718
Caldwell CC & TI	60,000	789,147	40,255	150,000	32,782,506
Cape Fear CC	60,000	1,996,334	80,317	902,155	86,812,515
Carteret CC	47,500	451,647	29,562		16,744,183
Catawba Valley CC	60,000	1,000,674	47,986	1,154,373	42,880,959
Central Carolina CC	60,000	1,062,875	49,179		43,861,962
Central Piedmont CC	60,000	3,581,665	146,416	4,000,000	166,186,516
Cleveland CC	60,000	744,911	39,627	585,000	30,930,167
Coastal Carolina CC	50,000	779,716	43,849		32,738,914
College of The Albemarle	50,000	569,761	36,266		23,967,865
Craven CC	50,000	670,584	37,267		27,846,897
Davidson-Davie CC	60,000	888,174	44,001		36,251,347
Durham TCC	60,000	1,059,058	51,466		46,026,300
Edgecombe CC	47,500	446,033	28,886		17,017,347
Fayetteville TCC	60,000	2,285,556	80,879	5,167,558	98,283,565
Forsyth TCC	60,000	1,706,214	72,383		72,080,108
Gaston College	60,000	1,068,264	54,384	5,820,727	52,366,338
Guilford TCC	60,000	2,175,526	86,549		95,098,902
Halifax CC	47,500	289,072	26,865		10,914,104
Haywood CC	47,500	331,961	27,327		12,103,186
Isothermal CC	50,000	495,434	32,277		18,711,110
James Sprunt CC	50,000	479,491	29,717	250,000	18,775,375
Johnston CC	60,000	1,045,136	50,653		43,750,671
Lenoir CC	60,000	721,333	35,442		29,968,351
Martin CC	47,500	265,494	25,676		9,681,564
Mayland CC	47,500	301,871	25,624	515,000	11,374,656
McDowell TCC	50,000	399,551	28,557		15,032,031
Mitchell CC	60,000	702,471	41,829		30,509,782
Montgomery CC	47,500	313,324	26,370		11,118,515
Nash CC	60,000	616,018	35,202		24,117,530
Pamlico CC	-	195,883	25,000		7,057,064
Piedmont CC	47,500	421,333	29,495		17,046,128
Pitt CC	60,000	1,356,588	57,708		54,893,608
Randolph CC	60,000	610,854	35,073		24,165,464
Richmond CC	50,000	592,216	33,706		25,064,853
Roanoke-Chowan CC	47,500	241,467	25,000		8,640,874
Robeson CC	60,000	758,159	34,847		30,251,221
Rockingham CC	50,000	419,985	29,905		16,149,210
Rowan-Cabarrus CC	60,000	1,303,594	53,501	3,554,057	60,465,963
Sampson CC	47,500	503,069	30,969		19,352,182
Sandhills CC	50,000	818,788	43,639		33,971,679
South Piedmont CC	60,000	759,282	42,937		34,042,745
Southeastern CC	47,500	457,036	28,875		17,207,011
Southwestern CC	47,500	576,273	31,844		22,655,221
Stanly CC	50,000	603,668	33,854		23,667,529
Surry CC	60,000	616,468	35,350	250,000	25,310,352
Tri-County CC	47,500	314,895	28,066		12,138,728
Vance-Granville CC	60,000	579,192	36,011		24,902,395
Wake TCC	60,000	4,344,689	152,926		187,297,821
Wayne CC	50,000	741,542	37,943		28,705,829
Western Piedmont CC	60,000	467,815	31,032		17,551,348
Wilkes CC	50,000	659,581	34,962	1,000,000	26,896,953
Wilson CC	60,000	438,177	31,398	12,000,000	29,592,662
Totals	3,107,500	\$48,962,762	\$2,500,000	\$35,348,870	\$2,064,578,466

IV. Use of State Funds and Budget Flexibility

A. Cash Management – FOR INFORMATION ONLY

G.S. 147-86.10. Statement of policy.

It is the policy of the State of North Carolina that all agencies, institutions, departments, bureaus, boards, commissions, and officers of the State, whether or not subject to the State Budget Act, Chapter 143C of the General Statutes, shall devise techniques and procedures for the receipt, deposit, and disbursement of moneys coming into their control and custody which are designed to maximize interest-bearing investment of cash, and to minimize idle and nonproductive cash balances. This policy shall apply to the General Court of Justice as defined in Article IV of the North Carolina Constitution, the public school units as defined in G.S. 147-86.12, and the community colleges with respect to the receipt, deposit, and disbursement of moneys required by law to be deposited with the State Treasurer and with respect to moneys made available to them for expenditure by warrants drawn on the State Treasurer. This policy shall include the acceptance of electronic payments in accordance with G.S. 147-86.22 to the maximum extent possible consistent with sound business practices. (1985, c. 709, s. 1; 1999-434, s. 2; 2006-203, s. 120; 2021-170, s. 4(f).)

G.S.147-86.13. Cash management for community colleges.

All community colleges and their officers and employees are subject to the provisions of G.S. 147-86.11 with respect to moneys required by law to be deposited with the State Treasurer and with respect to moneys made available to them for expenditure by warrants drawn on the State Treasurer. (1985, c. 709, s. 1; 1987, c. 564, s. 9.)

B. Use of State Funds – FOR INFORMATION ONLY

Per G.S. 143C-6-1, all appropriations of State funds, “authorize expenditures only for the (i) purposes or programs and (ii) objects or line items enumerated in the Recommended State Budget and the Budget Support Document recommended to the General Assembly by the Governor, as amended and enacted by the General Assembly in the Current Operations Appropriations Act, the Capital Improvements Appropriations Act, or any other act affecting the State budget.”

While G.S. 143C-6-1 only allows colleges to use State funds for legislatively authorized purposes, G.S. 115D-31(b1) provides colleges some local flexibility to determine how much money within each college’s budget will be expended on those purposes. Per G.S. 115D-31(b1), community colleges may use, “State funds allocated to it, **except for Literacy (Adult Literacy) and Customized Training funds**, for any authorized purpose that is consistent with the college’s Institutional Effectiveness Plan.... Each local community college shall include in its Institutional Effectiveness Plan a section on how funding flexibility allows the college to meet the demands of the local community and to maintain a presence in all previously funded categorical programs.”

Colleges must exercise this flexibility consistent with other provisions of law and State Board policy, including but not limited to the *Appropriations Act*, the *State Board of Community Colleges Code*, and the *Accounting Procedures Manual*.

Except for Adult Literacy and Customized Training funds, colleges have the authority to use funds flexibly. There is no limitation on the amount of money that may be transferred among purposes or between salaries/benefits and other costs. Likewise, colleges may transfer current operating funds to equipment and vice versa.

C. Authority to Use Funds for Campus Security

G.S. 115D-32(a)(2)(a)(1) places the financial responsibility for “watchmen” within the current expense portion of the tax-levying authority of each institution. In effect, this statute places the fiscal responsibility for campus security personnel upon the county commissioners. Section 8.17.(a) of S.L. 2009-451, however, authorized the State Board to revise the college funding formulas to ensure that adequate funds are available for campus security. These funds shall be used to supplement and shall not be used to supplant existing local funding for campus security.

Under this authority, the State Board authorizes each college to use up to **three percent (3%)**⁷ of the State funds allocated to it through the enrollment allotment of the Institutional Support formula for campus security. The Institutional Support allotment is the portion of the State Aid allocation formula that provides funding for management, financial services, general administration, information systems, and student support services. These are all non-instructional funds. Using this authority, colleges may:

1. Hire security personnel.
2. Contract for professional security services.
3. Purchase surveillance cameras, call boxes, alert systems, and other equipment-related expenditures, excluding vehicles.

A college may both purchase the equipment and have it installed with these funds. These activities are not to be considered “capital improvement projects”, but rather the purchase and installation of equipment. The maximum amount of expenditure for these purposes is on the following page.

Fiscal Management: Funds within non-instructional purpose codes (1XX, 410, 421, 422, 430, and 510) may be used for allowable uses described above. For capitalized equipment expenditures, funds **must be transferred** from one of these non-instructional purpose codes to Purpose Code 920.

Funds expended on campus security under this authority shall be tracked in the following:

- Vocational code: 92

NORTH CAROLINA COMMUNITY COLLEGE SYSTEM
Campus Security Maximum
FY 2026-27

	Enrollment Allotment	Campus Security 3.0%
Alamance CC	\$9,580,276	\$287,408
Asheville-Buncombe TCC	10,748,594	322,458
Beaufort County CC	3,254,081	97,622
Bladen CC	1,447,417	43,423
Blue Ridge CC	4,216,273	126,488
Brunswick CC	4,121,121	123,634
Caldwell CC & TI	7,107,835	213,235
Cape Fear CC	23,092,020	692,761
Carteret CC	2,647,668	79,430
Catawba Valley CC	10,145,132	304,354
Central Carolina CC	10,483,921	314,518
Central Piedmont CC	46,019,354	1,380,581
Cleveland CC	6,643,147	199,294
Coastal Carolina CC	7,547,233	226,417
College of The Albemarle	4,608,969	138,269
Craven CC	5,723,295	171,699
Davidson-Davie CC	8,410,179	252,305
Durham TCC	11,314,949	339,448
Edgecombe CC	2,474,037	74,221
Fayetteville TCC	25,231,410	756,942
Forsyth TCC	18,822,129	564,664
Gaston College	11,294,624	338,839
Guilford TCC	25,672,119	770,164
Halifax CC	875,649	26,269
Haywood CC	1,273,161	38,195
Isothermal CC	3,216,065	96,482
James Sprunt CC	3,170,570	95,117
Johnston CC	10,725,758	321,773
Lenoir CC	6,687,359	200,621
Martin CC	519,425	15,583
Mayland CC	899,126	26,974
McDowell TCC	2,204,152	66,125
Mitchell CC	6,693,289	200,799
Montgomery CC	939,276	28,178
Nash CC	4,807,705	144,231
Pamlico CC	-	-
Piedmont CC	2,496,272	74,888
Pitt CC	14,005,566	420,167
Randolph CC	4,934,177	148,025
Richmond CC	5,028,278	150,848
Roanoke-Chowan CC	259,813	7,794
Robeson CC	6,641,936	199,258
Rockingham CC	2,422,360	72,671
Rowan-Cabarrus CC	14,120,871	423,626
Sampson CC	3,471,499	104,145
Sandhills CC	7,914,584	237,438
South Piedmont CC	7,693,317	230,800
Southeastern CC	2,874,978	86,249
Southwestern CC	4,245,636	127,369
Stanly CC	4,579,180	137,375
Surry CC	4,905,756	147,173
Tri-County CC	1,287,516	38,625
Vance-Granville CC	4,686,113	140,583
Wake TCC	53,258,441	1,597,753
Wayne CC	6,275,780	188,273
Western Piedmont CC	2,923,797	87,714
Wilkes CC	5,333,113	159,993
Wilson CC	2,926,948	87,809
Totals	\$464,903,249	\$13,947,097

V. Tuition and Fees – FOR INFORMATION ONLY

G.S. 115D-39 authorizes the State Board of Community Colleges to fix and regulate all tuition and fees charged to students for applying to or attending any community college.

A. Curriculum Tuition Rates

S.L. 2026-41 did not include a curriculum tuition increase; therefore, tuition rates for 2026-27 shall remain at current rates:

- **Residents:** Students qualifying for in-state tuition shall be charged \$76 per credit hour up to a maximum per semester of \$1,216, based upon 16 credit hours of instruction.
- **Non-Residents:** Out-of-state students shall be charged \$268 per credit hour up to a maximum per semester of \$4,288, based upon 16 credit hours of instruction.

B. Workforce Continuing Education Registration Fees

Registration fees for continuing education courses shall be based on the course length. Continuing education registration fees for 2025-26 courses shall remain at current rates:

Course Length	Registration Fee
0-24 Hours	\$70
25-50 Hours	\$125
50+ Hours	\$180

C. Estimated Receipts

For FY 2026-27, the budget for curriculum tuition and continuing education registration fees receipts is \$350,073,316.

	Curriculum	Workforce Con Ed	Total
FY 2025-26 Receipts Budget	\$302,818,991	\$21,828,939	\$324,647,930
Enrollment Adjustment	\$32,753,144	\$(7,327,758)	\$25,425,386
FY 2026-27 Budgeted Receipts	\$335,572,135	\$14,501,181	\$350,073,316

Budgets for estimated receipts for curriculum have been calculated in total; therefore, each college will have to determine the portion of estimated receipts they anticipate collecting from out-of-state students to record on their 112 report and adjust accordingly. The total budget for estimated receipts must not exceed the amount shown. Estimated receipts must be shown in Column 2, State Budget Estimated Receipts, on the college's September DCC2-112 report.

NORTH CAROLINA COMMUNITY COLLEGE SYSTEM
Estimated Instructional Receipts
FY 2026-27

	Budget FTE		Estimated Receipts
	Instructional	% of Total BFTE	Total
Alamance CC	5,082	2.0%	6,957,456
Asheville-Buncombe TCC	5,512	2.2%	7,545,125
Beaufort County CC	2,245	0.9%	3,073,255
Bladen CC	1,411	0.6%	1,931,568
Blue Ridge CC	2,619	1.0%	3,585,035
Brunswick CC	2,528	1.0%	3,460,654
Caldwell CC & TI	4,037	1.6%	5,526,038
Cape Fear CC	11,436	4.5%	15,654,491
Carteret CC	1,930	0.8%	2,641,530
Catawba Valley CC	5,464	2.1%	7,479,199
Central Carolina CC	5,487	2.1%	7,510,577
Central Piedmont CC	21,658	8.5%	29,648,070
Cleveland CC	3,924	1.5%	5,371,365
Coastal Carolina CC	4,246	1.7%	5,812,665
College of The Albemarle	2,917	1.1%	3,993,102
Craven CC	3,369	1.3%	4,611,547
Davidson-Davie CC	4,578	1.8%	6,266,231
Durham TCC	5,940	2.3%	8,131,033
Edgecombe CC	1,908	0.7%	2,611,325
Fayetteville TCC	12,715	5.0%	17,405,726
Forsyth TCC	9,633	3.8%	13,187,273
Gaston College	5,999	2.3%	8,212,333
Guilford TCC	12,487	4.9%	17,093,157
Halifax CC	1,127	0.4%	1,543,351
Haywood CC	1,358	0.5%	1,859,181
Isothermal CC	2,256	0.9%	3,087,605
James Sprunt CC	2,218	0.9%	3,035,559
Johnston CC	5,819	2.3%	7,965,785
Lenoir CC	3,795	1.5%	5,195,508
Martin CC	971	0.4%	1,328,731
Mayland CC	1,096	0.4%	1,500,888
McDowell TCC	1,616	0.6%	2,212,440
Mitchell CC	3,836	1.5%	5,250,933
Montgomery CC	1,126	0.4%	1,541,928
Nash CC	3,029	1.2%	4,145,890
Pamlico CC	556	0.2%	761,395
Piedmont CC	1,927	0.8%	2,637,982
Pitt CC	7,329	2.9%	10,032,746
Randolph CC	2,836	1.1%	3,881,648
Richmond CC	2,832	1.1%	3,876,792
Roanoke-Chowan CC	779	0.3%	1,066,266
Robeson CC	3,686	1.4%	5,046,126
Rockingham CC	1,887	0.7%	2,583,014
Rowan-Cabarrus CC	7,032	2.7%	9,626,792
Sampson CC	2,236	0.9%	3,060,801
Sandhills CC	4,365	1.7%	5,974,937
South Piedmont CC	4,080	1.6%	5,585,639
Southeastern CC	1,917	0.7%	2,624,720
Southwestern CC	2,741	1.1%	3,752,476
Stanly CC	2,810	1.1%	3,847,120
Surry CC	3,023	1.2%	4,138,217
Tri-County CC	1,326	0.5%	1,815,507
Vance-Granville CC	2,962	1.2%	4,054,123
Wake TCC	25,138	9.8%	34,411,572
Wayne CC	3,571	1.4%	4,888,220
Western Piedmont CC	2,069	0.8%	2,832,396
Wilkes CC	3,207	1.3%	4,389,687
Wilson CC	2,052	0.8%	2,808,586
Totals	255,731		350,073,316

Appendix A:

Sector Designations

NORTH CAROLINA COMMUNITY COLLEGE SYSTEM
Instructional Course Prefixes by Workforce Sector
FY 2026-27

Workforce Sector 1 Engineering and Advanced Manufacturing		Workforce Sector 1 Healthcare I	
Prefix	Subject Area	Prefix	Subject Area
AER	Aerospace and Flight Training	ATC	Anesthesia Technology
AET	Aviation Electronics Technology	BMT	Biomedical Equipment
ARC	Architecture	BST	Breast Sonography
ASM	Aerostructure	CAT	Computed Tomography
ATR	Automation and Robotics	CIT	Cardiovasc/Vasc Intervnt Tech
BAT	Building Automation Technology	CTR	Clinical Trials Research
BPM	Bioprocessing Manufacturing Technology	CVS	Cardiovascular Sonography
BTC	Biotechnology	DEN	Dental
CEG	Civil Engineering and Geomatic	DLT	Dental Laboratory Technology
CET	Computer Engineering Technology	DOS	Medical Dosimetry
CIV	Civil Engineering	HTO	Histotechnology
CPT	Chemical Process Technology	ICT	Invasive Cardiovascular Technology
CTC	Chemical Technology	ICV	Interventional Cardiac and Vascular
DDF	Design Drafting	IMG	Imaging
DFT	Drafting	MAM	Mammography
EGR	Engineering	MLA	Medical Laboratory
EPP	Electrical Power Production	MRI	Magnetic Resonance Imaging
EUS	Electric Utility Substation	MSK	Musculoskeletal Sonography
GPT	Gas Pipeline Technician	MSP	Medical Product Safety and Pharmacovigilance
HYD	Hydraulics and Pneumatics	NCT	Non-Invasive Cardiovascular Technology
ISC	Industrial Science	NDT	Neurodiagnostic Technology
LAR	Landscape Architecture	NMT	Nuclear Medicine
LEO	Lasers and Optics	NUR	Nursing
LID	Low Impact Development	OPH	Opticianry
MCO	Mission Critical Operations	OPT	Opticianry
MEC	Mechanical	OSA	Ophthalmicsurgical Assistant
MFG	Manufacturing	OTA	Occupational Therapy Assistant
MLG	Metallurgical Science	OTC	Orthopaedic
NAN	Nanotechnology	PET	Positron Emission Tomography
NDE	Nondestructive Examination	PTA	Physical Therapist Assistant
PPA	Power Protection & Automation	PTC	Pharmaceutical Technology
TDP	Three Dimensional Printing	PTH	Physical Therapy
TEX	Textiles	RAD	Radiography
TNE	Telecommunication and Network Engineering	RCP	Respiratory Care
UAS	Unmanned Aircraft Systems	RTT	Radiation Therapy Technology
		SFA	Surgical First Assistant
		SON	Medical Sonography
		STP	Central Sterile Processing
		SUR	Surgical Technology
Workforce Sector 1 Trades and Transportation		Workforce Sector 1 Trades and Transportation	
AHR	Air Condition, Heating, and Refrigeration		
ALT	Alternative Energy		
ARS	Automotive Restoration		
ATT	Alternative Transportation Technology		
AUB	Automotive Body Repair	HAZ	Hazardous Materials
AUC	Automotive Customizing	HEO	Heavy Equipment Operation
AUM	Automotive Management	HET	Heavy Equipment Maintenance
AUT	Automotive	LDD	Light Duty Diesel
AVI	Aviation Maintenance	LOG	Logistics Management
BMS	Boat Manufacture and Service	MAC	Machining
BPR	Blueprint Reading	MAS	Masonry
BTB	Boat Building	MCM	Motorcycle Mechanics
CAB	Cabinetmaking	MNT	Maintenance
CAR	Carpentry	MPS	Marine Propulsion Systems
CMT	Construction Management	MRN	Marine
COD	Code Enforcement	MSC	Marine Science
CST	Construction	MSM	Motorsports Management
DIE	Diesel Mechanics	NUC	Nuclear Maintenance
DMV	Division of Motor Vehicles	PCI	Process Control Instrumentation
EGY	Energy	PFT	Pipe Fitting
ELC	Electrical	PKG	Packaging
ELC	Electricity	PLA	Plastics
ELN	Electronics	PLU	Plumbing
ELS	Electric Line Safety	PME	Power Mechanics
ELT	Electric Lineman	POS	Postal Service
EVT	Electric Vehicle Technology	PPM	Poultry Processing Machine Tec
FMW	Facilities Maintenance Worker	RCT	Race Car Technology
FSD	Fire Sprinkler Design	REF	Refrigeration

FUR	Furniture	RVM	Recreational Vehicle Maintenance
GIS	Geographic Information Systems	SRV	Surveying
GSM	Gunsmithing	SST	Sustainability

Appendix A: Continued

NORTH CAROLINA COMMUNITY COLLEGE SYSTEM
Instructional Course Prefixes by Workforce Sector
FY 2026-27

Workforce Sector 1 Trades and Transportation		Workforce Sector 2 Information Technology	
Prefix	Subject Area	Prefix	Subject Area
TCT	Telecommunications Technology	HPC	High Performance Computing
TEL	Telecomm Installation & Maintenance	ITL	Intelligence Studies
TEM	Golf Equipment	NOS	Network Operating Systems
TOM	Trucking Operations Management	SEC	Information Systems Security
TRA	Traffic	SGR	Scientific Graphics
TRN	Transportation Technology	WEB	Web Technologies
TRP	Truck Driver Training		
UPH	Upholstery		
WAT	Water and Wastewater Treatment		
WLD	Welding		
WPP	Wood Products		
WLD	Welding		
Workforce Sector 2 Healthcare II		Workforce Sector 2 Other Technologies I	
		BDF	Brewing, Distillation, and Fermentation
		CUL	Culinary
		ENV	Environmental Science
		BPA	Baking and Pastry Arts
		DEA	Digital Effects and Animation
		DME	Digital Media
		SGD	Simulation and Game Development
		VEN	Viticulture/Enology
		PTE	Pathway to Employment
		WBL	Work-Based Learning
		WOL	Wheels of Learning
AAI	Animal Assisted Interactions		
AMC	Advanced Medical Coding		
ANS	Animal Science		
CIM	Cancer Information Management		
CYT	Cytotechnology		
DDT	Developmental Disabilities		
DET	Dietetics		
DIA	Dialysis Technology		
EDT	Electroneurodiagnostic Technology		
GRO	Gerontology	CJC	Criminal Justice
HCI	Healthcare Interpreting	EME	Emergency Management
HEA	Health	EMS	Emergency Medical Science
HFS	Health and Fitness Science	EPT	Emergency Preparedness
HIT	Health Information Technology	FIP	Fire Protection
HSC	Health Sciences	FRC	Fire Rescue Certification
HUC	Health Unit Coordinator	LET	Law Enforcement Training
LBT	Laboratory Technology	MSI	Military Science
MED	Medical Assisting	PST	Public Safety Training
MHA	Mental Health	WLF	Wildfire
MHT	Mental Health		
MLT	Medical Laboratory Technology		
MTH	Massage Therapy		
NAS	Nursing Assistant		
NUT	Nutrition	BIO	Biology
OSC	Office Science Education	CHM	Chemistry
PBT	Phlebotomy	IMS	Integrated Math/Science
PHM	Pharmacy	MAT >= 100 (L3)	Mathematics
PSF	Physical Fitness Technology	PHY	Physics
PSG	Polysomnography		
REH	Rehabilitation		
SAB	Substance Abuse		
SIM	Healthcare Simulation Tech		
SLP	Speech-Language Pathology Asst		
SWK	Social Work		
TRE	Therapeutic Recreation		
VET	Veterinary Medical Technology		
Workforce Sector 2 Information Technology		Workforce Sector 2 Transfer and General Education I	
BAS	Business Analytics		
CCT	Cyber Crime Technology		
CIS	Information Systems		
CSC	Computer Science		
CTI	Computer Technology Integration		
CTS	Computer Information Technology		
DBA	Database Management Technology		
ITN	Internet Technologies		
HBI	Healthcare Business Informatics		
NET	Networking Technology		

Appendix A: Continued

NORTH CAROLINA COMMUNITY COLLEGE SYSTEM
Instructional Course Prefixes by Workforce Sector
FY 2026-27

Workforce Sector 3 Other Technologies II		Workforce Sector 3 Other Technologies II	
Prefix	Subject Area	Prefix	Subject Area
ACC	Accounting	PAD	Public Administration
ACM	Animal Care and Management	PCC	Professional Crafts: Clay
AGR	Agriculture	PCD	Professional Crafts: Design
AIB	American Institute of Banking	PCF	Professional Crafts: Fiber
APR	Appraisal	PCJ	Professional Crafts: Jewelry
APS	Automotive Parts Sales	PCR	Professional Crafts
AQU	Aquaculture	PCS	Professional Crafts: Sculpture
ASL	American Sign Language	PCW	Professional Crafts: Wood
BAF	Banking and Finance	PHO	Photography
BAR	Barbering	PHO	Photography
BPT	Broadcast Production	PMT	Project Management Technology
BUS	Business	PRC	Production Crafts
CAS	Child Advocacy Studies	PRN	Printing
COS	Cosmetology	REA	Real Estate Appraisal
CRT	Court Reporting	REA	Real Estate Appraisal
CSV	Customer Service	REC	Recreation
CTP	Customized Ind Training Prog	RLS	Real Estate
DES	Design: Creative	RSM	Resort & Spa Management
ECM	Electronic Commerce	SAF	Safety
EDU	Education	SBC	Small Business Center
EHS	Environmental Health and Safet	SMT	Radio/Television Broadcasting Tech Technician
ENT	Entertainment Technologies	SPI	Spanish Interpreter
EPD	Environmental Plan & Dev	SSM	Shooting and Hunting Sports Management
EQU	Equine	TRF	Turfgrass Management
ETR	Entrepreneurship	TRL	Trails
FIS	Fisheries	TXY	Taxidermy
FOR	Forest Management	WWK	Woodworking
FSE	Funeral Service	ZAS	Zoo and Aquarium Science Technology
FST	Food Service Technology		
FVP	Film and Video Production		
FWL	Fish and Wildlife		
GAM	Gaming Management		
GCM	Golf Course Management	ACA	Academic Related
GRA	Graphic Arts	ANT	Anthropology
GRD	Graphic Design	ARA	Arabic
HEC	Home Economics	ART	Art
HMT	Healthcare Management	AST	Astronomy
HOR	Horticulture	CHI	Chinese
HOS	Hospitality, Travel & Tourism	COM	Communication
HPT	Historic Preservation	DAN	Dance
HRD	Human Resources Development	DMA	Developmental Math
HRM	Hotel and Restaurant Management	DMS	Developmental Math Shell
HSE	Human Services	DRA	Drama/Theatre
IEC	Import Export Compliance	DRE	Developmental Reading/English
INS	Insurance	ECO	Economics
INT	International Business	EFL	English As A Foreign Language
IPP	Interpreter Preparation Program	ENG < 100 (L3)	English
IVS	Invasive Species Management	ENG >= 100 (L3)	English
LDR	Leadership Studies	FLI	Foreign Languages
LEX	Legal Education	FRE	French
LIB	Library Resources	GEL	Geology
LSG	Landscape Gardening	GEO	Geography
MEG	Metal Engraving	GER	German
MIT	Media Integration	HIS	History
MKT	Marketing and Retailing	HUM	Humanities
MLS	Management, Leadership, Superv	IRI	Irish
MPT	Meat Processing Technology	ITA	Italian
NPO	Nonprofit Leadership and Management	JOU	Journalism
ODL	Outdoor Leadership	JPN	Japanese
		Workforce Sector 3 Transfer and General Education II	

OMT	Operations Management	LAT	Latin
OSH	OSHA, EPA, HAZMAT & Other Gov	MUS	Music
OST	Office Systems Technology	OTHER < 100	Other

Appendix A: Continued

NORTH CAROLINA COMMUNITY COLLEGE SYSTEM
Instructional Course Prefixes by Workforce Sector
FY 2026-27

Workforce Sector 3 Transfer and General Education II	
Prefix	Subject Area
PED	Physical Education
PHI	Philosophy
PHS	Physical Science
POL	Political Science
POR	Portugese
PSY	Psychology
RED	Reading
REL	Religion
RUS	Russian
SCI	Science
SKL	Skills Lab
SOC	Sociology
SPA	Spanish

Appendix B: Revised Purpose and Vocational Codes

NORTH CAROLINA COMMUNITY COLLEGE SYSTEM Purpose Codes FY 2026-27

110	Executive Management
120	Financial Services
130	General Admin
140	Information Systems (Admin)
220	Curriculum Instruction
310	Occupational
311	Occupational Support
320	Basic Skills Plus
321	Adult Basic Education (ABE)/English Language Acquisition
322	Adult Secondary Education (ASE)
323	Integrated English Literacy and Civics Education (IELCE)
325	Basic Skills Administration
357	Apprenticeship Building America Grant
360	NC EDGE Customized Training Regional Trainers
361	Customized Training Projects
363	Small Business
364	Business and Industry Support - Administrative
365	Business and Industry Support - Instructional
369	BioNetwork Centers
370	Military Business Center (Fayetteville Tech CC)
371	NC Research Campus (Rowan Cabarrus CC)
373	Title II Literacy Special Projects
374	Title II Integrated Education & Training (IET)
375	NC BioBetter
376	Apprenticeship Expansion (SAEF Grant)
377	Common Digital Credential Pilot Program
378	Apprenticeship Expansion
410	Library/Learning Center
421	Curriculum Admin
422	Continuing Education Admin
430	Information Systems (Academic)
431	Rural College Broadband Access (SFRF)
432	Rural College Broadband Access (GREAT)
510	Student Services
525	Intellectual & Developmental Disabilities Training Program
526	Intellectual & Developmental Disabilities Students Marketing Project
530	Child Care - State Appropriation
546	Disaster Recovery Act of 2024 Pt. II - Tuition & Registration Fees
547	Disaster Recovery Act of 2024 Pt. II - Emergency Scholarship Grants
548	Disaster Recovery Act of 2024 Pt. II - Mental Health Support
549	Hurricane Helene Enrollment Stabilization
554	Short-Term Workforce Development Grant Program
556	Underserved Student Outreach & Advising (SFRF)
560	Finish Line Grants (State Appropriations)
680	Innovation Quarters
910	Buildings and Grounds
920	Equipment
923	Equipment - Literacy
930	Instructional Resources - Books
940	Categorical Equipment
944	Equipment - Rural College Broadband Access (SFRF)
945	Equipment - NC BioBetter
946	Equipment - Rural College Broadband Access (GREAT)
947	Finish Line Grants II (Wraparound Services) (FANS II) Equipment
949	Hurricane Helene Equipment

Note: Colleges are prohibited from creating purpose codes for use with state funds and may only use the purpose codes listed above as prescribed by the Accounting Procedures Manual.

Appendix B (continued)

NORTH CAROLINA COMMUNITY COLLEGE SYSTEM

Vocational Codes

FY 2026-27

10	Administration	55	Accounts Receivable Clearing
11	Career Exploration and Career Development	56	CCRG Alignment Project (State)
12	Professional Development	57	Vacant
13	Skill Attainment	58	Vacant
14	Academic Integration	59	Kannapolis-Rowan-Eq.
15	Increase Student Achievement	60	NR Specific Program Categoricals
16	Evaluation of CTE Programs	61	Expanding CC Economic Impact Grants
17	Equipment	62	Construction Training, Building Careers Program
18	Wages (not Administrative)	63	Truck Driver Shortage Program
19	Career and Technical Student Organizations	64	Nursing Program (Johnston)
20	Non-Federal Matching	65	Nursing Educators Program (Surry)
21	Vacant	67	Gaston-Textile
22	Vacant	68	Viticulture & Enology (Surry)
23	Vacant	69	Anspach Advanced Manufacturing School
24	Vacant	70	Transportation Technology Center
25	Vacant	71	High-cost (Marine Technology)
26	Vacant	72	Title II Career Pathways State Ldrship Funds
27	Vacant	73	Title II Promoting Innovation Initiative
28	Career & Technical Education Grant	74	Title II, Section 231 Career Services
29	Vacant	75	Title II, Institutionalized Instruction
30	College Specific Grants (State Board Reserve Funds)	76	Title II ABE English Literacy/Civics
31	VLC - State Appropriation	77	Title II, Reg Online Adult HS Pilot Project
32	Adult Learner Pilot Project	78	Title II Prof Developer Facilitator Network
33	Vacant	79	NC Career Coach
34	Vacant	80	Misc Non-Formula Allotment
35	Vacant	81	Prison - Designated
36	Vacant	82	Prison - Discretionary
37	Vacant	83	SBC Equipment
38	Vacant	84	Recidivism Project (Pamlico CC)
39	Vacant	85	Prison Education Program (Cleveland CC)
40	FTCC-Military Business Eq	86	Vacant
41	High-Cost Healthcare Workforce Expansion Program	87	CVCC - CEMS
42	High-Cost Healthcare Workforce Start-Up Program	88	NC FAME Partnership (Guilford)
43	BioNetwork Capital Equipment	89	Vacant
44	High-Cost Workforce Start-Up Program	90	Vacant
45	LCC - Motorcycle Safety	91	Vacant
46	CCC&TI - Truck Driver Training	92	Campus Security
47	FTCC - Botanical Lab	93	Vacant
48	FTCC - Botanical Lab (SFRF)	94	Minority Male Success Initiative
49	Bonus	95	Vacant
50	Vacant	96	Hurricane Appropriation
51	NR Budget Stabilization Funds (SFRF)	97	Formula Expenditure
52	Enrollment Growth (State Appropriations)	98	Vacant
53	Enrollment Reserve Operations	99	Vacant
54	Enrollment Reserve Equipment		

Note: Colleges are prohibited from creating vocational codes for use with state funds and may only use the vocational codes listed above as prescribed by the Accounting Procedures Manual.

Appendix C: Key Formula Values

NORTH CAROLINA COMMUNITY COLLEGE SYSTEM Key Formula Values FY 2026-27

Instructional Values:

Base		\$644,944
Workforce Sector 1	Ratio	17.4086
	Equivalent Value	\$5,470.92
Workforce Sector 2	Ratio	19.7663
	Equivalent Value	\$4,839.66
Workforce Sector 3	Ratio	22.8625
	Equivalent Value	\$4,208.40
Workforce Sector 4	Ratio	36.0321
	Equivalent Value	\$2,735.46

Institutional Support:

Base Allotment		\$3,062,616
MCC Level 1		\$714,895
MCC Level 2		\$1,195,582
Enrollment Allotment		\$2,053 per FTE above 750
Social Security	6.20%	
Medicare	1.45%	
Retirement	26.10%	
Health Ins		\$8,925

Appendix D: Per Capita Rates

NORTH CAROLINA COMMUNITY COLLEGE SYSTEM Per Capita Costs for Budget FTE FY 2026-27

Workforce Sector 1

Instructional	\$ 5,470.92
Institutional and Academic Support	<u>2,053.00</u>
Total	<u>\$ 7,523.92</u>

Workforce Sector 2

Instructional	\$ 4,839.66
Institutional and Academic Support	<u>2,053.00</u>
Total	<u>\$ 6,892.66</u>

Workforce Sector 3

Instructional	4,208.40
Institutional and Academic Support	<u>2,053.00</u>
Total	<u>\$ 6,261.40</u>

Workforce Sector 4

Instructional	2,735.46
Institutional and Academic Support	<u>2,053.00</u>
Total	<u>\$ 4,788.46</u>

Appendix E: Budget FTE Comparison

Comparison of 2024-25 Budget FTE vs. 2025-26 Budget FTE

NORTH CAROLINA COMMUNITY COLLEGE SYSTEM
Schedule of Budget FTE
FY 2026-27

	Curriculum			Continuing Ed			Adult Literacy			Total		
	Budget FTE		%	Budget FTE		%	Budget FTE		%	Budget FTE		%
	2025-26	2026-27	Inc/(Dec)	2025-26	2026-27	Inc/(Dec)	2025-26	2026-27	Inc/(Dec)	2025-26	2026-27	Inc/(Dec)
Alamance CC	3,851	4,264	10.7%	692	818	18.2%	346	334	-3.5%	4,889	5,416	10.8%
Asheville-Buncombe TCC	4,777	4,806	0.6%	685	706	3.1%	444	474	6.7%	5,906	5,986	1.4%
Beaufort County CC	1,540	1,545	0.3%	604	700	15.8%	126	90	-28.6%	2,270	2,335	2.9%
Bladen CC	1,054	1,100	4.3%	331	311	-6.0%	47	44	-6.4%	1,432	1,455	1.6%
Blue Ridge CC	2,076	2,090	0.7%	478	529	10.7%	155	185	19.2%	2,709	2,804	3.5%
Brunswick CC	1,755	1,805	2.9%	692	723	4.4%	206	229	11.3%	2,653	2,757	3.9%
Caldwell CC & TI	3,265	3,242	-0.7%	736	795	8.0%	152	175	15.4%	4,153	4,212	1.4%
Cape Fear CC	8,188	9,720	18.7%	1,494	1,716	14.8%	513	562	9.6%	10,195	11,998	17.7%
Carteret CC	1,472	1,485	0.8%	368	445	21.0%	112	110	-1.8%	1,952	2,040	4.5%
Catawba Valley CC	4,127	4,345	5.3%	1,085	1,118	3.1%	255	228	-10.6%	5,467	5,692	4.1%
Central Carolina CC	4,688	4,865	3.8%	649	622	-4.2%	365	370	1.4%	5,702	5,857	2.7%
Central Piedmont CC	18,026	20,076	11.4%	1,224	1,583	29.3%	1,305	1,508	15.5%	20,555	23,166	12.7%
Cleveland CC	2,865	3,013	5.1%	841	911	8.4%	65	62	-4.6%	3,771	3,986	5.7%
Coastal Carolina CC	3,416	3,619	6.0%	613	627	2.3%	197	180	-8.6%	4,226	4,426	4.7%
College of The Albemarle	2,477	2,466	-0.4%	433	451	4.2%	91	78	-14.3%	3,001	2,995	-0.2%
Craven CC	2,605	2,637	1.2%	665	732	10.0%	169	169	0.0%	3,439	3,538	2.9%
Davidson-Davie CC	3,644	3,906	7.2%	549	671	22.3%	343	269	-21.6%	4,536	4,847	6.8%
Durham TCC	4,470	4,729	5.8%	959	1,211	26.3%	317	322	1.5%	5,746	6,261	9.0%
Edgecombe CC	1,337	1,389	3.9%	479	518	8.2%	48	47	-1.1%	1,864	1,955	4.9%
Fayetteville TCC	10,180	10,426	2.4%	2,498	2,289	-8.4%	352	325	-7.7%	13,030	13,040	0.1%
Forsyth TCC	8,000	8,736	9.2%	864	898	3.9%	284	285	0.2%	9,148	9,918	8.4%
Gaston College	5,029	5,411	7.6%	583	588	0.8%	241	252	4.7%	5,853	6,252	6.8%
Guilford TCC	10,008	10,769	7.6%	1,471	1,718	16.8%	903	768	-15.0%	12,382	13,255	7.0%
Halifax CC	887	923	4.1%	189	204	7.9%	41	49	19.7%	1,117	1,177	5.4%
Haywood CC	1,131	1,105	-2.3%	259	253	-2.3%	12	12	0.0%	1,402	1,370	-2.3%
Isothermal CC	1,889	1,976	4.6%	236	280	18.5%	68	61	-10.3%	2,193	2,317	5.6%
James Sprunt CC	1,323	1,350	2.0%	872	868	-0.5%	73	77	5.3%	2,268	2,294	1.2%
Johnston CC	4,218	4,788	13.5%	937	1,031	10.0%	154	155	0.9%	5,309	5,974	12.5%
Lenoir CC	2,131	2,239	5.1%	1,744	1,556	-10.8%	235	212	-9.8%	4,110	4,007	-2.5%
Martin CC	688	769	11.8%	226	202	-10.6%	30	32	7.9%	944	1,003	6.3%
Mayland CC	700	746	6.6%	369	351	-5.0%	104	92	-12.0%	1,173	1,188	1.3%
McDowell TCC	1,123	1,235	10.0%	361	382	5.7%	186	207	11.5%	1,670	1,824	9.2%
Mitchell CC	2,949	3,193	8.3%	520	643	23.6%	147	174	18.6%	3,616	4,010	10.9%
Montgomery CC	905	961	6.2%	168	165	-1.8%	77	81	5.4%	1,150	1,208	5.0%
Nash CC	2,196	2,384	8.6%	607	645	6.3%	68	63	-7.1%	2,871	3,092	7.7%
Pamlico CC	330	347	5.1%	243	209	-14.0%	61	51	-16.8%	634	607	-4.3%
Piedmont CC	1,203	1,333	10.8%	599	594	-0.8%	34	39	14.3%	1,836	1,966	7.1%
Pitt CC	6,517	6,477	-0.6%	872	852	-2.3%	264	243	-8.0%	7,653	7,572	-1.1%
Randolph CC	2,277	2,334	2.5%	445	502	12.7%	266	318	19.5%	2,988	3,153	5.6%
Richmond CC	1,792	1,862	3.9%	915	970	6.0%	306	367	20.0%	3,013	3,199	6.2%
Roanoke-Chowan CC	505	516	2.2%	242	263	8.7%	89	98	9.7%	836	877	4.9%
Robeson CC	1,987	2,170	9.2%	1,263	1,517	20.1%	320	299	-6.6%	3,570	3,985	11.6%
Rockingham CC	1,360	1,463	7.5%	408	424	4.0%	55	43	-21.8%	1,823	1,930	5.9%
Rowan-Cabarrus CC	4,983	5,197	4.3%	1,899	1,835	-3.4%	552	596	7.9%	7,434	7,628	2.6%
Sampson CC	1,580	1,650	4.4%	596	586	-1.7%	211	205	-2.8%	2,387	2,441	2.3%
Sandhills CC	3,390	3,607	6.4%	608	757	24.6%	225	240	6.8%	4,223	4,605	9.0%
South Piedmont CC	2,694	3,262	21.1%	771	818	6.1%	427	417	-2.3%	3,892	4,497	15.5%
Southeastern CC	1,264	1,278	1.2%	645	639	-0.9%	245	233	-4.9%	2,154	2,150	-0.2%
Southwestern CC	1,770	1,767	-0.2%	833	974	17.0%	67	77	14.6%	2,670	2,818	5.5%
Stanly CC	2,044	2,201	7.7%	631	609	-3.4%	153	170	11.2%	2,828	2,980	5.4%
Surry CC	2,273	2,379	4.7%	647	644	-0.5%	114	117	2.2%	3,034	3,140	3.5%
Tri-County CC	1,049	1,087	3.7%	234	239	2.1%	42	51	21.2%	1,325	1,377	3.9%
Vance-Granville CC	2,358	2,392	1.4%	485	570	17.4%	82	71	-13.4%	2,925	3,033	3.7%
Wake TCC	20,785	22,006	5.9%	3,199	3,132	-2.1%	1,298	1,554	19.7%	25,282	26,692	5.6%
Wayne CC	2,821	2,964	5.1%	598	606	1.4%	262	236	-9.9%	3,681	3,807	3.4%
Western Piedmont CC	1,611	1,724	7.0%	299	345	15.3%	94	105	11.8%	2,004	2,174	8.5%
Wilkes CC	2,206	2,315	4.9%	725	892	23.0%	134	141	5.2%	3,065	3,348	9.2%
Wilson CC	1,598	1,618	1.3%	327	434	32.7%	143	124	-13.3%	2,068	2,176	5.2%
TOTAL	197,387	210,063	6.4%	42,965	45,669	6.3%	13,675	14,076	2.9%	254,027	269,808	6.2%
# of colleges declining			5			18			26			6
# of colleges increasing			53			40			30			52

Appendix F: Summary of College Allocations Comparison

NORTH CAROLINA COMMUNITY COLLEGE SYSTEM			
Budget Allocation Summary			
FY 2026-27			
	FY 25-26	FY 26-27	
	Total	Total	
	Allotments	Allotments	Difference
Alamance CC	\$33,966,443	\$40,038,632	\$6,072,189
Asheville-Buncombe TCC	41,439,649	44,304,291	2,864,642
Beaufort County CC	17,053,266	18,694,268	1,641,002
Bladen CC	11,931,021	12,792,689	861,668
Blue Ridge CC	20,845,628	22,531,762	1,686,134
Brunswick CC	19,268,564	21,256,718	1,988,154
Caldwell CC & TI	31,062,418	32,782,506	1,720,088
Cape Fear CC	71,321,122	86,812,515	15,491,393
Carteret CC	15,256,612	16,744,183	1,487,571
Catawba Valley CC	39,260,796	42,880,959	3,620,163
Central Carolina CC	40,952,757	43,861,962	2,909,205
Central Piedmont CC	139,532,815	166,186,516	26,653,701
Cleveland CC	27,693,396	30,930,167	3,236,771
Coastal Carolina CC	30,099,716	32,738,914	2,639,198
College of The Albemarle	22,673,586	23,967,865	1,294,279
Craven CC	25,905,367	27,846,897	1,941,530
Davidson-Davie CC	32,656,858	36,251,347	3,594,489
Durham TCC	40,180,903	46,026,300	5,845,397
Edgecombe CC	15,526,525	17,017,347	1,490,822
Fayetteville TCC	91,230,662	98,283,565	7,052,903
Forsyth TCC	63,826,722	72,080,108	8,253,386
Gaston College	42,535,013	52,366,338	9,831,325
Guilford TCC	84,846,239	95,098,902	10,252,663
Halifax CC	9,935,214	10,914,104	978,890
Haywood CC	11,740,343	12,103,186	362,843
Isothermal CC	17,161,563	18,711,110	1,549,547
James Sprunt CC	17,531,402	18,775,375	1,243,973
Johnston CC	37,280,625	43,750,671	6,470,046
Lenoir CC	28,554,518	29,968,351	1,413,833
Martin CC	8,806,121	9,681,564	875,443
Mayland CC	10,456,054	11,374,656	918,602
McDowell TCC	13,253,340	15,032,031	1,778,691
Mitchell CC	26,524,693	30,509,782	3,985,089
Montgomery CC	10,121,223	11,118,515	997,292
Nash CC	21,154,232	24,117,530	2,963,298
Pamlico CC	6,567,993	7,057,064	489,071
Piedmont CC	15,172,001	17,046,128	1,874,127
Pitt CC	52,741,068	54,893,608	2,152,540
Randolph CC	21,667,359	24,165,464	2,498,105
Richmond CC	22,256,764	25,064,853	2,808,089
Roanoke-Chowan CC	7,964,580	8,640,874	676,294
Robeson CC	25,056,427	30,251,221	5,194,794
Rockingham CC	14,534,360	16,149,210	1,614,850
Rowan-Cabarrus CC	55,026,313	60,465,963	5,439,650
Sampson CC	18,117,463	19,352,182	1,234,719
Sandhills CC	29,834,665	33,971,679	4,137,014
South Piedmont CC	28,263,652	34,042,745	5,779,093
Southeastern CC	15,826,176	17,207,011	1,380,835
Southwestern CC	20,151,376	22,655,221	2,503,845
Stanly CC	21,206,796	23,667,529	2,460,733
Surry CC	23,281,089	25,310,352	2,029,263
Tri-County CC	11,241,953	12,138,728	896,775
Vance-Granville CC	22,984,220	24,902,395	1,918,175
Wake TCC	169,372,489	187,297,821	17,925,332
Wayne CC	26,581,554	28,705,829	2,124,275
Western Piedmont CC	15,649,093	17,551,348	1,902,255
Wilkes CC	22,627,802	26,896,953	4,269,151
Wilson CC	25,877,945	29,592,662	3,714,717
Totals	1,843,588,544	\$2,064,578,466	\$220,989,922

Appendix G: Instructional Budget FTE by Workforce Sector

NORTH CAROLINA COMMUNITY COLLEGE SYSTEM Instructional Budget FTE By Workforce Sector FY 2026-27

	Engineering and Advanced Manufacturing	Healthcare I	Healthcare II	Information Technology	Other Technologies I	Other Technologies II
Alamance CC	89	282	270	182	65	935
Asheville-Buncombe TCC	132	533	303	214	160	540
Beaufort County CC	31	146	178	69	27	398
Bladen CC	7	143	89	60	18	200
Blue Ridge CC	36	165	136	111	20	451
Brunswick CC	26	145	172	104	17	478
Caldwell CC and TI	50	453	250	138	84	437
Cape Fear CC	257	713	340	378	186	1,596
Carteret CC	5	207	144	75	60	368
Catawba Valley CC	96	298	215	163	54	771
Central Carolina CC	125	290	414	187	110	880
Central Piedmont CC	385	816	538	1,516	530	2,457
Cleveland CC	28	332	154	116	38	571
Coastal Carolina CC	22	231	260	290	48	499
College of The Albemarle	16	160	140	97	34	341
Craven CC	72	288	194	190	14	401
Davidson-Davie CC	41	249	316	157	94	812
Durham TCC	134	563	292	346	63	638
Edgecombe CC	9	282	175	70	1	425
Fayetteville TCC	141	940	952	865	349	2,004
Forsyth TCC	154	801	355	539	152	1,178
Gaston College	43	328	409	224	49	765
Guilford TCC	244	657	561	767	289	1,490
Halifax CC	6	173	81	57	1	81
Haywood CC	10	48	62	48	5	360
Isothermal CC	51	220	137	124	8	401
James Sprunt CC	12	123	235	58	13	520
Johnston CC	200	340	452	267	74	605
Lenoir CC	40	243	361	98	83	1,027
Martin CC	12	53	42	41	11	151
Mayland CC	26	88	72	49	7	221
McDowell TCC	18	134	85	73	35	245
Mitchell CC	47	171	134	140	27	469
Montgomery CC	7	80	101	30	17	182
Nash CC	45	178	113	156	46	521
Pamlico CC	7	8	48	7	1	163
Piedmont CC	25	188	184	66	15	372
Pitt CC	202	745	400	342	56	1,140
Randolph CC	36	126	135	115	37	535
Richmond CC	94	191	119	105	52	365
Roanoke Chowan CC	5	51	97	32	2	121
Robeson CC	22	313	349	94	24	463
Rockingham CC	40	255	198	81	2	220
Rowan-Cabarrus CC	79	445	205	330	56	981
Sampson CC	8	140	154	96	39	363
Sandhills CC	114	343	224	131	111	550
South Piedmont CC	30	190	146	146	33	434
Southeastern CC	27	123	135	58	45	498
Southwestern CC	8	398	321	72	54	504
Stanly CC	12	241	182	309	22	624
Surry CC	44	228	159	83	113	493
Tri-County CC	5	104	70	41	4	201
Vance-Granville CC	40	111	192	125	30	469
Wake TCC	721	795	1,020	2,267	822	3,913
Wayne CC	88	275	220	190	134	680
Western Piedmont CC	28	166	151	62	56	382
Wilkes CC	40	213	544	127	94	428
Wilson CC	85	134	88	91	32	250
Total FTE	4,375	16,657	14,071	12,968	4,621	37,571

Appendix G: Continued

NORTH CAROLINA COMMUNITY COLLEGE SYSTEM
Instructional Budget FTE By Workforce Sector
FY 2026-27

	Public Safety and First Responders	Trades and Transportation	Transfer and General Education I	Transfer and General Education II	NC Edge Customized Training	Small Business Center	Total BFTE
Alamance CC	571	456	713	1,519	13	3	5,099
Asheville-Buncombe TCC	695	453	964	1,518	56	2	5,570
Beaufort County CC	358	182	318	537	5	3	2,253
Bladen CC	185	158	226	324	2	1	1,414
Blue Ridge CC	327	301	404	668	6	4	2,629
Brunswick CC	274	201	399	712	14	4	2,546
Caldwell CC and TI	370	576	635	1,043	8	2	4,046
Cape Fear CC	756	1,564	2,129	3,517	22	9	11,467
Carteret CC	234	229	203	404	2	7	1,938
Catawba Valley CC	651	705	1,000	1,508	4	3	5,471
Central Carolina CC	462	599	802	1,619	-	5	5,492
Central Piedmont CC	1,041	1,455	4,935	7,986	56	3	21,717
Cleveland CC	556	453	713	962	8	2	3,933
Coastal Carolina CC	289	378	708	1,521	1	5	4,252
College of The Albemarle	387	303	525	916	3	2	2,922
Craven CC	274	502	561	872	2	2	3,372
Davidson-Davie CC	473	423	668	1,344	10	1	4,589
Durham TCC	478	310	1,186	1,930	17	4	5,961
Edgecombe CC	288	146	204	307	4	2	1,914
Fayetteville TCC	1,195	1,248	1,745	3,276	7	5	12,727
Forsyth TCC	616	1,093	1,886	2,860	17	4	9,654
Gaston College	598	280	1,314	1,990	42	2	6,043
Guilford TCC	954	1,278	2,001	4,245	16	2	12,505
Halifax CC	108	120	167	334	13	2	1,143
Haywood CC	209	127	171	319	1	3	1,362
Isothermal CC	202	217	322	572	11	1	2,267
James Sprunt CC	179	388	239	450	5	3	2,226
Johnston CC	701	337	1,183	1,660	6	3	5,828
Lenoir CC	351	411	530	651	3	2	3,800
Martin CC	111	184	142	224	2	1	974
Mayland CC	167	156	111	200	3	1	1,100
McDowell TCC	235	217	203	373	0	1	1,618
Mitchell CC	570	155	754	1,368	19	1	3,856
Montgomery CC	80	284	153	192	2	2	1,131
Nash CC	434	349	494	692	15	2	3,045
Pamlico CC	28	93	86	116	-	1	558
Piedmont CC	114	234	299	430	6	1	1,934
Pitt CC	484	833	994	2,134	27	2	7,358
Randolph CC	318	349	347	838	136	1	2,972
Richmond CC	365	400	455	687	14	1	2,848
Roanoke-Chowan CC	115	103	86	168	1	1	781
Robeson CC	699	679	420	624	4	2	3,692
Rockingham CC	179	167	266	480	6	1	1,894
Rowan-Cabarrus CC	1,361	624	991	1,961	25	2	7,059
Sampson CC	234	432	236	534	2	1	2,239
Sandhills CC	411	301	719	1,461	7	2	4,374
South Piedmont CC	487	325	972	1,318	10	3	4,093
Southeastern CC	190	289	202	350	4	4	1,925
Southwestern CC	319	254	302	509	2	2	2,745
Stanly CC	223	205	337	655	1	3	2,815
Surry CC	301	385	440	778	13	1	3,037
Tri-County CC	128	123	288	362	0	1	1,327
Vance-Granville CC	283	311	518	882	6	1	2,968
Wake TCC	1,555	1,622	3,677	8,746	65	7	25,209
Wayne CC	249	425	467	844	2	2	3,575
Western Piedmont CC	289	154	260	518	1	1	2,071
Wilkes CC	275	371	422	692	37	2	3,245
Wilson CC	272	145	363	593	16	3	2,071
Total FTE	24,256	25,064	41,854	74,294	778	143	256,653

Appendix G: Continued

NORTH CAROLINA COMMUNITY COLLEGE SYSTEM
Instructional Funding
FY 2026-27

		Engineering and Advanced Manufacturing	Healthcare I	Healthcare II	Information Technology	Other Technologies I	Other Technologies II
	Base	\$ 5,470.92	\$ 5,470.92	\$ 4,839.66	\$ 4,839.66	\$ 4,839.66	\$ 4,208.40
Alamance CC	644,944	485,929	1,544,701	1,308,703	880,289	316,242	3,934,673
Asheville-Buncombe TC	644,944	720,078	2,917,582	1,465,576	1,034,203	774,043	2,273,062
Beaufort County CC	644,944	168,487	801,020	863,548	332,500	130,624	1,676,447
Bladen CC	644,944	36,827	784,423	431,325	292,619	88,559	843,110
Blue Ridge CC	644,944	195,500	900,394	656,237	538,526	97,587	1,899,747
Brunswick CC	644,944	139,957	791,520	832,100	505,357	82,511	2,010,366
Caldwell CC and TI	644,944	274,923	2,479,740	1,212,225	666,146	404,624	1,838,282
Cape Fear CC	644,944	1,405,364	3,898,597	1,644,568	1,830,715	900,044	6,717,667
Carteret CC	644,944	29,064	1,130,407	695,852	365,167	289,718	1,549,768
Catawba Valley CC	644,944	525,294	1,631,873	1,042,285	788,865	263,554	3,244,652
Central Carolina CC	644,944	682,409	1,584,311	2,001,399	903,572	532,521	3,702,652
Central Piedmont CC	644,944	2,104,498	4,466,643	2,603,671	7,334,741	2,565,644	10,339,135
Cleveland CC	644,944	154,703	1,816,367	747,416	563,367	182,357	2,404,986
Coastal Carolina CC	644,944	121,557	1,266,208	1,256,034	1,404,938	229,884	2,100,214
College of The Albemarle	644,944	87,250	874,801	676,919	467,296	162,142	1,433,955
Craven CC	644,944	393,607	1,576,052	939,707	919,838	66,101	1,686,023
Davidson-Davie CC	644,944	226,872	1,363,627	1,530,580	760,205	452,631	3,419,210
Durham TCC	644,944	734,642	3,078,846	1,414,343	1,674,825	302,951	2,683,989
Edgecombe CC	644,944	49,666	1,545,022	845,778	340,440	4,915	1,787,781
Fayetteville TCC	644,944	773,159	5,143,948	4,606,127	4,186,894	1,691,188	8,433,921
Forsyth TCC	644,944	841,207	4,379,514	1,718,212	2,606,573	736,498	4,956,427
Gaston College	644,944	235,378	1,792,998	1,978,334	1,085,851	237,039	3,218,908
Guilford TCC	644,944	1,333,494	3,595,420	2,717,384	3,713,229	1,398,359	6,271,363
Halifax CC	644,944	34,535	944,589	390,821	277,940	4,055	340,683
Haywood CC	644,944	53,890	261,683	298,297	232,547	25,075	1,514,777
Isothermal CC	644,944	281,154	1,202,780	662,542	602,500	40,570	1,687,108
James Sprunt CC	644,944	65,887	671,523	1,135,557	278,288	64,249	2,189,897
Johnston CC	644,944	1,093,201	1,859,376	2,187,470	1,292,643	357,294	2,546,994
Lenoir CC	644,944	220,375	1,331,194	1,745,492	472,310	401,256	4,323,120
Martin CC	644,944	64,581	287,757	203,370	198,838	53,313	636,101
Mayland CC	644,944	139,679	481,569	346,660	239,270	33,424	928,749
McDowell TCC	644,944	95,741	732,761	410,294	353,295	169,832	1,033,039
Mitchell CC	644,944	255,381	937,023	650,292	675,435	132,939	1,974,833
Montgomery CC	644,944	38,932	439,565	490,488	144,543	84,674	764,852
Nash CC	644,944	244,289	974,337	548,961	754,401	221,188	2,193,719
Pamlico CC	644,944	39,267	44,530	232,719	31,762	5,698	685,558
Piedmont CC	644,944	138,461	1,026,005	888,791	318,835	73,882	1,563,741
Pitt CC	644,944	1,105,394	4,076,600	1,935,812	1,655,717	269,252	4,798,455
Randolph CC	644,944	198,150	691,014	654,441	555,049	177,357	2,252,110
Richmond CC	644,944	513,754	1,043,973	574,265	507,191	250,812	1,537,669
Roanoke Chowan CC	644,944	25,987	279,188	467,821	153,962	7,467	509,290
Robeson CC	644,944	117,796	1,710,368	1,688,711	456,289	116,417	1,950,207
Rockingham CC	644,944	216,999	1,395,768	957,459	392,334	8,923	925,527
Rowan-Cabarrus CC	644,944	433,102	2,433,322	991,917	1,596,182	270,743	4,128,580
Sampson CC	644,944	45,685	763,940	746,665	463,695	187,436	1,529,096
Sandhills CC	644,944	622,296	1,878,107	1,081,749	632,351	536,456	2,313,888
South Piedmont CC	644,944	165,666	1,036,846	705,002	705,683	157,743	1,828,270
Southeastern CC	644,944	148,541	672,170	652,761	279,753	219,595	2,096,942
Southwestern CC	644,944	41,780	2,175,822	1,554,162	349,677	262,961	2,121,757
Stanly CC	644,944	63,514	1,320,928	882,671	1,494,831	107,229	2,626,732
Surry CC	644,944	238,222	1,249,365	767,483	400,570	544,799	2,075,054
Tri-County CC	644,944	29,759	568,719	337,661	200,449	18,224	847,434
Vance-Granville CC	644,944	218,666	608,298	931,559	603,634	144,812	1,973,337
Wake TCC	644,944	3,943,646	4,350,300	4,936,132	10,970,810	3,976,934	16,467,847
Wayne CC	644,944	481,516	1,506,939	1,065,226	918,704	646,529	2,860,002
Western Piedmont CC	644,944	155,462	910,481	731,072	301,288	272,987	1,608,850
Wilkes CC	644,944	220,076	1,162,677	2,634,278	615,317	454,351	1,803,151
Wilson CC	644,944	464,109	734,428	423,499	437,989	155,531	1,051,968
Total FTE	37,406,752	23,935,358	91,127,959	68,100,423	62,760,238	22,363,743	158,115,675

Appendix G: Continued

NORTH CAROLINA COMMUNITY COLLEGE SYSTEM
Instructional Funding
FY 2026-27

	Public Safety and First Responders	Trades and Transportati on	Transfer and General Education I	Transfer and General Education II	NC Edge Customized Training	Small Business Center	Totals
	\$ 4,839.66	\$ 5,470.92	\$ 4,839.66	\$ 4,208.40	\$ 2,522.02	\$2,522.02	
Alamance CC	2,762,274	2,494,312	3,450,224	6,393,061	33,904	7,011	24,256,267
Asheville-Buncombe TC	3,362,826	2,476,681	4,667,408	6,389,733	141,485	5,720	26,873,341
Beaufort County CC	1,733,544	997,759	1,537,131	2,260,593	11,497	7,625	11,165,719
Bladen CC	895,080	864,774	1,094,451	1,361,557	4,527	3,034	7,345,230
Blue Ridge CC	1,580,215	1,649,333	1,955,828	2,811,301	16,176	10,160	12,955,948
Brunswick CC	1,325,396	1,100,179	1,932,839	2,997,803	35,520	10,982	12,409,474
Caldwell CC and TI	1,790,718	3,152,063	3,074,220	4,391,018	19,408	4,569	19,952,880
Cape Fear CC	3,656,448	8,557,352	10,303,258	14,802,398	54,883	22,908	54,439,146
Carteret CC	1,133,256	1,250,191	984,115	1,701,673	4,768	16,426	9,795,349
Catawba Valley CC	3,152,916	3,859,488	4,841,626	6,346,966	10,492	6,981	26,359,936
Central Carolina CC	2,235,509	3,279,522	3,879,679	6,813,864	-	12,656	26,273,038
Central Piedmont CC	5,036,961	7,960,862	23,881,983	33,608,553	141,080	7,599	100,696,314
Cleveland CC	2,689,386	2,479,524	3,450,526	4,047,067	19,137	4,123	19,203,903
Coastal Carolina CC	1,396,998	2,070,102	3,427,311	6,400,746	2,896	12,073	20,333,905
College of The Albemarle	1,871,737	1,656,531	2,541,169	3,854,350	8,438	5,431	14,284,963
Craven CC	1,326,974	2,748,881	2,717,015	3,670,481	4,246	4,931	16,698,800
Davidson-Davie CC	2,290,454	2,311,624	3,231,154	5,656,263	25,008	2,887	21,915,459
Durham TCC	2,313,783	1,696,103	5,738,476	8,123,214	42,076	10,212	28,458,404
Edgecombe CC	1,392,272	800,389	989,559	1,290,845	10,679	5,252	9,707,542
Fayetteville TCC	5,781,266	6,827,384	8,442,807	13,787,049	17,698	12,992	60,349,377
Forsyth TCC	2,983,376	5,981,618	9,125,784	12,036,797	42,101	9,798	46,062,849
Gaston College	2,893,483	1,533,097	6,357,801	8,373,195	105,420	5,651	28,462,099
Guilford TCC	4,616,960	6,992,680	9,683,403	17,864,247	40,382	4,842	58,876,707
Halifax CC	521,738	656,318	808,223	1,404,414	32,308	5,773	6,066,341
Haywood CC	1,013,541	693,959	826,240	1,341,066	3,167	7,309	6,916,495
Isothermal CC	978,273	1,189,626	1,556,556	2,408,923	26,649	2,188	11,283,813
James Sprunt CC	867,595	2,124,214	1,158,223	1,894,102	12,590	8,379	11,115,448
Johnston CC	3,391,430	1,846,179	5,723,503	6,987,720	14,807	7,866	27,953,427
Lenoir CC	1,697,859	2,247,574	2,566,437	2,741,328	7,192	3,893	18,402,974
Martin CC	539,186	1,006,611	687,090	940,998	5,675	2,367	5,270,831
Mayland CC	807,647	851,455	539,017	842,954	6,305	2,887	5,864,560
McDowell TCC	1,135,307	1,185,907	980,334	1,567,695	1,217	2,998	8,313,364
Mitchell CC	2,758,493	847,490	3,649,557	5,758,177	46,781	2,843	18,334,188
Montgomery CC	384,813	1,552,566	742,030	807,400	5,625	5,053	6,105,485
Nash CC	2,101,169	1,910,537	2,392,304	2,911,752	38,279	4,005	14,939,885
Pamlico CC	135,673	507,110	415,234	486,644	-	3,314	3,232,453
Piedmont CC	550,293	1,281,488	1,449,409	1,811,396	15,955	2,457	9,765,657
Pitt CC	2,340,980	4,557,414	4,808,607	8,978,823	66,834	5,155	35,243,987
Randolph CC	1,536,743	1,910,462	1,679,135	3,525,192	342,212	2,934	14,169,743
Richmond CC	1,766,703	2,189,618	2,199,928	2,890,324	35,481	3,757	14,158,419
Roanoke Chowan CC	556,986	563,430	416,060	707,241	1,369	2,856	4,336,601
Robeson CC	3,383,386	3,714,990	2,030,540	2,624,768	11,083	4,425	18,453,924
Rockingham CC	866,677	913,644	1,285,383	2,019,111	15,979	1,405	9,644,153
Rowan-Cabarrus CC	6,586,117	3,415,201	4,796,033	8,251,279	63,666	4,244	33,615,330
Sampson CC	1,130,382	2,365,910	1,143,017	2,245,569	4,936	2,037	11,273,312
Sandhills CC	1,989,913	1,647,003	3,480,925	6,150,108	18,826	4,768	21,001,334
South Piedmont CC	2,357,482	1,776,126	4,705,208	5,546,910	24,265	7,858	19,662,003
Southeastern CC	918,988	1,582,104	976,227	1,473,989	11,019	8,895	9,685,928
Southwestern CC	1,545,280	1,389,113	1,460,906	2,141,718	4,458	5,681	13,698,259
Stanly CC	1,081,172	1,119,444	1,631,863	2,754,489	2,896	7,859	13,738,572
Surry CC	1,458,667	2,104,057	2,129,308	3,274,722	31,634	3,473	14,922,298
Tri-County CC	618,569	671,363	1,391,856	1,525,159	369	2,428	6,856,934
Vance-Granville CC	1,371,070	1,701,841	2,507,549	3,711,308	14,216	2,270	14,433,504
Wake TCC	7,527,855	8,873,608	17,794,674	36,806,864	162,739	17,094	116,473,447
Wayne CC	1,204,442	2,322,812	2,260,046	3,551,388	5,049	4,244	17,471,841
Western Piedmont CC	1,399,739	843,259	1,260,580	2,181,678	3,497	1,501	10,315,338
Wilkes CC	1,330,821	2,027,478	2,042,941	2,914,145	92,689	4,700	15,947,568
Wilson CC	1,314,469	793,529	1,756,948	2,494,858	40,779	8,199	10,321,250
Total FTE	117,391,290	137,123,889	202,559,658	312,656,986	1,962,367	360,978	1,235,865,316

Appendix H: Instructional Model Comparison by College

NORTH CAROLINA COMMUNITY COLLEGE SYSTEM
Instructional Model Comparison by College
FY 2026-27

Instructional Funding

	Propel NC*			Previous Tier Formula*			Variance	% Variance
	CU and CE	CT and SBC	Total New	Curriculum	WCE	Total Old		
Alamance CC	23,570,408	40,915	23,611,323	19,505,829	3,012,760	22,518,589	1,092,734	4.63%
Asheville-Buncombe TCC	26,081,192	147,205	26,228,397	22,380,938	2,513,855	24,894,793	1,333,604	5.08%
Beaufort County CC	10,501,653	19,122	10,520,775	7,092,093	2,735,181	9,827,274	693,501	6.59%
Bladen CC	6,692,725	7,561	6,700,286	5,107,650	1,210,459	6,318,109	382,177	5.70%
Blue Ridge CC	12,284,668	26,336	12,311,004	9,635,063	1,887,601	11,522,664	788,340	6.40%
Brunswick CC	11,718,028	46,502	11,764,530	8,158,779	2,667,034	10,825,813	938,717	7.98%
Caldwell CC and TI	19,283,959	23,977	19,307,936	15,111,997	3,509,828	18,621,825	686,111	3.55%
Cape Fear CC	53,716,411	77,791	53,794,202	44,698,490	7,324,710	52,023,200	1,771,002	3.29%
Carteret CC	9,129,211	21,194	9,150,405	6,846,095	1,643,424	8,489,519	660,886	7.22%
Catawba Valley CC	25,697,519	17,473	25,714,992	20,201,749	4,125,216	24,326,965	1,388,027	5.40%
Central Carolina CC	25,615,438	12,656	25,628,094	22,349,915	2,362,878	24,712,793	915,301	3.57%
Central Piedmont CC	99,902,691	148,679	100,051,370	91,493,084	5,626,843	97,119,927	2,931,443	2.93%
Cleveland CC	18,535,699	23,260	18,558,959	13,945,501	3,508,433	17,453,934	1,105,025	5.95%
Coastal Carolina CC	19,673,992	14,969	19,688,961	16,368,362	2,579,228	18,947,590	741,371	3.77%
College of The Albemarle	13,626,150	13,869	13,640,019	11,331,066	1,682,803	13,013,869	626,150	4.59%
Craven CC	16,044,679	9,177	16,053,856	12,303,165	3,042,146	15,345,311	708,545	4.41%
Davidson-Davie CC	21,242,620	27,895	21,270,515	17,838,240	2,395,470	20,233,710	1,036,805	4.87%
Durham TCC	27,761,172	52,288	27,813,460	21,891,170	4,691,433	26,582,603	1,230,857	4.43%
Edgecombe CC	9,046,667	15,931	9,062,598	6,526,885	1,960,193	8,487,078	575,520	6.35%
Fayetteville TCC	59,673,743	30,690	59,704,433	47,944,525	9,421,640	57,366,165	2,338,268	3.92%
Forsyth TCC	45,366,006	51,899	45,417,905	40,564,306	3,510,793	44,075,099	1,342,806	2.96%
Gaston College	27,706,084	111,071	27,817,155	24,636,164	2,001,953	26,638,117	1,179,038	4.24%
Guilford TCC	58,186,539	45,224	58,231,763	49,274,083	6,649,972	55,924,055	2,307,708	3.96%
Halifax CC	5,383,316	38,081	5,421,397	4,321,086	812,775	5,133,861	287,536	5.30%
Haywood CC	6,261,075	10,476	6,271,551	4,996,438	942,250	5,938,688	332,863	5.31%
Isothermal CC	10,610,032	28,837	10,638,869	9,129,744	1,142,447	10,272,191	366,678	3.45%
James Sprunt CC	10,449,535	20,969	10,470,504	6,239,617	3,704,677	9,944,294	526,210	5.03%
Johnston CC	27,285,810	22,673	27,308,483	22,072,289	4,078,243	26,150,532	1,157,951	4.24%
Lenoir CC	17,746,945	11,085	17,758,030	10,300,388	6,526,491	16,826,879	931,151	5.24%
Martin CC	4,617,845	8,042	4,625,887	3,567,542	842,831	4,410,373	215,514	4.66%
Mayland CC	5,210,424	9,192	5,219,616	3,490,458	1,180,661	4,671,119	548,497	10.51%
McDowell TCC	7,664,205	4,215	7,668,420	5,748,909	1,439,184	7,188,093	480,327	6.26%
Mitchell CC	17,639,620	49,624	17,689,244	14,445,457	2,432,033	16,877,490	811,754	4.59%
Montgomery CC	5,449,863	10,678	5,460,541	4,546,732	549,304	5,096,036	364,505	6.68%
Nash CC	14,252,657	42,284	14,294,941	11,011,969	2,291,257	13,303,226	991,715	6.94%
Pamlico CC	2,584,195	3,314	2,587,509	1,565,475	668,249	2,233,724	353,785	13.67%
Piedmont CC	9,102,301	18,412	9,120,713	6,211,787	2,386,157	8,597,944	522,769	5.73%
Pitt CC	34,527,054	71,989	34,599,043	30,255,372	3,087,519	33,342,891	1,256,152	3.63%
Randolph CC	13,179,653	345,146	13,524,799	10,659,187	1,890,661	12,549,848	974,951	7.21%
Richmond CC	13,474,237	39,238	13,513,475	8,563,769	3,924,685	12,488,454	1,025,021	7.59%
Roanoke-Chowan CC	3,687,432	4,225	3,691,657	2,372,686	1,073,012	3,445,698	245,959	6.66%
Robeson CC	17,793,472	15,508	17,808,980	10,159,545	5,887,889	16,047,434	1,761,546	9.89%
Rockingham CC	8,981,825	17,384	8,999,209	6,888,692	1,618,464	8,507,156	492,053	5.47%
Rowan-Cabarrus CC	32,902,476	67,910	32,970,386	23,831,934	6,312,910	30,144,844	2,825,542	8.57%
Sampson CC	10,621,395	6,973	10,628,368	7,650,912	2,464,945	10,115,857	512,511	4.82%
Sandhills CC	20,332,796	23,594	20,356,390	16,425,595	2,993,874	19,419,469	936,921	4.60%
South Piedmont CC	18,984,936	32,123	19,017,059	14,856,384	3,097,384	17,953,768	1,063,291	5.59%
Southeastern CC	9,021,070	19,914	9,040,984	5,983,256	2,223,104	8,206,360	834,624	9.23%
Southwestern CC	13,043,176	10,139	13,053,315	8,346,572	3,635,970	11,982,542	1,070,773	8.20%
Stanly CC	13,082,873	10,755	13,093,628	10,104,283	2,028,723	12,133,006	960,622	7.34%
Surry CC	14,242,247	35,107	14,277,354	11,030,006	2,346,041	13,376,047	901,307	6.31%
Tri-County CC	6,209,193	2,797	6,211,990	5,031,918	865,437	5,897,355	314,635	5.06%
Vance-Granville CC	13,772,074	16,486	13,788,560	10,859,149	2,213,923	13,073,072	715,488	5.19%
Wake TCC	115,648,670	179,833	115,828,503	99,715,508	11,443,610	111,159,118	4,669,385	4.03%
Wayne CC	16,817,604	9,293	16,826,897	13,814,115	2,165,986	15,980,101	846,796	5.03%
Western Piedmont CC	9,665,396	4,998	9,670,394	7,894,297	1,204,588	9,098,885	571,509	5.91%
Wilkes CC	15,205,235	97,389	15,302,624	10,824,201	3,625,253	14,449,454	853,170	5.58%
Wilson CC	9,627,328	48,978	9,676,306	7,425,215	1,687,089	9,112,304	564,002	5.83%
Totals	1,196,135,219	2,323,345	1,198,458,564	965,545,636	174,851,479	1,140,397,115	58,061,449	4.84%

* Excludes Base Allotment