

2014-2015
BUDGET RESOLUTION



Section 7
STATE BUDGET OVERVIEW



Public Schools of North Carolina
North Carolina Department of Public Instruction

State Planning Allotment - Fiscal Year 2014-15
ADM

Enter LEA#

320

Durham County

	<u>ACTUAL</u>	<u>PROJECTED</u>	<u>ALLOTTED</u>
KINDERGARTEN	3,015	2,964	2,964
GRADE 1	2,897	3,006	3,006
GRADE 2	2,737	2,896	2,896
GRADE 3	2,559	2,670	2,670
GRADE 4	2,269	2,507	2,507
GRADE 5	2,518	2,232	2,232
GRADE 6	2,493	2,444	2,444
GRADE 7	2,449	2,492	2,492
GRADE 8	2,481	2,535	2,535
GRADE 9	2,857	3,013	3,013
GRADE 10	2,503	2,548	2,548
GRADE 11	2,459	2,448	2,448
GRADE 12	2,026	2,152	2,152
TOTAL	33,263	33,907	33,907



Public Schools of North Carolina
North Carolina Department of Public Instruction

State Planning Allotment - Fiscal Year 2014-15

Enter LEA#

320 **Durham Public Schools**

Allotted ADM 33,907

PRC #	PRC Name	Planning Allotment			Estimated Allotment Per ADM		
		Position	MOE	Amount	Position	MOE	Amount
001	Classroom Teachers	1,529.50		\$ 86,285,213.00	0.05		\$ 2,544.76
002	Central Office Administration			\$ 1,390,069.00			\$ 41.00
003	Non-Instructional Support			\$ 7,999,783.00			\$ 235.93
005	School Building Administration		992.00	\$ 6,746,982.00		0.03	\$ 198.98
007	Instructional Support	155.00		\$ 9,501,810.00	-		\$ 280.23
013	Career and Technical Edu - Month of Employment		1,456.00	\$ 8,306,480.00		0.04	\$ 244.98
014	Career and Technical Edu - Program Support			\$ 439,718.00			\$ 12.97
019	Small County Supplemental			\$ -			\$ -
022	Mentor Pay			\$ -			\$ -
024	Disadvantaged Student Supplemental Funding			\$ 1,172,647.00			\$ 34.58
027	Teacher Assistants			\$ 11,210,164.00			\$ 330.62
028	Staff Development			\$ -			\$ -
031	Low Wealth Supplemental			\$ -			\$ -
032	Children with Special Needs			\$ 16,909,380.00			\$ -
034	Academically Gifted			\$ 1,681,085.00			\$ 49.58
054	Limited English			\$ 3,935,257.00			\$ 116.06
056	Transportation			\$ 12,634,072.00			\$ 372.61
061	Classroom Material			\$ 977,256.00			\$ 28.82
069	At Risk Student Services			\$ 7,244,298.00			\$ 213.65
Total of State Public School Fund		1,684.50	2,448.00	\$ 176,434,214.00			
000	Textbooks			\$ 483,514.00			\$ 14.26
012	Driver Training			\$ 698,013.00			\$ -
015	School Technology			\$ -			\$ -
Total of Other Programs				\$ 1,181,527.00			
Grand Total State Funds Allotted		1,684.50	2,448.00	\$ 177,615,741.00			



State Planning Allotment - Fiscal Year 2014-15

Enter LEA#

320 Durham Public Schools

Allotted ADM 33,907

Calculation of Dollars Per ADM For Charter School Information

PRC #	PRC Name	Amount
	Grand Total State Funds Allotted	\$ 177,615,741.00
032	Less: Children with Special Needs	\$ (16,909,380.00)
054	Less: Limited English	\$ (3,935,257.00)
012	Less: Driver Training	\$ (698,013.00)
056	Less: Transportation	\$ (12,634,072.00)
099	Plus: Prior Year Transportation	\$ 12,731,727.00

Revised State Funds Allotted \$ 156,170,746.00 (a)

ADM 33,907 (b)
 State Funds Allotted Per ADM \$ 4,605.86 (c) = (a)/(b)
 Unallotted \$/ADM \$ 153.45 (d)
State Funds Per ADM (Excluding Children with Special Needs) \$ 4,759.31 (c) + (d)

Children with Special Needs -- School Age \$ 15,660,264
 Headcount 4,156
 \$/Headcount \$ 3,768.11

Children with Special Needs -- Preschool \$ 1,249,116
 Headcount 398
 \$/Headcount \$ 3,138.48



Public Schools of North Carolina
State Board of Education | Department of Public Instruction

updated
7/31/14

FY 2014-15 Budget Comparison
Beginning Appropriated Budget (Base)

	Governor	Senate	House	Conference
	\$ 8,046,101,622	\$ 8,046,101,622	\$ 8,046,101,622	\$ 8,046,101,622
State Public School Fund - Continuation				
Average Daily Membership Adjustment	(37,453,734) R	(37,453,734) R	(37,453,734) R	(37,453,734) R
Average Salary Adjustment	(64,923,926) R	(64,923,926) R	(64,923,926) R	(64,923,926) R
Additional funding for 5 Instructional days		(391,637) R	(391,637) R	(391,637) R
Exceptional Children Headcount			(5,327,241) R	(5,327,241) R
Opportunity Scholarships (ADM Adjustment) Eliminated.			11,797,941 R	11,797,941 R
State Public School Fund - Expansion				
Career Pathways Pilot (funded by lottery receipts)	9,777,150		9,777,150 R	
Differential Teacher Compensation				1,000,000 NR
Merit Pay for Teachers			(10,200,000) R	(10,200,000) R
Merit Pay for Teachers				10,200,000 NR
Education -Based Salary Supplements Restoration	18,700,000 R	18,700,000 R	18,700,000 R	18,700,000 R
Central Office Administration		(4,795,567) R		(2,750,000) R
Classroom Teachers		(43,362,064) R	(43,362,064) R	41,932,566 R
Small County Supplemental Funding		3,581,140 R	3,581,140 R	3,581,140 R
Teacher Assistants- Gov- (K-3) and Senate (K-1) and Conf (K-3)	(19,801,890) R	(233,182,240) R		(129,912,165) R
Teacher Assistants - (Conf. K-3)				24,815,645 NR
At Risk -dependent on passing of H831			(300,000) R	(9,263,980) R
Textbooks (funded by lottery Receipts)	23,171,192 NR		10,983,161	
Textbooks			905,000 R	905,000 R
Digital Learning - Education Lottery			(11,928,735) R	(11,928,735) R
Transportation	(5,509,816) R	(28,608,891) R		(4,630,992) R
Excellent Public Schools Act (Sec 7A.1 and 7A.7 of S. L. 2012-142)		6,015,859 R	6,015,859 R	6,015,859 R
Torts transfer to LEA	(1,000,000) R			
Workers Compensation transfer to LEA	(9,000,000) R			
School Buses(reduction for replacements buses)		(3,369,983) R	(3,369,983) R	(3,369,983) R
School Buses(reduction for replacements buses)			(3,369,983) NR	(3,369,983) NR
School Safety- panic alarms		(1,100,000) R	(1,100,000) R	(1,100,000) R
Cooperative Innovative HS	1,864,014 R		1,864,014 R	1,864,014 R
Cooperative Innovative HS Planning Grant (1821)			150,000 NR	
Embedded Innovative Teaching Institute (Union County)			150,000 R	
SPSF Adjustments	(84,177,010)	(388,891,043)	(117,803,038)	(163,810,211)
Dept of Public Instruction				
Agency Operating		(15,078,150) R	(502,605) R	(5,026,050) R
Home Base - Op-in Portion	4,000,000 R			
Interstate Comm. On Edu. Opportunity for Military Children	11,694 R		11,694 R	11,694 R
Residential Schools for the Deaf & Blind	352,151 R			
Residential Schools for the Deaf & Blind	157,000 NR			
DPI Adjustments	4,520,845	(15,078,150)	(490,911)	(5,014,356)
Education Support Organizations				
Communities in Schools (1901)			2,000,000 R	1,000,000 R
Private Psychiatric Residential Treatment (PRTFs) H831			300,000 R	3,200,000 R
NCCAT (46.25 Positions)-Re-establishes Program			3,239,639 R	3,239,639 R
NCCAT (46.25 Positions)(Eliminates Program)	(3,239,639) NR		(3,239,639) NR	(3,239,639) NR
Rural Charter School Development			300,000 NR	
Teaching Fellows (Eliminates Program)		(3,095,000) R		(3,095,000) NR
Teacher Cadet			150,000 R	
ESO Adjustments	(3,239,639)	(3,095,000)	2,750,000	1,105,000
Total Expansion/Reduction	(82,895,804)	(407,064,193)	(115,543,949)	(167,719,567)
Total Requirements	7,963,205,818	7,639,037,429	7,930,557,673	7,878,382,055



FY 2014-15 Budget Comparison

	Governor	Senate	House	Conference
Civil Penalties Receipts (1800)				(4,000,000) R
Civil Penalties Receipts (1800)				(7,572,230) NR
Education Lottery Receipts (1800) - Career Pathways	(9,777,150) NR			
Education Lottery Receipts (1800) - Classroom Teachers		(56,298,342) R	(160,904,386) R	(33,942,997) R
Education Lottery Receipts (1800) - Teacher Assistants				(113,318,880) R
Education Lottery Receipts - Digital Learning			11,928,735	11,928,735
Education Lottery Receipts - Textbooks	(23,171,192) NR		(10,983,161)	
Reserve for Salaries & Benefits				
Educators Teachers	102,166,322 R	465,317,000 R	176,193,279 R	275,514,319 R
Educators Teachers	266,730 NR	3,410,000 NR	2,150,000 NR	6,764,338 NR
Accrued Longevity - Educators				24,299,233 NR
School-Based Administrators	5,818,632 R	5,818,632 R	10,158,319 R	5,818,632 R
School-Based Administrators	133,410 NR	133,410 NR		133,410 NR
Non-Certified and Central Office Staff	52,952,330 R	32,635,439 R	65,270,879 R	32,635,439 R
State Retirement Contribution - School District Personnel		21,514,025 R	35,082,455 R	26,455,623 R
Compensation Increase Reserve - DPI	891,750 R	891,973 R	1,461,135 R	1,652,844 R
State Retirement System - DPI		183,857 R	299,811 R	226,087 R
Reserves for Salary and Benefit Adjustments	162,229,174	529,904,336	290,615,878	373,499,925
Ending Appropriated Budget	\$ 8,092,486,650	\$ 8,112,643,423	\$ 8,061,214,739	\$ 8,104,976,608
Retirement Rate	14.76%	15.12%	15.36%	15.21%
Health Benefit	\$ 5,378	\$ 5,378	\$ 5,378	\$ 5,378
Salary Increase	<i>See separate tab</i>	<i>See separate tab</i>	<i>See separate tab</i>	<i>See separate tab</i>
Driver's Education Receipts	(306,001) R	(26,682,132) R	(306,001) R	(26,682,132) R
Reduction in Driver Ed Receipts		26,376,131 NR		26,376,131 NR

R= Recurring/ NR= Nonrecurring



Public Schools of North Carolina
North Carolina Department of Public Instruction

State Initial Allotment - Fiscal Year 2014-15

320 Durham Public

PRC #	PRC Name	Positions	Months of Employment	Allotment Amount
000	Textbooks			\$ 503,698
001	Classroom Teachers	1,548.00		\$ 93,061,116
002	Central Office Administration			\$ 1,367,702
003	Non-Instructional Support			\$ 8,144,149
005	School Building Administration			\$ 6,894,574
	Principal		648.00	
	Assistant Principal		344.00	
007	Instructional Support	155.00		\$ 10,131,575
012	Driver Training			\$ 700,295
013	CTE Month of Employment		1,456.00	\$ 8,852,480
014	CTE Program Support			\$ 441,329
015	School Technology			\$ -
019	Small County Supplemental			\$ -
024	Disadvantage Student Supplemental Funding			\$ 1,249,363
027	Teacher Assistants			\$ 8,906,614
028	Staff Development			\$ -
031	Low Wealth Supplemental			\$ -
032	Children with Disabilities			\$ 17,669,668
034	Academically Gifted			\$ 1,736,721
054	Limited English			\$ 4,117,339
056	Transportation			\$ 10,107,258
061	Classroom Material			\$ 977,256
069	At Risk Student Services			\$ 7,070,942
TOTALS		1,703.00	2,448.00	\$ 181,932,079

Note : The initial allotment does not include reductions for charter schools.

320 Durham Public Schools

PRC #	PRC Name	Planning Allotment			Initial Allotments			Impact of State Budget		
		Position	MOE	Amount	Positions	MOE	Amount	Positions	MOE	Amount
001	Classroom Teachers	1,529.50		\$ 86,285,213.00	1,548.00		\$93,061,116.00	18.50	-	6,775,903.00
002	Central Office Administration			\$ 1,390,069.00			\$1,367,702.00	-	-	(22,367.00)
003	Non-Instructional Support			\$ 7,999,783.00			\$8,144,149.00	-	-	144,366.00
005	School Building Administration		992.00	\$ 6,746,982.00		992.00	\$6,894,574.00	-	-	147,592.00
007	Instructional Support	155.00		\$ 9,501,810.00	155.00		\$10,131,575.00	-	-	629,765.00
013	Career and Technical Edu - Month of Employment		1,456.00	\$ 8,306,480.00		1,456.00	\$8,852,480.00	-	-	546,000.00
014	Career and Technical Edu - Program Support			\$ 439,718.00			\$441,329.00	-	-	1,611.00
019	Small County Supplemental			\$ -			\$0.00	-	-	-
022	Mentor Pay			\$ -			\$0.00	-	-	-
024	Disadvantaged Student Supplemental Funding			\$ 1,172,647.00			\$1,249,363.00	-	-	76,716.00
027	Teacher Assistants			\$ 11,210,164.00			\$8,906,614.00	-	-	(2,303,550.00)
028	Staff Development			\$ -			\$0.00	-	-	-
031	Low Wealth Supplemental			\$ -			\$0.00	-	-	-
032	Children with Special Needs			\$ 16,909,380.00			\$17,669,668.00	-	-	760,288.00
034	Academically Gifted			\$ 1,681,085.00			\$1,736,721.00	-	-	55,636.00
054	Limited English			\$ 3,935,257.00			\$4,117,339.00	-	-	182,082.00
056	Transportation			\$ 12,634,072.00			\$10,107,258.00	-	-	(2,526,814.00)
061	Classroom Material			\$ 977,256.00			\$977,256.00	-	-	-
069	At Risk Student Services			\$ 7,244,298.00			\$7,070,942.00	-	-	(173,356.00)
Total of State Public School Fund		1,684.50	2,448.00	\$ 176,434,214.00	1,703.00	2,448.00	\$180,728,086.00	18.50	-	4,293,872.00
000	Textbooks			\$ 483,514.00			\$503,698.00	-	-	20,184.00
012	Driver Training			\$ 698,013.00			\$700,295.00	-	-	2,282.00
015	School Technology			\$ -			\$0.00	-	-	-
Total of Other Programs				\$ 1,181,527.00			\$1,203,993.00	-	-	22,466.00
Grand Total State Funds Allotted		1,684.50	2,448.00	\$ 177,615,741.00	1,703.00	2,448.00	\$181,932,079.00	18.50	-	4,316,338.00

*Initial allotted at 80% (projected state reduction \$128,000)



Public Schools of North Carolina

North Carolina Department of Public Instruction

Local Education Agency Adjustment - Fiscal Year 2014-15

320 Durham Public

(1)

(2)

(3)

(4) = (1) + (2) + (3)

PRC #	PRC Name	Initial Allotment			Reduction for Charter Schools		Transfer for NCVPS		Allotment after Charter Reduction and Transfer for NCVPS	
		Positions	Months of Employment	Initial Allotment Amount	Positions/MOE	Dollars	Positions/MOE	Dollars	Positions/MOE	Dollars
000	Textbooks			\$ 503,698		\$ (5,290)		\$ -		\$ 498,408
001	Classroom Teachers	1,548.00		\$ 93,061,116	(16.26)	\$ (977,078)	(3.14)	\$ (184,347)	1,528.60	\$ 91,899,691
002	Central Office Administration			\$ 1,367,702		N/A		\$ -		\$ 1,367,702
003	Non-Instructional Support			\$ 8,144,149		\$ (85,508)		\$ (106,124)		\$ 7,952,517
005	School Building Administration			\$ 6,894,574		N/A		\$ -		\$ 6,894,574
	Principal		648.00		N/A		N/A		648.00	
	Assistant Principal		344.00		N/A		0.00		344.00	
007	Instructional Support	155.00		\$ 10,131,575	(1.63)	\$ (106,373)	0.00	\$ -	153.37	\$ 10,025,202
012	Driver Training			\$ 700,295		N/A		N/A		\$ 700,295
013	CTE Month of Employment		1,456.00	\$ 8,852,480	(15.29)	\$ (92,944)	0.00	\$ -	1,440.71	\$ 8,759,536
014	CTE Program Support			\$ 441,329		\$ (4,635)		\$ -		\$ 436,694
015	School Technology			\$ -		\$ -		\$ -		\$ -
019	Small County Supplemental			\$ -		\$ -		\$ -		\$ -
024	Disadvantage Student Supplemental			\$ 1,249,363		\$ (13,119)		\$ -		\$ 1,236,244
027	Teacher Assistants			\$ 8,906,614		\$ (93,514)		N/A		\$ 8,813,100
028	Staff Development			\$ -		N/A		N/A		\$ -
031	Low Wealth Supplemental			\$ -		\$ -		\$ -		\$ -
032	Children with Disabilities			\$ 17,669,668		N/A		N/A		\$ 17,669,668
034	Academically Gifted			\$ 1,736,721		\$ (18,234)		\$ -		\$ 1,718,487
054	Limited English			\$ 4,117,339		N/A		N/A		\$ 4,117,339
056	Transportation			\$ 10,107,258		\$ (134,671)		\$ -		\$ 9,972,587
061	Classroom Material			\$ 977,256		\$ (10,260)		\$ -		\$ 966,996
069	At Risk Student Services			\$ 7,070,942		\$ (74,240)		\$ -		\$ 6,996,702
TOTALS		1,703.00	2,448.00	\$ 181,932,079	(33.18)	\$ (1,615,866)	(3.14)	\$ (290,471)	4,114.68	\$ 180,025,742

Data used on Reduction for Charter	
LEA's ADM	33,907
Reduction due to New Charters and/or Existing Charters with Growth Greater than projected for FY 2014-15	356
Prior Year Transportation	\$ 12,826,788

Transfer ADM	-
--------------	---

State Initial Allotment Formulas FY 2014-15

Administration	
Category	Basis of Allotment (Funding Factors are rounding.)
Central Office Administration	Increase by LEA from FY 14-15 Initial Allotment is -1.36%.

Instructional Personnel and Support Services		
Category	Basis of Allotment (Funding Factors are rounded.)	Allotted Salary
Classroom Teachers		
<i>Grades Kindergarten</i>	1 per 18 in ADM.	
<i>Grades 1 - 3</i>	1 per 17 in ADM.	
<i>Grades 4 - 6</i>	1 per 24 in ADM.	
<i>Grades 7 - 8</i>	1 per 23 in ADM.	
<i>Grade 9</i>	1 per 26.5 in ADM.	
<i>Grades 10 - 12</i>	1 per 29 in ADM.	LEA Average
<i>Math/Science/Computer Teachers</i>	1 per county or based on sub agreements.	
Teacher Assistants	\$772.07 per K-3 ADM.	N/A
Instructional Support	1 per 218.55 in ADM.	LEA Average
School Building Administration		
Principals	1 per school with at least 100 ADM or at least 7 state paid teachers or instructional support personnel. Schools opening after 7/1/2011 are eligible based on at least 100 ADM only.	LEA Average
Assistant Principals	1 month per 98.53 in ADM.	LEA Average
Career Technical Ed. - MOE (LIMITED FLEXIBILITY- Salary Increase)	Base of 50 Months of Employment per LEA with remainder distributed based on ADM in grades 8-12.	LEA Average
Classroom Materials/Instructional Supplies/Equipment	\$ 28.38 per ADM plus \$2.69 per ADM in grades 8 and 9 for PSAT Testing	
Textbooks	\$14.86 per ADM in grades K-12.	

Employee Benefits	
Category	Basis of Allotment
Hospitalization	\$5,378 per position per year.
Retirement	15.21% of total salaries.
Social Security	7.65% of total salaries.

Statewide Average Salaries for FY 2013-14 (Benefits are not included)	
Category	Basis of Allotment
Teachers	\$43,342
Principals (MOE)	\$5,343
Assistant Principals (MOE)	\$4,899
Career Technical Ed. (MOE)	\$4,562
Instructional Support	\$49,355
<p>Note: Dollars for 2014-15 position/month allotments are based on LEA's average salary including benefits, rather than the statewide average salary. They are still position/month allotments and you must stay within the positions/months allotted, not the dollars. This calculation is necessary to determine your LEA's allotment per ADM for charter schools.</p>	

State Initial Allotment Formulas FY 2014-15

Support	
Category	Basis of Allotment (Funding Factors are rounded.)
Noninstructional Support Personnel	\$240.19 per ADM. \$6,000 per Textbook Commission member for Clerical Assistants.

Categorical Programs		
Category	Basis of Allotment (Funding Factors are rounded.)	
Academically or Intellectually Gifted Students	\$1,280.77 per child for 4% of ADM.	
At-Risk Student Services	<i>Each LEA receives the dollar equivalent of one resource officer (\$37,838) per high school. Of the remaining funds, 50% is distributed based on ADM (\$88.37 per ADM) and 50% is distributed based on number of poor children, per the federal Title 1 Low Income poverty data (\$329.77 per poor child). Each LEA receives a minimum of the dollar equivalent of two teachers and two instructional support personnel (\$249,288).</i>	
Children with Disabilities <i>School Aged</i> <i>Preschool</i> <i>Group Homes</i> <i>Developmental Day Care (3-21)</i> <i>Community Residential Centers</i>	<i>\$3,926.97 per funded child count. Child count is comprised of the lesser of the April 1 handicapped child count or 12.5% of the allotted ADM. Base of \$58,628 per LEA; remainder distributed based on April 1 child count of ages 3, 4, and PreK- 5, (\$3,117.47) per child. Approved applications. To be allotted in Revision To be allotted in Revision</i>	
Disadvantaged Student Supplemental Funding	<i>See the Allotment Policy Manual for formula for allocating supplemental funding to address the capacity needs of LEAs in meeting the needs of disadvantaged students.</i>	
Driver Training	<i>\$192.55 per 9th grade ADM. Includes private, charter, and federal schools.</i>	
Limited English Proficiency	<i>Base of a teacher asst. (\$32,109); remainder based 50% on number of funded LEP students (\$383.27) and 50% on an LEA's concentration of LEP students (\$4,144.75).</i>	
Low Wealth Supplemental Funding	<i>See the Allotment Policy Manual for formula allocating supplemental funds to eligible LEAs that are located in counties that do not have the ability to generate revenue to support public schools at the state average level.</i>	
School Technology	<i>No New Appropriation for FY 14-15. Fines and Forfeitures will be allocated in a revision.</i>	
Small County Supplemental Fundin	<i>ADM <</i>	
	<i>Allotment</i>	
	<i>600</i>	<i>1,710,000</i>
	<i>1,300</i>	<i>1,820,000</i>
	<i>1,700</i>	<i>1,548,700</i>
	<i>2,000</i>	<i>1,600,000</i>
	<i>2,300</i>	<i>1,560,000</i>
	<i>2,600</i>	<i>1,470,000</i>
	<i>2,800</i>	<i>1,498,000</i>
<i>3,200</i>	<i>1,548,000</i>	
	<i>Please see the allotment policy Manual for Special Provisions.</i>	
Transportation	<i>Based on an efficiency rated formula and local operating plans. The initial allotment is 80% of Adjusted (based on final budget reductions) Planning.</i>	
Career Technical Education - Program Support	<i>\$10,000 per LEA with remainder distributed based on ADM in grades 8-12 (\$33.97).</i>	

Restrictions for FY 2014-15 through an ABC transfer.	
Category	Restrictions
Central Office Administration CTE Months and Support Children with Disabilities School Technology Position/MOE Allotments	<i>No transfers into Central Office Administration. Transferred only as permitted by federal law and grants or rules by State Board of Education. Transferred only as permitted by federal law and grants or rules by State Board of Education. No transfers in or out. No Transfers into position or MOE categories. No transfers to purchase the same type of position.</i>

N.C. Department of Public Instruction
Average Salaries Used for 2014-15 Initial Allotments
(Based on 2013-14 6th Pay Period Average Salaries)

Principals (12 Months per Position)	\$5,343
Social Security	409
Retirement	813
Hospitalization	448
	<u>\$7,013</u>
Assistant Principals (10 Months per Position)	\$4,899
Social Security	375
Retirement	745
Hospitalization	538
	<u>\$6,557</u>
Teachers	\$43,342
Social Security	3,316
Retirement	6,592
Hospitalization	5,378
	<u>\$58,628</u>
Vocational Education (10 months per Position)	\$4,562
Social Security	349
Retirement	694
Hospitalization	538
	<u>\$6,143</u>
Instructional Support	\$49,355
Social Security	3,776
Retirement	7,507
Hospitalization	5,378
	<u>\$66,016</u>
Clerical Assistants - See Note	\$32,291
Social Security	2,470
Retirement	4,911
Hospitalization	5,378
	<u>\$45,050</u>
Teacher Assistants - See Note	\$21,758
Social Security	1,664
Retirement	3,309
Hospitalization	5,378
	<u>\$32,109</u>
Custodians - See Note	\$21,484
Social Security	1,644
Retirement	3,268
Hospitalization	5,378
	<u>\$31,774</u>
Social Security Rate	7.65%
Retirement Rate	15.210%
Hospitalization Rate	\$5,378

Notes:

1. Noncertified salaries (Clerical Assistants, Teacher Assistants, and Custodians) are based on 2006-07 5th pay period average salary increased by 4%. Also increased by 1,100 based on 2008 Leg; increased by 1.2% based on HB 950, 2012.; SB 744 increase 500
2. FY 2014-15 increase for Teachers, IS, CTE 6.92%; SBA 2%

N.C. Department of Public Instruction
Average Salaries Used for 2014-15 Initial Allotments
(Based on 2013-14 6th Pay Period Average Salaries)

Principals (12 Months per Position)	\$5,343
Social Security	409
Retirement	813
Hospitalization	448
	<u>\$7,013</u>
Assistant Principals (10 Months per Position)	\$4,899
Social Security	375
Retirement	745
Hospitalization	538
	<u>\$6,557</u>
Teachers	\$43,342
Social Security	3,316
Retirement	6,592
Hospitalization	5,378
	<u>\$58,628</u>
Vocational Education (10 months per Position)	\$4,562
Social Security	349
Retirement	694
Hospitalization	538
	<u>\$6,143</u>
Instructional Support	\$49,355
Social Security	3,776
Retirement	7,507
Hospitalization	5,378
	<u>\$66,016</u>
Clerical Assistants - See Note	\$32,291
Social Security	2,470
Retirement	4,911
Hospitalization	5,378
	<u>\$45,050</u>
Teacher Assistants - See Note	\$21,758
Social Security	1,664
Retirement	3,309
Hospitalization	5,378
	<u>\$32,109</u>
Custodians - See Note	\$21,484
Social Security	1,644
Retirement	3,268
Hospitalization	5,378
	<u>\$31,774</u>
Social Security Rate	7.65%
Retirement Rate	15.210%
Hospitalization Rate	\$5,378

Notes:

1. Noncertified salaries (Clerical Assistants, Teacher Assistants, and Custodians) are based on 2006-07 5th pay period average salary increased by 4%. Also increased by 1,100 based on 2008 Leg; increased by 1.2% based on HB 950, 2012.; SB 744 increase 500
2. FY 2014-15 increase for Teachers, IS, CTE 6.92%; SBA 2%

**North Carolina Virtual Public Schools (NCVPS) Reduction Formula
FY 13-14**

Select an LEA/Charter School from below:

320 Durham Public

Student Projection:

For the Fall, Spring, and Year-Long course types, we analyzed, for each LEA and Charter School, the trends for the last five years versus a weighted average of enrollments on the same period. We selected the maximum of the two and then adjusted the projections versus the aggregate values for LEAs and Charter Schools. For the Summer courses, we use a similar projection algorithm but included in the analysis the restricted trends of the last four years.

Course Type	FY 07-08	FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 12-13	Projection FY 13-14	Actual FY 13-14
Summer	74	37	142	213	254	104	146	90
Fall	66	40	76	181	160	0	233	249
Year Long	7	10	27	42	23	79	62	153
Spring	84	53	159	281	220	0	268	209
Fall/Spring	0	0	0	0	0	489	0	0
Total	231	140	404	717	657	672	709	701

Calculation of Projected Total Cost and Actual Total Cost:

Course Type	Cost per Course Type	Projected Total Cost	Actual Total Cost	Adjustment Base (Lower Cost)
Summer	\$235	34,310	21,150	34,310
Fall/Spring	\$349	174,849	159,842	174,849
Year Long	\$438	27,156	67,014	27,156
Total Cost		236,315	248,006	236,315

Teacher Conversion Rate	\$55,546	\$55,546	\$55,546
Equivalent Teachers	4.25	4.46	4.25

(1) Calculation of 75% Withholding Based on Projected Enrollment:

(Processed in Allotment Revision #2)

Instructional Cost	(177,236)
Teacher Position Equivalent (PRC 001)	(3.19)

(2) Total Teacher Reduction before Reserves:

Instructional Cost	(236,315)
Teacher Position Equivalent (PRC 001)	(4.25)

(3) Allotment Adjustment to PRC 001:

(Processed in Allotment Revision #23)

Instructional Cost	(59,079)
Teacher Position Equivalent (PRC 001)	(1.06)

(4) Reserve Reduction:

(Processed in Allotment Revision #2)

Other Reductions from Non-instructional Support (PRC 003)

Reduction for Administration:	(68,974)
Reduction for Reserve:	(6,041)

Total Dollar Reduction (PRC 001 and PRC 003) (311,330)

DEPARTMENT OF PUBLIC INSTRUCTION
 DIVISION OF SCHOOL BUSINESS SERVICES
 BUDGET ALLOTMENT REVISION--PUBLIC SCHOOLS
 FISCAL YEAR 2014-2015 REVISION DATE: 100814
 SYSTEM REVISION #: 008
 RPT: ALTARPO2 RUN: 10/08/14

320
 Durham Public Schools
 P.O. Box 30002
 Durham, North Carolina 27702

	UCA3	GRANT YEAR	-CURRENT ALLOTMENT REVISION-			--- TOTAL REVISED ALLOTMENT ---		
			POS	MOE	REVISION AMT	POS	MOE	Y-T-D-ALLOTMENT
CLASSROOM TEACHERS	XXXX-001-XXX	N/A						
CENTRAL OFFICE ADMINISTRATION	XXXX-002-XXX	N/A				1,532.10		92,104,889.00
NON-INSTRUCTIONAL SUPPORT PERSONNEL	XXXX-003-XXX	N/A						1,367,702.00
SCHOOL BUILDING ADMINISTRATION	XXXX-005-XXX	N/A						7,967,458.00
INSTRUCTIONAL SUPPORT	XXXX-007-XXX	N/A						7,062,886.00
CAREER AND TECHNICAL EDU-MONTHS OF EMPLO	XXX0-013-XXX	N/A				153.37	1,016.00	10,025,202.00
CAREER AND TECHNICAL EDU-PROGRAM SUPPORT	XXX0-014-XXX	N/A					1,440.71	8,759,536.00
SUMMER READING CAMPS	XXXX-016-XXX	N/A						410,374.00
FOREIGN EXCHANGE	5100-020-XXX	N/A						290,597.00
DISADVANTAGED STUDENTS SUPPLEMENTAL FUND	XXXX-024-XXX	N/A						351,768.00
TEACHER ASSISTANTS	XXXX-027-XXX	N/A						1,236,244.00
BEHAVIORAL SUPPORT (WILLIE M.)	XXX0-029-XXX	N/A						8,813,100.00
DIGITAL LEARNING	XXXX-030-XXX	N/A						194,358.00
CHILDREN WITH SPECIAL NEEDS	XXXX-032-XXX	N/A						65,171.00
ACADEMICALLY & INTELLECTUALLY GIFTED	XXXX-034-XXX	N/A						17,669,668.00
PANIC ALARMS	XXXX-041-XXX	N/A						1,718,487.00
CHILD AND FAMILY SUPPORT TEAMS- SCHOOL N	XXXX-042-XXX	N/A						26,234.00
CHILD AND FAMILY SUPPORT	XXXX-043-XXX	N/A					6.20	405,641.00
LIMITED ENGLISH (LEP)	XXXX-054-XXX	N/A						349,983.00
HIGH SCHOOL LEARN AND EARN	XXXX-055-XXX	N/A						4,117,339.00
TRANSPORTATION	6XXX-056-XXX	N/A						317,512.00
CLASSROOM MATERIAL, INSTR SUPPLIES, EQUI	XXX0-061-XXX	N/A						9,974,179.00
ASSISTANT PRINCIPAL INTERNS	XXXX-066-XXX	N/A						966,996.00
ASSISTANT PRINCIPAL INTERNS-MSA	XXXX-067-XXX	N/A						16,492.00
AT-RISK STUDENT SER/ALTERNATIVE SCHOOLS	XXXX-069-XXX	N/A						284,336.00
SPECIAL POSITION ALLOTMENT	XXXX-096-XXX	N/A						7,707,533.00
STATE PUBLIC SCHOOL FUND						1,691.67	2,456.71	182,274,039.00

DEPARTMENT OF PUBLIC INSTRUCTION
 DIVISION OF SCHOOL BUSINESS SERVICES
 BUDGET ALLOTMENT REVISION--PUBLIC SCHOOLS
 FISCAL YEAR 2014-2015 REVISION DATE: 100814
 SYSTEM REVISION #: 008
 RPT: ALTARP02 RUN: 10/08/14

320
 Durham Public Schools
 P.O. Box 30002
 Durham, North Carolina 27702

		-CURRENT ALLOTMENT REVISION-				--- TOTAL REVISED ALLOTMENT ---		
	UCA3	GRANT YEAR	POS	MOE	REVISION AMT	POS	MOE	Y-T-D-ALLOTMENT
	----	-----	---	---	-----	---	---	-----
CAREER AND TECHNICAL EDU-PROGRAM IMPROVE	PRC 017	2015						146,795.00
HOMELESS GRANT	PRC 026	2014						-42,247.90
		2013						42,247.90
IDEA PRESCHOOL	PRC 049	2015						152,290.00
IDEA VI-B HANDICAPPED	PRC 060	2015			1,285,839.00			1,285,839.00
LANGUAGE ACQUISITION STATE GRANT	PRC 104	2015						642,712.00
LANGUAGE ACQUISITION-SIGNIFICANT INCREAS	PRC 111	2015						51,900.00
RTTT GOVERNOR'S TEACHER NETWORK	PRC 154	2014						14,743.20
TOTAL FEDERAL PROGRAMS					1,285,839.00			2,294,279.20
TEXTBOOKS	XXXX-000-XXX	N/A						498,408.00
DRIVER TRAINING	5XX0-012-XXX	N/A						700,295.00
SCHOOL TECHNOLOGY FUND	XXXX-015-XXX	N/A						897,890.00
TOTAL OTHER PROGRAMS								2,096,593.00
GRAND TOTAL LEA: 320					1,285,839.00	1,691.67	2,456.71	186,664,911.20

DEPARTMENT OF PUBLIC INSTRUCTION
 DIVISION OF SCHOOL BUSINESS SERVICES
 BUDGET ALLOTMENT REVISION--PUBLIC SCHOOLS
 FISCAL YEAR 2014-2015 REVISION DATE: 100814
 SYSTEM REVISION #: 008
 RPT: ALTARP02 RUN: 10/08/14

320
 Durham Public Schools
 P.O. Box 30002
 Durham, North Carolina 27702

EXPLANATION OF CURRENT ALLOTMENT REVISIONS	- CURRENT ALLOTMENT REVISION -			--- TOTAL REVISED ALLOTMENT ---				
	UCA3	GRANT YEAR	POS	MOE	REVISION AMT	POS	MOE	Y-T-D-ALLOTMENT
1.PRC 36 SPECIAL STATE RESERVE / 34% INSTALLMENT TO NEW CHARTER SCHOOLS WITH CERTIFICATE OF OCCUPANCY RECEIVED IN THE OFFICE OF CHARTER SCHOOLS / 3RD INSTALLMENTS.								
2.PRC 50_1ST INSTALLMENT FOR APPROVED LEAS.								
3.PRC 60 & 70_1ST INSTALLMENT - 18.3029%.								
6. OTHER REVISIONS AS REQUESTED BY LEA.								

NOTICE: 1 COPY FOR SUPERINTENDENT, 1 COPY FOR FINANCE OFFICER & 1 COPY FOR PERSONNEL ADMINISTRATOR.

Funding North Carolina's Public Schools Changes Since FY 2008-09

Has public school funding in FY 2014-15 increased since FY 2008-09 (before the significant recession)?

	Total Receipts and General Fund Appropriations (current dollars)	Allotted ADM	Calculated Dollars per ADM	Funding Increase for Changes in Employee Salaries and Benefits (current dollars)	Retirement Rate	Health Plan
2008-09	\$ 8,706,358,494	1,476,566	\$ 5,896.36	n/a	8.14%	\$ 4,157
2009-10	7,861,434,718	1,464,914	5,366.48	\$ 82,457,527	8.75%	4,527
2010-11	7,718,934,718	1,475,668	5,230.81	240,404,295	10.51%	4,929
2011-12	8,049,556,782	1,480,991	5,435.25	158,240,125	13.12%	4,931
2012-13	8,293,213,775	1,492,793	5,555.50	334,421,986	14.23%	5,192
2013-14	8,411,483,321	1,509,985	5,570.57	53,968,763	14.69%	5,285
2014-15	8,766,572,776	1,520,305	5,766.33	437,940,200	15.21%	5,378
Total				\$ 1,307,432,896		
Change from 2008-09	\$ 60,214,282	43,739	\$ (130.03)	n/a	7.07%	\$ 1,221

In FY 2014-15, \$1,307,432,896 of the \$8,766,572,776 Appropriated and Receipt-funded resources is associated with employee salary and benefit changes since FY 2008-09. Put another way, the total funding for public schools increased \$60,214,282 since FY 2008-09; but, if you back out the funding added for benefit cost increases and salary adjustments, the funding available for classroom activities (textbooks, transportation, teacher assistants, teachers, etc.) has been reduced by over \$1 billion.

If a large portion of the change in funding is associated with employee benefit increases (retirement contributions and health plan) and salary increases, have there been reductions to any resources available to the classroom?

If you apply the funding formulas that were in place in FY 2008-09 to FY 2014-15 average daily membership, the following areas are examples of what has been reduced.

	Positions	Amount	Change
Classroom Teachers <i>(revised from -2,741)</i>	(2,471.0)	\$ (144,869,788)	-3.5%
Teacher Assistants		(151,466,751)	-22.9%
Textbooks		(79,496,749)	-78.1%
Instructional Supplies		(46,202,069)	-51.9%
Instructional Support	(641.4)	(42,342,662)	-9.8%
Improving Student Accountability		(38,339,798)	-100.0%
Staff Development		(12,877,941)	-100.0%
Literacy Coaches		(11,972,355)	-100.0%
School Technology		(10,000,000)	-100.0%
Mentor Teachers		(8,132,812)	-100.0%
Central Office Administration		(26,618,360)	-22.0%
Noninstr. Support Personnel		(50,960,624)	-8.8%
Assistant Principals	(357.4)	(23,434,062)	-18.9%
		\$ (646,713,971)	

Funding North Carolina's Public Schools Changes Since FY 2008-09

Have there been new programs funded or Continuation Budget increases since FY 2008-09?

Since FY 2008-09, the following programs are examples of new funding initiatives:

Excellent Public Schools Act	\$	36,617,010	new
Advanced Placement Fees		10,831,184	new
Panic Alarms/Resource Officers		7,900,000	new
Psychiatric Residential Treatment Facilities		3,200,000	new
Liability Insurance		3,145,000	new
	\$	61,693,194	

Since FY 2008-09, the following programs are examples of increases in the Continuation Budget:

Children w/Disabilities	\$	93,800,000	Continuation
At Risk Student Services		64,100,000	Continuation
Low Wealth		15,800,000	Continuation
Limited English Proficiency		6,100,000	Continuation
Small School System Supplemental		2,400,000	Continuation
	\$	182,200,000	

Key Takeaway: The majority of additional funding since FY 2008-09 has been for benefit and salary changes. There have been reductions to classroom funding. Total funding has remained essentially flat since 08-09 despite an increase of 43,739 students. As a result, districts have had to accomplish more with less money per student.