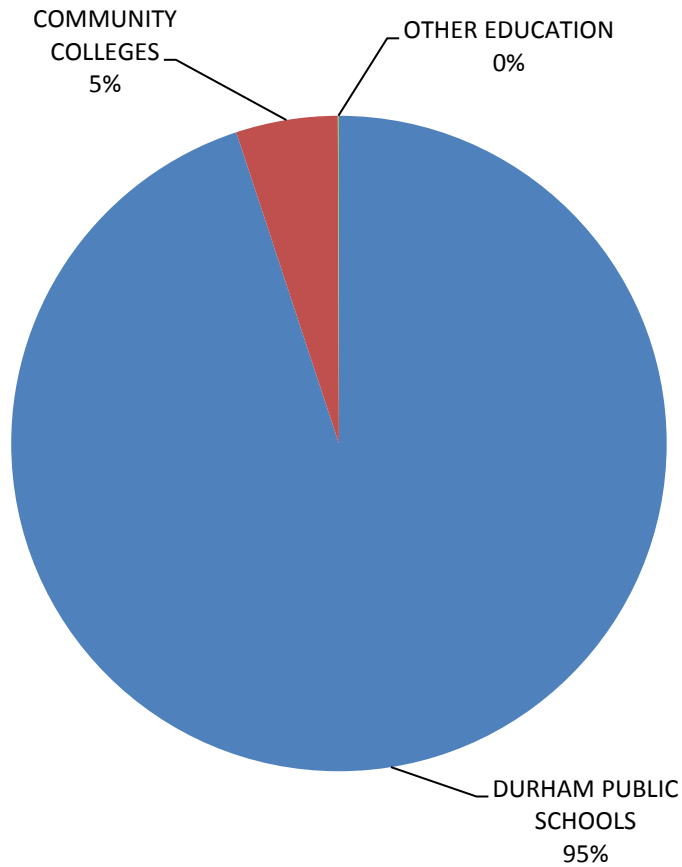


Education Approved Budget



Business area	2013-2014 Actual Expenditures	2014-2015 Original Budget	2014-2015 12 Month Estimate	2015-2016 Department Requested	2015-2016 Commissioner Approved
DURHAM PUBLIC SCHOOLS	\$ 119,603,311	\$ 120,233,146	\$ 120,233,147	\$ 128,080,764	\$ 123,584,356
COMMUNITY COLLEGES	\$ 6,028,189	\$ 6,142,915	\$ 6,142,915	\$ 6,631,932	\$ 6,536,591
OTHER EDUCATION	\$ 89,500	\$ 78,660	\$ 78,660	\$ 601,736	\$ 70,560
Overall Result	\$ 125,721,000	\$ 126,454,721	\$ 126,454,722	\$ 135,314,432	\$ 130,191,507

DURHAM PUBLIC SCHOOLS

PROGRAM DESCRIPTION

Effective July 1, 1992, Durham County's two public school systems merged, forming Durham Public Schools (DPS). All Durham County funding is from general funds. The supplemental taxing districts were discontinued with the merger.

DPS was merged under legislation establishing minimum requirements for local funding based on the highest per pupil expenditure in the last five years of either school system prior to the merger. Per pupil allocation used in the school funding formula is \$1,960. The amount of minimum funding is determined by multiplying the \$1,960 per pupil expense with the average daily membership (ADM) enrollment figure for the upcoming year. County funding for Durham Public Schools, including current expense, capital outlay (excluding bond-funded projects), and debt service, must be no less than the minimum funding required.

A comparison of the minimum funding required and the approved funding level is shown below.

Per pupil funding	\$1,960
Multiply by total FY 2015-16 ADM	33,900
Minimum funding for FY 2015-16	\$66,444,000

In addition, if the ADM for charter schools was factored in (an additional 5,424 pupils, for a total of 39,324 pupils), the calculation would equate to \$77,075,040 minimum funding for FY 2015-16. Durham County funding significantly exceeds these thresholds.

	FY 2013-14 Actual	FY 2014-15 Approved	FY 2015-16 Requested	FY 2015-16 Approved
Current Expense	\$118,233,311	\$118,863,146	\$126,710,764	\$122,214,356
Capital Outlay	\$1,370,000	\$1,370,000	\$1,370,000	\$1,370,000
Total	\$119,603,311	\$120,233,146	\$128,080,764	\$123,584,356
School Debt Service	\$26,820,112	\$30,114,672	\$30,160,166	\$30,160,166
TOTAL FUNDING	\$146,423,423	\$150,347,818	\$158,240,930	\$153,744,522

In addition to this funding, Durham County funds a number of positions and programs that provide services within Durham Public Schools. These positions/programs and their County-only funding for FY 2015-16 are shown below.

Program or Position (County Department)	FY 2015-16 Durham County Funding
School Resource Officers (Sheriff)	\$1,082,238
Social Workers (Social Services)	\$195,000
School Nurses (Public Health)	\$1,631,435
TOTAL FUNDING	\$2,908,673

2015-16 HIGHLIGHTS

The Board of Education's FY 2015-16 budget request is a \$7,847,618 increase in current expense funding over its FY 2014-15 budget. The County's Durham Public School budget supports \$3,351,210 of this request, providing an additional 1,822,210 for an estimated growth of 590 pupils in both Durham Public Schools and charter schools, \$1,379,000 for increased local teacher supplements, and \$150,000 for increased extracurricular supplements. \$1,520,509 of the County increased support is made up of additional Article 46 sales tax revenue, and an additional \$1,830,701 is from other County funds.

Durham Public Schools

Funds Center: 5910540000

Summary	2013-2014 Actual Exp/Rev	2014-2015 Original Budget	2014-2015 12 Month Estimate	2015-2016 Department Requested	2015-2016 Commissioner Approved
▼ <i>Expenditures</i>					
Operating	\$118,233,311	\$118,863,146	\$118,863,146	\$126,710,764	\$122,214,356
Capital	\$1,370,000	\$1,370,000	\$1,370,000	\$1,370,000	\$1,370,000
Total Expenditures	\$119,603,311	\$120,233,146	\$120,233,147	\$128,080,764	\$123,584,356
▼ <i>Revenues</i>					
Total Revenues	\$0	\$0	\$0	\$0	\$0
Net Expenditures	\$119,603,311	\$120,233,146	\$120,233,147	\$128,080,764	\$123,584,356

Durham County provides funding for DPS from two revenue sources: local property taxes and Article 46 sales taxes. Since Article 46 funding passes through the County, total County current expense funding for DPS will also increase by \$3,351,210, for a total allocation of \$122,214,356 in FY 2015-16. Pre-K support for FY 2015-16 is \$466,789 of the total \$122.2 million budgeted. Capital outlay funding will remain flat at \$1,370,000. The County will also pay \$30,160,166 in debt service for DPS facilities, a \$45,494 increase over FY 2014-15.

The County estimates total FY 2015-16 Article 46 sales tax collection for DPS at \$7,785,920 and for Pre-K programs at \$451,720. An additional amount of Article 46 funding comes from the previous year's over-collection. That amount for DPS is \$466,091 and for Pre-K programs, \$15,069. Total Article 46 sales tax support for DPS is \$8,252,011 and for Pre-K programs, \$466,789.

DPS's student projection for FY 2015-16 is 39,324 (for both DPS and charter schools). Therefore, the County's current expense funding per pupil is \$3,108 per pupil, increasing per pupil funding from FY 2014-15 by \$39 per pupil. Including capital outlay and debt service funding, Durham County supports public education at \$3,910 per pupil, a \$40 per pupil decrease from FY 2014-15. If Pre-K funding is not included in the above equation, because it is not for normally counted pupils (K-12th grade), the current expense per pupil amount drops \$12 to \$3,096. The total support for public education would then be \$3,898 per pupil.

DURHAM TECHNICAL COMMUNITY COLLEGE

PROGRAM DESCRIPTION

Durham County provides support from the general fund to Durham Technical Community College. In accordance with North Carolina General Statute 115D-32, Durham County provides financial support under the following categories:

- Plant Fund, including acquisition of land, erection of buildings, and purchases of motor vehicles
- Current Expense Fund, including plant operation and maintenance
- Support Services, including building and motor vehicle insurance

	FY 2013-14 Actual	FY 2014-15 Approved	FY 2015-16 Requested	FY 2015-16 Approved
Current expense	\$5,725,689	\$5,840,415	\$6,244,432	\$6,234,091
Capital outlay	\$302,500	\$302,500	\$387,500	\$302,500
TOTAL	\$6,028,189	\$6,142,915	\$6,631,932	\$6,536,591
Debt service	\$1,007,594	\$1,044,066	\$1,078,752	\$1,078,752
TOTAL FUNDING	\$7,035,783	\$7,186,981	\$7,710,684	\$7,615,343

The County's Capital Improvement Plan includes \$15.2 million in funding for four capital projects on Durham Technical Community College's campuses. These projects include:

- Newton Building expansion at \$3 million
- Campus improvements at \$9.4 million, with \$5.2 million approved as part of the general obligation bond referendum in November 2003 and an additional \$4.2 million added in FY 2007-08 for ongoing improvements
- Northern Durham Center expansion at \$1 million completed in FY 2007-08
- Main Campus expansion at \$1.8 million completed in FY 2007-08

All new funding for Durham Technical Community College capital projects, other than the Northern Durham Center expansion, are funded through general obligation bonds. The Northern Durham Center expansion project received \$580,000 in County contribution in FY 2007-08 to meet its total budget of \$1 million.

In November 2007, Durham County voters approved \$8.68 million of general obligation bond funding for Durham Technical Community College, of which funds became available in July 2008. Plans for these funds are described in the above paragraph.

Durham Technical Community College

Funds Center: 5920530000

Summary	2013-2014 Actual Exp/Rev	2014-2015 Original Budget	2014-2015 12 Month Estimate	2015-2016 Department Requested	2015-2016 Commissioner Approved
Expenditures					
Operating	\$5,725,689	\$5,840,415	\$5,840,415	\$6,244,432	\$6,234,091
Capital	\$302,500	\$302,500	\$302,500	\$387,500	\$302,500
Total Expenditures	\$6,028,189	\$6,142,915	\$6,142,915	\$6,631,932	\$6,536,591
Revenues					
Total Revenues	\$0	\$0	\$0	\$0	\$0
Net Expenditures	\$6,028,189	\$6,142,915	\$6,142,915	\$6,631,932	\$6,536,591

2015-16 HIGHLIGHTS

- As the County continues to collect revenue from the Article 46 quarter cent sales tax, by Board of County Commissioners' resolution, Durham Technical Community College will receive a total of \$1,102,809 for student scholarship support and other educational opportunities
- Durham Technical Community College's county funding increases \$393,676 or 6.74% from the FY 2014-15 Original Budget
 - As a portion of that total increase, Article 46 Sales Tax revenue increases by \$196,838

EDUCATION NONPROFIT AGENCIES

MISSION

The mission of Durham County government is to enhance the quality of life for its citizens by providing education, safety and security, health and human services, economic development, and cultural and recreational resources.

PROGRAM DESCRIPTION

Durham County is committed to providing financial assistance to those nonprofit agencies which assist it in carrying out its mission. Included in this cost center are nonprofit agencies and other nongovernmental agencies whose work complements the efforts of the County's educational support systems and whose mission is the provision of such services for the residents of Durham County. The following agencies are budgeted within this cost center:

- Achievement Academy
- Durham Teacher Warehouse Corporation
- Durham's Partnership for Children
- InStepp, Inc.
- Partners for Youth Opportunity
- Voices Together

Detailed funding information for each nonprofit agency is listed in the Appendix.

Education Nonprofit Agencies

Funds Center: 5930

Summary	2013-2014 Actual Exp/Rev	2014-2015 Original Budget	2014-2015 12 Month Estimate	2015-2016 Department Requested	2015-2016 Commissioner Approved
▼ <i>Expenditures</i>					
Operating	\$89,500	\$78,660	\$78,660	\$601,736	\$70,560
Total Expenditures	\$89,500	\$78,660	\$78,660	\$601,736	\$70,560
▼ <i>Revenues</i>					
Total Revenues	\$0	\$0	\$0	\$0	\$0
Net Expenditures	\$89,500	\$78,660	\$78,660	\$601,736	\$70,560

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