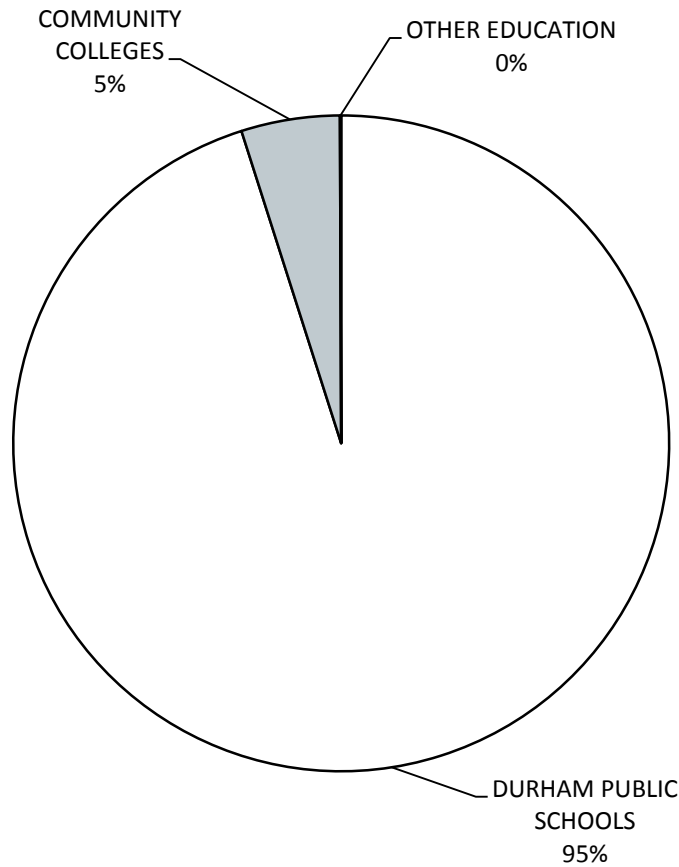




Education

A function of local government which provides direct financial support to public school systems within the county.

Education Recommended Budget



Business area	2012-2013 Actual Expenditures	2013-2014 Original Budget	2013-2014 12 Month Estimate	2014-2015 Department Requested	2014-2015 Manager Recommended
DURHAM PUBLIC SCHOOLS	\$ 117,166,662	\$ 119,603,311	\$ 119,603,312	\$ 120,949,146	\$ 120,233,146
COMMUNITY COLLEGES	\$ 5,628,189	\$ 6,028,189	\$ 6,028,189	\$ 6,294,806	\$ 6,142,915
OTHER EDUCATION	\$ 82,250	\$ 89,500	\$ 89,500	\$ 135,660	\$ 78,660
Overall Result	\$ 122,877,101	\$ 125,721,000	\$ 125,721,000	\$ 127,379,612	\$ 126,454,721

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 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 2014-15 ADM	33,650
Minimum funding for FY 2014-15	\$65,954,000

(In addition, if the ADM for charter schools was factored in (an additional 5,084 pupils, for a total of 38,734 pupils), the calculation would equate to \$75,918,640 minimum funding for FY 2014-15. Durham County funding significantly exceeds these thresholds.)

	FY 2012-13 Actual	FY 2013-14 Approved	FY 2014-15 Requested	FY 2014-15 Recommended
General Fund Current Expense	\$115,796,662	\$118,233,311	\$119,579,146	\$118,863,146
General Fund Capital Outlay	\$1,370,000	\$1,370,000	\$1,370,000	\$1,370,000
Total General Fund	\$117,166,662	\$119,603,311	\$120,949,146	\$120,233,146
School Debt Service	\$28,248,183	\$26,820,112	\$30,114,672	\$30,114,672
TOTAL FUNDING	\$145,414,845	\$146,423,423	\$151,063,818	\$150,347,818

2014-15 HIGHLIGHTS

The Board of Education's FY 2014-15 budget requests a \$1,345,835 increase in current expense funding over its FY 2013-14 budget. The County Manager's recommended budget includes \$629,835 of this request, made up of additional Article 46 sales tax revenue. The County Manager does not recommend any additional increases in ongoing current expense funding for Durham Public Schools.

Durham County provides funding for DPS from two revenue sources: local property taxes and Article 46 sales taxes. Article 46 revenue in FY 2014-15 is estimated to grow by \$134,240 for DPS and \$4,340 for Pre-K needs. In addition, Article 46 revenue collected in FY 2012-13 exceeded estimates by \$491,255. DPS will receive these over-collections this year. In total, DPS is expected to receive \$629,835 in additional Article 46 revenue in FY 2014-15.

Since Article 46 funding passes through the County, total County current expense funding for DPS will also increase by \$629,835, for a total allocation of \$118,863,146 in FY 2014-15. Capital outlay funding for FY 2014-15 will remain flat at \$1,370,000. The County will also pay \$30,114,672 in debt service for DPS facilities, a \$3,294,560 increase over FY 2013-14.

The County estimates total FY 2014-15 Article 46 sales tax collection for DPS at \$7,389,230 and for Pre-K programs at \$438,894.

DPS's student projection for FY 2014-15 is 38,734 (for both DPS and charter schools). Therefore, the County's current expense funding per pupil is \$3,069 per pupil, an \$80 per pupil decrease from FY 2013-14. Including capital outlay and debt service funding, Durham County supports public education at \$3,882 per pupil, a \$58 per pupil increase from FY 2013-14. 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 \$36 to \$3,031. The total support for public education would be \$3,870 per pupil.

Durham Public Schools

Funds Center: 5910540000

Summary	2012-2013 Actual Exp/Rev	2013-2014 Original Budget	2013--2014 12 Month Estimate	2014-2015 Department Requested	2014-2015 Manager Recommended
▼ <i>Expenditures</i>					
Operating	\$115,796,662	\$118,233,311	\$118,233,311	\$119,579,146	\$118,863,146
Capital	\$1,370,000	\$1,370,000	\$1,370,000	\$1,370,000	\$1,370,000
Total Expenditures	\$117,166,662	\$119,603,311	\$119,603,312	\$120,949,146	\$120,233,146
▼ <i>Revenues</i>					
Total Revenues	\$0	\$0	\$0	\$0	\$0
Net Expenditures	\$117,166,662	\$119,603,311	\$119,603,312	\$120,949,146	\$120,233,146

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 2012-13 Actual	FY 2013-14 Approved	FY 2014-15 Requested	FY 2014-15 Recommended
Current expense	\$5,325,689	\$5,725,689	\$5,912,306	\$5,840,415
Capital outlay	\$302,500	\$302,500	\$382,500	\$302,500
TOTAL	\$5,628,189	\$6,028,189	\$6,294,806	\$6,142,915
Debt service	\$1,052,947	\$1,007,594	\$1,044,066	\$1,044,066
TOTAL FUNDING	\$6,681,136	\$7,035,783	\$7,338,872	\$7,186,981

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 \$3.68 million;
- Campus improvements at \$8.2 million, with \$5.2 million approved as part of the general obligation bond referendum in November 2003 and an additional \$3 million added in FY 2007-08 for ongoing improvements;
- Northern Durham Center expansion at \$1 million completed in FY 2007-08; and
- Main Campus expansion at \$2 million completed in FY 2007-08.

All new funding for Durham Technical Community College capital projects, other than the Northern Durham Center expansion, are general obligation bond funding. 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	2012-2013 Actual Exp/Rev	2013-2014 Original Budget	2013--2014 12 Month Estimate	2014-2015 Department Requested	2014-2015 Manager Recommended
▼ <i>Expenditures</i>					
Operating	\$5,325,689	\$5,725,689	\$5,725,689	\$5,912,306	\$5,840,415
Capital	\$302,500	\$302,500	\$302,500	\$382,500	\$302,500
Total Expenditures	\$5,628,189	\$6,028,189	\$6,028,189	\$6,294,806	\$6,142,915
▼ <i>Revenues</i>					
Total Revenues	\$0	\$0	\$0	\$0	\$0
Net Expenditures	\$5,628,189	\$6,028,189	\$6,028,189	\$6,294,806	\$6,142,915

2014-15 HIGHLIGHTS

- As the county continues to collect revenue from the Article 46 quarter cent sales tax, by Board of County Commissioner resolution Durham Technical Community College will receive \$969,566 for student scholarship support and other educational opportunities.
 - A portion, up to \$130,000, of the collected sales tax designated for DTCC will support the Gateway to College high school graduation program.
- Durham Technical Community College's county funding increases \$114,726 or 1.9 percent from the FY 2013-14 Original Budget.
 - Article 46 Sales Tax revenue increases by \$81,536.
 - Operating expenses for salaries and benefits increase by \$33,190.

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
- Partners for Youth Opportunity
- Victorious Community Development Corporation
- Voices Together

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

Education Nonprofit Agencies

Funds Center: 5930

Summary	2012-2013 Actual Exp/Rev	2013-2014 Original Budget	2013--2014 12 Month Estimate	2014-2015 Department Requested	2014-2015 Manager Recommended
▼ <i>Expenditures</i>					
Operating	\$82,250	\$89,500	\$89,500	\$135,660	\$78,660
Total Expenditures	\$82,250	\$89,500	\$89,500	\$135,660	\$78,660
▼ <i>Revenues</i>					
Total Revenues	\$0	\$0	\$0	\$0	\$0
Net Expenditures	\$82,250	\$89,500	\$89,500	\$135,660	\$78,660

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Culture/Recreation

A function of local government comprised of cultural and recreational activities maintained for the benefit of residents and visitors.