

PITT COUNTY SCHOOLS



2017-18 BUDGET RESOLUTION

2017-18 BUDGET RESOLUTION

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BUDGET RESOLUTION



BUDGET TERMINOLOGY

PITT COUNTY SCHOOLS BUDGET TERMINOLOGY

Fund- Financial accounting group used to account for all revenues and expenses appropriated from a primary funding source. The Pitt County Schools budget is comprised of the following funds:

- State Public School Fund
- Federal Grants Fund
- Local Current Expense Fund
- Special Revenue Fund
- Local Capital Outlay Fund
- Child Nutrition Program Fund

PRC- A plan of activities or funding designed to accomplish a predetermined objective. The overall budget for each Fund is broken down into smaller program budgets (PRCs) based on the cost objective of each program. The following are examples of PRCs found within each Fund:

- Classroom Teachers
- Exceptional Children
- Vocational Education
- Teacher Assistants
- Plant Operations

For example, all the costs associated with classroom teacher assistants are collected under the Teacher Assistant PRC.

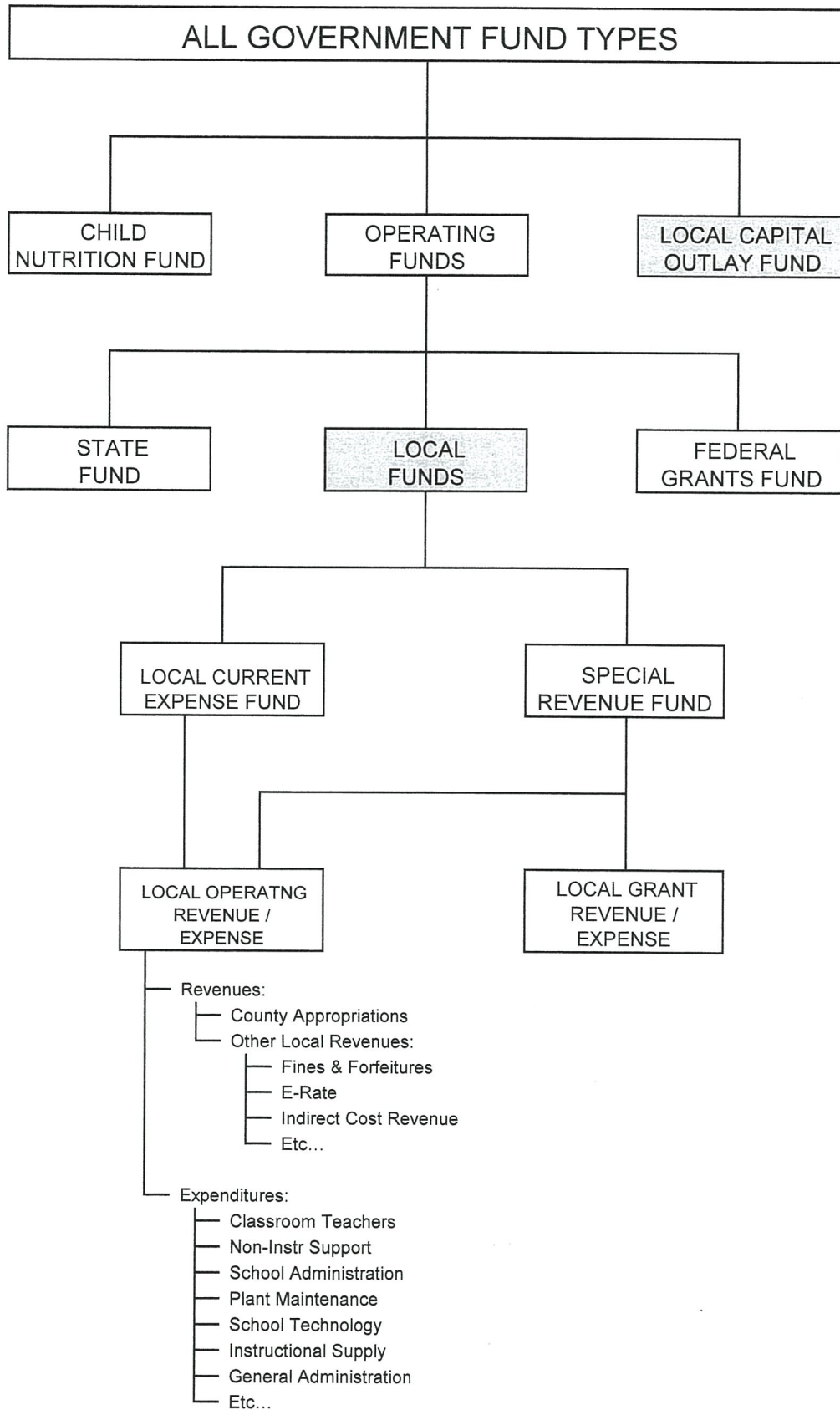
Purpose- The reason for which something exists or is used. The Purpose includes the activities or actions that are performed in accomplishment of the program objective. The budgets of each individual PRC is broken down into segments that define the purpose for which the program expense will be used. The following are examples of expense purposes:

- Instructional Programs
- Supporting Services
- Community Services
- Capital Outlay

Object- The service or commodity obtained as a result of a specific expenditure. There are five major categories of objects:

- Salaries
- Employer Paid Benefits
- Purchased Services
- Supplies and Materials
- Capital Outlay

PITT COUNTY SCHOOLS SOURCES OF FUNDING FLOWCHART



PITT COUNTY SCHOOLS

EXAMPLE OF BUDGET BREAKDOWN BY FUND, PRC, PURPOSE, AND OBJECT

STATE FUND			
PRC 001 Classroom Teachers		PRC 032 Exceptional Children	PRC 061 Instructional Supplies
Regular Instruction Purpose			
Teacher Salaries Object	\$ 2,000,000		Regular Instruction Purpose
FICA Expense Object	\$ 153,000		Instructional Supply Object
Retirement Exp Object	\$ 160,000		Copier / Reproduction Object
Health Ins Exp Object	\$ 207,850		\$ 200,000
	<u>\$ 2,520,850</u>		\$ 50,000
			<u>\$ 250,000</u>
Special Instruction Purpose			
Teacher Salaries Object	\$ 1,000,000		Special Instruction Purpose
FICA Expense Object	\$ 76,500		Instructional Supply Object
Retirement Exp Object	\$ 80,000		Copier / Reproduction Object
Health Ins Exp Object	\$ 103,925		\$ 100,000
	<u>\$ 1,260,425</u>		\$ 25,000
			<u>\$ 125,000</u>
Alternative Instruction Purpose			
Teacher Salaries Object	\$ 500,000		Alternative Instruction Purpose
FICA Expense Object	\$ 38,250		Instructional Supply Object
Retirement Exp Object	\$ 40,000		Copier / Reproduction Object
Health Ins Exp Object	\$ 49,884		\$ 50,000
	<u>\$ 628,134</u>		\$ 12,000
			<u>\$ 62,000</u>
AG Instruction Purpose			
Teacher Salaries Object	\$ 200,000		
FICA Expense Object	\$ 15,300		
Retirement Exp Object	\$ 16,000		
Health Ins Exp Object	\$ 24,942		
	<u>\$ 256,242</u>		
Total Budget		\$ 1,854,545	\$ 437,000

PITT COUNTY SCHOOLS



BUDGET RESOLUTION

**PITT COUNTY SCHOOLS
2017-18 BUDGET RESOLUTION**

BE IT RESOLVED by the Board of Education of the Pitt Administrative Unit:

Section 1: The following amounts are hereby appropriated for the operation of the Pitt County Administrative Unit in the Local Current Expense Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

5000- Instructional Services	\$	22,155,454.68
6000- System Wide Support Services	\$	20,525,934.39
7000- Ancillary Services	\$	29,558.03
8000- Non-Programmed Charges	\$	-
9000- Capital Outlay	\$	-
Total Current Local Expense Appropriations:	\$	<u>42,710,947.10</u>

Section 2: The following revenues are estimated to be available to the Local Current Exp Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

County Appropriations- Current Expense	\$	38,630,807.00
County Appropriations- Rental Contract	\$	340,000.00
Local Revenue- Unrestricted	\$	950,000.00
Fund Balance Appropriated	\$	2,790,140.10
Total Current Local Expense Revenues:	\$	<u>42,710,947.10</u>

Section 3: The following amounts are hereby appropriated for the operation of the Pitt County Administrative Unit in the Special Revenue Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

5000- Instructional Services	\$	12,717,821.58
6000- System Wide Support Services	\$	1,811,889.76
7000- Ancillary Services	\$	1,032,988.00
8000- Non-Programmed Charges	\$	1,321,252.48
Total Special Revenue- Expense Appropriations:	\$	<u>16,883,951.82</u>

Section 4: The following revenues are estimated to be available to the Special Revenue Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

State Revenues	\$	2,900,000.00
Federal Revenues	\$	1,175,000.00
Local Revenue- Tuition and Fees	\$	845,000.00
Local Revenue- Unrestricted	\$	485,000.00
Local Revenue- Restricted	\$	4,929,833.15
Fund Balance Appropriated	\$	6,549,118.67
Total Special Revenue Fund Revenues:	\$	<u>16,883,951.82</u>

**PITT COUNTY SCHOOLS
2017-18 BUDGET RESOLUTION**

BE IT RESOLVED by the Board of Education of the Pitt Administrative Unit (Continued):

Section 5: The following amounts are hereby appropriated for the operation of the Pitt County Administrative Unit in the State Public School Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

5000- Instructional Services	\$	132,195,216.69
6000- System Wide Support Services	\$	13,901,983.99
7000- Ancillary Services	\$	146,271.00
Total State Public School Fund Programs:	\$	<u>146,243,471.68</u>

Section 6: The following revenues are estimated to be available to the State Public School Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

State Public School Fund Allocation	\$	141,062,405.22
State Unbudgeted Funds	\$	3,363,534.24
State Textbook Allotment	\$	1,817,532.22
Total State Public School Fund Revenues:	\$	<u>146,243,471.68</u>

Section 7: The following amounts are hereby appropriated for the operation of the Pitt County Administrative Unit in Federal Grants for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

5000- Instructional Services	\$	18,743,419.25
6000- System Wide Support Services	\$	958,733.55
7000- Ancillary Services	\$	-
8000- Non-Programmed Charges	\$	464,193.87
Total Federal Grant Fund Appropriations:	\$	<u>20,166,346.67</u>

Section 8: The following revenues are estimated to be available to the Federal Grants Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

Federal Grants Fund Revenues	\$	20,166,346.67
Total Federal Grants Fund Revenues:	\$	<u>20,166,346.67</u>

**PITT COUNTY SCHOOLS
2017-18 BUDGET RESOLUTION**

BE IT RESOLVED by the Board of Education of the Pitt Administrative Unit (Continued):

Section 9: The following amounts are hereby appropriated for the operation of the Pitt County Administrative Unit in the School Food Services Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

7000- Ancillary Services (Child Nutrition)	\$	12,863,470.00
8000- Non-Programmed Charges	\$	936,530.00
Ttl School Food Service Fund Appropriations:	\$	<u>13,800,000.00</u>

Section 10: The following revenues are estimated to be available to the School Food Service Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

State Funds	\$	272,468.00
Federal Funds	\$	9,613,294.00
Local Funds	\$	3,914,238.00
Total School Food Service Revenues:	\$	<u>13,800,000.00</u>

Section 11: The following amounts are hereby appropriated for the operation of the Pitt County Administrative Unit in the Capital Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

5000- Instructional Services	\$	335,000.00
6000- System Wide Support Services	\$	1,310,000.00
9000- Capital Outlay	\$	18,577,984.95
Total Capital Fund Appropriations:	\$	<u>20,222,984.95</u>

Section 12: The following revenues are estimated to be available to the Capital Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

State School Bus Allotment	\$	3,000,000.00
County Appropriations	\$	1,000,000.00
Intererst Revenue	\$	10,000.00
PSBCF- Lottery	\$	2,000,000.00
Regular Capital Outlay - Article 40 & 42	\$	1,242,204.04
Limited Obligation Bond Proceeds	\$	10,231,942.20
Fund Balance Appropriated	\$	1,738,838.71
Operating Transfers In	\$	1,000,000.00
Total Capital Fund Revenues:	\$	<u>20,222,984.95</u>

**PITT COUNTY SCHOOLS
2017-18 BUDGET RESOLUTION**

BE IT RESOLVED by the Board of Education of the Pitt Administrative Unit (Continued):

Section 13: All appropriations shall be paid firstly from revenues restricted as to use, and secondly from general unrestricted revenues.

Section 14: The Superintendent is hereby authorized to transfer appropriations within a fund under the following conditions. The Superintendent may transfer amounts between sub-functions and objects or expenditures within a function and between Capital Outlay Category

Section 15: Copies of the Budget Resolution shall be immediately furnished to the Superintendent and Controller for direction in carrying out their duties.

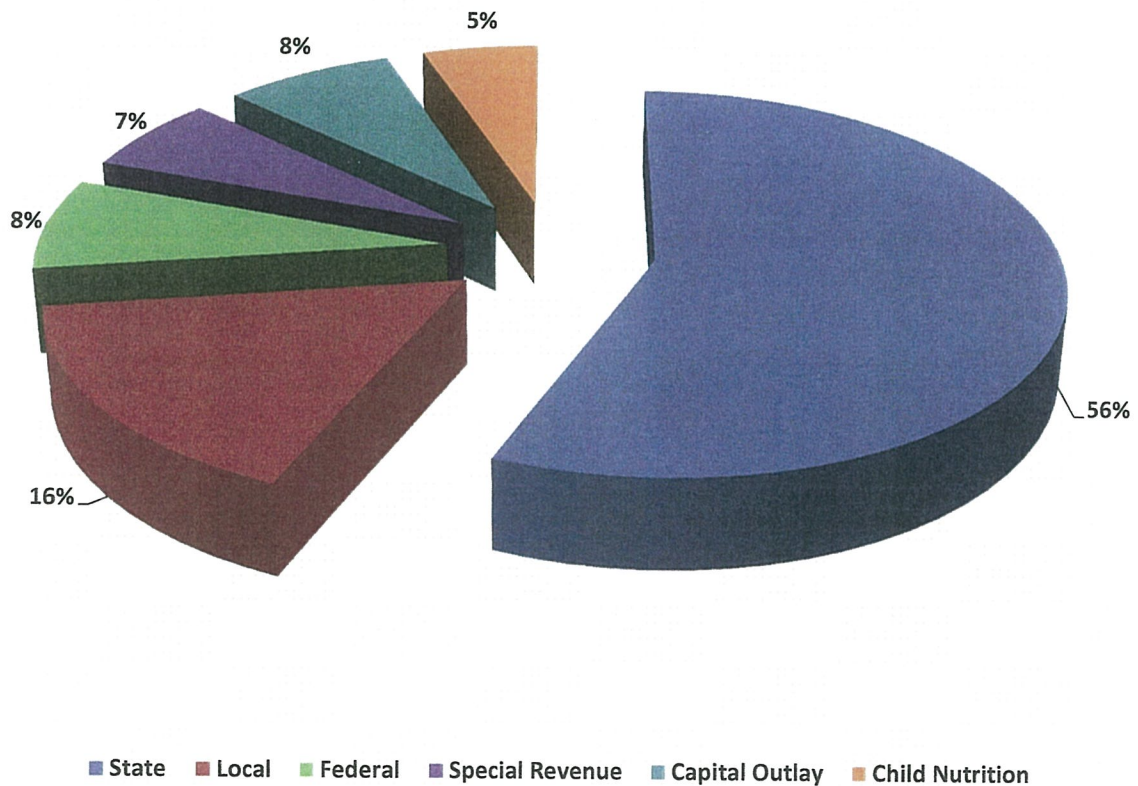
Adopted this _____ day of _____, 2017.

Secretary

Chairperson

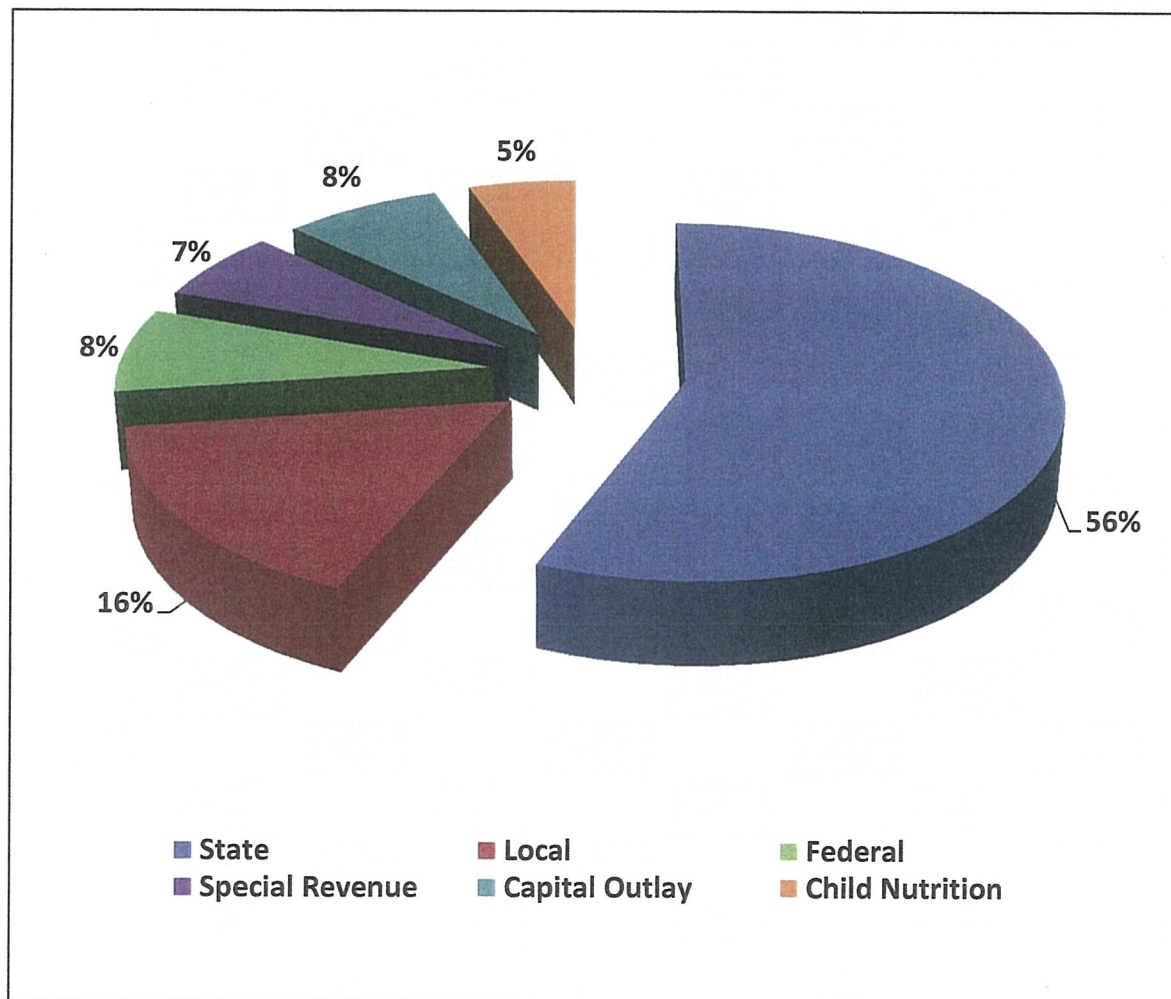
**PITT COUNTY SCHOOLS
2017-18 BUDGET RESOLUTION
REVENUES BY FUND**

<u>Fund</u>		
State	\$ 146,243,471.68	56.2%
Local	42,710,947.10	16.4%
Federal	20,166,346.67	7.8%
Special Revenue	16,883,951.82	6.5%
Capital Outlay	20,222,984.95	7.8%
Child Nutrition	13,800,000.00	5.3%
Total Revenue	\$ 260,027,702.22	100.0%



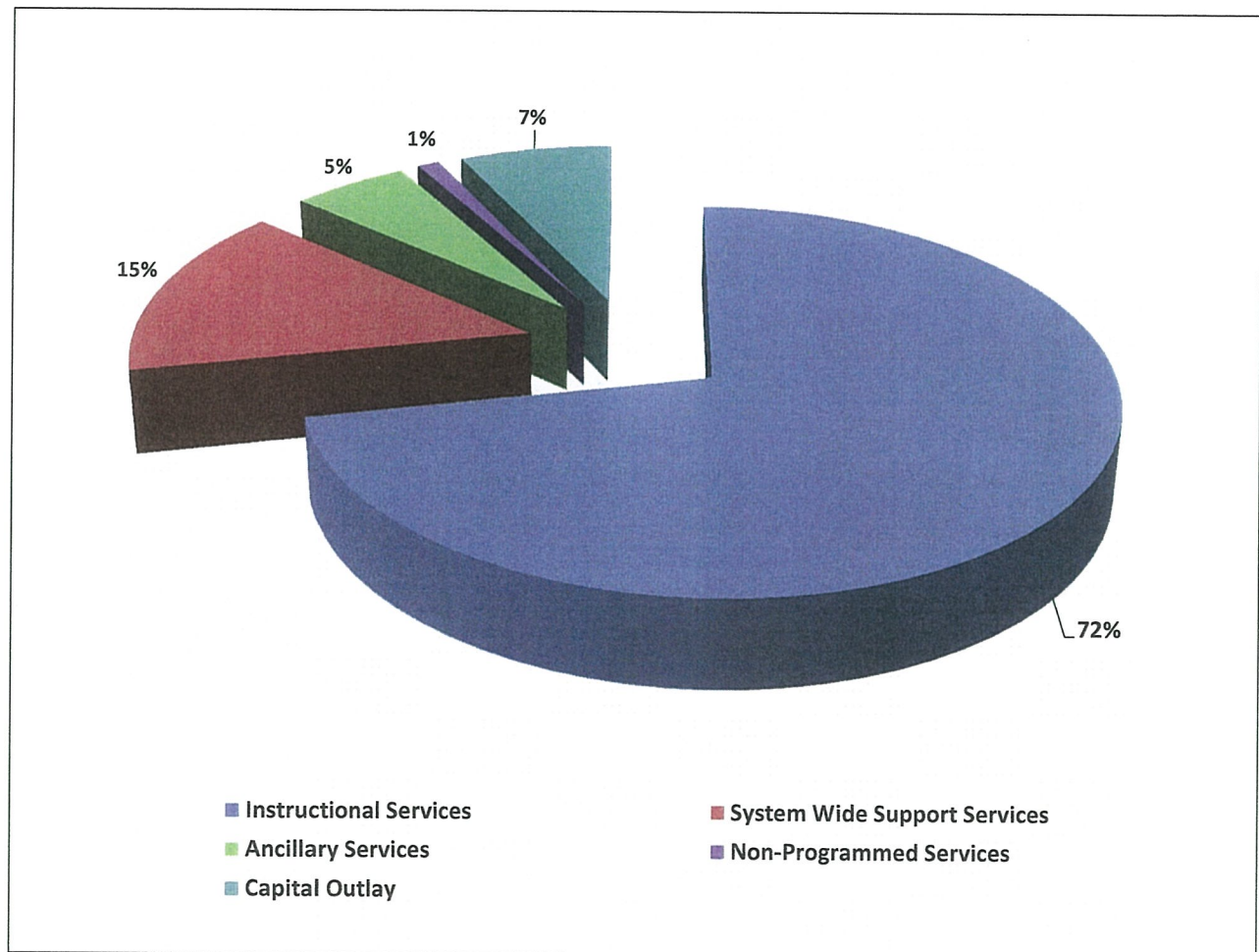
**PITT COUNTY SCHOOLS
2017-18 BUDGET RESOLUTION
BUDGET REVENUE BY STUDENT**

Funding Source	Funding per ADM	%age
State	\$ 6,203.85	56.24%
Local	\$ 1,811.86	16.43%
Federal	\$ 855.48	7.76%
Special Revenue	\$ 716.24	6.49%
Capital Outlay	\$ 857.89	7.78%
Child Nutrition	\$ 585.42	5.31%
Total Revenue	\$ 11,030.74	100.00%



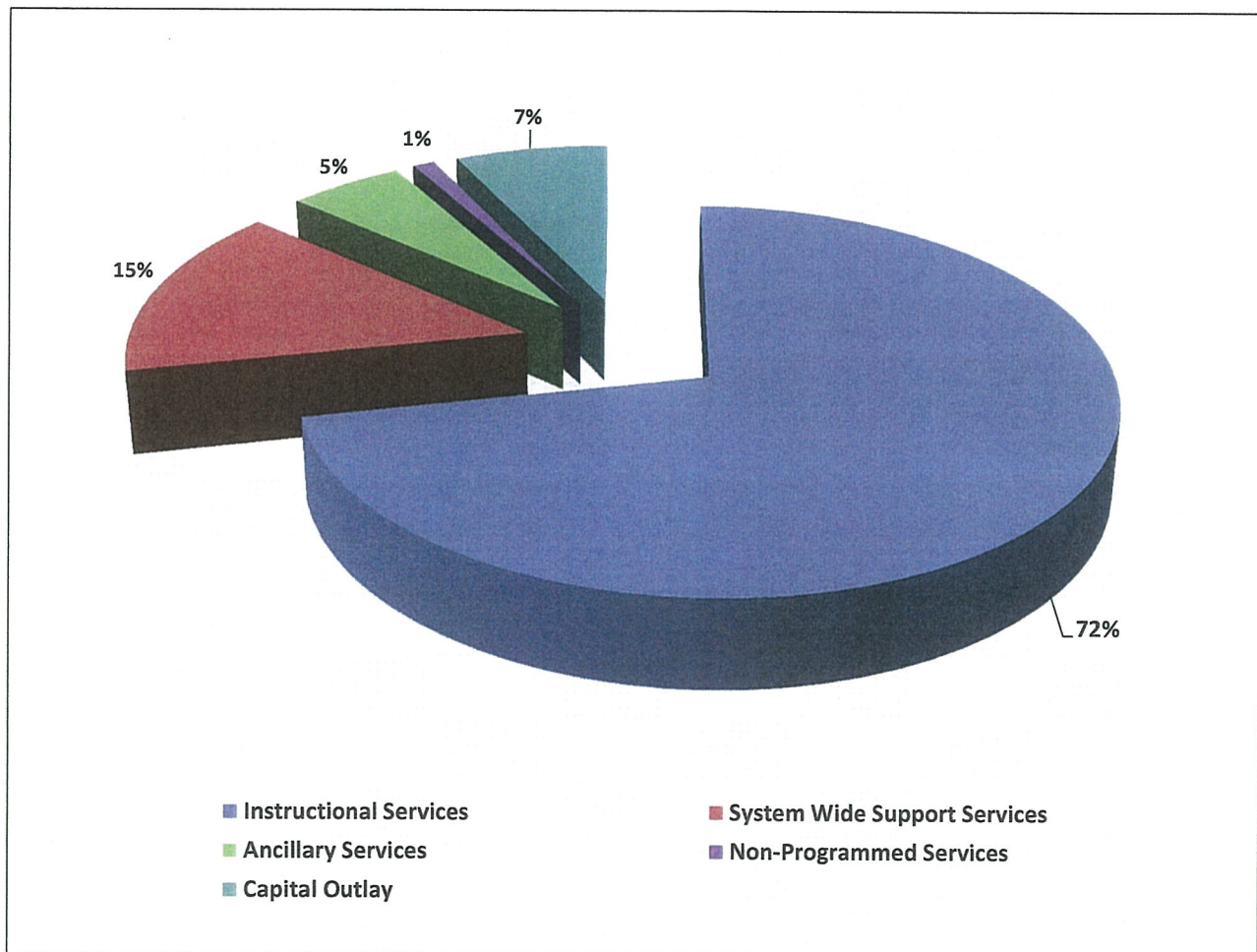
**PITT COUNTY SCHOOLS
2017-18 BUDGET RESOLUTION
EXPENSE BY PURPOSE**

Expenditures		
Instructional Services	\$ 186,146,912.20	71.6%
System Wide Support Services	38,508,541.69	14.8%
Ancillary Services	14,072,287.03	5.4%
Non-Programmed Services	2,721,976.35	1.0%
Capital Outlay	18,577,984.95	7.1%
Total Expenditures	\$ 260,027,702.22	100.0%



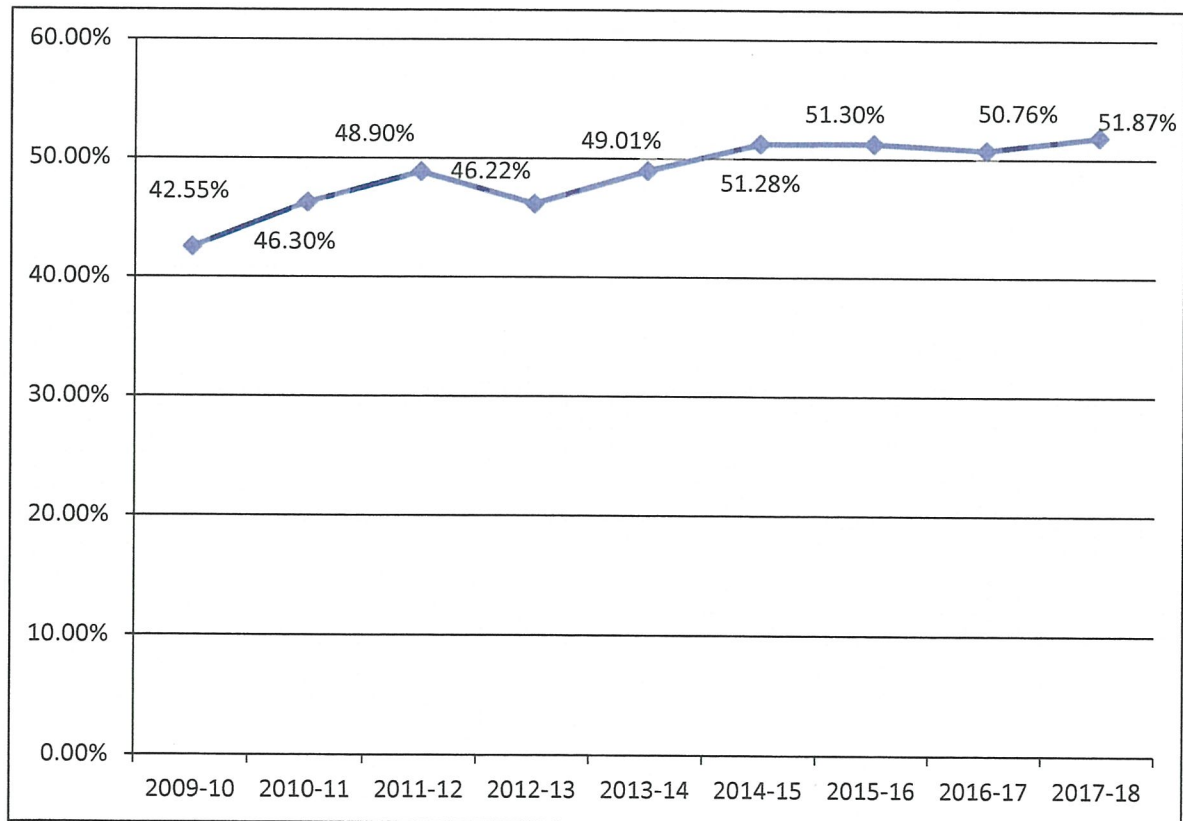
**PITT COUNTY SCHOOLS
2017-18 BUDGET RESOLUTION
BUDGET EXPENSE PER STUDENT**

Expenditures		
Instructional Services	\$ 7,896.28	71.6%
System Wide Support Services	1,633.52	14.8%
Ancillary Services	596.94	5.4%
Non-Programmed Services	115.47	1.0%
Capital Outlay	788.07	7.1%
Total Expenditures	\$ 11,030.27	100.0%



**PITT COUNTY SCHOOLS
LOCAL FUND
PERCENTAGE OF BUDGET DEDICATED TO INSTRUCTIONAL SERVICES**

<u>Year</u>	<u>Instructional Services Percentage</u>
2009-10	42.55%
2010-11	46.30%
2011-12	48.90%
2012-13	46.22%
2013-14	49.01%
2014-15	51.28%
2015-16	51.30%
2016-17	50.76%
2017-18	51.87%



Pitt County Schools
2017-18 Budget Resolution
Budget by Fund and Purpose

Purpose	Description	State	Local	Federal	Special Revenue	Capital	Child Nutrition	Budget Resolution
Budget Dollars								
5000	Instructional Services	132,195,216.69	22,155,454.68	18,743,419.25	12,717,821.58	335,000.00	-	186,146,912.20
6000	System Wide Support Services	13,901,983.99	20,525,934.39	958,733.55	1,811,889.76	1,310,000.00	-	38,508,541.69
7000	Ancillary Services	146,271.00	29,558.03	-	1,032,988.00	-	12,863,470.00	14,072,287.03
8000	Non-Programmed Services	-	-	464,193.87	1,321,252.48	-	936,530.00	2,721,976.35
9000	Capital Outlay	-	-	-	-	18,577,984.95	-	18,577,984.95
Total		146,243,471.68	42,710,947.10	20,166,346.67	16,883,951.82	20,222,984.95	13,800,000.00	260,027,702.22

Percentage Mix								
5000	Instructional Services	90.4%	51.9%	92.9%	75.3%	1.7%	0.0%	71.6%
6000	System Wide Support Services	9.5%	48.1%	4.8%	10.7%	6.5%	0.0%	14.8%
7000	Ancillary Services	0.1%	0.1%	0.0%	6.1%	0.0%	93.2%	5.4%
8000	Non-Programmed Services	0.0%	0.0%	2.3%	7.8%	0.0%	6.8%	1.0%
9000	Capital Outlay	0.0%	0.0%	0.0%	0.0%	91.9%	0.0%	7.1%
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

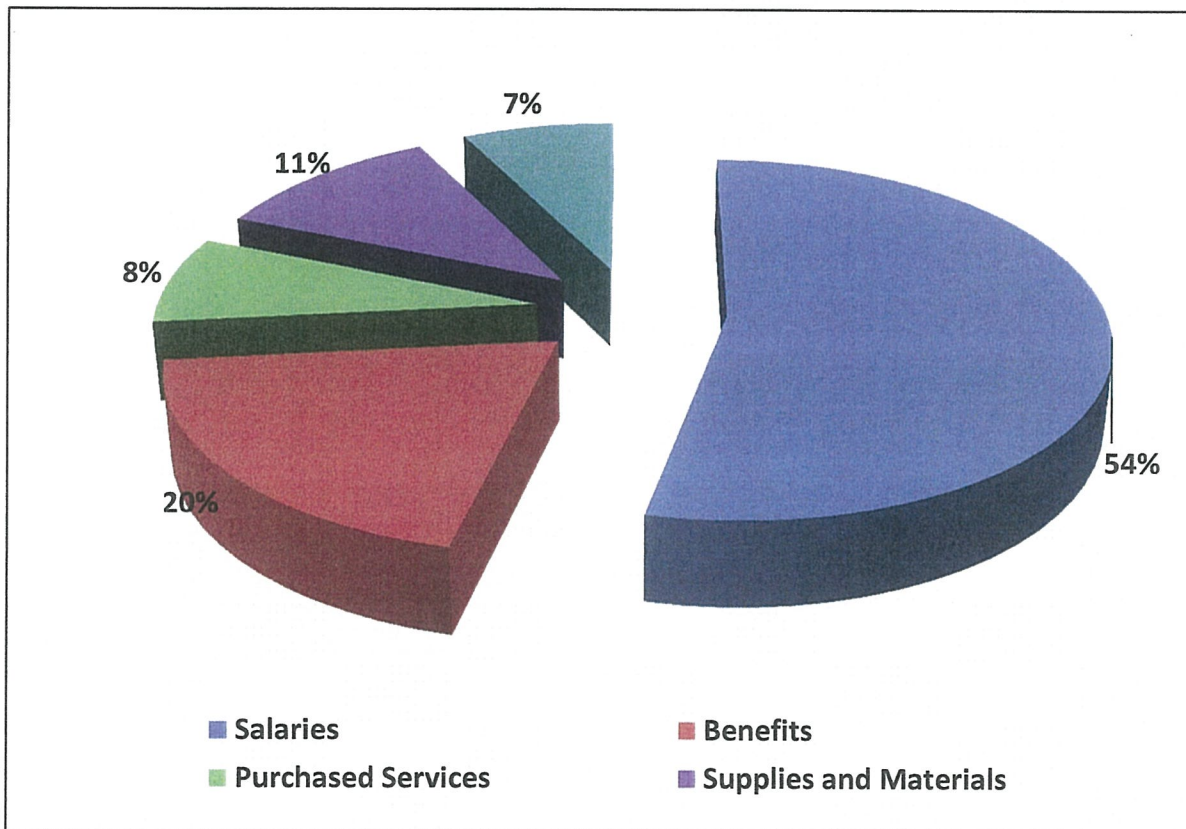
Pitt County Schools
2017-18 Budget Resolution
Budget by Fund and Purpose

Purpose	Description	State	Local	Federal	Special Revenue	Capital	Child Nutrition	Budget Resolution	% Mix
5000- Instructional Services									
5100	Regular Instructional Services	85,434,282.26	13,625,020.81	1,029,290.75	6,434,739.63	335,000.00	-	106,858,333.45	41.1%
5200	Special Population Instructional Services	21,089,811.89	875,336.18	6,227,031.77	1,221,875.00	-	-	29,414,054.84	11.3%
5300	Alternative Program Instructional Services	10,218,744.06	438,695.44	11,142,191.60	3,657,665.10	-	-	25,457,296.20	9.8%
5400	School Leadership Services	6,335,681.74	5,606,571.99	74,689.42	944,500.00	-	-	12,961,443.15	5.0%
5500	Co-Curricular Services	-	977,088.68	-	-	-	-	977,088.68	0.4%
5800	School Based Support Services	9,116,696.74	632,741.58	270,215.71	459,041.85	-	-	10,478,695.88	4.0%
		132,195,216.69	22,155,454.68	18,743,419.25	12,717,821.58	335,000.00	-	186,146,912.20	71.6%
6000- System Wide Support Services									
6100	Support and Development Services	380,908.00	639,644.45	384,510.93	1,105,817.09	-	-	2,510,880.47	1.0%
6200	Special Population Support Services	249,160.20	5,251.85	193,729.43	123,760.80	-	-	571,902.28	0.2%
6300	Alternative Program Support Services	71,204.40	169,418.65	306,284.39	103,197.40	-	-	650,104.84	0.3%
6400	Technology Support Services	95,252.00	919,667.16	-	-	-	-	1,014,919.16	0.4%
6500	Operational Support Services	12,103,087.59	14,834,000.59	74,208.80	94,956.62	1,300,000.00	-	28,406,253.60	10.9%
6600	Financial and Human Resources Services	322,740.10	2,824,073.73	-	384,157.85	10,000.00	-	3,540,971.68	1.4%
6700	Accountability Services	-	-	-	-	-	-	-	0.0%
6800	System Wide Pupil Support Services	38,737.46	250,638.81	-	-	-	-	289,376.27	0.1%
6900	Leadership Services	640,894.24	883,239.15	-	-	-	-	1,524,133.39	0.6%
		13,901,983.99	20,525,934.39	958,733.55	1,811,889.76	1,310,000.00	-	38,508,541.69	14.8%
7000- Ancillary Services									
7100	Community Services	56,099.00	22,950.20	-	1,032,988.00	-	-	1,112,037.20	0.4%
7200	Nutritional Services	90,172.00	6,607.83	-	-	-	12,863,470.00	12,960,249.83	5.0%
		146,271.00	29,558.03	-	1,032,988.00	-	12,863,470.00	14,072,287.03	5.4%
8000- Non-Programmed Services									
8100	Payments to Other Governmental Units	-	-	428,960.99	1,321,252.48	-	936,530.00	2,686,743.47	1.0%
8200	Unbudgeted Funds	-	-	35,232.88	-	-	-	35,232.88	0.0%
8600	Educational Foundation	-	-	-	-	-	-	-	0.0%
		-	-	464,193.87	1,321,252.48	-	936,530.00	2,721,976.35	1.0%
9000- Capital Outlay									
9000	Capital Outlay	-	-	-	-	18,577,984.95	-	18,577,984.95	7.1%
		-	-	-	-	18,577,984.95	-	18,577,984.95	7.1%
Total		146,243,471.68	42,710,947.10	20,166,346.67	16,883,951.82	20,222,984.95	13,800,000.00	260,027,702.22	100.0%

**PITT COUNTY SCHOOLS
2017-18 BUDGET RESOLUTION
EXPENSE BY OBJECT**

Expenditures

Salaries	\$ 138,598,037.55	53.3%
Benefits	\$ 51,259,257.27	19.7%
Purchased Services	\$ 20,620,548.98	7.9%
Supplies and Materials	\$ 29,170,595.73	11.2%
Capital	\$ 19,379,262.69	7.5%
Transfers	\$ 1,000,000.00	0.4%
Total Expense	\$ 260,027,702.22	100.0%

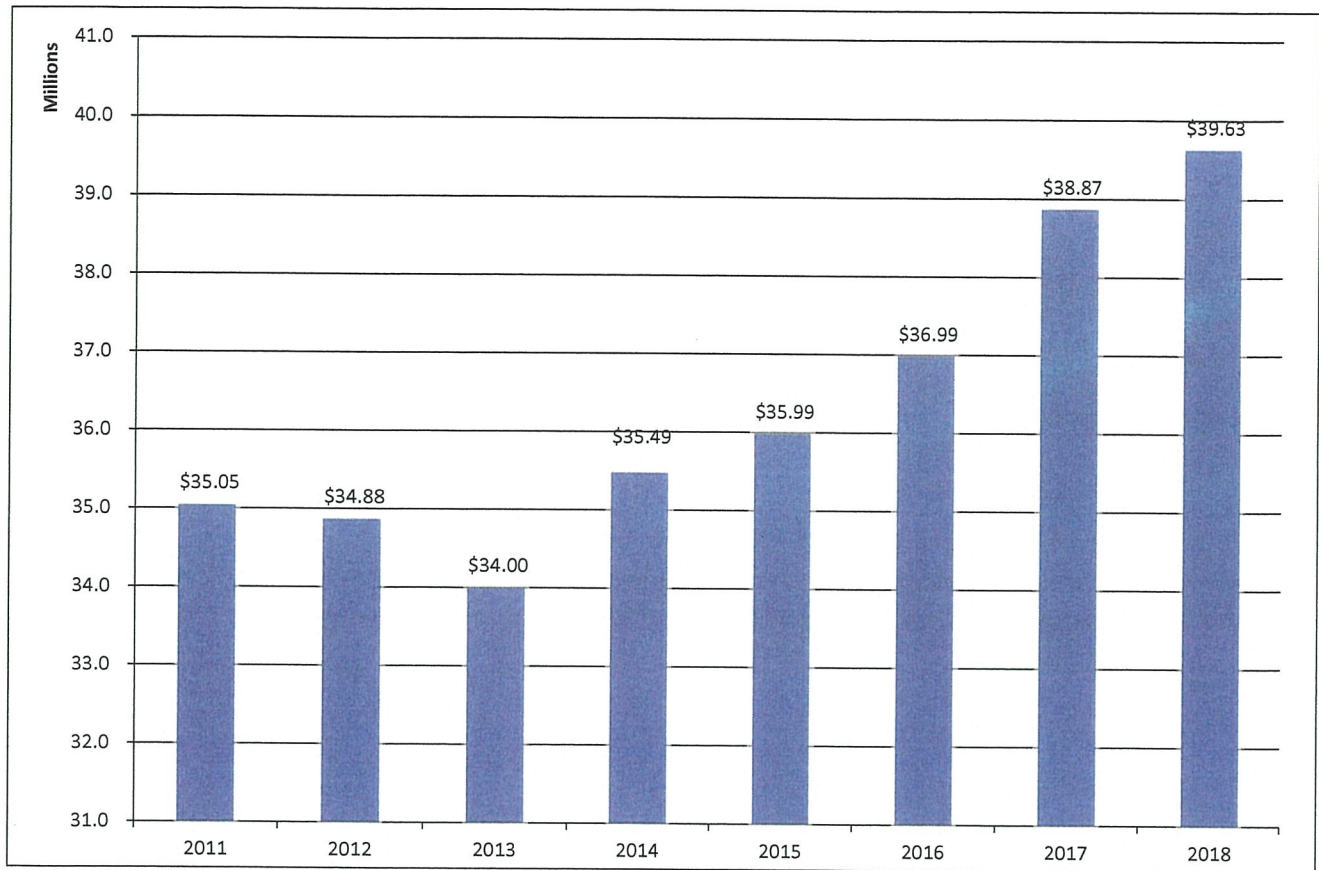


2017-18 BUDGET RESOLUTION



COUNTY APPROPRIATIONS

**PITT COUNTY SCHOOLS
2017-18 BUDGET RESOLUTION
COUNTY APPROPRIATIONS BY YEAR**



	2011	2012	2013	2014	2015	2016	2017	2018
Operations	34,299,841	34,126,642	34,004,726	34,736,287	35,236,287	36,236,287	37,873,340	38,630,807
Capital	750,000	750,000	-	750,000	750,000	750,000	1,000,000	1,000,000
Total	35,049,841	34,876,642	34,004,726	35,486,287	35,986,287	36,986,287	38,873,340	39,630,807

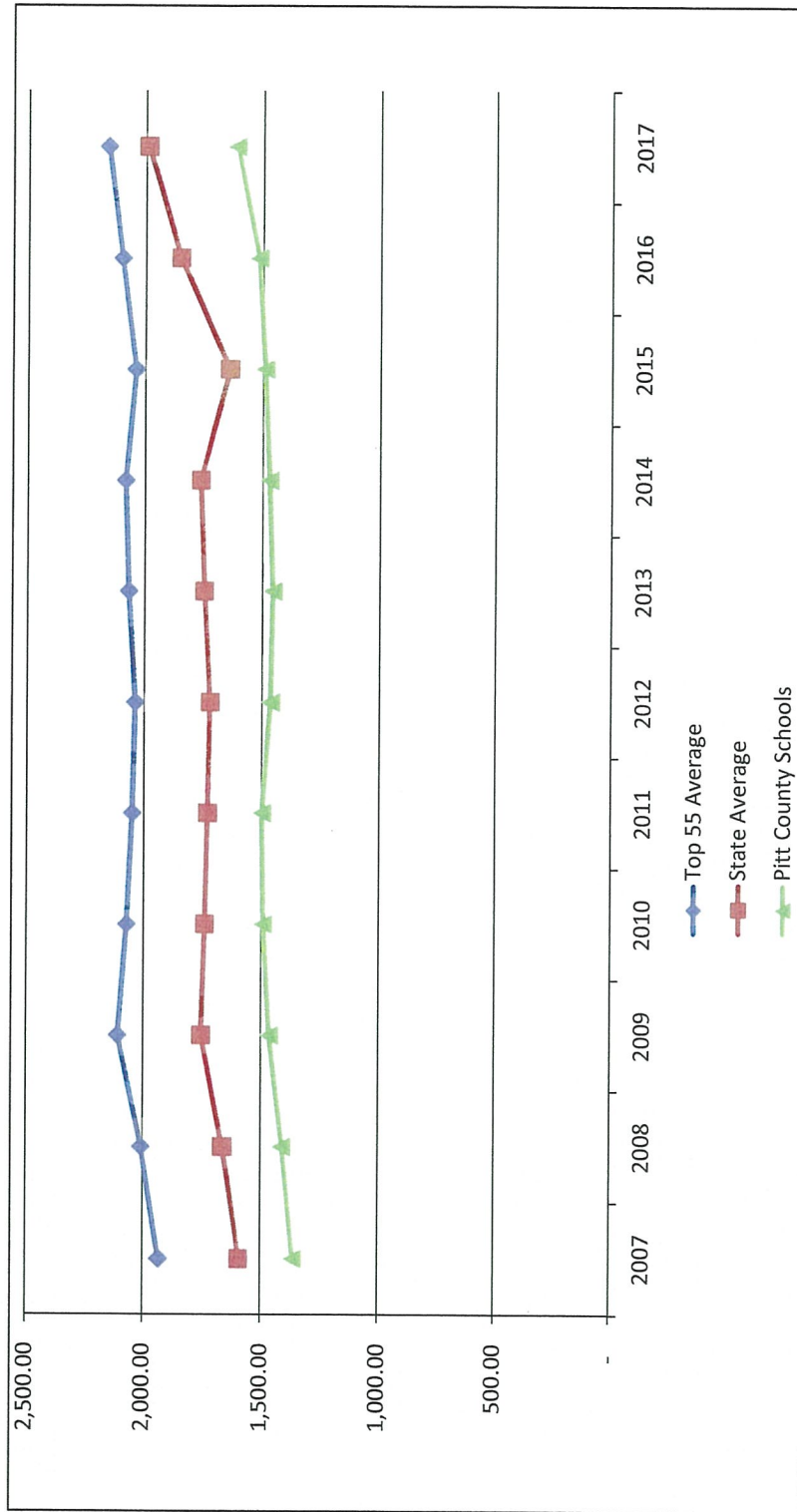
Note: Appropriations do not include the \$340,000 rent allocation

Pitt County Schools
County Appropriations
Proposed as Compared to Actual
Fiscal Year 2017-18

	County Appropriations		
	Proposed	Actual	Difference
2016-17 County Appropriations	39,576,603.07	37,873,340.00	(1,703,263.07)
Increase in Appropriations	845,637.91	757,467.00	(88,170.91)
2017-18 County Appropriations	40,422,240.98	38,630,807.00	(1,791,433.98)

Note: (1) Proposed Increase Above Includes Fixed Costs of \$1,477,930.81
(2) Proposed Increase Above Includes New Money Requests of \$1,070,970.17
(3) The Above Appropriations Do Not Include the \$340,000 Rent Allocation

NORTH CAROLINA ASSOCIATION OF COUNTY COMMISSIONERS
CURRENT EXPENSE APPROPRIATIONS PER STUDENT
PITT COUNTY COMPARISON TO STATE



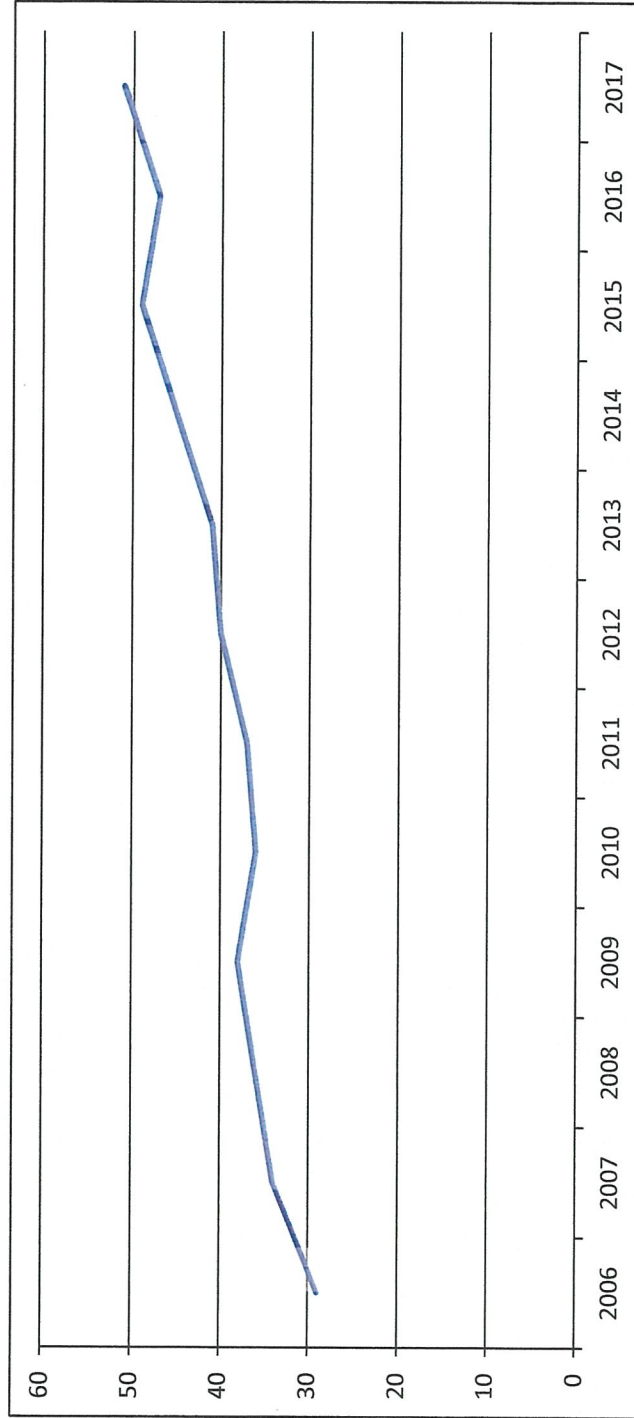
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Top 55 Average	1,933.06	2,007.97	2,109.24	2,071.42	2,049.14	2,038.65	2,067.75	2,083.34	2,040.15	2,099.03	2,159.28
State Average	1,595.07	1,663.57	1,754.98	1,739.70	1,730.11	1,721.02	1,746.07	1,763.72	1,642.32	1,852.06	1,990.64
Pitt County Schools	1,361.94	1,409.47	1,464.99	1,491.73	1,498.13	1,463.12	1,455.66	1,471.01	1,489.73	1,517.44	1,613.40

NORTH CAROLINA ASSOCIATION OF COUNTY COMMISSIONERS
 CURRENT EXPENSE APPROPRIATIONS PER STUDENT
PITT COUNTY'S RANKING OUT OF 100 COUNTIES

Note:

Ranking of 1= Highest current expense appropriation per student (out of 100 counties)

Ranking of 100 = Lowest current expense appropriation per student (out of 100 counties)



Ranking of top 100 Counties		2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
		29	34	36	38	36	41	37	40	41	45	47	51

2017-178 PITT COUNTY SCHOOLS
LOCAL CURRENT EXPENSE BUDGET PORPOSAL
2016-17 NCACC BUDGET AND TAX SURVEY
CURRENT EXPENSE PER STUDENT - TOP 55 COUNTIES

County	2016-17 Tax Survey Data			2016-17 State Ranking		
	ADM	Current Expense Appropriations	Current Expense per ADM	ADM	Current Expense Appropriations	Current Expense per ADM
Dare	5,010	\$ 22,225,113.00	\$ 4,436.15	36	23	1
Orange	19,568	\$ 77,201,412.00	\$ 3,945.29	17	8	2
Durham	33,454	\$ 126,605,707.00	\$ 3,784.47	9	4	3
Chatham	8,608	\$ 29,272,130.00	\$ 3,400.57	24	19	4
Transylvania	3,485	\$ 11,427,315.00	\$ 3,279.00	42	33	5
Watauga	4,371	\$ 12,713,712.00	\$ 2,908.65	39	32	6
Brunswick	12,618	\$ 35,410,920.00	\$ 2,806.38	20	18	7
Mecklenburg	148,951	\$ 413,493,792.00	\$ 2,776.04	2	1	8
New Hanover	26,458	\$ 72,855,604.00	\$ 2,753.63	12	9	9
Carteret	8,391	\$ 22,479,000.00	\$ 2,678.94	26	22	10
Pamlico	1,316	\$ 3,507,710.00	\$ 2,665.43	53	50	11
Hyde	597	\$ 1,575,368.00	\$ 2,638.81	55	55	12
Guilford	71,710	\$ 188,360,398.00	\$ 2,626.70	3	3	13
Wake	159,462	\$ 408,760,041.00	\$ 2,563.37	1	2	14
Currituck	4,034	\$ 9,773,759.00	\$ 2,422.85	40	38	15
Buncombe	29,188	\$ 69,323,300.00	\$ 2,375.06	10	10	16
Polk	2,185	\$ 5,129,788.00	\$ 2,347.73	46	45	17
Union	42,278	\$ 94,950,401.00	\$ 2,245.86	6	6	18
Warren	2,275	\$ 4,958,073.00	\$ 2,179.37	45	46	19
Rowan	19,725	\$ 42,559,441.00	\$ 2,157.64	16	15	20
Moore	12,849	\$ 27,029,515.00	\$ 2,103.63	19	20	21
Avery	2,099	\$ 4,410,013.00	\$ 2,101.01	47	47	22
Haywood	7,186	\$ 15,072,929.00	\$ 2,097.54	29	28	23
Forsyth	54,552	\$ 112,778,008.00	\$ 2,067.35	4	5	24
Beaufort	6,940	\$ 14,300,984.00	\$ 2,060.66	30	29	25
Person	4,611	\$ 9,359,614.00	\$ 2,029.84	37	40	26
Northampton	1,865	\$ 3,650,000.00	\$ 1,957.10	49	48	27
Cherokee	3,397	\$ 6,546,803.00	\$ 1,927.23	43	43	28
Cabarrus	37,296	\$ 69,140,463.00	\$ 1,853.83	7	11	29
Alleghany	1,410	\$ 2,593,661.00	\$ 1,839.48	52	53	30
Jackson	3,761	\$ 6,826,207.00	\$ 1,815.00	41	42	31
Scotland	5,876	\$ 10,583,013.00	\$ 1,801.06	34	34	32
Franklin	8,566	\$ 15,265,283.00	\$ 1,782.08	25	27	33
Henderson	13,716	\$ 24,320,000.00	\$ 1,773.11	18	21	34
Onslow	26,438	\$ 46,751,506.00	\$ 1,768.35	13	13	35
Pasquotank	5,822	\$ 10,000,000.00	\$ 1,717.62	35	37	36
Martin	3,314	\$ 5,654,000.00	\$ 1,706.10	44	44	37
Granville	7,961	\$ 13,576,889.00	\$ 1,705.43	28	31	38
Chowan	2,082	\$ 3,538,455.00	\$ 1,699.55	48	49	39
Alamance	22,764	\$ 38,264,189.00	\$ 1,680.91	15	16	40
Lee	10,067	\$ 16,862,278.00	\$ 1,675.01	23	26	41
Iredell	26,837	\$ 44,705,205.00	\$ 1,665.80	11	14	42
Gates	1,637	\$ 2,708,000.00	\$ 1,654.25	51	52	43
Davie	6,319	\$ 10,439,765.00	\$ 1,652.12	31	35	44
Rutherford	8,292	\$ 13,598,146.00	\$ 1,639.91	27	30	45
Macon	4,387	\$ 7,138,330.00	\$ 1,627.16	38	41	46
Stokes	6,190	\$ 10,017,340.00	\$ 1,618.31	32	36	47
Perquimans	1,715	\$ 2,775,000.00	\$ 1,618.08	50	51	48
Edgecombe	5,964	\$ 9,639,946.00	\$ 1,616.36	33	39	49
Jones	1,100	\$ 1,775,720.00	\$ 1,614.29	54	54	50
Pitt	23,885	\$ 38,213,340.00	\$ 1,613.40	14	17	51
Wilson	12,211	\$ 19,482,452.00	\$ 1,595.48	21	24	52
Johnston	34,985	\$ 55,342,825.00	\$ 1,581.90	8	12	53
Cumberland	50,459	\$ 78,729,271.00	\$ 1,560.26	5	7	54
Lincoln	11,503	\$ 17,818,484.00	\$ 1,549.03	22	25	55
Total	1,041,540	\$ 2,421,490,618.00	\$ 2,324.91			

2017-18 BUDGET RESOLUTION



FUND BALANCE

Pitt County Schools
Fund Balance Definitions
Fiscal Year 2017-18

Restricted: Fund balance that is not available for obligation / appropriation.
The following are the types of Restricted fund balance:

- a. State Statute: By State law, N.C. restricts Accounts Receivable. At July 1, PCS had Accounts Receivable that are required to be restricted per the Financial Statements.
- b. Grantor Restrictions: Fund balance applicable to grants is restricted per the Financial Statements. An example would be More at Four fund balance. More at Four fund balance is restricted to serving only Pre-K students and cannot be redirected for other purposes.
- c. Encumbrances: Projects encumbered at end of prior fiscal year but not yet completed / paid.

Committed: Fund balance that has been obligated / appropriated by the Board for a specific use / project / purpose. PCS routinely commits fund balance for the following purposes:

- a. One time projects / instructional needs of the school system.
Examples:
 - Technology infrastructure and computer equipment
 - Minor capital / facility projects
 - Set aside to fund future construction projects and / or new debt related to new construction (due to uncertainty in future State funding for Capital)
- b. Furnish and equipping new facilities / schools.

Assigned: Portion of fund balance that the Board intends to use for specific operating purposes:

- a. Budget carryover for projects budgeted in the prior year but were not started at the end of the fiscal year. Such budget balances are routinely "carried over" in fund balance to fund the completion of projects that were not completed at the end of the prior fiscal year. Examples:
 - Facility / Category I, II, III projects
 - Purchase of instructional supplies

Unassigned: Fund balance available to the Board for obligation / appropriation.
Unassigned fund balance represents the Board's "savings account."

Pitt County Schools
Fund Balance per FY2016-17
Fiscal Year 2017-18

	Local Fund (Operations)	Special Revenue Fund (Operations)	Special Revenue Fund (Grants)	Capital Fund (Capital)	Total
Restricted	544,865.35	348,572.79	1,096,275.67	437,650.01	2,427,363.82
Committed	1,623,000.00	5,752,070.07	-	671,064.62	8,046,134.69
Assigned	645,335.19	-	-	-	645,335.19
***Unassigned	1,404,612.67	1,660,748.89	-	-	3,065,361.56
Total	4,217,813.21	7,761,391.75	1,096,275.67	1,108,714.63	14,184,195.26

*** Unassigned Fund Balance: i.e. Savings Account

Pitt County Schools

Local Fund Balance

Local Fund Balance per FY2016-17

Fiscal Year 2017-18

Local Fund Balance FY2016-17

1. Restricted	544,865.35
2. Committed	1,623,000.00
3. Assigned	645,335.19
4. Unassigned (SAVINGS ACCOUNT)	1,404,612.67

Total Fund Balance	<u><u>4,217,813.21</u></u>
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1. Restricted Fund Balance

a) Accounts Receivable- Fines and Forfeitures	23,060.44
b) Facility- Uncompleted Projects	521,804.91

Total Restricted Fund Balance	<u><u>544,865.35</u></u>
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2. Committed Fund Balance

a) Special Projects (VMS,Access Control,Track, Chiller)	675,200.00
b) Early College High School	672,800.00
c) Instructional Staff Development	250,000.00
d) Safety and Security	25,000.00

Total Committed Fund Balance	<u><u>1,623,000.00</u></u>
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3. Assigned Fund Balance

a) Instructional Supplies- School Carryover	305,940.63
b) Facility Services Projects- Program Carryover	339,394.56

Total Assigned Fund Balance	<u><u>645,335.19</u></u>
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Restricted Fund Balance						
State	Statute	Encumbrances	Total	Committed	Assigned	Unassigned
	31,048.20	614,568.16	645,616.36	2,153,000.00	648,594.72	1,000,604.18
Fund Balance at 7-01-14 per Budget Resolution						4,447,815.26
Fiscal Year Revenue	-	-	-	-	-	36,429,666.53
Fiscal Year Expenditures	-	-	-	-	-	(37,042,193.35)
Reverse Restricted Fund Balance	(31,048.20)	(614,568.16)	(645,616.36)	-	-	645,616.36
Record 6-30-15 Restricted Fund Balance	529,270.08	-	529,270.08	-	-	(529,270.08)
Fund Balance at 6-30-15	529,270.08	-	529,270.08	2,153,000.00	648,594.72	504,423.64
Adjust Committed / Assigned to Budget Resolution	-	-	-	(775,000.00)	77,918.43	697,081.57
Fund Balance at 7-01-15 per Budget Resolution	529,270.08	-	529,270.08	1,378,000.00	726,513.15	1,201,505.21
Fiscal Year Revenue	-	-	-	-	-	37,224,885.90
Fiscal Year Expenditures	-	-	-	-	-	(37,620,064.92)
Reverse Restricted Fund Balance	(529,270.08)	-	(529,270.08)	-	-	529,270.08
Record 6-30-16 Restricted Fund Balance	38,814.99	490,455.09	529,270.08	-	-	(529,270.08)
Fund Balance at 6-30-16	38,814.99	490,455.09	529,270.08	1,378,000.00	726,513.15	806,326.19
Adjust Committed / Assigned to Budget Resolution	-	-	-	165,000.00	(151,497.02)	(13,502.98)
Fund Balance at 7-01-16 per Budget Resolution	38,814.99	490,455.09	529,270.08	1,543,000.00	575,016.13	792,823.21
Fiscal Year Revenue	-	-	-	-	-	38,978,720.27
Fiscal Year Expenditures	-	-	-	-	-	(38,201,016.48)
Reverse Restricted Fund Balance	(38,814.99)	(490,455.09)	(529,270.08)	-	-	529,270.08
Record 6-30-17 Restricted Fund Balance	23,060.44	521,804.91	544,865.35	-	-	(544,865.35)
Fund Balance at 6-30-16	23,060.44	521,804.91	544,865.35	1,543,000.00	575,016.13	1,554,931.73
Adjust Committed / Assigned to Budget Resolution	-	-	-	80,000.00	70,319.06	(150,319.06)
Fund Balance at 7-01-17 per Budget Resolution	23,060.44	521,804.91	544,865.35	1,623,000.00	645,335.19	1,404,612.67
						4,217,813.21

Pitt County Schools

Special Revenue Fund- Fund Balance

Special Revenue Fund Balance per FY2015-16 Financial Audit

Fiscal Year 2017-18

	Operations	Grants	Total
Special Revenue Fund Balance FY2016-17			
1. Restricted	348,572.79	1,096,275.67	1,444,848.46
2. Committed	5,752,070.07	-	5,752,070.07
3. Assigned	-	-	-
4. Unassigned	1,660,748.89	-	1,660,748.89
Total Fund Balance	7,761,391.75	1,096,275.67	8,857,667.42

1. Restricted Fund Balance

Accounts Receivable	348,572.79	-	348,572.79
Restricted Grants			
Pre-K Program	-	816,048.67	816,048.67
AEOP Funds	-	2,202.82	2,202.82
Literacy Initiatives	-	8,376.76	8,376.76
Mark III Wellness Grant	-	600.00	600.00
FCCLA Grant	-	5,861.15	5,861.15
STEM Initiatives	-	5,000.00	5,000.00
Student Services Grant	-	71.20	71.20
JH Rose Band Booster	-	36,034.77	36,034.77
Battle of the Books	-	5,040.63	5,040.63
AMS MATCH Grant	-	611.50	611.50
Education Foundation	-	258.33	258.33
Nook Books	-	3,888.05	3,888.05
Z Smith Foundation	-	46,249.62	46,249.62
Teacher of the Year	-	7,000.00	7,000.00
Arts Education Designations	-	30,466.97	30,466.97
Student Success Academy	-	30,386.51	30,386.51
Math Masters	-	2,578.03	2,578.03
PCMH Dietician	-	19,508.85	19,508.85
Health Sciences	-	1,916.82	1,916.82
Tech Fest	-	20,022.87	20,022.87
BW - Science Enrichment	-	37,818.29	37,818.29
Partnership for Progress	-	9,813.83	9,813.83
Kinston Funds	-	1,875.00	1,875.00
PCMH Health	-	4,645.00	4,645.00
	-	1,096,275.67	1,096,275.67
Total Restricted Fund Balance	348,572.79	1,096,275.67	1,444,848.46

2. Committed Fund Balance

Low Wealth Supplement Escrow Fund	4,991,202.07	-	4,991,202.07
Offset to State & Local Budget Reductions	760,868.00	-	760,868.00
Total Committed Fund Balance	5,752,070.07	-	5,752,070.07

Pitt County Schools

Special Revenue Fund Balance per FY2016-17 Financial Audit

Fiscal Year 2017-18

Restricted Fund Balance						
	State Statute	Grantors	Total	Committed	Assigned	Unassigned
Special Revenue- Operations						
Fund Balance at 7-01-14 per Budget Resolution	237,699.00	-	237,699.00	6,846,425.31	-	7,084,124.31
Fiscal Year Revenue	-	-	-	-	-	3,891,280.68
Fiscal Year Expenditures	-	-	-	-	-	(3,261,239.18)
Reverse Restricted Fund Balance	(237,699.00)	-	(237,699.00)	(6,846,425.31)	-	7,084,124.31
Record 6-30-15 Restricted Fund Balance	236,246.64	-	236,246.64	6,634,419.72	-	(6,870,666.36)
Fund Balance at 6-30-15	236,246.64	-	236,246.64	6,634,419.72	-	843,499.45
Adjust Committed / Assigned to Budget Resolution	-	-	-	-	-	-
Fund Balance at 7-01-15 per Budget Resolution	236,246.64	-	236,246.64	6,634,419.72	-	7,714,165.81
Fiscal Year Revenue	-	-	-	-	-	5,463,479.63
Fiscal Year Expenditures	-	-	-	-	-	(6,089,612.55)
Reverse Restricted Fund Balance	(236,246.64)	-	(236,246.64)	(6,634,419.72)	-	6,870,666.36
Record 6-30-16 Restricted Fund Balance	300,841.91	-	300,841.91	5,785,749.00	-	(6,086,590.91)
Fund Balance at 6-30-16	300,841.91	-	300,841.91	5,785,749.00	-	1,001,441.98
Adjust Committed / Assigned to Budget Resolution	-	-	-	-	-	-
Fund Balance at 7-01-16 per Budget Resolution	300,841.91	-	300,841.91	5,785,749.00	-	7,088,032.89
Fiscal Year Revenue	-	-	-	-	-	3,223,194.78
Fiscal Year Expenditures	-	-	-	-	-	(2,549,835.92)
Reverse Restricted Fund Balance	(300,841.91)	-	(300,841.91)	(5,785,749.00)	-	6,086,590.91
Record 6-30-16 Restricted Fund Balance	-	-	-	-	-	-
Fund Balance at 6-30-16	-	-	-	-	-	7,761,391.75
Adjust Committed / Assigned to Budget Resolution	348,572.79	-	348,572.79	5,752,070.07	-	(6,100,642.86)
Fund Balance at 7-01-16 per Budget Resolution	348,572.79	-	348,572.79	5,752,070.07	-	7,761,391.75

Pitt County Schools

Special Revenue Fund Balance per FY2016-17 Financial Audit

Fiscal Year 2017-18

Restricted Fund Balance							
	State Statute	Grantors	Total	Committed	Assigned	Unassigned	Total
Special Revenue- Grants							
Fund Balance at 7-01-14 per Budget Resolution	-	1,397,180.08	1,397,180.08	-	-	-	1,397,180.08
Fiscal Year Revenue	-	-	-	-	-	3,502,348.40	3,502,348.40
Fiscal Year Expenditures	-	-	-	-	-	(3,754,494.49)	(3,754,494.49)
Reverse Restricted Fund Balance	-	(1,397,180.08)	(1,397,180.08)	-	-	1,397,180.08	-
Record 6-30-15 Restricted Fund Balance	-	1,145,033.99	1,145,033.99	-	-	(1,145,033.99)	-
Fund Balance at 6-30-15	-	1,145,033.99	1,145,033.99	-	-	-	1,145,033.99
Adjust Committed / Assigned to Budget Resolution	-	-	-	-	-	-	-
Fund Balance at 7-01-15 per Budget Resolution	-	1,145,033.99	1,145,033.99	-	-	-	1,145,033.99
Fiscal Year Revenue	-	-	-	-	-	3,635,268.29	3,635,268.29
Fiscal Year Expenditures	-	-	-	-	-	(3,686,319.26)	(3,686,319.26)
Reverse Restricted Fund Balance	-	(1,145,033.99)	(1,145,033.99)	-	-	1,145,033.99	-
Record 6-30-16 Restricted Fund Balance	-	1,093,983.02	1,093,983.02	-	-	(1,093,983.02)	-
Fund Balance at 6-30-16	-	1,093,983.02	1,093,983.02	-	-	-	1,093,983.02
Adjust Committed / Assigned to Budget Resolution	-	-	-	-	-	-	-
Fund Balance at 7-01-16 per Budget Resolution	-	1,093,983.02	1,093,983.02	-	-	-	1,093,983.02
Fiscal Year Revenue	-	-	-	-	-	4,074,459.07	4,074,459.07
Fiscal Year Expenditures	-	-	-	-	-	(4,072,166.42)	(4,072,166.42)
Reverse Restricted Fund Balance	-	(1,093,983.02)	(1,093,983.02)	-	-	1,093,983.02	-
Record 6-30-16 Restricted Fund Balance	-	1,093,983.02	1,093,983.02	-	-	(1,093,983.02)	-
Fund Balance at 6-30-16	-	1,093,983.02	1,093,983.02	-	-	2,292.65	1,096,275.67
Adjust Committed / Assigned to Budget Resolution	-	-	-	-	-	-	-
Fund Balance at 7-01-17 per Budget Resolution	-	1,093,983.02	1,093,983.02	-	-	2,292.65	1,096,275.67

Pitt County Schools
Special Revenue Fund Balance per FY2016-17 Financial Audit
Fiscal Year 2017-18

Restricted Fund Balance							
	State Statute	Grantors	Total	Committed	Assigned	Unassigned	Total
Special Revenue- Total							
Fund Balance at 7-01-14 per Budget Resolution	237,699.00	1,397,180.08	1,634,879.08	6,846,425.31	-	-	8,481,304.39
Fiscal Year Revenue	-	-	-	-	-	7,393,629.08	7,393,629.08
Fiscal Year Expenditures	-	-	-	-	-	(7,015,733.67)	(7,015,733.67)
Reverse Restricted Fund Balance	(237,699.00)	(1,397,180.08)	(1,634,879.08)	(6,846,425.31)	-	8,481,304.39	-
Record 6-30-15 Restricted Fund Balance	236,246.64	1,145,033.99	1,381,280.63	6,634,419.72	-	(8,015,700.35)	-
Fund Balance at 6-30-15	236,246.64	1,145,033.99	1,381,280.63	6,634,419.72	-	843,499.45	8,859,199.80
Adjust Committed / Assigned to Budget Resolution	-	-	-	-	-	-	-
Fund Balance at 7-01-15 per Budget Resolution	236,246.64	1,145,033.99	1,381,280.63	6,634,419.72	-	843,499.45	8,859,199.80
Fiscal Year Revenue	-	-	-	-	-	9,098,747.92	9,098,747.92
Fiscal Year Expenditures	-	-	-	-	-	(9,775,931.81)	(9,775,931.81)
Reverse Restricted Fund Balance	(236,246.64)	(1,145,033.99)	(1,381,280.63)	(6,634,419.72)	-	8,015,700.35	-
Record 6-30-16 Restricted Fund Balance	300,841.91	1,093,983.02	1,394,824.93	5,785,749.00	-	(7,180,573.93)	-
Fund Balance at 6-30-16	300,841.91	1,093,983.02	1,394,824.93	5,785,749.00	-	1,001,441.98	8,182,015.91
Adjust Committed / Assigned to Budget Resolution	-	-	-	-	-	-	-
Fund Balance at 7-01-16 per Budget Resolution	300,841.91	1,093,983.02	1,394,824.93	5,785,749.00	-	1,001,441.98	8,182,015.91
Fiscal Year Revenue	-	-	-	-	-	7,297,653.85	7,297,653.85
Fiscal Year Expenditures	-	-	-	-	-	(6,622,002.34)	(6,622,002.34)
Reverse Restricted Fund Balance	(300,841.91)	(1,093,983.02)	(1,394,824.93)	(5,785,749.00)	-	7,180,573.93	-
Record 6-30-17 Restricted Fund Balance	348,572.79	1,093,983.02	1,442,555.81	5,752,070.07	-	(7,194,625.88)	-
Fund Balance at 6-30-17	348,572.79	1,093,983.02	1,442,555.81	5,752,070.07	-	1,663,041.54	8,857,667.42
Adjust Committed / Assigned to Budget Resolution	-	-	-	-	-	-	-
Fund Balance at 7-01-17 per Budget Resolution	348,572.79	1,093,983.02	1,442,555.81	5,752,070.07	-	1,663,041.54	8,857,667.42

Pitt County Schools
Capital Fund Balance
 Local Fund Balance per FY2016-17
 Fiscal Year 2017-18

Capital Fund Balance FY2017-18

1. Restricted	437,650.01
2. Committed	671,064.62
3. Unassigned (SAVINGS ACCOUNT)	-

Total Fund Balance	<u><u>1,108,714.63</u></u>
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1. Restricted Fund Balance

a) Accounts Receivable- Sales and Use Tax	5,632.65
b) Facility- Uncompleted Projects	432,017.36

Total Restricted Fund Balance	<u><u>437,650.01</u></u>
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2. Committed Fund Balance

a) Future Capital Projects	671,064.62
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Total Committed Fund Balance	<u><u>671,064.62</u></u>
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BUDGET RESOLUTION



2017-18 STATE BUDGET OVERVIEW

Summary of Appropriations Bill

SB 257 / SL2017-57

(See "Comparison" sheet for details of salary proposals)

SALARY AND PERSONNEL

8.1 TEACHERS AND INSTRUCTIONAL SUPPORT \$101,732,591 (R)

- Bachelor schedule starts at \$35,000 with no change to the beginning step.
- Bachelor schedule top of the scale for 25 years and above is \$51,300 (a \$300 increase).
- The increase with the step for Bachelor level teachers with less than 25 years of experience, ranges from \$550 to \$3,300 – or 1.5% to 6.9%
- For Bachelor level teachers with 25 years of experience or more, the increase to the base pay is \$300 (0.6% increase) plus the one time lumpsum Veteran Teacher Retention Bonus (8.8A) of \$385.
- There are approximately 12,000 teachers with 25 years and above
- Continues the hold harmless based on 2013-14 schedule + longevity + \$1Kbonus.
Estimated FTE 1,600.

8.8A Veteran Teacher Retention Bonus \$5,000,000 (NR)

- Provides a \$385 bonus to teachers with 25 years and above
- Bonus not subject to TSERS
- Must be paid by October 31

8.2 Bonus for Highly Qualified NC Teaching Graduates \$700,000 (R)

Highly qualified

- New teacher
- Graduate from an approved educator preparation program located in NC.
- GPA of 3.75 or higher and a score of 48 or higher on the edTPA or equivalent assessment.

A highly qualified graduate is paid a monthly supplement of the equivalent of the difference in salary of a Bachelor level teacher with zero years of experience and

- 3 years of experience, if teaching in a low performing school for the first 3 years of employment.
- 2 years of experience, if licensed and teaching in EC, science, technology, engineering or mathematics for the first 2 years of employment.
- 1 year of experience, for all others for the first year of employment.

7.29 8.8B Revise Teacher Bonus Program starting with bonuses paid in January 2018

I. AP/IB and CTE Bonuses:

- Continues the bonuses as a recurring item
- Removes requirement to be a “licensed” teacher to be eligible
- Adds teachers in charter schools
- Removes requirement to be still teaching Advanced courses/CTE
- Adds Cambridge AICE exams to the bonus program for grade E or better
- Increases the maximum per teacher to \$3,500 (previously \$2,000).

II. Third Grade Bonuses:

- Removes “licensed” teachers and requirement to be still teaching third grade
- No cap in the bonus for January 2018. Cap on bonus for 2018-19 (see 8.8C)

8.8C 3rd Grade Bonus starting in 2018-19

- Adds Lab Schools to the exclusion from LEA-level bonus
- Allotment formula remains the same but the bonus is capped at \$3,500 for each bonus (i.e., Maximum *total* = \$7,000)
- SBE shall study the effects of the bonus on teacher retention and performance. Due March 15, 2019.

8.8D 4th and 5th Grade Reading Teacher Bonus

\$9,470,832 (NR)

- Top 25% of the State and the top 25% of each LEA
- Based on EVAAS growth scores
- Bonus amount \$2,150
- Not subject to TSERS.
- Payable in January.
- Must be teaching in the same LEA the following year to be eligible
- SBE shall study the effects of the bonus on teacher retention and performance. Due March 15, 2018.

8.8E 4th to 8th Grade Math Teacher Bonus

\$15,870,356 (NR)

- Top 25% of the State and the top 25% of each LEA
- Based on EVAAS growth scores
- Bonus amount \$2,150.
- Not subject to TSERS
- Payable in January.
- Must be teaching in the same LEA the following year to be eligible.
- SBE shall study the effects of the bonus on teacher retention and performance. Due March 15, 2018.

8.5 ASSISTANT PRINCIPALS

\$11,359,405 (R)

- Schedule linked to A schedule at A + 17% (2013 M + 1%)
- Range \$4,505 to \$6,855 (previous range \$3,968 to \$6,358)
- Increase with step from teachers Masters schedule ranges from 6.99% to 13.67 (not considering the loss of longevity)
- No longer eligible for longevity
- Advanced and Doctorate supplements still apply
- No ABC Bonus (unless under hold harmless)
- Hold harmless clause

8.3 PRINCIPALS

\$17,005,370 (R)

- Eliminates current Principal schedules
- Implements schedule based on size of the school and principal's past performance.
 - Size of school - ADM of school in the current year
 - Principal's past performance - School growth at the school(s) for each school the principal supervised in at least 2 of the prior 3 years.
- 5 categories of school size
- 3 categories of performance – Base, Met and Exceeded
- Range from \$61,751 to \$88,921
(previous pay range principals were paid (\$56,100 to \$109,848+ longevity)
- No longer eligible for longevity
- No longer eligible for Advanced and Doctorate supplements
- Hold harmless clause to the 2016-17 schedule + longevity
- No ABC Bonus (unless under hold harmless)

8.4 Principal Bonuses

\$7,000,000 (R)

I. Bonuses for the top 50% in the State measured by growth of the school supervised.

Top 5%	\$5,000
Top 10%	\$4,000
Top 15%	\$3,000
Top 20%	\$2,000
Top 50%	\$1,000

II. Bonuses to principals who supervised a school in 2015-16 and 2016-17

AND

The school did not exceed growth in 2015-16

AND

The school exceeded growth in 2016-17.

Bonus amount - \$5,000 if a A,B or C school

OR

\$10,000 if the school was a D or F school in 2015-16

Bonuses I and II are not subject to TSERS

Principal must be must be employed on July 1, 2017 to be eligible.

8.7 NONCERTIFIED AND CENTRAL OFFICE

\$61,537,448 (R)

- Increases annual salary by \$1,000 for permanent, full time employees employed for 12 months.
- Prorated for
 - less than 12 months employed,
 - part time employees and
 - temporary and permanent hourly employees.

Bus Drivers

- Of the salary funds appropriated, \$16,855,081 shall be allocated to LEAs to increase the average rate of pay for all **bus drivers**, on an equitable basis. This is in lieu of the \$1,000 increase.

35.18A Special Annual Leave Bonus

Any full time permanent employee on July 1, 2017 and eligible to earn leave shall have a one-time additional 3 days of annual leave. The leave carries over but has no cash value at termination.

8.8 Occupational Therapists and Physical Therapists

Every local board shall adopt a minimum salary schedules based on SBE ranges. No experienced based interval shall be greater than 5 years.

8.10 School Bus Driver Compensation and Employment Study

DPI shall study the compensation of bus drivers and the challenges of recruiting and retaining
Report due April 1, 2018.

35.19 Benefits

Retirement	17.13%
Health	\$5,869

ALLOTMENTS

Budget Flexibility (GS 115C-105.25)

Effective July 1, 2017

- 7.1 No funds shall be transferred out of Children with Disabilities
- 7.12 No funds shall be transferred out of LEP allotment

Effective July 1, 2018

- 7.2 No funds shall be transferred out of Academically & Intellectually Gifted
- 7.13 Funds allotted for Textbooks and Digital Resources may only be used for the purchase of textbooks and digital resources.

7.23J Allotment Transfer Report

- Modifies Reporting on the transfer of funds from allotment categories
- Requires LEAs to provide the following *for all transfers over 5%*
 - Amount, and the allotment the transfer was made in to
 - The purpose code for the funds following the transfer
 - A description of any teacher positions fully or partially funded as a result of the transfer, including all subject areas taught by the teacher in that position
 - The educational priorities that necessitated the transfer
- The LEA shall maintain the information on their website for at least 3 years
- DPI shall collect the information and report the aggregate information to Joint Legislative Education Oversight Committee by December 1 annually. This includes all expenditure data, description on each object code and program report code
- Reports shall include data for 2016-17 and available data for 2015-16 and 2014-15

7.1 Funds for Children with Disabilities

\$6,319,908 (R)

\$4,125.27 per headcount (2017 \$3,985.53 per headcount)
Increase funding cap from 12.5% to 12.75%

7.2 Funds for Academically Gifted

\$1,314.56 for 4% of Allotted ADM (2017 \$1,280.70 for 4% of the allotted ADM)

7.3 Low Wealth Supplemental Funds

Exempts from the funding formula and non-supplanting requirement any LEA with 23,000 ADM that also has an Armed Forces base. Provides to such LEAs the same funding as provided in 2012-13 (same language as in 2015-17 biennium, but different impact).

7.4 Small School Supplemental funds

- No change in supplemental amounts provided or ADM ranges
- \$3,618,482 reduction is a budget correction and has no impact on the amount provided per the funding formula

7.5 Disadvantaged Supplemental Funding

No change in funding formula from prior years

7.15 Class size Flexibility for Current Pilot Programs

Provides K-3 class size exemptions to:

- Schools participating in the teacher compensation models and advanced teaching roles pilot program (affects Chapel Hill, CMS, Edgecombe, Pitt, Vance and Washington) and
- LIFT schools in CMS and
- R3: Career Pathways Program in Pitt.
- Dual language immersion classes. (Modifies 115C-301)

Central Office

7.4% reduction

(\$7,000,000) (R)

Increases the reduction to \$11m in 2018-19

Textbook and Digital Resources

\$11,285,000 (NR)

Note: \$10 m in 2016-17 was nonrecurring funding, therefore \$10 m of the proposed funding for 2017-18 will not increase the allotment relative to prior year appropriations.

7.19 Teachers/Isolated K-12 Schools

\$506,064 (R)

Provides funding for geographically isolated K-12 schools based criteria of ADM density and acreage of national forest owned by the federal government.

Advanced Teaching Roles

\$7,180,000 (NR)

Funding for the 3-year pilot program established in the 2016-17 budget

7.22 Cooperative Innovative High Schools (CIHS)

(\$2,246,612) (R)

563,662 (NR)

Study: Directs a collaborative study of the operation and cost of Career and College Promise and CIHS. Due by February 1, 2018.

Report : Annual report to JLEOC on the success of students in Career and College Promise Program. Due January 15.

Funding: NC Commerce Tier designations for NC counties are located [here](#)

Changes funding as follows

CIHS located in Tier I	\$275,000
CIHS located in Tier II	\$200,000
CIHS located in Tier III	\$180,000 (R)
	\$20,000 (NR) ⁽¹⁾

Exceptions: Virtual CIHS \$200,000 NERSBA \$310,000

(1) For 2018-19, funding shall be \$180,000

Harnett County Early College **\$100,000 (NR)**
Funds to Harnett County Schools to support the planning and development of the early college.

Wayne County Schools Stabilization Funds **\$2,000,000 (NR)**
Stabilization funds for the operation of Wayne County Public Schools

Haywood Community Learning Center **\$250,000(NR)**
Funds to Haywood County School District to support Community Learning Center to provide enrichment opportunities to students.

Richmond Senior High School **\$200,000 (NR)**
Funds to support the school.

7.35 Charter School Transportation Grant **\$2,500,000 (R)**

- Funds are transferred from DOT (not in Public School Budget)
- Grant program for charter school transportation to reimburse of up to 65% of transportation costs
- Eligible schools shall have at least 50% of the students eligible for Free or reduced priced lunch,
- DPI shall establish the criteria by August 1
- Applications shall be accepted until December 31
- Maximum award \$100,000
- DPI shall report on the details of the grant by March 15, 2018

CAPITAL

5.3(d) Lottery Funds for Needs Based Public School Capital Fund **\$30,000,000 (R)**

- \$75m in 2018-19
- Dependent on Lottery funds available.
- Grant program for Tier I and Tier II counties for public school capital needs
- Subject to a match of and maximums
 - Tier I \$1 of county funds for every \$3 of grant funds. Maximum grant \$15m
 - Tier II \$1 of county funds for every \$1. Maximum grant \$10m
- Use for new capital projects only.
- Reporting requirement

PROFESSIONAL DEVELOPMENT

- 7.20 Turning TAs in to Teachers** **\$315,000 (R)**
- Expands existing pilot to Alamance, Beaufort, Bertie, Duplin, Guilford, Edenton, Edgecombe, Halifax, Northampton, Nash-Rocky Mount, Randolph, Tyrrell, Vance and Washington.
 - Provides tuition assistance to teacher assistants who are in educator prep programs at a NC IHE.
 - LEAs shall report to JLEOC by September 1, 2017
- 7.23K Digital Learning Plans/Program Funds** **\$2,420,000 (R)**
- Funds development and implementation of a comprehensive professional development strategy and solution for teachers and students in UNC educator preparation program for the use of technology and digital resources as teaching tools for K-12 students.
- See 7.23A: Of the funds appropriated for the Digital Learning Plan, \$200,000 shall be used to develop and implement the new cybersecurity and risk management services to support public schools.

ACADEMIC

- 7.23B Report on Cursive Writing and Multiplication Tables**
- SBE and DPI shall report to JLEOC by March 2018 on measures taken by LEAs to implement requirements.
- 7.23E Eliminate Analysis of Student Work Process for Teacher Evaluations** **(\$325,000) (R)**
- 7.23F 6th and 7th Grade CTE program extension Grant Program** **\$700,000 (R)**
\$3,500,000 (NR)
- Competitive grant provided to selected LEAs for up to 7 years to prioritize the inclusion of 6th and 7th grade students.
 - LEA reporting requirement
 - Superintendent shall provide a report to the Commission by October 15 of each year.
 - Funds shall not revert.
- 7.23G Transfer Education Workforce Innovation Commission to DPI** **\$2,001,118 (R)**
- Transfers program from the Governor's office to DPI. Provides no additional funding.

7.23H Future Ready Students**\$200,000 (R)**

- Changes terminology from “Vocational” to “Career”
- Adds to 115C-154.1 a requirement that LEAs establish a business advisory council
- Requires that all CTE agriculture personnel positions shall be for 12 months, however provides a waiver when it is impracticable for LEAs to provide adequate funds to support 12 months of employment for these teachers.
- Funds to establish 2 new full time positions at DPI to assist LEAs in developing business advisory councils, local career pathways, work based learning opportunities and elementary school career awareness curriculum.

7.26A Student Consent to Receive College and Scholarship information**7.26B Career and College Ready Literacy Skills Improvement Commission****\$200,000 (NR)**

Establishes Reading Improvement Commission

7.26C Nationally Norm Referenced College Admission Tests

Removes the ACT requirement and requires the State make at least 2 tests available

7.28A Testing Transparency

- Directs study of SAT and ACT and their alignment with Standard Course of Study
- Requires extensive notification of local testing.

7.28D Waive Fees for AICE Program Course

State pays for the test fess for students who at the Cambridge Advanced International certificate of Education Course including AS-Level and A-Level.

7.26 School Performance Grades/ESSA Compliance

Adds promotion rates, students’ progress in English proficiency. Adds grades for performance of certain subgroups. And grades in reading and math for K-8.

7.27 Read to Achieve Diagnostic Changes

Requires reading assessment data for K-3

7.28 Reimburse Teacher Licensure Fee for Certain NC Teaching Graduates**\$245,000 (R)**

Directs that the SBE shall reimburse the initial Teacher Licensure application fee for first time an applicant submits an application for teacher licensure if the applicant is a graduate of an approved educator prep program located in NC and has successfully earned an initial teaching license in NC. Reimbursement shall be within 30 days.

7.23 Preparing Future Workforce in Coding and Mobile App Development Grant Program

\$400,000(R)

Directs DPI to establish the Coding and Mobile Application Grant Program for middle and high school students. Funds shall be used to award competitive programs up to \$400,000 each year. Grants shall be used to purchase equipment, digital materials, teacher PD. 5% cap on admin. State Superintendent is to select recipients.

7.24 Extended Learning & Integrated Student Supports Competitive Grant Program

Of the funds appropriated for the At-Risk Student Services Allotment, the DPI shall use up to \$6,000,000 for the 2017-2018 fiscal year for the Extended Learning and Integrated Student Supports Competitive Grant Program. DPI may use up to \$200,000 to administer the program.

7.25 Life Changing Experiences School Pilot Program

\$360,000 (NR)

DPI shall contract with Children and Parent Resource Group Inc to design and implement a 2 year Life Changing Experiences School Pilot Program. For grades 6-11 in Mitchell, Pitt, Wayne and WSFCS. for the Extended Learning and Integrated Student Supports Competitive Grant Program. DPI may use up to \$200,000 to administer the program.

7.32 Financial Literacy Elective Course Pilot Program

State Superintendent shall establish a 3 year Financial Literacy Course Pilot Program.

OTHER

7.6 UERS

Funds shall not revert

7.7 DPI Reduction

(\$3,239,205) (R)

Reduces DPI by 6.2% (reductions shall not come from residential schools, community in schools. TFA, Excellent Public Schools Act, School Connectivity Program, NCCAT, Innovative School District, Eastern NC STEM, or positions appointed by and direct report to the State Superintendent)

Additional Listed Positions to be eliminated from DPI and the SBE

• 1 filled position– receipt supported	receipt supported
• 3 filled positions from DPI	(\$254,002) (R)
• 7.04 vacant positions from DPI	(\$643,484) (R)
• 1 filled positions from SBE	<u>(\$188,030) (R)</u>
Total itemized position reduction – 12.04 positions	\$1,085,516 (R)

7.10 Superintendent of Public Instruction Staff **\$700,000 (R)**

Superintendent may use funds appropriated to DPI to appoint up to 10 full time exempt policy making positions

Provides funds for the State Superintendent for legal fees for active law suit **\$300,000 (NR)**

7.18 State Board of Education Use of State Funds

Prohibits the use of state funds for litigation services. Specifies, the positions in the Office of the State Board.

Additional funds to NCCAT **\$300,000 (R)**

Educator Preparation Approval and Evaluation **\$200,000 (R)**

2 positions at DPI to support educator preparation approval and evaluation

Eastern NC School for the Deaf - Residential Schools **\$1,000,000 (NR)**

Funds for major vehicle and equipment purchases.

7.23L DPI Audit **\$1,000,000 (NR)**

Audit to provide cost saving measures, federal funding levels and MOE requirements. Money report provides (\$1,000,000) cut to the operating budget of DPI in 2018-19 for anticipated efficiencies.

7.9 Administration of Excellent Public Schools Act

Directs DPI to use the funds on time-limited basis for 13 specified positions

7.11 Carryover of Certain Funds

Allows carry-forward for evaluation of Teacher Compensation Models, LATP, ISD and Connectivity funds

7.16 School Business System Modernization **\$19,000,000 (NR)**

- The State Superintendent shall work with eth Friday Institute, GDAC, LEA and charter personnel.
- \$1,420,000 may be used to establish positions and or contract for project management
- 3,250,000 shall be transferred to GDAC to leverage existing public private partnerships for the development and deployment of a data integration service.
- Report to JLEOC and FRD on the progress of GDAC
- The State Superintendent is responsible for issuing a RFP for an ERP software by October 1, 2017
- Funds shall not revert. \$10m non recurring funds for 2018-19.

7.17 Office of Charter School web based record and Data Management

Of funds appropriated for UERS DPI shall use up to \$200,000 for a Web based Electronic records and data reporting management system

7.23A Cybersecurity and Risk Management

Provides funds to expand School Connectivity initiative to include cybersecurity and risk management services supporting LEAs and charters

Of the funds appropriated for the Digital Learning Plan, \$200,000 (7.23K) shall be used to develop and implement the new cybersecurity and risk management services to support public schools.

7.23D Joint Legislative Task Force on Education Finance Reform

Directs study of NC public school funding on weighted student funding, due October 2018

7.23I Establish B-3 Interagency Council

\$250,000 (R)

A joint Council between DHHS and DPI to facilitate the development and implementation of an interagency plan for a coordinated system of early care, education and child development services

Establishes a position of Assoc. Superintendent of Early Education appointed by the State Superintendent and one other position.

7.26E Achievement School District

- Changes the name to Innovative School District (ISD).
- Defines the ISD as a LEA for purposes of federal and State law.
- Adds: if the LEA has more than 35% of schools identified as low performing the LEA may request SBE may make it an innovation zone with all the low performing schools in the LEA.
- Adds: low performing school in an innovation zone shall become an innovative school if that school does not exceed growth in the last 2 years of 5 consecutive years in the innovation zone.
- \$450K recurring funds for 2018-19 for innovation zone grants.

BUDGET ADJUSTMENTS

The following budget adjustments, have no impact on allotment formulas.

• State Public School Fund	(\$6,442,382) (NR)
• Benefits Adjustment	(\$5,000,000) (R)
• Low Wealth	(\$2,000,000) (NR)
• NC Education Endowment Fund	(\$4,550,000) (NR)
• Transfer Cash Balance in the NC Education Endowment Fund	(\$6,145,461) (NR)
• Small School Supplemental Funds	(\$3,618,482) (R)
• Small Specialty HS	(\$2,199,336) (R)

Funding from Lottery Receipts

The following items do not affect the funding formula, but shifts the source for funding reducing the General fund and increasing receipt supported

Non instructional support - increase receipt support by (\$11,622,037) (R)
100% of allotment is receipt supported \$384m.

Transportation Allotment (\$1,386,090) (R)
(\$41,891,102) (NR)

Driver education

Continues to be funded out of Civil Fines and Forfeitures, with an estimated revenue of \$27.4m .
Therefore, there is NO change to driver education.

UNC BUDGET

10A.3 NC Teaching Fellows – Endowment fund

Provides forgivable loans up to \$8,250 per year for up to 4 years (available to those with STEM, EC licensure areas)

10A.4 Personal Education Savings Account Program

\$450,000 (R)

Provides and scholarship for students with special needs

10A.5 Amend Transforming Principal Preparation

\$80,000 (R)

Establishes a competitive grant program for entities to elevate educators by transforming the preparation of principals of the State. The program shall be administered by SEAA through a cooperative agreement with a private nonprofit corporation. Amended (A15) adds a reporting requirement.

10.9 Future Teachers of North Carolina	\$278,500 (R)
Establish a program to develop a program to teach courses that encourage high achieving high school students to the teaching profession.	
UNC Lab Schools	\$930,000 (R)
On-going administrative support and start-up funds for Lab Schools	\$1,000,000 (NR)
New Teacher Support	\$1,000,000 (R)
Additional funds for new teacher support – total appropriation \$2.2m.	
10A.6 Opportunity Scholarship Student Assessment	
SEAA, DOA, Division of Nonpublic Education and the DPI shall establish a task force to study the evaluation of students receiving Opportunity Scholarships.	
Report due to JLEOC by March 1, 2018.	



Public Schools of North Carolina

State Board of Education | Department of Public Instruction

updated

28-Jun-17

FY 2017-18 Budget Comparison
Beginning Appropriated Budget (Base)

Governor

\$ 8,739,220,986

Senate

\$ 8,739,220,986

House

\$ 8,739,220,986

FINAL

\$ 8,739,220,986

State Public School Fund - Continuation

Average Daily Membership Adjustment	31,897,244 R	31,897,244 R	31,897,244 R	31,897,244 R
Average Salary Adjustment	3,165,790 R	3,165,790 R	3,165,790 R	3,165,790 R
Children with Disabilities Headcount				(3,305,661) R

State Public School Fund - Expansion

Central Office		(10,000,000) R	(5,000,000) R	(7,000,000) R
Instructional Supplies	14,033,461 R			
Textbook and Digital Materials	3,000,000 R	10,000,000 R		
Textbook and Digital Materials	10,000,000 NR	1,100,000 NR	10,351,000 NR (1)	11,285,000 NR (1)
Children with Disabilities 7.1			11,300,120 R	6,319,908 R
Cooperative Innovative HS 7.22			(2,246,612) R	(2,246,612) R
Cooperative Innovative HS 7.22				563,662 NR
Harnett County Early College				100,000 NR
Wayne County Stabilization Funds				2,000,000 NR
Haywood Community Learning Center				250,000 NR
Richmond Senior High School				200,000 NR
6th & 7th grade CTE Grant Program 7.23F			700,000 R	700,000 R
6th & 7th grade CTE Grant Program 7.23F				3,500,000 NR
Home Base	1,212,931 R			
School Based Personnel	20,000,000 R			
Driver Safety Incentive Program- DE reimbursement 7.21		25,830,750 R		
AP/CTE Bonuses to add Charter school teachers 7.29(d)		400,000 NR		
Geographically Isolated Schools 7.19		506,064 R		506,064 R
Advanced Tchr Compensation Model Pilot	9,800,000 NR		7,180,000 NR	7,180,000 NR
Advanced Tchr Compensation Model Pilot			1,000,000 R	
Digital Learning Prof development 7.23K	5,000,000 R		2,220,000 R	2,420,000 R
Cybersecurity Initiative 7.23A			350,000 NR	
Teacher Assistant Tuition Reimbursement Program 7.20		315,000 R		315,000 R
Coding and Mobile Application Grant Program 7.23		400,000 R	400,000 R	400,000 R
Analysis of Student Work 7.23E			(325,000) R	(325,000) R
Small specialty HS		(2,199,336) R	(2,199,336) R (2)	(2,199,336) R (2)
Small County Supplemental Funding		(3,618,482) R	(3,618,482) R (2)	(3,618,482) R (2)
State Public School Fund F&F receipts		(27,413,328) R	(6,442,382) NR (2)	(6,442,382) NR (2)
Benefits Adjustment			(5,000,000) R (2)	(5,000,000) R (2)
School Breakfast			(350,000) R (2)	
Low Wealth				(2,000,000) NR (2)
SPSF Adjustments	98,109,426	30,383,702	43,382,342	38,665,195

Dept. of Public Instruction

Department of Public Instruction 7.7		(13,159,778) R		(3,239,205) R
Department of Public Instruction Audit 7.23L			1,000,000 NR	1,000,000 NR
.65 pos 7.23G			2,001,118 R (3)	2,001,118 R (3)
Reading Improvement Commission 7.26B			200,000 NR	200,000 NR
7.23I			250,000 R	250,000 R
Business System Modernization 7.16		18,753,007 NR	10,000,000 R	19,000,000 NR
Legal Fees - Office of Superintendent		300,000 NR	300,000 NR	300,000 NR
Future Ready Students CTE 2 positions 7.23H			200,000 R	200,000 R
Professional Educator Preparation 2 positions		200,000 R		200,000 R
Innovation Zone Model Grants 7.26E			620,000 R	
NCCAT		300,000 R	300,000 R	300,000 R
Licensure Fee Reimbursement - new teachers 7.28		245,000 R	245,000 R	245,000 R
Eastern NC STEM		300,000 NR		
Adds 5 Positions for State Superintendent 7.10		432,644 R		
Adds 10 Positions for State Superintendent			921,583 R	700,000 R
Eliminate 7 vacant positions			(525,225) R	(643,484) R



Public Schools of North Carolina

State Board of Education | Department of Public Instruction

updated

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FY 2017-18 Budget Comparison

	Governor	Senate	House	FINAL
Eliminate filled Business Technology Analyst			(71,358) R	(71,358) R
Eliminate filled Research Associate - receipts		no saving R		no saving R
Eliminate filled Planning & Dev Consultant - receipts		no saving R		
Coordinator		(73,848) R		(73,848) R
Projects		(108,796) R		(108,796) R
Eliminate 4 SBE positions filled		(513,131) R		
* Director of SBE Operations				
* Legislative & Community Affairs Director				
* Legislative Specialist				
* Assoc State School Superintendent				(188,030) R
Transforming Low Performing Schools	10,000,000 R			
Whole School Whole Child Whole Community	250,000 R			
Troops to Teachers	120,000 R			
Charter School Oversight	100,000 R			
Residential Schools	490,000 R			1,000,000 NR
Residential Schools	120,000 NR			
Governors School	400,000 R			
SBE Legal personnel for SB867 (not ratified)	(140,000) R		(140,000) R	(140,000) R
School Risk Management Tip Line	958,670 NR			
State Board Room Upgrade	150,000 NR			
NC Education Endowment Fund		(4,550,000) NR	(4,550,000) NR	(4,550,000) NR
Fund		(6,145,461) NR	(6,145,461) NR	(6,145,461) NR
DPI Adjustments	12,448,670	(4,020,363)	4,605,657	10,235,936

Education Support Organizations

	Governor	Senate	House	FINAL
Muddy Sneakers			500,000 R	500,000 NR
Eastern North Carolina STEM			300,000 NR	300,000 NR
Communities in Schools Cape Fear				50,000 NR
Hoke Reading Literacy Council				25,000 NR
Life Changing Experiences Pilot Program				360,000 NR
Triangle Literacy Council			690,000 NR	740,000 NR
ESO Adjustments	-	-	1,490,000	1,975,000
Total Expansion/Reduction	110,558,096	26,363,339	49,477,999	50,876,131
Total Requirements	8,849,779,082	8,765,584,325	8,788,698,985	8,790,097,117

Reserve for Salaries & Benefits

	Governor	Senate	House	FINAL
Educators Teachers-salary increase	271,000,000	130,925,181 R	105,127,363 R	101,732,591 R
Educators Teachers-HQ Teachers EC/STEM LP sch 8.2		700,000 R		700,000 R
Veteran Teacher Retention Bonus			23,545,881 R	5,000,000 NR
Math & Reading Bonus grades 4-8				25,341,188 NR
School Counselors placed on higher pay scale			13,138,898 R	
School-Based Administrators-step increase 8.5/8.3 & School-Based Administrators-bonus 8.4	20,000,000	28,004,257	38,306,147 R	35,364,775 R
Non-Certified and Central Office Staff -Sal incr. 8.7	50,471,098 R	48,241,878 R	61,537,448 R	61,537,448 R
Non-Certified and Central Office Staff -bonus	26,665,163 NR			
Retirement - LEA	6,391,709 R	21,505,919 R	22,700,692 R	47,790,931 R
Retirement - LEA	38,350,254 NR		29,869,332 NR	
Health LEA	46,933,723 R	31,939,125 R	31,939,125 R	31,939,125 R
DPI Personnel-Sal Increase	1,166,636 R	985,514 R	997,153 R	997,153 R
DPI Personnel-Bonus	444,444 NR			
Salary Reversion/lapse salary			(1,114,462) R	
State Agency Teachers & SBA -residential schools	550,456 R	266,283 R	277,450 R	274,197 R
Retirement DPI	49,320 N	161,803 R	170,792 R	359,562 R
	295,923 NR		224,726 NR	



Public Schools of North Carolina

State Board of Education | Department of Public Instruction

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FY 2017-18 Budget Comparison

	Governor	Senate	House	FINAL
Health DPI	284,080 R	168,764 R	168,764 R	168,764 R
Reserves for Salary and Benefit Adjustments	462,602,806	262,898,724	326,889,309 (5)	311,205,734
Total Expansion + Salary & Benefits Requirements	9,312,381,888	9,028,483,049	9,115,588,294	9,101,302,851

Items funded by Receipts

Civil Penalties- ADM Adjustment	(2,500,000) R			
Lottery- School Based Personnel	(20,000,000) R			
Lottery-Textbook and Digital Materials	(3,000,000) R			
Lottery- Tchr Compensation Model Pilot	(9,800,000)			
Lottery - Principal Pay		(28,004,257)		
Lottery - Noninstructional Support			(11,622,037) R (1)	(11,622,037) R (1)
Lottery - Transportation			(50,000,000) NR (1)	(41,891,102) NR (1)
Lottery Textbook and Digital Materials	(10,000,000) NR			(1,386,090) R (1)
Total Receipts Support	(45,300,000)	(28,004,257)	(61,622,037)	(54,899,229)

Ending Appropriated Budget

	\$ 9,267,081,888	\$ 9,000,478,792	\$ 9,053,966,257	\$ 9,046,403,622
Retirement Rate	17.33%	16.69%	17.21%	17.13%
Health Benefit	\$ 5,880	\$ 5,869	\$ 5,869	\$ 5,869
Salary Increase	See separate tab	See separate tab	See separate tab	See separate tab

Other items affecting the K-12 Education In UNC Budget

UNC Teacher & Principal Prep Lab Schools		930,000 R		930,000 R
		1,000,000 NR		1,000,000 NR
New Teacher Support Program		1,000,000 R		1,000,000 R
Future Teachers of NC 10.9		278,500 R		278,500 R
Teaching Fellows - 10A.3 STEM/EC Transfer from NC Endow.		- (4)	- (4)	- (4)
Special Education student Scholarship 10A.4		450,000 R		450,000 R
Principal Preparation Grants Program 10A.5			80,000 R	80,000 R
Opportunity Scholarship Evaluation			587,207 NR	

R= Recurring/ NR= Nonrecurring

Note (1)

SENATE

Principal Pay Lottery (28,004,257)

HOUSE

Noninstructional Sup From Appropriations (11,622,037) (11,622,037)
 To Lottery 11,622,037 11,622,037
 Transportation From Appropriations (50,000,000) (43,277,192)
 To Lottery 50,000,000 43,277,192
 Textbooks & Digital From Literacy Fund (259,833) (259,833)
 Education Fund (340,327) (340,327)

Note (2)

Budget Adjustments. No impact on LEA allotments

Note (3)

Transfer from the Governor's Office to DPI.

Note (4)

Both House and Senate reestablish the Teaching Fellows Program through a transfer from NC Education Endowment Fund

Note (5)



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

updated

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FY 2017-18 Budget Comparison

Governor

Senate

House

FINAL

Final Money report includes Charter School Transportation Grant
Pilot Program funded from the NC DOT funds of \$2.5m

State Initial Allotment Formulas FY 2017-18

Administration	
Category	Basis of Allotment (Funding Factors are rounding.)
Central Office Administration	Decreased by LEA from FY 16-17 Initial Allotment is -3.97%

Instructional Personnel and Support Services		
Category	Basis of Allotment (Funding Factors are rounded.)	Allotted Salary
Classroom Teachers <i>Grades Kindergarten</i> <i>Grade 1</i> <i>Grades 2 - 3</i> <i>Grades 4 - 6</i> <i>Grades 7 - 8</i> <i>Grade 9</i> <i>Grades 10 - 12</i> <i>Math/Science/Computer Teachers</i>	1 per 18 in ADM. 1 per 16 in ADM. 1 per 17 in ADM. 1 per 24 in ADM. 1 per 23 in ADM. 1 per 26.5 in ADM. 1 per 29 in ADM. 1 per county or based on sub agreements.	LEA Average
Teacher Assistants	The number of classes is determined by a ratio of 1:21. K - 2 TAs per every 3 classes; Grades 1-2 - 1 TA for every 2 classes; and Grade 3 - 1 TA for every 3 classes	\$35,171
Instructional Support	1 per 218.55 in ADM.	LEA Average
School Building Administration <i>Principals</i> <i>Assistant Principals</i>	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. 1 month per 98.53 in ADM.	LEA Average 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	\$ 30.12 per ADM plus \$2.69 per ADM in grades 8 and 9 for PSAT Testing	
Textbooks	\$42.46 per ADM in grades K-12. (Indian Gaming funds are not included)	

Employee Benefits	
Category	Basis of Allotment
Hospitalization	\$5,869 per position per year.
Retirement	17.13% of total salaries.
Social Security	7.65% of total salaries.

Statewide Average Salaries for FY 2017-18 (Benefits are not included)	
Category	Basis of Allotment
Teachers	\$47,034
Principals (MOE)	\$5,811
Assistant Principals (MOE)	\$5,595
Career Technical Ed. (MOE)	\$4,845
Instructional Support	\$52,876
Note: Dollars for 2017-18 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.	

State Initial Allotment Formulas FY 2017-18

Support	
Category	Basis of Allotment (Funding Factors are rounded.)
Noninstructional Support Personnel	\$258.05 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	\$1,322.28 per child for 4% of ADM.
At-Risk Student Services	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 (\$89.10 per ADM) and 50% is distributed based on number of poor children, per the federal Title 1 Low Income poverty data (\$358.14 per poor child). Each LEA receives a minimum of the dollar equivalent of two teachers and two instructional support personnel (\$272,812).
Children with Disabilities School Aged Preschool Group Homes Developmental Day Care (3-21) Community Residential Centers	\$4,253.55 per funded child count. Child count is comprised of the lesser of the April 1 handicapped child count or 12.75% of the allotted ADM. Base of \$64,558 per LEA; remainder distributed based on December 1 child count of ages 3, 4, and PreK- 5, (\$3,413.70) per child. Approved applications. To be allotted in Revision To be allotted in Revision
Disadvantaged Student Supplemental Funding	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.
Driver Training	\$195.85 per public, private and federal 9th Grade ADM.
Limited English Proficiency	Base of a teacher asst. (\$34,673); remainder based 50% on number of funded LEP students (\$406.62) and 50% on an LEA's concentration of LEP students (\$4,551.36).
Low Wealth Supplemental Funding	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.
School Technology	No New Appropriation for FY 17-18
Small County Supplemental Funding	ADM < Allotment
	600 1,710,000
	1,300 1,820,000
	1,700 1,548,700
	2,000 1,600,000
	2,300 1,560,000
	2,600 1,470,000
	2,800 1,498,000
	3,200 1,548,000
	Please see the allotment policy Manual for Special Provisions.
Transportation	80% of the Governor's Recommended Allotment. The remaining funds will be allotted in December.
Career Technical Education - Program Support	\$10,000 per LEA with remainder distributed based on ADM in grades 8-12 (\$33.54).

Restrictions for FY 2017-18 through an ABC transfer.	
Category	Restrictions
Central Office Administration Teacher Assistants CTE Months and Support Children with Disabilities Limited English Proficiency School Technology Position/MOE Allotments	No transfers into Central Office Administration. No transfers out of this category. Transferred only as permitted by federal law and grants or rules by State Board of Education. No Funds shall be transferred out of this category. No Funds shall be transferred out of this category. No transfers in or out. No Transfers into position or MOE categories. No transfers to purchase the same type of position.

N.C. Department of Public Instruction
Average Salaries Used for 2017-18 Initial Allotments
(Based on 2016-17 6th Pay Period Average Salaries)

Principals (12 Months per Position)	\$5,811
Social Security	445
Retirement	995
Hospitalization	489
	<u>\$7,740</u>
Assistant Principals (10 Months per Position)	\$5,595
Social Security	428
Retirement	958
Hospitalization	587
	<u>\$7,568</u>
Teachers	\$47,034
Social Security	3,598
Retirement	8,057
Hospitalization	5,869
	<u>\$64,558</u>
Vocational Education (10 months per Position)	\$4,845
Social Security	371
Retirement	830
Hospitalization	587
	<u>\$6,633</u>
Instructional Support	\$52,876
Social Security	4,045
Retirement	9,058
Hospitalization	5,869
	<u>\$71,848</u>
Clerical Assistants - See Note	\$33,775
Social Security	2,584
Retirement	5,786
Hospitalization	5,869
	<u>\$48,014</u>
Teacher Assistants - See Note	\$23,084
Social Security	1,766
Retirement	3,954
Hospitalization	5,869
	<u>\$34,673</u>
Custodians - See Note	\$22,806
Social Security	1,745
Retirement	3,907
Hospitalization	5,869
	<u>\$34,327</u>
Social Security Rate	7.65%
Retirement Rate	17.130%
Hospitalization Rate	\$5,869

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; HB1030 increased FY 16-17 - 1.5%; FY 17-18 increase of 1,000.
- 2 FY 2017-18 increase for Teachers, IS, CTE 3.33%; SBA- Principals 8.6% and Asst. Principals 7.16%
- 3 Benefits - SB 257- Section 35.19

2017-2018
BACHELOR'S DEGREE
CERTIFIED TEACHER SALARY SCHEDULE

Effective July 1, 2017

Years of Exp	Bachelor's Teacher			Bachelor's w/ NBPTS Certification		
	Monthly Salary	12 Monthly Installments	Annual Salary (10 months)	Monthly Salary	12 Monthly Installments	Annual Salary (10 months)
0	\$3,500	\$2,916.67	\$35,000	N/A	N/A	N/A
1	\$3,600	\$3,000.00	\$36,000	N/A	N/A	N/A
2	\$3,630	\$3,025.00	\$36,300	N/A	N/A	N/A
3	\$3,730	\$3,108.33	\$37,300	\$4,178	\$3,481.67	\$41,780
4	\$3,730	\$3,108.33	\$37,300	\$4,178	\$3,481.67	\$41,780
5	\$3,830	\$3,191.67	\$38,300	\$4,290	\$3,575.00	\$42,900
6	\$3,830	\$3,191.67	\$38,300	\$4,290	\$3,575.00	\$42,900
7	\$3,930	\$3,275.00	\$39,300	\$4,402	\$3,668.33	\$44,020
8	\$3,930	\$3,275.00	\$39,300	\$4,402	\$3,668.33	\$44,020
9	\$4,055	\$3,379.17	\$40,550	\$4,542	\$3,785.00	\$45,420
10	\$4,055	\$3,379.17	\$40,550	\$4,542	\$3,785.00	\$45,420
11	\$4,205	\$3,504.17	\$42,050	\$4,710	\$3,925.00	\$47,100
12	\$4,205	\$3,504.17	\$42,050	\$4,710	\$3,925.00	\$47,100
13	\$4,355	\$3,629.17	\$43,550	\$4,878	\$4,065.00	\$48,780
14	\$4,355	\$3,629.17	\$43,550	\$4,878	\$4,065.00	\$48,780
15	\$4,555	\$3,795.83	\$45,550	\$5,102	\$4,251.67	\$51,020
16	\$4,630	\$3,858.33	\$46,300	\$5,186	\$4,321.67	\$51,860
17	\$4,730	\$3,941.67	\$47,300	\$5,298	\$4,415.00	\$52,980
18	\$4,730	\$3,941.67	\$47,300	\$5,298	\$4,415.00	\$52,980
19	\$4,830	\$4,025.00	\$48,300	\$5,410	\$4,508.33	\$54,100
20	\$4,830	\$4,025.00	\$48,300	\$5,410	\$4,508.33	\$54,100
21	\$4,930	\$4,108.33	\$49,300	\$5,522	\$4,601.67	\$55,220
22	\$4,930	\$4,108.33	\$49,300	\$5,522	\$4,601.67	\$55,220
23	\$5,000	\$4,166.67	\$50,000	\$5,600	\$4,666.67	\$56,000
24	\$5,000	\$4,166.67	\$50,000	\$5,600	\$4,666.67	\$56,000
25+	\$5,130	\$4,275.00	\$51,300	\$5,746	\$4,788.33	\$57,460

NOTE: "NBPTS" stands for National Board for Professional Teacher Standards.

2017-2018
MASTER'S DEGREE
CERTIFIED TEACHER SALARY SCHEDULE

Effective July 1, 2017

Years of Exp	Master's Teacher			Master's w/NBPTS Certification		
	Monthly Salary	12 Monthly Installments	Annual Salary (10 months)	Monthly Salary	12 Monthly Installments	Annual Salary (10 months)
0	\$3,850	\$3,208.33	\$38,500	N/A	N/A	N/A
1	\$3,960	\$3,300.00	\$39,600	N/A	N/A	N/A
2	\$3,993	\$3,327.50	\$39,930	N/A	N/A	N/A
3	\$4,103	\$3,419.17	\$41,030	\$4,551	\$3,792.50	\$45,510
4	\$4,103	\$3,419.17	\$41,030	\$4,551	\$3,792.50	\$45,510
5	\$4,213	\$3,510.83	\$42,130	\$4,673	\$3,894.17	\$46,730
6	\$4,213	\$3,510.83	\$42,130	\$4,673	\$3,894.17	\$46,730
7	\$4,323	\$3,602.50	\$43,230	\$4,795	\$3,995.83	\$47,950
8	\$4,323	\$3,602.50	\$43,230	\$4,795	\$3,995.83	\$47,950
9	\$4,461	\$3,717.50	\$44,610	\$4,948	\$4,123.33	\$49,480
10	\$4,461	\$3,717.50	\$44,610	\$4,948	\$4,123.33	\$49,480
11	\$4,626	\$3,855.00	\$46,260	\$5,131	\$4,275.83	\$51,310
12	\$4,626	\$3,855.00	\$46,260	\$5,131	\$4,275.83	\$51,310
13	\$4,791	\$3,992.50	\$47,910	\$5,314	\$4,428.33	\$53,140
14	\$4,791	\$3,992.50	\$47,910	\$5,314	\$4,428.33	\$53,140
15	\$5,011	\$4,175.83	\$50,110	\$5,558	\$4,631.67	\$55,580
16	\$5,093	\$4,244.17	\$50,930	\$5,649	\$4,707.50	\$56,490
17	\$5,203	\$4,335.83	\$52,030	\$5,771	\$4,809.17	\$57,710
18	\$5,203	\$4,335.83	\$52,030	\$5,771	\$4,809.17	\$57,710
19	\$5,313	\$4,427.50	\$53,130	\$5,893	\$4,910.83	\$58,930
20	\$5,313	\$4,427.50	\$53,130	\$5,893	\$4,910.83	\$58,930
21	\$5,423	\$4,519.17	\$54,230	\$6,015	\$5,012.50	\$60,150
22	\$5,423	\$4,519.17	\$54,230	\$6,015	\$5,012.50	\$60,150
23	\$5,500	\$4,583.33	\$55,000	\$6,100	\$5,083.33	\$61,000
24	\$5,500	\$4,583.33	\$55,000	\$6,100	\$5,083.33	\$61,000
25+	\$5,643	\$4,702.50	\$56,430	\$6,259	\$5,215.83	\$62,590

NOTE: "NBPTS" stands for National Board for Professional Teacher Standards.

2017-2018
ADVANCED AND DOCTORAL DEGREE
TEACHER SALARY SCHEDULE

Effective July 1, 2017

Years of Exp	ADVANCED (SIXTH YEAR)				DOCTORATE			
	Adv. Teacher		Adv. w/ NBPTS Cert.		PhD Teacher		PhD w/ NBPTS Cert.	
	10 Month	12 Monthly Installments	10 Month	12 Monthly Installments	10 Month	12 Monthly Installments	10 Month	12 Monthly Installments
0	\$3,976	\$3,313.33	N/A	N/A	\$4,103	\$3,419.17	N/A	N/A
1	\$4,086	\$3,405.00	N/A	N/A	\$4,213	\$3,510.83	N/A	N/A
2	\$4,119	\$3,432.50	N/A	N/A	\$4,246	\$3,538.33	N/A	N/A
3	\$4,229	\$3,524.17	\$4,677	\$3,897.50	\$4,356	\$3,630.00	\$4,804	\$4,003.33
4	\$4,229	\$3,524.17	\$4,677	\$3,897.50	\$4,356	\$3,630.00	\$4,804	\$4,003.33
5	\$4,339	\$3,615.83	\$4,799	\$3,999.17	\$4,466	\$3,721.67	\$4,926	\$4,105.00
6	\$4,339	\$3,615.83	\$4,799	\$3,999.17	\$4,466	\$3,721.67	\$4,926	\$4,105.00
7	\$4,449	\$3,707.50	\$4,921	\$4,100.83	\$4,576	\$3,813.33	\$5,048	\$4,206.67
8	\$4,449	\$3,707.50	\$4,921	\$4,100.83	\$4,576	\$3,813.33	\$5,048	\$4,206.67
9	\$4,587	\$3,822.50	\$5,074	\$4,228.33	\$4,714	\$3,928.33	\$5,201	\$4,334.17
10	\$4,587	\$3,822.50	\$5,074	\$4,228.33	\$4,714	\$3,928.33	\$5,201	\$4,334.17
11	\$4,752	\$3,960.00	\$5,257	\$4,380.83	\$4,879	\$4,065.83	\$5,384	\$4,486.67
12	\$4,752	\$3,960.00	\$5,257	\$4,380.83	\$4,879	\$4,065.83	\$5,384	\$4,486.67
13	\$4,917	\$4,097.50	\$5,440	\$4,533.33	\$5,044	\$4,203.33	\$5,567	\$4,639.17
14	\$4,917	\$4,097.50	\$5,440	\$4,533.33	\$5,044	\$4,203.33	\$5,567	\$4,639.17
15	\$5,137	\$4,280.83	\$5,684	\$4,736.67	\$5,264	\$4,386.67	\$5,811	\$4,842.50
16	\$5,219	\$4,349.17	\$5,775	\$4,812.50	\$5,346	\$4,455.00	\$5,902	\$4,918.33
17	\$5,329	\$4,440.83	\$5,897	\$4,914.17	\$5,456	\$4,546.67	\$6,024	\$5,020.00
18	\$5,329	\$4,440.83	\$5,897	\$4,914.17	\$5,456	\$4,546.67	\$6,024	\$5,020.00
19	\$5,439	\$4,532.50	\$6,019	\$5,015.83	\$5,566	\$4,638.33	\$6,146	\$5,121.67
20	\$5,439	\$4,532.50	\$6,019	\$5,015.83	\$5,566	\$4,638.33	\$6,146	\$5,121.67
21	\$5,549	\$4,624.17	\$6,141	\$5,117.50	\$5,676	\$4,730.00	\$6,268	\$5,223.33
22	\$5,549	\$4,624.17	\$6,141	\$5,117.50	\$5,676	\$4,730.00	\$6,268	\$5,223.33
23	\$5,626	\$4,688.33	\$6,226	\$5,188.33	\$5,753	\$4,794.17	\$6,353	\$5,294.17
24	\$5,626	\$4,688.33	\$6,226	\$5,188.33	\$5,753	\$4,794.17	\$6,353	\$5,294.17
25+	\$5,769	\$4,807.50	\$6,385	\$5,320.83	\$5,896	\$4,913.33	\$6,512	\$5,426.67

NOTE: "NBPTS" stands for National Board for Professional Teacher Standards.

2017-2018
BACHELOR'S DEGREE - INSTRUCTIONAL SUPPORT
CERTIFIED SALARY SCHEDULE

Effective July 1, 2017

Years of Exp	Bachelor's Instructional Support			Bachelor's w/ NBPTS Certification		
	Monthly Salary	12 Monthly Installments	Annual Salary (10 months)	Monthly Salary	12 Monthly Installments	Annual Salary (10 months)
0	\$3,500	\$2,916.67	\$35,000	N/A	N/A	N/A
1	\$3,600	\$3,000.00	\$36,000	N/A	N/A	N/A
2	\$3,630	\$3,025.00	\$36,300	N/A	N/A	N/A
3	\$3,730	\$3,108.33	\$37,300	\$4,178	\$3,481.67	\$41,780
4	\$3,730	\$3,108.33	\$37,300	\$4,178	\$3,481.67	\$41,780
5	\$3,830	\$3,191.67	\$38,300	\$4,290	\$3,575.00	\$42,900
6	\$3,830	\$3,191.67	\$38,300	\$4,290	\$3,575.00	\$42,900
7	\$3,930	\$3,275.00	\$39,300	\$4,402	\$3,668.33	\$44,020
8	\$3,930	\$3,275.00	\$39,300	\$4,402	\$3,668.33	\$44,020
9	\$4,055	\$3,379.17	\$40,550	\$4,542	\$3,785.00	\$45,420
10	\$4,055	\$3,379.17	\$40,550	\$4,542	\$3,785.00	\$45,420
11	\$4,205	\$3,504.17	\$42,050	\$4,710	\$3,925.00	\$47,100
12	\$4,205	\$3,504.17	\$42,050	\$4,710	\$3,925.00	\$47,100
13	\$4,355	\$3,629.17	\$43,550	\$4,878	\$4,065.00	\$48,780
14	\$4,355	\$3,629.17	\$43,550	\$4,878	\$4,065.00	\$48,780
15	\$4,555	\$3,795.83	\$45,550	\$5,102	\$4,251.67	\$51,020
16	\$4,630	\$3,858.33	\$46,300	\$5,186	\$4,321.67	\$51,860
17	\$4,730	\$3,941.67	\$47,300	\$5,298	\$4,415.00	\$52,980
18	\$4,730	\$3,941.67	\$47,300	\$5,298	\$4,415.00	\$52,980
19	\$4,830	\$4,025.00	\$48,300	\$5,410	\$4,508.33	\$54,100
20	\$4,830	\$4,025.00	\$48,300	\$5,410	\$4,508.33	\$54,100
21	\$4,930	\$4,108.33	\$49,300	\$5,522	\$4,601.67	\$55,220
22	\$4,930	\$4,108.33	\$49,300	\$5,522	\$4,601.67	\$55,220
23	\$5,000	\$4,166.67	\$50,000	\$5,600	\$4,666.67	\$56,000
24	\$5,000	\$4,166.67	\$50,000	\$5,600	\$4,666.67	\$56,000
25+	\$5,130	\$4,275.00	\$51,300	\$5,746	\$4,788.33	\$57,460

NOTE: "NBPTS" stands for National Board for Professional Teacher Standards.

2017-2018
MASTER'S DEGREE - INSTRUCTIONAL SUPPORT
CERTIFIED SALARY SCHEDULE

Effective July 1, 2017

Years of Exp	Master's Instructional Support			Master's w/ NBPTS Certification		
	Monthly Salary	12 Monthly Installments	Annual Salary (10 months)	Monthly Salary	12 Monthly Installments	Annual Salary (10 months)
0	\$3,850	\$3,208.33	\$38,500	N/A	N/A	N/A
1	\$3,960	\$3,300.00	\$39,600	N/A	N/A	N/A
2	\$3,993	\$3,327.50	\$39,930	N/A	N/A	N/A
3	\$4,103	\$3,419.17	\$41,030	\$4,551	\$3,792.50	\$45,510
4	\$4,103	\$3,419.17	\$41,030	\$4,551	\$3,792.50	\$45,510
5	\$4,213	\$3,510.83	\$42,130	\$4,673	\$3,894.17	\$46,730
6	\$4,213	\$3,510.83	\$42,130	\$4,673	\$3,894.17	\$46,730
7	\$4,323	\$3,602.50	\$43,230	\$4,795	\$3,995.83	\$47,950
8	\$4,323	\$3,602.50	\$43,230	\$4,795	\$3,995.83	\$47,950
9	\$4,461	\$3,717.50	\$44,610	\$4,948	\$4,123.33	\$49,480
10	\$4,461	\$3,717.50	\$44,610	\$4,948	\$4,123.33	\$49,480
11	\$4,626	\$3,855.00	\$46,260	\$5,131	\$4,275.83	\$51,310
12	\$4,626	\$3,855.00	\$46,260	\$5,131	\$4,275.83	\$51,310
13	\$4,791	\$3,992.50	\$47,910	\$5,314	\$4,428.33	\$53,140
14	\$4,791	\$3,992.50	\$47,910	\$5,314	\$4,428.33	\$53,140
15	\$5,011	\$4,175.83	\$50,110	\$5,558	\$4,631.67	\$55,580
16	\$5,093	\$4,244.17	\$50,930	\$5,649	\$4,707.50	\$56,490
17	\$5,203	\$4,335.83	\$52,030	\$5,771	\$4,809.17	\$57,710
18	\$5,203	\$4,335.83	\$52,030	\$5,771	\$4,809.17	\$57,710
19	\$5,313	\$4,427.50	\$53,130	\$5,893	\$4,910.83	\$58,930
20	\$5,313	\$4,427.50	\$53,130	\$5,893	\$4,910.83	\$58,930
21	\$5,423	\$4,519.17	\$54,230	\$6,015	\$5,012.50	\$60,150
22	\$5,423	\$4,519.17	\$54,230	\$6,015	\$5,012.50	\$60,150
23	\$5,500	\$4,583.33	\$55,000	\$6,100	\$5,083.33	\$61,000
24	\$5,500	\$4,583.33	\$55,000	\$6,100	\$5,083.33	\$61,000
25+	\$5,643	\$4,702.50	\$56,430	\$6,259	\$5,215.83	\$62,590

NOTE: "NBPTS" stands for National Board for Professional Teacher Standards.

2017-2018
ASSISTANT PRINCIPALS
SALARY SCHEDULE

Effective July 1, 2017

Years of Exp	Assist. Principals (MASTER)		Assist. Principals (ADVANCED)		Assist. Principals (DOCTORATE)	
	10		10		10	
	Month	Annual Salary (10 months)	Month	Annual Salary (10 months)	Month	Annual Salary (10 months)
0	\$4,095	\$40,950	\$4,221	\$42,210	\$4,348	\$43,480
1	\$4,212	\$42,120	\$4,338	\$43,380	\$4,465	\$44,650
2	\$4,247	\$42,470	\$4,373	\$43,730	\$4,500	\$45,000
3	\$4,364	\$43,640	\$4,490	\$44,900	\$4,617	\$46,170
4	\$4,364	\$43,640	\$4,490	\$44,900	\$4,617	\$46,170
5	\$4,481	\$44,810	\$4,607	\$46,070	\$4,734	\$47,340
6	\$4,481	\$44,810	\$4,607	\$46,070	\$4,734	\$47,340
7	\$4,598	\$45,980	\$4,724	\$47,240	\$4,851	\$48,510
8	\$4,598	\$45,980	\$4,724	\$47,240	\$4,851	\$48,510
9	\$4,744	\$47,440	\$4,870	\$48,700	\$4,997	\$49,970
10	\$4,744	\$47,440	\$4,870	\$48,700	\$4,997	\$49,970
11	\$4,920	\$49,200	\$5,046	\$50,460	\$5,173	\$51,730
12	\$4,920	\$49,200	\$5,046	\$50,460	\$5,173	\$51,730
13	\$5,095	\$50,950	\$5,221	\$52,210	\$5,348	\$53,480
14	\$5,095	\$50,950	\$5,221	\$52,210	\$5,348	\$53,480
15	\$5,329	\$53,290	\$5,455	\$54,550	\$5,582	\$55,820
16	\$5,417	\$54,170	\$5,543	\$55,430	\$5,670	\$56,700
17	\$5,534	\$55,340	\$5,660	\$56,600	\$5,787	\$57,870
18	\$5,534	\$55,340	\$5,660	\$56,600	\$5,787	\$57,870
19	\$5,651	\$56,510	\$5,777	\$57,770	\$5,904	\$59,040
20	\$5,651	\$56,510	\$5,777	\$57,770	\$5,904	\$59,040
21	\$5,768	\$57,680	\$5,894	\$58,940	\$6,021	\$60,210
22	\$5,768	\$57,680	\$5,894	\$58,940	\$6,021	\$60,210
23	\$5,850	\$58,500	\$5,976	\$59,760	\$6,103	\$61,030
24	\$5,850	\$58,500	\$5,976	\$59,760	\$6,103	\$61,030
25+	\$6,002	\$60,020	\$6,128	\$61,280	\$6,255	\$62,550

NOTE: Assistant Principals no longer qualifies for Longevity

**PRINCIPAL SALARY
(Monthly Schedules)
FY 2017-18
Effective July 1, 2017**

ADM Range	Schedule/ Pay Level	Base		Schedule/ Pay Level	Growth Met		Schedule/ Pay Level	Growth Exceeded	
		Monthly Salary	Monthly Salary		Monthly Salary	Monthly Salary		Monthly Salary	Monthly Salary
up to 400	B1	\$5,145.92		G1	\$5,660.50		E1	\$6,175.08	
401 to 700	B2	\$5,403.25		G2	\$5,943.50		E2	\$6,483.83	
701 to 1,000	B3	\$5,660.50		G3	\$6,226.58		E3	\$6,792.58	
1,001 to 1,300	B4	\$5,917.83		G4	\$6,509.58		E4	\$7,101.33	
over 1,300	B5	\$6,175.08		G5	\$6,792.58		E5	\$7,410.08	

**PRINCIPAL SALARY
(Annual Schedules)
FY 2017-18
Effective July 1, 2017**

ADM Range	Schedule/ Pay Level	Base		Schedule/ Pay Level	Growth Met		Schedule/ Pay Level	Growth Exceeded	
		Annual Salary	Annual Salary		Annual Salary	Annual Salary		Annual Salary	Annual Salary
up to 400	B1	\$61,751		G1	\$67,926		E1	\$74,101	
401 to 700	B2	\$64,839		G2	\$71,322		E2	\$77,806	
701 to 1,000	B3	\$67,926		G3	\$74,719		E3	\$81,511	
1,001 to 1,300	B4	\$71,014		G4	\$78,115		E4	\$85,216	
over 1,300	B5	\$74,101		G5	\$81,511		E5	\$88,921	

2017-18 Principals Schedules Frequently Asked Questions

Please see additional budget information posted on the NCDPI Financial and Business Services Division website at www.ncpublicschools.org/fbs/budget/ . This document will be updated as additional questions are received.

Please note that some of the answers provided below are dependent on State Board of Education approval at its August meeting.

A. SALARY SCHEDULES

See Page 12 of the salary schedules posted at www.ncpublicschools.org/docs/fbs/finance/salary/schedules/2017-18schedules.pdf

B. SALARY ASSIGNMENT

1. 7/20/2017 What is the source of the growth status?

Accountability growth status shall be used to determine the principal's salary. Refer to www.ncpublicschools.org/accountability/reporting/ and look for file names "School Performance Grade Score and Growth Status" under section "Data Results" for each year. Note that EVAAS "Evaluation Dashboard Administrator List" under administrator effectiveness reports should not be used to determine Principal Salary as it may be different than the accountability EVAAS school growth.

2. 7/13/2017 What years are used to determine the placement?

For 2017-18 salary, the growth status that shall be determined using the 2014-15, 2015-16 and 2016-17 Accountability growth status for each school supervised by the principal for the majority of the school year. (This is a change from the communication provided in the 7/11/2017 webinar, when it was stated that the years 2013-14 to 2015-16 were to be used for the salary determination.

3. Is the principal placement determined by the school that the principal is located at or the schools they previously worked?

The placement of the principal is determined based on the performance of the schools that the principal was supervising in the last 3 years.

4. What happens if the principal had a break in service?

If the principal had a break in service within the last 3 years, the year prior should be used to determine the placement. Eg. If the principal was a principal in 2014-15 and

2016-17, but was either not employed by a NC LEA or was employed in a position other than a principal, then the accountability result in the most recent year prior to 2014-15 the individual was employed as a principal should be used.

5. *What if one or more of the 3 years, the principal was employed as a head of school at a charter school?*

Charter schools are held to the same accountability status as public schools in LEAs. The growth status at the charter school shall be used for placement of the principal. This is also true for Laboratory schools and regional schools.

6. *What if the principal has been a principal for many years, but the experience is out of state or in a private school?*

Only Accountability status in a NC public school shall be used to determine the salary. If the principal does not have at least 2 years in a NC public school, the principal shall be placed on the "Base" column.

7. *What if the school does not have an accountability growth status?*

Some schools, such as schools with grades K-2, hospital schools and some alternative schools do not have growth scores and status. In this case, the legislation states that if the principal was the supervisor at these schools for 2 or 3 years, the principal shall be placed on the "Met" column.

8. *What if the principal was the supervisor at a school with no growth status for only one of the 3 years?*

The salary shall be determined by the 2 years that the principal was at a school with growth status and the other year shall not be used.

9. *What if the principal has been a principal for only a few years?*

If the principal has less than 1.5 years of experience in a NC school, he/she will not have the minimum of 2 years of Accountability status. In this case, the law states that he/she shall be paid in the Base column.

10. *How many months does the principal have to be employed in the school for the growth status to be attributed to him/her?*

The legislation states that the principal must be supervising the school for at least a majority of the school year. Therefore, the principal must be employed in the school as the principal for 6 or more months in the fiscal year. Therefore, if the principal is the employed in the school from March to June, they are not assigned the growth status for that school.

11. What if the principal is principal at one school for 6 months and another school for 6 months?

The principal shall be assigned the growth status for the school that achieved the higher status.

12. How do you determine the Accountability Placement for the Principal?

The following chart shows the combination of the accountability growth and the placement of the principal.

Base	Met	Exceeds
Not met + Not met +	Met + Met+ Exceeded/Not Met	Exceeded + Exceeded + Not Met/Met
Principal has not supervised a school for 2 of the last 3 years	Exceeded + Met + Not Met	
	Principal for 2 of the last 3 years of a school not eligible to receive a school growth status	

13. How will the school size be determined?

The law states that the principal shall be paid based on the current year school size. This will be determined using the higher of the 2017-18 month 1 and 2 ADM which will be available at the end of November 2017.

As a reference, the prior year file for 2016-17 can be found at www.ncpublicschools.org/fbs/accounting/data/ “Best 1 of 2 Average daily Membership (ADM)”

14. Is preK ADM included?

No. PreK ADM is not included.

15. What are the new paylevels?

See Page 12 of the salary schedules posted at www.ncpublicschools.org/docs/fbs/finance/salary/schedules/2017-18schedules.pdf

16. 7/13/2017 When will we have the final information to determine the principal salary?

How should we pay the principals until we have all the data?

The principal's salary will not be able to be finalized until both the 2016-17 Accountability status is finalized and the month 2 ADM is finalized. An estimated date for both of these data sets is November 30.

DPI has prepared a table with the history of Accountability status for principals employed in the last 3 years. The most recent years may be used to help determine the possible column the principal may be paid from.

Examples

If 2014-15 and 2015-16 are Met and Met – the 2016-17 results will not change the principals Salary Accountability Status and you should pay the principal in July as Met.

If the 2014-15 is Met and the 2015-16 is Not Met, the 2016-17 result will determine if the principal is paid as Not Met or Met. In this case, you should pay the principal at the Not Met status until the final Salary Accountability Status is determined. This will avoid a possible pay reduction in October retroactive to July 1.

The results of the above examples should also be compared with the hold harmless amounts as calculated in question 18 below.

LEAs should use their best judgement in assigning the salary for July and August.

7/20/2017 The "Principal Salary Report" is now available in Lic-Sal under the "Salary Administration Reports" menu. In the same location is also PDF document "Principal Legislated Salary – Report Notes" that explains the table layout and how was the salary calculated.

17. Are principals eligible to receive the advanced pay or doctorate pay?

No. They are not eligible for the \$126 or the \$253

18. Are they eligible for longevity?

No.

19. What about the longevity that they earned in 2016-17?

Longevity that accrued through June 30, 2017, shall be paid out as if the employee terminated. The payout must be paid by August 31st.

HOLD HARMLESS

There are 2 types of HOLD HARMLESS for Principals.

1. Hold harmless associated with the change of pay schedules from 2016-17 to 2017-18 per S.L. 2017-57
2. Hold harmless related to no loss in pay for teachers and assistant principals who become principals per general statute 115C-285(8a) and (9).

Please refer to www.ncpublicschools.org/docs/fbs/budget/faqsalary16-17.pdf for the Q&A starting on page 3.

20. How do I calculate the hold harmless?

1. Calculating the hold harmless associated with the change of pay schedules from 2016-17 to 2017-18 per S.L. 2017-57
 - A. Determine the State salary per the 2017-18 legislated principal salary schedules.
 - B. Determine the salary per the 2016-17 principal salary schedules (including ABC/Safe Schools and adv/doc supplement)

Add

Longevity that they received, if applicable. If the principal changed the longevity rate due to an increase in years of State service, calculate the longevity at the new higher %.

Local supplement is not included.

2. Calculating the hold harmless related to no loss in pay for teachers and assistant principals who become principals per general statute 115C-285(8a) and (9).
 - i. Determine the teacher pay
$$\text{Teacher Certified}^{(1)} \text{ salary} \times \text{months employed} + \text{Local supplement as a teacher for the fiscal year} = \text{Total Pay}$$
$$\text{Divide the Total Pay by months employed} = \text{Total Monthly Pay as a Teacher}$$
 - (1) Certified pay should include NBPTS pay if earned. It should only include Master's level and above (ie.adv and doc pay) if the teacher is eligible to be paid the additional pay as a teacher per law.
 - ii. Determine the principal pay
$$\text{Principal Certified salary per 2017-18 schedule} \times \text{months employed} + \text{local supplement as a SBA for the fiscal year} = \text{Total Pay}$$
$$\text{Divide the Total Pay by months employed} = \text{Total Monthly Pay as a SBA}$$

21. What if the Principal was paid from the teacher scale in 2016-17?

The language only holds the principal harmless to the principal salary schedule (including ABC safe schools, adv and doc pay) + the longevity they received.

The hold harmless is not be calculated at the amount that they were paid, if they were paid from the teacher schedule.

22. *Principals received a 0.5% bonus pay in 2016-17. Is this included in the hold harmless calculation?*

No, this bonus is not included in the hold harmless calculation.

23. *How is the hold harmless coded?*

If the principal is not paid according to the 2017-18 salary schedule due to the hold harmless, the salary must be coded in the following way to avoid a salary audit exception.

Pay per 2017-18 salary schedule	5410-114
Excess over salary schedule due to HH	5410-129

24. *What will happen next year?*

The Appropriations Bill explicitly states that the hold harmless only applies to the 2017-18 year and shall not apply for years after.

Question and Answers

Special Annual Leave Bonus

Session Law 2017-257

SECTION 35.18A.(a) Any person who is (i) a full-time, permanent employee of the State, a community college, or a local board of education on July 1, 2017, and (ii) eligible to earn annual leave shall have a one-time additional three days of annual leave credited on July 1, 2017.

SECTION 35.18A.(b) Except as provided by subsection (c) of this section, the additional leave granted in this act shall be accounted for separately with the leave provided by Section 28.3A of S.L. 2002-126, by Section 30.12B(a) of S.L. 2003-284, by Section 29.14A of S.L. 2005-276, and by Section 35.10A of S.L. 2014-100. The leave shall remain available during the length of the employee's employment, notwithstanding any other limitation on the total number of days of annual leave that may be carried forward. Part-time, permanent employees shall receive a pro rata amount of the three days. SECTION 35.18A.(c) The additional leave awarded under this section has no cash value and is not eligible for cash in. If not used prior to the time of separation or retirement, the bonus leave cannot be paid out and is lost.

Eligibility

1. Who is eligible?

- Any person who is eligible to earn annual leave

AND

- who was a permanent employee of the LEA on July 1, 2017

2. What are the definitions of permanent, full-time and part-time employees?

Sections 1.1.3, 1.1.4, and 1.1.5 of the North Carolina Public Schools Benefits and Employment Policy Manual address this <http://www.ncpublicschools.org/docs/district-humanresources/key-information/information/policymanual.pdf>.

3. Are teachers and others paid on the salary schedule eligible for the leave?

Yes, if they are in a position that is eligible to earn leave.

4. If the LEA contracts with an employee on July 15th to work the 2017-18 school year, are they eligible for the 3 days?

No, if the contract was established after July 1, 2017, the employee is not eligible.

5. Our non-certified personnel do not have contracts, how do we determine if they are eligible?

If a written job offer has been made to an employee and the employee has accepted prior to July 1, 2017, the employee is eligible for the leave

6. Is a temporary employee eligible for the 3 days?

No, they are not permanent employees.

Are probationary employees eligible?

No, they are not permanent employees.

7. Are employees who are on leave without pay eligible?

Employees on leave without pay are credited with the 3 days upon their return, provided they were employed on July 1, 2017.

8. Are part time employees eligible for the 3 days?

Yes, they are eligible for a prorata share of the 3 days. The employee must be eligible to earn annual leave to be eligible for the 3 days. The prorata share will be at the same rate as their rate for annual leave. Eg. If they receive 75% annual leave, they are eligible for three days leave at 75%.

9. I have employees that are in 2 part-time positions, how much do they receive?

They receive the same percentage as they receive for annual leave.

10. Are contractors eligible for the 3 days?

No

11. Are employees paid from non state funds required to receive the 3 days?

Yes, employees of the LEA must be considered for eligibility.

12. Do charter schools have to provide the 3 days to their employees?

No. Charter school employees are not included in this legislation.

13. If a teacher works in LEA #1 for the entire 2016-2017 school year (ending June 12), then becomes an employee with LEA for the entire 2017-2018 school year (beginning Aug 17), does she earn the leave?

If the teacher terminated from LEA#1 and got paid out his/her leave etc and was NOT under contract on July 1 for LEA#2. The employee is not eligible for the bonus leave.

14. Is the eligibility determined by the first day of work?

No, if the employee is approved by the local board to be employed for the 2017-18 school year on July 1, they are eligible regardless of when their first day of work is. Therefore, if the Board approved a teacher to be employed on June 20th and that teacher starts their 10 month contract on August 15th, they are eligible for the 3 days.

15. Do new hires on July 3, the first work day of the new fiscal year, meet the July 1 employment requirement?

If they were under contract to work on July 1, they are eligible.

16. Do 10 month employees receive a prorata share?

No, 10 month employees receive the 3 days.

17. How may bonus leave be used?

- a) Bonus leave may be used for any purpose for which regular annual leave is used.*
- b) Bonus leave shall be taken only upon the authorization of the supervisor.*
- c) Bonus leave may not be used on an instructional day, if the employee requires a substitute.*
- d) Bonus leave shall be charged in units of time consistent with regular annual leave guidelines.*

18. How do we account for the bonus leave?

The leave will be coded to "29 – 2017-18 Bonus Leave". This leave has no deduction.

19. Does this special annual leave bonus expire if not used by June 30, 2018?

No. The annual leave bonus days do not expire at the end of the 2017-18 fiscal year. The leave shall remain available during the length of the employee's employment.

18. Can the special annual leave bonus be paid out upon separation of employment?

No. This leave has no cash value and is not eligible for cash in. If not used prior to the time of separation or retirement, the bonus leave cannot be paid out and is lost.

Questions and Answers

\$1,000 Raise

Session Law 2017-257

SECTION 8.7.(a) For the 2017-2018 fiscal year, the annual salary for noncertified public school employees whose salaries are supported from State funds shall be increased as follows: (1) For permanent, full-time employees on a 12-month contract, by one thousand dollars (\$1,000). (2) For the following employees, by a prorated and equitable amount based on the amount specified in subdivision (1) of this subsection: a. Permanent, full-time employees on a contract for fewer than 12 months. b. Permanent, part-time employees. c. Temporary and permanent hourly employees. SECTION 8.7.(b) Of the funds appropriated in this act for salary increases for noncertified personnel in the 2017-2018 fiscal year, in lieu of the salary increases provided in subsection (a) of this section, the sum of sixteen million eight hundred fifty-five thousand eighty-one dollars (\$16,855,081) shall be allocated to local boards of education to increase the average rates of pay for all school bus drivers in the local school administrative unit on an equitable basis.

ELIGIBILITY

1. *Who is eligible for this raise?*

All full-time, permanent, non-certified State paid personnel. Personnel paid from the Teacher salary schedule, or a derivative thereof are not eligible for this raise.

2. *Are part-time employees eligible for the raise?*

Yes, part-time employees are eligible for a pro-rata portion of the raise.

3. *Are employees who work less than 20 hours a week eligible for a pro rata of the \$1,000.*

No, employees that are employed less than 20 hours a week are by definition temporary employees. These employees must be paid at least the minimum amount for their pay grade.

4. *Are employees hired after July 1, 2017 eligible for the raise?*

As of July 1, 2017, all non-certified salary ranges were increased to accommodate the raise. Likewise, all non-certified employees' salaries should reflect this increase, based on where they were placed on the schedule.

5. *Are school-based administrators, instructional support or teachers eligible to receive the raise?*

No, school-based administrators (Principals and Assistant Principals and teachers and others paid from the teacher salary schedule) are not eligible to receive the raise.

6. *Do people hired on contract get the raise?*

No, only public school employees who meet the eligibility requirements are eligible for the raise.

7. *Do educators on loan qualify to get the raise?*

Only those educators on loan who otherwise qualify for the raise who are not paid on the Teacher, School Psychologist, or School Based Administrator Salary Schedules are eligible for the raise.

8. *Do probationary employees get the raise?*

Yes, probationary employees are eligible for the raise provided they meet the previously discussed criteria.

9. *Are employees on leave without pay eligible for the raise?*

Employees who are on leave without pay would not receive a raise until they return to pay status. Once they return to pay status, provided they worked any amount of time during the 2016-17 fiscal year, they would receive a prorated share (ie. 83.33 per month).

10. *What if an employee was on sick leave or some other extended absence?*

If an employee is on sick leave or any other extended absence, provided they are in pay status, they would receive the raise.

11. *8/9/2017 Do employees who are on disability receive the raise?*

Per G.S. 135-108, the compensation upon which the short-term or long-term disability benefit is calculated may be increased by any permanent across the board salary increases granted to employees of the State by the General Assembly. For employees receiving disability payments prior to July 1, 2017, on July 1, 2017 their benefit amount would be recalculated as the annual base salary should be increased by the amount of the raise. Please contact Member Services at (919) 733-4191 with any additional questions concerning disability.

12. *Does a suspended employee qualify for the raise?*

Provided that the suspended employee is still in pay status, they would receive the raise.

13. *Is the raise subject to an employee's longevity payment?*

Yes, the raise amount is considered part of an employee's annual salary; therefore, it is subject to an employee's longevity payment.

14. Do bus drivers qualify for the \$1,000 raise?

No, bus drivers are not eligible for the \$1,000 raise. Instead of the \$1,000 salary increase, bus drivers will receive a sum a dollar amount allocated to local boards of education to increase the average rates of pay for all school bus drivers in the local school administrative unit on an equitable basis.

CALCULATIONS

15. 8/9/2017 What is considered full time?

Sections 1.1.3, 1.1.4, and 1.1.5 of the North Carolina Public Schools Benefits and Employment Policy Manual address this

<http://www.ncpublicschools.org/docs/district-humanresources/key-information/information/policymanual.pdf>

For example: A cafeteria worker is a full-time employee according to the policy above and is employed for 10 months, the annual raise is:

$\$1000/12 = \83.33 per month. A 10-month cafeteria worker would receive an annual raise of \$833.33.

16. What if the employee is a bus driver and a cafeteria worker?

TBD

17. What if the hours add up to more than 40 hours?

TBD

18. Can employees receive more than \$1,000 annually?

Eligible employees can be placed anywhere within their salary ranges provided they receive at least the State funded \$1,000 or pro rata \$1,000 raise.

19. How should the \$1,000 be paid?

The \$1,000 or pro rata \$1,000 raise should be added to the base salary of your eligible employees and paid monthly.

20. Who pays for the increase in overtime amounts?

The State has provided funding for a minimum of \$1,000 annual increase based on State funded full-time employee. Overtime pay must be paid from the source of pay of the employee.

VETERAN TEACHER BONUSES

Questions and Answers

Orig September 26, 2017

This question and answer refers to Senate Bill 257 (Budget Bill) Section 8.8A as amended by HB 528

VETERAN TEACHER BONUSES SECTION 8.8A.

- (a) By October 31 of each year of the 2017-2019 fiscal biennium, the Department of Public Instruction shall administer a one-time, lump sum bonus in the amount of three hundred eighty-five dollars (\$385.00) to any teacher with at least 25 years of teaching experience who is employed as of October 1 of the year the bonus is awarded.
 - (b) The bonuses awarded pursuant to this section shall be in addition to any regular wage or other bonus the teacher receives or is scheduled to receive.
 - (c) Notwithstanding G.S. 135-1(7a), the bonuses awarded pursuant to this section are not compensation under Article 1 of Chapter 135 of the General Statutes, the Teachers' and State Employees' Retirement System.
-

1. *What are the basic requirements to be eligible for the \$385 bonus?*

All certified teachers and instructional support who are employed in a State funded position on October 1, 2017.

2. *Are charter school employees paid the \$385 Bonus?*

Charter school employees are not required to be paid according to the State salary schedules nor required to be paid the \$385. Salary and bonus payments are the decision of the board of the charter school.

3. *Do we determine the eligibility for the bonus based on the years on the license or their State service years? The example is a teacher that was a teacher assistant. She has 29 years of experience but is an A 18 on her license. We have a CTE teacher that has 24 years of experience but is an A 43.*

Eligibility is based on the educator years, ie. What step the teacher is on the salary schedule.

4. *Are locally funded and federally funded personnel eligible to be paid from state funds?*

No. The State Budget Act in G.S. 143C-6-6(b) essentially states that any salary, retirement/health, or death/disability adjustments are funded from the source of funds supporting the position. Therefore positions supported by local or federal funds need to be funded by local or federal funds.

VETERAN TEACHER BONUSES

Questions and Answers

Orig September 26, 2017

5. *Are central office certified teachers eligible for the \$385?*

Only teachers and instructional support who are required to be paid from the Legislated Teacher salary schedule are eligible for the bonus. If the LEA elects to use the salary schedule for central office employees who are not required to be paid from that schedule, they are not eligible from State funds.

6. *If an employee is employed after October 1, 2017, do they receive a pro rated bonus?*

No.

7. *If an employee has an effective retirement day of October 1, are they eligible?*

No.

8. *Are personnel who were NOT employed in fiscal year 2016-17 eligible to receive the bonus?*

Yes, provided they meet the criteria set above and they are employed on October 1, 2017 in a state funded position.

9. *Are employees on leave without pay eligible for the bonus?*

Employees on leave without pay receive the bonus when they return to pay status without a break in service by October 31st.

10. *What if the employee is on sick leave or some other extended absence?*

Yes, provided they are in pay status, they receive the \$385.

11. *Are part time employees eligible?*

Yes, part time employees are eligible for the \$385. The legislation does not require any pro ration, therefore they are eligible for the full \$385.

12. *If an employee resigns after October 1, 2017, will they receive the bonus?*

Yes, they will receive the full bonus.

VETERAN TEACHER BONUSES

Questions and Answers

Orig September 26, 2017

PAYMENT AND CODING

13. How should the \$385 bonus be paid?

It should be paid by October 31, 2017 as a lump sum payment.

14. Where should the expenditures be posted?

All bonus payments should be coded to **object code 180** – Bonus Pay (not subject to retirement) and the purpose code used for their regular salary.

- State funded personnel should be coded to **PRC 045**. This is an audited guaranteed allotment with the appropriate purpose code.
- Local funded personnel coded to local funds, determined by the LEA.
- Federally funded personnel to the federal grant from which their regular salary is paid

15. If the employee is split funded between State and local, who pays?

The State will pay for the percentage of State employment. The local funds is responsible for the remainder.

OTHER

16. Is the \$385 bonus subject to retirement withholding and matching?

No, the bonus is not considered compensation for retirement purposes and is NOT subject to retirement.

17. Is the \$385 bonus subject to taxes?

Yes, the bonus is considered income and is subject to applicable taxes.

2017-18 BUDGET RESOLUTION



AVERAGE DAILY MEMBERSHIP

Pitt County Schools
Average Daily Membership
Fiscal Year 2017-18

Location	Name	Day 20 Enrollment
K-5 Schools		
304	Ayden Elementary	702.00
310	Belvoir	406.00
330	Creekside	624.00
334	Falkland	329.00
336	Eastern	780.00
338	Elmhurst	388.00
360	H.B. Sugg	386.00
368	Lakeforest	764.00
375	Northwest	345.00
379	Ridgewood	748.00
380	W.H. Robinson	569.00
386	Sam Bundy	408.00
390	South Greenville	393.00
400	Wahl-Coates	370.00
405	Wintergreen	1,580.00
		<u>8,792.00</u>
K-8 Schools		
320	Bethel	276.00
332	Chicod	927.00
352	Grifton	472.00
358	G.R. Whitfield	458.00
376	Pactolus	536.00
396	Stokes	236.00
		<u>2,905.00</u>
Middle Schools		
302	A.G. Cox Middle	808.00
308	Ayden Middle	351.00
324	C.M. Eppes Middle	523.00
337	E.B. Aycok Middle	745.00
340	Farmville Middle	644.00
362	Hope Middle	789.00
402	Wellcome Middle	383.00
		<u>4,243.00</u>
High Schools		
309	Ayden-Grifton H.S.	685.00
333	D.H. Conley H.S.	1,667.00
344	Farmville Central H.S.	741.00
366	J.H. Rose H.S.	1,497.00
374	North Pitt H.S.	892.00
388	South Central H.S.	1,621.00
500	Early College H.S.	212.00
		<u>7,315.00</u>
Other Areas		
378	Sadie Saulter Center	46.00
		<u>46.00</u>
Total		<u><u>23,301.00</u></u>

2017-18 BUDGET RESOLUTION



STATE LOW WEALTH ALLOTMENT

Pitt County Schools
2017-18 Budget Resolution
State Low Wealth Allotment
Criteria Required to Receive Low Wealth Funding

The following criteria must be met in order to receive State Low Wealth Funding

CRITERIA ONE: WEALTH PERCENTAGE

CRITERIA TWO: MINIMUM EFFORT

CRITERIA THREE: SUPPLANTING

Pitt County Schools

2017-18 Budget Resolution

State Low Wealth Allotment- Overview

- State Low Wealth funding provides supplemental funding to Counties that have been identified as not having the ability to generate revenue to support public schools at the State average level.
- Pitt County Schools has received State Low Wealth funding for more than 10 years.
- Pitt County School's FY2018 Low Wealth Allocation = \$6,086,784
- The allotment is used to fund teacher positions in the following areas:
 - Regular Instruction
 - Career and Technical Education
 - Exceptional Children
 - Academically Gifted
 - English as Second Language
- Three State requirements must be met in order to receive State Low Wealth Funding:
 1. Wealth Percentage Requirement
 - County Must have a calculated Wealth Percentage of less than 100%:
 - Wealth percentage is calculated based each County's:
 - (1) total tax revenue
 - (2) tax base per square mile
 - (3) average per capita income
 - Pitt County's FY2017 wealth percentage = 85.25%
 2. Minimum Effort Requirement:
 - The County effective tax rate must be greater than the State average effective tax rate.
 - Pitt County FY2017 Effective Tax Rate = 66.90
State FY2016 Average Effective Tax Rate = 65.20
 3. Supplement Requirement:
 - Low Wealth funding must supplement NOT replace County funding for education.
 - The Low Wealth formula requires Countys to maintain a calculated level of funding in order for the local school system to receive Low Wealth funding.
 - Reductions in funding for education negatively impact the Supplement Requirement.
 - A significant reduction in County funding for education could put Pitt County Schools in violation of this requirement.
 - If the Pitt County is found in violation of this requirement, Pitt County Schools would ultimately lose over \$6 million in Low Wealth funding.

**Pitt County Schools
2017-18 Budget Resolution
State Low Wealth Allotment
Criteria Required to Receive Low Wealth Funding**

CRITERIA ONE: WEALTH PERCENTAGE

- Counties with a calculated wealth percentage of less than 100% are eligible to receive funding
- A County's wealth percentage is calculated based on the following criteria:
 - (1) County's Anticipated Total Revenue as a Percentage of State Average (40%)
 - (2) County's Tax Base per Square Mile as a Percentage of the State Average (10%)
 - (3) County's Average Per Capita Income as a Percentage of the State Average (50%)
- The following is the Low Wealth percentage and ranking for Pitt County Schools for the prior 15 fiscal years:

Fiscal Year	Wealth %	Low Wealth Allotment
2003-04	86.53%	3,501,955
2004-05	85.91%	3,938,014
2005-06	86.51%	3,947,425
2006-07	85.86%	4,305,543
2007-08	85.97%	4,558,977
2008-09	85.97%	4,668,642
2009-10	85.08%	5,296,659
2010-11	84.47%	5,867,632
2011-12	84.88%	6,083,843
2012-13	86.30%	5,403,166
2013-14	88.60%	4,506,054
2014-15	85.71%	5,676,540
2015-16	87.39%	5,011,760
2016-17	85.70%	5,779,614
2017-18	85.25%	6,086,784

PCS Wealth % Less Than 100% Each Year.
Therefore, PCS Was ELIGIBLE for the Low
Wealth Allotment if All Other Criteria Were Met

- Pitt County Schools Low Wealth Allotment for FY2017-18: \$ 6,086,784

**Pitt County Schools
2017-18 Budget Resolution
State Low Wealth Allotment
Criteria Required to Receive Low Wealth Funding**

CRITERIA TWO: MINIMUM EFFORT

- ONE of the two following criteria must be met in order to meet the Minimum Effort criteria and be ELIGIBLE for Low Wealth Funding:

- (1) If the County's Effective Tax Rate is higher than the State's Average Effective Tax Rate, the County is Eligible for 100% funding of Low Wealth.

Prior 12 Year Actuals:

Fiscal Year	PCS Tax Rate	PCS Calculated Effective Tax Rate	State Avg Effective Tax Rate	
2006-07	70.00	68.20	59.60	<p>PCS Effective Tax Rate is Greater Than State Average. Therefore, PCS is ELIGIBLE for 100% Low Wealth Funding</p>
2007-08	70.00	66.50	57.60	
2008-09	70.00	66.50	57.60	
2009-10	71.00	64.60	56.10	
2010-11	66.50	66.10	54.80	
2011-12	66.50	65.50	55.80	
2012-13	66.50	65.60	57.70	
2013-14	66.50	65.70	60.30	
2014-15	68.00	67.90	63.20	
2015-16	68.00	68.40	65.20	
2016-17	68.00	68.20	66.40	
2017-18	68.00	67.90	66.90	

- (2) If the County's Actual Local Appropriation per ADM is greater than the Adjusted Local Appropriation per ADM, the County is ELIGIBLE for 100% funding of Low Wealth

Prior 12 Year Actuals:

Fiscal Year	State Avg Local Approp per ADM	PCS Wealth Percentage	PCS Adjusted Local Approp per ADM	PCS Actual Local Approp per ADM	Funding % Eligible For
2006-07	1,353.60	85.86%	1,162.20	1,216.29	100.00%
2007-08	1,417.68	85.97%	1,218.78	1,254.73	100.00%
2008-09	1,417.68	85.97%	1,218.78	1,254.73	100.00%
2009-10	1,528.01	85.08%	1,300.03	1,318.86	100.00%
2010-11	1,635.64	84.47%	1,381.63	1,387.29	100.00%
2011-12	1,709.52	84.88%	1,451.04	1,417.73	97.70%
2012-13	1,675.78	86.30%	1,446.20	1,446.97	100.00%
2013-14	1,660.83	88.60%	1,471.50	1,452.71	98.70%
2014-15	1,668.85	85.71%	1,430.37	1,442.74	100.00%
2015-16	1,680.09	87.39%	1,468.23	1,424.86	97.00%
2016-17	1,706.44	85.70%	1,462.42	1,447.88	99.00%

Pitt County Schools
2017-18 Budget Resolution
State Low Wealth Allotment
Criteria Required to Receive Low Wealth Funding

CRITERIA THREE: SUPPLANTING

If a County is found to be supplanting Low Wealth (based on the following calculation) in the current fiscal year, the County would lose its Low Wealth allotment at the beginning of the 3rd year following the current fiscal year (i.e. if found supplanting in FY2015-16, LEA would lose Low Wealth for FY2019-20)

FY2016-17 Actual Supplanting Calculation:

Projected 2017-18 Local Appropriations per Student

Local Appropriations FY2016-17	\$ 37,873,340.00
Increase / (Decrease)	\$ 757,467.00
Local Appropriations FY2017-18	\$ 38,630,807.00
2017-18 State Planning Alloted ADM	23,573.00
2017-18 Local Appropriations per Student	<u>\$ 1,638.77</u>

Prior 3 Year Average Local Appropriations per Student

2014-15 Local Appropriations per Student	\$ 1,489.73
2015-16 Local Appropriations per Student	\$ 1,468.23
2016-17 Local Appropriations per Student	\$ 1,599.04
Prior 3 Year Average Appropriation / Student	\$ 1,519.00
Minimum Percentage Required	95.00%
2017-18 Minimum Local Appropriation / Student	<u>\$ 1,443.05</u>

Low Wealth Supplanting Calculation

2017-18 Local Appropriations per Student	\$ 1,638.77
2017-18 Minimum Local Appropriation / Student	\$ 1,443.05
Difference From Minimum Required Appropriation / Student	\$ 195.72
2017-18 State Planning Alloted ADM	23,573.00
2017-18 Local Appropriations Above / (Below) Minimum Required	<u>\$ 4,613,789.35</u>

Low Wealth Supplanting Summary

If the Local Appropriations per Student are greater than the minimum required, the State Low Wealth Allotment IS NOT Supplanted

2017-18 Appropriation / Student Greater Than the Minimum Required?	Yes
State Low Wealth Allotment Supplanted?	No

*** Low Wealth Supplanting Break Even Point:**

If Local Operating Appropriations Reduce by More Than \$4,613,789.35 PCS Would Lose the Low Wealth Allotment Starting FY2020-21.

Pitt County Schools
Low Wealth Allotment
Pitt County Wealth Percentage
Fiscal Year 2014- 2018

Calculation of Change in Allotment From FY2016-17 to FY2017-18

	2013-14	2014-15	2015-16	2016-17	2017-18	Difference
State Avg Local Appropriation per ADM	1,660.83	1,668.86	1,680.09	1,706.44	1,750.61	44.17
Wealth Percentage	88.60%	85.71%	87.39%	85.70%	85.25%	-0.45%
Calculated Appropriation per ADM	1,471.50	1,430.38	1,468.23	1,462.42	1,492.40	29.98
State Avg Local Appropriation per ADM	1,660.83	1,668.87	1,680.09	1,706.44	1,750.61	44.17
Difference	189.33	238.48	211.86	244.02	258.21	14.19
Projected ADM	23,845	23,881	24,104	23,685	23,573	(112.00)
Calculated Allotment	4,514,684.00	5,695,141.00	5,106,673.00	5,911,629.00	6,311,685.00	804,956.00
Other ADM Adjustments	(8,630.00)	-	-	(132,015.00)	(224,901.00)	-
Low Wealth Allotment	4,506,054.00	5,695,141.00	5,106,673.00	5,779,614.00	6,086,784.00	804,956.00

Calculating Low Wealth Supplemental Funding

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STEP 1 - Comparability:

County Revenue:				
Calculate County Adjusted Property Tax Base:				
Real Property	\$8,757,566,597	\$9,206,945,276	\$9,351,055,327	\$9,481,434,700
Less: Agricultural Use Value	\$249,044,262	\$256,129,125	\$251,009,480	\$251,104,752
Property Value to be Adjusted	\$8,508,522,335	\$8,950,816,151	\$9,100,045,847	\$9,230,329,948
Divided by: Weighted Sales Assessment Ratio	0.9986	1.0064	1.0032	0.9981
Adjusted Real Property Value	\$8,520,450,966	\$8,893,895,222	\$9,071,018,588	\$9,247,900,960
Plus: Public Service Company Value	\$104,234,639	\$101,041,838	\$103,039,401	\$170,452,100
Plus: Personal Property Value	\$2,269,209,654	\$2,213,986,396	\$2,294,320,476	\$2,366,669,711
Plus: Agricultural Use Value	\$249,044,262	\$256,129,125	\$251,009,480	\$251,104,752
County Adjusted Property Tax Base	\$11,142,939,521	\$11,465,052,581	\$11,719,387,945	\$12,036,127,523
Convert County Adjusted Property Tax Base to Anticipated Revenue:				
(a) County Adjusted Property Tax Base	\$11,142,939,521	\$11,465,052,581	\$11,719,387,945	\$12,036,127,523
(b) State Average "Effective" Tax Rate (State Average Tax Rate for all Counties after adjusting each County's Actual Tax Rate by the County's Weighted Sales Assessment Ratio) (per \$100 in Property Value)	0.6320	0.6520	0.6640	0.6690
(a)/100 x (b) Anticipated County Property Tax Revenue Availability	\$70,423,378	\$74,752,143	\$77,816,736	\$80,521,693
Plus: Additional Revenue * :	\$23,035,122	\$24,583,953	\$25,227,066	\$24,810,019
* (Local Sales and Use Taxes, Fines & Forfeitures)				
Anticipated Total County Revenue Availability	\$93,458,500	\$99,336,096	\$103,043,802	\$105,331,712
Calculate Anticipated Total County Revenue Availability per Student:				
(b) Total County's Average Daily Membership (ADM)	23,881	24,104	24,226	24,444
(C)=(a)/(b) Anticipated Total County Revenue Availability per ADM	\$3,914	\$4,121	\$4,253	\$4,309
(d) Anticipated State Average Revenue Availability per ADM	\$5,054	\$5,158	\$5,338	\$5,583
County Percentage of State Average County Revenue per ADM (C)/(d) =	77.44%	79.90%	79.67%	77.18%
				-2.49%

Density Adjustment:				
(a) County Adjusted Property Tax Base	\$11,142,939,521	\$11,465,052,581	\$11,719,387,945	\$12,036,127,523
(b) Square Miles in County	651.577	651.577	651.577	651.577
(C)=(a)/(b) County Adjusted Property Tax Base per Square Mile	\$17,101,493	\$17,595,852	\$17,986,190	\$18,472,303
(d) State Average Adjusted Property Tax Base per Square Mile	\$20,208,978	\$20,137,560	\$20,471,751	\$21,149,850
County Percentage of State Average Property Tax Base per Square Mile (C)/(d) =	84.62%	87.38%	87.86%	87.34%
				-0.52%

Per Capita Income:				
(a) County 3 Year Average Per Capita Income	32,982	34,386	33,947	35,224
(b) State 3 Year Average Per Capita Income	35,639	36,827	37,684	38,586
County Percentage of State 3 Year Average Per Capita Income (a)/(b) =	92.54%	93.37%	90.08%	91.29%
				1.21%

STEP 2 - Eligibility

Eligible for Funding:				
40% of the County Percentage of Revenue Base per ADM	30.98%	31.96%	31.87%	30.87%
10% of the County Percentage of Property Tax Base per Mile	8.46%	8.74%	8.79%	8.73%
50% of the County Percentage of Per Capita Income	46.27%	46.69%	45.04%	45.65%
County Wealth as a Percentage of State Average Wealth	85.71%	87.39%	85.70%	85.25%
				-0.45%
If the County Wealth Percentage <= 100%, then a County is eligible.				
	Eligible	Eligible	Eligible	Eligible

STEP 3 - Effort : Funding % based on County's Local Effort

1st way to meet effort requirement:				
(a) County's Tax Rate (Prior Year) (Per \$100 in Property Valuation)	0.6800	0.6800	0.6800	0.0000
(b) Weighted Sales Assessment Ratio	0.9986	1.0064	1.0032	0.9981
(C) = (a)x(b) Effective County Tax Rate	0.6790	0.6840	0.6820	0.6790
				(0.0030)

Calculating Low Wealth Supplemental Funding

740 ← Enter LEA#

	FY14-15	FY15-16	FY16-17	FY17-18	(FY17-18)-(FY16-17)
Effective State Average Tax Rate	Initial	Initial	Initial	Planning	Difference
If the Effective County Tax Rate > the Effective State Average Tax Rate, then a County is Funded at 100%.	0.6320	0.6520	0.6640	0.6690	0.0050
	Funded at 100%	Funded at 100%	Funded at 100%	Funded at 100%	

2nd way to meet effort requirement:

Actual County Appropriation to Schools County's ADM	\$34,454,142 23,881	\$34,344,726 24,104	\$35,076,287 24,226	\$35,576,287 24,444	\$500,000 218
(d) Actual County Appropriation per ADM	\$1,442.74	\$1,424.86	\$1,447.88	\$1,455.42	\$7.54
(a) State Average Local Appropriation per ADM	\$1,668.86	\$1,680.09	\$1,706.44	\$1,750.61	\$44.17
(b) County Wealth as a Percentage of State Average	85.71%	87.39%	85.70%	85.25%	-0.45%
(C) = (a) x (b) Calculated County Appropriation per ADM	\$1,430.38	\$1,468.23	\$1,462.42	\$1,492.40	\$29.98
Local Effort % = Actual County Appropriation as a Percentage of					
(e) = (d)/(C) Calculated County Appropriation per ADM	100.90%	97.00%	99.00%	97.50%	-1.50%
If the Actual County Appropriation per ADM > the Calculated County Appropriation per ADM (i.e., Local Effort % (e) > 100%), then a County is Funded at 100%. Otherwise a County is Funded at Local Effort % (e)	Funded at 100%	Funded at 97%	Funded at 99%	Funded at 97.5%	

Final Funding %

County would receive 100% funding, if the county could receive 100% funding based on the 1st way or 2nd way. Otherwise, the county would receive funding% based on Local Effort % (e).	100%	100%	100%	100%	0.00%
Final Funding % for this County is					

STEP 4 - Allotment Amount

Calculation of Total (100%) Funding:

(a) State Average Local Appropriation per ADM	\$1,668.86	\$1,680.09	\$1,706.44	\$1,750.61	\$44.17
(b) County Wealth as a Percentage of State Average	85.71%	87.39%	85.70%	85.25%	-0.45%
(C)=(a)x(b) Calculated County Appropriation per ADM	\$1,430.38	\$1,468.23	\$1,462.42	\$1,492.40	\$29.98
(d) State Average Local Appropriation per ADM	\$1,668.86	\$1,680.09	\$1,706.44	\$1,750.61	\$44.17
(e)=(d)-(C) Difference From State Average (if more than State Average, then Difference = 0)	\$238.48	\$211.86	\$244.02	\$258.21	\$14.19
(f) Total County's Average Daily Membership (ADM)	23,881	24,104	24,226	24,444	218
(g) = (e) x (f) Unadjusted Allotment (if funded at 100%)	\$5,695,141	\$5,106,673	\$5,911,629	\$6,311,685	\$400,056

Calculation of Local Effort% Proration:

Unadjusted Allotment	\$5,695,141	\$5,106,673	\$5,911,629	\$6,311,685	\$400,056
Final Funding %	100%	100%	100%	100%	0.00%
Adjusted Allotment by Local Effort %	\$5,695,141	\$5,106,673	\$5,911,629	\$6,311,685	\$400,056

10% Maximum Loss :

Note: Revised legislation effective 7/1/97: Eliminated in FY 13-14

If a county's calculated effort falls below 100% because the effective tax rate drops below the state average tax rate, the county cannot lose more than 10% of what the funding would have been at 100%. This is a one time adjustment and will not be implemented if the county has reduced its tax rate.

County is eligible for this provision	\$0	\$0	\$0	\$0	\$0
Maximum 10% Loss	\$5,695,141	\$5,106,673	\$5,911,629	\$6,311,685	\$400,056
Adjusted Allotment by 10% Max Loss (= Unadjusted Allotment - 10% Max Loss)					

Another provision allows counties to increase local appropriations to the public schools and have this increase included in the local appropriation calculations, for effort, in the formula.

Calculation of Pro Rata Allotment based on Total Available State Budget:

(1) Total Adjusted Allotment for all fundable counties	206,029,339	203,240,673	216,797,638	220,337,364	3,539,726
Adjusted Allotment for this county	\$5,695,141	\$5,106,673	\$5,911,629	\$6,311,685	\$400,056
% of Total	2.7642%	2.5126%	2.7268%	2.8646%	0.1378%

Calculating Low Wealth Supplemental Funding

740

Enter LEA#

	FY14-15	FY15-16	FY16-17	FY 17-18	(FY17-18)-(FY16-17)
	Initial	Initial	Initial	Planning	Difference
(2) Total Available Budget for all fundable counties	\$215,621,537	\$207,543,497	\$220,728,722	\$220,728,722	\$0
Prorated Allotment for this county (include city, charters)	\$5,695,141	\$5,106,673	\$5,911,629	\$6,311,685	\$400,056

When Low Wealth is fully funded, there is no proration.
Thus, adjusted allotment is equal to prorated allotment.

Allotment Amount for County (not including city, charters)

County's total ADM (include city, charters)	23,881	24,104	24,226	24,444	218
County's ADM (not including city, charters)	23,881	24,104	23,685	23,573	(112)
County % of Total	100.00%	100.00%	97.77%	96.44%	-1.33%
Prorated Allotment reserve for city and charters	\$0	\$0	\$132,015	\$224,901	\$92,886
Prorated Allotment for this county only: (excludes city and charters)	\$5,695,141	\$5,106,673	\$5,779,614	\$6,086,784	\$307,170

Per SL 2015-241, Section 8.3(h),
Notwithstanding any other provision of this section, for the
2015-2017 fiscal biennium, counties containing a base of
the Armed Forces of the United States that have an average
daily membership of more than 23,000 students shall
receive the same amount of supplemental funding for
low-wealth counties as received in the 2012-2013 fiscal year.

2017-18 BUDGET RESOLUTION



REGULAR CLASSROOM TEACHER ALLOTMENT

Pitt County Schools
Fiscal Year 2017-18 Budget Planning
Regular Classroom Teacher Planning Allotment

Sch	Name	16-17 Actual Teacher Allotment	17-18 Teacher Allotment	Increase / Decrease from Prior Year
K-5 Schools				
304	Ayden Elementary	35.00	35.00	-
310	Belvoir	27.50	27.00	(0.50)
330	Creekside	31.00	30.00	(1.00)
336	Eastern	37.00	39.00	2.00
338	Elmhurst	21.50	23.00	1.50
334	Falkland	22.00	21.00	(1.00)
360	H.B. Sugg/Bundy	45.50	45.00	(0.50)
375	Northwest	19.00	19.00	-
379	Ridgewood	37.00	37.00	-
368	Lakeforest	45.50	45.00	(0.50)
390	South Greenville	25.00	22.00	(3.00)
400	Wahl-Coates	22.50	22.00	(0.50)
380	W.H. Robinson	28.50	29.00	0.50
405	Wintergreen	79.50	79.00	(0.50)
		<u>476.50</u>	<u>473.00</u>	<u>(3.50)</u>
K-8 Schools				
320	Bethel	18.00	16.00	(2.00)
332	Chicod	50.00	49.00	(1.00)
358	G.R. Whitfield	27.50	27.00	(0.50)
352	Grifton	29.50	28.00	(1.50)
376	Pactolus	32.00	31.00	(1.00)
396	Stokes	15.50	15.00	(0.50)
		<u>172.50</u>	<u>166.00</u>	<u>(6.50)</u>
Middle Schools				
302	A.G. Cox	37.50	37.00	(0.50)
308	Ayden Middle	17.50	17.00	(0.50)
324	C.M. Eppes	28.50	28.00	(0.50)
337	E.B. Aycock	34.50	35.00	0.50
340	Farmville Middle	32.00	32.50	0.50
362	Hope	36.00	35.00	(1.00)
402	Wellcome	23.00	23.00	-
		<u>209.00</u>	<u>207.50</u>	<u>(1.50)</u>
High Schools				
309	Ayden-Grifton H.S.	27.50	27.50	-
333	D.H. Conley H.S.	61.00	62.50	1.50
344	Farmville Central H.S.	30.00	30.00	-
366	J.H. Rose H.S.	55.50	55.50	-
374	North Pitt H.S.	36.00	36.50	0.50
388	South Central H.S.	62.00	62.00	-
500	Early College	8.00	9.00	1.00
		<u>280.00</u>	<u>283.00</u>	<u>3.00</u>
All		<u>1,138.00</u>	<u>1,129.50</u>	<u>(8.50)</u>

Pitt County Schools
Fiscal Year 2017-18 Budget Planning
Regular Classroom Teacher Planning Allotment

A. DPI Allotted ADM and Teacher Positions

Grade	DPI Projected ADM	DPI Allotment Formula	DPI Allotted Positions
K	1,808	18.00	100.44
1	1,754	16.00	109.63
2	1,779	17.00	104.65
3	1,885	17.00	110.88
4	1,865	24.00	77.71
5	1,855	24.00	77.29
6	1,749	24.00	72.88
7	1,734	23.00	75.39
8	1,726	23.00	75.04
9	2,166	26.50	81.74
10	1,912	29.00	65.93
11	1,824	29.00	62.90
12	1,516	29.00	52.28
	23,573		1,066.75
	Math / Science / Computer		1.00
	DPI Allotted Positions		1,067.75

Pitt County Schools
Fiscal Year 2017-18 Budget Planning
Regular Classroom Teacher Planning Allotment

B. Supplemental Teaching Positions

Projected Average Teacher Salary (Beginning)

Average Salary		36,750.00
FICA	7.65%	2,811.38
Retirement	17.33%	6,368.78
Health Insurance		5,880.00

Projected Average Salary Including Benefits	51,810.15
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Low Wealth Planning Allotment

Fiscal Year 2016-17	5,734,470.00
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Change	352,314.00
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Subtotal	6,086,784.00
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Held Back	-
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Fiscal Year 2017-18 Planning Allotment	6,086,784.00
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Net FY2017-18 Proposed Local Budget

FY2017-18 Proposed Local Budget	2,923,318.00
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Less Low Wealth Proposed Increase	-
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Less Other Expense Paid From Local	(516,453.00)
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Net FY2017-18 Proposed Local Budget	2,406,865.00
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Pitt County Schools
Fiscal Year 2017-18 Budget Planning
Regular Classroom Teacher Planning Allotment

B. Supplemental Teaching Positions

Supplemental Teaching Positions

FY2016-17 Low Wealth Planning Allotment	6,086,784.00
Net FY2016-17 Proposed Local Budget	2,406,865.00
Other Adjustments	-
Total Available	8,493,649.00
Projected Average Salary Including Benefits	51,810.15
Allowable Supplemental Positions	163.94

Pitt County Schools
Fiscal Year 2017-18 Budget Planning
Regular Classroom Teacher Planning Allotment

C. Allowable Regular Instructional Positions

DPI Allotted Teacher Positions	1,067.75
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Add Allowable Supplemental Teacher Positions	163.94
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Less Positions Held Back	(3.05)
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Less Other State Position Reductions Due to:

NCVPS	(5.00)	
Charter / ECU Lab School Reduction	(7.14)	
		(12.14)

Less Other Categorical Allotments

Exceptional Children Positions	(65.00)	
Arts Education	(3.00)	
Other Categorical Positions	-	
Academically Gifted Positions	(6.00)	
Career and Technical Positions	(6.00)	
Virtual Academy (3) + 2 held back	(5.00)	
Limited English Positions	(2.00)	
		(87.00)

Allowable Positions Before Charter Reduction	1,129.50
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Rounding Adjustment	-
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Allowable Positions After Charter Reduction	1,129.50
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2017-18 BUDGET RESOLUTION



OTHER SCHOOL BASED POSITION ALLOTMENTS

Pitt County Schools
Fiscal Year 2017-18 Budget
Other School Based Position Allotments

Months of Employment:

Regular Teacher Assistants	1,658.95
Clerical Support	1,297.20
Custodial Support	1,669.24

Pitt County Schools
Fiscal Year 2017-18 Budget
Months of Employment

School	Current Clerical	Current Custodial	Teacher Assistant
302- A.G. Cox Middle	36.00	52.13	8.75
304- Ayden Elementary	34.00	41.26	81.87
308- Ayden Middle	24.00	30.00	8.75
309- Ayden-Grifton H.S.	43.88	54.01	18.13
310- Belvoir	31.50	36.76	69.69
320- Bethel	24.00	27.75	28.75
324- C.M. Eppes Middle	34.25	58.50	8.75
330- Creekside	29.44	36.38	79.7
332- Chicod	40.00	54.75	68.75
333- D.H. Conley H.S.	82.50	92.25	18.75
334- Falkland	25.13	21.00	63.77
336- Eastern	29.25	37.50	91.88
337- E.B. Aycock Middle	36.00	52.50	8.75
338- Elmhurst	24.75	30.00	48.75
340- Farmville Middle	31.25	44.63	8.75
344- Farmville Central H.S.	46.00	66.75	18.75
352- Grifton	25.38	33.00	42.51
358- G.R. Whitfield	30.19	36.00	43.13
360- H.B. Sugg	20.25	39.75	115.06
362- Hope Middle	32.31	49.50	8.75
366- J.H. Rose H.S.	74.88	113.28	18.75
368- Lakeforest	36.00	49.89	112.51
374- North Pitt H.S.	59.00	71.63	18.75
375- Northwest	24.00	28.51	47.51
376- Pactolus	32.13	43.50	50.01
378- Sadie Saulter Center	79.50	44.25	0
379- Ridgewood	27.75	37.50	77.5
380- W.H. Robinson	24.88	37.88	72.52
386- Sam Bundy	20.25	17.25	29
388- South Central H.S.	76.00	117.00	18.75
390- South Greenville	30.79	30.75	72.51
396- Stokes	21.97	21.00	25.94
400- Wahl-Coates	24.00	36.00	52.51
402- Wellcome Middle	26.00	34.13	8.75
404- Wintergreen	59.97	92.25	211.95
Total	1,297.20	1,669.24	1,658.95

2017-18 BUDGET RESOLUTION



PROJECTED CHARTER SCHOOL PAYMENTS

Pitt County Schools
 Projected Charter School Payments
 Fiscal Year 2017-18

Students Residing in Pitt County that Attend
 Charter Schools:

School	Students	Reduction in Local Appropriations
Winterville Charter	572.00	920,022.12
Washington Montessorie (Beaufort)	110.00	176,927.33
Bear Grass Charter School (Martin)	29.00	46,644.48
NERSBA (Washington)	55.00	88,463.67
Children's Village (Lenoir)	11.00	17,692.73
Northeast Carolina Prep (Edgecombe)	60.00	96,505.82
ECU Lab School	72.00	115,806.98
Casa Esperanza	1.00	1,608.43
Heritage Collegiate Leadership Academy	3.00	4,825.29
Ignite Innovations Academy	270.00	434,276.18
Total	1,183.00	1,902,773.02
Local Appropriations per Student	1,608.43	

Pitt County Schools
 Projected Charter School Payments
 Fiscal Year 2017-18

	<u>FY2017-18</u>	<u>FY2016-17</u>	<u>Change</u>
Local Revenues			
County Appropriations	38,630,807.00	37,873,340.00	757,467.00
Fines and Forfeitures	750,000.00	700,000.00	50,000.00
Total Local Revenue	<u>39,380,807.00</u>	<u>38,573,340.00</u>	<u>807,467.00</u>
Student Residing in Pitt County			
Pitt County Schools	23,301.00	23,437.00	(136.00)
Winterville Charter	572.00	538.00	34.00
Washington Montessorie (Beaufort)	110.00	113.00	(3.00)
Bear Grass Charter School (Martin)	29.00	38.00	(9.00)
NERSBA (Washington)	55.00	61.00	(6.00)
Children's Village (Lenoir)	11.00	13.00	(2.00)
Northeast Carolina Prep (Edgecombe)	60.00	62.00	(2.00)
ECU Lab School	72.00	-	72.00
Casa Esperanza	1.00	1.00	-
Heritage Collegiate Leadership Academy	3.00	-	3.00
Ignite Innovations Academy	270.00	173.00	97.00
	<u>1,183.00</u>	<u>999.00</u>	<u>184.00</u>
Students in Pitt County	<u>24,484.00</u>	<u>24,436.00</u>	<u>48.00</u>
Appropriations per Student			
Total Local Revenues	39,380,807.00	38,573,340.00	807,467.00
Students in Pitt County	24,484.00	24,436.00	48.00
Appropriations per Student	<u>1,608.43</u>	<u>1,578.55</u>	<u>29.88</u>
Projected Charter School Expense			
Appropriations per Student	1,608.43	1,578.55	29.88
Charter Students	1,183.00	999.00	184.00
Projected Charter Expenses	<u>1,902,773.02</u>	<u>1,576,967.04</u>	<u>325,805.98</u>

2017-18 BUDGET RESOLUTION

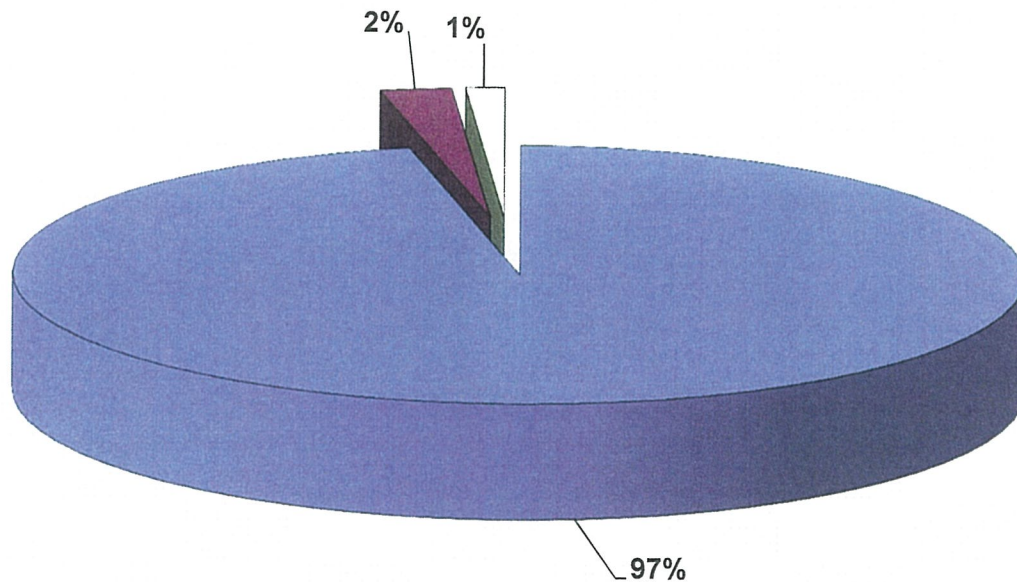


STATE FUND

PITT COUNTY SCHOOLS 2017-18 BUDGET RESOLUTION STATE FUND REVENUES

Revenues

State Public School Fund	\$ 141,062,405.22	96.5%
State Employee Other Benefits	3,363,534.24	2.3%
State Textbook Allotment	1,817,532.22	1.2%
Total Revenue	\$ 146,243,471.68	100.0%



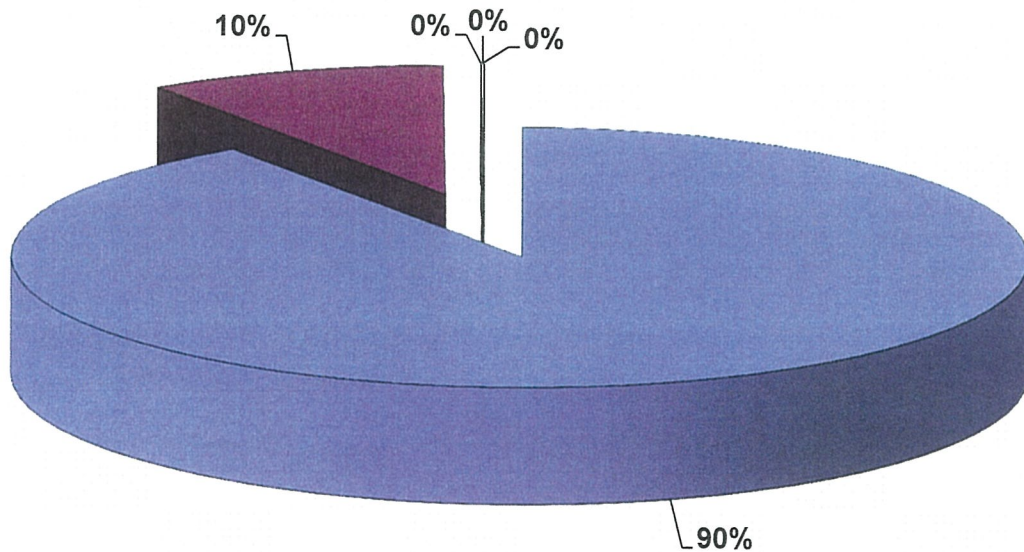
■ State Public School Fund
 ■ State Employee Other Benefits
 ■ State Textbook Allotment

**PITT COUNTY SCHOOLS
2017-18 BUDGET RESOLUTION
STATE EXPENSE BY PURPOSE**

Expenditures

Instructional Services	\$ 132,195,216.69	90.4%
System Wide Support Services	13,901,983.99	9.5%
Ancillary Services	146,271.00	0.1%
Non-Programmed Services	-	0.0%
Capital Outlay	-	0.0%

Total Expenditures	\$ 146,243,471.68	100.0%
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■ Instructional Services	■ System Wide Support Services
□ Ancillary Services	■ Non-Programmed Services

Pitt County Schools
 2017-18 Budget Resolution
 State Fund by Purpose

Purpose	Description	Budget Resolution
State Fund Expenditures		
5000	Instructional Services	132,195,216.69
6000	System Wide Support Services	13,901,983.99
7000	Ancillary Services	146,271.00
8000	Non-Programmed Services	-
9000	Capital Outlay	-
Total		<u>146,243,471.68</u>

State Fund Revenues		
3100	State Public School Fund	141,062,405.22
3101	Unbudgeted Allocation	3,363,534.24
3211	State Textbook	1,817,532.22
Total		<u>146,243,471.68</u>

Pitt County Schools
2017-18 Budget Resolution
State Fund by Purpose

Purpose	Description	Budget Resolution
5000- Instructional Services		
5100	Regular Instructional Services	85,434,282.26
5200	Special Population Instructional Services	21,089,811.89
5300	Alternative Program Instructional Services	10,218,744.06
5400	School Leadership Services	6,335,681.74
5500	Co-Curricular Services	
5800	School Based Support Services	9,116,696.74
		<u>132,195,216.69</u>
6000- System Wide Support Services		
6100	Support and Development Services	380,908.00
6200	Special Population Support Services	249,160.20
6300	Alternative Program Support Services	71,204.40
6400	Technology Support Services	95,252.00
6500	Operational Support Services	12,103,087.59
6600	Financial and Human Resources Services	322,740.10
6700	Accountability Services	-
6800	System Wide Pupil Support Services	38,737.46
6900	Leadership Services	640,894.24
		<u>13,901,983.99</u>
7000- Ancillary Services		
7100	Community Services	\$56,099.00
7200	Nutritional Services	\$90,172.00
		<u>146,271.00</u>
8000- Non-Programmed Services		
8100	Payments to Other Governmental Units	-
8200	Unbudgeted Funds	-
8600	Educational Foundation	-
		<u>-</u>
9000- Capital Outlay		
9000	Capital Outlay	-
		<u>-</u>
Total		<u><u>146,243,471.68</u></u>

Pitt County Schools
2017-18 Budget Resolution
State Fund by PRC

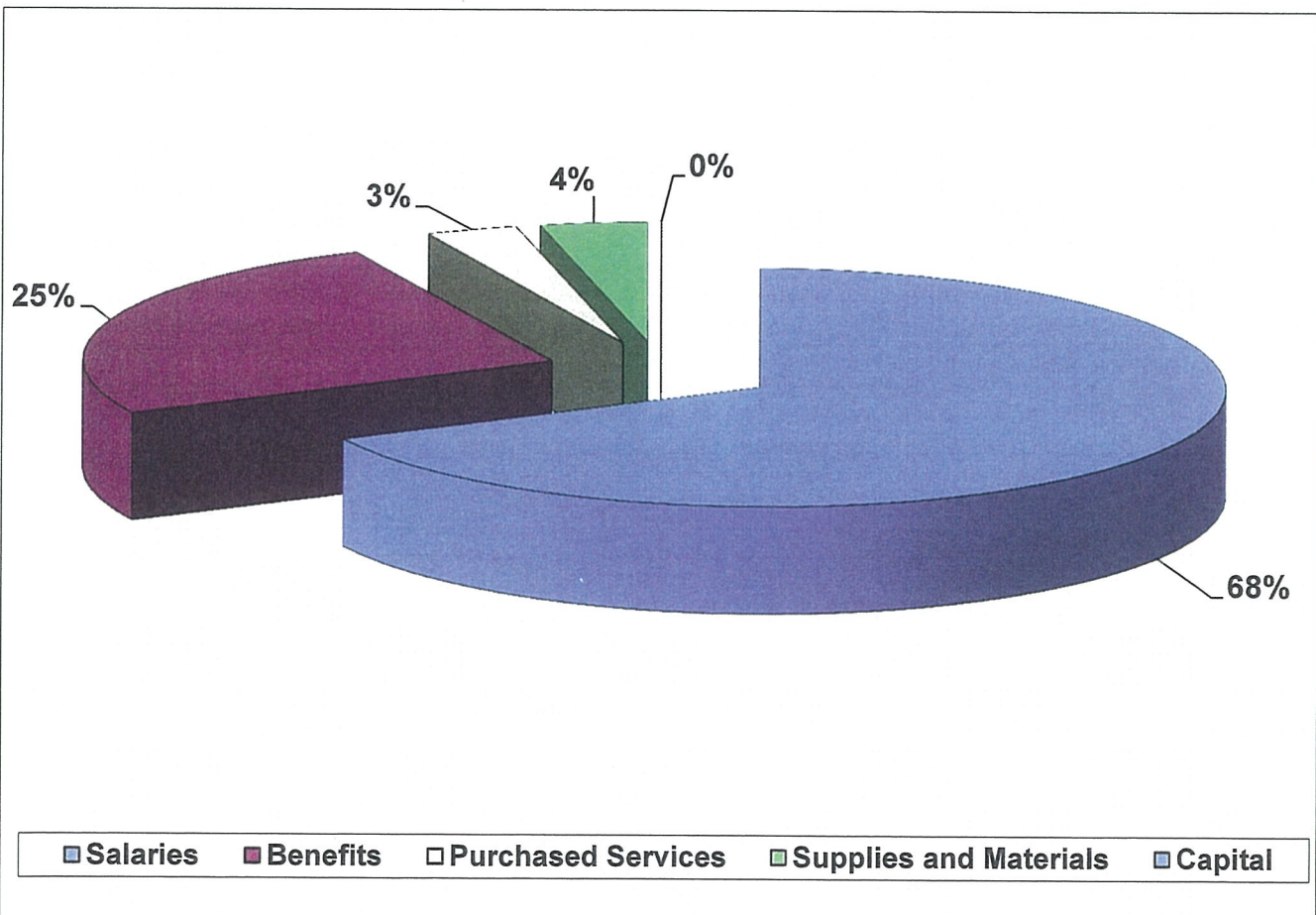
PRC	Description	Positions	MOE	Budget Resolution
STATE EXPENSE				
001	Classroom Teachers	1,045.10	-	68,582,402.00
002	Central Office Administration	-	-	1,075,716.00
003	Non-Instructional Support	-	-	6,014,064.02
005	School Building Administration	-	683.00	5,175,693.00
007	Instructional Support	108.00	-	7,757,542.20
009	Non Contributory Employee Benefits	-	-	3,363,534.24
012	Drivers Education	-	-	444,380.00
013	CTE Months of Employment	-	1,062.00	7,076,106.00
014	CTE Program Support	-	-	323,967.00
015	State Technology Fund	-	-	1,071,856.00
016	Summer Reading Camp	-	-	523,471.00
022	Teacher Compensation Model Grant	-	-	2,779,042.00
024	Disadvantaged Student Supplement	-	-	1,505,493.00
027	Teacher Assistants	-	-	6,031,798.00
029	Willie M.	-	-	201,500.00
031	Low Wealth Supplement	-	-	6,086,784.00
032	Exceptional Children	-	-	12,484,741.00
034	Academically Gifted	-	-	1,246,907.00
045	Salary Differential	-	-	-
054	Limited English	-	-	573,427.00
055	High School Learn and Earn	-	-	200,000.00
056	Transportation	-	-	4,878,356.00
061	Instructional Supplies	-	-	720,528.00
063	Special Prg/Children w/ Disability	-	-	148,343.00
066	Assistant Principal Interns	-	-	17,633.00
069	At Risk Student Services	-	-	6,055,056.00
085	M Class Read 3D	-	-	87,600.00
130	State Textbook Allotment	-	-	1,817,532.22
Total		1,153.10	1,745.00	146,243,471.68

STATE REVENUE

3100	State Public School Fund	-	-	141,062,405.22
3101	Unbudgeted Allocations	-	-	3,363,534.24
3211	State Textbooks	-	-	1,817,532.22
Total		-	-	146,243,471.68

**PITT COUNTY SCHOOLS
2017-18 BUDGET RESOLUTION
STATE EXPENSE BY OBJECT**

<u>Expenditures</u>		
Salaries	\$ 98,825,914.93	67.6%
Benefits	37,341,238.71	25.5%
Purchased Services	4,615,226.76	3.2%
Supplies and Materials	5,431,126.88	3.7%
Capital	29,964.40	0.0%
Total Expense	\$ 146,243,471.68	100.0%



2017-18 BUDGET RESOLUTION

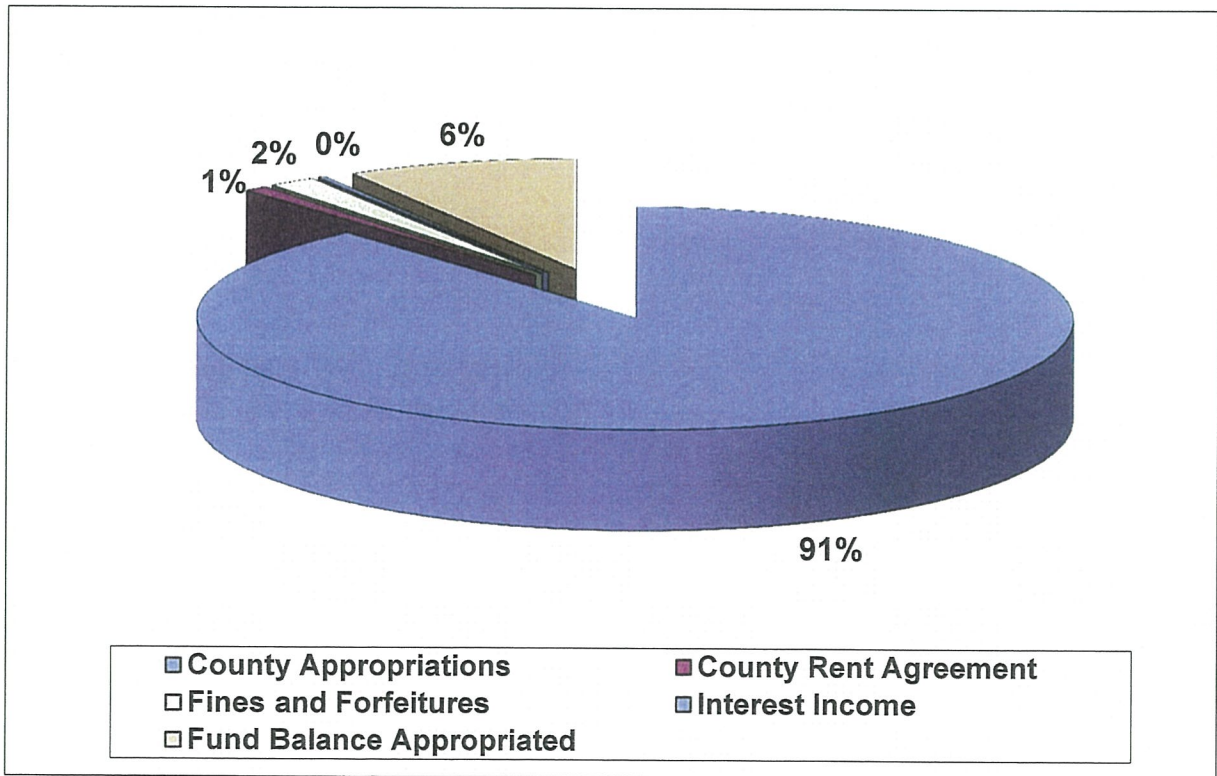


LOCAL FUND

PITT COUNTY SCHOOLS 2017-18 BUDGET RESOLUTION LOCAL FUND REVENUES

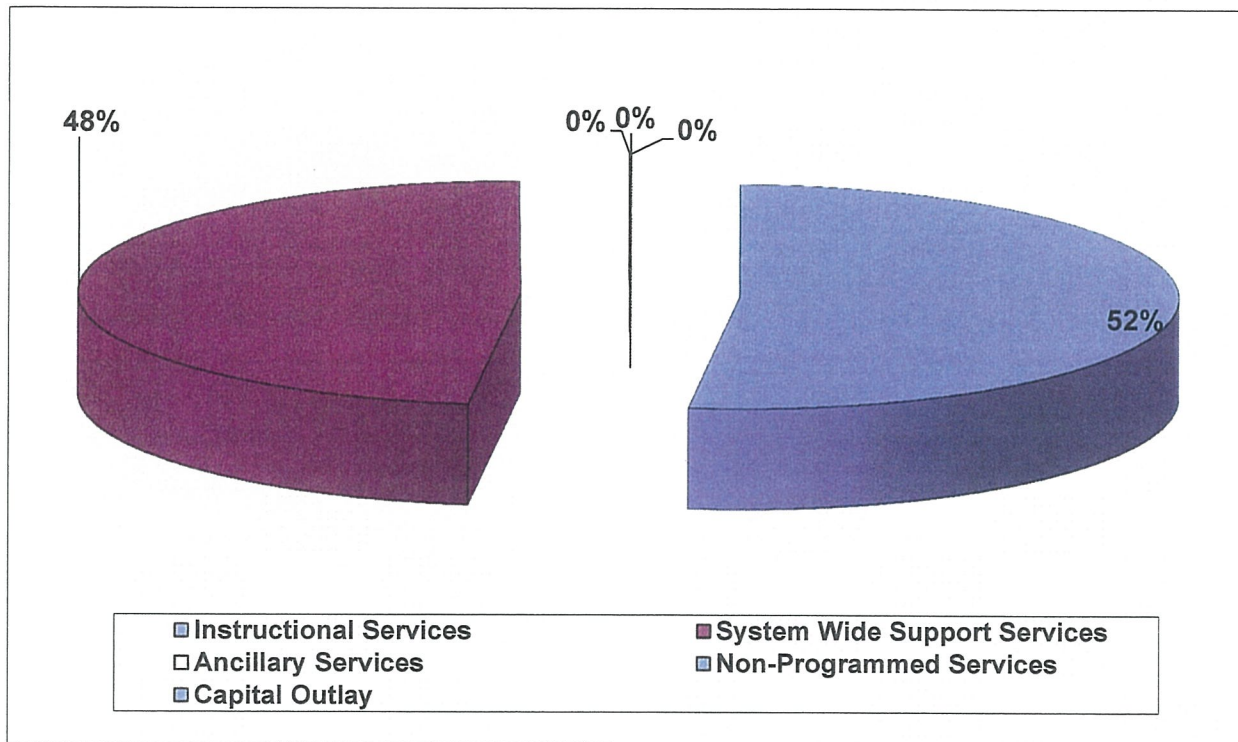
Revenues

County Appropriations	\$ 38,630,807.00	90.4%
County Rent Agreement	\$ 340,000.00	0.8%
Fines and Forfeitures	\$ 750,000.00	1.8%
Other Income	\$ 200,000.00	0.5%
Fund Balance Appropriated	\$ 2,790,140.10	6.5%
Total Revenue	\$ 42,710,947.10	100.0%



**PITT COUNTY SCHOOLS
2017-18 BUDGET RESOLUTION
LOCAL EXPENSE BY PURPOSE**

Instructional Services	\$ 22,155,454.68	51.9%
System Wide Support Services	20,525,934.39	48.1%
Ancillary Services	29,558.03	0.1%
Non-Programmed Services	-	0.0%
Capital Outlay	-	0.0%
Total Expenditures	\$ 42,710,947.10	100.0%



Pitt County Schools
2017-18 Budget Resolution
Local Fund by Purpose

Purpose	Description	Budget Resolution
Local Fund Expenditures		
5000	Instructional Services	22,155,454.68
6000	System Wide Support Services	20,525,934.39
7000	Ancillary Services	29,558.03
8000	Non-Programmed Services	-
9000	Capital Outlay	-
Total		<u>42,710,947.10</u>

Local Fund Revenues		
4110	County Appropriations	38,630,807.00
4111	County Rent Agreement	340,000.00
4410	Fines and Forfeitures	750,000.00
4490	Other Income	200,000.00
4910	Fund Balance Appropriated	2,790,140.10
Total		<u>42,710,947.10</u>

Pitt County Schools
2017-18 Budget Resolution
Local Fund by Purpose

Purpose	Description	Budget Resolution
5000- Instructional Services		
5100	Regular Instructional Services	13,625,020.81
5200	Special Population Instructional Services	875,336.18
5300	Alternative Program Instructional Services	438,695.44
5400	School Leadership Services	5,606,571.99
5500	Co-Curricular Services	977,088.68
5800	School Based Support Services	632,741.58
		<u>22,155,454.68</u>
6000- System Wide Support Services		
6100	Support and Development Services	639,644.45
6200	Special Population Support Services	5,251.85
6300	Alternative Program Support Services	169,418.65
6400	Technology Support Services	919,667.16
6500	Operational Support Services	14,834,000.59
6600	Financial and Human Resources Services	2,824,073.73
6700	Accountability Services	-
6800	System Wide Pupil Support Services	250,638.81
6900	Leadership Services	883,239.15
		<u>20,525,934.39</u>
7000- Ancillary Services		
7100	Community Services	22,950.20
7200	Nutritional Services	6,607.83
		<u>29,558.03</u>
8000- Non-Programmed Services		
8100	Payments to Other Governmental Units	-
8200	Unbudgeted Funds	-
8600	Educational Foundation	-
		<u>-</u>
9000- Capital Outlay		
9000	Capital Outlay	-
		<u>-</u>
Total		<u><u>42,710,947.10</u></u>

Pitt County Schools
2017-18 Budget Resolution
Local Fund by PRC

PRC	Description	Budget Resolution
LOCAL EXPENSE		
001	Classroom Teachers	2,680,539.34
002	Central Office Administration	629,981.99
003	Non-Instructional Support	6,393,085.93
005	School Administration	1,783,371.06
007	Instructional Support	24,460.02
009	Non-Contributory Employee Benefits	391,695.57
013	Career and Technical Education	480,738.78
015	Technology Services	1,295,151.95
022	Mentor Pay	75,340.00
027	Teacher Assistants	270,806.92
036	Charter Schools	1,924,000.00
056	Transportation Services- Yellow Bus	129,454.02
061	Instructional Supplies	2,413,843.96
080	Facility Services	12,046,818.58
706	Transportation Non Yellow Bus	444,086.71
801	General Operations	2,558,828.24
802	Co-Curricular Supplements	980,839.88
804	Employee Supplements	5,179,036.29
805	Risk Management	905,000.00
806	Board of Education	328,523.59
807	One Time Money- Security	25,000.00
808	One Time Money- Facilities Projects	675,200.00
809	One Time Money- Early College	672,800.00
815	PCS Virtual Academy	152,344.27
856	One Time Money- Staff Development	250,000.00
Total	Total	<u><u>42,710,947.10</u></u>

LOCAL REVENUE

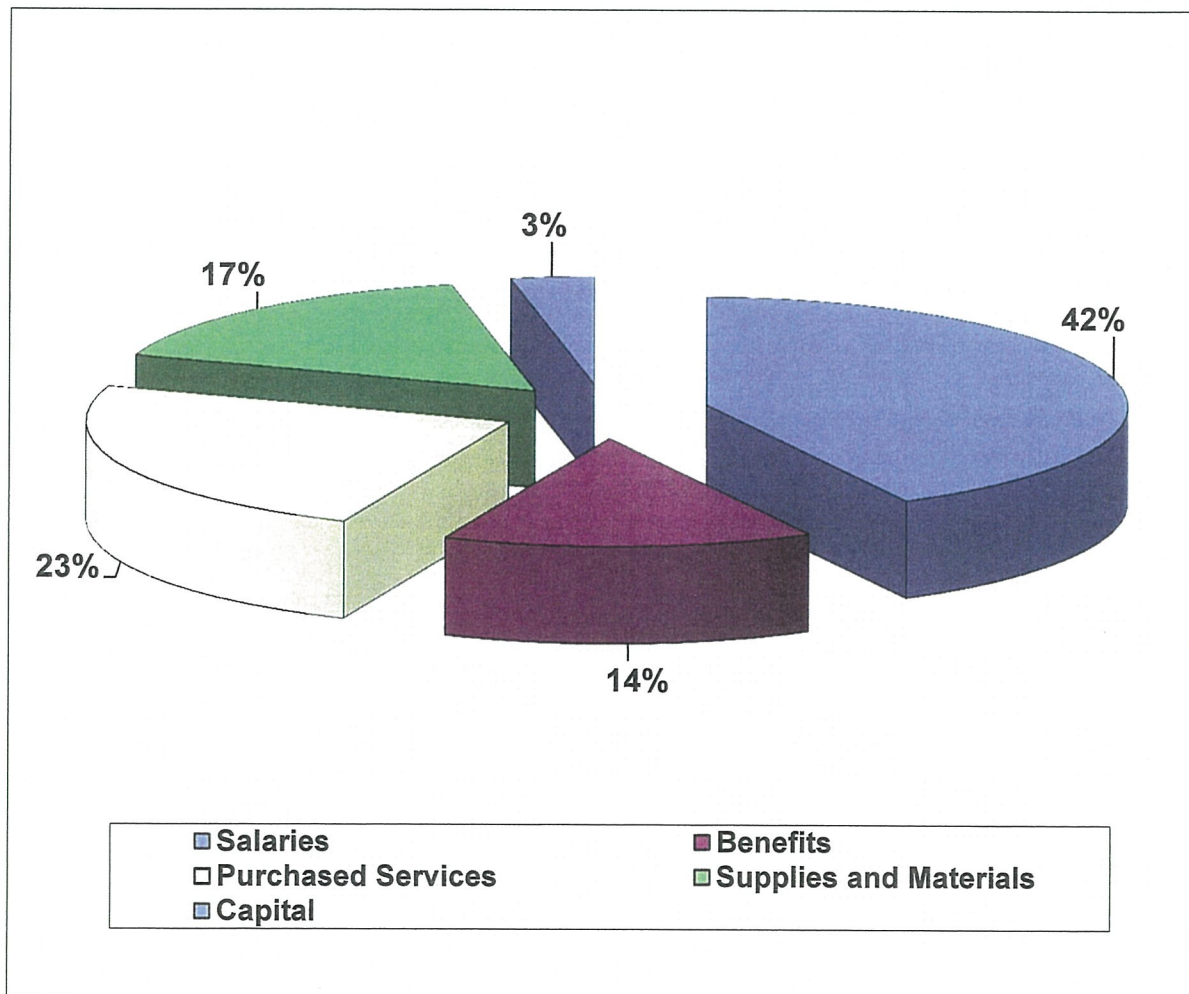
4110	County Appropriations	38,630,807.00
4111	County Rent Agreement	340,000.00
4410	Fines and Forfeitures	750,000.00
4490	Other Income	200,000.00
4910	Fund Balance Appropriated	2,790,140.10
Total		<u><u>42,710,947.10</u></u>

**PITT COUNTY SCHOOLS
2017-18 BUDGET RESOLUTION
LOCAL EXPENSE BY OBJECT**

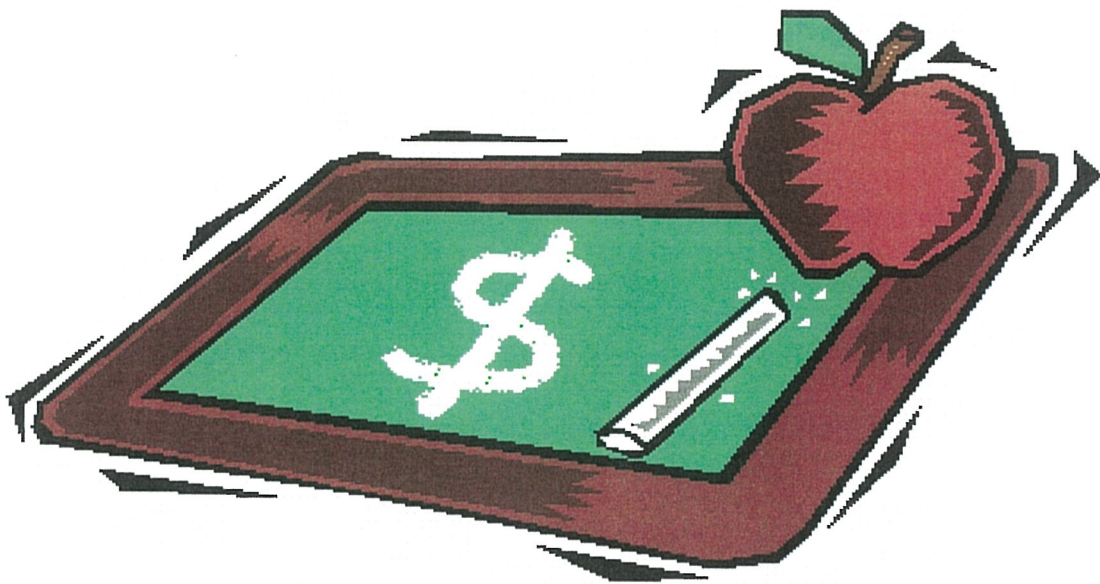
Expenditures

Salaries	\$17,991,836.16	42.1%
Benefits	6,083,132.50	14.2%
Purchased Services	10,206,021.18	23.9%
Supplies and Materials	7,066,811.40	16.5%
Capital	1,363,145.86	3.2%

Total Expense	\$ 42,710,947.10	100.0%
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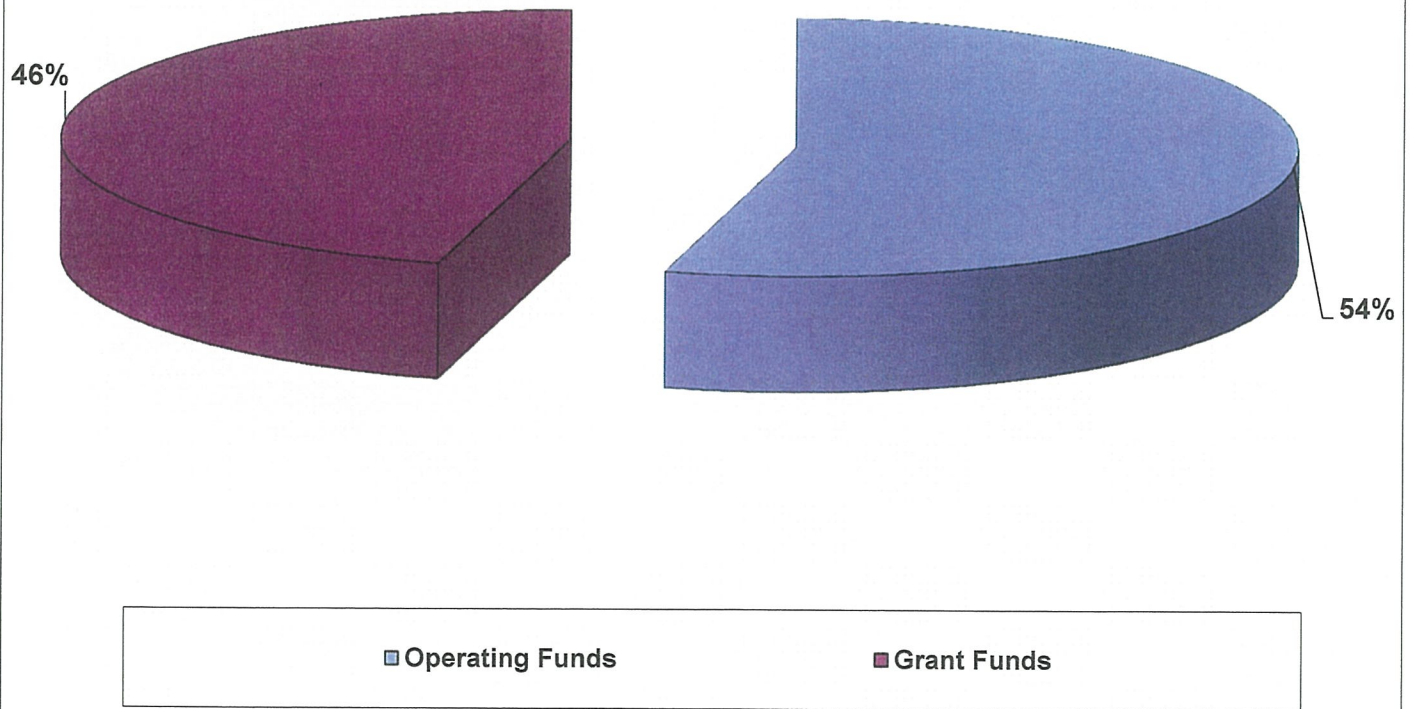
2017-18 BUDGET RESOLUTION



SPECIAL REVENUE FUND

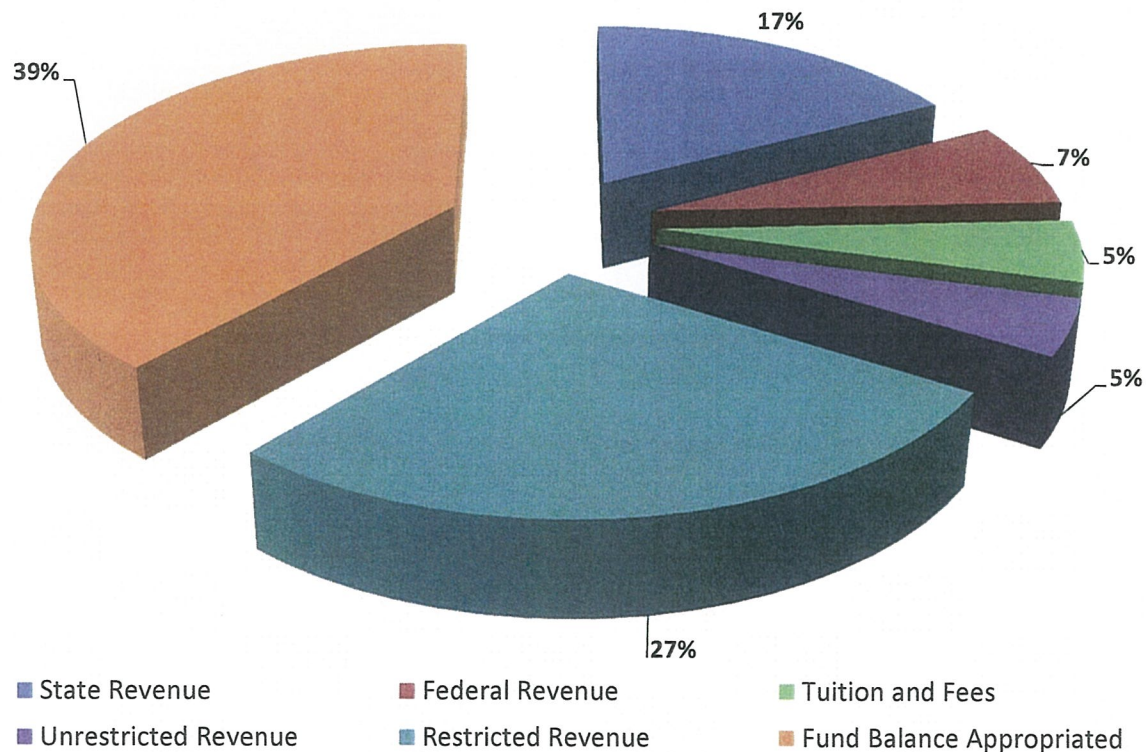
PITT COUNTY SCHOOLS 2017-18 BUDGET RESOLUTION SPECIAL REVENUE FUND REVENUES

Revenues		
Operating Funds	\$ 9,147,843.00	54.2%
Grant Funds	7,736,108.82	45.8%
Total Revenue	\$ 16,883,951.82	100.0%



PITT COUNTY SCHOOLS 2017-18 BUDGET RESOLUTION SPECIAL REVENUE FUND REVENUES

Revenues		
State Revenue	\$ 2,900,000.00	17.2%
Federal Revenue	1,175,000.00	7.0%
Tuition and Fees	845,000.00	5.0%
Unrestricted Revenue	775,000.00	4.6%
Restricted Revenue	4,639,833.15	27.5%
Fund Balance Appropriated	6,549,118.67	38.8%
Total Revenue	\$ 16,883,951.82	100.0%



Pitt County Schools
2017-18 Budget Resolution
Special Revenue Fund- Revenue by Source

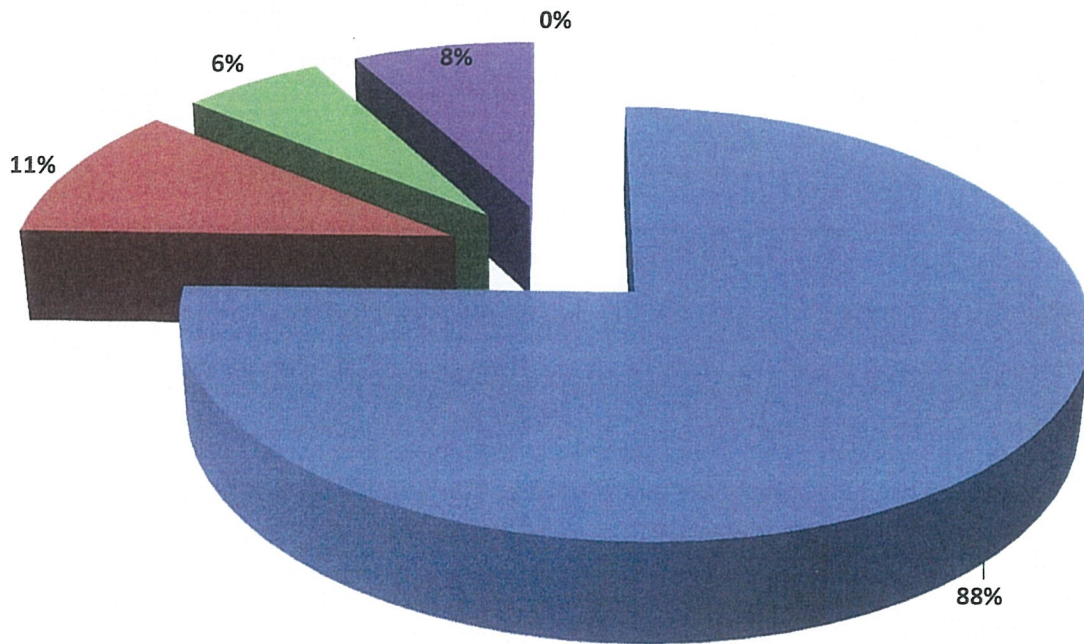
	Operating Budget	Grant Budget	Amended Budget
State Revenue			
Pre-Kindergarten	-	2,900,000.00	2,900,000.00
	-	2,900,000.00	2,900,000.00
Federal Revenue			
ROTC	350,000.00	-	350,000.00
Medicaid	825,000.00	-	825,000.00
	1,175,000.00	-	1,175,000.00
Tuition and Fees			
Before and After School	635,000.00	-	635,000.00
Community Schools	210,000.00	-	210,000.00
	845,000.00	-	845,000.00
Unrestricted Revenues			
TIF Indirect Cost	-	290,000.00	290,000.00
Miscellaneous Income	485,000.00	-	485,000.00
	485,000.00	290,000.00	775,000.00
Restricted Revenue			
Indirect Costs	1,190,000.00	-	1,190,000.00
TIF Grant	-	2,808,666.78	2,808,666.78
Autism Contract	-	138,405.42	138,405.42
Literacy Initiative Grant		-	-
GEAR Up	-	90,000.00	90,000.00
H.S.A. Scholarship Fund	-	-	-
AMS Match Grant		2,112.95	2,112.95
PCS TOY Donations	-	-	-
Vidant Dietician	-	30,000.00	30,000.00
Health Science	-	304,738.00	304,738.00
BW - Science Enrichment	-	-	-
Partnership for Progress		35,000.00	35,000.00
Health Occupation	-	40,910.00	40,910.00
	1,190,000.00	3,449,833.15	4,639,833.15
Fund Balance Appropriated			
Operating Budget	5,452,843.00	-	5,452,843.00
Grant Budget	-	1,096,275.67	1,096,275.67
	5,452,843.00	1,096,275.67	6,549,118.67
Total	9,147,843.00	7,736,108.82	16,883,951.82

**PITT COUNTY SCHOOLS
2017-18 BUDGET RESOLUTION
SPECIAL REVENUE EXPENSE BY PURPOSE**

Expenditures

Instructional Services	\$	12,717,821.58	75.3%
System Wide Support Services		1,811,889.76	10.7%
Ancillary Services		1,032,988.00	6.1%
Non-Programmed Services		1,321,252.48	7.8%
Capital Outlay		-	0.0%

Total Expenditures	\$	16,883,951.82	100.0%
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■ Instructional Services	■ System Wide Support Services	■ Ancillary Services
■ Non-Programmed Services	■ Capital Outlay	

Pitt County Schools
2017-18 Budget Resolution
Special Revenue Fund by Purpose

Purpose	Description	Operating Budget	Grant Budget	Budget Resolution
Special Fund Expenditures				
5000	Instructional Services	7,219,636.00	5,498,185.58	12,717,821.58
6000	System Wide Support Services	95,819.00	1,716,070.76	1,811,889.76
7000	Ancillary Services	1,032,388.00	600.00	1,032,988.00
8000	Non-Programmed Services	800,000.00	521,252.48	1,321,252.48
9000	Capital Outlay	-	-	-
Total		9,147,843.00	7,736,108.82	16,883,951.82

Special Fund Revenues				
3200	State Revenue	-	2,900,000.00	2,900,000.00
3700	Federal Revenue	1,175,000.00	-	1,175,000.00
4200	Tuition and Fees	845,000.00	-	845,000.00
4400	Unrestricted Revenues	485,000.00	-	485,000.00
4800	Restricted Grant Revenue	1,190,000.00	3,739,833.15	4,929,833.15
4910	Fund Balance Appropriated	5,452,843.00	1,096,275.67	6,549,118.67
Total		9,147,843.00	7,736,108.82	16,883,951.82

Pitt County Schools
2017-18 Budget Resolution
Special Revenue Fund by Purpose

Purpose	Description	Operations	Grant	Budget Resolution
5000- Instructional Services				
5100	Regular Instructional Services	4,714,022.00	1,720,717.63	6,434,739.63
5200	Special Population Instructional Services	1,220,000.00	1,875.00	1,221,875.00
5300	Alternative Program Instructional Services	-	3,657,665.10	3,657,665.10
5400	School Leadership Services	944,500.00	-	944,500.00
5500	Co-Curricular Services	-	-	-
5800	School Based Support Services	341,114.00	117,927.85	459,041.85
		<u>7,219,636.00</u>	<u>5,498,185.58</u>	<u>12,717,821.58</u>
6000- System Wide Support Services				
6100	Support and Development Services	-	1,105,817.09	1,105,817.09
6200	Special Population Support Services	-	123,760.80	123,760.80
6300	Alternative Program Support Services	-	103,197.40	103,197.40
6400	Technology Support Services	-	-	-
6500	Operational Support Services	30,000.00	64,956.62	94,956.62
6600	Financial and Human Resources Services	65,819.00	318,338.85	384,157.85
6700	Accountability Services	-	-	-
6800	System Wide Pupil Support Services	-	-	-
6900	Leadership Services	-	-	-
		<u>95,819.00</u>	<u>1,716,070.76</u>	<u>1,811,889.76</u>
7000- Ancillary Services				
7100	Community Services	1,032,388.00	600.00	1,032,988.00
7200	Nutritional Services	-	-	-
		<u>1,032,388.00</u>	<u>600.00</u>	<u>1,032,988.00</u>
8000- Non-Programmed Services				
8100	Payments to Other Governmental Units	800,000.00	521,252.48	1,321,252.48
8200	Unbudgeted Funds	-	-	-
8600	Educational Foundation	-	-	-
		<u>800,000.00</u>	<u>521,252.48</u>	<u>1,321,252.48</u>
9000- Capital Outlay				
9000	Capital Outlay	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>
Total		<u>9,147,843.00</u>	<u>7,736,108.82</u>	<u>16,883,951.82</u>

Pitt County Schools
2017-18 Budget Resolution
Special Revenue Fund by PRC
Operating Programs

PRC	Description	Budget Resolution
SR EXPENSE		
001	Classroom Teachers	350,000.00
003	Non Instructional Support	1,046,788.00
009	Non Contributory Benefits	-
012	Drivers Education	-
027	Teacher Assistant	-
032	Exceptional Children	1,250,000.00
052	H.S. Instructional Coaches	302,465.00
061	Instructional Supplies	250,000.00
701	Before and After School	514,388.00
704	Community Schools	518,000.00
706	Transportation-Non Yellow Bus	-
801	General Operations	(100,000.00)
804	Employee Supplements	-
810	One Time- Offset Budget Reductions	4,991,202.00
869	At Risk	25,000.00
Total		<u>9,147,843.00</u>

SR REVENUE

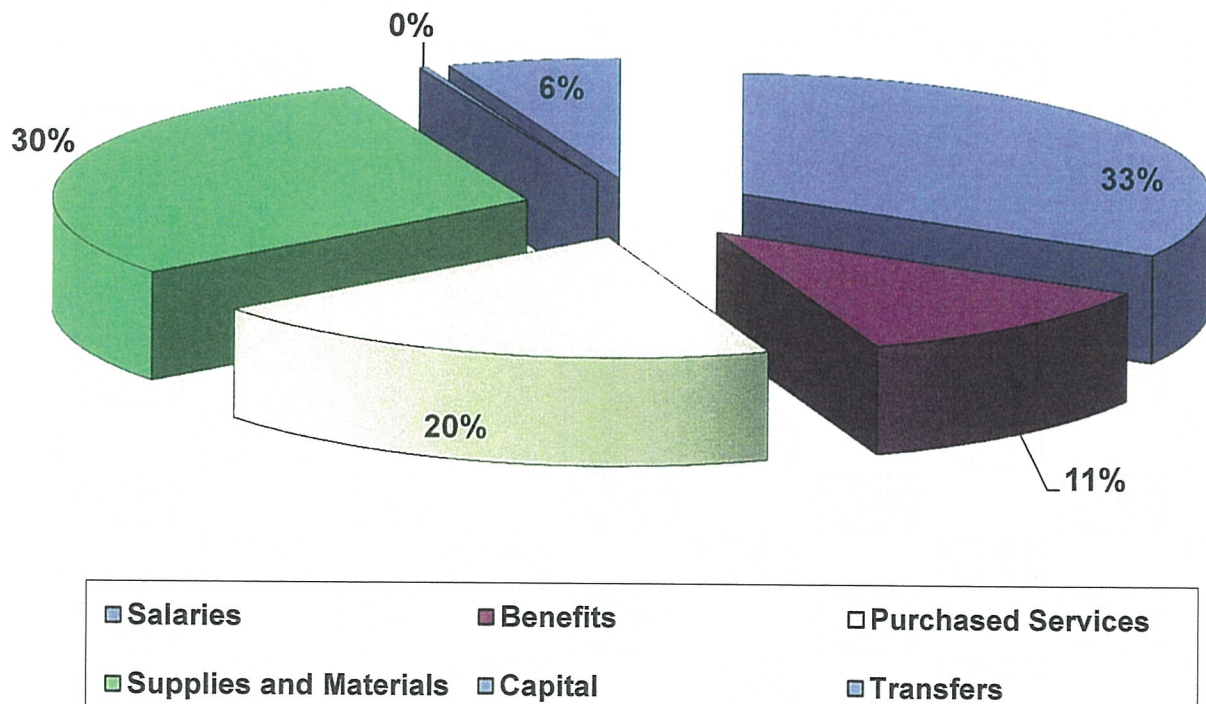
3700	ROTC	350,000.00
3700-305	Medicaid Revenue	825,000.00
4210	Tuition and Fees	845,000.00
4450	Interest	10,000.00
4490	Miscellaneous Revenue	400,000.00
4490-012	Drivers Education	75,000.00
4880	Indirect Cost Revenue	1,190,000.00
4910-810	FB Appropriated- Budget Offset	5,452,843.00
Total		<u>9,147,843.00</u>

Pitt County Schools
2017-18 Budget Resolution
Special Revenue Fund by PRC
Grant Programs

PRC	Description	Fund Balance Appropriated	Budget Allocation	Budget Resolution
SR EXPENSE				
371	TIF Grant	-	2,808,666.78	2,808,666.78
413	Pre-K Program	816,048.67	2,900,000.00	3,716,048.67
461	Autism Support Contract	-	138,405.42	138,405.42
506	AEOP Funds	2,202.82	-	2,202.82
507	Literacy Initiative Grant	8,376.76	-	8,376.76
508	Mark III Wellness Grant	600.00	-	600.00
509	FCCLA Grant	5,861.15	-	5,861.15
511	STEM Initiatives	5,000.00	-	5,000.00
512	Student Services Grant	71.20	-	71.20
515	AHEC Grants	-	-	-
517	JH Rose Band Booster Grant	36,034.77	-	36,034.77
519	Battle of the Books	5,040.63	-	5,040.63
520	Gear Up	-	90,000.00	90,000.00
521	AMS MATCH Grant	611.50	2,112.95	2,724.45
523	Education Foundation	258.33	-	258.33
527	Nook Books	3,888.05	-	3,888.05
528	Z Smtih Foundation Grant	46,249.62	-	46,249.62
529	PCS Teacher of Year Donations	7,000.00	-	7,000.00
549	Arts Education Designations	30,466.97	-	30,466.97
555	Student Success Academy	30,386.51	-	30,386.51
564	Math Masters	2,578.03	-	2,578.03
566	Troxell Technologies	-	-	-
568	Taste Explorers	-	-	-
569	PCMH Dietician	19,508.85	30,000.00	49,508.85
571	TFI ID Cost Expenditures	-	290,000.00	290,000.00
576	Health Science	1,916.82	304,738.00	306,654.82
578	Tech Fest	20,022.87	-	20,022.87
579	BW-Science Enrichment	37,818.29	-	37,818.29
584	Partnership for Progress	9,813.83	35,000.00	44,813.83
585	Kinston Funds	1,875.00	-	1,875.00
595	PCMH Health	4,645.00	40,910.00	45,555.00
Total		1,096,275.67	6,639,833.15	7,736,108.82
SR REVENUE				
3200	State Pre-K Revenue	-	2,900,000.00	2,900,000.00
4430	United Way	-	-	-
4890	Restricted Grants	-	3,739,833.15	3,739,833.15
4910	Fund Balance Appropriated	1,096,275.67	-	1,096,275.67
Total		1,096,275.67	6,639,833.15	7,736,108.82

**PITT COUNTY SCHOOLS
2017-18 BUDGET RESOLUTION
SPECIAL REVENUE EXPENSE BY OBJECT**

<u>Expenditures</u>			
Salaries	\$	5,590,271.30	33.1%
Benefits		1,911,464.09	11.3%
Purchased Services		3,378,504.82	20.0%
Supplies and Materials		4,960,251.42	29.4%
Capital		43,460.19	0.3%
Transfers		1,000,000.00	5.9%
Total Expense	\$	16,883,951.82	100.0%



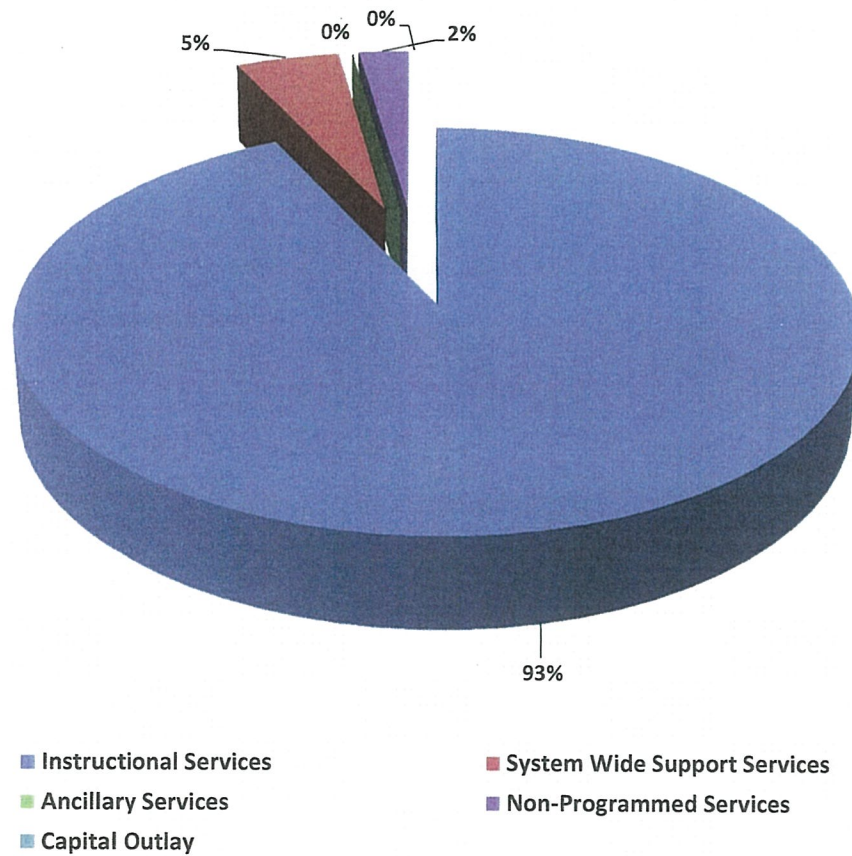
2017-18 BUDGET RESOLUTION



FEDERAL FUND

**PITT COUNTY SCHOOLS
2017-18 BUDGET RESOLUTION
FEDERAL EXPENSE BY PURPOSE**

Expenditures		
Instructional Services	\$ 18,743,419.25	92.9%
System Wide Support Services	958,733.55	4.8%
Ancillary Services	-	0.0%
Non-Programmed Services	464,193.87	2.3%
Capital Outlay	-	0.0%
Total Expenditures	\$ 20,166,346.67	100.0%



Pitt County Schools
 2017-18 Budget Resolution
 Federal Fund by Purpose

Purpose	Description	Budget Resolution
Federal Fund Expenditures		
5000	Instructional Services	18,743,419.25
6000	System Wide Support Services	958,733.55
7000	Ancillary Services	-
8000	Non-Programmed Services	464,193.87
9000	Capital Outlay	-
Total		<u>20,166,346.67</u>

Federal Fund Revenues		
3600	Federal Fund Revenues	20,166,346.67
Total		<u>20,166,346.67</u>

Pitt County Schools
2017-18 Budget Resolution
Federal Fund by Purpose

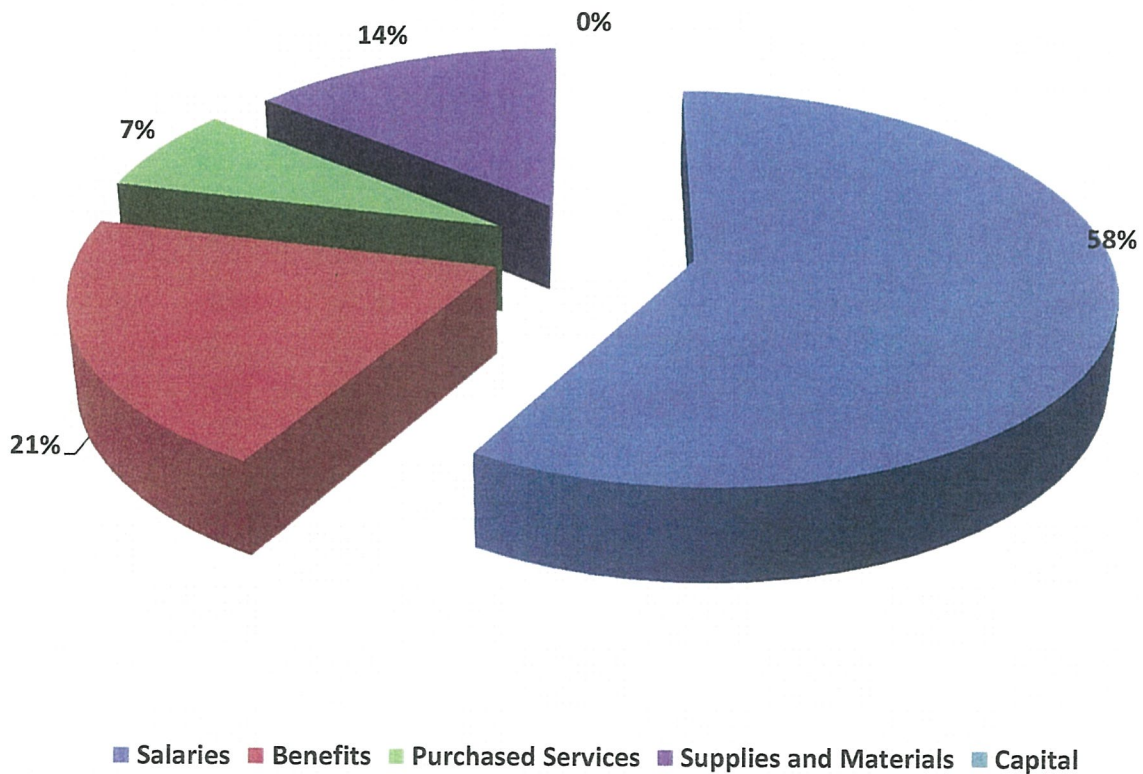
Purpose	Description	Budget Resolution
5000- Instructional Services		
5100	Regular Instructional Services	1,029,290.75
5200	Special Population Instructional Services	6,227,031.77
5300	Alternative Program Instructional Services	11,142,191.60
5400	School Leadership Services	74,689.42
5500	Co-Curricular Services	-
5800	School Based Support Services	270,215.71
		<u>18,743,419.25</u>
6000- System Wide Support Services		
6100	Support and Development Services	384,510.93
6200	Special Population Support Services	193,729.43
6300	Alternative Program Support Services	306,284.39
6400	Technology Support Services	-
6500	Operational Support Services	74,208.80
6600	Financial and Human Resources Services	-
6700	Accountability Services	-
6800	System Wide Pupil Support Services	-
6900	Leadership Services	-
		<u>958,733.55</u>
7000- Ancillary Services		
7100	Community Services	-
7200	Nutritional Services	-
		<u>-</u>
8000- Non-Programmed Services		
8100	Payments to Other Governmental Units	428,960.99
8200	Unbudgeted Funds	35,232.88
8600	Educational Foundation	-
		<u>464,193.87</u>
9000- Capital Outlay		
9000	Capital Outlay	-
		<u>-</u>
Total		<u><u>20,166,346.67</u></u>

Pitt County Schools
 2017-18 Budget Resolution
 Federal Fund by PRC

PRC	Description	Budget Resolution
FEDERAL EXPENSE		
017	CTE- Program Improvement	376,771.00
049	IDEA Title IV-B Preschool	178,919.34
050	Title I	11,160,381.87
060	IDEA Title VI-B Handicapped	6,261,336.24
082	IDEA Title VI-B State Improvement	6,568.70
103	Title II- Improving Teacher Quality	1,071,036.88
104	Title III- Language Acquisition	182,706.87
105	Title I School Improvement	892,307.91
111	Title III- Language Acqu Significant Increase	26,330.24
118	Title VI-B Targeted Assistance	8,651.99
119	IDEA Targeted Assistance Pre-School	1,335.63
Total		<u>20,166,346.67</u>
FEDERAL REVENUE		
3600	Federal Revenue	20,166,346.67
Total		<u>20,166,346.67</u>

**PITT COUNTY SCHOOLS
2017-18 BUDGET RESOLUTION
FEDERAL EXPENSE BY OBJECT**

<u>Expenditures</u>		
Salaries	\$ 11,734,469.16	58.2%
Benefits	4,136,634.97	20.5%
Purchased Services	1,436,906.22	7.1%
Supplies and Materials	2,858,336.32	14.2%
Capital	-	0.0%
Total Expense	\$ 20,166,346.67	100.0%



2017-18 BUDGET RESOLUTION



CAPITAL FUND

Pitt County Schools
 Budget Resolution
 Capital Fund
 Fiscal Year 2017-18

Description	Account #	Budget Resolution
Capital Revenue		
State Lottery Revenue	4-3460-076-000	2,000,000.00
State School Bus Allotment	4-3400-120-000	1,000,000.00
State School Bus Allotment-Lease Purchase	4-4850-120-000	2,000,000.00
County Appropriations	4-4110-000-000	1,000,000.00
Interest Income	4-4450-000-000	10,000.00
LOBS Chicod Phase II	4-4810-835-000	5,836,066.29
LOBS CM Eppes Floor Repair	4-4810-836-000	1,031,119.00
LOBS Elmhurst Multi Purpose Room	4-4810-837-000	526,593.65
LOBS Lakeforest Classroom Addition	4-4810-839-000	265,169.66
LOBS Belvoir Restroom Renovations	4-4810-840-000	212,949.80
LOBS Early College High School Building	4-4810-841-000	200,000.00
LOBS Operations / Transportation Facility	4-4810-842-000	2,010,200.00
LOBS Wellcome Middle STEM Labs	4-4810-843-000	149,843.80
County Sales Tax- Article 40 & 42	4-4830-077-000	1,242,204.04
Fund Balance Appropriated	4-4910-000-000	1,738,838.71
Operating Transfer from Special Revenue Fund	4-4926-000-000	1,000,000.00
Total		<u>20,222,984.95</u>

Pitt County Schools
 Budget Resolution
 Capital Fund
 Fiscal Year 2017-18

Description	Account #	Budget Resolution
Capital Expenditures		
Lottery Distributions	4-9100-076-522	2,000,000.00
State School Bus Allotment		
Lease Payment Expense	4-6550-120-551	1,000,000.00
Recorded Debt	4-9300-120-551	2,000,000.00
		<u>3,000,000.00</u>
Category I, II, III Projects		
Athletic Equity	4-5110-801-461	75,000.00
School Equipment Allocation	4-5110-801-461	260,000.00
Transportation Equipment	4-6550-801-541	50,000.00
Activity Bus	4-6550-801-551	225,000.00
Maintenance Truck Replacement	4-6580-801-551	25,000.00
Painting Projects	4-9100-801-461	200,000.00
Facilities Projects	4-9100-801-461	165,000.00
		<u>1,000,000.00</u>
Other Expense	4-6610-801-461	10,000.00
Regular Capital Outlay Projects	4-9100-077-532	1,242,204.04
Committed Capital - Bus Garage	4-9100-801-460	232,558.00
Committed Capital	4-9100-801-461	1,506,280.71
LOBS Projects	4-9100-xxx-xxx	10,231,942.20
Purchase of PD Building	4-9100-844-521	1,000,000.00
Total		<u><u>20,222,984.95</u></u>

Pitt County Schools
2017-18 Budget Resolution
Capital Fund by Purpose

Purpose	Description	Budget Resolution
5000- Instructional Services		
5100	Regular Instructional Services	335,000.00
5200	Special Population Instructional Services	-
5300	Alternative Program Instructional Services	-
5400	School Leadership Services	-
5500	Co-Curricular Services	-
5800	School Based Support Services	-
		<u>335,000.00</u>
6000- System Wide Support Services		
6100	Support and Development Services	-
6200	Special Population Support Services	-
6300	Alternative Program Support Services	-
6400	Technology Support Services	-
6500	Operational Support Services	1,300,000.00
6600	Financial and Human Resources Services	10,000.00
6700	Accountability Services	-
6800	System Wide Pupil Support Services	-
6900	Leadership Services	-
		<u>1,310,000.00</u>
7000- Ancillary Services		
7100	Community Services	-
7200	Nutritional Services	-
		<u>-</u>
8000- Non-Programmed Services		
8100	Payments to Other Governmental Units	-
8200	Unbudgeted Funds	-
8600	Educational Foundation	-
		<u>-</u>
9000- Capital Outlay		
9000	Capital Outlay	18,577,984.95
		<u>18,577,984.95</u>
Total		<u><u>20,222,984.95</u></u>

Pitt County Schools
 Budget Resolution
 Capital Fund
 Fiscal Year 2017-18

Category I, II, III Projects

Purpose	Description	Budget Resolution
Category I		
9100	Painting	200,000.00
9100	Facilities Projects	165,000.00
Subtotal		<u>365,000.00</u>
Category II		
5100	Athletic Equity	75,000.00
5100	Classroom Furniture / Equipment	60,000.00
5100	School Allocations	200,000.00
6500	Transportation Equipment	50,000.00
Subtotal		<u>385,000.00</u>
Category III		
6500	Activity Bus	225,000.00
6500	Maintenance- Replacement Truck	25,000.00
Subtotal		<u>250,000.00</u>
Total County Appropriations		<u><u>1,000,000.00</u></u>

- Category I Acquisition of real property and acquisition, construction, reconstruction enlargement, renovation or replacement of buildings and other structures for school purposes.
- Category II Acquisition or replacement of furnishings and equipment.
- Category III Acquisition of school buses, activity buses, and other motor vehicles.

Pitt County Schools
Budget Resolution
Capital Fund
Fiscal Year 2017-18

Regular Capital Outlay Projects- Article 40 & 42

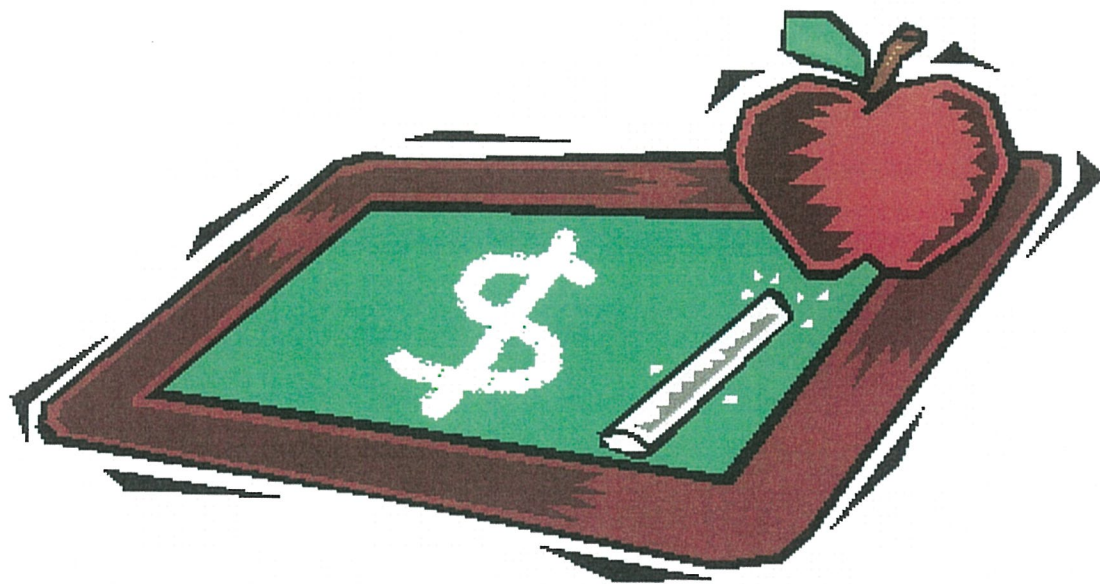
Description	Budget Resolution
Special Projects (Bus Garage/Chicod Furniture)	492,204.04
Roofing Replacements	410,000.00
Fuel Truck	90,000.00
Tennis Courts	100,000.00
Bleachers	150,000.00
Total Regular Capital Outlay	<u>1,242,204.04</u>

Pitt County Schools
Budget Resolution
Capital Fund
Fiscal Year 2017-18

Limited Obligation Bonds Project List

Description	Amount
Chicod Phase II	5,836,066.29
CM Eppes Floor Repair	1,031,119.00
Elmhurst Multi Purpose Room Construction	526,593.65
South Greenville Gym (with City of Greenville)	-
Lakeforest Classroom Addition	265,169.66
Belvoir Restroom Renovations	212,949.80
Early College High School Building	200,000.00
Operations / Transportation Facility	2,010,200.00
Wellcome Middle STEM Labs	149,843.80
Total Regular Capital Outlay	<u>\$ 10,231,942.20</u>

2017-18 BUDGET RESOLUTION



CHILD NUTRITION FUND

Pitt County Schools
2017-18 Budget Resolution
Child Nutrition Fund

Purpose	Description	Budget Resolution	% Mix
Child Nutrition Expenditures			
7200	Child Nutrition Services	12,863,470.00	93.21%
8100	Indirect Cost Expense	936,530.00	6.79%
Total		<u>13,800,000.00</u>	<u>100.00%</u>

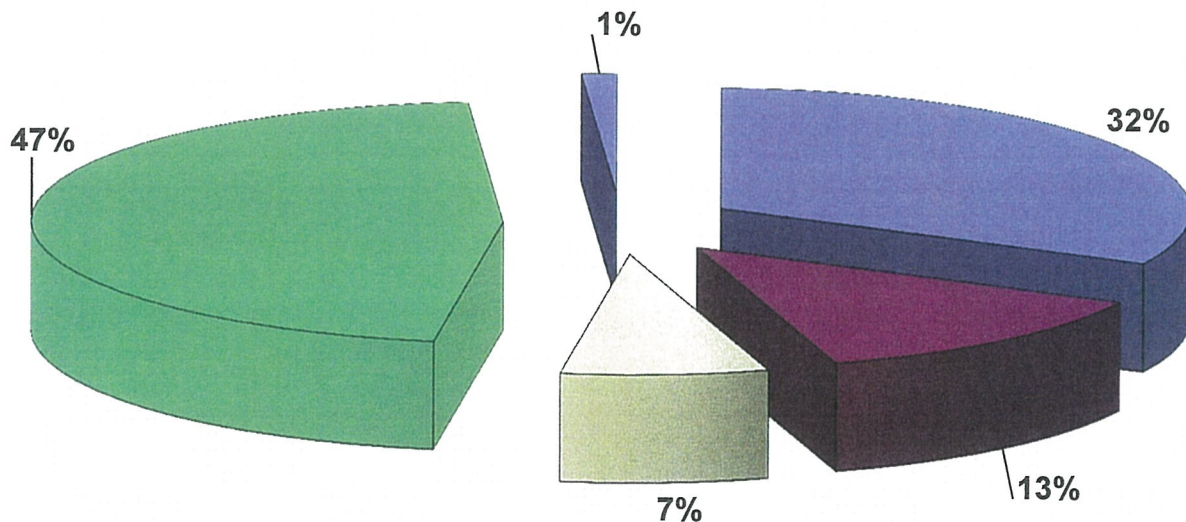
Child Nutrition Revenues			
53811035000	Paid Student Meal Reimbursement	9,147,313.00	66.28%
53814035000	Summer Feeding Program	272,468.00	1.97%
53815035000	USDA Grants- Commodities Used	759,937.00	5.51%
53816035000	USDA Grants- Fruits and Vegetables	46,044.00	0.33%
54311035000	Sales- Breakfast- Full Paid	80,749.00	0.59%
54314035000	Sales- Lunch- Full Paid	1,110,370.00	8.05%
54315035000	Sales- Lunch- Reduced	54,079.00	0.39%
54318035000	Supplemental Sales	1,832,589.00	13.28%
54322035000	Catered Lunches	241,836.00	1.75%
54323035000	Suppers and Banquets	7,241.00	0.05%
54324035000	Catered Supplements	16,500.00	0.12%
54341035000	State Reimbursement for Breakfast	14,471.00	0.10%
54450035000	Interest on Investments	28,250.00	0.20%
54490035000	Other Operating Revenue	45,987.00	0.33%
54921035000	Transfer From State Public School Fund	142,166.00	1.03%
Total		<u>13,800,000.00</u>	<u>100.00%</u>

**PITT COUNTY SCHOOLS
2017-18 BUDGET RESOLUTION
CHILD NUTRITION EXPENSE BY OBJECT**

Expenditures

Salaries	\$	4,455,546.00	32.3%
Benefits		1,786,787.00	12.9%
Purchased Services		983,890.00	7.1%
Supplies and Materials		6,405,231.00	46.4%
Capital		168,546.00	1.2%

Total Expense	\$	13,800,000.00	100.0%
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■ Salaries
 ■ Benefits
 ■ Purchased Services
 ■ Supplies and Materials
 ■ Capital

2017-18 BUDGET RESOLUTION



INSTRUCTIONAL ALLOTMENTS

Pitt County Schools
School Allotments
Fiscal Year 2017-18

	Beginning Allotment	Prior Year Carryover	Budget Adjustments	Budget Transfer	Current Budget
State Allotments					
Instructional Supplies	700,440.60	-	-	-	700,440.60
	<u>700,440.60</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>700,440.60</u>
Local Allotments					
<u>PRC 061</u>					
Instructional Supplies	686,885.58	225,204.63	22,500.00	-	934,590.21
Copier	379,556.48	-	-	-	379,556.48
Media	101,159.25	-	-	-	101,159.25
Freshman Academy	24,500.00	-	-	-	24,500.00
In Lieu of Fees	70,000.00	-	-	-	70,000.00
	<u>1,262,101.31</u>	<u>225,204.63</u>	<u>22,500.00</u>	<u>-</u>	<u>1,509,805.94</u>
<u>PRC 801</u>					
Security	24,550.00	-	-	-	24,550.00
Repair	101,159.25	-	-	-	101,159.25
Travel	47,225.00	-	-	-	47,225.00
Office Supply	69,765.00	-	-	-	69,765.00
	<u>242,699.25</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>242,699.25</u>
<u>Capital Fund</u>					
Capital	260,000.00	42,872.92	-	-	302,872.92
	<u>260,000.00</u>	<u>42,872.92</u>	<u>-</u>	<u>-</u>	<u>302,872.92</u>
	<u>1,764,800.56</u>	<u>268,077.55</u>	<u>22,500.00</u>	<u>-</u>	<u>2,055,378.11</u>
Total	<u>2,465,241.16</u>	<u>268,077.55</u>	<u>22,500.00</u>	<u>-</u>	<u>2,755,818.71</u>

Pitt County Schools
Instructional Director Allotments
Fiscal Year 2017-18

INITIAL ALLOTMENT

Area	Account #	Beginning Allotment	Prior Year Carryover	Budget Adjustments	Budget Transfers	Current Budget
Instructional Supplies						
Assistant Superintendent of E.P.S.	2-5110-061-411-000-040	139,625.00	-	-	-	139,625.00
K-5 Programs	2-5110-061-411-000-041	45,023.00	-	-	-	45,023.00
Athletic Programs	2-5110-061-411-000-042	44,000.00	-	-	-	44,000.00
Pitt Academy	2-5110-061-411-000-043	-	-	-	-	-
Foreign Language	2-5110-061-411-000-044	3,000.00	-	-	-	3,000.00
Arts Programs	2-5110-061-411-000-046	29,125.00	-	-	-	29,125.00
PBIS	2-5110-061-411-000-049	2,000.00	-	-	-	2,000.00
Testing Department	2-5110-061-411-000-051	75,000.00	-	-	-	75,000.00
9-12 Programs	2-5110-061-411-000-052	178,562.00	-	-	-	178,562.00
Media/Technology	2-5110-061-411-000-054	122,405.00	-	-	-	122,405.00
Health Science	2-5110-061-411-000-055	12,000.00	-	-	-	12,000.00
6-8 Programs	2-5110-061-411-000-056	21,123.00	-	-	-	21,123.00
Alternative Education	2-5110-061-411-000-057	2,000.00	-	-	-	2,000.00
Textbook Allotment	2-5110-061-413-000-000	159,666.87	-	-	-	159,666.87
Total		833,529.87	-	-	-	833,529.87

Workshop Expense

Assistant Superintendent of E.P.S.	2-5110-801-312-000-040	25,730.00	-	-	-	25,730.00
K-5 Programs	2-5110-801-312-000-041	7,110.00	-	-	-	7,110.00
Athletic Programs	2-5110-801-312-000-042	1,400.00	-	-	-	1,400.00
Pitt Academy	2-5110-801-312-000-043	-	-	-	-	-
Foreign Language	2-5110-801-312-000-044	420.00	-	-	-	420.00
Arts Programs	2-5110-801-312-000-046	1,840.00	-	-	-	1,840.00
PBIS	2-5110-801-312-000-049	-	-	-	-	-
Testing Department	2-5110-801-312-000-051	-	-	-	-	-
9-12 Programs	2-5110-801-312-000-052	15,000.00	-	-	-	15,000.00
Media/Technology	2-5110-801-312-000-054	-	-	-	-	-
Health Science	2-5110-801-312-000-055	1,650.00	-	-	-	1,650.00
6-8 Programs	2-5110-801-312-000-056	1,850.00	-	-	-	1,850.00
Alternative Education	2-5110-801-312-000-057	-	-	-	-	-
Unallocated	2-5110-801-312-000-000	-	-	-	-	-
Total		55,000.00	-	-	-	55,000.00

PITT COUNTY SCHOOLS
FINANCE DEPARTMENT
PRELIMINARY ALLOTMENT SUMMARY
FISCAL YEAR 2017-18

	(Projected)		Local							
	SCHOOL	ADM	Instructional Supplies 1.5110.061.411	Instructional Supplies 2.5110.061.411	Copier 2.5110.061.315	Local Media 2.5110.061.414	Freshman Academy 2.5110.061.411.002	In Lieu of Fees 2.5110.061.411.003	Security 2.5401.801.311	Equipment Repair 2.5401.801.326
	A.G. COX	808	\$ 24,336.96	\$ 17,601.90	\$ 13,187.77	\$ 3,514.80	\$ -	\$ 2,509.00	\$ 500.00	\$ 3,514.80
	AYDEN ELEMENTARY	702	\$ 21,144.24	\$ 15,335.70	\$ 11,457.69	\$ 3,053.70	\$ -	\$ 780.00	\$ -	\$ 3,053.70
	AYDEN MIDDLE	351	\$ 10,572.12	\$ 7,730.94	\$ 5,728.85	\$ 1,526.85	\$ -	\$ 806.00	\$ 500.00	\$ 1,526.85
	AYDEN GRIFTON	685	\$ 20,632.20	\$ 22,380.54	\$ 11,180.23	\$ 2,979.75	\$ 3,000.00	\$ 4,539.00	\$ 3,175.00	\$ 2,979.75
	BELVOIR	406	\$ 12,228.72	\$ 8,480.76	\$ 6,626.53	\$ 1,766.10	\$ -	\$ 520.00	\$ -	\$ 1,766.10
	BETHEL	276	\$ 8,313.12	\$ 5,982.48	\$ 4,504.73	\$ 1,200.60	\$ -	\$ 559.00	\$ 500.00	\$ 1,200.60
	C.M. EPPES	523	\$ 15,752.76	\$ 11,379.36	\$ 8,536.14	\$ 2,275.05	\$ -	\$ 1,248.00	\$ 500.00	\$ 2,275.05
	CREEKSIDE	624	\$ 18,794.88	\$ 13,559.16	\$ 10,184.62	\$ 2,714.40	\$ -	\$ 1,430.00	\$ -	\$ 2,714.40
	CHICOD	927	\$ 27,921.24	\$ 20,269.32	\$ 15,130.03	\$ 4,032.45	\$ -	\$ 533.00	\$ 500.00	\$ 4,032.45
	D.H. CONLEY	1,667	\$ 50,210.04	\$ 54,843.06	\$ 27,207.94	\$ 7,251.45	\$ 5,000.00	\$ 9,192.00	\$ 3,175.00	\$ 7,251.45
	FALKLAND	329	\$ 9,909.48	\$ 6,959.76	\$ 5,369.77	\$ 1,431.15	\$ -	\$ 143.00	\$ -	\$ 1,431.15
	EASTERN	780	\$ 23,493.60	\$ 16,919.28	\$ 12,730.77	\$ 3,393.00	\$ -	\$ 520.00	\$ -	\$ 3,393.00
	E.B. AYCOCK	745	\$ 22,439.40	\$ 16,117.92	\$ 12,159.52	\$ 3,240.75	\$ -	\$ 2,509.00	\$ 500.00	\$ 3,240.75
	ELMHURST	388	\$ 11,686.56	\$ 8,297.46	\$ 6,332.74	\$ 1,687.80	\$ -	\$ 273.00	\$ -	\$ 1,687.80
	FARMVILLE MIDDLE	644	\$ 19,397.28	\$ 14,041.98	\$ 10,511.05	\$ 2,801.40	\$ -	\$ 1,287.00	\$ 500.00	\$ 2,801.40
	FARMVILLE CENTRAL	741	\$ 22,318.92	\$ 24,220.38	\$ 12,094.23	\$ 3,223.35	\$ 3,000.00	\$ 4,239.00	\$ 3,175.00	\$ 3,223.35
	GRIFTON	472	\$ 14,216.64	\$ 10,215.48	\$ 7,703.75	\$ 2,053.20	\$ -	\$ 1,365.00	\$ 500.00	\$ 2,053.20
	G.R. WHITFIELD	458	\$ 13,794.96	\$ 9,881.58	\$ 7,475.25	\$ 1,992.30	\$ -	\$ 1,066.00	\$ 500.00	\$ 1,992.30
	H.B. SUGG	386	\$ 11,626.32	\$ 8,328.18	\$ 6,300.10	\$ 1,679.10	\$ -	\$ -	\$ -	\$ 1,679.10
	HOPE MIDDLE	789	\$ 23,764.68	\$ 17,497.02	\$ 12,877.66	\$ 3,432.15	\$ -	\$ 2,977.00	\$ 500.00	\$ 3,432.15
	J.H. ROSE	1,497	\$ 45,089.64	\$ 49,133.58	\$ 24,433.29	\$ 6,511.95	\$ 5,000.00	\$ 10,590.00	\$ 3,175.00	\$ 6,511.95
	LAKEFOREST	764	\$ 23,011.68	\$ 16,389.78	\$ 12,469.63	\$ 3,323.40	\$ -	\$ 611.00	\$ -	\$ 3,323.40
	NORTH PITT	892	\$ 26,867.04	\$ 29,013.72	\$ 14,558.78	\$ 3,880.20	\$ 3,000.00	\$ 6,616.00	\$ 3,175.00	\$ 3,880.20
	NORTHWEST	345	\$ 10,391.40	\$ 7,274.04	\$ 5,630.92	\$ 1,500.75	\$ -	\$ 286.00	\$ -	\$ 1,500.75
	PACTOLUS	536	\$ 16,144.32	\$ 11,498.52	\$ 8,748.32	\$ 2,331.60	\$ -	\$ 1,417.00	\$ -	\$ 2,331.60
	RIDGEWOOD	748	\$ 22,529.76	\$ 16,361.22	\$ 12,208.48	\$ 3,253.80	\$ -	\$ 741.00	\$ -	\$ 3,253.80
	W.H. ROBINSON	569	\$ 17,138.28	\$ 12,545.88	\$ 9,286.93	\$ 2,475.15	\$ -	\$ 624.00	\$ -	\$ 2,475.15
	SADIE SAULTER	-	\$ -	\$ 1,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	SAM.D. BUNDY	408	\$ 12,288.96	\$ 8,847.06	\$ 6,659.17	\$ 1,774.80	\$ -	\$ 689.00	\$ -	\$ 1,774.80
	SOUTH CENTRAL	1,621	\$ 48,824.52	\$ 52,974.98	\$ 26,457.15	\$ 7,051.35	\$ 5,000.00	\$ 6,276.00	\$ 3,175.00	\$ 7,051.35
	SOUTH GREENVILLE	393	\$ 11,837.16	\$ 8,209.44	\$ 6,414.35	\$ 1,709.55	\$ -	\$ -	\$ -	\$ 1,709.55
	STOKES	236	\$ 7,108.32	\$ 5,102.16	\$ 3,851.87	\$ 1,026.60	\$ -	\$ 481.00	\$ -	\$ 1,026.60
	WAHL-COATES	370	\$ 11,144.40	\$ 8,002.80	\$ 6,038.96	\$ 1,609.50	\$ -	\$ 2,002.00	\$ -	\$ 1,609.50
	WELLCOME	383	\$ 11,535.96	\$ 8,199.90	\$ 6,251.13	\$ 1,666.05	\$ -	\$ 1,352.00	\$ 500.00	\$ 1,666.05
	WINTERGREEN INTERM	841	\$ 25,330.92	\$ 18,608.40	\$ 13,726.38	\$ 3,658.35	\$ -	\$ 1,820.00	\$ -	\$ 3,658.35
	WINTERGREEN PRIMAR	739	\$ 22,258.68	\$ 15,876.24	\$ 12,061.59	\$ 3,214.65	\$ -	\$ -	\$ -	\$ 3,214.65
	EARLY COLLEGE	212	\$ 6,385.44	\$ 7,305.60	\$ 3,460.16	\$ 922.20	\$ 500.00	\$ -	\$ -	\$ 922.20
	TOTAL	23,255	\$ 700,440.60	\$ 586,885.58	\$ 379,556.48	\$ 101,159.25	\$ 24,500.00	\$ 70,000.00	\$ 24,550.00	\$ 101,159.25

PITT COUNTY SCHOOLS

FINANCE DEPARTMENT

PRELIMINARY ALLOTMENT SUMMARY

FISCAL YEAR 2017-18

SCHOOL	Local		Federal
	Principal Travel 2,540,180,1332	Office Supplies 2,540,180,1411	
A.G. COX	\$ 1,225.00	\$ 2,424.00	\$ 144,883.74
AYDEN ELEMENTARY	\$ 1,225.00	\$ 2,106.00	\$ 205,486.08
AYDEN MIDDLE	\$ 1,225.00	\$ 1,053.00	\$ 83,077.38
AYDEN GRIFTON	\$ 1,425.00	\$ 2,055.00	\$ -
BELVOIR	\$ 1,225.00	\$ 1,218.00	\$ 185,480.45
BETHEL	\$ 1,225.00	\$ 828.00	\$ 87,528.00
C.M. EPPES	\$ 1,225.00	\$ 1,569.00	\$ 177,973.60
CREEKSIDE	\$ 1,225.00	\$ 1,872.00	\$ 152,910.54
CHICOD	\$ 1,225.00	\$ 2,781.00	\$ 142,475.70
D.H. CONLEY	\$ 1,525.00	\$ 5,001.00	\$ -
FALKLAND	\$ 1,225.00	\$ 987.00	\$ 149,217.98
EASTERN	\$ 1,225.00	\$ 2,340.00	\$ 195,051.60
E.B. AYCOCK	\$ 1,225.00	\$ 2,235.00	\$ 213,111.93
ELMHURST	\$ 1,225.00	\$ 1,164.00	\$ 137,960.80
FARMVILLE MIDDLE	\$ 1,225.00	\$ 1,932.00	\$ 268,842.45
FARMVILLE CENTRAL	\$ 1,425.00	\$ 2,223.00	\$ -
GRIFTON	\$ 1,225.00	\$ 1,416.00	\$ 201,319.23
G.R. WHITFIELD	\$ 1,225.00	\$ 1,374.00	\$ 129,632.82
H.B. SUGG	\$ 1,225.00	\$ 1,158.00	\$ 163,802.40
HOPE MIDDLE	\$ 1,225.00	\$ 2,367.00	\$ -
J.H. ROSE	\$ 1,625.00	\$ 4,491.00	\$ -
LAKEFOREST	\$ 1,225.00	\$ 2,292.00	\$ 325,945.42
NORTH PIT	\$ 1,425.00	\$ 2,676.00	\$ -
NORTHWEST	\$ 1,225.00	\$ 1,035.00	\$ 150,051.60
PACTOLUS	\$ 1,225.00	\$ 1,608.00	\$ 228,828.69
RIDGEWOOD	\$ 1,225.00	\$ 2,244.00	\$ 137,659.62
W.H. ROBINSON	\$ 1,225.00	\$ 1,707.00	\$ 128,830.14
SADIE SAULTER	\$ 1,225.00	\$ -	\$ -
SAM D. BUNDY	\$ 1,225.00	\$ 1,224.00	\$ 168,387.20
SOUTH CENTRAL	\$ 1,525.00	\$ 4,863.00	\$ -
SOUTH GREENVILLE	\$ 1,225.00	\$ 1,179.00	\$ 176,310.63
STOKES	\$ 1,225.00	\$ 708.00	\$ 71,037.18
WAHL-COATES	\$ 1,225.00	\$ 1,110.00	\$ 169,641.67
WELLCOME	\$ 1,225.00	\$ 1,149.00	\$ 157,137.37
WINTERGREEN INTERM	\$ 1,225.00	\$ 2,523.00	\$ 113,980.56
WINTERGREEN PRIMAR	\$ 1,225.00	\$ 2,217.00	\$ 125,218.08
EARLY COLLEGE	\$ 1,525.00	\$ 636.00	\$ 62,523.00
TOTAL	\$ 47,225.00	\$ 69,765.00	\$ 4,654,305.86

Capital Outlay 4,5110,061,461	Total
\$ 6,827.60	\$ 220,525.57
\$ 5,931.90	\$ 269,574.01
\$ 2,965.95	\$ 116,712.94
\$ 5,788.25	\$ 80,134.72
\$ 3,430.70	\$ 222,742.36
\$ 2,332.20	\$ 114,173.73
\$ 4,419.35	\$ 227,153.31
\$ 5,272.80	\$ 210,677.80
\$ 7,833.15	\$ 226,733.34
\$ 14,086.15	\$ 184,743.09
\$ 2,780.05	\$ 179,454.34
\$ 6,591.00	\$ 265,657.25
\$ 6,295.25	\$ 283,074.52
\$ 3,278.60	\$ 173,593.76
\$ 5,441.80	\$ 328,781.36
\$ 6,261.45	\$ 85,403.68
\$ 3,988.40	\$ 246,055.90
\$ 3,870.10	\$ 172,804.31
\$ 3,261.70	\$ 199,059.90
\$ 6,667.05	\$ 74,739.71
\$ 12,649.65	\$ 169,211.06
\$ 6,455.80	\$ 395,047.11
\$ 7,537.40	\$ 102,629.34
\$ 2,915.25	\$ 181,810.71
\$ 4,529.20	\$ 278,662.25
\$ 6,320.60	\$ 205,797.28
\$ 4,808.05	\$ 181,115.58
\$ -	\$ 2,725.00
\$ 3,447.60	\$ 206,317.59
\$ 13,697.45	\$ 176,895.80
\$ 3,320.85	\$ 211,915.53
\$ 1,994.20	\$ 93,560.93
\$ 3,126.50	\$ 205,510.33
\$ 3,236.35	\$ 193,918.81
\$ 7,106.45	\$ 191,637.41
\$ 6,244.55	\$ 191,530.44
\$ 1,791.40	\$ 85,971.00
\$ 196,504.75	\$ 6,956,051.77

**PITT COUNTY SCHOOLS
ALLOTMENTS
2017-18**

		1.5110.061.411.XXX State Instructional Supplies \$30.12
SCHOOL	ADM	
A.G. COX	808	\$ 24,336.96
AYDEN ELEMENTARY	702	\$ 21,144.24
AYDEN MIDDLE	351	\$ 10,572.12
AYDEN GRIFTON	685	\$ 20,632.20
BELVOIR	406	\$ 12,228.72
BETHEL	276	\$ 8,313.12
C.M. EPPES	523	\$ 15,752.76
CREEKSIDE	624	\$ 18,794.88
CHICOD	927	\$ 27,921.24
D.H. CONLEY	1,667	\$ 50,210.04
FALKLAND	329	\$ 9,909.48
EASTERN	780	\$ 23,493.60
E.B. AYCOCK	745	\$ 22,439.40
ELMHURST	388	\$ 11,686.56
FARMVILLE MIDDLE	644	\$ 19,397.28
FARMVILLE CENTRAL	741	\$ 22,318.92
GRIFTON	472	\$ 14,216.64
G.R. WHITFIELD	458	\$ 13,794.96
H.B. SUGG	386	\$ 11,626.32
HOPE MIDDLE	789	\$ 23,764.68
J.H. ROSE	1,497	\$ 45,089.64
LAKEFOREST	764	\$ 23,011.68
NORTH PITT	892	\$ 26,867.04
NORTHWEST	345	\$ 10,391.40
PACTOLUS	536	\$ 16,144.32
RIDGEWOOD	748	\$ 22,529.76
W.H. ROBINSON	569	\$ 17,138.28
SADIE SAULTER	-	\$ -
SAM D. BUNDY	408	\$ 12,288.96
SOUTH CENTRAL	1,621	\$ 48,824.52
SOUTH GREENVILLE	393	\$ 11,837.16
STOKES	236	\$ 7,108.32
WAHL-COATES	370	\$ 11,144.40
WELLCOME	383	\$ 11,535.96
WINTERGREEN INTERMEDIATE	841	\$ 25,330.92
WINTERGREEN PRIMARY	739	\$ 22,258.68
EARLY COLLEGE	212	\$ 6,385.44
TOTAL	23,255	\$ 700,440.60

**PITT COUNTY SCHOOLS
ALLOTMENTS
2017-18**

SCHOOL	ADM
A.G. COX	808
AYDEN ELEMENTARY	702
AYDEN MIDDLE	351
AYDEN GRIFTON	685
BELVOIR	406
BETHEL	276
C.M. EPPES	523
CREEKSIDE	624
CHICOD	927
D.H. CONLEY	1,667
FALKLAND	329
EASTERN	780
E.B. AYCOCK	745
ELMHURST	388
FARMVILLE MIDDLE	644
FARMVILLE CENTRAL	741
GRIFTON	472
G.R. WHITFIELD	458
H.B. SUGG	386
HOPE MIDDLE	789
J.H. ROSE	1,497
LAKEFOREST	764
NORTH PITT	892
NORTHWEST	345
PACTOLUS	536
RIDGEWOOD	748
W.H. ROBINSON	569
SADIE SAULTER	-
SAM D. BUNDY	408
SOUTH CENTRAL	1,621
SOUTH GREENVILLE	393
STOKES	236
WAHL-COATES	370
WELLCOME	383
WINTERGREEN INTERMEDIAL	841
WINTERGREEN PRIMARY	739
EARLY COLLEGE	212
TOTAL	23,255

2.5110.061.411.XXX Local Instructional Supplies	Prior Year Local Instructional Carryover	Bonus Funds	TOTAL
\$ 17,601.90	\$ 2,706.80	\$ -	\$ 20,308.70
\$ 15,335.70	\$ 4,965.39	\$ -	\$ 20,301.09
\$ 7,730.94	\$ 6,717.48	\$ 500.00	\$ 14,948.42
\$ 22,380.54	\$ 505.04	\$ 1,000.00	\$ 23,885.58
\$ 8,480.76	\$ 4,151.03	\$ 1,000.00	\$ 13,631.79
\$ 5,982.48	\$ 2,290.35	\$ 1,000.00	\$ 9,272.83
\$ 11,379.36	\$ 2,599.85	\$ 1,000.00	\$ 14,979.21
\$ 13,559.16	\$ 8,380.03	\$ 1,000.00	\$ 22,939.19
\$ 20,269.32	\$ 1,791.19	\$ 1,000.00	\$ 23,060.51
\$ 54,843.06	\$ 13,996.68	\$ 500.00	\$ 69,339.74
\$ 6,959.76	\$ 2,272.21	\$ 1,000.00	\$ 10,231.97
\$ 16,919.28	\$ 6,500.63	\$ 1,000.00	\$ 24,419.91
\$ 16,117.92	\$ 13,572.21	\$ -	\$ 29,690.13
\$ 8,297.46	\$ -	\$ -	\$ 8,297.46
\$ 14,041.98	\$ 7,603.29	\$ 1,000.00	\$ 22,645.27
\$ 24,220.38	\$ 3,061.58	\$ -	\$ 27,281.96
\$ 10,215.48	\$ -	\$ 1,000.00	\$ 11,215.48
\$ 9,881.58	\$ 3,396.15	\$ 1,000.00	\$ 14,277.73
\$ 8,328.18	\$ 5,773.80	\$ 1,000.00	\$ 15,101.98
\$ 17,497.02	\$ 6,801.22	\$ 1,000.00	\$ 25,298.24
\$ 49,133.58	\$ 46,622.07	\$ -	\$ 95,755.65
\$ 16,389.78	\$ 5,972.70	\$ 1,000.00	\$ 23,362.48
\$ 29,013.72	\$ -	\$ 1,000.00	\$ 30,013.72
\$ 7,274.04	\$ 12,486.42	\$ -	\$ 19,760.46
\$ 11,498.52	\$ 9,268.72	\$ 500.00	\$ 21,267.24
\$ 16,361.22	\$ 3,933.48	\$ 1,000.00	\$ 21,294.70
\$ 12,545.88	\$ 1,636.27	\$ 1,000.00	\$ 15,182.15
\$ 1,500.00	\$ 532.14	\$ -	\$ 2,032.14
\$ 8,847.06	\$ 2,942.76	\$ 1,000.00	\$ 12,789.82
\$ 52,974.98	\$ 31,380.81	\$ -	\$ 84,355.79
\$ 8,209.44	\$ -	\$ 1,000.00	\$ 9,209.44
\$ 5,102.16	\$ 74.93	\$ 1,000.00	\$ 6,177.09
\$ 8,002.80	\$ 3,899.84	\$ -	\$ 11,902.64
\$ 8,199.90	\$ 1,714.64	\$ 1,000.00	\$ 10,914.54
\$ 18,608.40	\$ 2,318.84	\$ -	\$ 20,927.24
\$ 15,876.24	\$ 3,894.49	\$ -	\$ 19,770.73
\$ 7,305.60	\$ 1,441.59	\$ -	\$ 8,747.19
\$ 586,885.58	\$ 225,204.63	\$ 22,500.00	\$ 834,590.21

**PITT COUNTY SCHOOLS
ALLOTMENTS
2017-18**

SCHOOL	ADM	2.5110.061.315.XXX Copier
A.G. COX	808	\$ 13,187.77
AYDEN ELEMENTARY	702	\$ 11,457.69
AYDEN MIDDLE	351	\$ 5,728.85
AYDEN GRIFTON	685	\$ 11,180.23
BELVOIR	406	\$ 6,626.53
BETHEL	276	\$ 4,504.73
C.M. EPPES	523	\$ 8,536.14
CREEKSIDE	624	\$ 10,184.62
CHICOD	927	\$ 15,130.03
D.H. CONLEY	1,667	\$ 27,207.94
FALKLAND	329	\$ 5,369.77
EASTERN	780	\$ 12,730.77
E.B. AYCOCK	745	\$ 12,159.52
ELMHURST	388	\$ 6,332.74
FARMVILLE MIDDLE	644	\$ 10,511.05
FARMVILLE CENTRAL	741	\$ 12,094.23
GRIFTON	472	\$ 7,703.75
G.R. WHITFIELD	458	\$ 7,475.25
H.B. SUGG	386	\$ 6,300.10
HOPE MIDDLE	789	\$ 12,877.66
J.H. ROSE	1,497	\$ 24,433.29
LAKEFOREST	764	\$ 12,469.63
NORTH PITT	892	\$ 14,558.78
NORTHWEST	345	\$ 5,630.92
PACTOLUS	536	\$ 8,748.32
RIDGEWOOD	748	\$ 12,208.48
W.H. ROBINSON	569	\$ 9,286.93
SADIE SAULTER	-	\$ -
SAM D. BUNDY	408	\$ 6,659.17
SOUTH CENTRAL	1,621	\$ 26,457.15
SOUTH GREENVILLE	393	\$ 6,414.35
STOKES	236	\$ 3,851.87
WAHL-COATES	370	\$ 6,038.96
WELLCOME	383	\$ 6,251.13
WINTERGREEN INTERMEDIATE	841	\$ 13,726.38
WINTERGREEN PRIMARY	739	\$ 12,061.59
EARLY COLLEGE	212	\$ 3,460.16
TOTAL	23,255	\$ 379,556.48

**PITT COUNTY SCHOOLS
ALLOTMENTS
2017-18**

		2.5110.061.414.XXX Local Media \$4.35
SCHOOL	ADM	
A.G. COX	808	\$ 3,514.80
AYDEN ELEMENTARY	702	\$ 3,053.70
AYDEN MIDDLE	351	\$ 1,526.85
AYDEN GRIFTON	685	\$ 2,979.75
BELVOIR	406	\$ 1,766.10
BETHEL	276	\$ 1,200.60
C.M. EPPES	523	\$ 2,275.05
CREEKSIDE	624	\$ 2,714.40
CHICOD	927	\$ 4,032.45
D.H. CONLEY	1,667	\$ 7,251.45
FALKLAND	329	\$ 1,431.15
EASTERN	780	\$ 3,393.00
E.B. AYCOCK	745	\$ 3,240.75
ELMHURST	388	\$ 1,687.80
FARMVILLE MIDDLE	644	\$ 2,801.40
FARMVILLE CENTRAL	741	\$ 3,223.35
GRIFTON	472	\$ 2,053.20
G.R. WHITFIELD	458	\$ 1,992.30
H.B. SUGG	386	\$ 1,679.10
HOPE MIDDLE	789	\$ 3,432.15
J.H. ROSE	1,497	\$ 6,511.95
LAKEFOREST	764	\$ 3,323.40
NORTH PITT	892	\$ 3,880.20
NORTHWEST	345	\$ 1,500.75
PACTOLUS	536	\$ 2,331.60
RIDGEWOOD	748	\$ 3,253.80
W.H. ROBINSON	569	\$ 2,475.15
SADIE SAULTER	-	\$ -
SAM D. BUNDY	408	\$ 1,774.80
SOUTH CENTRAL	1,621	\$ 7,051.35
SOUTH GREENVILLE	393	\$ 1,709.55
STOKES	236	\$ 1,026.60
WAHL-COATES	370	\$ 1,609.50
WELLCOME	383	\$ 1,666.05
WINTERGREEN INTERMEDIATE	841	\$ 3,658.35
WINTERGREEN PRIMARY	739	\$ 3,214.65
EARLY COLLEGE	212	\$ 922.20
TOTAL	23,255	\$ 101,159.25

**PITT COUNTY SCHOOLS
ALLOTMENTS
2017-18**

SCHOOL	ADM
A.G. COX	808
AYDEN ELEMENTARY	702
AYDEN MIDDLE	351
AYDEN GRIFTON	685
BELVOIR	406
BETHEL	276
C.M. EPPE	523
CREEKSIDE	624
CHICOD	927
D.H. CONLEY	1,667
FALKLAND	329
EASTERN	780
E.B. AYCOCK	745
ELMHURST	388
FARMVILLE MIDDLE	644
FARMVILLE CENTRAL	741
GRIFTON	472
G.R. WHITFIELD	458
H.B. SUGG	386
HOPE MIDDLE	789
J.H. ROSE	1,497
LAKEFOREST	764
NORTH PITT	892
NORTHWEST	345
PACTOLUS	536
RIDGEWOOD	748
W.H. ROBINSON	569
SADIE SAULTER	-
SAM D. BUNDY	408
SOUTH CENTRAL	1,621
SOUTH GREENVILLE	393
STOKES	236
WAHL-COATES	370
WELLCOME	383
WINTERGREEN INTERMEDIATE	841
WINTERGREEN PRIMARY	739
EARLY COLLEGE	212
TOTAL	23,255

2.5110.061.411.XXX.002
Freshman
Academy
\$ -
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\$ 500.00
\$ 24,500.00

**PITT COUNTY SCHOOLS
ALLOTMENTS
2017-18**

SCHOOL	# of Band	# of String	Total	2.5100.061.411 In Lieu of Fees \$13.00
	Students	Students		
A.G. COX	131	62	193	\$ 2,509.00
AYDEN ELEMENTARY		60	60	\$ 780.00
AYDEN MIDDLE	37	25	62	\$ 806.00
AYDEN GRIFTON	37	15	52	\$ 4,539.00
BELVOIR		40	40	\$ 520.00
BETHEL	31	12	43	\$ 559.00
C.M. EPPES	69	27	96	\$ 1,248.00
CHICOD	69	41	110	\$ 1,430.00
CREEKSIDE		41	41	\$ 533.00
D.H. CONLEY	236	49	285	\$ 9,192.00
FALKLAND		11	11	\$ 143.00
EASTERN		40	40	\$ 520.00
E.B. AYCOCK	153	40	193	\$ 2,509.00
ELMHURST		21	21	\$ 273.00
FARMVILLE MIDDLE	65	34	99	\$ 1,287.00
FARMVILLE CENTRAL	21	16	37	\$ 4,239.00
GRIFTON	37	68	105	\$ 1,365.00
G.R. WHITFIELD	39	43	82	\$ 1,066.00
H.B. SUGG			-	\$ -
HOPE MIDDLE	179	50	229	\$ 2,977.00
J.H. ROSE	289	66	355	\$ 10,590.00
LAKEFOREST		47	47	\$ 611.00
NORTH PITT	156	0	156	\$ 6,616.00
NORTHWEST		22	22	\$ 286.00
PACTOLUS	56	53	109	\$ 1,417.00
RIDGEWOOD		57	57	\$ 741.00
W.H. ROBINSON		48	48	\$ 624.00
SADIE SAULTER			-	\$ -
SAM D. BUNDY		53	53	\$ 689.00
SOUTH CENTRAL	110	29	139	\$ 6,276.00
SOUTH GREENVILLE			-	\$ -
STOKES	20	17	37	\$ 481.00
WAHL-COATES		154	154	\$ 2,002.00
WELLCOME	60	44	104	\$ 1,352.00
WINTERGREEN INTERMEDIATE		140	140	\$ 1,820.00
WINTERGREEN PRIMARY			-	\$ -
EARLY COLLEGE			-	\$ -
TOTAL	1,795	1,425	3,220	\$ 70,000.00

**PITT COUNTY SCHOOLS
ALLOTMENTS
2017-18**

		2.5401.801.311.XXX
SCHOOL	ADM	Security
A.G. COX	808	\$ 500.00
AYDEN ELEMENTARY	702	\$ -
AYDEN MIDDLE	351	\$ 500.00
AYDEN GRIFTON	685	\$ 3,175.00
BELVOIR	406	\$ -
BETHEL	276	\$ 500.00
C.M. EPPES	523	\$ 500.00
CREEKSIDE	624	\$ -
CHICOD	927	\$ 500.00
D.H. CONLEY	1,667	\$ 3,175.00
FALKLAND	329	\$ -
EASTERN	780	\$ -
E.B. AYCOCK	745	\$ 500.00
ELMHURST	388	\$ -
FARMVILLE MIDDLE	644	\$ 500.00
FARMVILLE CENTRAL	741	\$ 3,175.00
GRIFTON	472	\$ 500.00
G.R. WHITFIELD	458	\$ 500.00
H.B. SUGG	386	\$ -
HOPE MIDDLE	789	\$ 500.00
J.H. ROSE	1,497	\$ 3,175.00
LAKEFOREST	764	\$ -
NORTH PITT	892	\$ 3,175.00
NORTHWEST	345	\$ -
PACTOLUS	536	\$ -
RIDGEWOOD	748	\$ -
W.H. ROBINSON	569	\$ -
SADIE SAULTER	-	\$ -
SAM D. BUNDY	408	\$ -
SOUTH CENTRAL	1,621	\$ 3,175.00
SOUTH GREENVILLE	393	\$ -
STOKES	236	\$ -
WAHL-COATES	370	\$ -
WELLCOME	383	\$ 500.00
WINTERGREEN INTERMEDIATE	841	\$ -
WINTERGREEN PRIMARY	739	\$ -
EARLY COLLEGE	212	\$ -
TOTAL	23,255	\$ 24,550.00

**PITT COUNTY SCHOOLS
ALLOTMENTS
2017-18**

		2.5401.801.326.XXX Equipment Repair \$4.35
SCHOOL	ADM	
A.G. COX	808	\$ 3,514.80
AYDEN ELEMENTARY	702	\$ 3,053.70
AYDEN MIDDLE	351	\$ 1,526.85
AYDEN GRIFTON	685	\$ 2,979.75
BELVOIR	406	\$ 1,766.10
BETHEL	276	\$ 1,200.60
C.M. EPPES	523	\$ 2,275.05
CREEKSIDE	624	\$ 2,714.40
CHICOD	927	\$ 4,032.45
D.H. CONLEY	1,667	\$ 7,251.45
FALKLAND	329	\$ 1,431.15
EASTERN	780	\$ 3,393.00
E.B. AYCOCK	745	\$ 3,240.75
ELMHURST	388	\$ 1,687.80
FARMVILLE MIDDLE	644	\$ 2,801.40
FARMVILLE CENTRAL	741	\$ 3,223.35
GRIFTON	472	\$ 2,053.20
G.R. WHITFIELD	458	\$ 1,992.30
H.B. SUGG	386	\$ 1,679.10
HOPE MIDDLE	789	\$ 3,432.15
J.H. ROSE	1,497	\$ 6,511.95
LAKEFOREST	764	\$ 3,323.40
NORTH PITT	892	\$ 3,880.20
NORTHWEST	345	\$ 1,500.75
PACTOLUS	536	\$ 2,331.60
RIDGEWOOD	748	\$ 3,253.80
W.H. ROBINSON	569	\$ 2,475.15
SADIE SAULTER	-	\$ -
SAM D. BUNDY	408	\$ 1,774.80
SOUTH CENTRAL	1,621	\$ 7,051.35
SOUTH GREENVILLE	393	\$ 1,709.55
STOKES	236	\$ 1,026.60
WAHL-COATES	370	\$ 1,609.50
WELLCOME	383	\$ 1,666.05
WINTERGREEN INTERMEDIATE	841	\$ 3,658.35
WINTERGREEN PRIMARY	739	\$ 3,214.65
EARLY COLLEGE	212	\$ 922.20
TOTAL	23,255	\$ 101,159.25

**PITT COUNTY SCHOOLS
ALLOTMENTS
2017-18**

SCHOOL	Principal Travel 2.5401.801.332.XXX
A.G. COX	\$ 1,225.00
AYDEN ELEMENTARY	\$ 1,225.00
AYDEN MIDDLE	\$ 1,225.00
AYDEN GRIFTON	\$ 1,425.00
BELVOIR	\$ 1,225.00
BETHEL	\$ 1,225.00
C.M. EPPES	\$ 1,225.00
CREEKSIDE	\$ 1,225.00
CHICOD	\$ 1,225.00
D.H. CONLEY	\$ 1,525.00
FALKLAND	\$ 1,225.00
EASTERN	\$ 1,225.00
E.B. AYCOCK	\$ 1,225.00
ELMHURST	\$ 1,225.00
FARMVILLE MIDDLE	\$ 1,225.00
FARMVILLE CENTRAL	\$ 1,425.00
GRIFTON	\$ 1,225.00
G.R. WHITFIELD	\$ 1,225.00
H.B. SUGG	\$ 1,225.00
HOPE MIDDLE	\$ 1,225.00
J.H. ROSE	\$ 1,625.00
LAKEFOREST	\$ 1,225.00
NORTH PITT	\$ 1,425.00
NORTHWEST	\$ 1,225.00
PACTOLUS	\$ 1,225.00
RIDGEWOOD	\$ 1,225.00
W.H. ROBINSON	\$ 1,225.00
SADIE SAULTER	\$ 1,225.00
SAM D. BUNDY	\$ 1,225.00
SOUTH CENTRAL	\$ 1,525.00
SOUTH GREENVILLE	\$ 1,225.00
STOKES	\$ 1,225.00
WAHL-COATES	\$ 1,225.00
WELLCOME	\$ 1,225.00
WINTERGREEN INTERMEDIATE	\$ 1,225.00
WINTERGREEN PRIMARY	\$ 1,225.00
EARLY COLLEGE	\$ 1,525.00
TOTAL	\$ 47,225.00

**PITT COUNTY SCHOOLS
ALLOTMENTS
2017-18**

SCHOOL	ADM
A.G. COX	808
AYDEN ELEMENTARY	702
AYDEN MIDDLE	351
AYDEN GRIFTON	685
BELVOIR	406
BETHEL	276
C.M. EPPE	523
CREEKSIDE	624
CHICOD	927
D.H. CONLEY	1,667
FALKLAND	329
EASTERN	780
E.B. AYCOCK	745
ELMHURST	388
FARMVILLE MIDDLE	644
FARMVILLE CENTRAL	741
GRIFTON	472
G.R. WHITFIELD	458
H.B. SUGG	386
HOPE MIDDLE	789
J.H. ROSE	1,497
LAKEFOREST	764
NORTH PITT	892
NORTHWEST	345
PACTOLUS	536
RIDGEWOOD	748
W.H. ROBINSON	569
SADIE SAULTER	-
SAM D. BUNDY	408
SOUTH CENTRAL	1,621
SOUTH GREENVILLE	393
STOKES	236
WAHL-COATES	370
WELLCOME	383
WINTERGREEN INTERMEDIATE	841
WINTERGREEN PRIMARY	739
EARLY COLLEGE	212
TOTAL	23,255

2.5401.801.411.XXX
Office
Supplies
\$3.00
\$ 2,424.00
\$ 2,106.00
\$ 1,053.00
\$ 2,055.00
\$ 1,218.00
\$ 828.00
\$ 1,569.00
\$ 1,872.00
\$ 2,781.00
\$ 5,001.00
\$ 987.00
\$ 2,340.00
\$ 2,235.00
\$ 1,164.00
\$ 1,932.00
\$ 2,223.00
\$ 1,416.00
\$ 1,374.00
\$ 1,158.00
\$ 2,367.00
\$ 4,491.00
\$ 2,292.00
\$ 2,676.00
\$ 1,035.00
\$ 1,608.00
\$ 2,244.00
\$ 1,707.00
\$ -
\$ 1,224.00
\$ 4,863.00
\$ 1,179.00
\$ 708.00
\$ 1,110.00
\$ 1,149.00
\$ 2,523.00
\$ 2,217.00
\$ 636.00
\$ 69,765.00

**PITT COUNTY SCHOOLS
ALLOTMENTS
2017-18**

SCHOOL	ADM
A.G. COX	808
AYDEN ELEMENTARY	702
AYDEN MIDDLE	351
AYDEN GRIFTON	685
BELVOIR	406
BETHEL	276
C.M. EPPES	523
CREEKSIDE	624
CHICOD	927
D.H. CONLEY	1,667
FALKLAND	329
EASTERN	780
E.B. AYCOCK	745
ELMHURST	388
FARMVILLE MIDDLE	644
FARMVILLE CENTRAL	741
GRIFTON	472
G.R. WHITFIELD	458
H.B. SUGG	386
HOPE MIDDLE	789
J.H. ROSE	1,497
LAKEFOREST	764
NORTH PITT	892
NORTHWEST	345
PACTOLUS	536
RIDGEWOOD	748
W.H. ROBINSON	569
SADIE SAULTER	-
SAM D. BUNDY	408
SOUTH CENTRAL	1,621
SOUTH GREENVILLE	393
STOKES	236
WAHL-COATES	370
WELLCOME	383
WINTERGREEN INTERMEDIATE	841
WINTERGREEN PRIMARY	739
EARLY COLLEGE	212
TOTAL	23,255

4.5110.801.461.XXX Capital Outlay \$8.45	Prior Year Capital Outlay Carryover	TOTAL
\$ 6,827.60	\$ -	\$ 6,827.60
\$ 5,931.90	\$ -	\$ 5,931.90
\$ 2,965.95	\$ 584.49	\$ 3,550.44
\$ 5,788.25	\$ -	\$ 5,788.25
\$ 3,430.70	\$ 14.15	\$ 3,444.85
\$ 2,332.20	\$ 97.42	\$ 2,429.62
\$ 4,419.35	\$ -	\$ 4,419.35
\$ 5,272.80	\$ 464.35	\$ 5,737.15
\$ 7,833.15	\$ 1,210.92	\$ 9,044.07
\$ 14,086.15	\$ -	\$ 14,086.15
\$ 2,780.05	\$ 415.08	\$ 3,195.13
\$ 6,591.00	\$ 4,475.44	\$ 11,066.44
\$ 6,295.25	\$ 475.75	\$ 6,771.00
\$ 3,278.60	\$ -	\$ 3,278.60
\$ 5,441.80	\$ 71.69	\$ 5,513.49
\$ 6,261.45	\$ 8,754.85	\$ 15,016.30
\$ 3,988.40	\$ 1,962.64	\$ 5,951.04
\$ 3,870.10	\$ 15.29	\$ 3,885.39
\$ 3,261.70	\$ 3,503.53	\$ 6,765.23
\$ 6,667.05	\$ 2,633.51	\$ 9,300.56
\$ 12,649.65	\$ 3,141.56	\$ 15,791.21
\$ 6,455.80	\$ 114.54	\$ 6,570.34
\$ 7,537.40	\$ 4,865.25	\$ 12,402.65
\$ 2,915.25	\$ 300.86	\$ 3,216.11
\$ 4,529.20	\$ 627.78	\$ 5,156.98
\$ 6,320.60	\$ 43.58	\$ 6,364.18
\$ 4,808.05	\$ 1,413.22	\$ 6,221.27
\$ -	\$ -	\$ -
\$ 3,447.60	\$ 92.97	\$ 3,540.57
\$ 13,697.45	\$ 7,407.96	\$ 21,105.41
\$ 3,320.85	\$ 138.22	\$ 3,459.07
\$ 1,994.20	\$ 32.24	\$ 2,026.44
\$ 3,126.50	\$ 15.63	\$ 3,142.13
\$ 3,236.35	\$ -	\$ 3,236.35
\$ 7,106.45	\$ -	\$ 7,106.45
\$ 6,244.55	\$ -	\$ 6,244.55
\$ 1,791.40	\$ -	\$ 1,791.40
\$ 196,504.75	\$ 42,872.92	\$ 239,377.67

BUDGET RESOLUTION



2017-18 TITLE ONE BUDGET

Pitt County Schools
Title I Funding Sheet
Fiscal Year 2017-18

Fiscal Year Allocation	9,141,852.00
FY 2016-17 Carryover	2,018,529.87
	<hr/>
	11,160,381.87

** Federal fiscal year runs October thru September while State fiscal year runs July through June. Carryover is used to cover operations for the first quarter of the State fiscal year before the beginning of the Federal fiscal year in October.

Exhibit B

**Title I Funding Budget
Pitt County Schools
2017-18**

Set-Asides	Description	Amount
Title I Planning Allotment	Enter Title I Planning Allotment.	\$9,141,852.00
Private Schools	Private Schools	\$0.00
1. District Administration 000	Up to 12% for administrative cost. These totals do not include indirect cost. (*6%)	\$319,988.86
2. Parental Involvement 003	1% for parental involvement activities. Parent Involvement Allocation for schools Parent Involvement Coordinator Parent Involvement Supplies Parenting Workshops District Title I Parent Forum	\$201,288.09
3. Prekindergarten 002	Reserve funds reasonable and necessary for Pre-K Funding 25 Blended Classrooms	\$750,000.00
4. Incentive Pilot 012	Wellcome Middle School – Teacher Retention & Rewards	\$0.00
5. District-wide Instructional Initiative 008	CARE Teachers – Reading Intervention Teachers for Title I Schools and Staff Development	\$563,745.82
6. District wide - Professional Development 004	Professional Development	\$50,000.00
Curriculum Resource	District Wide Staff Development Master Teachers 005	\$1,280,387.06
	Interventionist, K-5 ELA Curriculum Specialist, and K-5 ESL Teacher 007	\$157,136.68
	District focus: Instructional Strategies, Learning Focused, Adaptive Schools and MTSS.	
7. *Focus Schools 011	Intervention/Professional Development	\$280,000.00
8. Homeless 006	Services comparable to children in participating schools (Funds are for Non-Title I schools)	\$25,000.00
9. Neglected/Delinquent	Enter the amount for Neglected and/or Delinquent. This will be received as a separate allocation amount.	\$0.00
10. SES/Choice Transportation	Remainder of SES expenditures	\$0.00
11. District Initiatives 010	PCS District	\$600,000.00
12. Foster Care 009	Foster Care	\$10,000.00
13. School Improvement	School Improvement	\$250,000.00
TOTAL	Enter the TOTAL set-aside	\$4,487,546.51
		\$9,141,852.00
		\$4,487,546.51
Amount of funding provided to schools		\$4,654,305.49

2017-18 TITLE I ALLOCATIONS

School	F&L	Total Students	% FRL	Parent Involvement	School Allocation
Belvoir	445	445	1.0000	\$ 3,588.38	\$ 185,479.18
Early College	150	150	1.0000	\$ 1,209.57	\$ 62,521.07
Falkland	358	358	1.0000	\$ 2,886.83	\$ 149,216.96
Farmville Middle	645	645	1.0000	\$ 5,201.13	\$ 268,840.62
Grifton	483	483	1.0000	\$ 3,894.80	\$ 201,317.86
HB Sugg	393	393	1.0000	\$ 3,169.06	\$ 163,805.21
Lakeforest	782	782	1.0000	\$ 6,305.87	\$ 325,943.20
Northwest	360	360	1.0000	\$ 2,902.96	\$ 150,050.58
Pactolus	549	549	1.0000	\$ 4,427.01	\$ 228,827.13
Sam D. Bundy	404	404	1.0000	\$ 3,257.76	\$ 168,390.09
South Greenville	423	423	1.0000	\$ 3,410.98	\$ 176,309.43
Wahl-Coates	407	407	1.0000	\$ 3,281.96	\$ 169,640.51
Wellcome Middle	377	377	1.0000	\$ 3,040.04	\$ 157,136.30
C.M. Eppes	427	519	0.8227	\$ 3,443.23	\$ 177,976.66
Elmhurst	331	417	0.7938	\$ 2,669.11	\$ 137,963.17
Bethel	210	276	0.7609	\$ 1,693.39	\$ 87,529.50

Poverty Band 73%

Ayden Elementary	512	713	0.7181	\$ 4,128.65	\$ 205,486.46
Stokes	177	251	0.7052	\$ 1,427.29	\$ 71,037.31
E.B. Aycock	531	775	0.6852	\$ 4,281.86	\$ 213,111.93
G.R. Whitfield	323	492	0.6565	\$ 2,604.60	\$ 129,633.06
Eastern	486	763	0.6370	\$ 3,918.99	\$ 195,051.60
Ayden Middle	207	327	0.6330	\$ 1,669.20	\$ 83,077.53
Creekside	381	626	0.6086	\$ 3,072.30	\$ 152,910.82
WH Robinson	321	563	0.5702	\$ 2,588.47	\$ 128,830.38
A.G. Cox	361	769	0.4694	\$ 2,911.02	\$ 144,884.01
Ridgewood	343	735	0.4667	\$ 2,765.87	\$ 137,659.87
Wintergreen Primary	312	740	0.4216	\$ 2,515.90	\$ 125,218.31
Chicod	355	927	0.3830	\$ 2,862.64	\$ 142,475.96
Wintergreen Intermediate	284	802	0.3541	\$ 2,290.11	\$ 113,980.77

75 - 100% = Up to \$416.81 per student
35 - 74% = Up to \$401.34 per student

Parent Involvement per student \$8.06

2017-18 BUDGET RESOLUTION

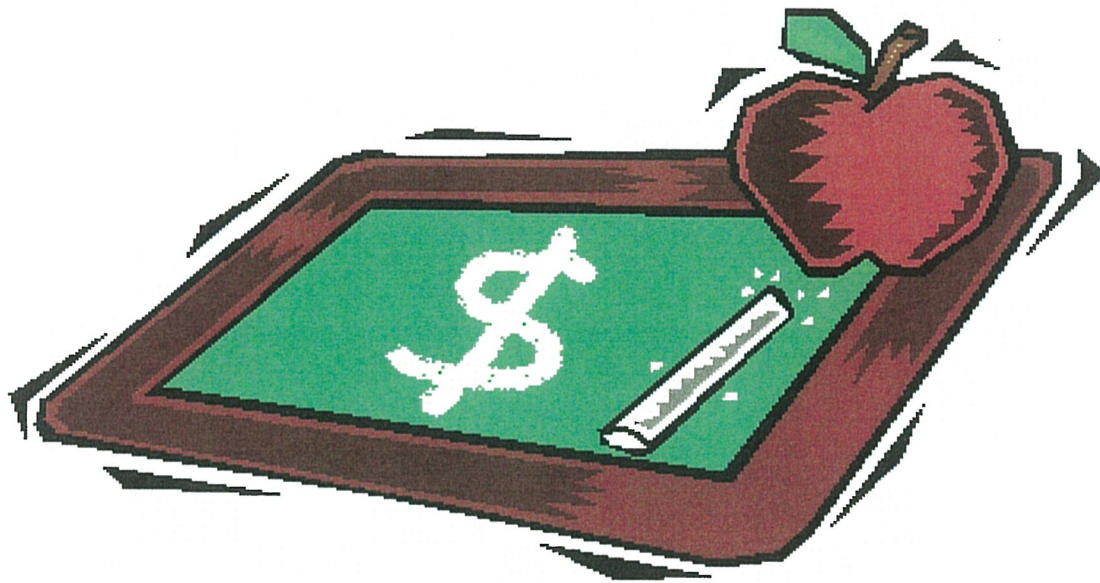


GENERAL OPERATIONS BUDGET

Pitt County Schools
 Budget Resolution
 General Operating Budget
 Areas of Appropriation
 Fiscal Year 2017-18

	Budget Resolution	% Mix
PRC 801- General Operations		
Substitute Pay- Custodians & Drivers	269,772.00	3.0%
Finance & H.R. Operational Expense	975,588.00	10.9%
County Rent Agreement	340,000.00	3.8%
School Administrative Allotments	212,941.00	2.4%
Curriculum Services	143,492.00	1.6%
Additional Responsibility Stipends	200,000.00	2.2%
Custodial Supplies	276,002.00	3.1%
Textbook Warehouse Support	52,340.00	0.6%
MIS Maintenance and Supplies	75,000.00	0.8%
Safety and Security	10,443.00	0.1%
Telephone Services	3,250.00	0.0%
	<u>2,558,828.00</u>	<u>28.5%</u>
PRC 804- Supplementary Pay		
Teacher Supplement	4,877,650.00	54.4%
Director / Coordinator Supplement	301,386.00	3.4%
	<u>5,179,036.00</u>	<u>57.7%</u>
PRC 805- Liability Insurance		
Workers Compensation	400,000.00	4.5%
Property Insurance	225,000.00	2.5%
Liability Insurance	15,000.00	0.2%
Unemployment Insurance	20,000.00	0.2%
Vehicle Liability Insurance	65,000.00	0.7%
Other Insurance	170,000.00	1.9%
Workshop Expense	5,000.00	0.1%
Fidelity Bond Premium	5,000.00	0.1%
	<u>905,000.00</u>	<u>10.1%</u>
PRC 806- BOE Operating Budget		
Outside Legal Fees	62,850.00	0.7%
Public Relations / Alert System	167,000.00	1.9%
Board of Education	50,774.00	0.6%
Membership Dues/Travel	17,900.00	0.2%
Supplies and Materials	30,000.00	0.3%
	<u>328,524.00</u>	<u>3.7%</u>
Total	<u><u>8,971,388.00</u></u>	<u><u>100.0%</u></u>

2017-18 BUDGET RESOLUTION



FACILITY REPAIRS AND MATERIALS

Pitt County Schools
Facility Services Budget (PRC 080)
Budget Resolution
Fiscal Year 2017-18

Repairs, Parts, and Materials:

Line Item	Project Description	Budget	FY2016-17 Encumbrances	Budget Resolution
001	Environmental	120,000.00	-	120,000.00
002	Construction and Repair	337,145.12	-	337,145.12
003	Low Voltage	246,514.39	-	246,514.39
004	High Voltage	325,200.00	-	325,200.00
005	Emergency Reserve	200,000.00	-	200,000.00
006	Fire Prevention / Safety	220,460.00	-	220,460.00
007	Gym / Stage Floors	30,000.00	-	30,000.00
008	HVAC	409,101.27	-	409,101.27
009	Staff Development	5,000.00	-	5,000.00
011	Janitorial Supplies	335,975.63	-	335,975.63
012	Lab Analysis / Testing	5,000.00	-	5,000.00
013	Vehicle	185,000.00	-	185,000.00
014	Miscellaneous	34,369.66	-	34,369.66
016	Pest Control	3,000.00	-	3,000.00
017	Plumbing	252,850.00	-	252,850.00
018	Board Appropriated	-	861,199.47	861,199.47
020	Roads / Grounds	222,878.45	-	222,878.45
021	Roof Repairs	55,000.00	-	55,000.00
022	School Reimbursement	28,000.00	-	28,000.00
023	Construction Service II	290,000.00	-	290,000.00
024	Supply	128,335.04	-	128,335.04
025	Uniforms	12,050.44	-	12,050.44
Total		3,445,880.00	861,199.47	4,307,079.47

PITT COUNTY SCHOOLS



2018-19 BUDGET PLANNING

PITT COUNTY SCHOOLS BUDGET GOALS

To provide for a systematic process for establishing a budget that encompasses the Superintendent and the Board of Education's curriculum goals for the 2018-19 school year.

To follow a calendar of events approved by the Board of Education

BUDGET CALENDAR 2017-18

- | | |
|-----------------------|---|
| October 2017: | <ul style="list-style-type: none">• Budget Resolution Presented at Board Work Session• Budget Calendar Presented at Board Work Session |
| November 2017: | <ul style="list-style-type: none">• Budget Resolution Presented to BOE for Approval• Budget Calendar Presented to BOE for Approval• Board Work Session |
| December 2017: | <ul style="list-style-type: none">• Superintendent to Discuss Budget Priorities at School Level• Board to Discuss Potential New Money Request• Individual School Budget Priorities Due From Schools• Budget Submitted by Maintenance, Transportation and Community Schools |
| January 2018: | <ul style="list-style-type: none">• Formulate List of Possible Budget Priorities• Budget Development Discussed at K-12 Principal Meeting |
| February 2018: | <ul style="list-style-type: none">• Budget Amendment Presented to Board of Education• Budget Priorities New Money- Discussion at K-12 Meeting• Review Capital Outlay Budget, Category I, II, III, State Bonds and LOB's |
| March 2018: | <ul style="list-style-type: none">• Meeting Between School Officials and County Officials
Preliminary Budget Presentation• Board Work Session• Budget Amendment Presented to Board of Education |
| April 2018: | <ul style="list-style-type: none">• Proposed Budget Presented at Board Work Session• Proposed Budget Request to County Commissioners- Current Expense and Capital Outlay, Category I, II, III |
| May 2018: | <ul style="list-style-type: none">• Board of Education Approve Proposed Budget• BOE Budget Presented to County Commissioners |
| June 2018: | <ul style="list-style-type: none">• Final Budget Amendments Presented to Board of Education |

