



MAY 14 2014

FY2014-2015 Haywood County Public School Funding Formula

Since funding of education is a top priority for Haywood County and it is the desire that Haywood County Schools are funded in the top per pupil funding statewide in appropriations, the Haywood County Board of Commissioners established and adopted a formula for funding of school current expense.

Steps in determining the appropriation for public school current expense funding:

- Step 1:** begin with the current year per pupil appropriation.
- Step 2:** Increase the amount by the average increase over the past five years.
- Step 3:** Multiply by the NC Department of Public Instruction state pupil planning allotment.
- Step 4:** Adjust step 3, when the actual pupil count is known.

Funding Formula: Haywood County Per Pupil Appropriation increased by the 5-year average percent increase, X NC Public Schools DPI ADM state planning allotment, using the highest projection amount, and adjusted to actual budget year 10 day ADM when information becomes available + ABC revenues = Total current expense appropriation from the County.

PPA = Per Pupil Appropriation
 DPI = NC Department of Public Instruction
 ADM = Average Daily Membership (number of pupils attending school)

Step 1: Begin with the current budget year (FY13-14) per pupil appropriation:

FY2013-14 per pupil appropriation	\$ 1,899.09
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Step 2: Increase the amount by a factor equal to the average annual percentage increase over the last five years:

Fiscal Year	Annual % Increase	5 year Ave. % Increase
2009-2010	9.517%	
2010-2011	1.031%	
2011-2012	-2.656%	
2012-2013	2.166%	
2013-2014	1.594%	
Average annual growth		2.33%

FY2014-15 appropriation to public school system (2.33% growth factor applied) $= 1,899.09 \times 1.0233$	\$1,943.34
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Step 3: Multiply by the NC Department of Public Instruction state pupil planning allotment:

FY2014-15 NC DPI state pupil planning allotment –highest estimate – 7,536 $= 1,943.3445 \times 7,536$	\$14,645,044
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Step 4: Adjust when the actual pupil count is known – usually in August of each new fiscal year.

MAY 14 2014

HAYWOOD COUNTY SCHOOL FUNDING FORMULA

Adopted by Haywood County School Board and Haywood County Commissioners July 8, 2003

Revised: March 6, 2006

March 16, 2009

PPA - Per Pupil Allocation

DPI - Department of Public Instruction

ADM - Average Daily Membership

FORMULA:

Haywood County PPA

times (1 plus 5-year ave. % increase per year)

times (NC DPI ADM state planning allotment, using the highest projected amount)

and adjusting to actual 10 day AMD when made available =

County appropriations before ABC revenues

EXAMPLE:

(updated example using 2015 FY calculation)

	Haywood Co. PPA		1 + 5 yr ave. % incr. per year		NC DPI ADM		
\$	1,899	X	102.33%	X	7,536	=	\$ 14,645,044
\$	1,899.09120		1.02330233				

COMPONENTS OF CURRENT FORMULA

1. Hay. Co. PPA - this is the current year per pupil allocation that was derived from the funding formula for the FY13-14 budget **-\$1,899**
2. One plus the five year average (100% plus the 5-yr ave % increase).
3. NC DPI state planning allotment, using the highest projected amount.
7,536 - from School Business Services - School Allotments Section

YEARS PRIOR	FY YEAR	HAY. CO. PPA \$	% INCREASE PER YEAR	5 YR AVE % INCREASE
YR 1	2009/10	1860.411651	9.517%	4.6224%
YR 2	2010/11	1879.591152	1.031%	3.6742%
YR 3	2011/12	1829.663043	-2.656%	2.1659%
YR 4	2012/13	1869.291091	2.166%	1.5942%
YR 5	2013/14	1899.091176	1.594%	2.3302%
CY BUDGET	2014/15	\$ 1,943.34	2.33%	

FORMULA:

Hiswood County FFA X (1 plus 5-year average % increase per year) X (current year ADM increased 1%, and adjusted to actual 10 day ADM when avail.) = County Appropriation, before ABC revenues
 \$1,568 X 105.37% X (78971.01 = \$13,175,852
 = \$13,129,647 with actual 10 day known in Aug. 2006

Using new approp. As if 10 day ADM each year

Fiscal Year 2002-2003:				
County Approp ADM	\$	10,518,670		
		7,843		
County Allocation per pupil	\$	1,341		
Fiscal Year 2003-2004:			6.13%	
County Approp ADM	\$	11,164,088		
		7,915		
County Allocation per pupil	\$	1,410		
Fiscal Year 2004-2005:			5.06%	
County Approp ADM	\$	11,729,270		
		7,877		
County Allocation per pupil	\$	1,489		
Fiscal Year 2005-2006:			5.56%	
County Approp ADM	\$	12,381,006		
		7,897		
County Allocation per pupil	\$	1,568		
ACTUAL FY06 12,480,304 (before formula calc)				
Fiscal Year 2006-2007:			6.05%	
County Approp ADM	\$	13,129,647		
		7,948		
County Allocation per pupil	\$	1,652		
First yr of new formula				
5 year average				
2nd yr of new formula				
3rd year of new formula				
YR 1				

5 year average				
2nd yr of new formula				
3rd year of new formula				
YR 1				

jhd 4/16/2014 school formula with 10 day ADM FOR BUDGET 2013-2014.xls

YR 2
County Allocation per pupil \$ 1,696.75 -2.09% per pupil alloc increase over prior year

FORMULA:

Haywood County FPA X (1 plus 6-year average % increase per year) X (NC DPI ADM state planning allotment, using the highest projection amount, and adjusted to actual 10 day ADM when avail) = County Appropriation, before ABC revenues
 \$1,568 X 105.37% X 7,948 = \$13,131,698

newer formula year 1

Fiscal Year 2009-2010
 County Approp ADM \$ 14,403,307 7.27%
 7,742 adjusted at 10 day ADM (original formula calculated to 8174)
 County Allocation per pupil \$ 1,860.41 9.52% per pupil alloc increase over prior year

YR 3

newer formula year 2

Fiscal Year 2010-2011
 County Approp ADM \$ 14,403,307 0.00%
 7,663 adjusted at 10 day ADM (original formula calculated to 7750)
 County Allocation per pupil \$ 1,879.59 1.03% per pupil alloc increase over prior year

YR 4

newer formula year 3

Fiscal Year 2011-2012
 County Approp ADM \$ 13,971,307 -3.00%
 7,636 adjusted at 10 day ADM (original formula calculated to 7668)
 County Allocation per pupil \$ 1,829.66 -2.66% per pupil alloc increase over prior year

YR 5

NEW 2010 formula year 4

Fiscal Year 2012-2013
 County Approp ADM \$ 14,144,926 1.21%
 7,567 adjusted at 10 day ADM (original formula calculated to 7665)
 County Allocation per pupil \$ 1,869.29 2.17% per pupil alloc increase over prior year
 ADJUSTED 11/19/2012

AVE OF 5 year 4

Fiscal Year 2013-2014
 County Approp ADM \$ 14,402,707 1.82%
 7,584 adjusted at 10 day ADM (original formula calculated to 7564)
 County Allocation per pupil \$ 1,899.09 1.59% per pupil alloc increase over prior year
 14,402,707
 14,364,726
 37,981

Fiscal Year 2014-2015

County Approp ADM \$ 14,645,044 1.68%
 7,536 adjusted at 10 day ADM (original formula calculated to -----7536)
 County Allocation per pupil \$ 1,943.34 2.33% per pupil alloc increase over prior year

Fiscal Year 2015-2016
County Approp
ADM \$ 14,830,720 1.27%
7,964, adjusted at 10 day ADM (original formula calculated to -----)
County Allocation
per pupil \$ 1,960.70 0.89% per pupil alloc increase over prior year

HAYWOOD COUNTY and BOARD OF EDUCATION
 BUDGET FORMULA for SCHOOL APPROPRIATIONS
 JHD

YEAR	HAY. CO. PPA	% INCREASE	YEAR	HAY. CO. PPA	% INCREASE
1997/98	1,043		1997/98	1,043	
1998/99	1,076	3.16%	1998/99	1,076	3.16%
1999/00	1,151	6.97%	1999/00	1,151	6.97%
2000/01	1,213	5.39%	2000/01	1,213	5.39%
2001/02	1,283	6.60%	2001/02	1,286	6.04%
2002/03	1,341	3.73%	2002/03	0	-100.00%
2003/04	1,410	5.17%	2003/04	0	-15.68%
2004/05	1,489	5.57%	2004/05	0	
2005/06	1,575	5.77%	2005/06	0	
2006/07	1,652	4.89%	2006/07	0	
2007/08	1,730	5.02%	2007/08	0	
2008/09	1,698	-2.08%	2008/09	0	
2009/10	1,860	9.52%	2009/10	0	
2010/11	1,880	1.03%			
2011/12	1,830	-2.66%			
2012/13	1,869	2.17%			
2012/14	1,889	1.59%			
2012/15	1,943	2.33%			
2012/16	1,961	0.89%			

old formula year end ppa

new 10 day ADM formula 10 day comp.

HAYWOOD COUNTY and BOARD OF EDUCATION
 BUDGET FORMULA for SCHOOL APPROPRIATIONS
 JHD

YEAR	HAY. CO. PPA	% INCREASE	YEAR
2008/10	1,880	9.52%	2009/10
2010/11	1,880	1.03%	
2011/12	1,830	2.68%	
2012/13	1,889	2.17%	
2013/14	1,889	1.58%	
2014/15	1,943	2.33%	
2015/16	0	-100.00%	

FORMULA:

Haywood County PPA X (1 plus 5-year average % increase per year) X (current year ADM increased 1%, and adjusted to actual 10 day ADM when eval.) + County Appropriation, before ABC revenues

$$\begin{aligned}
 & \$1,568 \times 105.57\% = \$1,652.852 \\
 & \times (7987+1.01) = \$13,129,947 \text{ with actual 10 day known in Aug. 2006}
 \end{aligned}$$

Fiscal Year 2009-2010
 County Approp ADM \$ 14,403,307 7.27%
 County Allocation per pupil \$ 1,660.41 9.02% per pupil alloc increase over prior year

Fiscal Year 2010-2011
 County Approp ADM \$ 14,403,307 0.00%
 County Allocation per pupil \$ 1,679.59 1.03% per pupil alloc increase over prior year

Fiscal Year 2011-2012
 County Approp ADM \$ 13,971,307 -3.00%
 County Allocation per pupil \$ 1,629.66 -2.66% per pupil alloc increase over prior year

Fiscal Year 2012-2013
 County Approp ADM \$ 14,144,526 1.24%
 County Allocation per pupil \$ 1,869.29 2.17% per pupil alloc increase over prior year

Fiscal Year 2013-2014
 County Approp ADM \$ 14,402,707 1.82%
 County Allocation per pupil \$ 1,866.09 1.59% per pupil alloc increase over prior year

Fiscal Year 2014-2015
 County Approp ADM \$ 14,645,044 1.68%
 County Allocation per pupil \$ 1,849.94 2.03% per pupil alloc increase over prior year

14,402,707
 14,364,725
 37,981

ADJUSTED 11/18/2012