



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

Report to the Joint Legislative Education Oversight Committee

Expenditures of Supplemental Funds
for Low-Wealth Counties – Small
School Systems Supplemental
Funding

SL 2005-276, Section 7.60

Senate Bill 622 Section 7.7(f)

Date Due: October 31, 2005

Report #7

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GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 2005

SESSION LAW 2005-276

SENATE BILL 622

SUPPLEMENTAL FUNDING IN LOW-WEALTH COUNTIES

SECTION 7.6.(a) Funds for Supplemental Funding. – The General Assembly finds that it is appropriate to provide supplemental funds in low-wealth counties to allow those counties to enhance the instructional program and student achievement. Therefore, funds are appropriated to State Aid to Local School Administrative Units for the 2005-2006 fiscal year and the 2006-2007 fiscal year to be used for supplemental funds for the schools.

SECTION 7.6.(b) Use of Funds for Supplemental Funding. – All funds received pursuant to this section shall be used only: (i) to provide instructional positions, instructional support positions, teacher assistant positions, clerical positions, school computer technicians, instructional supplies and equipment, staff development, and textbooks; (ii) for salary supplements for instructional personnel and instructional support personnel; and (iii) to pay an amount not to exceed ten thousand dollars (\$10,000) of the plant operation contract cost charged by the Department of Public Instruction for services.

Local boards of education are encouraged to use at least twenty-five percent (25%) of the funds received pursuant to this section to improve the academic performance of children who are performing at Level I or II on either reading or mathematics end-of-grade tests in grades 3-8 and children who are performing at Level I or II on the writing tests in grades 4 and 7. Local boards of education shall report to the State Board of Education on an annual basis on funds used for this purpose, and the State Board shall report this information to the Joint Legislative Education Oversight Committee. These reports shall specify how these funds were targeted and used to implement specific improvement strategies of each local school administrative unit and its schools, such as teacher recruitment, closing the achievement gap, improving student accountability, addressing the needs of at-risk students, and establishing and maintaining safe schools.

SECTION 7.6.(c) Definitions. – As used in this section:

- (1) "Anticipated county property tax revenue availability" means the county-adjusted property tax base multiplied by the effective State average tax rate.
- (2) "Anticipated total county revenue availability" means the sum of the:
 - a. Anticipated county property tax revenue availability,
 - b. Local sales and use taxes received by the county that are levied under Chapter 1096 of the 1967 Session Laws or under Subchapter VIII of Chapter 105 of the General Statutes,
 - c. Sales tax hold harmless reimbursement received by the county under G.S. 105-521, and
 - d. Fines and forfeitures deposited in the county school fund for the most recent year for which data are available.

- (3) "Anticipated total county revenue availability per student" means the anticipated total county revenue availability for the county divided by the average daily membership of the county.
- (4) "Anticipated State average revenue availability per student" means the sum of all anticipated total county revenue availability divided by the average daily membership for the State.
- (5) "Average daily membership" means average daily membership as defined in the North Carolina Public Schools Allotment Policy Manual, adopted by the State Board of Education. If a county contains only part of a local school administrative unit, the average daily membership of that county includes all students who reside within the county and attend that local school administrative unit.
- (6) "County-adjusted property tax base" shall be computed as follows:
 - a. Subtract the present-use value of agricultural land, horticultural land, and forestland in the county, as defined in G.S. 105-277.2, from the total assessed real property valuation of the county,
 - b. Adjust the resulting amount by multiplying by a weighted average of the three most recent annual sales assessment ratio studies,
 - c. Add to the resulting amount the:
 - 1. Present-use value of agricultural land, horticultural land, and forestland, as defined in G.S. 105-277.2,
 - 2. Value of property of public service companies, determined in accordance with Article 23 of Chapter 105 of the General Statutes, and
 - 3. Personal property value for the county.
- (7) "County-adjusted property tax base per square mile" means the county-adjusted property tax base divided by the number of square miles of land area in the county.
- (8) "County wealth as a percentage of State average wealth" shall be computed as follows:
 - a. Compute the percentage that the county per capita income is of the State per capita income and weight the resulting percentage by a factor of five-tenths,
 - b. Compute the percentage that the anticipated total county revenue availability per student is of the anticipated State average revenue availability per student and weight the resulting percentage by a factor of four-tenths,
 - c. Compute the percentage that the county-adjusted property tax base per square mile is of the State-adjusted property tax base per square mile and weight the resulting percentage by a factor of one-tenth,
 - d. Add the three weighted percentages to derive the county wealth as a percentage of the State average wealth.
- (9) "Effective county tax rate" means the actual county tax rate multiplied by a weighted average of the three most recent annual sales assessment ratio studies.
- (10) "Effective State average tax rate" means the average of effective county tax rates for all counties.

- (10a) "Local current expense funds" means the most recent county current expense appropriations to public schools, as reported by local boards of education in the audit report filed with the Secretary of the Local Government Commission pursuant to G.S. 115C-447.
- (11) "Per capita income" means the average for the most recent three years for which data are available of the per capita income according to the most recent report of the United States Department of Commerce, Bureau of Economic Analysis, including any reported modifications for prior years as outlined in the most recent report.
- (12) "Sales assessment ratio studies" means sales assessment ratio studies performed by the Department of Revenue under G.S. 105-289(h).
- (13) "State average current expense appropriations per student" means the most recent State total of county current expense appropriations to public schools, as reported by local boards of education in the audit report filed with the Secretary of the Local Government Commission pursuant to G.S. 115C-447.
- (14) "State average adjusted property tax base per square mile" means the sum of the county-adjusted property tax bases for all counties divided by the number of square miles of land area in the State.
- (14a) "Supplant" means to decrease local per student current expense appropriations from one fiscal year to the next fiscal year.
- (15) "Weighted average of the three most recent annual sales assessment ratio studies" means the weighted average of the three most recent annual sales assessment ratio studies in the most recent years for which county current expense appropriations and adjusted property tax valuations are available. If real property in a county has been revalued one year prior to the most recent sales assessment ratio study, a weighted average of the two most recent sales assessment ratios shall be used. If property has been revalued the year of the most recent sales assessment ratio study, the sales assessment ratio for the year of revaluation shall be used.

SECTION 7.6.(d) Eligibility for Funds. – Except as provided in subsection (h) of this section, the State Board of Education shall allocate these funds to local school administrative units located in whole or in part in counties in which the county wealth as a percentage of the State average wealth is less than one hundred percent (100%).

SECTION 7.6.(e) Allocation of Funds. – Except as provided in subsection (g) of this section, the amount received per average daily membership for a county shall be the difference between the State average current expense appropriations per student and the current expense appropriations per student that the county could provide given the county's wealth and an average effort to fund public schools. (To derive the current expense appropriations per student that the county could be able to provide given the county's wealth and an average effort to fund public schools, multiply the county wealth as a percentage of State average wealth by the State average current expense appropriations per student.)

The funds for the local school administrative units located in whole or in part in the county shall be allocated to each local school administrative unit located in whole or in part in the county based on the average daily membership of the county's students in the school units.

If the funds appropriated for supplemental funding are not adequate to fund the formula fully, each local school administrative unit shall receive a pro rata share of the funds appropriated for supplemental funding.

SECTION 7.6.(f) Formula for Distribution of Supplemental Funding Pursuant to This Section Only. – The formula in this section is solely a basis for distribution of supplemental funding for low-wealth counties and is not intended to reflect any measure of the adequacy of the educational program or funding for public schools. The formula is also not intended to reflect any commitment by the General Assembly to appropriate any additional supplemental funds for low-wealth counties.

SECTION 7.6.(g) Minimum Effort Required. – Counties that had effective tax rates in the 1996-1997 fiscal year that were above the State average effective tax rate but that had effective rates below the State average in the 1997-1998 fiscal year or thereafter shall receive reduced funding under this section. This reduction in funding shall be determined by subtracting the amount that the county would have received pursuant to Section 17.1(g) of Chapter 507 of the 1995 Session Laws from the amount that the county would have received if qualified for full funding and multiplying the difference by ten percent (10%). This method of calculating reduced funding shall apply one time only.

This method of calculating reduced funding shall not apply in cases in which the effective tax rate fell below the statewide average effective tax rate as a result of a reduction in the actual property tax rate. In these cases, the minimum effort required shall be calculated in accordance with Section 17.1(g) of Chapter 507 of the 1995 Session Laws.

If the county documents that it has increased the per student appropriation to the school current expense fund in the current fiscal year, the State Board of Education shall include this additional per pupil appropriation when calculating minimum effort pursuant to Section 17.1(g) of Chapter 507 of the 1995 Session Laws.

SECTION 7.6.(h) Nonsupplant Requirement. – A county in which a local school administrative unit receives funds under this section shall use the funds to supplement local current expense funds and shall not supplant local current expense funds. For the 2005-2007 fiscal biennium, the State Board of Education shall not allocate funds under this section to a county found to have used these funds to supplant local per student current expense funds. The State Board of Education shall make a finding that a county has used these funds to supplant local current expense funds in the prior year, or the year for which the most recent data are available, if:

- (1) The current expense appropriation per student of the county for the current year is less than ninety-five percent (95%) of the average of the local current expense appropriations per student for the three prior fiscal years; and
- (2) The county cannot show: (i) that it has remedied the deficiency in funding or (ii) that extraordinary circumstances caused the county to supplant local current expense funds with funds allocated under this section.

The State Board of Education shall adopt rules to implement this section.

SECTION 7.6.(i) Reports. – The State Board of Education shall report to the Joint Legislative Education Oversight Committee prior to May 1, 2006, if it determines that counties have supplanted funds.

SECTION 7.6.(j) Department of Revenue Reports. – The Department of Revenue shall provide to the Department of Public Instruction a preliminary report for the current fiscal year of the assessed value of the property tax base for each county prior to March 1 of each year and a final report prior to May 1 of each year. The reports shall include for each county the annual sales assessment ratio and the taxable values of (i) total real property, (ii) the portion of total real property represented by the present-use value of agricultural land, horticultural land, and forestland as defined in G.S. 105-277.2, (iii) property of public service companies

determined in accordance with Article 23 of Chapter 105 of the General Statutes, and (iv) personal property.

SMALL SCHOOL SYSTEM SUPPLEMENTAL FUNDING

SECTION 7.7.(a) Funds for Small School Systems. – Except as provided in subsection (b) of this section, the State Board of Education shall allocate funds appropriated for small school system supplemental funding (i) to each county school administrative unit with an average daily membership of fewer than 3,175 students and (ii) to each county school administrative unit with an average daily membership from 3,175 to 4,000 students if the county in which the local school administrative unit is located has a county-adjusted property tax base per student that is below the State-adjusted property tax base per student and if the total average daily membership of all local school administrative units located within the county is from 3,175 to 4,000 students. The allocation formula shall:

- (1) Round all fractions of positions to the next whole position.
- (2) Provide five and one-half additional regular classroom teachers in counties in which the average daily membership per square mile is greater than four, and seven additional regular classroom teachers in counties in which the average daily membership per square mile is four or fewer.
- (3) Provide additional program enhancement teachers adequate to offer the standard course of study.
- (4) Change the duty-free period allocation to one teacher assistant per 400 average daily membership.
- (5) Provide a base for the consolidated funds allotment of at least seven hundred forty thousand seventy-four dollars (\$740,074), excluding textbooks for the 2005-2006 fiscal year and a base of seven hundred forty thousand seventy-four dollars (\$740,074) for the 2006-2007 fiscal year.
- (6) Allot vocational education funds for grade 6 as well as for grades 7-12.

If funds appropriated for each fiscal year for small school system supplemental funding are not adequate to fully fund the program, the State Board of Education shall reduce the amount allocated to each county school administrative unit on a pro rata basis. This formula is solely a basis for distribution of supplemental funding for certain county school administrative units and is not intended to reflect any measure of the adequacy of the educational program or funding for public schools. The formula is also not intended to reflect any commitment by the General Assembly to appropriate any additional supplemental funds for such county administrative units.

SECTION 7.7.(b) Nonsupplant Requirement. – A county in which a local school administrative unit receives funds under this section shall use the funds to supplement local current expense funds and shall not supplant local current expense funds. For the 2005-2007 fiscal biennium, the State Board of Education shall not allocate funds under this section to a county found to have used these funds to supplant local per student current expense funds. The State Board of Education shall make a finding that a county has used these funds to supplant local current expense funds in the prior year, or the year for which the most recent data are available, if:

- (1) The current expense appropriation per student of the county for the current year is less than ninety-five percent (95%) of the average of the local current expense appropriations per student for the three prior fiscal years; and

- (2) The county cannot show: (i) that it has remedied the deficiency in funding or (ii) that extraordinary circumstances caused the county to supplant local current expense funds with funds allocated under this section.

The State Board of Education shall adopt rules to implement this section.

SECTION 7.7.(c) Phase-Out Provisions. – If a local school administrative unit becomes ineligible for funding under this formula because of (i) an increase in the population of the county in which the local school administrative unit is located or (ii) an increase in the county-adjusted property tax base per student of the county in which the local school administrative unit is located, funding for that unit shall be continued for five years after the unit becomes ineligible.

SECTION 7.7.(d) Definitions. – As used in this section:

- (1) "Average daily membership" means within two percent (2%) of the average daily membership as defined in the North Carolina Public Schools Allotment Policy Manual adopted by the State Board of Education.
- (2) "County-adjusted property tax base per student" means the total assessed property valuation for each county, adjusted using a weighted average of the three most recent annual sales assessment ratio studies, divided by the total number of students in average daily membership who reside within the county.
- (2a) "Local current expense funds" means the most recent county current expense appropriations to public schools, as reported by local boards of education in the audit report filed with the Secretary of the Local Government Commission pursuant to G.S. 115C-447.
- (3) "Sales assessment ratio studies" means sales assessment ratio studies performed by the Department of Revenue under G.S. 105-289(h).
- (4) "State-adjusted property tax base per student" means the sum of all county-adjusted property tax bases divided by the total number of students in average daily membership who reside within the State.
- (4a) "Supplant" means to decrease local per student current expense appropriations from one fiscal year to the next fiscal year.
- (5) "Weighted average of the three most recent annual sales assessment ratio studies" means the weighted average of the three most recent annual sales assessment ratio studies in the most recent years for which county current expense appropriations and adjusted property tax valuations are available. If real property in a county has been revalued one year prior to the most recent sales assessment ratio study, a weighted average of the two most recent sales assessment ratios shall be used. If property has been revalued during the year of the most recent sales assessment ratio study, the sales assessment ratio for the year of revaluation shall be used.

SECTION 7.7.(e) Reports. – The State Board of Education shall report to the Joint Legislative Education Oversight Committee prior to May 1, 2006, if it determines that counties have supplanted funds.

SECTION 7.7.(f) Use of Funds. – Local boards of education are encouraged to use at least twenty percent (20%) of the funds they receive pursuant to this section to improve the academic performance of children who are performing at Level I or II on either reading or mathematics end-of-grade tests in grades 3-8 and children who are performing at Level I or II on the writing tests in grades 4 and 7. Local boards of education shall report to the State Board of Education on an annual basis on funds used for this purpose, and the State Board shall report this

information to the Joint Legislative Education Oversight Committee. These reports shall specify how these funds were targeted and used to implement specific improvement strategies of each local school administrative unit and its schools such as teacher recruitment, closing the achievement gap, improving student accountability, addressing the needs of at-risk students, and establishing and maintaining safe schools.

Supplemental Funding Low-Wealth Counties

Senate Bill 622, Section 7.6 (b)

Small School Systems Supplemental Funding

Senate Bill 622, Section 7.7 (f)

October 2005



Public Schools of North Carolina
State Board of Education
Department of Public Instruction
Financial and Business Services
Division of School Business/Information Analysis and Reporting

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Executive Summary

Supplemental Funding Low-Wealth Counties Senate Bill, Section 7.6 (b)

This report presents the information required by legislation in Senate Bill 622, Sections 7.6 (b) and 7.7 (f).

Use of Funds for Supplemental Funding

Pursuant to Section 7.6(b), Local Boards of Education are encouraged to use at least twenty-five percent (25%) of the Low-Wealth County funds to improve the academic performance of children performing at Level I or II on either reading or mathematics end of grade tests in grades 3-8 and children performing at Level I or II on the writing tests in grades 4 and 7.

Source of Report Data

The Department of Public Instruction (DPI) gathered the information to complete this report by analyzing 2004-05 data submitted by the local education agencies through the Uniform Education Reporting System (UERS) files.

Results of Use of Funds for Supplemental Funding

Attachment B-1 details local education agency expenditures in dollars by category for the Low-Wealth Counties funds.

Attachment B-2 details the percentage of the total dollars expended on each category.

Attachment A provides a brief description of the types of expenditures in each category.

Supplemental Funding for Small School Systems Senate Bill, Section 7.7 (f)

Pursuant to Section 7.7 (f), Local Boards of Education are encouraged to use at least twenty percent (20%) of the Small School System funds to improve the academic performance of children performing at Level I or II on either reading or mathematics end of grade tests in grades 3-8 and children performing at Level I or II on the writing tests in grades 4 and 7.

Source of Report Data

The Department of Public Instruction (DPI) gathered the information to complete this report by analyzing 2004-05 data submitted by the local education agencies through the Uniform Education Reporting System (UERS) files.

Results of Use of Funds for Supplemental Funding

Attachment C-1 details local education agency expenditures in dollars by category for the Small School System funds.

Attachment C-2 details the percentage of the total dollars expended on each category.

Attachment A provides a brief description of the types of expenditures in each category.

**Low Wealth and Small School System Supplemental Funding
Explanation of Expenditure Categories**

Administration	School based administrative costs. Neither low wealth nor small county funds may be expended on central office.
Teacher Salary	Salary costs associated with certified classroom teachers, including state paid supplements.
Instructional Support Salary	Salary costs associated with certified instructional support. These include guidance counselors, media coordinators, speech language pathologists, psychologists, social workers and certified nurses.
Other Salary	Other salary included teacher assistants, clerical, instructional support assistants, non certified nurses, therapists, custodians, transportation bus safety, cafeteria workers.
Other (Non-Instructional Salary)	Includes contracted services, printing, transportation
Staff Development	Includes all staff development costs
Supplies/Equipment	Includes textbooks, library, audiovisual materials and equipment
Bonus & Benefits	Includes social security, health insurance and retirement
Remediation & Tutor	Includes remediation teachers and tutor expenditures
Software & Instructional Support	Includes software and instructional supplies

Low Wealth Counties Supplemental Funding
Expenditure Analysis by LEA
Fiscal Year 2004-05

ATTACHMENT B-1

LEA	Local Education Agency	Admin	Teacher Salary	Inst. Sup. Salary	Other Salary	Other (NON Salary)	Staff Develop.	Supplies Equipment	Bonus & Benefits	Remediation & Tutor	S/ware & Instr Sup	Total
010	Alamance-Burlington (note 1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
020	Alexander County Schools	-	129,101	-	277,778	15,854	2,811	9,206	95,254	30,013	17,314	577,330
040	Anson County Schools	-	78,219	169,074	664,992	26,073	1,850	17,266	228,100	-	-	1,185,574
070	Beaufort County Schools	-	50,907	-	334,137	31,593	4,399	66,277	100,278	1,855	345,602	935,049
080	Bertie County Schools	-	259,867	-	548,988	13,113	4,859	-	169,170	-	63,771	1,059,768
090	Bladen County Schools	-	721,861	64,188	374,823	1,825	5,870	18	247,772	-	37,865	1,454,221
120	Burke County Schools	-	1,328,330	25,840	91,610	9,356	-	-	373,605	-	-	1,828,741
132	Kannapolis City Schools	-	50,790	-	134	1,636	-	-	12,555	-	11,853	76,967
140	Caldwell County Schools	-	1,110,852	-	110,073	14,752	-	24,052	292,996	8,964	92,516	1,654,205
150	Camden County Schools	-	64,516	-	183,636	-	-	61,632	50,453	26,906	9,156	396,298
170	Caswell County Schools	-	284,003	-	348,164	-	-	-	171,171	-	-	803,338
200	Cherokee County Schools	-	-	-	161,548	22,227	763	65,645	30,661	-	31,605	312,449
210	Edenton-Chowan County Schools	-	185,234	32,880	60,241	-	773	14,093	75,227	-	48,197	416,645
230	Cleveland County Schools	-	1,908,539	92,403	252,421	21,147	-	-	578,875	7,622	10,000	2,871,007
240	Columbus County Schools	-	440,659	79,166	981,626	-	-	1,812	340,665	-	2,053	1,845,980
241	Whiteville City Schools	-	247,498	-	311,637	11,262	2,384	6,029	117,989	-	19,243	716,042
250	Craven County Schools	-	504,762	-	399,977	-	-	-	246,775	-	-	1,151,514
260	Cumberland County Schools	-	4,244,769	373,147	331,843	78,576	-	-	1,082,671	-	227,826	6,338,832
290	Davidson County Schools	-	-	93,324	570,659	10,362	-	-	183,810	-	-	858,154
291	Lexington City Schools	-	65,399	-	62,577	-	-	-	35,401	-	-	163,376
292	Thomasville City Schools	-	-	-	16,665	1,281	-	61,958	5,062	-	6,231	91,197
310	Duplin County Schools	-	1,412,480	60,300	343,547	-	25,970	37,755	323,406	-	84,721	2,288,178
330	Edgecombe County Schools	-	369,084	-	934,099	-	4,652	-	253,759	-	-	1,561,594
350	Franklin County Schools	-	801,919	57,149	18,402	19,654	-	-	229,144	-	-	1,126,268
370	Gates County Schools	-	178,669	97,226	157,514	-	2,525	109,186	97,123	-	10,691	652,933
380	Graham County Schools	-	38,671	-	1,140	-	-	-	12,676	-	-	52,487
390	Granville County Schools	-	82,604	264,881	326,109	434,623	49,204	348,283	175,384	1,405	301,209	1,983,701
400	Greene County Schools	-	-	74,595	363,297	258,400	-	6,689	112,317	-	126,180	941,477
420	Halifax County Schools	-	32,213	26,280	982,705	57,364	-	-	274,746	111,570	-	1,484,877
421	Roanoke Rapids City Schools	-	198,772	-	363,650	59,181	45,488	8,478	141,957	-	3,084	820,611
422	Weldon City Schools	-	30,788	2,584	193,314	7,450	10,212	-	47,673	-	2,600	294,620
430	Harnett County Schools	-	29,392	263,846	1,685,480	259,292	81,416	301,818	532,198	18,531	989,851	4,161,824

Low Wealth Counties Supplemental Funding

Expenditure Analysis by LEA

Fiscal Year 2004-05

ATTACHMENT B-1

LEA	Local Education Agency	Admin	Teacher Salary	Inst. Sup. Salary	Other Salary	Other (NON Salary)	Staff Develop.	Supplies Equipment	Bonus & Benefits	Remediation & Tutor	S/ware & Instr Sup	Total
440	Haywood County Schools	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41,985	\$ 12,178	\$ -	\$ -	\$ 5,827	\$ 59,990
460	Hertford County Schools	-	131,539	1,202	646,015	-	3,092	-	159,426	-	3,735	945,009
470	Hoke County Schools	-	688,339	15,075	993,501	1,770	36,250	227,795	323,746	(884)	202,295	2,487,887
510	Johnston County Schools	-	1,763,527	37,105	53,556	31,050	129,456	821,837	485,736	7,220	277,290	3,606,775
520	Jones County Schools	-	95,751	125,541	18,028	-	-	-	56,340	-	-	295,660
530	Lee County Schools	-	29,725	27,514	18,070	147,737	87,045	283,618	24,441	67,523	65,217	750,889
540	Lenoir County Schools	-	804,318	37,098	546,412	10,697	522	20,700	252,195	5,687	261,766	1,939,393
550	Lincoln County Schools	-	210,619	-	13,035	69,615	51,803	99,949	54,015	1,322	112,457	612,814
570	Madison County Schools	-	-	-	117,909	-	-	-	35,776	-	-	153,684
580	Martin County Schools	-	479,078	179,717	17,988	31,168	13,770	49,225	169,612	-	104,820	1,045,379
590	McDowell County Schools	-	177,844	-	432,806	29,000	60,657	-	164,973	17,120	122,504	1,004,903
610	Mitchell County Schools	-	31,399	-	38,341	1,802	1,334	18,737	17,885	20,090	49,807	179,397
620	Montgomery County Schools	-	242,525	-	287,083	12,900	-	7,938	148,020	-	10,859	709,327
640	Nash-Rocky Mount Schools	-	2,133,870	-	390,001	-	-	-	475,909	-	170,689	3,170,468
660	Northampton County Schools	-	38,130	-	524,023	-	1,399	-	147,116	57,195	17,148	785,011
670	Onslow County Schools	-	415,896	-	2,575,433	5,803	6,079	220,919	802,309	39,324	230,234	4,295,998
690	Pamlico County Schools	-	1,912	-	179,494	-	102	-	42,339	-	-	223,847
700	Elizabeth City/Pasquotank	-	620,393	-	205,537	706	7,676	16,391	179,770	8,914	65,240	1,104,626
710	Pender County Schools	-	193,362	107,609	395,547	11,702	11,500	64,424	173,567	-	97,109	1,054,821
720	Perquimans County Schools	-	106,935	2,326	67,798	-	556	4,898	46,356	3,432	9,557	241,858
730	Person County Schools	-	145,874	-	66,786	10,623	11,200	46,126	51,863	-	80,623	413,095
740	Pitt County Schools	-	1,985,667	-	60,571	5,067	8,290	-	503,231	-	2,533	2,565,359
760	Randolph County Schools	-	92,898	-	217,245	2,650	80,926	214,635	109,752	202,924	728,876	1,649,906
761	Asheboro City Schools	-	320,381	-	3,601	-	-	-	85,620	-	-	409,601
770	Richmond County Schools	-	667,262	2,698	752,232	13,270	14,513	241,925	333,575	-	281,977	2,307,452
780	Robeson County Schools	-	3,231,983	510,512	1,968,450	152,037	36,706	847,491	918,961	210,341	1,232,571	9,109,052
790	Rockingham County Schools	-	1,072,159	14,443	822,716	-	-	-	482,171	-	1,431	2,392,920
800	Rowan-Salisbury County Schools	-	757,771	-	302,968	-	-	-	277,266	-	-	1,338,005
810	Rutherford County Schools	-	768,067	-	366,615	-	22,000	125,591	314,208	-	14,832	1,611,313
820	Sampson County Schools	-	1,320,899	-	558,258	18,654	-	12,867	337,292	-	5,958	2,253,928
821	Clinton City Schools	-	51,885	-	579,486	-	1,826	-	151,055	5,968	3,425	793,645
830	Scotland County Schools	-	887,336	75,396	302,939	22,863	62,463	113,335	323,300	54,774	28,177	1,870,583

Low Wealth Counties Supplemental Funding
Expenditure Analysis by LEA
Fiscal Year 2004-05

ATTACHMENT B-1

LEA	Local Education Agency	Admin	Teacher Salary	Inst. Sup. Salary	Other Salary	Other Salary (NON Salary)	Staff Develop.	Supplies Equipment	Bonus & Benefits	Remediation & Tutor	S/ware & Instr Sup	Total
840	Stanly County Schools	\$ -	\$ 90,505	\$ 25,427	\$ 1,037,744	\$ 32,038	\$ -	\$ 52,796	\$ 311,321	\$ -	\$ 72,718	\$ 1,622,547
850	Stokes County Schools	-	158,065	185,591	141,657	206,803	59,895	251,569	130,341	61,409	96,828	1,292,157
860	Surry County Schools	-	320,147	12,393	364,676	6,750	31,523	8,637	161,827	17,878	151,780	1,075,610
861	Elkin City Schools	-	124,394	-	-	-	-	-	16,903	-	15,275	156,572
862	Mount Airy City Schools	-	136,254	-	20,645	-	-	-	39,649	-	35,447	231,994
870	Swain County Schools	-	-	-	103,372	-	-	-	28,158	-	-	131,530
890	Tyrrell County Schools	-	10,108	18,825	39,338	-	13,458	-	24,660	25,370	6,000	137,759
900	Union County Schools	-	71,779	2,315	678,110	-	3,563	-	207,868	-	14,996	978,632
910	Vance County Schools	-	629,669	-	837,234	24,651	5,280	24,354	351,909	-	470	1,873,567
930	Warren County Schools	-	271,094	-	336,220	-	-	-	133,979	-	29,090	770,382
940	Washington County Schools	-	175,869	-	252,860	6,610	3,025	1,803	118,724	-	56,105	614,995
960	Wayne County Schools	-	917,006	67,687	1,872,459	42,457	19,767	125,573	798,015	-	78,046	3,921,011
970	Wilkes County Schools	-	401,635	26,280	249,842	-	8,420	6,523	115,821	-	3,214	811,735
980	Wilson County Schools	-	-	-	751,338	27,706	-	156,895	224,373	-	368,132	1,528,443
990	Yadkin County Schools	-	183,576	62,686	260,243	14,261	58,639	113,673	121,796	-	76,220	891,094
995	Yancey County Schools	-	-	-	1,114	17,820	6,774	38,414	85	-	75,831	140,038
Total:		\$ -	\$ 37,807,341	\$ 3,314,321	\$ 31,922,079	\$ 2,313,228	\$ 1,144,667	\$ 5,371,011	\$ 17,072,123	\$ 1,012,475	\$ 7,708,676	\$ 107,665,920

Notes

1 Alamance-Burlington Schools were allotted \$103,345 in low wealth fund and elected to return these funds as part of the discretionary reduction

Low Wealth Counties Supplemental Funding

Expenditure Analysis by LEA

Fiscal Year 2004-05

ATTACHMENT B-2

Local Education Agency	Admin	Teacher Salary	Inst. Sup. Salary	Other Salary	Other (NON Salary)	Staff Develop.	Supplies Equipment	Bonus & Benefits	Remediation & Tutor	Share & Instr Sup
010 Alamance-Burlington Schools (note 1)	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
020 Alexander County Schools	0%	22%	0%	48%	3%	0%	2%	16%	5%	3%
040 Anson County Schools	0%	7%	14%	56%	2%	0%	1%	19%	0%	0%
070 Beaufort County Schools	0%	5%	0%	36%	3%	0%	7%	11%	0%	37%
080 Bertie County Schools	0%	25%	0%	52%	1%	0%	0%	16%	0%	6%
090 Bladen County Schools	0%	50%	4%	26%	0%	0%	0%	17%	0%	3%
120 Burke County Schools	0%	73%	1%	5%	1%	0%	0%	20%	0%	0%
132 Kannapolis City Schools	0%	66%	0%	0%	2%	0%	0%	16%	0%	15%
140 Caldwell County Schools	0%	67%	0%	7%	1%	0%	1%	18%	1%	6%
150 Camden County Schools	0%	16%	0%	46%	0%	0%	16%	13%	7%	2%
170 Caswell County Schools	0%	35%	0%	43%	0%	0%	0%	21%	0%	0%
200 Cherokee County Schools	0%	0%	0%	52%	7%	0%	21%	10%	0%	10%
210 Edenton-Chowan County Schools	0%	44%	8%	14%	0%	0%	3%	18%	0%	12%
230 Cleveland County Schools	0%	66%	3%	9%	1%	0%	0%	20%	0%	0%
240 Columbus County Schools	0%	24%	4%	53%	0%	0%	0%	18%	0%	0%
241 Whiteville City Schools	0%	35%	0%	44%	2%	0%	1%	16%	0%	3%
250 Craven County Schools	0%	44%	0%	35%	0%	0%	0%	21%	0%	0%
260 Cumberland County Schools	0%	67%	6%	5%	1%	0%	0%	17%	0%	4%
290 Davidson County Schools	0%	0%	11%	66%	1%	0%	0%	21%	0%	0%
291 Lexington City Schools	0%	40%	0%	38%	0%	0%	0%	22%	0%	0%
292 Thomasville City Schools	0%	0%	0%	18%	1%	0%	68%	6%	0%	7%
310 Duplin County Schools	0%	62%	3%	15%	0%	1%	2%	14%	0%	4%
330 Edgecombe County Schools	0%	24%	0%	60%	0%	0%	0%	16%	0%	0%
350 Franklin County Schools	0%	71%	5%	2%	2%	0%	0%	20%	0%	0%
370 Gates County Schools	0%	27%	15%	24%	0%	0%	17%	15%	0%	2%
380 Graham County Schools	0%	74%	0%	2%	0%	0%	0%	24%	0%	0%
390 Granville County Schools	0%	4%	13%	16%	22%	2%	18%	9%	0%	15%
400 Greene County Schools	0%	0%	8%	39%	27%	0%	1%	12%	0%	13%

Low Wealth Counties Supplemental Funding

Expenditure Analysis by LEA

Fiscal Year 2004-05

Local Education Agency	Admin	Teacher Salary	Inst. Sup. Salary	Other Salary	Other (NON Salary)	Staff Develop.	Supplies Equipment	Bonus & Benefits	Remediation & Tutor	S/ware & Instr Sup
420 Halifax County Schools	0%	2%	2%	66%	4%	0%	0%	19%	8%	0%
421 Roanoke Rapids City Schools	0%	24%	0%	44%	7%	6%	1%	17%	0%	0%
422 Weldon City Schools	0%	10%	1%	66%	3%	3%	0%	16%	0%	1%
430 Harnett County Schools	0%	1%	6%	40%	6%	2%	7%	13%	0%	24%
440 Haywood County Schools	0%	0%	0%	0%	0%	70%	20%	0%	0%	10%
460 Hertford County Schools	0%	14%	0%	68%	0%	0%	0%	17%	0%	0%
470 Hoke County Schools	0%	28%	1%	40%	0%	1%	9%	13%	0%	8%
510 Johnston County Schools	0%	49%	1%	1%	1%	4%	23%	13%	0%	8%
520 Jones County Schools	0%	32%	42%	6%	0%	0%	0%	19%	0%	0%
530 Lee County Schools	0%	4%	4%	2%	20%	12%	38%	3%	9%	9%
540 Lenoir County Schools	0%	41%	2%	28%	1%	0%	1%	13%	0%	13%
550 Lincoln County Schools	0%	34%	0%	2%	11%	8%	16%	9%	0%	18%
570 Madison County Schools	0%	0%	0%	77%	0%	0%	0%	23%	0%	0%
580 Martin County Schools	0%	46%	17%	2%	3%	1%	5%	16%	0%	10%
590 McDowell County Schools	0%	18%	0%	43%	3%	6%	0%	16%	2%	12%
610 Mitchell County Schools	0%	18%	0%	21%	1%	1%	10%	10%	11%	28%
620 Montgomery County Schools	0%	34%	0%	40%	2%	0%	1%	21%	0%	2%
640 Nash-Rocky Mount Schools	0%	67%	0%	12%	0%	0%	0%	15%	0%	5%
660 Northampton County Schools	0%	5%	0%	67%	0%	0%	0%	19%	7%	2%
670 Onslow County Schools	0%	10%	0%	60%	0%	0%	5%	19%	1%	5%
690 Pamlico County Schools	0%	1%	0%	80%	0%	0%	0%	19%	0%	0%
700 Elizabeth City/Pasquotank County	0%	56%	0%	19%	0%	1%	1%	16%	1%	6%
710 Pender County Schools	0%	18%	10%	37%	1%	1%	6%	16%	0%	9%
720 Perquimans County Schools	0%	44%	1%	28%	0%	0%	2%	19%	1%	4%
730 Person County Schools	0%	35%	0%	16%	3%	3%	11%	13%	0%	20%
740 Pitt County Schools	0%	77%	0%	2%	0%	0%	0%	20%	0%	0%
760 Randolph County Schools	0%	6%	0%	13%	0%	5%	13%	7%	12%	44%
761 Asheboro City Schools	0%	78%	0%	1%	0%	0%	0%	21%	0%	0%

Low Wealth Counties Supplemental Funding
Expenditure Analysis by LEA
Fiscal Year 2004-05

ATTACHMENT B-2

Local Education Agency	Admin	Teacher Salary	Inst. Sup. Salary	Other Salary	Other (NON Salary)	Staff Develop.	Supplies Equipment	Bonus & Benefits	Remediation & Tutor	Share & Instr Sup
770 Richmond County Schools	0%	29%	0%	33%	1%	1%	10%	14%	0%	12%
780 Robeson County Schools	0%	35%	6%	22%	2%	0%	9%	10%	2%	14%
790 Rockingham County Schools	0%	45%	1%	34%	0%	0%	0%	20%	0%	0%
800 Rowan-Salisbury County Schools	0%	57%	0%	23%	0%	0%	0%	21%	0%	0%
810 Rutherford County Schools	0%	48%	0%	23%	0%	1%	8%	20%	0%	1%
820 Sampson County Schools	0%	59%	0%	25%	1%	0%	1%	15%	0%	0%
821 Clinton City Schools	0%	7%	0%	73%	0%	0%	0%	19%	1%	0%
830 Scotland County Schools	0%	47%	4%	16%	1%	3%	6%	17%	3%	2%
840 Stanly County Schools	0%	6%	2%	64%	2%	0%	3%	19%	0%	4%
850 Stokes County Schools	0%	12%	14%	11%	16%	5%	19%	10%	5%	7%
860 Surry County Schools	0%	30%	1%	34%	1%	3%	1%	15%	2%	14%
861 Elkin City Schools	0%	79%	0%	0%	0%	0%	0%	11%	0%	10%
862 Mount Airy City Schools	0%	59%	0%	9%	0%	0%	0%	17%	0%	15%
870 Swain County Schools	0%	0%	0%	79%	0%	0%	0%	21%	0%	0%
890 Tyrrell County Schools	0%	7%	14%	29%	0%	10%	0%	18%	18%	4%
900 Union County Schools	0%	7%	0%	69%	0%	0%	0%	21%	0%	2%
910 Vance County Schools	0%	34%	0%	45%	1%	0%	1%	19%	0%	0%
930 Warren County Schools	0%	35%	0%	44%	0%	0%	0%	17%	0%	4%
940 Washington County Schools	0%	29%	0%	41%	1%	0%	0%	19%	0%	9%
960 Wayne County Schools	0%	23%	2%	48%	1%	1%	3%	20%	0%	2%
970 Wilkes County Schools	0%	49%	3%	31%	0%	1%	1%	14%	0%	0%
980 Wilson County Schools	0%	0%	0%	49%	2%	0%	10%	15%	0%	24%
990 Yadkin County Schools	0%	21%	7%	29%	2%	7%	13%	14%	0%	9%
995 Yancey County Schools	0%	0%	0%	1%	13%	5%	27%	0%	0%	54%
Average	0%	35%	3%	30%	2%	1%	5%	16%	1%	7%

Small School System Supplemental Funding
Expenditure Analysis by LEA
Fiscal Year 2004-05

ATTACHMENT C-1

Local Education Agency	Admin	Teacher-Inst. Sal	Inst. Sup. Sal	Other Sal.	Other (NON Sal.)	Staff Develop.	Suppl., Equip	Bonus & Benefits	Remediat. & Tutor	Share & Instr Sup	Total
030 Alleghany County Schools	\$ -	\$ 342,277	\$ 134,010	\$ 536,548	\$ 35,096	\$ 26,475	\$ 2,044	\$ 261,238	\$ 21,936	\$ 12,019	\$ 1,371,643
050 Ashe County Schools	49,933	502,575	117,086	129,861	133,036	14,619	139,794	261,284	36,012	4,247	1,388,446
060 Avery County Schools	-	820,405	-	193,813	14,400	169	-	247,662	-	64,484	1,340,933
080 Bertie County Schools	-	169,341	-	634,577	454,624	-	-	210,423	-	-	1,468,966
150 Camden County Schools	97,092	82,840	6,824	449,217	558,577	16,557	61,305	178,259	20	23,805	1,474,495
170 Caswell County Schools	-	171,144	33,280	612,564	8,068	9,435	191,903	244,678	-	167,174	1,438,246
200 Cherokee County Schools	53,331	433,845	30,327	259,907	3,488	11,028	75,704	185,214	12,473	116,798	1,182,115
210 Edenton-Chowan County Schools	134,788	274,564	4,862	571,951	30,811	-	74,200	248,263	-	762	1,340,201
220 Clay County Schools	-	394,398	-	361,460	394,051	5,903	56,882	185,132	13,577	39,021	1,450,422
270 Currituck County Schools	-	900	-	-	342,503	29,377	521,603	317,446	11,846	180,927	1,404,601
370 Gates County Schools	-	435,089	19,440	440,264	67,471	7,681	93,215	229,474	5,219	30,123	1,327,975
380 Graham County Schools	17,695	165,886	9,173	489,821	256,842	10,366	236,138	179,331	3,813	87,996	1,457,060
400 Greene County Schools	99,372	95,040	-	493,325	363,798	9,063	-	224,284	-	30,587	1,315,468
460 Hertford County Schools	72,574	155,160	116,195	540,459	19,610	51,468	252,108	226,418	-	2,395	1,436,388
480 Hyde County Schools	-	133,792	-	720,247	144,947	8,792	152,713	250,602	11,393	41,630	1,464,115
520 Jones County Schools	34,576	381,932	-	494,553	98,931	43,663	111,871	226,237	31,014	54,783	1,477,559
570 Madison County Schools	-	552,410	58,108	233,146	40,685	30,828	185,669	179,596	7,550	127,408	1,415,398
610 Mitchell County Schools	5,958	414,056	88,046	429,214	45,478	22,595	115,857	256,579	2,552	15,102	1,395,437
660 Northampton County Schools	152,806	74,851	-	529,338	50,677	20,274	214,066	197,041	26,661	68,709	1,334,422
690 Pamlico County Schools	35,728	523,105	26,795	415,371	34,556	1,843	7,395	261,604	-	12,284	1,318,681
720 Perquimans County Schools	25,571	165,954	98,613	457,301	200,135	54,148	94,559	205,749	16,999	42,195	1,361,225
750 Polk County Schools	12,396	376,583	71,770	262,904	119,551	2,759	292,621	182,140	31,873	33,187	1,385,784
870 Swain County Schools	29,162	233,859	10,778	447,431	251,979	46,913	60,037	203,972	45,711	121,442	1,451,285
890 Tyrrell County Schools	44,239	211,002	25,468	536,315	224,853	34,526	128,114	276,280	20,578	29,418	1,530,792
930 Warren County Schools	94,997	150,670	157	696,453	105,745	17,503	32,418	226,087	-	3,132	1,327,162
940 Washington County Schools	25,037	279,017	-	-	463,264	-	5,794	198,958	-	-	1,381,787
995 Yancey County Schools	-	165,398	133,689	640,492	10,860	12,000	28,660	252,556	-	5,350	1,249,006
Total:	\$ 985,253	\$ 7,706,094	\$ 984,621	\$ 11,576,532	\$ 4,474,034	\$ 487,984	\$ 3,134,668	\$ 6,116,508	\$ 299,227	\$ 1,314,976	\$ 37,489,614

Small School System Supplemental Funding
Expenditure Analysis by LEA
Fiscal Year 2004-05

ATTACHMENT C-2

LEA	Local Education Agency	Admin	Teacher-Inst. Sal	Inst. Sup Sal	Other Sal.	Other (NON Sal.)	Staff Develop.	Suppl., Equip	Bonus & Benefits	Remediat. & Tutor	S/ware & Instr Sup
030	Alleghany County Schools	0%	25%	10%	39%	3%	2%	0%	19%	2%	1%
050	Ashe County Schools	4%	36%	8%	9%	10%	1%	10%	19%	3%	0%
060	Avery County Schools	0%	61%	0%	14%	1%	0%	0%	18%	0%	5%
080	Bertie County Schools	0%	12%	0%	43%	31%	0%	0%	14%	0%	0%
150	Camden County Schools	7%	6%	0%	30%	38%	1%	4%	12%	0%	2%
170	Caswell County Schools	0%	12%	2%	43%	1%	1%	13%	17%	0%	12%
200	Cherokee County Schools	5%	37%	3%	22%	0%	1%	6%	16%	1%	10%
210	Edenton-Chowan County Schools	10%	20%	0%	43%	2%	0%	6%	19%	0%	0%
220	Clay County Schools	0%	27%	0%	25%	27%	0%	4%	13%	1%	3%
270	Currituck County Schools	0%	0%	0%	0%	24%	2%	37%	23%	1%	13%
370	Gates County Schools	0%	33%	1%	33%	5%	1%	7%	17%	0%	2%
380	Graham County Schools	1%	11%	1%	34%	18%	1%	16%	12%	0%	6%
400	Greene County Schools	8%	7%	0%	38%	28%	1%	0%	17%	0%	2%
460	Hertford County Schools	5%	11%	8%	38%	1%	4%	18%	16%	0%	0%
480	Hyde County Schools	0%	9%	0%	49%	10%	1%	10%	17%	1%	3%
520	Jones County Schools	2%	26%	0%	33%	7%	3%	8%	15%	2%	4%
570	Madison County Schools	0%	39%	4%	16%	3%	2%	13%	13%	1%	9%
610	Mitchell County Schools	0%	30%	6%	31%	3%	2%	8%	18%	0%	1%
660	Northampton County Schools	11%	6%	0%	40%	4%	2%	16%	15%	2%	5%
690	Pamlico County Schools	3%	40%	2%	31%	3%	0%	1%	20%	0%	1%
720	Perquimans County Schools	2%	12%	7%	34%	15%	4%	7%	15%	1%	3%
750	Polk County Schools	1%	27%	5%	19%	9%	0%	21%	13%	2%	2%
870	Swain County Schools	2%	16%	1%	31%	17%	3%	4%	14%	3%	8%
890	Tyrrell County Schools	3%	14%	2%	35%	15%	2%	8%	18%	1%	2%
930	Warren County Schools	7%	11%	0%	52%	8%	1%	2%	17%	0%	0%
940	Washington County Schools	2%	20%	0%	0%	34%	0%	0%	14%	0%	0%
995	Yancey County Schools	0%	13%	11%	51%	1%	1%	2%	20%	0%	0%
	Average	3%	21%	3%	31%	12%	1%	8%	16%	1%	4%