



NORTH CAROLINA
DEPARTMENT OF STATE TREASURER

STATE TREASURER OF NORTH CAROLINA
DALE R. FOLWELL, CPA

Dale R. Folwell, CPA

**STATE AND LOCAL GOVERNMENT FINANCE DIVISION
AND THE LOCAL GOVERNMENT COMMISSION**

SHARON EDMUNDSON
DEPUTY TREASURER

Memorandum #2021-07

TO: The Honorable Tim Moore, Speaker of the House
The Honorable Phil Berger, President Pro Tempore of the Senate

FROM: Sharon Edmundson *[Signature]*
Secretary, Local Government Commission

SUBJECT: Report on County Spending on Public School Capital Outlays - June 30, 2020
DATE: April 30, 2021

The Report on County Spending on Public School Capital Outlay is submitted herewith as required by G.S. 115C-440.1. All the information in this report was provided by county and school finance officers, except for the additional information section at the bottom of each page. At the end of the report is a glossary of terms, which includes more detailed explanations of the data items contained herein.

Please note as of April 29, 2021, the following 22 counties did not provide data for this report for:

Alleghany	Caswell	Edgecombe	Lincoln	Sampson	Swain
Anson	Cherokee	Graham	Onslow	Scotland	Warren
Ashe	Columbus	Harnett	Pender	Stokes	
Bertie	Duplin	Hyde	Person	Surry	

A copy of this and previous reports is available electronically and can be downloaded from the Treasurer's website ([NC Treasurer: State and Local Government Finance Division Memos](#)). If you have any additional questions regarding this report, please contact Susan McCullen at Susan.McCullen@nctreasurer.com.

cc: The Honorable Mark Robinson, Lieutenant Governor
Mr. Mark Trogon, Director of Fiscal Research
Mr. James White, House Principal Clerk
Ms. Sarah Holland, Senate Principal Clerk

Report on County Spending on Public School Capital Outlays-June 30, 2020

Sources of County Funding for School Capital Outlay:		ALAMANCE COUNTY	ALEXANDER COUNTY	ALLEGHANY COUNTY	ANSON COUNTY	ASHE COUNTY	AVERY COUNTY	BEAUFORT COUNTY	BERTIE COUNTY	BLADEN COUNTY
Restricted Portions of Local Option Sales Taxes:	Restricted Portions of Local option sales taxes - Article 40 (30% restricted)	\$2,473,089	\$753,441	\$0	\$0	\$0	\$414,546	\$943,842	\$0	\$616,859
	Restricted portions of local option sales taxes - Article 42 (60% restricted)	\$5,576,418	\$1,506,883	\$0	\$0	\$0	\$945,946	\$1,507,236	\$0	\$1,233,718
	Interest on restricted sales taxes	\$117,821	\$52,176	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Restricted Local Option Sales Tax Sources		\$8,167,328	\$2,312,500	\$0	\$0	\$0	\$1,360,492	\$2,451,078	\$0	\$1,850,577
Other Sources:	Withdrawal from the Public Schools Building Capital Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$505,197
	NC Education Lottery	\$2,235,745	\$0	\$0	\$0	\$0	\$1,125,419	\$484,000	\$0	\$0
	Proceeds from general obligation debt for public school less issuance costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Proceeds from non-general obligation debt for public school less issuance costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Interest on debt proceeds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Portion of Article 44 (GS -105-524) that the County used for School Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$638,333
	Portion of Article 46 that the County used for School Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	NC Needs Based Public School Capital Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Other sources: General Fund	\$296,520	\$0	\$0	\$0	\$0	\$6,808,731	\$259,106	\$0	\$0
	Other sources: All other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Other Sources		\$2,532,265	\$0	\$0	\$0	\$0	\$7,934,150	\$743,106	\$0	\$1,143,530
Total Sources		\$10,699,593	\$2,312,500	\$0	\$0	\$0	\$9,294,642	\$3,194,184	\$0	\$2,994,107
Deduct - Uses of County Funding for Public School Capital Outlay:										
Use Funded by Restricted Portions of Local Option Sales Taxes:	Public school debt service (principal and interest) - Article 40	\$2,473,089	\$209,656	\$0	\$0	\$0	\$414,546	\$943,842	\$0	\$341,457
	Public school capital outlay- Article 40	\$468,582	\$1,153,788	\$0	\$0	\$0	\$0	\$0	\$0	\$275,402
	Public school debt service (principal and interest) - Article 42	\$1,632,174	\$209,655	\$0	\$0	\$0	\$1,075,395	\$1,134,647	\$0	\$662,829
	Public school capital outlay - Article 42	\$3,300,000	\$1,153,787	\$0	\$0	\$0	\$854,040	\$372,589	\$0	\$570,889
Total Uses Funded by Restricted Portions of Local Option Sales Taxes		\$7,873,845	\$2,726,886	\$0	\$0	\$0	\$2,343,981	\$2,451,078	\$0	\$1,850,577
Uses Funded by Other Sources:	Public school debt service (principal and interest) - Public School Building Capital Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Public school capital outlay- Public School Building Capital Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Public school debt service after January 1, 2003 (principal and interest) - NC Education Lottery	\$1,459,068	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Public school outlay - NC Education Lottery	\$5,097,031	\$0	\$0	\$0	\$0	\$0	\$484,000	\$0	\$505,197
	Public school debt service (principal and interest) - other sources	\$296,520	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$617,070
	NC Needs Based school construction or certain capital leases for school facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Public school capital projects funds	\$0	\$0	\$0	\$0	\$0	\$7,066,262	\$0	\$0	\$0
	General Fund and all other funds	\$0	\$0	\$0	\$0	\$0	\$0	\$259,106	\$0	\$359,293
	Fair market value of assets donated to public schools by the county	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Uses Funded by Other Sources		\$6,852,619	\$0	\$0	\$0	\$0	\$7,066,262	\$743,106	\$0	\$1,481,560
Total Uses of Capital Funding for School Capital Outlays		\$14,726,464	\$2,726,886	\$0	\$0	\$0	\$9,410,243	\$3,194,184	\$0	\$3,332,137
Sources of County Funding Over (Under) Uses of County Funding		(\$4,026,871)	(\$414,386)	\$0	\$0	\$0	(\$115,601)	\$0	\$0	(\$338,030)
Add: Beginning Balance, July 1	Unexpended restricted - local option sales tax	\$4,912,614	\$4,982,582	\$0	\$1,594,433	\$0	\$616	\$858,259	\$320,650	\$0
	Unexpended - other sources	\$47,481	\$0	\$0	\$0	\$465,891	\$114,985	\$430,316	\$0	\$338,030
Total Ending Balance		\$933,224	\$4,568,196	\$0	\$1,594,433	\$465,891	\$0	\$1,288,575	\$320,650	\$0
Total Ending Balance Comprised of:	Portion of total ending balance that is restricted - local option sales tax	\$5,206,097	\$4,568,196	\$0	\$1,594,433	\$0	(\$982,873)	\$858,259	\$320,650	\$0
	Portion of total ending balance that is from other sources	(\$4,272,873)	\$0	\$0	\$0	\$465,891	\$982,873	\$430,316	\$0	\$0
Additional Information:	Average daily membership (ADM)- Allotted	22,809	4,812	1,347	3,184	2,980	1,926	6,501	2,111	4,136
	Adjusted unit tax rate	0.6146	0.6792	0.5957	0.7517	0.4393	0.4977	0.6268	0.8012	0.7382
	Average adjusted unit tax rate for population group	0.6146	0.5449	0.6355	0.6355	0.5449	0.6355	0.5449	0.6355	0.5449
	Assessed valuation per ADM	\$644,911	\$556,951	\$1,303,871	\$631,781	\$1,402,886	\$2,103,109	\$901,180	\$627,222	\$721,798
	Department of Public Instruction Lottery Allocation	\$1,664,229	\$351,102	\$98,282	\$0	\$0	\$140,528	\$474,338	\$154,026	\$301,779
	School bonds authorized and unissued as of June 30	\$150,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Report on County Spending on Public School Capital Outlays-June 30, 2020

Sources of County Funding for School Capital Outlay:		BRUNSWICK COUNTY	BUNCOMBE COUNTY	BURKE COUNTY	CABARRUS COUNTY (2)	CALDWELL COUNTY	CAMDEN COUNTY	CARTERET COUNTY	CASWELL COUNTY	CATAWBA COUNTY (2)
Restricted Portions of Local Option Sales Taxes:	Restricted Portions of Local option sales taxes - Article 40 (30% restricted)	\$2,222,646	\$4,266,242	\$4,689,245	\$3,354,134	\$1,215,567	\$204,713	\$1,155,748	\$0	\$2,290,069
	Restricted portions of local option sales taxes - Article 42 (60% restricted)	\$4,655,696	\$11,330,530	\$2,905,502	\$7,398,798	\$2,431,133	\$409,425	\$2,738,171	\$0	\$4,909,055
	Interest on restricted sales taxes	\$84,906	\$0	\$194,329	\$0	\$0	\$2,067	\$0	\$0	\$102,785
Total Restricted Local Option Sales Tax Sources		\$6,963,248	\$15,596,772	\$7,789,076	\$10,752,932	\$3,646,700	\$616,205	\$3,893,919	\$0	\$7,301,909
Other Sources:	Withdrawal from the Public Schools Building Capital Fund	\$0	\$1,800,119	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	NC Education Lottery	\$800,000	\$0	\$2,000,000	\$2,300,000	\$0	\$150,000	\$600,000	\$0	\$1,679,900
	Proceeds from general obligation debt for public school less issuance costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Proceeds from non-general obligation debt for public school less issuance costs	\$0	\$22,058,180	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Interest on debt proceeds	\$330,884	\$102,847	\$11,058	\$0	\$0	\$0	\$0	\$0	\$7,526
	Portion of Article 44 (GS -105-524) that the County used for School Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Portion of Article 46 that the County used for School Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	NC Needs Based Public School Capital Fund	\$0	\$0	\$0	\$0	\$4,313,738	\$0	\$0	\$0	\$0
	Other sources: General Fund	\$2,205,578	\$20,585,926	\$2,295,952	\$39,672,130	\$365,611	\$0	\$464,617	\$0	\$15,249,352
	Other sources: All other	\$0	\$235,113	\$1,127,437	\$0	\$109,039	\$359,626	\$4,099,798	\$0	\$1,065,218
Total Other Sources		\$3,336,462	\$44,782,185	\$5,434,447	\$41,972,130	\$4,788,388	\$509,626	\$5,164,415	\$0	\$18,001,996
Total Sources		\$10,299,710	\$60,378,957	\$13,223,523	\$52,725,062	\$8,435,088	\$1,125,831	\$9,058,334	\$0	\$25,303,905
Deduct - Uses of County Funding for Public School Capital Outlay:										
Use Funded by Restricted Portions of Local Option Sales Taxes:	Public school debt service (principal and interest) - Article 40	\$0	\$0	\$3,316,200	\$2,983,950	\$1,215,567	\$0	\$1,155,748	\$0	\$2,075,000
	Public school capital outlay- Article 40	\$0	\$4,266,242	\$0	\$370,184	\$0	\$0	\$0	\$0	\$215,068
	Public school debt service (principal and interest) - Article 42	\$2,366,444	\$0	\$0	\$6,535,035	\$860,241	\$0	\$2,738,171	\$0	\$0
	Public school capital outlay - Article 42	\$4,585,285	\$11,330,530	\$3,551,208	\$863,763	\$1,606,740	\$0	\$0	\$0	\$4,798,499
Total Uses Funded by Restricted Portions of Local Option Sales Taxes		\$6,951,729	\$15,596,772	\$6,867,408	\$10,752,932	\$3,682,548	\$0	\$3,893,919	\$0	\$7,088,567
Uses Funded by Other Sources:	Public school debt service (principal and interest) - Public School Building Capital Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Public school capital outlay- Public School Building Capital Fund	\$0	\$1,800,119	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Public school debt service after January 1, 2003 (principal and interest) - NC Education Lottery	\$800,000	\$0	\$2,000,000	\$2,300,000	\$0	\$0	\$600,000	\$0	\$1,679,900
	Public school outlay - NC Education Lottery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Public school debt service (principal and interest) - other sources	\$4,809,775	\$21,730,057	\$0	\$27,886,924	\$0	\$0	\$925,325	\$0	\$8,304,740
	NC Needs Based school construction or certain capital leases for school facilities	\$0	\$0	\$0	\$0	\$6,409,159	\$0	\$0	\$0	\$0
	Public school capital projects funds	\$20,151,058	\$13,903,166	\$797,066	\$44,729,021	\$959,032	\$0	\$3,639,090	\$0	\$6,159,433
	General Fund and all other funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Fair market value of assets donated to public schools by the county	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Uses Funded by Other Sources		\$25,760,833	\$37,433,342	\$2,797,066	\$74,915,945	\$7,368,191	\$0	\$5,164,415	\$0	\$16,144,073
Total Uses of Capital Funding for School Capital Outlays		\$32,712,562	\$53,030,114	\$9,664,474	\$85,668,877	\$11,050,739	\$0	\$9,058,334	\$0	\$23,232,640
Sources of County Funding Over (Under) Uses of County Funding		(\$22,412,852)	\$7,348,843	\$3,559,049	(\$32,943,815)	(\$2,615,651)	\$1,125,831	\$0	\$0	\$2,071,265
Add: Beginning Balance, July 1	Unexpended restricted - local option sales tax	\$5,267,185	\$0	\$2,230,880	\$0	\$41,392	\$1,171,381	\$0	\$1,195,284	\$2,277,604
	Unexpended - other sources	\$25,303,598	\$16,704,349	\$13,331,529	\$42,033,608	\$9,915,680	\$300,000	\$0	\$0	\$250,669
Total Ending Balance		\$8,157,931	\$24,053,192	\$19,121,458	\$9,089,793	\$7,341,421	\$2,597,212	\$0	\$1,195,284	\$4,599,538
Total Ending Balance Comprised of:	Portion of total ending balance that is restricted - local option sales tax	\$5,278,704	\$0	\$3,152,548	\$0	\$5,544	\$1,787,586	\$0	\$1,195,284	\$2,490,946
	Portion of total ending balance that is from other sources	\$2,879,227	\$24,053,192	\$15,968,910	\$9,089,793	\$7,335,877	\$809,626	\$0	\$0	\$2,108,592
Additional Information:	Average daily membership (ADM)- Allotted	12,803	28,013	11,895	39,172	11,389	1,916	8,164	2,475	22,951
	Adjusted unit tax rate	0.4792	0.4563	0.6899	0.6278	0.5637	0.6479	0.2817	0.7329	0.5638
	Average adjusted unit tax rate for population group	0.6146	0.6146	0.6092	0.6146	0.6092	0.6355	0.6092	0.6355	0.6146
	Assessed valuation per ADM	\$2,270,253	\$1,402,337	\$607,746	\$617,963	\$670,371	\$590,590	\$1,858,896	\$683,187	\$803,651
	Department of Public Instruction Lottery Allocation	\$934,155	\$2,043,932	\$867,903	\$2,858,136	\$0	\$0	\$595,677	\$0	\$1,674,593
	School bonds authorized and unissued as of June 30	\$102,045,000	\$0	\$0	\$11,000,000	\$0	\$0	\$0	\$23,150,000	\$0

Report on County Spending on Public School Capital Outlays-June 30, 2020

Sources of County Funding for School Capital Outlay:		CHATHAM COUNTY	CHEROKEE COUNTY	CHOWAN COUNTY	CLAY COUNTY	CLEVELAND COUNTY	COLUMBUS COUNTY	CRAVEN COUNTY	CUMBERLAND COUNTY	CURRITUCK COUNTY
Restricted Portions of Local Option Sales Taxes:	Restricted Portions of Local option sales taxes - Article 40 (30% restricted)	\$1,483,846	\$0	\$273,387	\$261,794	\$1,392,130	\$0	\$1,495,026	\$3,931,176	\$608,869
	Restricted portions of local option sales taxes - Article 42 (60% restricted)	\$3,870,323	\$0	\$546,953	\$353,351	\$2,088,194	\$0	\$2,990,052	\$7,924,044	\$1,913,273
	Interest on restricted sales taxes	\$0	\$0	\$1,654	\$0	\$81,044	\$0	\$221	\$137,589	\$74,890
Total Restricted Local Option Sales Tax Sources		\$5,354,169	\$0	\$821,994	\$615,145	\$3,561,368	\$0	\$4,485,299	\$11,992,809	\$2,597,032
Other Sources:	Withdrawal from the Public Schools Building Capital Fund	\$0	\$0	\$0	\$0	\$1,085,000	\$0	\$0	\$0	\$0
	NC Education Lottery	\$184,341	\$0	\$103,573	\$68,544	\$0	\$0	\$1,029,300	\$3,416,888	\$147,042
	Proceeds from general obligation debt for public school less issuance costs	\$0	\$0	\$0	\$2,605,298	\$0	\$0	\$0	\$0	\$0
	Proceeds from non-general obligation debt for public school less issuance costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Interest on debt proceeds	\$1,675,733	\$0	\$0	\$294	\$0	\$0	\$0	\$0	\$0
	Portion of Article 44 (GS -105-524) that the County used for School Capital Outlay	\$1,330,635	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Portion of Article 46 that the County used for School Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	NC Needs Based Public School Capital Fund	\$0	\$0	\$0	\$5,641,662	\$0	\$0	\$0	\$0	\$0
	Other sources: General Fund	\$4,205,994	\$0	\$0	\$0	\$0	\$0	\$2,054,967	\$3,387,956	\$0
	Other sources: All other	\$1,145,294	\$0	\$200,000	\$0	\$464,460	\$0	\$0	\$1,124,840	\$0
Total Other Sources		\$8,541,997	\$0	\$303,573	\$8,315,798	\$1,549,460	\$0	\$3,084,267	\$7,929,684	\$147,042
Total Sources		\$13,896,166	\$0	\$1,125,567	\$8,930,943	\$5,110,828	\$0	\$7,569,566	\$19,922,493	\$2,744,074
Deduct - Uses of County Funding for Public School Capital Outlay:										
Use Funded by Restricted Portions of Local Option Sales Taxes:	Public school debt service (principal and interest) - Article 40	\$1,483,846	\$0	\$0	\$0	\$1,110,883	\$0	\$465,726	\$602,147	\$0
	Public school capital outlay- Article 40	\$0	\$0	\$0	\$100,000	\$580,000	\$0	\$0	\$4,247,173	\$600,000
	Public school debt service (principal and interest) - Article 42	\$3,870,323	\$0	\$0	\$0	\$740,589	\$0	\$2,990,273	\$1,204,294	\$0
	Public school capital outlay - Article 42	\$0	\$0	\$0	\$214,327	\$870,000	\$0	\$0	\$8,494,350	\$990,681
Total Uses Funded by Restricted Portions of Local Option Sales Taxes		\$5,354,169	\$0	\$0	\$314,327	\$3,301,472	\$0	\$3,455,999	\$14,547,964	\$1,590,681
Uses Funded by Other Sources:	Public school debt service (principal and interest) - Public School Building Capital Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Public school capital outlay- Public School Building Capital Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Public school debt service after January 1, 2003 (principal and interest) - NC Education Lottery	\$184,341	\$0	\$0	\$0	\$1,085,000	\$0	\$1,067,971	\$3,416,887	\$0
	Public school outlay - NC Education Lottery	\$0	\$0	\$103,573	\$68,544	\$0	\$0	\$0	\$0	\$350,568
	Public school debt service (principal and interest) - other sources	\$3,161,029	\$0	\$582,264	\$0	\$0	\$0	\$0	\$3,023,774	\$0
	NC Needs Based school construction or certain capital leases for school facilities	\$0	\$0	\$0	\$7,522,183	\$0	\$0	\$0	\$0	\$0
	Public school capital projects funds	\$52,041,267	\$0	\$467,274	\$916,262	\$0	\$0	\$307,957	\$0	\$0
	General Fund and all other funds	\$2,375,600	\$0	\$0	\$0	\$1,400,000	\$0	\$1,894,967	\$0	\$0
	Fair market value of assets donated to public schools by the county	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Uses Funded by Other Sources		\$57,762,237	\$0	\$1,153,111	\$8,506,989	\$2,485,000	\$0	\$3,270,895	\$6,440,661	\$350,568
Total Uses of Capital Funding for School Capital Outlays		\$63,116,406	\$0	\$1,153,111	\$8,821,316	\$5,786,472	\$0	\$6,726,894	\$20,988,625	\$1,941,249
Sources of County Funding Over (Under) Uses of County Funding		(\$49,220,240)	\$0	(\$27,544)	\$109,627	(\$675,644)	\$0	\$842,672	(\$1,066,132)	\$802,825
Add: Beginning Balance, July 1	Unexpended restricted - local option sales tax	\$0	\$1,291,840	\$141,020	\$746,673	\$7,706,253	\$240,660	\$431,770	\$4,570,229	\$6,304,622
	Unexpended - other sources	\$74,797,083	\$1,956,179	\$28,568	\$2,655,716	\$154,386	\$749,658	\$1,087,143	\$5,545,930	\$6,457,434
Total Ending Balance		\$25,576,843	\$3,248,019	\$142,044	\$3,512,016	\$7,184,995	\$990,318	\$2,361,585	\$9,050,027	\$13,564,881
Total Ending Balance Comprised of:	Portion of total ending balance that is restricted - local option sales tax	\$0	\$1,291,840	\$963,014	\$1,047,491	\$7,966,149	\$240,660	\$1,461,070	\$2,015,074	\$7,310,973
	Portion of total ending balance that is from other sources	\$25,576,843	\$1,956,179	(\$820,970)	\$2,464,525	(\$781,154)	\$749,658	\$900,515	\$7,034,953	\$6,253,908
Additional Information:	Average daily membership (ADM)- Allotted	8,938	3,144	1,962	1,280	14,369	7,774	13,625	50,405	4,134
	Adjusted unit tax rate	0.6298	0.4517	0.7119	0.4311	0.6567	0.7556	0.5221	0.7670	0.4105
	Average adjusted unit tax rate for population group	0.6092	0.5449	0.6355	0.6355	0.6146	0.6092	0.6146	0.6146	0.5449
	Assessed valuation per ADM	\$1,297,742	\$1,054,542	\$753,894	\$1,556,061	\$654,162	\$490,776	\$705,320	\$469,148	\$1,589,415
	Department of Public Instruction Lottery Allocation	\$652,150	\$0	\$143,156	\$0	\$1,048,416	\$0	\$994,130	\$3,677,737	\$301,632
	School bonds authorized and unissued as of June 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Report on County Spending on Public School Capital Outlays-June 30, 2020

Sources of County Funding for School Capital Outlay:		DARE COUNTY	DAVIDSON COUNTY	DAVIE COUNTY	DUPLIN COUNTY	DURHAM COUNTY	EDGEcombe COUNTY	FORSYTH COUNTY	FRANKLIN COUNTY	GASTON COUNTY
Restricted Portions of Local Option Sales Taxes:	Restricted Portions of Local option sales taxes - Article 40 (30% restricted)	\$910,288	\$2,892,027	\$871,478	\$0	\$4,546,778	\$0	\$5,269,496	\$1,433,554	\$3,924,903
	Restricted portions of local option sales taxes - Article 42 (60% restricted)	\$3,533,616	\$4,026,965	\$1,243,680	\$0	\$10,482,295	\$0	\$11,499,659	\$1,830,710	\$6,520,955
	Interest on restricted sales taxes	\$0	\$81,223	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Restricted Local Option Sales Tax Sources		\$4,443,904	\$7,000,215	\$2,115,158	\$0	\$15,029,073	\$0	\$16,769,155	\$3,264,264	\$10,445,858
Other Sources:	Withdrawal from the Public Schools Building Capital Fund	\$0	\$0	\$0	\$0	\$1,130,189	\$0	\$0	\$0	\$0
	NC Education Lottery	\$325,000	\$2,223,404	\$201,462	\$0	\$0	\$0	\$3,852,737	\$550,000	\$2,364,600
	Proceeds from general obligation debt for public school less issuance costs	\$0	\$0	\$0	\$0	\$11,197,317	\$0	\$0	\$0	\$0
	Proceeds from non-general obligation debt for public school less issuance costs	\$0	\$2,390,000	\$0	\$0	\$528,838	\$0	\$0	\$0	\$0
	Interest on debt proceeds	\$15,931	\$5,198	\$0	\$0	\$59,518	\$0	\$1,247,949	\$84,569	\$977,778
	Portion of Article 44 (GS -105-524) that the County used for School Capital Outlay	\$0	\$1,615,021	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Portion of Article 46 that the County used for School Capital Outlay	\$0	\$3,930,302	\$0	\$0	\$0	\$0	\$0	\$0	\$6,779,564
	NC Needs Based Public School Capital Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Other sources: General Fund	\$5,208,823	\$0	\$7,177,209	\$0	\$1,370,000	\$0	\$24,698,924	\$5,342,001	\$9,628,821
	Other sources: All other	\$1,196,951	\$2,959,484	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Other Sources		\$6,746,705	\$13,123,409	\$7,378,671	\$0	\$14,285,862	\$0	\$29,799,610	\$5,976,570	\$19,750,763
Total Sources		\$11,190,609	\$20,123,624	\$9,493,829	\$0	\$29,314,935	\$0	\$46,568,765	\$9,240,834	\$30,196,621
Deduct - Uses of County Funding for Public School Capital Outlay:										
Use Funded by Restricted Portions of Local Option Sales Taxes:	Public school debt service (principal and interest) - Article 40	\$910,288	\$0	\$0	\$0	\$4,546,778	\$0	\$5,269,496	\$1,433,554	\$3,942,506
	Public school capital outlay- Article 40	\$0	\$2,892,027	\$871,478	\$0	\$0	\$0	\$0	\$0	\$0
	Public school debt service (principal and interest) - Article 42	\$3,533,616	\$2,014,515	\$0	\$0	\$10,482,295	\$0	\$11,499,659	\$1,830,710	\$6,353,450
	Public school capital outlay - Article 42	\$0	\$2,093,673	\$1,243,680	\$0	\$0	\$0	\$0	\$0	\$0
Total Uses Funded by Restricted Portions of Local Option Sales Taxes		\$4,443,904	\$7,000,215	\$2,115,158	\$0	\$15,029,073	\$0	\$16,769,155	\$3,264,264	\$10,295,956
Uses Funded by Other Sources:	Public school debt service (principal and interest) - Public School Building Capital Fund	\$0	\$7,233,870	\$0	\$0	\$0	\$0	\$0	\$550,000	\$0
	Public school capital outlay- Public School Building Capital Fund	\$0	\$0	\$0	\$0	\$1,130,189	\$0	\$0	\$0	\$0
	Public school debt service after January 1, 2003 (principal and interest) - NC Education Lottery	\$325,000	\$1,649,460	\$200,000	\$0	\$0	\$0	\$3,852,737	\$0	\$2,364,600
	Public school outlay - NC Education Lottery	\$0	\$573,944	\$201,462	\$0	\$0	\$0	\$0	\$0	\$0
	Public school debt service (principal and interest) - other sources	\$4,005,495	\$0	\$6,977,209	\$0	\$0	\$0	\$17,029,082	\$2,774,042	\$13,633,155
	NC Needs Based school construction or certain capital leases for school facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Public school capital projects funds	\$2,416,210	\$527,074	\$0	\$0	\$14,759,931	\$0	\$38,595,002	\$5,997,588	\$29,697,657
	General Fund and all other funds	\$0	\$0	\$0	\$0	\$1,370,000	\$0	\$6,208,789	\$2,000,000	\$0
	Fair market value of assets donated to public schools by the county	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Uses Funded by Other Sources		\$6,746,705	\$9,984,348	\$7,378,671	\$0	\$17,260,120	\$0	\$65,685,610	\$11,321,630	\$45,695,412
Total Uses of Capital Funding for School Capital Outlays		\$11,190,609	\$16,984,563	\$9,493,829	\$0	\$32,289,193	\$0	\$82,454,765	\$14,585,894	\$55,991,368
Sources of County Funding Over (Under) Uses of County Funding		\$0	\$3,139,061	\$0	\$0	(\$2,974,258)	\$0	(\$35,886,000)	(\$5,345,060)	(\$25,794,747)
Add: Beginning Balance, July 1	Unexpended restricted - local option sales tax	\$0	\$0	(\$300,000)	\$2,458,474	\$0	\$0	\$0	\$0	\$1,673,677
	Unexpended - other sources	\$0	\$6,270,251	\$1,276,947	\$12,298,396	\$47,215,820	\$391,393	\$110,285,913	\$8,128,435	\$66,951,798
Total Ending Balance		\$0	\$9,409,312	\$976,947	\$14,756,870	\$44,241,562	\$391,393	\$74,399,913	\$2,783,375	\$42,830,728
Total Ending Balance Comprised of:	Portion of total ending balance that is restricted - local option sales tax	\$0	\$0	(\$300,000)	\$2,458,474	\$0	\$0	\$0	\$0	\$1,823,579
	Portion of total ending balance that is from other sources	\$0	\$9,409,312	\$1,276,947	\$12,298,396	\$44,241,562	\$391,393	\$74,399,913	\$2,783,375	\$41,007,149
Additional Information:	Average daily membership (ADM)- Allotted	5,172	24,152	6,133	9,539	32,491	5,836	54,174	8,178	31,153
	Adjusted unit tax rate	0.3924	0.5119	0.6867	0.6841	0.6909	0.9500	0.6953	0.7438	0.8147
	Average adjusted unit tax rate for population group	0.5449	0.6146	0.5449	0.6092	0.6146	0.6092	0.6146	0.6092	0.6146
	Assessed valuation per ADM	\$2,632,465	\$610,616	\$773,332	\$477,762	\$1,355,504	\$552,189	\$690,888	\$730,114	\$635,170
	Department of Public Instruction Lottery Allocation	\$377,369	\$1,762,220	\$447,486	\$696,001	\$2,370,665	\$425,816	\$3,952,737	\$596,697	\$2,273,040
	School bonds authorized and unissued as of June 30	\$0	\$0	\$0	\$0	\$49,402,351	\$0	\$187,075,000	\$0	\$190,000,000

Report on County Spending on Public School Capital Outlays-June 30, 2020

Sources of County Funding for School Capital Outlay:		GATES COUNTY	GRAHAM COUNTY	GRANVILLE COUNTY	GREENE COUNTY	GUILFORD COUNTY	HALIFAX COUNTY	HARNETT COUNTY	HAYWOOD COUNTY	HENDERSON COUNTY
Restricted Portions of Local Option Sales Taxes:	Restricted Portions of Local option sales taxes - Article 40 (30% restricted)	\$0	\$0	\$1,082,769	\$451,431	\$6,494,038	\$802,277	\$0	\$1,203,141	\$2,417,605
	Restricted portions of local option sales taxes - Article 42 (60% restricted)	\$0	\$0	\$1,208,468	\$341,147	\$14,544,043	\$1,604,554	\$0	\$2,249,720	\$4,217,334
	Interest on restricted sales taxes	\$0	\$0	\$16,780	\$0	\$0	\$0	\$0	\$0	\$0
Total Restricted Local Option Sales Tax Sources		\$0	\$0	\$2,308,017	\$792,578	\$21,038,081	\$2,406,831	\$0	\$3,452,861	\$6,634,939
Other Sources:	Withdrawal from the Public Schools Building Capital Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$75,133	\$0
	NC Education Lottery	\$0	\$0	\$554,233	\$226,367	\$4,750,000	\$451,560	\$0	\$186,477	\$991,159
	Proceeds from general obligation debt for public school less issuance costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Proceeds from non-general obligation debt for public school less issuance costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$60,442,694
	Interest on debt proceeds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$174,800
	Portion of Article 44 (GS -105-524) that the County used for School Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$569,107	\$0	\$0	\$577,927
	Portion of Article 46 that the County used for School Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$1,307,043	\$0	\$0	\$0
	NC Needs Based Public School Capital Fund	\$ 309,968	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Other sources: General Fund	\$0	\$0	\$0	\$0	\$44,637,900	\$1,090,775	\$0	\$750,000	\$2,395,740
	Other sources: All other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$29,352	\$5,219,306
Total Other Sources		\$309,968	\$0	\$554,233	\$226,367	\$49,387,900	\$3,418,485	\$0	\$1,040,962	\$69,801,626
Total Sources		\$309,968	\$0	\$2,862,250	\$1,018,945	\$70,425,981	\$5,825,316	\$0	\$4,493,823	\$76,436,565
Deduct - Uses of County Funding for Public School Capital Outlay:										
Use Funded by Restricted Portions of Local Option Sales Taxes:	Public school debt service (principal and interest) - Article 40	\$0	\$0	\$1,082,769	\$0	\$6,494,038	\$0	\$0	\$1,203,141	\$2,417,605
	Public school capital outlay- Article 40	\$0	\$0	\$0	\$451,431	\$0	\$802,277	\$0	\$0	\$0
	Public school debt service (principal and interest) - Article 42	\$0	\$0	\$1,208,468	\$0	\$14,544,043	\$1,316,056	\$0	\$446,134	\$4,217,334
	Public school capital outlay - Article 42	\$0	\$0	\$0	\$341,147	\$0	\$288,498	\$0	\$900,000	\$0
Total Uses Funded by Restricted Portions of Local Option Sales Taxes		\$0	\$0	\$2,291,237	\$792,578	\$21,038,081	\$2,406,831	\$0	\$2,549,275	\$6,634,939
Uses Funded by Other Sources:	Public school debt service (principal and interest) - Public School Building Capital Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Public school capital outlay- Public School Building Capital Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Public school debt service after January 1, 2003 (principal and interest) - NC Education Lottery	\$0	\$0	\$0	\$0	\$4,750,000	\$0	\$0	\$186,447	\$991,159
	Public school outlay - NC Education Lottery	\$309,968	\$0	\$554,233	\$226,367	\$0	\$451,560	\$0	\$0	\$0
	Public school debt service (principal and interest) - other sources	\$0	\$0	\$0	\$0	\$44,637,900	\$1,502,446	\$0	\$132,190	\$1,473,667
	NC Needs Based school construction or certain capital leases for school facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Public school capital projects funds	\$5,153,016	\$0	\$5,274,788	(\$315,822)	\$10,234,272	\$77,296	\$0	\$184,971	\$29,763,350
	General Fund and all other funds	\$0	\$0	\$1,750,970	\$0	\$0	\$0	\$0	\$0	\$1,500,000
	Fair market value of assets donated to public schools by the county	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Uses Funded by Other Sources		\$5,462,984	\$0	\$7,579,991	(\$89,455)	\$59,622,172	\$2,031,302	\$0	\$503,608	\$33,728,176
Total Uses of Capital Funding for School Capital Outlays		\$5,462,984	\$0	\$9,871,228	\$703,123	\$80,660,253	\$4,438,133	\$0	\$3,052,883	\$40,363,115
Sources of County Funding Over (Under) Uses of County Funding		(\$5,153,016)	\$0	(\$7,008,978)	\$315,822	(\$10,234,272)	\$1,387,183	\$0	\$1,440,940	\$36,073,450
Add: Beginning Balance, July 1	Unexpended restricted - local option sales tax	(\$211,276)	\$0	\$0	\$0	\$0	\$0	\$0	\$1,597,994	\$0
	Unexpended - other sources	\$6,774,658	\$0	\$12,144,136	\$0	\$13,423,340	\$2,947,889	\$7,583,409	(\$1)	\$14,080,327
Total Ending Balance		\$1,410,366	\$0	\$5,135,158	\$315,822	\$3,189,068	\$4,335,072	\$7,583,409	\$3,038,933	\$50,153,777
Total Ending Balance Comprised of:	Portion of total ending balance that is restricted - local option sales tax	(\$211,276)	\$0	\$16,780	\$0	\$0	\$0	\$0	\$2,501,580	\$0
	Portion of total ending balance that is from other sources	\$1,621,642	\$0	\$5,118,378	\$315,822	\$3,189,068	\$4,335,072	\$7,583,409	\$537,353	\$50,153,777
Additional Information:	Average daily membership (ADM)- Allotted	1,706	1,121	7,381	2,936	71,926	5,977	20,523	7,150	13,376
	Adjusted unit tax rate	0.7599	0.6430	0.7904	0.7831	0.6678	0.7280	0.7001	0.4940	0.5572
	Average adjusted unit tax rate for population group	0.6355	0.6355	0.6092	0.6355	0.6146	0.6092	0.6146	0.6092	0.6146
	Assessed valuation per ADM	\$551,930	\$1,037,087	\$663,202	\$391,889	\$730,103	\$629,693	\$439,745	\$1,078,209	\$1,205,693
	Department of Public Instruction Lottery Allocation	\$0	\$19,031	\$538,546	\$214,221	\$5,247,990	\$436,104	\$1,497,434	\$521,691	\$975,963
	School bonds authorized and unissued as of June 30	\$0	\$0	\$0	\$0	\$0	\$0	\$70,500,000	\$0	\$0

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Sources of County Funding for School Capital Outlay:		HERTFORD COUNTY	HOKE COUNTY	HYDE COUNTY	IREDELL COUNTY	JACKSON COUNTY	JOHNSTON COUNTY	JONES COUNTY	LEE COUNTY	LENOIR COUNTY
Restricted Portions of Local Option Sales Taxes:	Restricted Portions of Local option sales taxes - Article 40 (30% restricted)	\$0	\$1,135,249	\$0	\$3,028,940	\$1,040,172	\$4,354,811	\$176,951	\$1,030,214	\$802,557
	Restricted portions of local option sales taxes - Article 42 (60% restricted)	\$0	\$989,245	\$0	\$6,988,089	\$2,030,417	\$6,725,638	\$353,902	\$2,095,689	\$1,628,291
	Interest on restricted sales taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Restricted Local Option Sales Tax Sources		\$0	\$2,124,494	\$0	\$10,017,029	\$3,070,589	\$11,080,449	\$530,853	\$3,125,903	\$2,430,848
Other Sources:	Withdrawal from the Public Schools Building Capital Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	NC Education Lottery	\$0	\$0	\$0	\$0	\$233,066	\$2,049,000	\$168,667	\$861,276	\$681,000
	Proceeds from general obligation debt for public school less issuance costs	\$0	\$0	\$0	\$0	\$0	\$18,588,710	\$0	\$0	\$0
	Proceeds from non-general obligation debt for public school less issuance costs	\$5,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Interest on debt proceeds	\$0	\$0	\$0	\$278,286	\$0	\$237,695	\$8,594	\$62,500	\$0
	Portion of Article 44 (GS -105-524) that the County used for School Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$124,793	\$0	\$0
	Portion of Article 46 that the County used for School Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	NC Needs Based Public School Capital Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Other sources: General Fund	\$0	\$1,113,317	\$0	\$32,169,384	\$726,497	\$22,634,158	\$75,000	\$6,471,531	\$0
	Other sources: All other	\$0	\$0	\$0	\$770,044	\$0	\$0	\$238,081	\$0	\$0
Total Other Sources		\$5,000,000	\$1,113,317	\$0	\$33,217,714	\$959,563	\$43,509,563	\$615,135	\$7,395,307	\$681,000
Total Sources		\$5,000,000	\$3,237,811	\$0	\$43,234,743	\$4,030,152	\$54,590,012	\$1,145,988	\$10,521,210	\$3,111,848
Deduct - Uses of County Funding for Public School Capital Outlay:										
Use Funded by Restricted Portions of Local Option Sales Taxes:	Public school debt service (principal and interest) - Article 40	\$0	\$0	\$0	\$3,028,940	\$1,040,172	\$4,354,811	\$0	\$1,030,214	\$0
	Public school capital outlay- Article 40	\$0	\$1,134,571	\$0	\$0	\$0	\$0	\$316,577	\$0	\$383,050
	Public school debt service (principal and interest) - Article 42	\$0	\$989,245	\$0	\$0	\$379,944	\$6,725,638	\$0	\$2,095,689	\$2,250,000
	Public school capital outlay - Article 42	\$0	\$0	\$0	\$6,988,089	\$1,331,200	\$0	\$0	\$0	\$0
Total Uses Funded by Restricted Portions of Local Option Sales Taxes		\$0	\$2,123,816	\$0	\$10,017,029	\$2,751,316	\$11,080,449	\$316,577	\$3,125,903	\$2,633,050
Uses Funded by Other Sources:	Public school debt service (principal and interest) - Public School Building Capital Fund	\$0	\$1,113,317	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Public school capital outlay- Public School Building Capital Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Public school debt service after January 1, 2003 (principal and interest) - NC Education Lottery	\$0	\$0	\$0	\$0	\$233,066	\$2,049,000	\$168,667	\$0	\$0
	Public school outlay - NC Education Lottery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$861,276	\$0
	Public school debt service (principal and interest) - other sources	\$0	\$0	\$0	\$24,906,053	\$379,773	\$21,537,234	\$124,793	\$5,124,025	\$0
	NC Needs Based school construction or certain capital leases for school facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$171,675	\$0	\$0
	Public school capital projects funds	\$1,954,063	\$0	\$0	\$28,268,589	\$1,848,087	\$17,579,520	\$4,740,397	\$6,074,906	\$0
	General Fund and all other funds	\$0	\$0	\$0	\$7,263,331	\$0	\$1,096,924	\$75,000	\$1,347,506	\$0
	Fair market value of assets donated to public schools by the county	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Uses Funded by Other Sources		\$1,954,063	\$1,113,317	\$0	\$60,437,973	\$2,460,926	\$42,262,678	\$5,280,532	\$13,407,713	\$0
Total Uses of Capital Funding for School Capital Outlays		\$1,954,063	\$3,237,133	\$0	\$70,455,002	\$5,212,242	\$53,343,127	\$5,597,109	\$16,533,616	\$2,633,050
Sources of County Funding Over (Under) Uses of County Funding		\$3,045,937	\$678	\$0	(\$27,220,259)	(\$1,182,090)	\$1,246,885	(\$4,451,121)	(\$6,012,406)	\$478,798
Add: Beginning Balance, July 1	Unexpended restricted - local option sales tax	\$2,649,555	\$200,139	\$0	\$0	\$658,986	\$0	\$1,296,143	\$0	(\$100,739)
	Unexpended - other sources	\$0	\$740,016	\$0	\$28,413,380	\$1,355,303	\$19,210,213	\$4,817,356	\$7,535,256	\$750,000
Total Ending Balance		\$5,695,492	\$940,833	\$0	\$1,193,121	\$832,199	\$20,457,098	\$1,662,378	\$1,522,850	\$1,128,059
Total Ending Balance Comprised of:	Portion of total ending balance that is restricted - local option sales tax	\$2,649,555	\$200,817	\$0	\$0	\$978,259	\$0	\$1,510,419	\$0	(\$302,941)
	Portion of total ending balance that is from other sources	\$3,045,937	\$740,016	\$0	\$1,193,121	(\$146,060)	\$20,457,098	\$151,959	\$1,522,850	\$1,431,000
Additional Information:	Average daily membership (ADM)- Allotted	2,739	9,064	591	26,274	3,615	37,317	1,069	9,868	8,506
	Adjusted unit tax rate	0.8417	0.7372	0.6720	0.5200	0.3729	0.7481	0.7958	0.7559	0.8300
	Average adjusted unit tax rate for population group	0.6355	0.6092	0.6355	0.6146	0.5449	0.6146	0.6355	0.6092	0.6092
	Assessed valuation per ADM	\$605,498	\$411,509	\$2,852,122	\$987,829	\$2,654,787	\$555,738	\$813,547	\$608,342	\$488,665
	Department of Public Instruction Lottery Allocation	\$46,500	\$661,343	\$43,121	\$1,917,048	\$263,764	\$2,722,787	\$0	\$720,006	\$620,631
	School bonds authorized and unissued as of June 30	\$0	\$0	\$0	\$123,090,000	\$0	\$22,500,000	\$0	\$0	\$0

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Sources of County Funding for School Capital Outlay:		LINCOLN COUNTY	MACON COUNTY	MADISON COUNTY	MARTIN COUNTY	MCDOWELL COUNTY	MECKLENBURG COUNTY	MITCHELL COUNTY	MONTGOMERY COUNTY (2)	MOORE COUNTY (2)
Restricted Portions of Local Option Sales Taxes:	Restricted Portions of Local option sales taxes - Article 40 (30% restricted)	\$0	\$641,429	\$388,494	\$387,888	\$1,004,725	\$15,341,559	\$307,822	\$501,950	\$1,744,545
	Restricted portions of local option sales taxes - Article 42 (60% restricted)	\$0	\$1,594,771	\$777,987	\$775,775	\$1,915,598	\$44,920,260	\$515,682	\$642,491	\$3,224,814
	Interest on restricted sales taxes	\$0	\$11,813	\$0	\$0	\$61,843	\$0	\$0	\$0	\$0
Total Restricted Local Option Sales Tax Sources		\$0	\$2,248,013	\$1,166,481	\$1,163,663	\$2,982,166	\$60,261,819	\$823,504	\$1,144,441	\$4,969,359
Other Sources:	Withdrawal from the Public Schools Building Capital Fund	\$0	\$0	0	\$0	\$231,450	\$0	\$0	\$60	\$0
	NC Education Lottery	\$0	\$330,777	441000	\$286,521	\$8,791,674	\$9,500,000	\$0	\$249,940	\$503,056
	Proceeds from general obligation debt for public school less issuance costs	\$0	\$0	\$0	\$0	\$0	\$160,568,383	\$0	\$0	\$37,769,854
	Proceeds from non-general obligation debt for public school less issuance costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,300)
	Interest on debt proceeds	\$0	\$16,777	\$0	\$0	\$0	\$0	\$0	\$319,552	\$1,397,868
	Portion of Article 44 (GS -105-524) that the County used for School Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$148,688	\$0	\$0
	Portion of Article 46 that the County used for School Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$463,206	\$2,800,000
	NC Needs Based Public School Capital Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Other sources: General Fund	\$0	\$3,204,831	\$0	\$68,580	\$0	\$4,960,000	\$272,563	\$3,566,220	\$6,260,242
	Other sources: All other	\$0	\$331,770	\$0	\$722,598	\$0	\$76,454,848	\$0	\$74,459	(\$292,701)
Total Other Sources		\$0	\$3,884,155	\$441,000	\$1,077,699	\$9,023,124	\$251,483,231	\$421,251	\$4,673,437	\$48,437,019
Total Sources		\$0	\$6,132,168	\$1,607,481	\$2,241,362	\$12,005,290	\$311,745,050	\$1,244,755	\$5,817,878	\$53,406,378
Deduct - Uses of County Funding for Public School Capital Outlay:										
Use Funded by Restricted Portions of Local Option Sales Taxes:	Public school debt service (principal and interest) - Article 40	\$0	\$620,590	\$200,000	\$387,888	\$397,996	\$15,341,559	\$142,857	\$244,359	\$1,744,545
	Public school capital outlay- Article 40	\$0	\$0	\$0	\$0	\$533,614	\$0	\$0	\$0	\$0
	Public school debt service (principal and interest) - Article 42	\$0	\$1,542,810	\$229,667	\$235,903	\$808,052	\$44,920,260	\$0	\$642,491	\$3,224,814
	Public school capital outlay - Article 42	\$0	\$0	\$0	\$539,872	\$684,661	\$0	\$0	\$0	\$0
Total Uses Funded by Restricted Portions of Local Option Sales Taxes		\$0	\$2,163,400	\$429,667	\$1,163,663	\$2,424,323	\$60,261,819	\$142,857	\$886,850	\$4,969,359
Uses Funded by Other Sources:	Public school debt service (principal and interest) - Public School Building Capital Fund	\$0	\$0	\$460,270	\$0	\$0	\$0	\$0	\$60	\$0
	Public school capital outlay- Public School Building Capital Fund	\$0	\$0	\$0	\$0	\$231,450	\$0	\$0	\$0	\$0
	Public school debt service after January 1, 2003 (principal and interest) - NC Education Lottery	\$0	\$330,777	\$0	\$139,641	\$0	\$9,500,000	\$0	\$249,940	\$0
	Public school outlay - NC Education Lottery	\$0	\$0	\$0	\$0	\$8,791,674	\$0	\$0	\$0	\$503,056
	Public school debt service (principal and interest) - other sources	\$0	\$1,084,377	\$0	\$0	\$0	\$76,454,848	\$0	\$2,677,421	\$8,310,242
	NC Needs Based school construction or certain capital leases for school facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$659,634	\$0	\$0
	Public school capital projects funds	\$0	\$1,600,829	\$0	\$0	\$3,014,119	\$169,180,099	\$421,251	\$19,623,663	\$69,808,752
	General Fund and all other funds	\$0	\$1,163,300	\$0	\$0	\$53,200	\$4,960,000	\$0	\$0	\$750,000
	Fair market value of assets donated to public schools by the county	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Uses Funded by Other Sources		\$0	\$4,179,283	\$460,270	\$139,641	\$12,090,443	\$260,094,947	\$1,080,885	\$22,551,084	\$79,372,050
Total Uses of Capital Funding for School Capital Outlays		\$0	\$6,342,683	\$889,937	\$1,303,304	\$14,514,766	\$320,356,766	\$1,223,742	\$23,437,934	\$84,341,409
Sources of County Funding Over (Under) Uses of County Funding		\$0	(\$210,515)	\$717,544	\$938,058	(\$2,509,476)	(\$8,611,716)	\$21,013	(\$17,620,056)	(\$30,935,031)
Add: Beginning Balance, July 1	Unexpended restricted - local option sales tax	\$0	\$237,225	\$1,696,963	\$0	\$5,228,997	\$0	\$0	\$0	\$0
	Unexpended - other sources	\$877,727	\$2,483,823	\$1,168,472	\$7,503,434	\$4,392,708	\$43,435,180	\$329,861	\$37,247,218	\$81,337,936
Total Ending Balance		\$877,727	\$2,510,533	\$3,582,979	\$8,441,492	\$7,112,229	\$34,823,464	\$350,874	\$19,627,162	\$50,402,905
Total Ending Balance Comprised of:	Portion of total ending balance that is restricted - local option sales tax	\$0	\$321,838	\$2,433,777	\$0	\$5,786,840	\$0	\$680,647	\$257,591	\$0
	Portion of total ending balance that is from other sources	\$877,727	\$2,188,695	\$1,149,202	\$8,441,492	\$1,325,389	\$34,823,464	(\$329,773)	\$19,369,571	\$50,402,905
Additional Information:	Average daily membership (ADM)- Allotted	11,443	4,466	2,286	2,966	5,945	149,683	1,877	3,817	12,882
	Adjusted unit tax rate	0.5809	0.3760	0.4251	0.8408	0.5635	0.6081	0.5596	0.5596	0.5129
	Average adjusted unit tax rate for population group	0.6092	0.5449	0.6355	0.6355	0.5449	0.6146	0.6355	0.5449	0.6146
	Assessed valuation per ADM	\$958,612	\$1,821,942	\$981,233	\$672,027	\$750,176	\$1,242,826	\$982,096	\$856,638	\$1,073,538
	Department of Public Instruction Lottery Allocation	\$834,924	\$325,856	\$166,795	\$0	\$0	\$10,921,430	\$0	\$278,502	\$939,920
	School bonds authorized and unissued as of June 30	\$0	\$0	\$0	\$0	\$0	\$715,085,000	\$0	\$0	\$0

Report on County Spending on Public School Capital Outlays-June 30, 2020

Sources of County Funding for School Capital Outlay:		NASH COUNTY	NEW HANOVER COUNTY	NORTHAMPTON COUNTY	ONslow COUNTY	ORANGE COUNTY	PAMLICO COUNTY	PASQUOTANK COUNTY	PENDER COUNTY
Restricted Portions of Local Option Sales Taxes:	Restricted Portions of Local option sales taxes - Article 40 (30% restricted)	\$1,230,839	\$3,926,394	\$386,046	\$0	\$2,470,723	\$273,477	\$630,205	\$0
	Restricted portions of local option sales taxes - Article 42 (60% restricted)	\$2,469,677	\$10,364,532	\$327,747	\$0	\$3,212,756	\$348,143	\$1,260,410	\$0
	Interest on restricted sales taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Restricted Local Option Sales Tax Sources		\$3,700,516	\$14,290,926	\$713,793	\$0	\$5,683,479	\$621,620	\$1,890,615	\$0
Other Sources:	Withdrawal from the Public Schools Building Capital Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	NC Education Lottery	\$0	\$2,072,397	\$0	\$0	\$1,247,000	\$98,656	\$396,150	\$0
	Proceeds from general obligation debt for public school less issuance costs	\$0	\$3,707,302	\$0	\$0	\$22,923,303	\$0	\$0	\$0
	Proceeds from non-general obligation debt for public school less issuance costs	\$0	\$0	\$0	\$0	\$6,761,000	\$0	\$0	\$0
	Interest on debt proceeds	\$0	\$497,817	\$0	\$0	\$774,743	\$0	\$0	\$0
	Portion of Article 44 (GS -105-524) that the County used for School Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Portion of Article 46 that the County used for School Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$1,439,007	\$0
	NC Needs Based Public School Capital Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Other sources: General Fund	\$621,311	\$16,490,841	\$0	\$0	\$18,281,214	\$0	\$1,584,321	\$0
	Other sources: All other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Other Sources		\$621,311	\$22,768,357	\$0	\$0	\$49,987,260	\$98,656	\$3,419,478	\$0
Total Sources		\$4,321,827	\$37,059,283	\$713,793	\$0	\$55,670,739	\$720,276	\$5,310,093	\$0
Deduct - Uses of County Funding for Public School Capital Outlay:									
Use Funded by Restricted Portions of Local Option Sales Taxes:	Public school debt service (principal and interest) - Article 40	\$1,230,839	\$3,926,394	\$0	\$0	\$2,457,223	\$273,477	\$630,205	\$0
	Public school capital outlay- Article 40	\$0	\$0	\$347,403	\$0	\$13,500	\$0	\$0	\$0
	Public school debt service (principal and interest) - Article 42	\$1,694,098	\$10,364,532	\$0	\$0	\$3,199,256	\$55,552	\$1,260,410	\$0
	Public school capital outlay - Article 42	\$775,579	\$0	\$0	\$0	\$13,500	\$292,591	\$0	\$0
Total Uses Funded by Restricted Portions of Local Option Sales Taxes		\$3,700,516	\$14,290,926	\$347,403	\$0	\$5,683,479	\$621,620	\$1,890,615	\$0
Uses Funded by Other Sources:	Public school debt service (principal and interest) - Public School Building Capital Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Public school capital outlay- Public School Building Capital Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Public school debt service after January 1, 2003 (principal and interest) - NC Education Lottery	\$0	\$0	\$0	\$0	\$1,247,000	\$0	\$396,150	\$0
	Public school outlay - NC Education Lottery	\$0	\$2,072,397	\$0	\$0	\$0	\$37,409	\$0	\$0
	Public school debt service (principal and interest) - other sources	\$0	\$16,490,842	\$0	\$0	\$10,867,063	\$0	\$1,113,241	\$0
	NC Needs Based school construction or certain capital leases for school facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Public school capital projects funds	\$147,974	\$31,602,565	\$0	\$0	\$57,840,180	\$0	\$0	\$0
	General Fund and all other funds	\$621,311	\$0	\$0	\$0	\$0	\$0	\$1,251,967	\$0
	Fair market value of assets donated to public schools by the county	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Uses Funded by Other Sources		\$769,285	\$50,165,804	\$0	\$0	\$69,954,243	\$37,409	\$2,761,358	\$0
Total Uses of Capital Funding for School Capital Outlays		\$4,469,801	\$64,456,730	\$347,403	\$0	\$75,637,722	\$659,029	\$4,651,973	\$0
Sources of County Funding Over (Under) Uses of County Funding		(\$147,974)	(\$27,397,447)	\$366,390	\$0	(\$19,966,983)	\$61,247	\$658,120	\$0
Add: Beginning Balance, July 1	Unexpended restricted - local option sales tax	\$0	\$0	\$0	\$0	\$4,334,108	\$5,404	\$0	\$1,698,936
	Unexpended - other sources	\$750,000	\$43,668,600	\$58,521	(\$8,195,807)	\$58,957,326	\$186,504	\$824,230	\$54,278,818
Total Ending Balance		\$602,026	\$16,271,153	\$424,911	(\$8,195,807)	\$43,324,451	\$253,155	\$1,482,350	\$55,977,754
Total Ending Balance Comprised of:	Portion of total ending balance that is restricted - local option sales tax	\$0	\$0	\$366,390	\$0	\$4,334,108	\$5,404	\$0	\$1,698,936
	Portion of total ending balance that is from other sources	\$602,026	\$16,271,153	\$58,521	(\$8,195,807)	\$38,990,343	\$247,751	\$1,482,350	\$54,278,818
Additional Information:	Average daily membership (ADM)- Allotted	14,832	26,292	1,533	27,598	19,743	1,367	5,418	9,405
	Adjusted unit tax rate	0.6197	0.4650	0.9316	0.6695	0.7891	0.5667	0.6976	0.6259
	Average adjusted unit tax rate for population group	0.6092	0.6146	0.6355	0.6146	0.6146	0.6355	0.5449	0.6092
	Assessed valuation per ADM	\$534,515	\$1,337,341	\$1,411,855	\$522,837	\$955,049	\$1,269,073	\$616,469	\$822,738
	Department of Public Instruction Lottery Allocation	\$0	\$1,918,362	\$26,026	\$2,013,653	\$1,440,523	\$99,741	\$395,318	\$686,224
	School bonds authorized and unissued as of June 30	\$0	\$9,405,000	\$0	\$0	\$14,540,000	\$0	\$0	\$0

Report on County Spending on Public School Capital Outlays-June 30, 2020

Sources of County Funding for School Capital Outlay:		PERQUIMANS COUNTY	PERSON COUNTY	PITT COUNTY	POLK COUNTY (2)	RANDOLPH COUNTY	RICHMOND COUNTY (2)	ROBESON COUNTY	ROCKINGHAM COUNTY	ROWAN COUNTY
Restricted Portions of Local Option Sales Taxes:	Restricted Portions of Local option sales taxes - Article 40 (30% restricted)	\$200,000	\$0	\$2,414,260	\$442,562	\$2,164,242	\$770,918	\$2,578,085	\$1,363,684	\$1,888,626
	Restricted portions of local option sales taxes - Article 42 (60% restricted)	\$336,179	\$0	\$4,828,521	\$545,009	\$4,328,485	\$1,541,836	\$3,079,579	\$2,727,367	\$3,777,253
	Interest on restricted sales taxes	\$0	\$0	\$0	\$0	\$0	\$9,324	\$0	\$29,749	\$0
Total Restricted Local Option Sales Tax Sources		\$536,179	\$0	\$7,242,781	\$987,571	\$6,492,727	\$2,322,078	\$5,657,664	\$4,120,800	\$5,665,879
Other Sources:	Withdrawal from the Public Schools Building Capital Fund	\$105,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	NC Education Lottery	\$0	\$0	\$1,759,876	\$142,585	\$1,600,000	\$389,665	\$37,599	\$1,111,862	\$1,300,000
	Proceeds from general obligation debt for public school less issuance costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Proceeds from non-general obligation debt for public school less issuance costs	\$0	\$0	\$0	\$0	\$37,785,451	\$0	\$0	\$0	\$7,480,780
	Interest on debt proceeds	\$0	\$0	\$0	\$0	\$754,784	\$0	\$0	\$0	\$75,204
	Portion of Article 44 (GS -105-524) that the County used for School Capital Outlay	\$0	\$0	\$99,257	\$0	\$3,160,932	\$0	\$0	\$0	\$0
	Portion of Article 46 that the County used for School Capital Outlay	\$0	\$0	\$5,462,341	\$0	\$0	\$0	\$0	\$0	\$0
	NC Needs Based Public School Capital Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Other sources: General Fund	\$386,602	\$0	\$3,000,794	\$0	\$2,646,060	\$423,500	\$0	\$1,710,497	\$6,092,583
	Other sources: All other	\$450,000	\$0	\$0	\$0	\$0	\$0	\$0	\$143,971	\$0
Total Other Sources		\$941,602	\$0	\$10,322,268	\$142,585	\$45,947,227	\$813,165	\$37,599	\$2,966,330	\$14,948,567
Total Sources		\$1,477,781	\$0	\$17,565,049	\$1,130,156	\$52,439,954	\$3,135,243	\$5,695,263	\$7,087,130	\$20,614,446
Deduct - Uses of County Funding for Public School Capital Outlay:										
Use Funded by Restricted Portions of Local Option Sales Taxes:	Public school debt service (principal and interest) - Article 40	\$0	\$0	\$1,083,368	\$133,153	\$2,164,242	\$78,653	\$266,666	\$792,750	\$0
	Public school capital outlay- Article 40	\$200,000	\$0	\$356,500	\$309,409	\$0	\$645,424	\$2,227,282	\$200,045	\$1,888,626
	Public school debt service (principal and interest) - Article 42	\$0	\$0	\$2,411,368	\$0	\$4,328,485	\$159,687	\$434,941	\$1,587,879	\$2,500,000
	Public school capital outlay - Article 42	\$336,179	\$0	\$793,500	\$545,009	\$0	\$1,310,406	\$2,728,775	\$400,691	\$969,486
Total Uses Funded by Restricted Portions of Local Option Sales Taxes		\$536,179	\$0	\$4,644,736	\$987,571	\$6,492,727	\$2,194,170	\$5,657,664	\$2,981,365	\$5,358,112
Uses Funded by Other Sources:	Public school debt service (principal and interest) - Public School Building Capital Fund	\$836,602	\$0	\$0	\$0	\$0	\$87,000	\$0	\$0	\$0
	Public school capital outlay- Public School Building Capital Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Public school debt service after January 1, 2003 (principal and interest) - NC Education Lottery	\$0	\$0	\$1,759,876	\$95,705	\$1,600,000	\$317,355	\$0	\$1,111,862	\$1,300,000
	Public school outlay - NC Education Lottery	\$0	\$0	\$0	\$46,880	\$0	\$0	\$37,599	\$0	\$0
	Public school debt service (principal and interest) - other sources	\$0	\$0	\$0	\$0	\$1,810,992	\$0	\$0	\$143,971	\$6,092,583
	NC Needs Based school construction or certain capital leases for school facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Public school capital projects funds	\$0	\$0	\$1,505,329	\$0	\$25,703,691	\$0	\$0	\$0	\$5,343,893
	General Fund and all other funds	\$105,000	\$0	\$0	\$0	\$3,996,000	\$423,500	\$0	\$1,710,497	\$0
	Fair market value of assets donated to public schools by the county	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Uses Funded by Other Sources		\$941,602	\$0	\$3,265,205	\$142,585	\$33,110,683	\$827,855	\$37,599	\$2,966,330	\$12,736,476
Total Uses of Capital Funding for School Capital Outlays		\$1,477,781	\$0	\$7,909,941	\$1,130,156	\$39,603,410	\$3,022,025	\$5,695,263	\$5,947,695	\$18,094,588
Sources of County Funding Over (Under) Uses of County Funding		\$0	\$0	\$9,655,108	\$0	\$12,836,544	\$113,218	\$0	\$1,139,435	\$2,519,858
Add: Beginning Balance, July 1	Unexpended restricted - local option sales tax	\$0	\$356,403	\$17,577,227	\$0	\$0	\$1,773,586	\$1	\$1,630,125	\$390,825
	Unexpended - other sources	\$0	\$0	\$2,634,438	\$0	\$16,365,429	\$1,180,059	\$0	\$0	\$1,881,035
Total Ending Balance		\$0	\$356,403	\$29,866,773	\$0	\$29,201,973	\$3,066,863	\$1	\$2,769,560	\$4,791,718
Total Ending Balance Comprised of:	Portion of total ending balance that is restricted - local option sales tax	\$0	\$356,403	\$20,175,272	\$0	\$0	\$1,901,494	\$1	\$2,769,560	\$698,592
	Portion of total ending balance that is from other sources	\$0	\$0	\$9,691,501	\$0	\$29,201,973	\$1,165,369	\$0	\$0	\$4,093,126
Additional Information:	Average daily membership (ADM)- Allotted	1,625	4,366	23,547	2,128	20,444	7,100	21,725	11,616	18,771
	Adjusted unit tax rate	0.6086	0.6795	0.6743	0.4837	0.6027	0.8290	0.7666	0.7004	0.6524
	Average adjusted unit tax rate for population group	0.6355	0.5449	0.6146	0.6355	0.6146	0.5449	0.6146	0.6092	0.6146
	Assessed valuation per ADM	\$1,033,522	\$1,031,908	\$595,979	\$1,440,355	\$577,074	\$484,523	\$331,181	\$659,273	\$732,837
	Department of Public Instruction Lottery Allocation	\$118,566	\$318,560	\$1,718,076	\$155,267	\$1,491,670	\$518,043	\$1,585,137	\$847,547	\$1,369,602
	School bonds authorized and unissued as of June 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Report on County Spending on Public School Capital Outlays-June 30, 2020

Sources of County Funding for School Capital Outlay:		RUTHERFORD COUNTY	SAMPSON COUNTY	SCOTLAND COUNTY	STANLY COUNTY	STOKES COUNTY	SURRY COUNTY	SWAIN COUNTY	TRANSYLVANIA COUNTY	TYRRELL COUNTY
Restricted Portions of Local Option Sales Taxes:	Restricted Portions of Local option sales taxes - Article 40 (30% restricted)	\$751,886	\$0	\$0	\$1,003,165	\$0	\$0	\$0	\$800,308	\$81,262
	Restricted portions of local option sales taxes - Article 42 (60% restricted)	\$1,503,772	\$0	\$0	\$1,696,447	\$0	\$0	\$0	\$1,301,663	\$165,525
	Interest on restricted sales taxes	\$2,925	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,546
Total Restricted Local Option Sales Tax Sources		\$2,258,583	\$0	\$0	\$2,699,612	\$0	\$0	\$0	\$2,101,971	\$248,333
Other Sources:	Withdrawal from the Public Schools Building Capital Fund	\$0	\$0	\$0	\$622,000	\$0	\$0	\$0	\$0	\$0
	NC Education Lottery	\$313,759	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$36,000
	Proceeds from general obligation debt for public school less issuance costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Proceeds from non-general obligation debt for public school less issuance costs	\$19,968,923	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Interest on debt proceeds	\$81,904	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Portion of Article 44 (GS -105-524) that the County used for School Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$58,671
	Portion of Article 46 that the County used for School Capital Outlay	\$1,200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	NC Needs Based Public School Capital Fund	\$1,118,900	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,475
	Other sources: General Fund	\$2,074,600	\$0	\$0	\$4,184,521	\$0	\$0	\$0	\$0	\$0
	Other sources: All other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$619,505	\$0
Total Other Sources		\$24,758,086	\$0	\$0	\$4,806,521	\$0	\$0	\$0	\$619,505	\$120,146
Total Sources		\$27,016,669	\$0	\$0	\$7,506,133	\$0	\$0	\$0	\$2,721,476	\$368,479
Deduct - Uses of County Funding for Public School Capital Outlay:										
Use Funded by Restricted Portions of Local Option Sales Taxes:	Public school debt service (principal and interest) - Article 40	\$752,861	\$0	\$0	\$0	\$0	\$0	\$0	\$114,929	\$81,262
	Public school capital outlay- Article 40	\$0	\$0	\$0	\$1,003,165	\$0	\$0	\$0	\$687,640	\$0
	Public school debt service (principal and interest) - Article 42	\$1,505,722	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$125,547
	Public school capital outlay - Article 42	\$0	\$0	\$0	\$1,696,447	\$0	\$0	\$0	\$618,760	\$87,970
Total Uses Funded by Restricted Portions of Local Option Sales Taxes		\$2,258,583	\$0	\$0	\$2,699,612	\$0	\$0	\$0	\$1,421,329	\$294,779
Uses Funded by Other Sources:	Public school debt service (principal and interest) - Public School Building Capital Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Public school capital outlay- Public School Building Capital Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Public school debt service after January 1, 2003 (principal and interest) - NC Education Lottery	\$313,759	\$0	\$0	\$622,000	\$0	\$0	\$0	\$0	\$0
	Public school outlay - NC Education Lottery	\$0	\$0	\$0	\$2,289,608	\$0	\$0	\$0	\$0	\$36,000
	Public school debt service (principal and interest) - other sources	\$1,245,099	\$0	\$0	\$1,885,708	\$0	\$0	\$0	\$0	\$0
	NC Needs Based school construction or certain capital leases for school facilities	\$1,118,900	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,475
	Public school capital projects funds	\$2,010,461	\$0	\$0	\$0	\$0	\$0	\$0	\$1,300,147	\$0
	General Fund and all other funds	\$2,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Fair market value of assets donated to public schools by the county	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Uses Funded by Other Sources		\$6,688,219	\$0	\$0	\$4,797,316	\$0	\$0	\$0	\$1,300,147	\$61,475
Total Uses of Capital Funding for School Capital Outlays		\$8,946,802	\$0	\$0	\$7,496,928	\$0	\$0	\$0	\$2,721,476	\$356,254
Sources of County Funding Over (Under) Uses of County Funding		\$18,069,867	\$0	\$0	\$9,205	\$0	\$0	\$0	\$0	\$12,225
Add: Beginning Balance, July 1	Unexpended restricted - local option sales tax	\$0	\$341,503	\$825,995	\$0	\$250,701	\$312,484	\$894,631	\$0	\$86,917
	Unexpended - other sources	\$611,382	\$3,498,038	\$15,524,748	\$156,816	(\$54,708)	\$17,446,455	\$2,775,443	\$0	\$241,616
Total Ending Balance		\$18,681,249	\$3,839,541	\$16,350,743	\$166,021	\$195,993	\$17,758,939	\$3,670,074	\$0	\$340,758
Total Ending Balance Comprised of:	Portion of total ending balance that is restricted - local option sales tax	\$0	\$341,503	\$825,995	\$0	\$250,701	\$312,484	\$894,631	\$680,642	\$40,471
	Portion of total ending balance that is from other sources	\$18,681,249	\$3,498,038	\$15,524,748	\$166,021	(\$54,708)	\$17,446,455	\$2,775,443	(\$680,642)	\$300,287
Additional Information:	Average daily membership (ADM)- Allotted	7,847	11,044	5,586	8,414	5,819	10,475	1,960	3,346	670
	Adjusted unit tax rate	0.5886	0.8196	1.0061	0.5873	0.6179	0.5463	0.3237	0.5871	0.8159
	Average adjusted unit tax rate for population group	0.6092	0.6092	0.5449	0.6092	0.5449	0.6092	0.6355	0.5449	0.6355
	Assessed valuation per ADM	\$1,005,548	\$443,900	\$397,908	\$599,207	\$701,424	\$592,732	\$865,318	\$1,782,467	\$643,876
	Department of Public Instruction Lottery Allocation	\$133,218	\$805,812	\$407,575	\$613,917	\$424,576	\$764,294	\$0	\$244,136	\$0
	School bonds authorized and unissued as of June 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$68,000,000	\$0

Report on County Spending on Public School Capital Outlays-June 30, 2020

Sources of County Funding for School Capital Outlay:		UNION COUNTY	VANCE COUNTY	WAKE COUNTY	WARREN COUNTY	WASHINGTON COUNTY	WATAUGA COUNTY	WAYNE COUNTY	WILKES COUNTY	WILSON COUNTY
Restricted Portions of Local Option Sales Taxes:	Restricted Portions of Local option sales taxes - Article 40 (30% restricted)	\$4,409,880	\$758,997	\$14,080,972	\$0	\$263,899	\$1,042,105	\$1,923,764	\$1,507,694	\$0
	Restricted portions of local option sales taxes - Article 42 (60% restricted)	\$7,056,351	\$1,368,742	\$34,316,696	\$0	\$297,240	\$2,336,323	\$3,847,528	\$2,255,471	\$0
	Interest on restricted sales taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$117,147	\$0	\$0
Total Restricted Local Option Sales Tax Sources		\$11,466,231	\$2,127,739	\$48,397,668	\$0	\$561,139	\$3,378,428	\$5,888,439	\$3,763,165	\$0
Other Sources:	Withdrawal from the Public Schools Building Capital Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	NC Education Lottery	\$3,040,471	\$435,382	\$12,061,403	\$0	\$179,875	\$323,611	\$1,613,770	\$625,000	\$0
	Proceeds from general obligation debt for public school less issuance costs	\$4,565,659	\$0	\$34,255,446	\$0	\$0	\$0	\$0	\$0	\$0
	Proceeds from non-general obligation debt for public school less issuance costs	\$0	\$0	\$209,584,700	\$0	\$0	\$0	\$408,686	\$0	\$0
	Interest on debt proceeds	\$490,805	\$0	\$1,986,436	\$0	\$0	\$0	\$53,642	\$0	\$0
	Portion of Article 44 (GS -105-524) that the County used for School Capital Outlay	\$3,608,013	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Portion of Article 46 that the County used for School Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	NC Needs Based Public School Capital Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Other sources: General Fund	\$42,711,961	\$0	\$225,055,702	\$0	\$0	\$2,736,665	\$649,500	\$2,053,405	\$0
	Other sources: All other	\$0	\$0	\$2,646,514	\$0	\$0	\$7,134	\$0	\$0	\$0
Total Other Sources		\$54,416,909	\$435,382	\$485,590,201	\$0	\$179,875	\$3,067,410	\$2,725,598	\$2,678,405	\$0
Total Sources		\$65,883,140	\$2,563,121	\$533,987,869	\$0	\$741,014	\$6,445,838	\$8,614,037	\$6,441,570	\$0
Deduct - Uses of County Funding for Public School Capital Outlay:										
Use Funded by Restricted Portions of Local Option Sales Taxes:	Public school debt service (principal and interest) - Article 40	\$4,409,880	\$0	\$14,080,972	\$0	\$0	\$1,042,105	\$1,923,764	\$555,194	\$0
	Public school capital outlay- Article 40	\$0	\$182,000	\$0	\$0	\$263,899	\$0	\$0	\$915,544	\$572,050
	Public school debt service (principal and interest) - Article 42	\$7,056,351	\$0	\$34,316,696	\$0	\$0	\$0	\$2,077,240	\$830,711	\$0
	Public school capital outlay - Article 42	\$0	\$625,000	\$0	\$0	\$136,101	\$0	\$3,444,537	\$1,369,887	\$858,075
Total Uses Funded by Restricted Portions of Local Option Sales Taxes		\$11,466,231	\$807,000	\$48,397,668	\$0	\$400,000	\$1,042,105	\$7,445,541	\$3,671,336	\$1,430,125
Uses Funded by Other Sources:	Public school debt service (principal and interest) - Public School Building Capital Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Public school capital outlay- Public School Building Capital Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Public school debt service after January 1, 2003 (principal and interest) - NC Education Lottery	\$3,040,071	\$450,693	\$12,061,403	\$0	\$0	\$0	\$572,540	\$625,000	\$0
	Public school outlay - NC Education Lottery	\$0	\$0	\$0	\$0	\$179,875	\$323,611	\$0	\$0	\$0
	Public school debt service (principal and interest) - other sources	\$18,954,532	\$0	\$173,039,693	\$0	\$0	\$3,820,225	\$610,205	\$1,403,405	\$0
	NC Needs Based school construction or certain capital leases for school facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Public school capital projects funds	\$42,606,115	\$0	\$288,385,625	\$0	\$0	\$1,259,897	\$4,214,706	\$0	\$0
	General Fund and all other funds	\$0	\$50,606	\$1,931,961	\$0	\$0	\$0	\$0	\$650,000	\$0
	Fair market value of assets donated to public schools by the county	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Uses Funded by Other Sources		\$64,600,718	\$501,299	\$475,418,682	\$0	\$179,875	\$5,403,733	\$5,397,451	\$2,678,405	\$0
Total Uses of Capital Funding for School Capital Outlays		\$76,066,949	\$1,308,299	\$523,816,350	\$0	\$579,875	\$6,445,838	\$12,842,992	\$6,349,741	\$1,430,125
Sources of County Funding Over (Under) Uses of County Funding		(\$10,183,809)	\$1,254,822	\$10,171,519	\$0	\$161,139	\$0	(\$4,228,955)	\$91,829	(\$1,430,125)
Add: Beginning Balance, July 1	Unexpended restricted - local option sales tax	\$0	\$2,332,337	\$0	\$1,792,941	\$672,111	\$0	\$6,855,811	\$33,139	\$3,377,326
	Unexpended - other sources	\$48,578,953	\$829,016	\$98,593,826	\$0	\$0	\$0	\$8,046,162	\$0	\$496,761
Total Ending Balance		\$38,395,144	\$4,416,175	\$108,765,345	\$1,792,941	\$833,250	\$0	\$10,673,018	\$124,968	\$2,443,962
Total Ending Balance Comprised of:	Portion of total ending balance that is restricted - local option sales tax	\$0	\$3,653,076	\$0	\$1,792,941	\$833,250	\$2,336,323	\$5,298,709	\$124,968	\$1,947,201
	Portion of total ending balance that is from other sources	\$38,395,144	\$763,099	\$108,765,345	\$0	\$0	(\$2,336,323)	\$5,374,309	\$0	\$496,761
Additional Information:	Average daily membership (ADM)- Allotted	41,320	5,539	162,743	1,897	1,344	4,694	18,565	9,086	11,162
	Adjusted unit tax rate	0.5777	0.8399	0.6086	0.8113	0.8550	0.3726	0.6638	0.6501	0.6915
	Average adjusted unit tax rate for population group	0.6146	0.5449	0.6146	0.6355	0.6355	0.6092	0.6146	0.6092	0.6092
	Assessed valuation per ADM	\$652,986	\$507,327	\$943,359	\$1,299,341	\$728,466	\$1,990,356	\$473,070	\$642,897	\$638,059
	Department of Public Instruction Lottery Allocation	\$3,014,861	\$404,147	\$11,874,336	\$138,412	\$98,063	\$342,492	\$1,354,571	\$662,948	\$189,496
	School bonds authorized and unissued as of June 30	\$4,020,000	\$0	\$571,062,304	\$0	\$0	\$0	\$0	\$0	\$0

Report on County Spending on Public School Capital Outlays-June 30, 2020

Sources of County Funding for School Capital Outlay:		YADKIN COUNTY	YANCEY COUNTY	Total	Average
Restricted Portions of Local Option Sales Taxes:	Restricted Portions of Local option sales taxes - Article 40 (30% restricted)	\$797,521	\$366,881	\$146,761,855	\$1,467,619
	Restricted portions of local option sales taxes - Article 42 (60% restricted)	\$875,131	\$527,746	\$302,412,625	\$3,024,126
	Interest on restricted sales taxes	\$0	\$0	\$1,181,832	\$11,818
Total Restricted Local Option Sales Tax Sources		\$1,672,652	\$894,627	\$450,356,312	\$4,503,563
Other Sources:	Withdrawal from the Public Schools Building Capital Fund	\$0	\$0	\$5,554,148	\$55,541
	NC Education Lottery	\$300,000	\$195,607	\$86,378,396	\$863,784
	Proceeds from general obligation debt for public school less issuance costs	\$0	\$0	\$296,181,272	\$2,961,813
	Proceeds from non-general obligation debt for public school less issuance costs	\$0	\$0	\$372,407,952	\$3,724,080
	Interest on debt proceeds	\$0	\$0	\$11,730,692	\$117,307
	Portion of Article 44 (GS -105-524) that the County used for School Capital Outlay	\$0	\$453,507	\$12,384,884	\$123,849
	Portion of Article 46 that the County used for School Capital Outlay	\$0	\$0	\$23,381,463	\$233,815
	NC Needs Based Public School Capital Fund	\$808,245	\$0	\$12,217,988	\$122,180
	Other sources: General Fund	\$0	\$0	\$612,379,033	\$6,123,790
	Other sources: All other	\$0	\$0	\$101,502,141	\$1,015,021
Total Other Sources		\$1,108,245	\$649,114	\$1,534,117,969	\$15,341,180
Total Sources		\$2,780,897	\$1,543,741	\$1,984,474,281	\$19,844,743
Deduct - Uses of County Funding for Public School Capital Outlay:					
Use Funded by Restricted Portions of Local Option Sales Taxes:	Public school debt service (principal and interest) - Article 40	\$797,521	\$366,881	\$111,788,102	\$1,117,881
	Public school capital outlay- Article 40	\$0	\$0	\$29,473,951	\$294,740
	Public school debt service (principal and interest) - Article 42	\$875,131	\$133,119	\$222,427,588	\$2,224,276
	Public school capital outlay - Article 42	\$0	\$370,275	\$75,340,276	\$753,403
Total Uses Funded by Restricted Portions of Local Option Sales Taxes		\$1,672,652	\$870,275	\$439,029,917	\$4,390,299
Uses Funded by Other Sources:	Public school debt service (principal and interest) - Public School Building Capital Fund	\$0	\$0	\$10,281,119	\$102,811
	Public school capital outlay- Public School Building Capital Fund	\$0	\$0	\$3,161,758	\$31,618
	Public school debt service after January 1, 2003 (principal and interest) - NC Education Lottery	\$300,000	\$0	\$67,397,075	\$673,971
	Public school outlay - NC Education Lottery	\$0	\$195,607	\$24,301,439	\$243,014
	Public school debt service (principal and interest) - other sources	\$188,729	\$453,507	\$542,221,225	\$5,422,212
	NC Needs Based school construction or certain capital leases for school facilities	\$0	\$0	\$15,907,026	\$159,070
	Public school capital projects funds	\$0	\$0	\$1,079,537,079	\$10,795,371
	General Fund and all other funds	\$570,855	\$0	\$49,139,683	\$491,397
	Fair market value of assets donated to public schools by the county	\$0	\$0	\$0	\$0
Total Uses Funded by Other Sources		\$1,059,584	\$649,114	\$1,791,946,404	\$17,919,464
Total Uses of Capital Funding for School Capital Outlays		\$2,732,236	\$1,519,389	\$2,230,976,321	\$22,309,763
Sources of County Funding Over (Under) Uses of County Funding		\$48,661	\$24,352	(\$246,502,040)	(\$2,465,020)
Add: Beginning Balance, July 1	Unexpended restricted - local option sales tax	(\$1)	\$1,340,088	\$110,254,683	\$1,102,547
	Unexpended - other sources	\$1,048,838	\$170,740	\$1,124,592,066	\$11,245,921
Total Ending Balance		\$1,097,498	\$1,535,180	\$988,344,709	\$9,883,447
Total Ending Balance Comprised of:	Portion of total ending balance that is restricted - local option sales tax	(\$1)	\$1,364,440	\$121,581,078	\$1,215,811
	Portion of total ending balance that is from other sources	\$1,097,499	\$170,740	\$866,763,631	\$8,667,636
Additional Information:	Average daily membership (ADM)- Allotted	5,182	2,127	1,433,877	
	Adjusted unit tax rate	0.6331	0.5447		
	Average adjusted unit tax rate for population group	0.5449	0.6355		
	Assessed valuation per ADM	\$596,151	\$1,100,708		
	Department of Public Instruction Lottery Allocation	\$378,098	\$155,194	\$98,500,000	
	School bonds authorized and unissued as of June 30	\$0	\$0	\$2,310,874,655	

Notes to the Preceding Report
Report on County Spending on Public School Capital Outlays

- (1) The following counties for the fiscal year ended June 30, 2020 had ending balances that reflect amounts expended for school capital outlays in anticipation of next year's funding: None.
- (2) The beginning balances for the following counties, as well as the report totals, do not agree with the ending balances from the prior year because the beginning balances for the fiscal year ended June 30, 2020, have been restated: Cabarrus, Montgomery, Moore, Polk, and Richmond.

Notes to the Preceding Report

Report on County Spending on Public School Capital Outlays

The information in this report was obtained from county finance officers with the exception of the data in the additional information section. All of this information is for the fiscal year ended June 30, 2020, unless otherwise noted.

Restricted local option sales taxes: Article 40 - This amount equals the actual cash distributions of Article 40 local option sales taxes received during the fiscal year, less any amounts distributed to special taxing districts, multiplied by 30 percent.

Restricted local option sales taxes: Article 42 - This amount equals the actual cash distributions of Article 42 local option sales taxes received during the fiscal year, less any amounts distributed to special taxing districts, multiplied by 60 percent.

Interest on restricted sales taxes - This amount includes the interest revenues earned on restricted local option sales tax revenues (Articles 40 and 42).

Withdrawal from the Public School Building Capital Fund - This amount includes the revenues recognized for the Public School Building Capital Fund, which is administered by the Office of State Budget and Management. Counties recognize revenues from the Public School Building Capital Fund as amounts are withdrawn and expended for eligible purposes.

NC Education Lottery - This amount equals the actual cash distributions of the NC Education Lottery distribution that was drawn down by the county for school construction.

Proceeds from general obligation debt for public school less issuance cost - This amount includes the gross proceeds less issuance costs of general obligation bonds for public schools. It does not include any proceeds from refunding bond or tax anticipation notes issues for public schools.

Proceeds from non-general obligation debt for public school less issuance cost - This amount includes the gross proceeds less issuance costs of publicly and privately placed installment purchases for public schools. It does not include any proceeds from refunding debt issues or tax anticipation notes for public schools.

Interest of debt proceeds - Includes interest earnings on public school debt proceeds.

NC Needs-Based Public School Capital Fund – This amount represents proceeds from grant-based funding for counties designated as either Development Tier One or Development Tier Two areas. The fund is funded by lottery revenue with the amount set by the General Assembly each fiscal year based upon lottery revenue collections.

Other sources: General Fund - This amount includes General Fund sources other than the restricted portion of sales tax that were used to finance public school capital outlays. It includes appropriated fund balances and other revenues, such as any **unrestricted** portion of sales tax revenues that were expended for public school capital outlay.

Notes to the Preceding Report
Report on County Spending on Public School Capital Outlays

Other sources: All Other - This amount includes sources from funds other than the General Fund that are not restricted sales taxes and were used for school capital outlay. It includes appropriated fund balances and other revenues that were expended for public school capital outlay.

Public school debt service (principal and interest) – Article 40 - This amount includes the principal and interest payments on public school debt paid from the Article 40 local option sales taxes.

Public School Capital Outlay – Article 40 - This amount includes the expenditures (excluding debt service payments) for public school capital outlays financed by the Article 40 local option sales taxes.

Public school debt service (principal and interest) – Article 42 - This amount includes the principal and interest payments on public school debt paid from the Article 42 local option sales taxes.

Public School Capital Outlay – Article 42 - This amount includes the expenditures (excluding debt service payments) for public school capital outlays financed by the Article 42 local option sales taxes.

Public School Debt Service (Principal and Interest) - Public School Building Capital Fund. This includes expenditures for principal and interest on public school debt that was paid by revenues from the “Public School Building Capital Fund”.

Public School Capital Outlay - Public School Building Capital Fund - This includes expenditures for public school capital outlays that were financed by revenues from the “Public School Building Capital Fund”.

Public School Debt Service after January 1, 2003 (principal and interest) – NC Education Lottery – This is the amount of lottery used for debt service on school capital outlay.

Public School Capital Outlay – NC Education Lottery – This is the amount of lottery used for school capital outlay (excluding debt service listed above).

Public School Debt Service (principal and interest) - Other Sources - This amount includes the principal and interest paid on public school debt that was not paid from the restricted local option sales taxes (Articles 40 and 42), NC Lottery Funds, or revenues from the Public School Building Capital Fund.

Notes to the Preceding Report
Report on County Spending on Public School Capital Outlays

Public School Capital Projects Funds - This amount includes county expenditures for public school capital outlays that were not paid from the restricted local option sales taxes (Articles 40 and 42), revenues from the Public School Building Capital Fund, or revenues from the Public School Building Bond Fund that were recognized in county-maintained Capital Projects Funds.

General Fund and Other Funds - This amount includes county expenditures for public school capital outlays that were not paid from the restricted local option sales taxes (Articles 40 and 42), revenues from the Public School Building Capital Fund, NC Education Lottery, or revenues from the Public School Building Bond Fund that were not recognized in county-maintained Capital Projects Funds.

Fair market value of assets donated to public schools by county - This amount includes the fair market value of assets donated to the public schools by the county.

Beginning balances, July 1, 2019 (includes adjustments): unexpended restricted portions of local option sales taxes - This amount equals the amount of restricted local option sales tax revenues received in previous years and not expended as of July 1, 2019.

Beginning balances, July 1, 2019: unexpended other sources - This amount equals all other unexpended proceeds, excluding restricted local option sales taxes, to be used for public school capital outlays as of July 1, 2019.

Ending balances, June 30, 2020: unexpended restricted local option sales taxes - This amount equals the restricted local option sales tax revenues received in previous years and not expended as of June 30, 2020.

Ending balances, June 30, 2020: unexpended all other sources - This amount equals all other unexpended proceeds, excluding restricted local option sales taxes, to be used for public school capital outlays as of June 30, 2020.

Average daily membership (ADM) – Allotted - This data was obtained from the Department of Public Instruction and exclude charter school ADM. For counties with multiple Local Education Agencies the numbers were combined to obtain the number for the county. Charter schools ADM were excluded since the county does not fund charter school capital.

Adjusted unit tax rate - This rate is equal to the countywide tax rate multiplied by the assessment-to-sales ratio. Providing effective tax rates should result in a better comparison of tax rates between counties, given that counties are at different points in their revaluation cycles. The countywide tax rates and the assessment-to-sales ratio were obtained from the N.C. Department of Revenue. These are the tax rates in effect for the 2020 fiscal year.

Notes to the Preceding Report
Report on County Spending on Public School Capital Outlays

Average adjusted unit tax rate for population group - This rate is equal to the dollar-weighted average of adjusted tax rates for counties of a comparable size as calculated by the staff of the Local Government Commission. In calculating the averages, the following population groupings were used: 100,000 and above; 50,000 to 99,999; 25,000 to 49,999; and 24,999 and below. These are the tax rates in effect for the 2020 fiscal year.

Assessed valuation per ADM - The figure is equal to the county's assessed valuation divided by the average daily membership and gives an indication of the relative wealth of a county. The assessed valuations were obtained from the N.C. Department of Revenue.

School bonds authorized and unissued as of June 30, 2020. This amount is the total of general obligation bond referendums for public schools that have been authorized by voters and approved by the Local Government Commission for the purpose of public schools but have not been sold as of June 30, 2020. This information was obtained from the Department of State Treasurer. The authorized and unissued bond values are reduced by BANS as of June 30, 2020.

Department of Public Instruction Lottery Allocation - The data was obtained from the Department for Public Instruction.