

**NORTHAMPTON COUNTY BOARD OF COMMISSIONERS AND  
BOARD OF EDUCATION PUBLIC FORUM**

**March 2, 2016**

**6:00 p.m.**

The Northampton County Board of Commissioners and Board of Education held a Public Forum to address questions and concerns regarding the supplemental tax on Wednesday, March 2, 2016 at 6:00 p.m. in the Lake Gaston Community Center located at 564 NC Highway 46, Gaston, North Carolina with the following present:

Chairwoman Fannie Greene	Vice-Chairman Joseph Barrett
Commissioner Robert Carter	Commissioner Virginia Spruill
Ms. Kimberly Turner, County Manager	Ms. Michelle Nelson, Clerk
Vice-Chair Marjorie Edwards, School Board	Mr. Clinton Williams, School Board
Ms. Lucy Edwards, School Board	Mr. Phil Matthews, School Board
Ms. Keedra Whitaker, School Board	Dr. Monica Smith-Woofter, Superintendent
Mr. Doug Miller, Exec. Director of Auxiliary Services	

Chairwoman Fannie Greene called the meeting to order. She introduced Vice-Chairman Joseph Barrett, Commissioner Virginia Spruill, and Commissioner Robert Carter. Vice-Chair Marjorie Edwards introduced Board of Education members Phil Matthews, Clinton Williams, Lucy Edwards, and mentioned that Board Chair Rhoda Taylor, and Board member Kelvin Edwards was not able to be at the meeting. Keedra Whitaker was on her way.

Chairwoman Greene turned the forum over to Dr. Monica Smith-Woofter. Dr. Woofter reviewed the Northampton County Board of Education Fact Sheet. County Manager Kimberly Turner introduced the Tax Administrator and informed the audience that if they had tax questions, she is available to answer. Ms. Turner reviewed the Supplemental Tax Information pamphlet.

Dr. Woofter read questions/comments that citizens turned in before the Forum:

- **Linda Hedgepeth** noted that selling property in the County is difficult due to tax rates. She felt that tax increases will further discourage new business initiatives. Fewer businesses will mean less collected gross taxes.
  - Dr. Woofter replied that educational opportunities and economic development go hand in hand. She said this matters even in recruiting teachers and administrators to work for the school system.
- **Robert Hedgepeth** commented that he's attended a high school 50 years ago that is still in service. He said it is close to 100 years old and has been reconfigured several times over the years. He also suggested that tax payers are going to other areas largely because taxes keep going up. This increase may make more people want to leave.
- **Doug Hughes** wanted to know what the graduation rate was not counting KIPP.
  - Dr. Woofter stated that the graduation rate last year was 84.7%.
- He also asked if they really believe that brick and mortar makes better students. He believes that a quality education is the key to successful economic development, but buildings do not create quality education.

- Dr. Woofter said they do have limitations with some of their building structures, and people that have done studies on their buildings, have told them that they need to close some of them. They can't close buildings unless they have somewhere to put the students.
- **Mary More** asked if they could explain the positive impact this will have on the education of the children.
  - Dr. Woofter replied that in talking with the students, and they have told them that they need a new school. She said if the school system could use what they had they would, but the recommendation from the experts say they need to close, and build something new because they don't need to keep investing in the old facilities.
- **Nancy Nicholson** asked if the money to fix the four Kindergarten rooms is included in the 34 million? If so, how much will it be, and where are the plans for the High School and Middle School posted for review by the public.
  - Dr. Woofter said that they presented a plan to the Commissioners, and as a County, we are strapped for money. The school system didn't receive funding to be able to move the four pre-K classrooms to the Gaston Elementary School site.
- **Jacks Saunders** asked if an architect has already been put on contract and if so, how much is the fee. Also will the Board of Education address the lowest cost alternatives to the \$34 million discussed in the news articles.
  - Dr. Woofter noted that they can't pick an architect until they know from the voters that they've approved them moving forward. They have some architects in waiting. Then it has to be put out for bids. She also said that yes, the Board of Education will address the lowest cost; because they had a fee of \$32 to \$42 million, they sided with the lower amount.
- **Marcia Kerr** wanted to know what percentage of Northampton County is delinquent in their taxes now.
  - Mrs. Cathy Allen, Northampton County Tax Assessor replied that 91.57% has been collected, and 8.4% are delinquent in their taxes currently.
- **Vickie Evans** asked why buy land. What about closed buildings?
  - Dr. Woofter stated for example, that the High School campus now back when it was built had different guidelines concerning the amount of space you must have. You have to have more acreage now for building a new school. As for the closed buildings, Dr. Woofter said the only available one is Seaboard Coates. The rest have been sold, or are being rented.

There was a round of questions/answer exchanges between other members of the audience, the Superintendent, and the County Manager.

Chairwoman Greene made closing statements. Vice-Chair Majorie Edwards made closing statements on behalf of Rhonda Taylor.

**PLEASE SEE SCANNED DOCUMENTS WHICH ARE  
HEREBY MADE A PART OF THESE MINUTES:**



# Northampton County Schools

Shaping Global Learners

## The Facts about Northampton County's Centrally Located School

**Facts:**

- The NC Department of Public Instruction's 10 Year student attendance projections for Northampton County Schools for the next 4 years indicates an average student attendance in the chart below. Thus, with these projections, as we have consolidated high schools, it is predictable that we will need to consolidate middle schools, as well as close at least 2 existing school sites by the year 2018.

		Student Population/Grade Level													Middle/High	
Grade Levels		K	1	2	3	4	5	6	7	8	9	10	11	12	total k12	total 7-12
Years	2015-														1,915	774
	2016-	161	176	153	167	178	157	149	135	135	164	159	97	84	1,915	774
	2017-	131	161	169	145	161	150	150	151	124	149	144	115	90	1,840	773
	2018-	141	131	154	160	139	138	143	152	138	136	131	104	106	1,771	767
	2019-	144	141	125	146	154	117	130	145	139	152	119	95	96	1,703	746
	2019															

- With these predicted student population numbers and the need to close 2 - 3 facilities, the Northampton County Board of Education has discussed multiple options from reconfiguring grade groupings to closing our oldest facilities, three of which were built more than 50 years ago.
- A new centrally located school is the number one solution to addressing the following:
  - A decline in student population.
  - Necessary school consolidations requiring grade reconfigurations.
  - Housing approximately 1/3 of the district student population once older school facilities are closed.
  - Transporting students to far ends of the county as we are 80 miles in length and nearly 40 miles wide.
- Without any state funding, the supplemental tax increase to afford a new centrally located school would cost property owners approximately a .09 (cents) tax rate increase. Based on the average residential tax value (\$80,000) for Northampton County residents, this increase calculates to an additional \$70 in annual taxes. The following chart shows examples of five different household tax values and the amount of increase in annual taxes an owner would pay if a centrally located school were supported by voters.

Household Taxes Affected by Supplemental Tax Increase

Property Tax Value	Tax payment with current rate	Tax payment with increase rate	Difference
\$58,430	\$785.42	\$838.00	\$52.58
\$91,010	\$949.79	\$1,022.70	\$72.91
\$158,895	\$1,745.78	\$1,888.79	\$143.01
\$312,734	\$3,178.60	\$3,460.06	\$281.46
\$450,000	\$4,484.00	\$4,889.00	\$405.00

**HOUSEHOLD TAXES AFFECTED BY SUPPLEMENTAL TAX**

Property Tax Value	Tax Payment with Current Rate	Tax Payment with Increase Rate	Difference
\$158,895 *	\$1,745.78	\$1,888.79	\$143.01
\$105,218 *	\$1,235.64	\$1,330.33	\$94.69
\$81,010	\$949.79	\$1,022.70	\$72.91
\$103,539 **	\$1,612.62	\$1,705.81	\$93.19
\$48,895 *	\$679.22	\$723.23	\$44.01
\$58,430 *	\$785.42	\$838.00	\$52.58
\$68,924 **	\$1,321.07	\$1,383.10	\$62.03
\$128,890 *	\$1,467.62	\$1,583.62	\$116.00
\$91,504	\$1,448.96	\$1,531.31	\$82.35
\$345,175 *	\$3,487.11	\$3,797.77	\$310.66
\$76,843 *	\$941.66	\$1,010.81	\$69.15
\$312,734 *	\$3,178.60	\$3,460.06	\$281.46
\$221,316 *			
**	\$3,832.32	\$4,031.50	\$199.18
\$38,417 * **	\$834.24	\$868.81	\$34.57
\$450,000 *	\$4,484.00	\$4,889.00	\$405.00

\*-Fire Svc Tax District      \*\*-Town Taxes

Based on a \$34 million school

For additional information, please contact the Northampton County Manager's Office at (252) 534-2501.

*Created by the Northampton County Manager*

**SUPPLEMENTAL TAX INFORMATION  
PROPOSED NEW CENTRALLY LOCATED SCHOOL**



**Supplemental Tax Law:**

G.S. 115C-501(a) To Vote a Supplemental Tax— Elections may be called by the local tax-levying authority to ascertain the will of the voters as to whether there shall be levied and collected a special tax in the several local school administrative units, districts, and other school areas, including districts formed from contiguous counties, to supplement the funds from State and county allotments and thereby operate schools of a higher standard by supplementing any item of expenditure in the school budget. When supplementary funds are authorized by the carrying of such an election, such funds may be used to employ additional teachers other than those allotted by the State, to teach any grades or subjects or for kindergarten instruction, to establish and maintain approved summer schools, to make the contribution to the Teachers' and State Employees' Retirement System of North Carolina for such teachers, or for any object of expenditure.

**Ballot Question:**

Shall the County levy a supplemental tax on all taxable property in the County in an amount not to exceed 9.92 cents per one hundred dollars in value of property to finance the construction of a centrally-located, consolidated middle-high school for the students of the Northampton County Schools and to pay other capital outlay construction needs of Northampton County Schools?

For Local Tax                       Against Local Tax



**Current Tax Rate:** 0.92 cents/\$100 value

**Maximum Supplemental Tax Request:** 0.0992 cents/\$100 value

**General Law:**

Under general law, the maximum supplemental tax rate voters may approve is \$0.50 per \$100 valuation. Once a supplemental tax is approved by the voters, a local board of education may request that the county levy a tax each year up to the maximum rate approved by the voters. The County decides whether or not to levy the tax and at what rate (the rate is capped at the level requested by the local board of education).

The County does not have any control over how the supplemental tax proceeds are spent by the school unit. That decision rests with the local school board, subject to the terms of the ballot measure under which the tax was approved. The Board of County Commissioners, however, may consider the availability of the supplemental tax revenue when determining the county's annual appropriations.

**NEW SCHOOL SAMPLE FINANCING OPTIONS**

**ESTIMATED FIGURES**

Cost	Interest Rate	Term (Yrs)	Yearly Payment	Tax (cents)
\$34,000,000	3.125%	40	\$1,490,121	.0867
\$34,000,000	3.25%	40	\$1,519,968	.0884
\$34,000,000	3.5%	40	\$1,580,555	.0919
\$34,000,000	4%	40	\$1,705,189	.0992
\$34,000,000	4.5%	40	\$1,834,216	.1067
\$34,000,000	3.125%	30	\$1,747,772	.1016
\$34,000,000	3.25%	30	\$1,775,642	.1033
\$34,000,000	3.5%	30	\$1,832,102	.1065
\$34,000,000	4%	30	\$1,947,854	.1133
\$34,000,000	4.5%	30	\$2,067,276	.1202
\$34,000,000	3.125%	20	\$2,288,374	.1331
\$34,000,000	3.25%	20	\$2,314,159	.1346
\$34,000,000	3.5%	20	\$2,366,236	.1376
\$34,000,000	4%	20	\$2,472,400	.1438
\$34,000,000	4.5%	20	\$2,581,209	.1501

**Current School Debt:**

FY 15-16- \$825,420	FY 21-22-\$644,018
FY 16-17- \$801,673	FY 22-23-\$621,150
FY 17-18-\$778,898	FY 23-24- \$597,475
FY 18-19-\$738,068	FY 24-25-\$570,020
FY 19-20-\$714,990	FY 25-26-\$182,895
FY 20-21-\$667,078	

Michelle Nelson, Clerk  
Board of Commissioners  
03-02-16