

## Opportunity Scholarship Impact Analysis (2024)

The Opportunity Scholarship program was created by the North Carolina General Assembly in 2013. Scholarships are awarded based on a family’s [household income](#) and can be used to pay the required tuition and fees to attend an [eligible K-12 private school](#) (see [SEAA website](#) for more details).

The 2023 Appropriations Act, [SL 2023-134](#), expanded program eligibility and funding, leading to nearly 70,000 new applications for the 2024-25 academic year, a more than 100% increase over 2023-24. New SL 2023-134 appropriations funded 15,805 of the eligible new applicants, leaving almost 54,000 on the waitlist. Additional appropriations proposed in the FY 2024-25 NC House and Senate budget bills would fund all remaining 2024-25 eligible applicants.

In May 2023, [OSBM estimated](#) how a proposed Opportunity Scholarship (OS) expansion bill, [SB 406/HB 823](#), would impact school funding in FY 2023-24.<sup>1</sup> This September 2024 analysis provides updated estimates for FY 2024-25 based on more recently released data, with analyses from two perspectives (see also Table 1):

1. [Impact of Funding New Opportunity Scholarships Under Current Law](#): Under current law, the State Education Assistance Authority (SEAA) funded awards for an additional 15,805 applicants.<sup>2</sup> OSBM estimates that this will increase annual state K-12 spending by close to \$95 million – a decrease to public schools of more than \$20 million and an increase of close to \$115 million to private schools.
2. [Impact of Funding All Remaining Opportunity Scholarship Applicants Under Proposed House and Senate Bills](#): Additional appropriations proposed in the FY 2024-25 House and Senate budget bills would fund all remaining 2024-25 applicants. OSBM estimates that funding the 54,000 waitlisted applicants could increase annual state K-12 spending by about \$185 million – an additional decrease to public schools of approximately \$75 million and an increase to private schools of approximately \$260 million.

**Table 1: FY 2025-26 Funding Impact**

	Additional Students Receiving OS	Impact to Public Schools	Impact to Private Schools	Total Annual Funding Impact
<b>Current Law</b>	15,805	-\$22M	\$116M	\$93M
<b>Proposed House and Senate Bills</b>	53,706	-\$76M	\$260M	\$184M
<b>Total New (Current + Proposed)</b>	69,511	-\$99M	\$376M	\$277M

\* Total may not add up due to rounding. Numbers do not include Opportunity Scholarship renewals.

<sup>1</sup>Due to substantive differences between the proposed OS expansion bill and the changes ultimately enacted in SL 2023-134, this memo should not be compared directly to OSBM’s 2023 analysis.

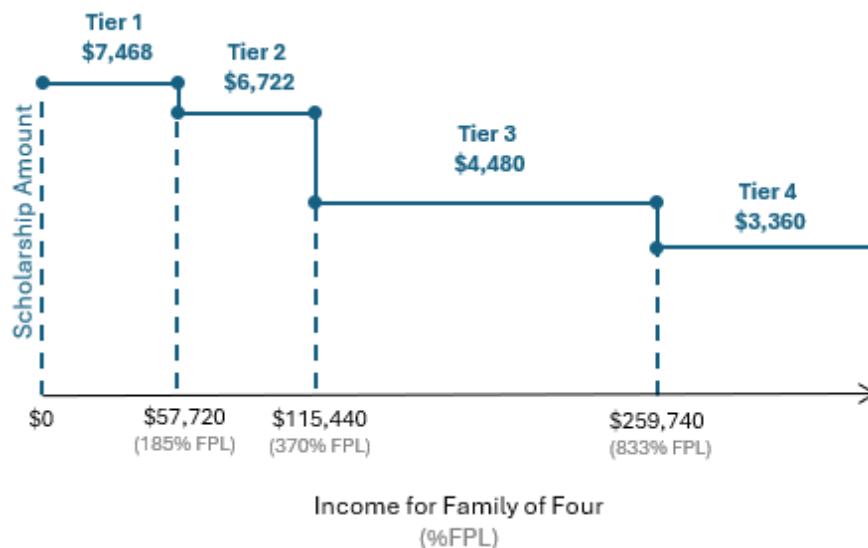
<sup>2</sup> Based on [April 29, 2024 SEAA press release](#) on the number of new applications funded under existing law.

## Program Expansion in SL 2023-134

SL 2023-134, combined with previously existing law, increases annual OS appropriations from \$150.8 million annually in FY 2022-23 to \$520.5 million annually in FY 2032-33, an almost 3.5-fold increase. The law removes the statutory requirement that recipients must have previously attended public school and removes income caps for participation. It creates four scholarship tiers indexed to the state average per pupil allocation (\$7,468 for FY 2024-25), and it scales them based on family income relative to the federal poverty level (FPL).

Annual award amounts range from 100% of the average per pupil allocation for the lowest-income families to 45% for families in the highest income category (See Figure 1). The law directs that after funding scholarship renewals, remaining funds must first fund eligible Tier 1 applicants, then Tier 2, then Tier 3, then Tier 4.

**Figure 1. FY2024-25 Annual Scholarship Amount by Family Income**



SEAA received about 30,000 eligible renewal applications and 70,000 eligible new applications for the 2024-25 school year (See Table 2 below). Available funds covered all renewals and new Tier 1 applicants, plus a portion of the new Tier 2 applicants.

**Table 2. 2024-25 Opportunity Scholarship Applications and Awards, Under Current Funding<sup>3</sup>**

	Renewals: Funded <sup>4</sup> (A)	New: Eligible (B)	New: Funded <sup>5</sup> (C)	Total Eligible (D)	Total Funded (E)	Total Unfunded (F)
				A+B	A+C	D-E
<b>Tier 1</b>	16,973	12,650	12,650	29,623	29,623	0
<b>Tier 2</b>	10,880	18,155	3,155	29,035	14,035	15,000
<b>Tier 3</b>	917	26,281	0	27,198	917	26,281
<b>Tier 4<sup>6</sup></b>	975	12,425	0	13,400	975	12,425
<b>Total</b>	<b>29,745</b>	<b>69,511</b>	<b>15,805</b>	<b>99,256</b>	<b>45,550</b>	<b>53,706</b>

### Impact of Funding New Opportunity Scholarships Under Current Law

OSBM estimates the impact on per-student funding from the 15,805 current awards as follows:

1. **Student already attending private school:** Annual cost to the state **increases from \$0 to \$7,319** (the estimated average award based on the distribution of new funded applicants in Tiers 1-2).
2. **Student moving from public to private school:** Annual cost to the state **decreases \$149 by FY 2025-26**, from \$7,468 to \$7,319, as follows:
  - a. *Private school receives \$7,319 in FY 2024-25:* estimated award based on the distribution of recipients in Tiers 1 and 2.
  - b. *Public school still receives \$7,468 in FY 2024-25* per the arrears funding model (see inset).
  - c. *Public school budget reduced by \$7,468 in FY 2025-26:* reflecting the public school unit’s (PSU’s) reduced enrollment.

**Funding in Arrears:** SL 2023-134 Section 7.20 directed the NC Department of Public Instruction (DPI) to implement a funding in arrears model starting in the 2024-25 school year. Enrollment increases are now funded through a contingency reserve, and public school budgets are not reduced until the year after any enrollment declines. Thus, students who move from a public to private school in 2024-25 would still be funded at their public school until DPI adjusts the public school’s funding in 2025-26, double-funding them in the year they move. Scenarios in Tables 3 and 5 show fiscal impact by year and aggregated over the two-year period.

This framework highlights net increase in spending for students already attending private school and the net decrease in spending for prior public school awardees. **Total statewide cost thus depends on the proportion of awardees who previously attended public school.**

SL 2023-134 removed the requirement that SEAA collect data on whether OS applicants previously attended public or private school, so the proportion of awardees who were previously at a public school is unknown. However, similar universal voucher programs across the country find that 13-25% of new recipients previously attended public school (see Appendix A).

<sup>3</sup> Based on July 2024 data provided by SEAA.

<sup>4</sup> All eligible renewals were funded.

<sup>5</sup> Based on [April 29, 2024 SEAA press release](#) on the number of new applications funded under existing law.

<sup>6</sup> Includes applications that do not provide income data, which are statutorily considered Tier 4.

Table 3 below estimates the statewide impact on school budgets and total K-12 spending if this range (13-25%) of the 15,805 new OS recipients move from public school to private school in 2024-25. Rows 1, 2, and 3 below correspond to bullets 1, 2a, and 2c above.

**Table 3. 2024-25 OS Funding Impacts by % Prior Public – Current Funding**

		<b>13%</b> (2,055)	<b>19%</b> (3,003)	<b>25%</b> (3,951)
	% and # New Recipients from Public Schools			
1	<b>New \$ for Awardees (Prior Private) in FY 24-25</b> (\$7,319/student)	\$100.6M	\$93.7M	\$86.8M
2	<b>New \$ for Awardees (Prior Public) in FY 24-25</b> (\$7,319/student)	\$15.0M	\$22.0M	\$28.9M
3	<b>Change in State Public School Funding in FY 25-26</b> (\$7,468/student)	-\$15.3M	-\$22.4M	-\$29.5M
4	<b>FY 24-25 Net Impact on State K-12 Spending</b> (lines 1+2)	\$115.7M	\$115.7M	\$115.7M
5	<b>FY 25-26 Net Impact on State K-12 Spending</b> <sup>7</sup> (lines 1+2+3)	\$100.3M	\$93.3M	\$86.2M

Note that row 5, in the 19% scenario, shows a \$93 million increase to total state K-12 spending in FY 2025-26. However, double-funding students in the year they move from public to private school actually increases total spending by \$116 million in FY 2024-25 (row 4) before settling to a new baseline of +\$93 million in FY 2025-26. This pattern will repeat for future cohorts that pull students from the public school population.

#### County-Level Impact of Funding New Opportunity Scholarships Under Current Law

The approximately 70,000 new applicants span all 100 North Carolina counties, but they are concentrated in Wake (10,873), Mecklenburg (7,738), Guilford (3,720), and a few others.

Table 4 shows the public school budget impacts in all 100 counties for FY 2025-26 under **current funding** if 19% of the 15,805 new scholarships went to prior public school students.

<sup>7</sup> Public school funding decreases one year after OS funding increases due to the new funding in arrears model.

**Table 4.  
Current  
Impact**

County	County Enrollment	New OS Funded (15,805)	Impact on Public School Enrollment and Funding: 19% of New OS Recipients from Public Schools (3,003 estimated of the 15,805 funded)		
	FY 2023-24 (#)	FY 2024-25 (# Est)	2024-25 Enrollment Change from New OS	2025-26 \$ Change in State Public School Funding <sup>8</sup>	% Change in State Public School Funding
Alamance	25,065	355	-67	-\$503,311	-0.3%
Alexander	4,271	114	-22	-\$162,229	-0.5%
Alleghany	1,335	1	0	-\$0	0.0%
Anson	2,908	20	-4	-\$28,374	-0.1%
Ashe	2,624	7	-1	-\$9,435	0.0%
Avery	1,869	9	-2	-\$13,324	-0.1%
Beaufort	6,060	73	-14	-\$103,741	-0.2%
Bertie	1,688	46	-9	-\$65,815	-0.5%
Bladen	4,625	51	-10	-\$71,984	-0.2%
Brunswick	14,745	141	-27	-\$199,843	-0.2%
Buncombe	29,154	383	-73	-\$543,486	-0.2%
Burke	11,809	77	-15	-\$109,607	-0.1%
Cabarrus	43,015	347	-66	-\$492,530	-0.2%
Caldwell	10,579	94	-18	-\$133,232	-0.2%
Camden	1,924	7	-1	-\$10,054	-0.1%
Carteret	8,112	85	-16	-\$119,972	-0.2%
Caswell	2,090	12	-2	-\$17,330	-0.1%
Catawba	21,883	259	-49	-\$367,194	-0.2%
Chatham	10,237	58	-11	-\$82,587	-0.1%
Cherokee	2,987	17	-3	-\$24,489	-0.1%
Chowan	1,738	21	-4	-\$29,854	-0.2%
Clay	1,231	13	-2	-\$18,074	-0.2%
Cleveland	15,154	84	-16	-\$119,051	-0.1%
Columbus	8,122	19	-4	-\$26,397	0.0%
Craven	12,378	285	-54	-\$404,215	-0.4%
Cumberland	50,167	1,015	-193	-\$1,439,807	-0.4%
Currituck	4,537	23	-4	-\$33,124	-0.1%
Dare	4,962	25	-5	-\$35,036	-0.1%
Davidson	23,257	308	-59	-\$437,015	-0.3%
Davie	6,006	27	-5	-\$38,795	-0.1%
Duplin	9,535	76	-14	-\$107,449	-0.2%
Durham	38,922	392	-75	-\$556,580	-0.2%
Edgecombe	6,156	48	-9	-\$68,411	-0.1%

<sup>8</sup> Funding changes one year after enrollment due to the new funding in arrears model.

**Table 4.  
Current  
Impact**

County	County Enrollment FY 2023-24 (#)	New OS Funded (15,805) FY 2024-25 (# Est)	Impact on Public School Enrollment and Funding: 19% of New OS Recipients from Public Schools (3,003 estimated of the 15,805 funded)		
			2024-25 Enrollment Change from New OS	2025-26 \$ Change in State Public School Funding <sup>8</sup>	% Change in State Public School Funding
Forsyth	55,201	690	-131	-\$978,610	-0.2%
Franklin	10,990	107	-20	-\$151,920	-0.2%
Gaston	34,633	432	-82	-\$612,935	-0.2%
Gates	1,399	16	-3	-\$22,024	-0.2%
Graham	1,065	1	0	\$0	0.0%
Granville	8,415	65	-12	-\$92,524	-0.1%
Greene	2,695	50	-10	-\$71,245	-0.4%
Guilford	76,944	913	-174	-\$1,296,111	-0.2%
Halifax	6,426	85	-16	-\$119,912	-0.2%
Harnett	20,191	224	-43	-\$317,903	-0.2%
Haywood	7,100	66	-12	-\$93,082	-0.2%
Henderson	13,496	149	-28	-\$211,692	-0.2%
Hertford	2,325	40	-8	-\$57,427	-0.3%
Hoke	8,522	184	-35	-\$261,047	-0.4%
Hyde	452	7	-1	-\$9,314	-0.3%
Iredell	31,364	250	-47	-\$354,116	-0.2%
Jackson	3,768	29	-6	-\$41,266	-0.1%
Johnston	40,399	281	-53	-\$399,132	-0.1%
Jones	989	13	-2	-\$18,442	-0.2%
Lee	10,397	113	-22	-\$160,615	-0.2%
Lenoir	8,377	154	-29	-\$218,367	-0.3%
Lincoln	14,036	98	-19	-\$138,907	-0.1%
Macon	4,392	38	-7	-\$53,482	-0.2%
Madison	2,125	41	-8	-\$57,925	-0.4%
Martin	2,953	13	-2	-\$18,381	-0.1%
McDowell	5,446	100	-19	-\$141,814	-0.3%
Mecklenburg	153,904	1,409	-268	-\$1,998,641	-0.2%
Mitchell	9,672	33	-6	-\$46,699	-0.1%
Montgomery	7,166	30	-6	-\$43,117	-0.1%
Moore	14,446	168	-32	-\$237,713	-0.2%
Nash	15,165	134	-26	-\$190,836	-0.2%
New Hanover	27,335	268	-51	-\$379,951	-0.2%
Northampton	2,388	46	-9	-\$65,383	-0.4%
Onslow	27,463	447	-85	-\$634,786	-0.3%
Orange	19,380	97	-18	-\$137,428	-0.1%
Pamlico	1,654	31	-6	-\$44,103	-0.4%

**Table 4.  
Current  
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County	County Enrollment FY 2023-24 (#)	New OS Funded (15,805) FY 2024-25 (# Est)	Impact on Public School Enrollment and Funding: 19% of New OS Recipients from Public Schools (3,003 estimated of the 15,805 funded)		
			2024-25 Enrollment Change from New OS	2025-26 \$ Change in State Public School Funding <sup>8</sup>	% Change in State Public School Funding
Pasquotank	5,347	109	-21	-\$154,022	-0.4%
Pender	10,829	72	-14	-\$101,704	-0.1%
Perquimans	1,654	20	-4	-\$28,314	-0.2%
Person	5,416	31	-6	-\$44,043	-0.1%
Pitt	24,443	371	-70	-\$525,832	-0.3%
Polk	2,029	17	-3	-\$23,438	-0.2%
Randolph	21,523	207	-39	-\$293,661	-0.2%
Richmond	6,465	116	-22	-\$165,261	-0.3%
Robeson	21,185	167	-32	-\$236,506	-0.1%
Rockingham	11,879	155	-29	-\$220,089	-0.2%
Rowan	18,608	259	-49	-\$367,388	-0.3%
Rutherford	9,017	69	-13	-\$97,399	-0.1%
Sampson	10,751	147	-28	-\$208,551	-0.3%
Scotland	5,360	101	-19	-\$143,912	-0.4%
Stanly	9,471	71	-14	-\$101,154	-0.1%
Stokes	5,484	72	-14	-\$101,838	-0.2%
Surry	10,822	44	-8	-\$62,917	-0.1%
Swain	1,998	5	-1	-\$6,415	0.0%
Transylvania	3,621	34	-6	-\$48,174	-0.2%
Tyrrell	446	3	0	\$0	-0.0%
Union	45,764	469	-89	-\$666,032	-0.2%
Vance	7,338	74	-14	-\$105,052	-0.2%
Wake	178,153	1,345	-256	-\$1,908,722	-0.1%
Warren	1,753	27	-5	-\$38,367	-0.3%
Washington	1,390	8	-2	-\$11,226	-0.1%
Watauga	4,797	31	-6	-\$43,364	-0.1%
Wayne	18,529	242	-46	-\$342,708	-0.2%
Wilkes	8,263	52	-10	-\$74,147	-0.1%
Wilson	12,078	141	-27	-\$200,038	-0.2%
Yadkin	4,991	18	-3	-\$25,104	-0.1%
Yancey	2,018	18	-3	-\$25,476	-0.2%
<b>TOTAL*</b>	<b>1,513,240</b>	<b>15,805</b>	<b>-3,003</b>	<b>-\$22,420,048</b>	<b>-0.2%</b>

\* Total may not add up due to rounding.

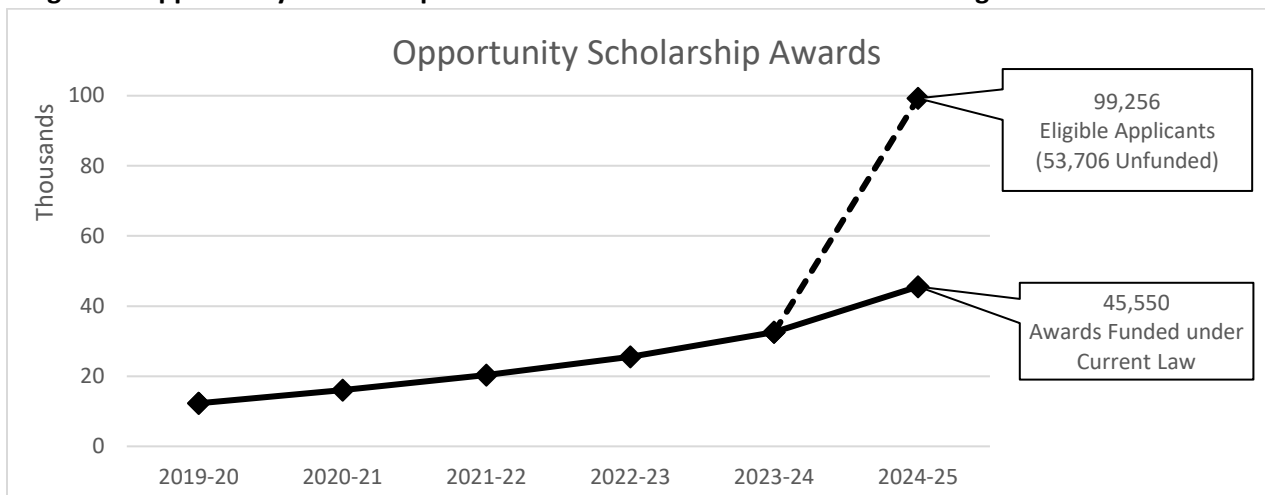
## Proposed House and Senate Bills

### Funding Increases in House and Senate Budget Proposals

As of September 4, 2024, the North Carolina General Assembly has not enacted a comprehensive short session budget bill, but each chamber has passed its own version of a budget adjustment. Both bills would appropriate \$248M to fund all 53,706 remaining applications for 2024-25, more than doubling the size of the program (Figure 2). Both bills would also increase OS statutory appropriations as follows:

- **Senate:** raise annual funding to \$825 million by FY 2032-33: a total increase in funding of almost \$7 billion.
- **House:** raise annual funding to \$690 million by FY 2032-33: a total increase in funding of more than \$6 billion.

**Figure 2. Opportunity Scholarship Awards with and without Additional Funding**



### Impact of Funding all Remaining Opportunity Scholarship Applicants

OSBM estimates per-student funding impacts of the 53,706 unfunded eligible applications as follows:

1. **Student already attending private school:** Annual cost to the state **increases from \$0 to \$4,847** (the estimated average award based on the distribution of unfunded applicants in Tiers 2-4).
2. **Student moving from public to private school:** Annual cost to the state funding **decreases \$2,621 by FY 2025-26**, from \$7,468 to \$4,847, as follows:
  - a. *Private school receives \$4,847 in FY 2024-25.*
  - b. *Public school still receives \$7,468 in FY 2024-25 per the arrears funding model.*
  - c. *Public school budget reduced by \$7,468 in FY 2025-26:* reflecting the PSU's reduced enrollment.



Table 5 below estimates the statewide impact on school budgets and total K-12 spending if 13%, 19%, or 25% of new OS recipients move from public school to private school in 2024-25.<sup>9</sup> Rows 1, 2, and 3 below correspond to bullets 1, 2a, and 2c above.

**Table 5. 2024-25 OS Funding Impacts by % Prior Public– Proposed Funding**

	% (and #) of New Recipients from Public Schools	13% (6,982)	19% (10,204)	25% (13,427)
1	<b>New \$ for Awardees (Prior Private) in FY 24-25</b> (\$4,847/student)	\$226M	\$211M	\$195M
2	<b>New \$ for Awardees (Prior Public) in FY 24-25</b> (\$4,847/student)	\$34M	\$49M	\$65M
3	<b>Change in State Public School Funding in FY 25-26</b> (\$7,468/student)	-\$52M	-\$76M	-\$100M
4	<b>FY 24-25 Net Impact on State K-12 Spending</b> (lines 1+2)	\$260M	\$260M	\$260M
5	<b>FY 25-26 Net Impact on State K-12 Spending</b> <sup>10</sup> (lines 1+2+3)	\$208M	\$184M	\$160M

Row 5 in the 19% scenario above shows a \$184 million increase to total state K-12 spending in FY 2025-26. This is in addition to the \$93 million increase shown in the 19% scenario for the 15,805 new scholarships already awarded for FY 2024-25 on Table 3.

Table 5 again shows that students are double-funded in the year they move from public to private school. For these additional scholarship recipients, total state funding is estimated to be \$260 million in FY 2024-25 before settling to a new baseline of +\$184 million in FY 2025-26. As noted above, this pattern will repeat for future cohorts that pull students from the public school population.<sup>11</sup>

### County-Level Impact of Funding all Remaining Opportunity Scholarship Applicants

Table 6 shows the public school budget impacts if the **proposed funding** in the House and Senate budget bills were to fund all 53,706 remaining OS applicants and 19% of those scholarships went to prior public school students. Under this scenario:

- Three counties would see more than a 1.25% decline in total state funding for K-12 public education: Bertie, Craven, and Hyde.
- Seven would see between a 1.0% and 1.25% decline: Chatham, Hertford, Jones, Moore, Northampton, Pitt, and Wake.

<sup>9</sup> Table 5 assumes that the proportion of new OS recipients coming from public schools is constant across income tiers. Evidence from other states indicates that the prior public rate decreases as income increases (meaning students from wealthier families were less likely to have previously attended public school).

<sup>10</sup> Public school funding decreases one year after OS funding increases due to the new funding in arrears model.

<sup>11</sup> The distribution of students across the income tiers will change the average award amount for future applicant pools.

**Table 6.  
Proposed  
Impact**

County	County Enrollment		New OS Funded (53,706)			Impact on Public School Enrollment and Funding: 19% of New OS Recipients from Public Schools (10,204 estimated of the 53,706 funded)		
	FY23-24 (#)	FY24-25 (# Est)	2024-25 Enrollment Change from New OS	2025-26 \$ Change in State Public School Funding <sup>12</sup>	% Change in State Public School Funding			
Alamance	25,065	1,223	-232	-\$1,735,745	-0.9%			
Alexander	4,271	203	-39	-\$287,569	-0.9%			
Alleghany	1,335	3	-1	-\$4,689	0.0%			
Anson	2,908	43	-8	-\$61,018	-0.3%			
Ashe	2,624	25	-5	-\$35,970	-0.2%			
Avery	1,869	16	-3	-\$22,149	-0.2%			
Beaufort	6,060	279	-53	-\$395,718	-0.9%			
Bertie	1,688	146	-28	-\$206,617	-1.6%			
Bladen	4,625	121	-23	-\$172,070	-0.5%			
Brunswick	14,745	391	-74	-\$555,022	-0.5%			
Buncombe	29,154	1,334	-253	-\$1,892,800	-0.9%			
Burke	11,809	245	-47	-\$347,285	-0.4%			
Cabarrus	43,015	1,155	-219	-\$1,638,688	-0.5%			
Caldwell	10,579	234	-44	-\$332,174	-0.4%			
Camden	1,924	25	-5	-\$35,352	-0.2%			
Carteret	8,112	283	-54	-\$402,190	-0.7%			
Caswell	2,090	53	-10	-\$74,900	-0.5%			
Catawba	21,883	812	-154	-\$1,152,470	-0.7%			
Chatham	10,237	620	-118	-\$879,440	-1.2%			
Cherokee	2,987	17	-3	-\$23,754	-0.1%			
Chowan	1,738	54	-10	-\$76,565	-0.6%			
Clay	1,231	14	-3	-\$20,237	-0.2%			
Cleveland	15,154	145	-28	-\$205,882	-0.2%			
Columbus	8,122	56	-11	-\$80,022	-0.1%			
Craven	12,378	816	-155	-\$1,158,016	-1.3%			
Cumberland	50,167	1,637	-311	-\$2,323,169	-0.6%			
Currituck	4,537	42	-8	-\$59,106	-0.2%			
Dare	4,962	49	-9	-\$69,964	-0.2%			
Davidson	23,257	935	-178	-\$1,326,703	-0.8%			
Davie	6,006	179	-34	-\$253,502	-0.6%			
Duplin	9,535	202	-38	-\$287,011	-0.4%			
Durham	38,922	1,332	-253	-\$1,889,638	-0.7%			
Edgecombe	6,156	73	-14	-\$103,278	-0.2%			

<sup>12</sup> Funding changes one year after enrollment due to the new funding in arrears model.

**Table 6.  
Proposed  
Impact**

County	County Enrollment	New OS Funded (53,706)	Impact on Public School Enrollment and Funding: 19% of New OS Recipients from Public Schools (10,204 estimated of the 53,706 funded)		
	FY23-24 (#)	FY24-25 (# Est)	2024-25 Enrollment Change from New OS	2025-26 \$ Change in State Public School Funding <sup>12</sup>	% Change in State Public School Funding
Forsyth	55,201	2,081	-395	-\$2,953,217	-0.7%
Franklin	10,990	407	-77	-\$577,405	-0.7%
Gaston	34,633	1,200	-228	-\$1,702,742	-0.7%
Gates	1,399	7	-1	-\$10,612	-0.1%
Graham	1,065	0	0	\$0	0.0%
Granville	8,415	190	-36	-\$269,301	-0.4%
Greene	2,695	122	-23	-\$172,810	-0.9%
Guilford	76,944	2,807	-533	-\$3,982,271	-0.7%
Halifax	6,426	213	-41	-\$302,926	-0.6%
Harnett	20,191	657	-125	-\$932,165	-0.6%
Haywood	7,100	88	-17	-\$125,432	-0.2%
Henderson	13,496	428	-81	-\$607,025	-0.6%
Hertford	2,325	132	-25	-\$186,627	-1.1%
Hoke	8,522	328	-62	-\$465,440	-0.7%
Hyde	452	35	-7	-\$50,281	-1.5%
Iredell	31,364	883	-168	-\$1,253,520	-0.5%
Jackson	3,768	59	-11	-\$83,599	-0.3%
Johnston	40,399	1,282	-244	-\$1,818,640	-0.6%
Jones	989	59	-11	-\$83,721	-1.1%
Lee	10,397	403	-77	-\$571,548	-0.7%
Lenoir	8,377	236	-45	-\$335,012	-0.5%
Lincoln	14,036	329	-63	-\$466,972	-0.4%
Macon	4,392	53	-10	-\$75,640	-0.2%
Madison	2,125	44	-8	-\$62,683	-0.4%
Martin	2,953	33	-6	-\$46,889	-0.2%
McDowell	5,446	168	-32	-\$238,456	-0.6%
Mecklenburg	153,904	6,329	-1,203	-\$8,980,962	-0.8%
Mitchell	9,672	17	-3	-\$24,247	0.0%
Montgomery	7,166	49	-9	-\$68,978	-0.1%
Moore	14,446	741	-141	-\$1,052,086	-1.0%
Nash	15,165	438	-83	-\$620,786	-0.5%
New Hanover	27,335	1,270	-241	-\$1,802,348	-0.9%
Northampton	2,388	135	-26	-\$191,442	-1.1%
Onslow	27,463	802	-152	-\$1,137,446	-0.6%
Orange	19,380	539	-102	-\$765,005	-0.5%
Pamlico	1,654	73	-14	-\$103,464	-0.8%

**Table 6.  
Proposed  
Impact**

County	County Enrollment	New OS Funded (53,706)	Impact on Public School Enrollment and Funding: 19% of New OS Recipients from Public Schools (10,204 estimated of the 53,706 funded)		
	FY23-24 (#)	FY24-25 (# Est)	2024-25 Enrollment Change from New OS	2025-26 \$ Change in State Public School Funding <sup>12</sup>	% Change in State Public School Funding
Pasquotank	5,347	237	-45	-\$336,924	-0.8%
Pender	10,829	324	-62	-\$460,188	-0.6%
Perquimans	1,654	34	-6	-\$48,308	-0.4%
Person	5,416	56	-11	-\$79,403	-0.2%
Pitt	24,443	1,459	-277	-\$2,070,792	-1.1%
Polk	2,029	45	-9	-\$64,535	-0.4%
Randolph	21,523	602	-114	-\$854,246	-0.5%
Richmond	6,465	126	-24	-\$178,118	-0.4%
Robeson	21,185	178	-34	-\$253,022	-0.2%
Rockingham	11,879	301	-57	-\$426,939	-0.5%
Rowan	18,608	610	-116	-\$865,653	-0.6%
Rutherford	9,017	125	-24	-\$177,871	-0.3%
Sampson	10,751	355	-67	-\$503,747	-0.6%
Scotland	5,360	155	-29	-\$219,331	-0.5%
Stanly	9,471	194	-37	-\$274,859	-0.4%
Stokes	5,484	152	-29	-\$216,000	-0.5%
Surry	10,822	106	-20	-\$149,921	-0.2%
Swain	1,998	4	-1	-\$6,355	0.0%
Transylvania	3,621	59	-11	-\$83,785	-0.3%
Tyrrell	446	2	0	\$0	-0.0%
Union	45,764	2,116	-402	-\$3,001,876	-0.9%
Vance	7,338	107	-20	-\$151,772	-0.3%
Wake	178,153	9,528	-1,810	-\$13,519,195	-1.0%
Warren	1,753	59	-11	-\$83,660	-0.6%
Washington	1,390	18	-3	-\$25,666	-0.2%
Watauga	4,797	98	-19	-\$139,677	-0.4%
Wayne	18,529	668	-127	-\$948,509	-0.7%
Wilkes	8,263	71	-13	-\$100,380	-0.2%
Wilson	12,078	433	-82	-\$614,422	-0.7%
Yadkin	4,991	57	-11	-\$81,315	-0.2%
Yancey	2,018	24	-5	-\$34,119	-0.2%
<b>TOTAL*</b>	<b>1,513,240</b>	<b>53,706</b>	<b>-10,204</b>	<b>-\$76,201,001</b>	<b>-0.7%</b>

\* Total may not add up due to rounding.

## Appendix A: National Data on Universal Voucher Recipients

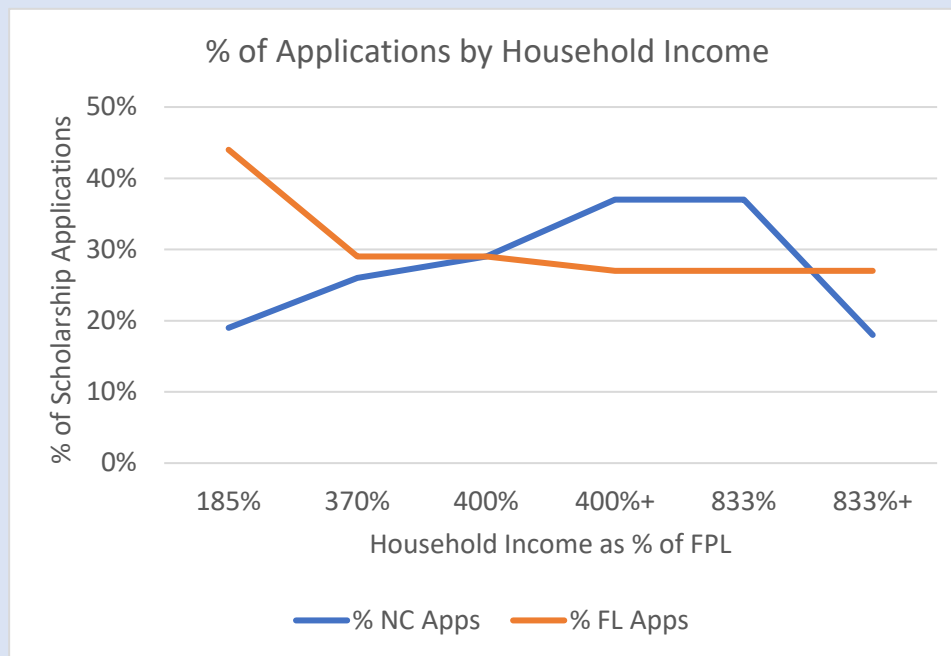
National data shows that as few as 13-25% of new universal voucher recipients in other states previously attended public schools, and that wealthier applicants were more likely to already attend private school.

[The Arizona Department of Education reported](#) that “the majority of students currently applying [for Empowerment Scholarship Accounts] have not previously attended any public school,” and that “[Approximately 75%](#) of the universal category applicants do not have a prior record of AZ public school enrollment.”<sup>1</sup>

A Cleveland.com [analysis](#) found that the wealthiest of Ohio’s new EdChoice recipients already attended private schools.

Step Up for Students, which administers the Florida Empowerment Scholarship for Educational Options (FTC/EO), [shared](#) that of the 122,895 new students, “84,505 (69%) were already in private school, 16,096 (13%) came from public schools, and 22,294 are entering kindergartners [sic].”

Step Up for Students also found that 44% of Florida’s new FTC/EO applicants made 185% of FPL or less (See chart). In North Carolina’s 2024-25 OS applicant pool, under half that percentage come from low-income families (15%). If wealthier applicants are more likely to already attend private schools, North Carolina might expect significantly more applicants already in private schools than Florida’s 69%.



## Appendix B: Notes and Citations

- Estimated award amounts are based on SEAA data showing the distribution of 2024-25 waitlisted applications over the income tiers, assuming maximum award amounts for each tier:
  - Under current funding: \$7,319
  - Under proposed funding: \$4,847

These estimates likely represent an upper bound since some private schools' tuition and fees fall below the maximum allowable amount, and OS funds are also available for part-time students.

- \$7,468 state average per pupil allocation calculated by SEAA to determine OS awards amounts for 2024-25. [NC SEAA Opportunity Scholarship Household Income Guidelines 2024-25.](#)
- Opportunity Scholarship (OS) historical data from the [State Education Assistance Authority](#) with county-level application data provided directly to OSBM by SEAA (as of July 15, 2024).
- County of residence was missing on 48 Opportunity Scholarship applications for FY2024-25. These applications were excluded from the analysis.
- SEAA reported the number of new 2024-25 awards as 15,805 in a [press release dated April 29, 2025](#). OSBM used this data to estimate the distribution of new awards under SL 2023-134 funding.
- Enrollment calculated from Average Daily Membership (ADM) numbers from 2023-24 Best 1 of 2 as reported on [dpi.gov.nc](#). Analysis includes charter and district schools.
- Change in total state funding to public schools (Row 3 in Tables 3 and 5) calculated as follows:

*Scenario "prior public" ratio \* # of new OS funded \* \$7,468 per pupil*