

**COLUMBUS COUNTY SCHOOLS | WHITEVILLE CITY SCHOOLS**

**Merger Study Report**

**Prepared for the Columbus Board of Commissioners**

**by**

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**EMERALD**  
EDUCATION

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## EXECUTIVE SUMMARY

Columbus County Board of Commissioners contracted with Emerald Education, Inc. to conduct a feasibility study about merging Columbus County Schools and Whiteville City Schools. The four overarching questions for conducting the study were

1. Will a merger increase opportunities for students?
2. Will a merger lead to cost savings?
3. Will a merger have an impact on available revenue?
4. Will a merger have an impact on enrollment?

The combined student population of these two school systems is 7,974 for the 2018-19 school year. Charter school enrollment coming from Columbus County and Whiteville City is 748. Both school systems are racially diverse with Whiteville City having the larger minority population.

The public school population in the county has declined since 2010 with a 19.99% drop in Columbus County Schools and a 6.78% drop in Whiteville City Schools. Charters have increased student population from 350 to 971 (63.95%) during the same period where not all of the students were previously in Columbus or Whiteville.

Columbus County’s geographical size, the third largest in the state, has influenced previous decisions about location of schools, their student population, and transportation decisions. Counting public charter schools, there are 24 public schools in the county with various combinations of elementary, middle, and high schools.

Total funding to support both school districts is \$77,142,189 including \$7,065,499 for charter schools. Columbus County and Whiteville City spend the majority of their North Carolina state funding on personnel, as do all school districts in the state. The public schools in Columbus County employed 1,075 full-time equivalent (FTE) in 2018 with 78 of those employed by two charter schools.

Excluding child nutrition, the State accounted for 71.2 % of expenditures for Columbus County, 71.7% for Whiteville City. Federal funds accounted for 18.1% for Columbus County and 18.7% for Whiteville City. Local funding accounted for 10.6% for Columbus County, 9.6% for Whiteville City. As a comparison, State average expenditures for North Carolina are 64.9% State, 11.1% federal, and 24% local.

Based on extensive analysis of funding sources, expenditures, and other factors, it is calculated that the public schools in Columbus County will lose approximately \$1,039,297 of State revenue after two years if the two school districts are merged. The loss of these State funds would be in the areas of classroom teachers, career-technical education, school administration, children with special needs, limited English speakers, and central office staff.

Since most local funding is used to cover the costs of utilities (electricity, water, waste, and repair/maintenance of school buildings), a merger would result in little, if any savings of local funds. Currently, Columbus County does not have resources to make up for the loss in State funds and services that would be cut from central office staff budgets.

Based on experiences in other school districts, a merger may have the unintended consequence of parents and students choosing a private, public charter, or homeschooling. As a result, State and federal resources would be reduced accordingly.

Other findings include:

1. Merge of Columbus County and Whiteville City Schools without other actions will not increase student opportunities and other access to expanded course offerings.
2. The county should increase its transportation efficiency rating to ensure the State reimburses the district for all costs.
3. Efficiencies may be gained by sharing some support services such as purchases, contractual arrangements, technology support, career-technical support, and exceptional children services. Improving efficiencies, however, will not offset the significant reduction of approximately \$1 million from the State.

One potential result of districts consolidating is that competition between school districts is minimized and, eventually, citizen support increases for the merged school district. While limited efficiencies could be realized by merging the two school districts, there would not be a cost savings from a merger nor will there be any noticeable impact on revenue generated to support the merged school district. Student assignments, the placement of schools within the county, and the plans to build and renovate schools are other factors having an impact on expenditures. We believe that because of the loss of state funding of \$1 million and the challenges with generating local revenue, a merger would not be in the best interest of the public school students in Columbus County at this time.



## STUDENT OPPORTUNITIES

The North Carolina Constitution requires that all children residing in North Carolina have a fundamental right to the “opportunity to receive a sound basic education.”<sup>1</sup> In 1997, the North Carolina Supreme Court defined a sound basic education as providing opportunities for students to become adults possessing

1. Sufficient skills to read, write, and speak the English language.
2. Sufficient knowledge of mathematics and physical science to function in a complex, rapidly changing society.
3. Sufficient knowledge of geography, history, basic economic and political systems to make informed personal and civic choices.
4. Sufficient academic and vocational skills to engage in postsecondary or vocational training
5. Sufficient academic and vocational skills to compete, be gainfully employed and continue education.

Currently, both school systems offer students the opportunities to meet these basic requirements at elementary, middle, and high schools, as well as through a career technical center, early college, Career and College Promise legislative implementation, and the North Carolina Virtual Public School.

Through the North Carolina Virtual Public School (NCVPS), students may enroll in the Occupational Course of Study with expanded support—a diploma pathway for students with exceptionalities. Students may also enroll in Advanced Placement courses, world languages, career technical education, honor, and arts education courses. NCVPS assists schools in meeting the requirements of the Individual with Disabilities (IEP) Act and Section 504. By taking advantage of these course offerings, student opportunities in large and small high schools can be expanded, especially for schools having enrollments of 600 or less.

The two school systems are operating with 85 fewer classroom teachers (19% decrease) and 10 fewer instructional support positions (22% decrease) compared to 2008. By having a decrease in allotments due to state cuts and lower student enrollment (16.76%), the two school systems struggle to offer K-12 arts education programs to all students on a daily basis. By increasing the use of NCVPS, course taking opportunities can be expanded at all of the high schools and support for children with exceptionalities can be increased.

## CENTRAL OFFICE STAFF

Central office staff exists to support and lead smooth, efficient, and effective operations of the school district, its staff and students. They perform functions that would otherwise have to be

done by teachers, instructional support personnel, and school leadership, thus taking precious time away from instruction and support.

Critical functions of a central office staff include

1. Leadership, communication, visibility with local boards, county commissioners, businesses, community organizations, parents, educators, and citizens
2. Direction and support for teachers, support personnel, school-based administrators
3. Implementation and communication of local school board policies and directives of state and federal laws
4. Preparation and oversight of budgets, revenue and expenditure reports, including accounts payables, receivables, and payroll
5. Coordination of personnel functions including hires, benefits records, payroll accounting, and communication with staff
6. Development and oversight of program and financial plans required by state and federal statutes, i.e., exceptional children, safety, career technical education, testing, technology, and accountability reports.
7. Coordination of accountability and testing program required by the General Assembly and U. S. Congress
8. Coordination of purchases, contracts, maintenance, transportation, child nutrition, and technology
9. Oversight and maintenance of student information system (HomeBase™)
10. Coordination of Every Student Succeeds Act, exceptional children, academic intellectual gifted, and career technical programs and compliance.
11. Leadership for new initiatives
12. Coordination of local board meetings and initiatives

In Columbus County and Whiteville City Schools, a very small percentage of local funds are spent on central office staff with most of the funds coming from the State central office staff allotment. The State funds have been cut by 20% since 2007-08. With a merger, the central office State fund would be cut by another \$360,000 in two years assuming the funding remains constant. While a merger may result in some economies of scale for purchases, payroll, human resources, and administrative support, there would be a loss of another \$676,297 of State funds.

Most North Carolina school districts with a population of approximately 8,000 students typically have a superintendent and two to four associate superintendents to handle workloads. Assuming a merged school district would have adequate staffing, the elimination of a local superintendent would result in very little savings that could be used for other purposes.

Instead, adequate support would require hiring more associate superintendents as other school districts have done.

According to a national organization, Education Research Service, over the past 15 years, “The average percent of school district budgets allocated for administration has declined slightly from 4.8 percent to 4.5 percent. Expenditures on administration tend to be modest by comparison to benchmarks for other organizations.”<sup>2</sup> Both Columbus County and Whiteville City fall below the national average with 2.66 % (\$1,340,102/\$50,242,005) and 3.06 % (\$599,593/\$19,620,505) respectively being spent from State funds for central office staff. It is also noted that clerical, maintenance, and technology comprised the majority of staff in both systems.

## FUNDING PUBLIC SCHOOLS IN NORTH CAROLINA

### State Funding

The majority of funding for North Carolina’s public schools comes from the State. If you exclude funding for child nutrition (which is funding by the federal government and receipts), the State, on average, accounts for 67% of funding for local school districts. Federal funds account for 7% and local funding accounts for 26%. State funding is normally a higher percentage in less wealthy and smaller school districts. Because of the way the State concentrates funding on instructional costs, most school districts spend their State funding in similar ways. Overall, 94% of State funding is spent on personnel with approximately 59% of the personnel expenditures being classroom teachers. The State distributes funds in approximately 20 specific allotment categories that are managed by school districts in three ways:

1. Guaranteed Position Allotments (Teachers, Instructional Support, and School Building Administration). The State guarantees that school districts have the resources to pay whatever is required to hire certified educators based on established State salary schedules without being restricted to a specific dollar amount. 67% of State funding is in this allotment grouping.
2. Dollar Allotments (Central Office, Teacher Assistants, Textbooks, Supplies). Funding is distributed for a specific purpose, and school districts must operate within the allotted dollar amount. 9% of State funding is in this allotment grouping.
3. Categorical Allotments (At-Risk, Transportation, Children with Disabilities, Drivers Ed). Funds are distributed to address the special needs of a specific population or purpose. Funding can be used for any need to address the targeted population; but the district must operate within the allotted dollar amount. 24% of State funding is in this allotment grouping.

## **Local Funding**

G.S. 115C-431<sup>3</sup> outlines the funding authority for counties related to public schools. This legislation states that counties are to distribute sufficient funds for operating expenses and capital expenses each year that, when added to other financial resources available to the school unit for these purposes, allow the school unit to provide all students with an opportunity to receive a sound basic education. As mentioned above, local funding accounts for an average of 26% of all public school funding in North Carolina. Local funding is primarily made up of various revenue sources:

- Property Taxes
- Personal Property
- Sales and Use Tax
- Fines and Forfeitures

While local funding across North Carolina is used to cover personnel (65%), these types of personnel differ from what school districts customarily use State and federal funds to employ. Local funds are used to cover more of the operational costs of the school district. On average, districts use their local funding to employ non-instructional personnel such as Service Workers (25% of personnel paid from local funds), Clerical (13.5%), and skilled staff (7.5%). Local funding is also used to employ teachers which accounts for 21.4% of total personnel employed with local funding. Twenty-three percent (23%) of local funding is used to cover to school operational costs such as heating, cooling, and insuring the school buildings.

## **Federal Funding**

Most federal funding is distributed through the Department of Public Instruction; however, some federal grants are funded directly to school districts (as in the case of Impact Aid or grants based on local applications). Federal funding is primarily supplemental in nature and is to be used to add to existing State and local programs, not to replace that funding. An example of an exception to this rule is Child Nutrition funding which is to be used to fund the school food service program. The Department of Public Instruction annually receives over 28 federal grants that fall into four major categories:

1. Every Student Exceeds Act (ESSA). This grouping of supplemental funding includes the College and Career Ready Students funding (previously titled ESEA Title I) and funding to improve teacher quality. In FY 2017-18, North Carolina received \$553 million in this category.
2. Individuals with Disabilities Education Act (IDEA). This supplemental funding is to be used to add services for children with disabilities (pre-school and K-12). In FY 2017-18, North Carolina received \$319.5 million in this category.

- 3. Carl D. Perkins Career and Technical Education Act (Perkins IV). This supplemental funding is to be used for Career and Technical Education. In FY 2017-18, North Carolina received \$21 million in this category.
- 4. Other. Child Nutrition funding and Abstinence Education funding are in this category. In FY 2017-18, North Carolina was estimated to receive \$520.5 million in this category.

## FUNDING FOR PUBLIC SCHOOLS IN COLUMBUS COUNTY

In FY 2018-19, Columbus County has 8,945 public school students in average daily membership (ADM) which are served by 2 local education agencies (LEAs or local school districts) and two charter schools:

Columbus County Schools	(5,673 in ADM)
Whiteville City Schools	(2,301 in ADM)
Columbus Charter School	(850 in ADM)
Thomas Academy	(121 in ADM)

There are 24 public schools in the county (elementary, middle, and high schools):

Columbus County Schools	(17 schools - 9 elementary, 4 middle, 4 high schools)
Whiteville City Schools	(5 schools – 2 elementary, 1 middle, 1 high school, 1 academy)
Columbus Charter School	(K-8 grades)
Thomas Academy	(preK-8 grades)

While Columbus Charter and Thomas Academy combined have 971 students, not all of those students were previously served by Columbus County or Whiteville City. Also, some of the Columbus County and Whiteville City’s students attend charter schools not in Columbus County. The table below identifies charter enrollment from Columbus County and Whiteville City.

*Table 1 Charter Enrollment*

Charter	Columbus County	Whiteville City*	Total
Columbus Charter	376	180	556
Thomas Academy	54	5	59
Charter Day School	101	0	101
Emereau – Bladen Charter	15		15
NC Connections Academy	7		7
NC Virtual Academy	6		6
Douglas Academy	3		3
South Brunswick Charter	1		1
<b>Total</b>	<b>563</b>	<b>185</b>	<b>748</b>

\*Whiteville did not break down charter enrollment other than to Columbus Charter. We placed the 5 additional students in Thomas Academy. Charter Day is in Brunswick; Douglas is in New Hanover; Connections and Virtual are on-line virtual charter schools.

Total funding to support the public schools of Columbus County is approximately \$77.1 million:

Table 2 Fund Source

Fund Source	Columbus County	Whiteville City	Charters	Total
State Funding	\$40,029,401	\$16,593,616	\$ 5,995,143	\$62,618,160
Federal Funding	\$ 4,376,935	\$ 2,081,308	\$ 358,585	\$ 6,816,828
Local Funding	\$ 5,037,885	\$ 1,957,545	\$ 711,771	\$ 7,707,201
<b>Total</b>	<b>\$49,444,221</b>	<b>\$20,632,469</b>	<b>\$ 7,065,499</b>	<b>\$77,142,189</b>

Note: State funding for Columbus and Whiteville based on 2019 allotments through revision #13. (State funding for workers compensation, annual leave, and other expenses that are not known until incurred are managed by the State covering all authorized expenditures at the State level). State funding for charter schools is based on total 2018 funding since they receive State funding in stages. Federal funding is based on 2018 since not all federal funds have been allotted for 2019. Numbers do not include Child Nutrition federal reimbursements. Local funding is based on 2018 final Monthly Financial Report (MFR).

In total, public schools in Columbus County employed 1,075 full-time-equivalent (FTE) people in 2018. Teachers accounted for 52% of those employees (559 teachers).

Table 3 Total Personnel

Total Personnel	State	Federal	Local	Total	Percent
Columbus County	561	53	94	708	66%
Whiteville	225	52	12	289	27%
Columbus Charter	57	7	0	64	6%
Thomas Academy	14	0	0	14	1%
<b>Total</b>	<b>857</b>	<b>112</b>	<b>106</b>	<b>1,075</b>	<b>100%</b>

Table 4 Teachers

Teachers	State	Federal	Local	Total	Percent of Total
Columbus County	316	23	19	358	51%
Whiteville	126	26	2	154	53%
Columbus Charter	30	7	0	37	58%
Thomas Academy	10	0	0	10	71%
<b>Total</b>	<b>482</b>	<b>56</b>	<b>21</b>	<b>559</b>	<b>52%</b>

**How Does Columbus County and Whiteville City Spend Their Public School Funding?**

If you exclude funding for child nutrition (which is covered by reimbursements by the federal government and collected receipts), in 2017, the State accounted for 71.2% of expenditures for Columbus County and 71.7% for Whiteville City. Federal funds accounted 18.1% for Columbus County and 18.7% for Whiteville City. Local funding accounted 10.6% for Columbus County and 9.6% for Whiteville City. If you examine State average expenditures the State percentages were 64.9%, 11.1% federal, and 24% local.

Based on expenditure data, Columbus County’s school districts rely on more State and federal funding than the average for school districts in North Carolina. We have compared Columbus and Whiteville with comparable school districts (we selected Hoke, Richmond, and Scotland). That data can be found in **Appendix A**.

## **State Funding**

*Table 5 State Funding*

	Columbus County	Whiteville City	Charters	Total
State Funding	\$40,029,401	\$16,593,616	\$ 5,995,143	\$62,618,160

Note: State funding for Columbus and Whiteville based on 2019 allotments through revision #13. State funding for charter schools is based on total 2018 funding since they receive State funding in stages.

Columbus County and Whiteville City spend the majority of their State funding on personnel (as do all school districts in North Carolina).

*Table 6 Expenditures*

<b>Expenditures</b>	Columbus County	Whiteville City	North Carolina
Percent on Salaries	91.6%	97.1%	94.3%
Teachers (est. benefits included)	52.6%	52.0%	58.9%

Since personnel costs account for the majority of State funding, we examined the personnel employed by job type. The table below examines full-time-equivalent (FTE) employees paid from State funds in 2018.

*Table 7 FTE Employees paid from State Funds*

<b>Assignment Classification</b>	Columbus County	%	Whiteville City	%	Statewide
District Leadership	11	1.96%	6	2.67%	1.96%
School Building Admin	25	4.46%	8	3.55%	3.33%
Teachers	316	56.33%	126	56.00%	56.33%
Instructional Support	39	6.96%	14	6.22%	8.09%
Teacher Assistants	70	12.48%	25	11.11%	11.28%
Technicians	8	1.43%	2	0.89%	0.38%
Clerical/Secretarial	37	6.60%	22	9.78%	4.60%
Service Workers	46	8.20%	22	9.78%	8.98%
Skilled Crafts	9	1.60%	0	0.00%	0.72%
Laborers/Unskilled	0	0.00%	0	0.00%	0.22%
<b>Total of Paid Personnel</b>	<b>561</b>	<b>100%</b>	<b>225</b>	<b>100%</b>	<b>100%</b>

Source: NCDPI, Statistical Profile 2017.

We summarized the remainder of State expenditures into Purchased Services (which includes contract services, workshops, reproduction costs) and Supplies and Materials (which includes software, equipment, gas, oil, tires, electricity, repair parts, and labor in addition to supplies).

*Table 8 Expenditure Category*

<b>Expenditure Category</b>	Columbus County	Whiteville City	Statewide
Purchased Services	3.4%	1.4%	2.5%
Supplies and Materials	5.0%	1.5%	3.2%

Source: NCDPI, Statistical Profile 2017.<sup>4</sup>

The State distributes funding in approximately 20 allotment categories, identified via Program Report Codes (PRCs). We examined how Columbus and Whiteville expended funding in 2016-17

for 12 of the most significant State allotments that account for over 93% of total State expenditures:

*Table 9 Allotment Category*

<b>Allotment Category</b>	Columbus County	Whiteville City	Statewide
Classroom Teachers (PRC 001)	40.96%	44.01%	47.55%
Central Office (PRC 002)	1.80%	3.06%	1.10%
School Building Admin. (PRC 005)	4.81%	3.73%	3.67%
Instructional Support (PRC 007)	4.79%	5.36%	5.40%
Non-Instructional Support (PRC 003)	3.91%	3.52%	5.22%
CTE (PRCs 013 and 014)	5.56%	6.65%	5.35%
Children w/Special Needs (PRC 032)	8.60%	7.60%	8.91%
Teacher Assistants (PRC 027)	3.54%	3.49%	4.17%
Low Wealth (PRC 031)	8.80%	9.33%	2.82%
DSSF (PRC 024)	1.22%	1.28%	0.75%
At-Risk (PRC 069)	3.19%	3.40%	2.66%
Transportation (PRC 056)	6.01%	2.66%	4.99%
Total of Selected State Allotments to Total State Expenditures (will not total 100%)	93.19%	94.09%	92.59%

Source: NCDPI, Annual Expenditure Report by LEA 2016-17<sup>5</sup>. Each percent represents the percentage to total State expenditures.

## **Federal Funding**

The largest **federal grants are based on formulas** approved by Congress and the US Department of Education with no application process. These grants normally require the submission of district program descriptions and a budget; but the funding is determined by federal formulas. These grants expire 27 months after appropriation. The following federal grants are formula grants (sometimes referred to as entitlements).

**ESSA Title I – Basic Programs (PRC 050):** These funds provide financial assistance to LEAs and schools with high numbers or high percentages of children from low-income families to help ensure that all children meet challenging State academic standards. Federal funds are currently allocated through four statutory formulas that are based primarily on census poverty estimates and the cost of education in each state. FY 2018 allocations:

Columbus County Schools	\$2,114,917
Whiteville City Schools	\$ 910,556

**IDEA VI-B Handicapped (PRC 060):** Funds under this program are combined with State and local funds to provide a Free Appropriate Public Education (FAPE) to children with disabilities. Permitted expenditures include the salaries of special education teachers and costs associated with related services personnel, such as speech therapists and psychologists. Federal funding is based on a December 1 headcount (State funding (PRC 032) is based on an April 1 headcount). FY 2018 allocations:



Columbus County Schools	\$1,325,376
Whiteville City Schools	\$ 603,871

**ESSA Title I - Migrant (PRC 051):** Funds support high quality education programs for migratory children and help ensure that migratory children who move among the states are not penalized in any manner by disparities among states in curriculum, graduation requirements, or state academic content and student academic achievement standards. Funds also ensure that migratory children not only are provided with appropriate education services (including supportive services) that address their special needs but also that such children receive full and appropriate opportunities to meet the same challenging State academic content and student academic achievement standards that all children are expected to meet. FY 2018 allocations:

Columbus County Schools	\$ 294,571
Whiteville City Schools	\$ 242,342

**ESSA Title II - Supporting Effective Instruction - formerly Improving Teacher Quality (PRC 103):** The purpose of this program is to provide grants to local educational agencies to increase student achievement consistent with the challenging State academic standards; improve the quality and effectiveness of teachers, principals and other school leaders; increase the number of teachers, principals, and other school leaders who are effective in improving student academic achievement; provide low-income and minority students greater access to effective teachers, principals and other school leaders. FY 2018 allocations:

Columbus County Schools	\$ 214,757
Whiteville City Schools	\$ 84,714

**Career and Technical Education – Program Improvement (PRC 017):** Funds help all students acquire challenging academic, technical, and employability skills to succeed in postsecondary education and in-demand careers. FY 2018 allocations:

Columbus County Schools	\$ 106,134
Whiteville City Schools	\$ 40,216

**Rural and Low-Income School (PRC 109):** Funds provide rural districts with financial assistance for initiatives aimed at improving student achievement. The grant is non-competitive, and eligibility is determined by statute. LEAs that receive RLIS grants may use the funds to improve basic programs operated by local education agencies; to support effective instruction; for language instruction for English learners and immigrant students; and for student support and academic enrichment. FY 2018 allocations:

Columbus County Schools	\$ 100,309
Whiteville City Schools	\$ 38,559

**IDEA Preschool Handicapped (PRC 049):** Funds help make available special education and related services for children with disabilities aged 3 through 5. *IDEA* requires that, to the maximum extent appropriate, children with disabilities are educated alongside children who are not disabled and that removal of children with disabilities from the regular educational

environment occurs only when the nature or severity of the disability of a child is such that education in regular classes, with the use of supplementary aids and services, cannot be achieved satisfactorily. FY 2018 allocations:

Columbus County Schools	\$	39,754
Whiteville City Schools	\$	21,918

**Language Acquisition State Grant (PRC 104):** This program is designed to improve the education of limited English proficient (LEP) children and youths by helping them learn English and meet challenging State academic content and student academic achievement standards. The program provides enhanced instructional opportunities for immigrant children and youths. Funds are distributed to states based on a formula that takes into account the number of immigrant and LEP students in each state.

Columbus County Schools	\$	21,219
Whiteville City Schools	\$	10,000

There are several **federal competitive grants** that require applications for funding. The federal funding comes to the NC Department of Public Instruction and school districts apply to the Department for funding. The following federal competitive grants have been awarded to either Columbus County or Whiteville City (or both).

**Student Support & Academic Enrichment Grant (PRC 108):** Funds are intended to help increase the capacity of LEAs, schools, and local communities to: 1) provide all students with access to a well-rounded education; 2) improve school conditions for student learning; and 3) improve the use of technology in order to improve the academic achievement and digital literacy of all students. LEAs are required to submit an application to DPI to receive their SSAE program allocation. FY 2018 allocations:

Columbus County Schools	\$	61,296
Whiteville City Schools	\$	23,721

**Child Nutrition Equipment (PRC 053):** Equipment Assistance Grants are specifically intended to help school food authorities (SFAs) purchase commercial equipment for use in storing, preparing and/or serving nutritious meals to students that participate in the National School Lunch Program (NSLP). FY 2018 allocation had to be expended by September 1, 2017.

Columbus County Schools	\$	33,420
Whiteville City Schools	\$	20,868

**Career and Technical Education – Capacity Building Grant (PRC 058):** The purpose of this competitive program is to reward those local partnerships, that through successful implementation of their pathways, have experienced positive outcomes for their region and to begin to hold up viable examples of measurement for statewide replication. Funds may be used for CTE students in grades 7 – 12 and postsecondary students. The goal of the grant is to catalyze pathway implementation and increase positive outcomes for individuals and

employers through increased investment in promising pathway implementation practices. FY 2018 allocations:

Columbus County Schools     \$   50,000

**ESEA Title I School Improvement (PRC 105):** School Improvement Grant (SIG) funds as authorized under section 1003(g) of Title I of the Elementary and Secondary Education Act of 1965 (ESEA). Selected SIG schools were among the persistently [lowest performing schools<sup>6</sup>](#) in the state and were eligible for or receiving Title I funds. This includes charter schools, alternative, and special schools. FY 2018 allocations:

Whiteville City Schools         \$   56,343

**Language Acquisition Significant Increase (PRC 111):** These funds support eligible LEAs/charter schools having a significant increase in the percentage of immigrant students enrolled as compared to the average of the two preceding fiscal years. FY 2018 allocations:

Columbus County Schools     \$     386

Whiteville City Schools       \$     222

**IDEA VI-B Special Needs - Risk Pool (PRC 114):** These funds supplement support for "high needs" students with disabilities. An application is required that outlines the financial impact of the child to the school district. FY 2018 allocations:

Whiteville City Schools       \$   20,696

**IDEA VI-B Special Needs – Targeted Assistance (PRC 118):** These funds are allocated based on State-level assessment of local needs, approved requests to operate academic and behavioral programs, and the costs of approved State-level initiatives. FY 2018 allocations:

Columbus County Schools     \$   7,742

Whiteville City Schools       \$   5,286

**IDEA Pre-School Targeted Assistance (PRC 119):** These funds are allocated based on State-level assessment of local needs, approved requests to operate academic and behavioral programs, and the costs of approved State-level initiatives. FY 2018 allocations:

Columbus County Schools     \$   7,054

Whiteville City Schools       \$   2,000

Because federal grants are allotted during the fiscal year, we concentrated on the federal funding available in FY 2017-18. The federal funds for child nutrition have not been included since this funding is not allotted (it is reimbursed throughout the fiscal year).

*Table 10 Federal Funding*

	Columbus County	Whiteville City	Charters	Total
Federal Funding	\$ 4,376,935	\$ 2,081,308	\$ 358,585	\$ 6,816,828

Source: NCDPI, Financial Business Services, Public Site for Allotment Data (FY 2017-18)<sup>7</sup>

In 2018, Columbus County and Whiteville City spent the majority of their federal funding on personnel.

Table 11 Federal Personnel Expenditures

Expenditures	Columbus County	Whiteville City	North Carolina (2017)
Percent on Salaries w/benefits	79.0%	87.3%	68%
<b>Includes:</b> Teachers	40.5%	64.2%	
Director	12.6%	5.0%	
Tutor	11.7%	0.0%	
Instructional Support	10.8%	0.8%	
Interpreter/Therapist/Specialist	10.1%	0.0%	
Teacher Assistants	6.9%	8.0%	
Admin Specialist Central Office	1.4%	6.0%	
School Office Support	0.9%	2.9%	
Local Supplements	3.9%	4.1%	

Source: NCDPI, Final Monthly Financial Report (MFR) for 2018. North Carolina data is from NCDPI, Statistical Profile 2017.

We summarized the remainder of federal expenditures into Purchased Services (which includes contract services, workshops, reproduction costs) and Supplies and Materials (which includes software, equipment, gas, oil, tires, electricity, repair parts, and labor in addition to supplies).

Table 12 Other Federal Expenditures

Expenditure Category	Columbus County	Whiteville City	North Carolina (2017)
Purchased Services	7.0%	4.1%	7.0%
<b>Includes:</b> Contract Services	24.6%	13.3%	
Workshops	19.3%	34.0%	
Speech and Language Services	16.9%	0.0%	
Travel	1.9%	0.1%	
Employee Education Reimb.	13.7%	1.4%	
Certification/Licensing	0.0%	5.2%	
Indirect Cost	23.7%	44.9%	
Supplies and Materials	14.0%	8.6%	25%
<b>Includes:</b> Supplies and Materials	42.0%	41.3%	
Computer Software	0.7%	10.2%	
Furniture and Equipment	30.8%	10.2%	
Computer Equipment	26.5%	41.2%	

Source: NCDPI, Final Monthly Financial Report (MFR) for 2018. North Carolina data is from NCDPI, Statistical Profile 2017.

## **Local Funding**

The operation of plant (maintaining the infrastructure of the public school complex) is normally covered by local funding. Therefore, less of the local funding is expended on salaries. Legislation requires that local fund supplement State funding to assure sufficient funding for current operation expenses: G.S. 115C-426(e) states, “The local current expense fund shall include appropriations sufficient, when added to appropriations from the State Public School Fund, for

the current operating expense of the public school system in conformity with the educational goals and policies of the State and the local board of education, within the financial resources and consistent with the fiscal policies of the board of county commissioners.” G.S. 115C-431 addresses how to resolve disputes over the level of local current expense funding.

FY2017-18 Local Funding to Public Schools in Columbus County:

Table 13 Local Funding

	Columbus County	Whiteville City	Charters	Total
County Appropriations	\$ 5,398,226.00	\$ 2,073,165.00		\$ 7,471,391.00
Fines and Forfeitures	\$ 155,928.56	\$ 55,999.55		\$ 211,928.11
Sales and Use Tax	--	\$ 7,160.71		\$ 7,160.71
Insurance Settlement	--	\$ 16,720.79		\$ 16,720.79
Transfer to Charters	(\$ 516,269.68)	(\$ 195,501.22)	\$ 711,770.90	--
<b>Total</b>	<b>\$ 5,037,884.88</b>	<b>\$ 1,957,544.83</b>	<b>\$ 711,770.90</b>	<b>\$ 7,707,200.61</b>

Source: NCDPI, Final Monthly Financial Report (MFR) for 2018

In 2018, the below table outlines how Columbus County and Whiteville City spent local funding on personnel.

Table 14 Local Funding Personnel Expenditures

Expenditures	Columbus County	Whiteville City	Statewide (2017)
Percent on Salaries w/benefits	42.2%	38.3%	65%
<b>Includes:</b> Teachers	10.3%	2.8%	
Director	3.6%	0.0%	
Tutor	0.0%	0.0%	
Instructional Support	0.0%	0.0%	
Interpreter/Therapist/Specialist	0.0%	0.6%	
Teacher Assistants	3.9%	0.0%	
Admin Specialist Central Office	0.0%	0.0%	
School Office Support	0.0%	0.0%	
Local Supplements/Salary Differential	13.5%	59.9%	
Additional Responsibilities Stipend	16.5%	9.0%	
Manager	30.7%	0.0%	
Custodian	14.2%	0.9%	
Technician	3.1%	0.0%	
Skilled Trade	0.0%	24.2%	

Source: NCDPI, Final Monthly Financial Report (MFR) for 2018. North Carolina data is from NCDPI, Statistical Profile 2017.

The majority of local funding for Columbus County and Whiteville City is used for Purchased Services (which includes contract services, workshops, reproduction costs) and Supplies and Materials (which includes software, equipment, gas, oil, tires, electricity, repair parts, and labor in addition to supplies).

Table 15 Local Funding Other Expenditures

Expenditure Category	Columbus County	Whiteville City	Statewide (2017)	
Purchased Services	44.9%	52.9%	23%	
<b>Includes:</b> Contract Services	4.5%	22.2%		
Workshops	1.2%	3.4%		
Speech and Language Services	2.6%	0.0%		
Travel	4.7%	0.1%		
Electric Services	54.7%	40.7%		
Natural Gas	0.3%	2.8%		
Water and Sewer	4.4%	3.0%		
Waste Management	3.4%	7.4%		
Telephone (includes mobile)	6.7%	2.7%		
Security Monitoring	0.0%	1.7%		
Membership Dues	1.2%	3.2%		
Insurance (liab., veh., prop.)	13.9%	8.5%		
Supplies and Materials	12.9%	8.8%		12%
<b>Includes:</b> Supplies and Materials	18.8%	78.1%		
Fuel for Facilities	24.1%	1.7%		
Repair Parts and Labor	40.0%	10.4%		
Gas/Diesel Fuel	15.2%	3.8%		
Tires	1.7%	0.0%		
Food Service	0.0%	1.7%		

Source: NCDPI, Final Monthly Financial Report (MFR) for 2018. North Carolina data is from NCDPI, Statistical Profile 2017.

## CHALLENGES WITH FUNDING PUBLIC SCHOOLS IN COLUMBUS COUNTY

We examined three areas that add complexity and challenges to Columbus County related to funding public schools:

- Economic Conditions
- Changes in State Funding since 2008
- County Population Changes, Geography, Special Populations

### Economic Conditions

The North Carolina Department of Commerce annually ranks the State’s 100 counties based on economic well-being and assigns each a Tier designation. The 40 most distressed counties are designated as Tier 1, the next 40 as Tier 2, and the 20 least distressed as Tier 3. There are four variables used in the rankings (adjusted property tax base per capita, population growth over three years, median household income, and the 12-month unemployment average). Based on the 2018 Tier Ranking, Columbus County is the 10<sup>th</sup> most distressed county in the State (an improvement from a ranking of 9 in 2017 and 7 in 2015).

In 1991, the General Assembly created a supplemental funding formula to help school districts who had more difficulty generating local revenue to support public schools. The Low Wealth Supplemental Funding formula calculates what a county should be able to generate per student and compares that calculation to the State average local funding contribution per student. Funding makes up the difference between what the formula calculated per student and the State average per student. For example, Columbus County was calculated to be able to contribute 64.6% of the State average. The State would contribute the 35.4% difference per student. For FY 2018-19, the total supplemental funding for all public schools in Columbus County was \$5,790,993. Columbus County’s calculated contribution percentage (64.6%) placed them 6<sup>th</sup> lowest in North Carolina.

Low wealth supplemental funding is required by statute to be used to supplement, not supplant, local funding, and funding will not be allotted if the county contribution falls below 95% of the prior year per student local funding. Funding is limited by statute to be used for instructional purposes, clerical positions, and professional development. Most school districts use their low wealth funding to cover cost that more wealthier school districts use their local funds to cover. The below chart outlines how Columbus County and Whiteville City spent their 2016-17 low wealth supplemental funding:

Table 16 Low Wealth Supplemental Funding Expenditures

Expenditure	Columbus County	Whiteville City	Statewide
Classroom Teachers	3.9%	7.0%	18.9%
Other Certified Personnel	0.0%	6.6%	6.2%
Teacher Assistants	0.8%	0.0%	1.7%
Supplements	28.1%	24.1%	9.5%
Sub Pay	0.1%	8.8%	2.7%
Clerical Support	40.5%	29.9%	28.5%
Employee Benefits	24.3%	23.6%	23.0%
Other	2.3%	0.00%	9.5%

The above two designations indicate that it is difficult for Columbus County to generate local revenue to support local schools. The property tax rate is \$0.805 per \$100 (the State average tax rate is \$0.6716). Any property tax increase in a county classified as economically distressed would be challenging. Add to that the impact of recent natural disasters and the challenge only grows. It is also true that the size of the county tax base does not support significant revenue increases based on a rate increase. For example, a \$0.05 increase in the tax rate (6%) would generate approximately an additional \$1.9 million in revenue.

Columbus County put a ¼ cent increase in sales and use tax on the November 6, 2018 ballot. This increase was expected to generate around \$1 million that would be used to support public schools. The proposal did not pass.

## **Changes in State Funding Since 2008**

We examined how State funding has recovered from the 2008 recession. To make this comparison, we compared the FY 2018-19 State allotments to the FY 2007-08 State allotments. This comparison is only examining the dollar and percent change in State funding allotments over that period of time. The funding would mostly change based on funding formula changes (increases and decreases), student population changes (referred to as Average Daily Membership), and changes to salaries and benefits.

To see the changes by line item, please see **Appendix B**.

The analysis identifies the following changes to State funding for Columbus County's school districts:

- In total, State funding has decreased over \$2.7 million since 2007-08. While the loss of 1,604 in average daily membership (ADM) does account for some of the loss in funding, the 16.76% ADM decrease (not including charter schools) does not account for all of the decrease. Several allotments have decreased significantly more than 20% (the reduction amounts reflect the increases for any salary and benefit increases since 2007-08) For purposes of this analysis, allotments for 2007-08 were final allotments with ABC transfers excluded:
  - Central Office (\$279,070) – 20% reduction
  - Teacher Assistants (\$1,237,875) - 38% reduction
  - Staff Development (\$118,849) - 100% reduction
  - Incentive Awards (\$639,800) - 100% reduction
  - Transportation (\$836,687) - 29.2% reduction
  - Classroom Materials and Supplies (\$297,523) - 55% reduction
  - Driver Training (\$61,939) - 29.5% reduction
  - Textbooks (\$329,051) - 51.6% reduction
  - Improving Student Accountability (\$327,559) - 100% reduction
  - Foreign Exchange (\$122,822) - 100% reduction
  - Literacy Coaches (-1 position) - 100% reduction
- Several allotments have increased:
  - Summer Reading Camps (\$170,165) - 100% increase
  - Disadvantaged Students Supplemental Funding (\$123,664) - 21% increase
  - Behavioral Support (\$70,118) - 34% increase
  - Low Wealth Supplemental Funding (\$911,897) - 22% increase



- Children with Special Needs (\$467,603) - 11% increase
  - School Resource Officers (\$59,828) - new allotment
  - Limited English (\$46,379) - 27% increase
  - At-Risk Student Services (\$186,512) - 10% increase
  - School Technology (\$62,758) - 34% increase
  - Bonuses for Principals (test results) and Teachers (3<sup>rd</sup> Grade Reading) - 100% increase
- As mentioned, a loss of 16.76% in students (ADM) does account for some of the loss of State funding; but, not all of the decrease. Columbus County's two school districts are operating with 85 fewer classroom teachers (19% decrease) and 10 fewer instructional support positions (22% decrease) when compared to 2008.
  - The cost to employ personnel has increased significantly since 2008 (teachers cost, on average, 26% more to employ). Pay raises have added to the employment costs; but, the retirement contribution increase (from 7.83% to 18.86%) and hospitalization increase (from \$4,097 per year to \$6,104 per year) account for much of the State funding increases since 2008. These salary and benefit increases directly impact local and federal funding because salary and benefit increases change the cost of employment for all employees who participate in the State Health Plan and the Teachers and State Retirement System.
  - Columbus County had fewer adults paid from State funds in the school buildings (fewer teacher assistants, fewer instructional support, fewer assistant principals and fewer teachers) in FY 2017-18 than in FY 2007-08. There has been a significant decrease in State funding for instructional support materials (supplies and textbooks). The increased cost of employment has had a significant impact on local and federal budgets.

### **Other Challenges - County Population Changes, Geography, and Special Populations**

The county population and public school student population has declined since 2010. A declining population has an economic impact from property valuation and tax collection to purchased services within the County. A declining student population decreases available funding to support the public schools.

- County Population 2017: 55,936 (a 3.7% decrease from 2010)

Change in Public School Student Population (approximately 16% of the total county population in 2017):

Table 17 Student Population Change

	Columbus County	Whiteville City	Charters	Total
Students 2010	6,807	2,457	350	9,614
Students 2019	5,673	2,301	971	8,945
Change	(1,134)	(156)	621	(669)
% Change	(19.99%)	(6.78%)	63.95%	(7.48%)

The US Census estimates that 24.6% of the county population live in poverty. The student population is spread across the 3<sup>rd</sup> largest county by area in North Carolina (937 square miles). The size of the county impacts school location and school size. The size also impacts the cost of school bus operations in the county.

**Student Transportation (2017)**

Table 18 Transportation

	Columbus County	Whiteville City	Total
Students Transported	3,736	1,245	4,981
Miles Buses Traveled	1,275,925	240,984	1,516,909
Cost	\$3,316,054	\$401,739	\$3,717,793
Buses Operated	104	26	130
Cost per Student	\$888	\$323	\$746

School Bus Transportation funding is also impacted by a county’s efficiency rating. A rating of 100% (after applying a 10% buffer) means the county is reimbursed for all transportation costs incurred (within available funding). A rating below 100% means some of the cost to operate transportation is not covered by the State. In 2018, Columbus County had an efficiency rating of 92.92% after applying the 10% buffer (up from 88.79% in 2017). A rating of 92.92% means that the State allotment is based on 92.92% of the prior year eligible costs. The county will need to reduce costs or cover the unallotted amount from local funds (7.08% of total operation costs). If cost reductions are not implemented 7.08% could add between \$175,000 and \$260,000 to the local budget for transportation.

**Children with Special Needs**

Columbus County and Whiteville City, like all school districts, must address the needs of all the students enrolled in their schools. Both school districts have large populations of students receiving free and reduced lunch which requires additional supplemental educational services. While the State does allot funding for at-risk students and children with disabilities, we examined the level of funding for the Children with Disabilities services at both districts.

*"Special education" issues affect general programs in a number of ways. Over the past 10 years, the number of U.S. students enrolled in special education programs has risen 30 percent. Three out of every four students with disabilities spend part or all of their school day in a general education classroom. In turn, nearly every general education classroom across the country*

*includes students with disabilities. Each school and school district must determine the best way to conduct programs and figure out how to pay for them.*<sup>8</sup>

We compared April 1 headcount data for 2018 with the 2012 headcount. Both Columbus County and Whiteville City’s April 1 headcount increased during that period (Columbus + 58 and Whiteville + 54). It is important to note that Columbus County’s 8.24% increase and Whiteville City’s 23.28% increase occurred while their overall student population declined. This increased the percentage of students identified for an Individual Education Plan (IEP) from 10.75% of the student population for Columbus County in 2012 to 13.13% in 2018. Whiteville City went from 10.26% to 12.83%. The following table outlines the significant Special Education population change by disability from 2012 to 2018.

*Table 19 Special Education Population*

	<b>Columbus 2012</b>	<b>Columbus 2018</b>	<b>Difference</b>	<b>Whiteville 2012</b>	<b>Whiteville 2018</b>	<b>Difference</b>
Special Needs - April 1	704	762	58	232	286	54
Total ADM	6,550	5,804	(746)	2,262	2,229	(33)
Major Disability Changes						
Autism	15	38	23	13	26	13
Developmental Delay	45	85	40	21	39	18
Intellectual Dis. - Mild	160	115	(45)	47	36	(11)
Other Health Impairment	93	70	(23)	22	46	24
Serious Emotional Dis.	33	11	(22)	7	7	0
Specific Learning Dis.	182	216	34	78	95	17
Speech or Language Impair.	113	171	58	24	11	(13)

The State Board of Education has requested a funding increase for Children with Special Needs to reach what is considered the needed funding level of 2.3 times the expenditure for a general education student. If you calculate this funding level based on State and local funding (federal is for supplemental services), the appropriate funding level, on average, in North Carolina would be \$18,759 (State \$5,957 + local \$2,199 times 2.3). In the past, the estimated differential for funding children with disabilities was calculated to be a little over 1.8.

Ever since its initial enactment, the federal law has included a commitment to pay 40 percent of the average per student cost for every special education student. However, the federal government is providing, on average, local school districts with just under 20 percent of its commitment rather than the 40 percent specified by the law. This shortfall creates a burden on local communities and denies full opportunity to all students -- with and without disabilities.<sup>9</sup>

The table below outlines expenditures in Columbus County and Whiteville City in **2017** for Children with Special Needs.

Table 20 Expenditures for Children with Special Needs

	Columbus Amount	Columbus Percent	Whiteville Amount	Whiteville Percent	Total Amount	Total Percent
Special Needs - April 1	818		275		1,093	
Total ADM (% is of ADM) Expended	5,971	13.70%	2,245	12.25%	8216	13.30%
State	\$3,405,978	70.93%	\$1,150,632	67.47%	\$4,556,610	70.03%
Federal	\$1,325,448	27.60%	\$ 554,794	32.53%	\$1,880,242	28.90%
Local	\$ 70,193	1.46%	0	0%	\$ 70,193	1.07%
Total	\$4,801,619		\$1,705,426		\$6,507,045	
Special Ed \$s per Headcount	\$5,869.95		\$6,201.55		\$5,953.38	
LEA State Funding per ADM	\$7,059.61	71.23%	\$7,052.28	71.77%	\$7,055.95	71.50%
LEA Federal Funding per ADM	\$1,796.23	18.12%	\$1,832.84	18.65%	\$1,814.54	18.39%
LEA Local Funding per ADM	\$1,054.99	10.64%	\$ 940.72	9.57%	\$ 997.86	10.11%
Total State and Local per ADM	\$8,114.60		\$7,993.00		\$8,053.81	
Special Ed Differential	1.72		1.78		1.74	

## IMPACT OF A MERGER ON FUNDING PUBLIC SCHOOLS IN COLUMBUS COUNTY

We examined how funding formulas and staffing levels might change if there is a merger. While one might expect large savings from combining two school districts, it is important to remember that State allotments will be adjusted to reflect the funding for a single school district. We have summarized the expected impact by funding source.

### State Funds

Almost 81% of the operational funding for the public schools of Columbus County comes from the State (which accounts for about 72% of expenditures). A merged school district will not have two central office administrative staffs; after a two-year hold harmless period, the State will adjust the county’s State allotments to reflect the funding for a one-county school district. Therefore, much of the Central Office administration savings will be lost via a State allotment reduction of \$360,000 after two years of being held harmless (\$360,000 reflects the loss of 6 positions at \$60,000 which is the base for city LEAs). Columbus expended \$1,340,121 for Central Office costs in 2018 from all funding sources. Whiteville City expended \$599,593 from all sources. The combined 2018 State expenditures for Central Office administration for both school districts were \$1.2 million. A \$360,000 State allotment reduction would be a 30%

reduction in combined State expenditures for administration funding which would leave around \$80,000 of State funding from the Whiteville City’s 2018-19 State funding for Central Office Administration (\$440,143 - \$360,000).

In addition to a loss in Central Office Administration funding, all allotments with a base funding level will be reduced after two years. Also, Whiteville City's position allotments, by statute due to their size, are rounded to the nearest whole (for example, 1.1 = 2.0). The amount of additional funding changes by fiscal year. For 2018-19, they received 3 additional teachers and 1 additional month for an Assistant principal. Once merged, the rounding up would not occur. In total, State funding to the combined school district will be \$1,036,297 less than the State funding level for the school districts in 2018-19. The chart below reflects the estimated State funding lost after two years of being held harmless (the loss to Teachers and School Building Administration will occur the year of merger). **Appendix C** outlines all State allotments to a combined district.

Table 21 2018-2019 State Allotment

State Allotment (2018-19)	Columbus Allotment	Whiteville Allotment	Combined Allotment	Loss of Base Allotments	Combined Funding after Two Years
Classroom Teachers	\$17,086,389	\$7,655,701	\$24,742,090	(\$211,328)	\$24,530,762
Central Office Admin	\$ 675,531	\$ 440,143	\$1,115,674	(\$360,000)	\$ 755,674
School Building Admin.	\$2,238,650	\$ 692,534	\$2,931,184	(\$ 8,176)	\$ 2,923,008
CTE (loss of 50 months)	\$2,233,714	\$1,030,800	\$3,264,514	(\$343,600)	\$ 2,920,914
CTE Program	\$ 93,844	\$ 40,789	\$ 134,633	(\$ 10,000)	\$ 124,633
Children with Special Needs	\$3,402,997	\$1,325,417	\$ 4,728,414	(\$ 67,301)	\$ 4,661,113
Limited English	\$ 131,417	\$ 87,738	\$ 219,155	(\$ 35,892)	\$ 183,263
Total Selected Allotments			<b>\$37,135,664</b>	<b>(\$1,036,297)</b>	<b>\$36,099,367</b>

**Federal Funds**

Federal entitlement (formula driven) funding will not be impacted due to a merger. There could be a change in funding based on the combined district’s ability to apply for and qualify for federal competitive grants; but any funding change should not be because of the merger itself.

Most school districts use federal grant funds for some of their Central Office/Administration positions and costs. Columbus County utilized \$303,060 of federal funds in 2018 for Central Office positions. Whiteville City utilized \$67,573 of their federal funding in 2018 for a Central Office position. Both school districts used some of Child Nutrition enterprise funds (Fund 5) to cover some of their child nutrition director’s salary (Columbus \$37,545 and Whiteville City \$14,390).

While it is possible that some federal resources could be made available through a merger, the total savings would not be significant.

**Local Funding**

As outlined earlier, most local funding is used to cover the costs cover utility costs (electricity, water, waste) and repair/maintenance costs of the school buildings and vehicles. If one of the Central Office locations is closed due to the merger, some savings could be realized for the utility/operating costs of the closed facility. The majority of local costs are school based and would not be impacted by the district merger without some adjustments in the schools that are operated. In 2018, Whiteville City did not use any local funding to support their Central Office Administration. Columbus County did spend \$303,060 of local funds in 2018 for a central office position, travel, local supplements, longevity, and benefits.

While there will be limited savings in local funding from merging the school districts (and maintaining the same number of schools), a review of locally funded contracts and maintenance costs could lead to additional savings. We were not able to do a review of the efficiencies of each school districts operation of plant processes. Our review focused on how funding and administrative costs would be impacted by a merger.

**Conclusion**

If the reason for a merger of Columbus County and Whiteville City is to reduce costs, we do not believe that the merger will generate significant savings. The loss of State allotments and the minimum administrative costs being expended from local and federal funds would lead to an overall funding decrease to a merged school district. We do believe that a careful review of local and federal contract and support costs could lead to some savings.

**CAPITAL EXPENDITURES IN NORTH CAROLINA’S PUBLIC SCHOOLS**

Public school facilities in North Carolina are funded by local county governments. Funding can be supplied by revenues made available for capital outlay purposes by the State Board of Education and the board of county commissioners (which could include a local Bond approved by the voters in a County), supplemental taxes levied by or on behalf of the local school administrative unit, the proceeds of the sale of capital assets, the proceeds of claims against fire and casualty insurance policies, and other sources. In this section of the report, we outline:

- Legislation enacted by the North Carolina General Assembly related to school facilities
- A brief history of State and local funding for facilities
- Current available funding for facilities

- Current needs, projects, and funding for Columbus County and Whiteville City schools

**Legislation**

North Carolina’s General Assembly has enacted legislation (G.S. [115C-408\(b\)](#)<sup>10</sup>) that outlines who is responsible for equipping and maintaining school facilities. This statute stipulates that public school facilities requirements will be met by county governments while the State is responsible for instructional expenses for current operations.

“115C-408(b) To insure a quality education for every child in North Carolina, and to assure that the necessary resources are provided, it is the policy of the State of North Carolina to provide from State revenue sources the instructional expenses for current operations of the public school system as defined in the standard course of study. It is the policy of the State of North Carolina that the facilities requirements for a public education system will be met by county governments.”

This requirement is further clarified in [115C-521\(a\)](#)<sup>11</sup>. This statute addresses the responsible government entity responsible for the erection of school buildings. It states that It shall be the duty of local boards of education to provide classroom facilities adequate to meet the requirements of class size legislated requirements (as outlined in G.S. 115C-47(10)<sup>12</sup> and 115C-301<sup>13</sup>).

There are additional statute references that address local funding; however, for the discussion around capital expenses, we will reference only two more:

- [115C-426\(f\)](#)<sup>14</sup> defines what is considered capital expenditures and where the revenue must come from to support those expenditures.
- [115C-426\(e\)](#)<sup>15</sup> states that the local current expense fund is to supplement State school operating expenses. This statute stipulates that local current expense funding, largely meaning county funding of school operations, is “sufficient” when added to state resources, “within financial resources and consistent with the fiscal policies of the board of county commissioners.”

**History**

Although local governments are the primary funders of capital school projects, the State has historically invested some funds.

- **State issued bonds**
  - The North Carolina General Assembly passed bonds to fund school capital in 1949, 1953, 1963, 1973, 1986, and 1996
  - The 1996 Bond was for \$1.8 billion
- **Public School Building Capital Fund (PSBCF)**

- The 1987 Session of the General Assembly passed legislation establishing the Public School Building Capital Fund. The purpose of the fund was to assist county governments in meeting their public school building capital needs and their equipment needs under their local school technology plans.
- The Fund received revenue from part of the corporate income tax revenues (about 7.25%) to provide counties with an allotment based on average daily membership. Counties could let their allotments accrue until they were ready to use the funds for a specific project, at which time they must match (1/3) the amount from the state.
- FY 2008-09 was the last year of funding for PSBCF (\$49,098,196)
- The highest level of funding was in FY 2006-07 (\$108,675,189)
- Funding remains available (and earning interest) until completely expended
- **Critical School Facility Needs Fund (CSFNF)**
  - Established in 1987
  - Combination of revenue generated from corporate income tax earmarks, \$40 million from state sales tax, and withholding tax
  - Grants from CSFNF were based on need and a county's ability to pay (per pupil property tax base and per capita income)
  - CSFNF was repealed in 1995 when the 1996 Public School Building Bond Act was passed
- **Lottery**
  - In 2007, 40% of the net lottery proceeds were dedicated to county school construction needs. This was considered a stable source of revenue and counties were allowed to pledge future lottery revenues for local school bonds.
  - In 2013, the General Assembly eliminated the 40% standard and replaced it with an annual appropriation. Since 2012-13, that lump sum appropriation has been \$100 million
  - The highest level of funding was in FY 2009-10 (\$179,109,129)
- **Needs-Based Public School Capital Fund (NBPSCF)**
  - The Needs-Based Public School Capital Fund shall be used to award grants to counties designated as a development tier one area or a development tier two area, as defined by G.S. 143B-437.08<sup>16</sup>, to assist with their critical public school building capital needs.
  - Requires a \$1 match for \$3 in grant funds
  - Grant funds awarded to a tier one county shall not exceed fifteen million dollars (\$15,000,000).



- Requires an application and approval by the Superintendent of Public Instruction

According to the North Carolina Association of County Commissioners (NCACC)<sup>17</sup>, County appropriations for school capital projects are usually project-specific.

- As local taxing authority, counties issue debt for school construction and renovation projects. The school facility asset reverts to the school board’s ownership while the liability remains with the county.
- Counties are required to set aside a portion of county-levied sales taxes for school capital needs, 45% of one penny tax levy.
- Property tax revenues are also an important source of county funding for school facilities. Counties are increasingly relying on property taxes as state-shared sources of revenue, such as corporate tax (ADM Fund) and lottery proceeds, diminish.

**Current Available Funding for Capital - Columbus County and Whiteville City**

**Public School Building Capital Fund (PSBCF)**

Table 22 Public Building Capital Fund

County	Total Appropriated (all years) Including interest earned	Total Distributed (all projects)	Unallocated Balance
Columbus	\$10,911,069	\$10,841,977	\$69,092

Source: [https://www.schoolclearinghouse.org/otherinf/ADMFund/Monthly\\_County\\_Report\\_FY\\_Totals.pdf](https://www.schoolclearinghouse.org/otherinf/ADMFund/Monthly_County_Report_FY_Totals.pdf).<sup>18</sup> Funding was by county.

**Lottery (2017-18)**

Table 23 Lottery Funds

District	Total Appropriated (all years) Including interest earned	Total Distributed (all projects)	Unallocated Balance
Columbus	\$6,907,843	\$4,553,972	\$2,353,871
Whiteville	\$2,483,610	\$2,391,572	\$ 92,038
Total	\$9,391,453	\$6,945,544	\$2,445,909

Source: [https://www.schoolclearinghouse.org/otherinf/ADMFund/Monthly\\_County\\_Report\\_FY\\_Totals.pdf](https://www.schoolclearinghouse.org/otherinf/ADMFund/Monthly_County_Report_FY_Totals.pdf)

FY 2017-18 Lottery Revenue:

Columbus County	\$395,246
Whiteville City	<u>\$151,792</u>
Total	\$547,038 (Columbus County is anticipating \$724,142 in FY 2018-19)

**Needs-Based Public School Capital Fund (NBPSCF)**

In total, Columbus County has been awarded a grant that will total the maximum of \$15 million (October 2018). Columbus County will receive \$10.6 million and Whiteville City will receive \$4.3 million for new school construction and renovations.

**Local Funding**

The County has appropriated \$2,032,752 for debt service in FY 2018-19.

**Current Capital Needs**

Every five years, the State collects from every school district the district’s needs, by school, for new schools, additions, renovations, furniture and equipment, and land. FY 2015-16 was the last report filed and the amounts included are summarized below.

*Table 24 District Capital Needs*

District	New School	Additions	Renovations	Furniture/Equip.	Land	Total
Columbus	\$0	\$88,819,367	\$74,956,640	\$9,956,685	\$300,000	\$175,032,692
Whiteville	\$0	\$0	\$ 734,690	\$0	\$0	\$ 734,690

Since the FY 2015-16 survey was completed, the Columbus County Board of Commissioners approved \$3 million for renovation work at Whiteville High School (April 2018). The total anticipated cost of the project is \$18 million.

Columbus County Board of Education approved the building of two new schools with an estimated cost of \$43.5 million (May 2018).

**Impact of Merger**

The availability of funding to create a safe and quality school environment for our students is a challenging situation across North Carolina. There are numerous studies that validate that poor school conditions have an impact on student performance.<sup>19</sup> The challenges for identifying revenue were outlined in the Financial Impact section of this report; but, the challenge to identifying capital funds is magnified because county governments are having to add more local resources to daily school operations. In Columbus County, for example, the overall County Budget has declined 4.25% (\$59.5 million to \$57 million) while the percentage of the County budget going to public schools has increased 6.19% (\$12.4 million to \$13.2 million). When you include debt service, 26.7% of the County budget is targeted to schools and paying of school capital debt.

The ability to identify revenue for Capital projects will exist even if Columbus County and Whiteville City merge into one district. It is recommended that the County Commissioners and the two School Boards prioritize where to focus capital funds and school consolidation based on the greatest needs in Columbus County.

## **SCHOOL TECHNOLOGY IN COLUMBUS COUNTY AND WHITEVILLE CITY**

Technology has become a critical part of how students learn in our public schools. An integrated technology infrastructure is an important need in all public schools. Technology integration is the use of technology resources -- computers, mobile devices like smartphones and tablets, digital cameras, social media platforms and networks, software applications, the Internet, etc. -- in daily classroom practices, and in the management of a school. Successful technology integration is achieved when the use of technology is

- Routine and transparent
- Accessible and readily available for the task at hand
- Supporting the curricular goals, and helping the students to effectively reach their goals

When technology integration is at its best, a child or a teacher doesn't stop to think that he or she is using a technology tool -- it is second nature. And students are often more actively engaged in projects when technology tools are a seamless part of the learning process.<sup>20</sup> Some key parts to obtaining technology integration include:

- A detailed and continuously updated Technology Plan for each school and the district which includes professional development for teachers and staff and integrates the digital learning priorities.
- Reliable and affordable internet access to each school to supply dependable and responsive connections for instructional materials and research.
- Technology resources to be used as tools/instruments/security to help deliver individualized student learning
- Qualified technical staff and support personnel like digital learning coaches within the school and in the district that can support teachers and students with using the integrated technology to deliver instruction

### **Digital Learning Plan (formally a School Technology Plan)**

In 2013, legislation was passed to emphasize the important role of digital learning in customizing instruction for all students. Some key legislation:

- [SL 2013-11 \(HB 23\)](#)<sup>21</sup> This legislation required the establishment of Digital Teaching and Learning Competencies. The Competencies for Classroom Teachers were established by the State Board of Education and focus on four key areas that should be implemented:

1. Leadership in Digital Learning (teachers integrate digital teaching into each lesson)

2. Digital Citizenship (safely use all digital tools to assure a positive digital culture)
3. Digital Content and Instruction (teachers understand how to use digital tools)
4. Data and Assessment (customize instruction and assessments)

You can find the complete description of the Competencies on the [NCDPI Website](#).<sup>22</sup>

- [SL 2013-226 \(SB 168\)](#)<sup>23</sup> This legislation eliminated a number of required reports and established the requirement that reporting must be automated.
- [SL 2013-12 \(HB 44\)](#)<sup>24</sup> This legislation outlined the intent of the General Assembly to fund digital learning resources.

While the State of North Carolina has been effective with connecting school districts and schools to automatically scaling low cost high-speed internet, there has not been sufficient funding appropriated, to date, for teacher professional development and digital resources to enable Columbus County and Whiteville City to implement fully a Digital Learning Plan.

**Internet Access to Each School**

In 2007, Section 7.28.(a) of [SL 2007-323](#)<sup>25</sup> created the School Connectivity Initiative. By 2009, the State of North Carolina had successfully connected all local education agencies to the State’s NCREN network. This enabled resizable high-speed internet access at no cost to all school districts. The School Connectivity Initiative (SCI) continues to deliver high quality Internet access, client network engineering, Identity services, E-rate support and funding that benefit all NC public schools. Pursuant to the Appropriations Act of 2015 (S.L. 2015-241<sup>26</sup>), the 2017-18 SCI budget \$88 million (\$31.2 million from State appropriations and \$56.6 million from E-rate reimbursements).

The table below outlines the amount of direct funding (PRC 073) and benefits from State paid shared services that Columbus County and Whiteville City received in 2017.

*Table 25 Direct Funding (PR -073) for State Paid Shared Services*

District	Connectivity Allotment (PRC 73)	Internet	Filter	Firewall	Total
Columbus	\$ 33,456	\$ 68,944	\$ 15,744	\$ 13,373	\$ 131,547
Whiteville City	\$ 20,732	\$ 53,264	\$ 11,287		\$ 85,283
Total	\$ 54,188	\$ 122,208	\$ 27,031	\$ 13,373	\$ 216,830

Source: Appendix A from January 15, 2018 School Connectivity Initiative report to the NC General Assembly<sup>27</sup>

**Technology Resources**

There are numerous resources that schools must have to be able to integrate technology effectively into the daily instruction of their students. Examples of these key devices/tools are

- Wi-Fi Access Points less than 4 years old
- Student devices less than 4 years old
- Teacher devices less than 4 years old
- Devices for students and teachers in the schools/classrooms. Devices include projectors, document cameras, interactive boards, TVs, student and teacher desktops, students and teacher lap-tops.

In 2016, the North Carolina Digital Learning and Media Inventory (NC DLMI) went on-line (replacing the Annual Media and Technology Report (AMTR)). The NC DLMI collects data for state and national reporting, to inform state and local budgets, and to assist in planning state and local digital learning efforts. We used information in the DLMI system to determine how Columbus County and Whiteville City are addressing the outlined key device/tools resources needed.

Both Columbus County and Whiteville City have Wi-Fi access points in all schools that are less than 4 years old.

In 2017-18, **Columbus County’s** percentage of student and teacher laptops, desktops, and touch screen devices that were less than 4-years old:

*Table 26 Columbus County: Percent of Student/Teacher Devices Less Than 4-years Old*

Percent (100% is very good)	Student Devices	Teacher Devices
100%	Cerro Gordo, Nakina Middle, Tabor City Middle	n/a
90-99%	Hallsboro Middle	Cerro Gordo, Hallsboro Middle
80-89%	Old Dock Elementary	Guideway Elementary, Columbus Career and College Academy
70-79%	South Columbus High	n/a
60-69%	Guideway Elementary, Williams Township	Old Dock Elementary, Nakina Middle
50-59%	Tarbor City Elementary, Acme-Delco Middle, West Columbus High	Hallsboro/Artesia Elementary, Tarbor City Elementary, Tarbor City Middle, South Columbus High
40-49%	Hallsboro/Artesia Elementary	West Columbus High
30-39%	Evergreen Elementary	Chadbourn Elementary
20-29%	Acme-Delco Elementary, Chadbourn Elementary, Columbus Career and College Academy	Acme-Delco Elementary, Evergreen Elementary
10-19%	East Columbus High	Acme-Delco Middle
0-9%	n/a	Williams Township, East Columbus

Source: NC DLMI for 2017-18

In 2017-18, **Whiteville City’s** percentage of student and teacher laptops, desktops, and touch screen devices that were less than 4-years old:

Table 27 Whiteville City: Percentage of Student/Teacher Devices Less Than 4-Years Old

Percent (100% is very good)	Student Devices	Teacher Devices
100%	North Whiteville Academy	North Whiteville Academy
90-99%	Central Middle, Whiteville High	Whiteville Elementary, Edgewood Elementary, Whiteville High
70-79%	Whiteville Primary	n/a
50-59%	Edgewood Elementary	n/a
40-49%	n/a	Central Middle

In an attempt to establish a measure to determine how Columbus County and Whiteville City compared with other school districts, we looked at the number of student devices compared to students and the number of staff devices compared to total teachers. It is important to note that this comparison should only be used as a measure since the actual location/distribution/use of devices is not being considered.

Table 28 Comparison Across Other LEAs: Student/Teacher Devices

Description	Columbus	Whiteville	Hoke	Richmond	Rockingham
2017 Final ADM	5,685	2,178	8,363	7,265	12,296
2018 Teachers	358	154	493	492	735
Student Devices per Student	1.18	1.27	1.3	1.55	1.15
Staff Devices per Teacher	3.28	3.29	3.35	3.43	2.14
Classroom Devices per Teacher*	2.83	2.27	3.18	3.33	4.06

\*Classroom devices are defined as Projectors, Document Cameras, Interactive Boards, Casting Devices, and TV/Panels  
 Source: Final ADM from Free and Reduced lunch data. Teachers from Statistical Profile. Other from NC DLMI 2017-18

## **Qualified Technical Staff**

Based on the North Carolina Digital Learning and Media Inventory, Columbus County employs 2 qualified Technicians in the system to manage just over 8,000 devices. Whiteville City does not employ a certified Technician to manage their 2,867 devices. We compared Columbus County with several other school districts to determine how this level of Technician employment compared to the other districts.

Table 29 Number of Devices/Technicians

Description	Columbus	Whiteville	Hoke	Richmond	Rockingham	Scotland
Number of Devices	8,029	2,867	12,463	10,502	17,041	7,249
# of Certified Technicians	2	0	7	9	6	8
Devices per Technician	4,015	n/a	1,780	1,167	2,840	906

Source: NC DLMI for 2017-18

## **Conclusion**

Both Columbus County and Whiteville City schools have placed a priority on digital learning. The Districts have established the Digital Learning and Teacher Competencies, adopted by the North Carolina State Board of Education, as a key priority in their Digital Learning Plans. While the importance of investing in integrated technology is known to be important, the struggle to employ qualified personnel, offer the needed professional development, and acquire and maintain updated devices has been a challenge due to a shortage of needed financial resources. The data included in the Digital Learning and Media Inventory indicates that Columbus County and Whiteville City do not have the technical support structure or updated devices necessary to effectively implement a successful integrated technology solution.

In regard to a merger of the two systems, it does not appear that a merger would have a positive (if any) impact on the technology situation in Columbus County. While the city seems to have a bit more devices, neither has sufficient devices nor do they have the support personnel in place to make technology a major support tool for instruction. The issue is a lack of resources ... which will not be resolved with a merger.

We did identify a few resources that might be helpful in addressing a school's technology needs when resources are a challenge. Suzie Boss's article, "[Overcoming Technology Barriers: How to Innovate Without Extra Money or Support](#),"<sup>28</sup> Mary Beth Hertz's blog, "[Integrating Technology with Limited Resources](#)"<sup>29</sup> and the Consortium for School Networking site ([COSN](#))<sup>30</sup>.

## **Recommendation**

One potential result of districts consolidating is that competition between school districts is minimized and, eventually, citizen support increases for the merged school district. While limited efficiencies could be realized by merging the two school districts, there would not be a cost savings from a merger nor will there be any noticeable impact on revenue generated to support the merged school district. Student assignments, the placement of schools within the county, and the plans to build and renovate schools are other factors having an impact on expenditures. We believe that because of the loss of state funding of \$1 million and the challenges with generating local revenue, a merger would not be in the best interest of the public school students in Columbus County at this time.

## APPENDIX SUMMARY

**Appendix A:** Compares key data elements for Columbus County and Whiteville City to other counties with similar county characteristics. The final table outlines the student population, by school, in Columbus and Whiteville City

- *General county population, high school graduation rates, and county size*
- *Student populations by race*
- *School Bus Transportation statistics*
- *Low Wealth statistics*
- *Free and Reduced Lunch statistics*
- *Local Teacher Salary Supplements*
- *Comparison of how State funding is expended for selected allotments and in total*
- *Student population, by school, in Columbus and Whiteville*

**Appendix B:** Compares the FY 2018-19 State allotments with the FY 2008-09 State allotments for Columbus and Whiteville City

**Appendix C:** Compares the State allotments for a Merged school district in Columbus County



## APPENDIX A

<b>General Information</b>	<b>Columbus</b>	<b>Whiteville</b>	<b>Hoke</b>	<b>Scotland</b>	<b>Richmond</b>	<b>North Carolina</b>
County Population (2017)	55,936		54,116	35,093	44,798	10,273,419
Population Under 18 (2017)	21.3%		27.6%	23.0%	22.9%	22.4%
White not Hispanic (2010)	61.5%		44.5%	51.1%	57.1%	72.2%
Black (2010)	30.5%		37.6%	37.3%	31.7%	21.6%
Indian (2010)	3.2%		11.4%	8.9%	3.2%	1.2%
Hispanic (2010)	4.6%		7.2%	1.2%	6.5%	4.7%

% High School Graduates (2012-16)	80.7%		84.6%	78.6%	80.3%	86.3%
% BA Degree or Higher (2012-16)	12.0%		17.8%	14.7%	13.8%	29.0%
Median Household Income (2016)	\$ 35,847		\$ 42,704	\$ 30,013	\$ 32,526	\$ 48,256
Persons in Poverty (2017 est)	24.6%		19.5%	27.6%	24.9%	15.4%

County Size (Sq. Miles)	936.8		391.2	319.1	473.9	Robeson and Sampson are bigger
State Rank	3		66	79	47	

Source: All data except County Square miles is from US Census: <https://www.census.gov/quickfacts/fact/table/columbuscountynorthcarolina/PST045217>

<b>2018 School District Population</b>	<b>Columbus</b>	<b>Whiteville</b>	<b>Hoke</b>	<b>Scotland</b>	<b>Richmond</b>	<b>North Carolina</b>
Total Student Population	5,655	2,240	8,693	5,743	7,201	1,433,246
Indian	4.99%	0.94%	8.87%	15.69%	3.29%	1.25%
Asian	0.09%	0.36%	0.92%	0.84%	0.58%	3.32%
Hispanic	10.33%	9.91%	21.93%	3.52%	11.98%	17.92%
Black	29.76%	43.26%	34.66%	45.73%	35.33%	25.24%
White	52.04%	39.20%	26.02%	29.53%	43.58%	47.91%
Other Classification	2.79%	6.34%	7.61%	4.70%	5.23%	4.37%
Total	100%	100%	100%	100%	100%	100%
Percent Female	49.50%	48.48%	47.72%	47.68%	48.27%	48.58%

Source: NCDPI. Table 10 of the Statistical Profile. Student Population is Final Average Daily Membership (ADM) not Allotted ADM

<b>Bus Transportation (2017)</b>	<b>Columbus</b>	<b>Whiteville</b>	<b>Hoke</b>	<b>Scotland</b>	<b>Richmond</b>	<b>North Carolina</b>
Buses	104	26	91	75	91	12,990
Pupils	3,736	1,245	5,394	3,375	4,262	759,764
Miles	1,275,925	240,984	1,442,630	1,066,205	1,087,163	179,197,572
Cost	\$ 3,316,054	\$ 401,739	\$ 3,012,019	\$ 2,316,506	\$ 3,004,794	\$ 488,835,616
Cost per Bus	\$ 31,885.13	\$ 15,451.50	\$ 33,099.11	\$ 30,886.75	\$ 33,019.72	\$ 37,631.69
Cost per Student	\$ 887.59	\$ 322.68	\$ 558.40	\$ 686.45	\$ 705.05	\$ 643.40
Cost per Mile	\$ 2.60	\$ 1.67	\$ 2.09	\$ 2.17	\$ 2.76	\$ 2.73

Source: NCDPI. Transportation Efficiency Ratings

<b>Low Wealth Statistics (2018)</b>	<b>Columbus</b>	<b>Whiteville</b>	<b>Hoke</b>	<b>Scotland</b>	<b>Richmond</b>	<b>North Carolina</b>
Tax Rate per \$100 (2018)	0.805		0.75	1.02	0.79	
Low Wealth Formula Wealth %	64.60%		61.98%	64.42%	68.35%	
Low Wealth Formula Wealth Rank	6		3	4	7	
Low Wealth Calculated Formula County Contribution (per student)	1,181.42		1,133.50	1,178.13	1,250.00	1,828.82
Actual County Contribution (per student)	802.82		534.71	1,885.84	993.49	

Student Population (Allotted ADM 2018-19)	8,945		9,000	5,741	7,222	
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Source: NCDPI. <http://www.ncpublicschools.org/fbs/allotments/support/> Calculating low wealth supplemental funding

<b>2017 Students and Free Lunch %</b>	<b>Columbus</b>	<b>Whiteville</b>	<b>Hoke</b>	<b>Scotland</b>	<b>Richmond</b>	<b>North Carolina</b>
Final Average Daily Membership (ADM)	5,685	2,178	8,363	5,767	7,265	1,422,077
Free and Reduced Lunch %	100%	99.63%	74.33%	95.56%	99.70%	59.82%

NCDPI: <http://www.ncpublicschools.org/fbs/resources/data/> Free and Reduced Meals Application

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Teacher Salary Supplements (2018)	Columbus	Whiteville	Hoke	Scotland	Richmond	North Carolina
Teachers Receiving Supplements	393	172	559	476	503	100,818
Average Teacher Supplement	\$ 2,247	\$ 2,361	\$ 2,506	\$ 1,875	\$ 1,303	\$ 4,337

NCDPI: Statistical Profile Table 20

## Spending State Funding by Selected Allotment (2016-17)

	Columbus	Whiteville	Hoke	Scotland	Richmond	North Carolina
Classroom Teachers/Enhancement	40.96%	44.01%	40.28%	41.80%	41.77%	47.55%
Central Office	1.80%	3.06%	1.15%	1.80%	1.68%	1.10%
School Building Admin	4.81%	3.73%	3.17%	3.73%	4.07%	3.67%
Instructional Support	4.79%	5.36%	4.66%	4.70%	4.91%	5.40%
Non-Instructional	3.91%	3.52%	3.96%	3.77%	4.07%	5.22%
CTE	5.56%	6.65%	4.64%	5.03%	5.06%	5.35%
Children w/Special Needs	8.60%	7.60%	8.12%	8.20%	8.51%	8.91%
% EC of ADM (2017)	13.70%	12.25%	13.81%	18.84%	13.48%	13.31%
Teacher Assistants	3.54%	3.49%	4.08%	3.88%	3.74%	4.17%
Low Wealth	8.80%	9.33%	9.92%	8.69%	9.01%	2.82%
DSSF	1.22%	1.28%	4.17%	1.18%	1.27%	0.75%
At Risk	3.19%	3.40%	2.97%	3.49%	3.40%	2.66%
Transportation	6.01%	2.66%	4.25%	4.67%	4.32%	4.99%
	93.19%	94.09%	91.37%	90.94%	91.81%	92.59%

Source: <http://www.ncpublicschools.org/tbs/resources/data/AnnualExpenditureReport2016-17>

## Spending for Specific PRC's (2017)

Low Wealth (PRC 031)	Columbus	Whiteville	Hoke	Scotland	Richmond	North Carolina
Teachers	3.92%	6.97%	0.00%	5.26%	10.73%	18.93%
Other Certified School Personnel	0.00%	6.62%	2.85%	0.00%	8.38%	6.24%
Teacher Assistants	0.81%		0.03%	0.00%	3.70%	1.69%
Supplements	28.05%	24.11%	27.02%	0.06%	0.00%	9.51%
Sub Pay	0.14%	8.79%	8.54%	9.07%	1.63%	2.66%
Non-Certified (Clerical)	40.51%	29.92%	36.09%	45.48%	30.04%	28.46%
Benefits	24.31%	23.58%	21.45%	20.11%	20.69%	22.99%
Other *	2.26%	0.00%	4.02%	20.02%	24.83%	9.52%
Total	100.00%	99.99%	100.00%	100.00%	100.00%	100.00%

\* Contract Services, Workshops, computer equipment, software, furniture/equipment, Supplies and Materials

## At-Risk Student Services

Salaries	Columbus	Whiteville	Hoke	Scotland	Richmond	North Carolina
Teachers	0.00%	8.62%	0.33%	19.14%	0.00%	13.61%
Instructional Support	4.77%	8.11%	17.96%		0.59%	14.12%
Non-Certified (Clerical)	0.00%	13.75%	0.00%	2.50%	1.87%	2.50%
Tutor	12.00%	0.75%	3.73%			2.19%
Teacher Assistants	0.00%	2.70%	2.40%	6.79%		5.26%
Assistant Principals	2.71%	23.85%	31.13%		29.87%	7.09%
Other	1.29%	4.64%	3.17%	4.90%	19.80%	8.71%
Sub-Total Salaries	20.77%	62.42%	58.72%	33.33%	52.13%	53.48%
Benefits	8.87%	22.98%	19.53%	14.88%	16.67%	18.55%

## Purchased Services

Contract Services	42.83%	13.17%	13.60%	25.02%	11.93%	19.09%
Reproduction Cost	13.08%	0.00%	0.00%	0.00%	0.00%	0.14%
Other	0.07%	0.10%	2.39%	1.51%	0.67%	2.54%
Sub-Total Purchased Services	55.98%	13.27%	15.99%	26.53%	12.60%	21.77%

## Supplies and Materials

Supplies	10.65%	1.14%	5.75%	23.87%	8.14%	3.04%
Software	0.80%	0.19%	0.00%	2.77%	3.14%	1.91%
Computer Equipment	2.24%	0.00%	0.00%	-1.38%		0.90%
Other	0.69%	0.00%	0.00%	0.00%	7.33%	0.35%
Sub-Total Supplies and Materials	14.38%	1.33%	5.75%	25.26%	18.61%	6.20%

Source: <http://www.ncpublicschools.org/tbs/resources/data/AnnualExpenditureReport2016-17>

# Columbus County Schools | Whiteville City Schools Merger Study Report

## All State Expenditures

Salaries	Columbus	Whiteville	Hoke	Scotland	Richmond	North Carolina
Teachers	38.55%	39.74%	34.90%	37.43%	38.90%	43.09%
Instructional Support	5.04%	6.66%	3.94%	5.53%	5.16%	5.37%
Non-Certified (Clerical)	3.64%	3.54%	3.05%	3.63%	3.07%	2.28%
Tutor	0.89%	0.98%	0.44%	0.11%	0.44%	0.27%
Teacher Assistants	4.18%	3.85%	5.28%	3.92%	4.78%	4.05%
Custodian and bus drivers	4.42%	4.06%	3.32%	3.41%	4.66%	4.04%
Principals/Assistant Principals	3.58%	3.54%	3.31%	2.79%	3.97%	3.10%
Supplemental Pay	2.49%	2.61%	3.06%	0.00%	0.12%	0.31%
Other	4.35%	6.10%	9.70%	7.88%	5.77%	6.44%
Sub-Total Salaries	67.14%	71.08%	67.00%	64.70%	66.87%	68.95%
Benefits	24.46%	26.00%	23.62%	24.43%	24.52%	25.30%
	91.60%	97.08%	90.62%	89.13%	91.39%	94.25%

## Purchased Services

Contract Services	2.31%	1.32%	3.56%	3.79%	3.45%	1.49%
Workshop Expenses	0.23%	0.06%	0.51%	0.10%	0.14%	0.11%
Reproduction Cost	0.42%	0.00%	0.00%	0.00%	0.00%	0.03%
Other	0.42%	0.02%	1.06%	0.52%	0.28%	0.93%
Sub-Total Purchased Services	3.38%	1.40%	5.13%	4.41%	3.87%	2.56%

## Supplies and Materials

Supplies	1.77%	1.16%	1.43%	3.46%	2.03%	0.89%
Software	0.34%	0.40%	0.27%	0.69%	0.27%	0.35%
Computer Equipment/Equipment	0.66%	0.19%	0.70%	0.97%	0.52%	0.65%
Gas, oil, tires, Repair Parts, Labor	1.92%	0.00%	1.39%	1.11%	1.07%	0.84%
Other	0.33%	-0.23%	0.46%	0.23%	0.85%	0.46%
Sub-Total Supplies and Materials	5.02%	1.52%	4.25%	6.46%	4.74%	3.19%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Source: <http://www.ncpublicschools.org/fbs/resources/data/> Annual Expenditure Report 2016-17

Columbus County Schools	2017 ADM used for Race/Ethnicity
Acme Delco Middle (6-8)	137
Acme Delco Elementary (k-5)	293
Cerro Gordo Elementary (K-8)	336
Chadbourn Middle (???)	101
Chadbourn Elementary (K-5)	256
East Columbus High (Gators) (9-12)	431
Evergreen Elementary (k-8)	247
Guideway Elementary (K-5)	130
Hallsboro-Artesia Elementary (K-5)	355
Hallsboro Middle (6-8)	203
Nakina Middle (6-8)	195
Old Dock Elementary (K-5)	260
South Columbus High (Stallions) (9-12)	796
Tabor City Elementary (K-5)	392
CCCA - Fair Bluff /Southeastern Campuses	321
Tabor City Middle (6-8)	168
West Columbus High (Vikings?) (9-12)	478
Williams Township (K-8)	701
Total	5,800

ADM is for a point in time (when race and ethnicity data is collected)

NCDPI: Statistical Profile Table A2

Whiteville City Schools	2017 ADM used for Race/Ethnicity
Central Middle (6th-8th)	502
Edgewood Elementary (3rd-5th)	480
North Whiteville Academy (6th - 12th)	26
Whiteville High - Wolfpack (9th - 12th)	717
Whiteville Primary (preK- 2nd)	499
Total	2,224

ADM is for a point in time (when race and ethnicity data is collected)

## APPENDIX B

### Comparing FY 2018-19 State Alltments to FY 2007-08 State Allotments

PRC	PRC Description	Columbus			Whiteville City		
		Positions	Amount	Percent	Positions	Amount	Percent
001	Classroom Teachers	-71.31		-21.79%	-14.03		-11.43%
002	Central Office Administration		\$ (171,083)	-20.21%		\$ (107,987)	-19.70%
003	Non-Instructional Support Personnel		(336,754)	-18.18%		(64,559)	-9.50%
005	School Building Administration (Months)	-42		-13.29%	-8		-8.70%
007	Instructional Support	-8.67		-25.01%	-1.71		-13.45%
013	Career And Technical-MOE	-14.81		-4.40%	0.42		0.28%
014	Career And Technical Program Support		(550)	-0.57%		1,476	3.69%
016	Summer Reading Camps		157,318	100.00%		12,847	100.00%
20	Foreign Exchange		(69,421)	-100.00%		(53,401)	-100.00%
024	Disadvantaged Students Supplemental		73,135	17.10%		50,529	30.91%
027	Teacher Assistants		(967,154)	-40.91%		(270,721)	-30.30%
28	Staff Development		(71,703)	-100.00%		(47,146)	-100.00%
29	Behavioral Support (Willie M)		69,112	52.01%		1,006	1.33%
030	Digital Learning		50,000	100.00%		-	100.00%
031	Low Wealth Supplemental Funding		542,629	17.34%		369,268	32.96%
032	Children With Special Needs		206,791	6.47%		260,812	24.50%
33	Incentive Award		(451,530)	-100.00%		(188,269)	-100.00%
034	Academically & Intellectually Gifted		2,844	0.94%		(83,560)	-77.35%
39	School Resource Officers						
48	Test Results Bonus						
52	Literacy Coaches	0		0.00%	-1		-100.00%
054	Limited English (Lep)		23,764	22.07%		22,615	34.73%
055	Cooperative Innovative High Schools		(34,233)	-11.07%		-	0.00%
056	Transportation		(832,362)	-32.84%		(4,325)	-1.29%
061	Classroom Material, Instr Supplies, Equip.		(222,915)	-56.24%		(74,608)	-51.49%
66	Assistant Principal Interns		(24,092)	-100.00%		-	0.00%
069	At-Risk Student Ser/Alternative Schools		59,941	4.26%		126,571	23.39%
72	Improving Student Accountability		(254,740)	-100.00%		(72,819)	-100.00%
073	School Connectivity		1,660	2.89%		(1,518)	-20.51%
012	Driver Training		(42,635)	-28.29%		(19,304)	-32.69%
015	School Technology Fund		31,008	22.69%		31,750	64.78%
130	Textbooks		(247,305)	-53.00%		(81,746)	-47.88%
	<b>Total</b>	<b>-136.79</b>	<b>\$ (2,508,275)</b>	<b>-8.15%</b>	<b>-24.32</b>	<b>\$ (193,089)</b>	<b>4.98%</b>
	<b>Average Daily Membership (ADM)</b>		<b>(1,358)</b>	<b>-19.31%</b>		<b>(247)</b>	<b>-9.69%</b>

FY 2007-08 Allotments are the Final Allotments without ABC Transfers. FY 2018-19 Allotments are as of Allotment Revision #5.

Columbus County Schools | Whiteville City Schools Merger Study Report

**APPENDIX C**

North Carolina Department of Public Instructions  
 Division of School Business Services / School Allotment Section  
 Budget Allotment Revision – Public Schools for Fiscal Year 2018-19  
 As of Allotment Revision#: 005  
 Printed Date 08/13/2018

PRC	PRC Description	Columbus County			Whiteville City			Loss of Base Allotments *	Combined (after 2 year hold harmless)		
		Position	Month	Y-T-D Allotment	Position	Month	Y-T-D Allotment		Position	Month	Y-T-D Allotment
001	Classroom Teachers	256	0	\$ 17,086,389	108.68	0	\$ 7,655,701	\$ (211,328)	364.68	0	\$ 24,530,762
002	Central Office Administration	0	0	675,531	0	0	440,143	(360,000)	0	0	755,674
003	Non-Instructional Support	0	0	1,508,297	0	0	612,423		0	0	2,120,720
005	School Building Administration	0	274	2,238,650	0	84	692,534	(8,176)	0	358	2,923,008
007	Instructional Support	26	0	1,976,858	11	0	856,273		37	0	2,833,131
012	Driver Training	0	0	108,059	0	0	39,748		0	0	147,807
013	Career And Technical Months Of Employ	0	322	2,233,714	0	150	1,030,800	(343,600)	0	422	2,920,914
014	Career And Technical Edu-Program Support	0	0	93,844	0	0	40,789	(10,000)	0	0	124,633
015	School Technology Fund	0	0	4,813	0	0	14,377		0	0	19,190
016	Summer Reading Camps	0	0	157,318	0	0	12,847		0	0	170,165
024	Disadvantaged Students Supplemental Funding	0	0	500,719	0	0	214,017		0	0	714,736
027	Teacher Assistants	0	0	1,396,975	0	0	622,869		0	0	2,019,844
030	Digital Learning	0	0	50,000	0	0	0		0	0	50,000
031	Low Wealth Supplemental Funding	0	0	3,672,701	0	0	1,489,667		0	0	5,162,368
032	Children With Special Needs	0	0	3,402,997	0	0	1,325,417	(67,301)	0	0	4,661,113
034	Academically & Intellectually Gifted	0	0	304,400	0	0	123,369.00		0	0	427,769
054	Limited English (LEP)	0	0	131,417	0	0	87,738	(35,892)	0	0	183,263
055	Cooperative Innovative High Schools	0	0	275,000	0	0	-		0	0	275,000
056	Transportation	0	0	1,680,838	0	0	327,465		0	0	2,008,303
061	Classroom Material, Instr Supplies, Equipment	0	0	173,459	0	0	70,298		0	0	243,757
069	At-Risk Student Ser/Alternative Schools	0	0	1,466,733	0	0	667,699		0	0	2,134,432
073	School Connectivity	0	0	25,703	0	0	5,884		0	0	31,587
130	Textbooks	0	0	219,350	0	0	88,970		0	0	308,320
	<b>Subtotal</b>	282	596	\$ 39,383,765	119.68	234	\$ 16,419,028	\$ (1,036,297)	401.68	780	\$ 54,766,496
Allotted Average Daily Membership (ADM)		5,673			2,301			7,974			

\* Whiteville City's position allotments, by statute due to their size, are rounded to the nearest whole (for example, 1.1 = 2.0). The amount of additional funding changes by fiscal year. For 2018-19, they received 3 additional teachers and 1 additional month for an Assistant principal. Once merged, the rounding up would not occur. Six State allotments have a base level of funding. Two years after merger, the funding for the merged district will be reduced (since there is only one LEA to receive a base). Career and Technical months will be reduced by 50 (which is the base funding level for this allotment).

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