

# FY 2015-16 EDUCATION FUNDING MODEL

## How to Guide

November 14, 2016

*Subject to Revision*



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# RFA FY 2015-16 Education Funding Analysis

## HOW TO GUIDE

### INTRO:

The purpose of this guide is to explain the data, methods, and analyses contained in the RFA FY 2015-16 Education Funding Analysis workbook.

### ANALYSIS:

The analysis realigns expenditures and revenues to capture an estimated basic state program, determine total state appropriations for the basic state program, and then calculate the additional local funding required to support the basic program beyond state appropriations. This analysis is intended to develop a framework of the basic educational program that can be used to compare districts.

### Definitions

#### *Column Labels*

**Total Expenditures – 81 Regular Districts:** Expenditure data from SCDE FY 2015-2016

**Total Expenditures – Per Pupil:** Total Expenditures divided by ADM

**Federal Funding:** Revenue data from SCDE FY 2015-2016

**Local Salary Programs:** Total Expenditures less Federal Funding multiplied by the **Local Salary Supplement %**; excludes food services, building expenses, and other services that do not include a salary component

**Net (State and Local Base):** Total Expenditures less Federal Funding less Local Salary Programs

**Basic State Programs – Per Pupil:** Net divided by ADM

**State Funding/Appropriations:** Revenue Data from SCDE FY 2015-2016

**Local EFA Match:** TOTAL Instruction & School Admin multiplied by 85% and TOTAL District Leadership multiplied by 15%.

**Balance:** Net less State Funding/ Appropriations less Local EFA Match

**Property Tax Relief Funding:** Total funding for property tax relief is allocated to expenditure categories by applying available property tax relief revenue first to the Balance for Instruction & School Admin and then allocating any residual revenue to the Balance for District Leadership and finally allocating any remaining revenue to Building Expenses

**Total State Funding of Shared Expenses – Per Pupil:** State Appropriations plus Property Tax Relief Funding, divided by ADM

**Additional Local Funding of Shared Expenses:** is the Balance less Property Tax Relief Funding

**Additional Local Funding of Shared Expenses – Per Pupil:** Additional Local Funding of Shared Expenses divided by ADM

**Estimated Millage Local Salary Programs:** Local Salary Programs divided by Assessed Value for Operations multiplied by 1000

**Estimated Millage Local EFA Match:** Local EFA Match divided by Assessed Value for Operations multiplied by 1000

**Estimated Millage Additional Local Funding of Shared Exp:** Additional Local Funding of Shared Expenses divided by Assessed Value for Operations multiplied by 1000 for all categories except Debt Service; Debt Service is divided by Assessed Value for Debt multiplied by 1000

*Row Labels*

**Total** - All expenditures and/or revenues before any adjustments

**Transfers** - Transfers between funds that cause duplication of expenditures when included

**Exclusions** - Adult education programs and four-year-old kindergarten programs that are not consistent across districts

*For a detailed listing of transfers and exclusions, see EXP & REV LIST tab.*

**Adjusted Total** - Total less transfers and exclusions

**Per Pupil Revenue** - Estimated per pupil revenues for each column

**Categories** listed below:

*See EXP & REV List for a detailed listing of the expenditures and revenues included in each category*

Total- Instruction & School Admin

Instruction

Instructional Support

School Administration

IT (85%)

Total - District Leadership

Leadership

District Services

IT (15%)

Total - Transportation

Total - Food Services

Total - Building Expenses

Maintenance

Debt Service

Total - Other Services

Pupil Service Activities

All Other

*Other Terms*

**EFA** - Education Finance Act

**ADM** - 135-day count average daily membership (number of students)

**WPU**s - weighted pupil units (number of students weighted by EFA categories)

**Local Salary Supplement %:** Estimated based upon the percentage that the district salary schedule exceeds the state minimum for a teacher with a master's degree

**Base Student Cost** - base funding per pupil for the EFA

**Total Local Match** - EFA local match funding (30% of total EFA)

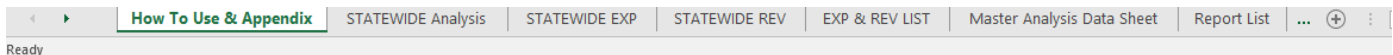
**Index of Taxpaying Ability** - measure of a district's property wealth relative to the state used for calculation of the EFA local match

% of Students in Poverty – students eligible for Medicaid or Free/Reduced lunch program; add-on EFA weight

SCDE – South Carolina Department of Education

### TAB LISTING:

The Excel workbook contains a series of tabs as shown below.



The following is a listing of the tabs and data contained on each page.

### STATEWIDE Analysis

- Data and analysis for the 81 regular school districts
- The page looks like this:

Row		Total	Per Pupil	Assessed Values			District			Statewide EFA Amounts							
		\$	\$	Assessed Value - Oper.	Value of One Mill - Oper.	Assessed Value - Debt	Value of One Mill - Debt	ADM	WPUS	WPU/ADM	Local Salary Supplement %	Base Student Cost	Total Local Match	Index of Taxpaying Ability			
a		\$10,971,444,026	\$15,316	\$16,370,700,000	\$16,370,700	\$23,956,844,477	\$23,956,844	716,361	968,244	1.35	10%	\$2,197	#####	1.00000			
b	Expenditure Total	\$10,971,444,026	\$15,316	\$16,370,700,000	\$16,370,700	\$23,956,844,477	\$23,956,844	716,361	968,244	1.35	10%	\$2,197	#####	1.00000			
c	Expenditure Less Transfers & Excl.	\$8,402,965,708	\$11,730														
d	Revenue Total	\$11,284,936,779	\$15,753														
e	Revenue Less Transfers & Excl.	\$8,783,859,126	\$12,262														
g	Column	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
h		Total Expenditures - 81 Regular Districts	Total Expenditures - Per Pupil	Federal Funding	Local Salary Programs	Net (State and Local Base)	Basic State Program Per Pupil	State Funding / Appropriations	Local EFA Match	Balance	Property Tax Relief Funding	Total State Funding of Shared Expenses - Per Pupil	Additional Local Funding of Shared Expenses	Additional Local Funding of Shared Expenses - Per Pupil	Estimated Millage Local Salary Programs	Estimated Millage Local EFA	Estimated Millage
i	TOTAL	\$10,971,444,026	\$15,316	\$865,171,342	\$1,010,627,268	\$9,095,645,416	\$12,697	\$2,932,365,795	\$638,169,620	\$5,525,110,000	\$11,806	\$2,401,713,162	\$3,353	33.30	38.98	126.73	
j	TRANSFERS	\$1,437,920,685	\$2,007	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
k	EXCLUSIONS	\$1,130,557,633	\$1,578	\$13,682,620	\$111,687,481	\$1,005,187,332	\$60	\$77,747	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
l	ADJUSTED TOTAL	\$8,402,965,708	\$11,730	\$851,488,522	\$545,135,835	\$7,006,341,351	\$9,780	\$2,871,593,048	\$638,169,620	\$3,496,578,683	\$1,094,865,521	\$5,537	\$2,401,713,162	\$3,353	33.30	38.98	
m	PER PUPIL REVENUE	\$10,262	\$12,262	\$1,809	\$781	\$10,312	\$123	\$4,009	\$5,413	\$4,509	\$5,537	\$4,775					
o	TOTAL - Instruction & Admin	\$5,197,885,008	\$7,256	\$539,097,059	\$465,878,795	\$4,192,909,154	\$5,853	\$2,515,588,923	\$542,444,177	\$1,134,878,053	\$1,094,865,521	\$5,040	\$40,010,532	\$56	28.46	33.14	
p	Instruction	\$3,966,188,132	\$5,537	\$475,831,561	\$349,035,657	\$3,141,320,914	\$4,385	\$2,116,927,416	\$414,444,177	\$910,134,878,053	\$1,094,865,521	\$5,040	\$40,010,532	\$56	28.46	33.14	
q	Instructional Support	\$609,995,507	\$852	\$63,265,498	\$54,673,001	\$492,057,008	\$687	\$587	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
r	School Administration	\$476,059,198	\$665	\$0	\$47,605,920	\$428,453,278	\$598	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
s	IT (85%)	\$145,642,171	\$203	\$0	\$14,564,217	\$131,077,953	\$183	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
t	TOTAL - District Leadership	\$570,410,510	\$796	\$0	\$57,041,051	\$513,369,459	\$717	\$314,575,373	\$95,725,443	\$103,068,643	\$0	\$439	\$103,068,643	\$144	3.48	5.85	
u	Leadership	\$575,755,058	\$106	\$0	\$57,575,506	\$68,179,552	\$95	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
v	District Services	\$468,859,892	\$665	\$0	\$46,859,889	\$422,058,503	\$589	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
w	IT (15%)	\$25,701,560	\$36	\$0	\$2,570,156	\$23,131,404	\$32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
x	IT (15%)	\$25,701,560	\$36	\$0	\$2,570,156	\$23,131,404	\$32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
y	TOTAL - Transportation	\$222,159,890	\$310	\$0	\$22,215,989	\$199,943,901	\$279	\$39,994,418	\$159,949,483	\$0	\$56	\$159,949,483	\$223	1.36		9.77	
z	Food Services	\$415,197,162	\$580	\$310,955,303	\$104,241,859	\$146	\$620,960	\$0	\$105,620,899	\$0	\$1	\$105,620,899	\$145			6.33	
aa	TOTAL - Building Expenses	\$1,743,061,253	\$2,433	\$1,436,160	\$1,741,625,093	\$2,431	\$0	\$0	\$1,741,625,093	\$0	\$0	\$1,741,625,093	\$2,431			86.41	
ab	Maintenance of Plant	\$709,539,366	\$990	\$1,436,160	\$708,103,206	\$988	\$0	\$0	\$708,103,206	\$0	\$0	\$708,103,206	\$990			83.11	
ac	Debt Service	\$1,033,521,887	\$1,443	\$0	\$1,033,521,887	\$1,443	\$0	\$0	\$1,033,521,887	\$0	\$0	\$1,033,521,887	\$1,443			43.11	
ad	TOTAL Other Services	\$254,251,886	\$355	\$0	\$254,251,886	\$355	\$813,374	\$253,438,512	\$0	\$1	\$253,438,512	\$354			15.48		
ae	Pupil Service Activities	\$188,523,450	\$263	\$0	\$188,523,450	\$263	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
af	All Other	\$65,728,436	\$92	\$0	\$65,728,436	\$92	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
ag	TOTAL	\$8,402,965,708	\$11,730	\$851,488,522	\$545,135,835	\$7,006,341,351	\$9,780	\$2,871,593,048	\$638,169,620	\$3,496,578,683	\$1,094,865,521	\$5,537	\$2,401,713,162	\$3,353	33.30	38.98	

### EXP & REV List

- Lists the Department of Education's expenditure and revenue codes by category
- Provides a comparison of how the expenditure categories used compare to the categories in In\$ite

Instruction	Expenditures Breakdown	Transfers	Exclusions
10 District Bldg/Equip	600 Printing/Print & Equip	410 Information Technology	200 Health - Medicaid (Local, State and Fed)
11 Educational Programs	610 Printing/Print & Equip	411 Information Technology	201 Health - Medicaid (Local, State and Fed)
12 Primary Programs	611 Printing/Print & Equip	412 Information Technology	202 Health - Medicaid (Local, State and Fed)
13 Secondary Programs	612 Printing/Print & Equip	413 Information Technology	203 Health - Medicaid (Local, State and Fed)
14 High School Programs	613 Printing/Print & Equip	414 Information Technology	204 Health - Medicaid (Local, State and Fed)
15 Career and Technical Education Programs	614 Printing/Print & Equip	415 Information Technology	205 Health - Medicaid (Local, State and Fed)
16 Adult Education Programs	615 Printing/Print & Equip	416 Information Technology	206 Health - Medicaid (Local, State and Fed)
17 Special Education Programs	616 Printing/Print & Equip	417 Information Technology	207 Health - Medicaid (Local, State and Fed)
18 Other Education Programs	617 Printing/Print & Equip	418 Information Technology	208 Health - Medicaid (Local, State and Fed)
19 Other Education Programs	618 Printing/Print & Equip	419 Information Technology	209 Health - Medicaid (Local, State and Fed)
20 Other Education Programs	619 Printing/Print & Equip	420 Information Technology	210 Health - Medicaid (Local, State and Fed)
21 Other Education Programs	620 Printing/Print & Equip	421 Information Technology	211 Health - Medicaid (Local, State and Fed)
22 Other Education Programs	621 Printing/Print & Equip	422 Information Technology	212 Health - Medicaid (Local, State and Fed)
23 Other Education Programs	622 Printing/Print & Equip	423 Information Technology	213 Health - Medicaid (Local, State and Fed)
24 Other Education Programs	623 Printing/Print & Equip	424 Information Technology	214 Health - Medicaid (Local, State and Fed)
25 Other Education Programs	624 Printing/Print & Equip	425 Information Technology	215 Health - Medicaid (Local, State and Fed)
26 Other Education Programs	625 Printing/Print & Equip	426 Information Technology	216 Health - Medicaid (Local, State and Fed)
27 Other Education Programs	626 Printing/Print & Equip	427 Information Technology	217 Health - Medicaid (Local, State and Fed)
28 Other Education Programs	627 Printing/Print & Equip	428 Information Technology	218 Health - Medicaid (Local, State and Fed)
29 Other Education Programs	628 Printing/Print & Equip	429 Information Technology	219 Health - Medicaid (Local, State and Fed)
30 Other Education Programs	629 Printing/Print & Equip	430 Information Technology	220 Health - Medicaid (Local, State and Fed)
31 Other Education Programs	630 Printing/Print & Equip	431 Information Technology	221 Health - Medicaid (Local, State and Fed)
32 Other Education Programs	631 Printing/Print & Equip	432 Information Technology	222 Health - Medicaid (Local, State and Fed)
33 Other Education Programs	632 Printing/Print & Equip	433 Information Technology	223 Health - Medicaid (Local, State and Fed)
34 Other Education Programs	633 Printing/Print & Equip	434 Information Technology	224 Health - Medicaid (Local, State and Fed)
35 Other Education Programs	634 Printing/Print & Equip	435 Information Technology	225 Health - Medicaid (Local, State and Fed)
36 Other Education Programs	635 Printing/Print & Equip	436 Information Technology	226 Health - Medicaid (Local, State and Fed)
37 Other Education Programs	636 Printing/Print & Equip	437 Information Technology	227 Health - Medicaid (Local, State and Fed)
38 Other Education Programs	637 Printing/Print & Equip	438 Information Technology	228 Health - Medicaid (Local, State and Fed)
39 Other Education Programs	638 Printing/Print & Equip	439 Information Technology	229 Health - Medicaid (Local, State and Fed)
40 Other Education Programs	639 Printing/Print & Equip	440 Information Technology	230 Health - Medicaid (Local, State and Fed)
41 Other Education Programs	640 Printing/Print & Equip	441 Information Technology	231 Health - Medicaid (Local, State and Fed)
42 Other Education Programs	641 Printing/Print & Equip	442 Information Technology	232 Health - Medicaid (Local, State and Fed)
43 Other Education Programs	642 Printing/Print & Equip	443 Information Technology	233 Health - Medicaid (Local, State and Fed)
44 Other Education Programs	643 Printing/Print & Equip	444 Information Technology	234 Health - Medicaid (Local, State and Fed)
45 Other Education Programs	644 Printing/Print & Equip	445 Information Technology	235 Health - Medicaid (Local, State and Fed)
46 Other Education Programs	645 Printing/Print & Equip	446 Information Technology	236 Health - Medicaid (Local, State and Fed)
47 Other Education Programs	646 Printing/Print & Equip	447 Information Technology	237 Health - Medicaid (Local, State and Fed)
48 Other Education Programs	647 Printing/Print & Equip	448 Information Technology	238 Health - Medicaid (Local, State and Fed)
49 Other Education Programs	648 Printing/Print & Equip	449 Information Technology	239 Health - Medicaid (Local, State and Fed)
50 Other Education Programs	649 Printing/Print & Equip	450 Information Technology	240 Health - Medicaid (Local, State and Fed)
51 Other Education Programs	650 Printing/Print & Equip	451 Information Technology	241 Health - Medicaid (Local, State and Fed)
52 Other Education Programs	651 Printing/Print & Equip	452 Information Technology	242 Health - Medicaid (Local, State and Fed)
53 Other Education Programs	652 Printing/Print & Equip	453 Information Technology	243 Health - Medicaid (Local, State and Fed)
54 Other Education Programs	653 Printing/Print & Equip	454 Information Technology	244 Health - Medicaid (Local, State and Fed)
55 Other Education Programs	654 Printing/Print & Equip	455 Information Technology	245 Health - Medicaid (Local, State and Fed)
56 Other Education Programs	655 Printing/Print & Equip	456 Information Technology	246 Health - Medicaid (Local, State and Fed)
57 Other Education Programs	656 Printing/Print & Equip	457 Information Technology	247 Health - Medicaid (Local, State and Fed)
58 Other Education Programs	657 Printing/Print & Equip	458 Information Technology	248 Health - Medicaid (Local, State and Fed)
59 Other Education Programs	658 Printing/Print & Equip	459 Information Technology	249 Health - Medicaid (Local, State and Fed)
60 Other Education Programs	659 Printing/Print & Equip	460 Information Technology	250 Health - Medicaid (Local, State and Fed)

# STATEWIDE EXP

Shows the Department of Education's Statement of Expenditures as reorganized into the analysis categories:

	A	B	C	F	G	H	I	J	K	L	M	N
	Instruction	Instructional support & school administration	District Leadership & Services	Transportation	Food Services	Transfers	Building Operations & Facilities	Local	Other Services	Exclusion		
2	Instruction	Instructional support & school administration	District Leadership & Services	Transportation	Food Services	Transfers	Building Operations & Facilities	Local	Other Services	Exclusion		
3	FY 2015-2016 Expenditures - All Regular Districts			85%								
4	Total	13%										
5	Local											
6	State											
7	Local											
8	State											
9	Local											
10	State											
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37	Local											
38	State											
39	Local											
40	State											
41	Local											
42	State											
43	Local											
44	State											
45	Local											
46	State											

# STATEWIDE REV

Shows the Department of Education's Statement of Revenues as reorganized into the analysis categories:

	A	B	C	F	G	H	I	J	K	L	M	N	O
	Instruction	Instructional support & school administration	District Leadership & Services	Transportation	Food Services	Transfers	Building Operations & Facilities	Local	Other Services	Exclusion			
2	Instruction	Instructional support & school administration	District Leadership & Services	Transportation	Food Services	Transfers	Building Operations & Facilities	Local	Other Services	Exclusion			
3	FY 2015-2016 Revenue - All Regular Districts			85%									
4	Total	13%											
5	Local												
6	State												
7	Local												
8	State												
9	Local												
10	State												
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38	State												
39	Local												
40	State												
41	Local												
42	State												

# Report 1 Total Expenditures

Report 1 is Total Expenditures Per Pupil

- The report may be sorted by district ADM, WPU, % of students in poverty, or any of the referenced categories
- Each value is compared to the statewide value to determine the % difference

REPORT 1 - TOTAL EXPENDITURES PER PUPIL (I)												
ADM	WPU	% POOR	ADJUSTED WPU	% DIFF WPU	ADJUSTED ADM	% DIFF ADM	ADJUSTED % POOR	% DIFF % POOR	ADJUSTED % DIFF WPU	ADJUSTED % DIFF ADM	ADJUSTED % DIFF % POOR	% DIFF
1	2	3	4	5	6	7	8	9	10	11	12	13
State	...	...	...	...	...	...	...	...	...	...	...	...
ADM	WPU	% POOR	ADJUSTED WPU	% DIFF WPU	ADJUSTED ADM	% DIFF ADM	ADJUSTED % POOR	% DIFF % POOR	ADJUSTED % DIFF WPU	ADJUSTED % DIFF ADM	ADJUSTED % DIFF % POOR	% DIFF

## Report 2 Total Basic State

Report 2 is the Basic State Program Per Pupil

- The report may be sorted by district ADM, WPU, % of students in poverty or any of the referenced categories
- Each value is compared to the statewide value to determine the % difference

## Report 3 Local Funding

Report 3 is the Additional Local Funding Per Pupil

- The report may be sorted by district ADM, WPU, % of students in poverty or any of the referenced categories
- Each value is compared to the statewide value to determine the % difference

## District Tabs

District Analysis – Funding analysis by district

District EXP Tab - Shows the Department of Education’s Statement of Expenditures as reorganized into the analysis categories by district

District Rev Tab - Shows the Department of Education’s Statement of Revenues as reorganized into the analysis categories by district

## Advanced User Tabs

Report Pivot Table - provides a pivot table of the master analysis sheet for advanced users to create custom tables or graphs

Report Charts - linked to the Report Pivot Table for advanced users to create custom graphs

Master Analysis Data Sheet

- This sheet gathers all the information from each district’s “analysis” sheet.
- This sheet can be used within the Report Pivot Table tab to run reports on the data.

## Database Tabs

DB inputs for Analysis- databse of values used for each district's analysis sheet

DBExpenditures- database of expenditures by district

DBRevenue- database of revenues by district

Disclaimer

This analysis is based upon the data included in the Statement of Expenditures and Revenues published by the Department of Education. Any errors or omissions in the data may affect this analysis. Please report any corrections to RFA by email to [lisa.jolliff@rfa.sc.gov](mailto:lisa.jolliff@rfa.sc.gov).