

FY 2016-17 EDUCATION FUNDING MODEL

Guide for the Excel Spreadsheet

May 9, 2019

Subject to Revision



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INTRODUCTION:

The purpose of this guide is to explain the data, methods, and analyses contained in the RFA FY 2016-17 Education Funding Model Excel workbook. Readers are encouraged to refer to the Education Funding Model Report for additional information regarding assumptions and methodologies. Any and all comments from interested parties are welcomed and may be emailed to EdFund@rfa.sc.gov

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. School districts may report any corrections to RFA by email to EdFund@rfa.sc.gov

ANALYSIS:

The analysis realigns expenditures and revenues to capture an estimated Basic Program, determine total state appropriations for the basic program, and then calculate the additional local funding required to support the Basic Program beyond state appropriations and the EFA local match. This analysis is intended to develop a framework of the basic educational program that can be used to compare districts. (See Education Funding Model Report for additional discussion.)

DEFINITIONS:

Column Labels

Total Expenditures – 81 Regular Districts: Expenditure data from SCDE FY 2016-2017

Total Expenditures – Per Pupil: Total Expenditures divided by ADM

Federal Funding: Revenue data from SCDE FY 2016-2017

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

Basic Program: Total Expenditures less Federal Funding less Local Salary Programs

Basic Program per Pupil: Basic Program divided by ADM

State Funding/Appropriations: Revenue Data from SDE FY 2016-2017

Local EFA Match: Actual Local EFA Match allocated 85% to Instruction and 15% to District Services

Balance: Basic Program 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 and then allocating any residual revenue to the Balance for District Services and finally allocating any remaining revenue to Facilities and Transportation

Additional Local Funding of Basic Program: is the Balance less Property Tax Relief Funding

Total State Funding of Basic Program: State Funding/ Appropriations plus Property Tax Relief Funding

Total State Funding of Basic Program – Per Pupil: State Appropriations plus Property Tax Relief Funding, divided by ADM

Total Local Funding of Basic Program: Local EFA Match plus Additional Local Funding of Basic Program

Total Local Funding of Basic Program – Per Pupil: Total Local Funding of Basic Program divided by ADM

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

Estimated Millage Total Local Funding of Basic Program: Total Local Funding of Basic Program divided by Assessed Value for Operations 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

Debt Service - Funds used to pay back debt and bonds; inconsistent across districts; District revenue for debt service is estimated at the amount of expenditures less any proceeds from refunding debt

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

Adjusted Total - Total less transfers, exclusions, and debt service

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

 Instruction

 Instructional Support

 Vocational

 Health and Social Workers

IT (85%)
 School Administration
 Total - District Services
 Leadership
 District Services
 IT (15%)
 Total - Facilities and Transportation
 Food Services
 School Facilities
 Security and Safety
 Technology Infrastructure
 Transportation
 Total - Other Services

Other Terms

ADM - 135-day count average daily membership (number of students)
Base Student Cost - base funding per weighted pupil for the EFA
EFA - Education Finance Act
Index of Taxpaying Ability - measure of a district’s property wealth relative to the state used for calculation of the EFA local match
In\$ite - South Carolina Department of Education expenditure categories
Local Salary Supplement Percent: Estimated based upon the percentage by which the district salary schedule exceeds the state minimum for a teacher with a master’s degree
Percent of Students in Poverty - students eligible for Medicaid or Free/Reduced lunch program; add-on EFA weight
SDE - South Carolina Department of Education
Total Local Match - EFA local match funding (30% of total EFA)
WPUs - weighted pupil units (number of students weighted by EFA categories)

TAB LISTING:

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

How To Use & Appendix	Report 1 TOTAL EXPENDITURES	Report 2 BASIC STATE	EXP & REV LIST	STATEWIDE REV	STATEWIDE EXP	STATEWIDE Analysis
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The following is a listing of the tabs and data contained on each page.

Report 1 Total Expenditures

Report 1 is Total Expenditures per Pupil after adjustments.

- 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 2 Basic Program

Report 2 is the Basic 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

EXP & REV List

- Lists the Department of Education's expenditure and revenue codes by category
- Provides a comparison of how the RFA expenditure categories used compare to the categories in InSite

STATEWIDE REV

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

FY 2016-2017 Revenues - #1 Regular Districts		85%	15%	Instruction & Vocational	Instr. Support, Health, IT, & School Administration	District Leadership, Services, & IT	Transportation	Food Services	School Facilities & Security and Safety	Local	Other Services	Exclusions	Transfers	State Property Tax Relief	Total
J	300	Revenue from Local Sources	\$0												
J	300	Taxes Levied/Assessed by the LEA	\$0												
J	390	Ad Valorem Taxes Including Delinquent (Independent)	\$2,370,790								\$2,181,680,780				
J	390	Penalties & Interest on Taxes (Independent)	\$24,438,914								\$24,438,914				
J	390	Other Taxes (Independent)	\$706,616,413								\$290,480,143				
J	500	Revenue from Local Governmental Units Other Than LEAs	\$0								\$0				
J	510	Ad Valorem Taxes Including Delinquent (Dependent)	\$1,049,520,815								\$1,049,520,815				
J	510	Penalties & Interest on Taxes (Dependent)	\$6,754,518								\$6,754,518				
J	510	Revenue from Local Governmental Units (Dependent)	\$20,916,842								\$22,113,294				
J	510	Other Taxes (Dependent)	\$2,556,430								\$24,598,438				
J	500	Tuition	\$0												
J	500	Tuition from Persons for Regular Day School	\$4,041,207	\$4,041,207											
J	500	Tuition from Other LEAs for Regular Day School	\$4,543,787	\$4,543,787											
J	500	Tuition from Persons for Adult/Continuing Education	\$243,450										240,450		
J	500	Tuition from Other LEAs for Adult/Continuing Education	\$0										\$0		
J	500	Tuition from Persons for Summer School	\$205,624	\$205,624											
J	500	Tuition from Other LEAs for Summer School	\$43,411	\$43,411											
J	500	Transportation Fees	\$0												
J	500	Transportation Fees from Persons for Regular Day School	\$743,552												
J	500	Transportation Fees from Other LEAs for Regular Day School	\$26,283												
J	500	Transportation Fees from Persons for Summer School	\$0												
J	500	Transportation Fees from Other LEAs for Summer School	\$0												
J	500	Earnings on Investments	\$0												
J	500	Interest on Investments	\$22,637,038												
J	500	Dividends on Investments	\$304												
J	500	Gains/Losses on Sales of Investments	-\$98,020												
J	500	Food Services	\$0												
J	500	Lunch Sales to Pupils	\$37,682,842												
J	500	Breakfast Sales to Pupils	\$2,637,479												
J	500	Special Sales to Pupils	\$20,793,888												
J	500	Lunch Sales to Adults	\$4,674,382												
J	500	Breakfast Sales to Adults	\$38,538												
J	500	Special Sales to Adults	\$2,289,453												
J	500	Pupil Activities	\$0												
J	500	Admissions	\$22,838,081												
J	500	Bookstore Sales	\$5,574,236												
J	500	Pupil Organization Membership Dues and Fees	\$6,652,813												
J	500	Student Fees	\$19,930,056												
J	500	Other Pupil Activity Income	\$70,673,444												
J	500	Other Revenue from Local Sources	\$0												
J	500	Rentals	\$3,079,371												
J	500	Penalties & Interest on Local Sources	\$0												

STATEWIDE EXP

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

Statement of Expenditures FOR FISCAL YEAR ENDING JUNE 30, 2017		85%	15%	Instruction & Vocational	Instr. Support, Health, IT, & School Administration	District Leadership, Services, & IT	Transportation	Food Services	School Facilities & Security and Safety	Local	Other Services	Debt Service	Transfers	Exclusions	TOTAL
J	300	Instruction													
J	300	General Instruction	\$255,576,894	\$255,576,894											
J	300	Kindergarten Programs	\$802,529,461	\$802,529,461											
J	300	Primary Programs	\$1,208,765,696	\$1,208,765,696											
J	300	Elementary Programs	\$826,296,906	\$826,296,906											
J	300	High School Programs	\$760,721,471	\$158,721,471											
J	300	Career and Technology Education (Vocational) Programs - Middle School	\$1,448,000	\$9,448,000											
J	300	Driver Education Program (Optional)	\$1,185,309	\$1,185,309											
J	300	Nonsectarian Programs	\$12,909,704	\$12,909,704											
J	300	Exceptional Programs	\$0	\$0											
J	300	Educationally Handicapped	\$77,834,863	\$77,834,863											
J	300	Transitionally Handicapped	\$99,660,376	\$99,660,376											
J	300	Orthopedically Handicapped	\$52,836,145	\$12,938,145											
J	300	Visually Handicapped	\$6,924,009	\$6,924,009											
J	300	Hearing Handicapped	\$15,473,787	\$15,473,787											
J	300	Speech Handicapped	\$77,155,087	\$77,155,087											
J	300	Learning Disabled	\$278,750,510	\$278,750,510											
J	300	Emotionally Handicapped	\$38,904,782	\$38,904,782											
J	300	Coordinator of Early Intervening Services (CEIS)	\$12,347,857	\$12,347,857											
J	300	Preschool Programs	\$0	\$0											
J	300	Preschool Handicapped (Severe) (3-yr - Old)	\$1,711,085	\$1,711,085											
J	300	Preschool Handicapped (Moderate) (3-yr - Old)	\$3,236,977	\$3,236,977											
J	300	Preschool Handicapped (Mild) (3-yr - Old)	\$3,506,634	\$3,506,634											
J	300	Preschool Handicapped (Nonclass) (3-yr - Old)	\$0	\$0											
J	300	Preschool Handicapped (Severe) (3 and 4 yr - Old)	\$1,143,782												\$1,143,782
J	300	Preschool Handicapped (Moderate) (3 and 4 yr - Old)	\$1,872,879												\$1,872,879
J	300	Preschool Handicapped (Mild) (3 and 4 yr - Old)	\$30,231,052												\$30,231,052
J	300	Preschool Handicapped (Nonclass) (3 and 4 yr - Old)	\$1,528,233												\$1,528,233
J	300	Early Childhood Programs	\$63,763,605												\$63,763,605
J	300	Special Programs	\$0	\$0											
J	300	Gifted and Talented Academic	\$52,757,445	\$52,757,445											
J	300	Disadvantaged	\$8,275,254	\$8,275,254											
J	300	Advanced Placement	\$3,919,357	\$3,919,357											
J	300	International Baccalaureate	\$1,441,324	\$1,441,324											
J	300	Homebound	\$12,326,924	\$12,326,924											
J	300	CEIS	\$52,928,955												
J	300	Gifted and Talented Artistic	\$2,930,251	\$2,930,251											
J	300	Other Special Programs	\$20,816,099	\$20,816,099											
J	300	Disadvantaged General/Exceptional (Nominal Accounts) - Should have a zero balance	\$10,039	\$10,039											
J	300	Disadvantaged General/Exceptional (Nominal Accounts) - Should have a zero balance	\$0	\$0											

STATEWIDE Analysis

Data and analysis for the 81 regular school districts.

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

Other Data Tabs

DB Inputs for Analysis- database of values used for each district's analysis sheet

DBExpenditures- database of expenditures by district

DBRevenue- database of revenues by district