# FY 2016-17 EDUCATION FUNDING MODEL

## Guide for the Excel Spreadsheet

May 9, 2019

Subject to Revision



## Contents

Contents	
INTRODUCTION:	2
Disclaimer	2
ANALYSIS:	2
DEFINITIONS:	2
Column Labels	2
Row Labels	3
Other Terms	4
TAB LISTING:	4
Report 1 Total Expenditures	5
Report 2 Basic Program	5
EXP & REV List	5
STATEWIDE REV	6
STATEWIDE EXP	6
STATEWIDE Analysis	7
District Tabs	7
Other Data Tabs	7

## **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 <u>EdFund@rfa.sc.gov</u>

## 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 ommisions in the data may affect this analysis. School districts may report any corrections to RFA by email to <u>EdFund@rfa.sc.gov</u>

## **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

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

RE	PORT 1	TOTALEX	PENDITI	URES PER	PUPIL					
		1	1				1		(	- 39
	District	Divertes ADM	olisticts WPU	Students in Powerty S	Students in Poverty (% Dirt)	Adjusted Expenditure Total	Adjusted Expenditure Total (% Diff)	total Introduction &	TOTAL - Instruction & School Admin (% Diff)	Intraction
		8 (F)								
<b>7</b> .	Abbeville 60	2,919	4,524	75.66%	13.00%	\$10,470	0.25%	\$7,455	(0.54%)	55,43
2	AREATI	34,038	33,812	71.67%	4.12%	\$8,673	(14.77%)	56,756	(5.66%)	15,01
•	Allendale EL	110	1,626	26.52%	40,11%	\$15,328	42.32%	25,162	2.26	54,0
•	Anderson 81.	1.611	11,293	22.68%	(28.245)	\$2,154	(25.899)	96,055	(11.67%)	54,75
5	Antierson 02	3,698	3,885	20.88%	0.55%	58,747	18,3890	56,848	(8.62%)	\$5,00
	Anderson (S	2,504	1,608	11.35%	18,71%	\$8,854	(7,38%)	56,717	(15.58%)	54.8
3	Andersor 34	2,812	1,900	61.80N	[1.505]	\$11,942	12.35%	58,404	12.14%	56.12
*	Anderson ID	13,436	\$1,300	2640N	0.10%	58,784	18.0150	56,070	[10:345]	50,14
٠	Barriberg 05	1.827	1,830	26.26%	12.00%	\$12,423	25.76%	\$4,113	11.12%	56.00
н	Bemberg Q2	549	876	97.66%	38,02%	527,618	82.09%	99,245	28.10%	36.31
28	Baltorell 15	627	918	95.32%	36.71%	\$35,334	15.45%	29,845	85.22%	56.51
22	Barnavell 25	479	1,210	84.31%	33.00%	\$12,479	17.29%	58,412	12.52%	55,90
23	Barnave 945	2,542	1,067	#1.75K	23.64%	SELECT	3.66%	\$1,078	(0.99%)	
24	Beaufort SL	20.728	28.7N	16.52%	-12.12%)	531,778	32.45%	\$6,243	14,0%	56,40
25	Berkelay 00	\$1,912	45.80	71.01N	4.07%	38,740	(EASN)	36,892	(2.42%)	54,91
363	Calhouri BL	1,048	1.806	91.67%	80.09%	\$12,548	15,99%	36,138	6.44%	55,90
27	Cuarlerstori 01	41,435	\$1,577	43.57%	110.04%	\$80,977	3.58%	\$7,103	(1.47%)	55.54
10	Chanckes II	8,549	11,990	80.72%	18.32%	\$30,889	18.47%)	\$2,507	1.38%	55,71
38	Chester IL	3,040	6,833	62.94%	18.41%	\$11,003	4,20%	\$7,529	6.44%	\$5,23
30	CherterField II.	6,940	9.815	82.78%	38.26%	\$23,457	(3.72%)	\$7,256	Ci-#5%3	\$5.14
22	Clarendos 05	241	1.191	95.30%	40.41%	\$14,318	14.58%	98,745	24.04%	\$6.5
21	Clarendos 62	2,799	4,010	43,21%	11.76%	SILCOT	8.55%	\$7,646	4.00%	55.20
21	Carondon d3	8,385	1.654	#5.82%	(2.5em)	\$9,101	(12.48%)	56,114	DIST	54,10
	Colleton Iti	5,400	8,754	17,215	37.54%	510,421	(2.64%)	36,123	67.50%	55,01
25	Deringtonta	3,622	11.902	85.22%	18.01%	525.044	(Lark)	\$1,225	12,2150	55.3/
24	Editor 51	1.094	2.580	75.015	24,0876	\$5,707	(18.13%)	\$5,913	(23.52%)	54,83
27	Dillor 54	4,052	1,479	54.47%	34,92%	\$9,555	118,4010	56,054	[11.09%]	54.0
21	Borthester EF	25,154	31,965	31.5(5)	184.4(%)	56,757	(17,79%)	96,715	(15-8(%)	54.94
21	Bombester 14	2,154	1,154	87.11%	24.44%	223,508	27.04%	58,887	18.576	54.7
	sigefield st	1.139	8.622	25.37%	7.34%	511,313	4.76%	17,139	(3.39%)	35.45

## 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

	1	2	3				7			10
90W	Pisteict	Districts ADM	Districts WPU	Students in Powerty %	Students in Powerty (% DIM)	Adjusted Dependiture Total	Adjusted Dependiture Total CS D001	IOTAL Instruction & School Admin	TOTAL Instruction & School Admin (%	Instruction
			*			*	v		D20) -	
1	athevileto	2.929	4104	0.75	15.975	\$8.497	(1.49%)	\$5,909	(2.50%)	54.00
2	Advent 2	24,025	33,022	73,0%	4,32%	\$6,407	(25.00%)	\$4,705	(22.28%)	\$5,474
- 2	All emplete D1	1,345	1,624	56,5%	00.74%	\$10,974	25.87%	\$4,307	4.06%	\$3,050
- 4	Anderson D1	9,631	13,222	59.7%	(14.29%)	\$6,509	(23,885)	51,000	(22.67%)	\$1,01
- 5	Anderson to	\$.688	5.881	11.25	0.55%	\$4587	(12.25%)	\$5,272	(14.00%)	\$8,97
6	Anderson 05	2,504	3,668	83.5%	16.21%	\$7,274	(15.52%)	\$4,004	(17.60%)	53,394
7	Anderson D4	2,632	3,000	64,7%	(1.53%)	\$0,379	0.43%	\$4,502	7.26%	\$4,000
- 6	Anderson 15	12,438	17,169	70,755	6,92%	\$7,598	(12,28%)	\$5,162	(14.62%)	\$1,477
- 9	Somberg 55	1,827	1,885	1912	12.84%	\$10,066	16.12%	\$6,619	9.25%	\$4,52
10	Bemburg 02	663	5/6	57.76	35.52%	510,355	13.46%	55,000	(1.1/%)	55,298
11	Demovil 20	627	913	55.3%	36,21%	\$11,613	34,25%	\$4,514	7.00%	\$3,521
12	Removell 23	673	1,221	66.1%	22,41%	\$8,997	4.01%	55,650	(3.47%)	SLAN
18	Samael 45	2,142	8.067	\$8.75	19/625	\$7,488	(14.07%)	\$1,689	(28.46%)	\$8,20
14	Beaufortitt	23,525	25,770	66,36	(2.12%)	58,353	32/5	56,354	4.52%	54,823
15	Deckeley 01	32,562	45,045	73,0%	4,32%	\$7,274	(15.00%)	\$8,020	(17.02%)	\$3,400
16	Celheur 61	1,643	2,226	91,1%	20,225	\$5,324	7.75%	\$4,168	1.76%	54,201
17	Charleston 01	46,468	61,077	68,055	(10-025)	\$8,109	(6.23%)	\$5,207	(14.04%)	\$8,39
28	therefore to	8,569	31,500	22.75	15.32%	\$7,960	(7.798)	55,750	(4.42%)	54,245
	Chester 02	5,040	0,033	82,7%	18,47%	\$8,400	(1.005)	\$5,657	(6.62%)	\$3,76
20	Chesterfield 03	6,580	3,619	62,8%	16,32%	\$4,135	(5.555)	\$5,426	(7.16%)	\$1,457
	(Isrendon 0)	761	1,070	\$5.25	49,425	\$10,378	18.72%	\$5,417	5.78%	\$4,102
	clarendon/02	2.09	4,070	52.2%	33.79%	\$6.215	(28.30%)	56,887	(33.88%)	53,64
	Classed See 03	1,353	1,656	e0.ah/	(0.39%)	\$7,603	(12.30%)	\$8,207	(12.78%)	\$3,67
	Colleton 61	5,486	8,014	65,3%	27,54%	\$7,026	(9,53%)	\$5,167	(54.75%)	\$1,48
	Datington 01	9,522	13,961	\$3.75	15,325	\$7,87A	(9.105)	\$5,380	(12.66%)	\$3,79
	pillonits	1.584	2,380	0.85	14.09%	\$6,914	(20.079)	\$4,674	(22.88%)	\$8.24
	Diffore04	4,082	3,A73	54,3%	24,225	\$7,150	(17.34%)	\$4,362	(24.725)	\$1,77
	Dorchester (Q	25,254	13,065	50,0%	(10.40%)	\$4,700	(21.63%)	\$1,005	(22.52%)	\$1,67
	Bombester 04	2,154	3,124	\$7.1%	24.495	\$10,188	12.24%	\$6,617	9.19%	\$1,93
30	Edgeniel dim.	\$.555	4,602	0.05	1.55%	\$8.762	1,50%	55,418	(20.44%)	\$8,84
31	Taking day	2 5 3 2	2.567	24,4%	28,11%	\$33.3.75	52,30%	\$4,246	27.725	\$8.37

## 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 In\$ite



## STATEWIDE REV

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

2016-2017	Revenues - #1 Regular Districts		Instruction & Vocational	Instri. 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 Reilef	Tota
	85%		-											
ine .														
/ 1000	Revenue from Local Sources	\$0												
z 100	Taxes Levied/Assessed by the LEA	\$0												
r THO	Ad Valorem Taxes including Delingsone (independent)	\$2 131630 790							\$2,131,630,790					
1140	Penalties & interest on Tares (independent)	\$24,428,544							\$24,438,544					
1190	Other Taxet (Independent)	\$230,430,942							\$230,430,143					
1200	Flevence From Local Governmental Units Other Than LEAs	\$0							50					
1210	Ad Valorem Taxes-Including Delingsent (Dependent)	\$1040,520,015							\$1,049,520,815					
1240	Penalties & Interest on Tates (Dependent)	\$0,254,014							\$8,254,014					
1200	Revenue in Lieu of Taxes (Independent and Dependent)	\$212,05,942							\$215,115,942					
1290	Other Taxes (Dependent)	\$24,566,400							524,566,438					
1000	Fution	\$0	0						********					
1010	Tution from Patrons for Regular Day School	\$4,041,207	54,041,207											
1020	Tuition from Other LEAx for Regular Day School	\$4,543,707	54,343,787											
1000	Tution from Patrons for Adult/Continuing Education	\$240,450	and and the second								240450			
1340	Fullon from Other LEAr for AduMContinuing Education	10									50			
1950	Tution from Patrons for Summer School	1005.024	335824								~			
1000	Fullow from Other LEAst for Summer School	241.411	541,411											
1400	Turuportution Freez	80	544,444											
1410	Fransportation Fees from Patrons for Regular Day School	\$741502				\$741 502								
ND NO	Transportation Fees from Other LEAs for Regular Day Scho	\$28,283				526.283								
1420	Transportation Para from Pations for Summer School	10				510,185								
3415	Transportation Fees from Other LEAs for Summer School	\$0				50								
1000	Earlings on Eventhered	80				30			50					
1510	Exercise on Exercisents	\$23,617,039							\$23,617,039					
1520	Ovdends on Investments	6404000							\$264					
1830	Gan or Loss on Eale of Investments	4768.020							-\$166,020					
1000	Food Services	10							-9200,020					
510	Lunch Sales to Pupils	\$37,682,842					\$37,682,842							
1820	Breat/ast Sales to Pupels	\$2,607,479					\$2,607,479							
F 9630	Special Sales to Puper	\$20,290,598					\$20,210,588							
7 1840	Lunch Ealers to Adults	\$4,674,382					\$4,674,382							
1 1650	Event/Lates to Adults	\$103.328					\$189,938							
MAD	Eperadoust sales to Adults	\$2,083,683					\$2,059,683							
1700	Special Sales to Adults Pugil Activities	\$0					24,075,083						1	
1710	Admissions	#22 503 651								\$22,989,651				
1720	Namestone Diock store Sales	\$5574,230								55,574,298				
	Pupil Organization Membership Dues and Fees	40,632,010								58,632,813				
1700 1740	Pupe Organization Membership Dues and Fees Shuders Fees	\$19,390,056								\$19,190,855				
	Shudett Fees Other Pupil Activity income	\$19,990,056								\$19,190,856 \$110,673,644				
										\$110/0/3/044				
	Other Revenue from Local Sources	\$0							C2 070 070					
NHO	Pertain Constant Constant Constant	\$0,078,371							\$5,878,371					

## STATEWIDE EXP

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

RES	AL YEAD	RENDED JUNE 30, 2017												-	
				Instruction & Vocational	Instri, Support, Health, IT, & School Administration	District Leadership. Services. & IT	Transportation	Food Services	School Facilities & Security and Safety	Local	Other Services	Debt Service	Transfers	Exclusions	
	State	85%												1	
	Local	15%													
ine	L														
1	220	Instruction													
2	150	General Instruction													
3	m	Kindergarten Programs	\$255,576,894	\$255,576,894											
1	112	Primary Programe	\$102,523,461	\$802,529,461											
\$	110	Elementary Programs	\$1,208,765,696	\$1,208,765,696											
	104	High School Programs	\$830,238,306	\$830,298,906											
2	115	Carver and TechnologyEducation Programs	\$150,731,471	5158,731,471											
8	116	Career and Technology Education (Vocational) Programs - Middle School	\$3,663,000	\$9,449,008											
	117	Driver Education Program (Optional)	\$1,995,009	\$1,185,309											
AF.	188	Montessol Programa	\$12,909,704	\$12,909,704											
"	120	Exceptional Programs	80	50											
17	121	Educatie Mensily Handicapped	\$77,534,863	\$77,614,863											
15	122	Ti anable Mentally Handicapped	\$93,660,376	\$\$9,660,376											
	123	Orthopedcally Handicapped	\$12,905,145	\$12,935,145											
15	124	Viruals Handcapped	\$5.324.000	56,924,009											
R	108	Hearing Hatdicapped	\$15,473,767	\$15,473,767											
17	100	Sprech Handcapped	\$77.195.667	\$77,195,667											
	127	Learning Disabilities	\$273,750,310	\$275,750,310											
15	508	Emotionals Handicapped	\$25,904,792	\$35,904,782											
18	100	Coordinated Early Intervening Services (CEIS)	\$12,247,857	\$12,547,857											
21	100	PosechoolPrograms	10	50											
21	in .	Preschool Handcapped Speech (5-gr-Cids)	\$1,711,005	51,711,085											
23	-	Preschool Handicapped Ninerart (5-p. Ohls)	\$3,216,977	\$3,216,977											
24	100	Preschool Handicapped Self-Contained (5-gr-Oldz)	\$3,506,634	\$3,506,634											
25	104	Prezchool Handcapped Homebased (5-gOdz)	\$0	\$0,500,054											
38	TOS .	Preschool Handcapped Speech (3- and 4-gr-Okla)	\$1.41.292	~										\$1,141,292	
27	105	Preschool Handicapped Riverant (3- and 4-yr. Olds)	41872,679											\$1,872,679	
28	107	Preschool Handcapped Self-Contained (3- and 4-pr-Olds) Preschool Handcapped Self-Contained (3- and 4-pr-Olds)	\$30,233,752											530,293,152	
	100		\$1,120,200											51,128,233	
15	100	Preschool Handcapped Homebased (3- and 4-pr-Olds)												51,128,233 \$68,761,605	
38		Early Childhood Programs	\$53,751,605											368,761,805	
31	943	Special Programs	\$0	\$0											
32	141	Galted and Talented Academic	\$52,757,445	\$52,757,445											
11	542	Disadvarraged	\$0,270,254	58,279,254											
31	H3	Advanced Placement	\$3,919,057	\$3,919,357											
35	344	International Baccalaureate	\$3,461324	\$3,461,324											
36	145	Homebound	\$12,925,924	\$12,926,924											
37	147	CDEP	\$53,821,995	4230000										\$53,921,555	
38	148	Gatted and Talenked Avtistic	\$2,310,254	\$2,910,354											
35	543	Other Special Programa	\$20,010,099	\$28,816,899											
		Districtvide General/Exceptional (Nominal Accounts - Should have a teto balance -	\$21039	\$31,839											
15	150 151	Districtwide General/Exceptional Salary horease (Nominal Accounts - Should have	\$0	50											

#### **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