

Education Funding Reform

Aid to Classrooms Program
Proposed in the
FY 2022-23 Executive Budget
as amended by House of Representatives



April 5, 2022

Presentation Outline

- Statewide Strategy and Key Factors
- Defining the Aid to Classrooms Program and Total Cost
- Calculating the State Share and Allocation of State Funds to Districts
- Calculating the Local Share of the Total Cost
- Flexibility Provisions
- Accountability
- Appendix

Statewide Strategy and Key Factors

- Strategy
 - To fund classrooms based on a statewide average student-teacher ratio
- Factors
 - The number of teachers needed to serve the estimated number of students (ADM) based on a prescribed student-teacher ratio
 - The target student-teacher ratio in the FY 2022-23 House Budget is 11.2 statewide
 - Total ADM determines the number of teachers to be funded
 - The student-teacher ratio in each district will vary depending on its students and their needs
 - The cost of a teacher
 - The cost of a teacher is defined as the state minimum salary cost of a teacher with a master's degree and 12 years of experience and fringe benefits, which also reflects the average education and experience level of teachers

Defining the Aid to Classrooms Program and Total Costs

- The Aid to Classrooms Program consists of the different teachers needed to serve students
- In the FY 2022-23 House Budget, the Program is estimated to fund 67,223 teachers
- For reference in FY 2021-22, the number of positions eligible for the EIA Salary Supplement in traditional and charter districts was 55,497, which includes:
 - Classroom Teachers, Special Education, Pre-Kindergarten, Kindergarten, Retired Teachers, Library Media Specialists/Librarians, Guidance Counselors, Speech Therapists, ROTC Instructors, School Nurses, Occupational/Physical Therapists, Orientation/Mobility Instructors, Audiologists, Social Workers, and Psychologists

Calculating the Aid to Classrooms Program – Statewide

Step 1 – Calculate the number of teachers need to serve the estimated students at the targeted student-teacher ratio of 11.2

$$752,928 \text{ Students} / 11.2 = 67,223 \text{ Teachers}$$

- Student-teacher ratio provides sufficient funding for 67,223 teachers, but districts have flexibility in use of funding.
- Student-teacher ratio is not class size.

Step 2 – Calculate the cost of a teacher

- Based on policy goals, the State Minimum Teacher Salary is increased by \$4,000 per cell in the House budget for a starting salary of \$40,000.
- This results in a master's degree with 12 years experience having a salary of \$52,604. The associated fringe benefit for that salary is \$16,549 and results in a total teacher cost of **\$69,153**.

Notes:

Calculations based upon FY 2021-22 45-day count payments and students and FY 2022-23 teacher cost

The fringe benefit cost is based upon the EFA rate

Figures include rounding

Calculating the Aid to Classrooms Program – Statewide (cont'd)

Step 3 – Calculate the Total Cost by multiplying the number of needed teachers by the cost of a teacher

$$67,223 \times \$69,153 = \$4,648,672,119$$

Step 4 – Set the State Share at 75% and the Local Share at 25%

$$\text{State Share} = \$4,648,672,119 \times 0.75 = \$3,486,504,089$$

$$\text{Local Share} = \$4,648,672,119 \times 0.25 = \$1,162,168,030$$

Notes:

Calculations based upon FY 2021-22 45-day count payments and students and FY 2022-23 teacher cost

Figures may include rounding

State share is 100% for charter districts – adjusted figures are \$3,583,089,902 state and \$1,065,562,399 local

Local Share - Overview

- Each district receives its share of the total State funds based upon its proportion of total weighted pupils and the district's ability to pay, measured by the Index of Taxpaying Ability
- By proviso, districts will receive either the amount determined by the new formula or its actual state funding in FY 2021-22*
- Funding for the Charter School Districts is 100% State appropriations

*FY 2021-22 funding from State Aid to Classrooms, EIA Teacher Salary Supplements, EIA Employer Contributions, EIA Students at Risk of School Failure, EIA Aid to Districts, and EIA Charter Payments

Student Weights for Allocation of Funds

Weights	Existing	New
K-12 pupils or base students including homebound	1.00	1.00
Residential Treatment Facility	2.10	2.10
Students with Disabilities	From 1.74 to 2.57	2.60
Precareer and Career Technology	1.29	(included in K-12)
Charter Districts (in addition to K-12 or Disabilities weight)		
Brick and Mortar School	\$3,600 per WPU	1.25
Virtual School	\$1,900 per WPU	0.65
Additional weights are added to the above for:		
Gifted and Talented	0.15	0.15
Academic Assistance	0.15	0.15
Limited English Proficiency	0.20	0.15
Pupils in Poverty	0.20	0.50
Dual Credit Enrollment	0.15	
Speech Therapy		0.15

- Based on FY 2021-22, WPU for regular and charter districts under the proposed weights total 1,202,349.3

Calculating the Aid to Classrooms Program – District Example

- Each district's Total Cost is its share of the Aid to Classrooms Program

Example:

District A has 15,071.89 ADMs and 24,046.99 Weighted Pupils

$$24,046.99 \text{ WPUs} / 1,202,349.3 \text{ WPUs} = 2\% \text{ of Total WPUs}$$

District A's Total Aid to Classrooms Program:

$$\$4,648,672,119 \times 2\% = \$92,973,442$$

District A's Student-Teacher Ratio:

$$\$92,973,442 / \$69,153 = 1,344 \text{ teachers}$$

$$15,071.89 \text{ ADMs} / 1,344 \text{ teachers} = 11.21 \text{ Student-Teacher ratio}$$

Local Share – District Example

- A district's Local Share is the district's Index of Taxpaying Ability multiplied by the Total Local Share

Example:

Total Local Share = \$1,162,168,030

District A's Index = 0.01450

District A's Local Share:

$\$1,162,168,030 \times 0.01450 = \$16,851,436$

Note: The Index of Taxpaying Ability represents each district's share of the total taxable property in the state (including the imputed property tax reimbursement values) and is unchanged from the current calculation

Aid to Classrooms Program – State Allocation Example

- A district's State Aid to Classrooms Program allocation is the district's Total Program less the district's Local Share

Example:

District A's Total Program = \$ 92,973,442

District A's Local Share = \$ 16,851,436

District A's State Aid to Classrooms Allocation:

$\$ 92,973,442 - \$ 16,851,436 = \$ 76,122,006$

Major Differences with Current Funding Calculations

- The student-teacher ratio and cost of a teacher determine the total program cost at the state and local level.
- The program does not depend on a base student cost or inflation factor. The inflation factor is replaced by the goal for teacher salaries and the fringe rate.
- Student growth, the targeted student-teacher ratio, the targeted salary schedule, and the annual fringe rate determine changes in the program cost.
- Weighted pupils do not drive the cost of the program and are only used to allocate state funds to districts.

Budget Line Items Included in and Excluded from the Program

- Items included in the Aid to Classrooms Program Allocation
 - State Aid to Classrooms
 - EIA Teacher Salary Supplements
 - EIA Employer Contributions
 - EIA Students at Risk of School Failure
 - EIA Aid to Districts
 - EIA Charter Payments
- Items excluded from the Aid to Classrooms Program Allocation
 - Teacher Supply - \$17,581,500
 - Reading Coaches - \$39,405,656
 - Student Health and Fitness - \$31,874,667
 - All Remaining Items

Other Key Point – House Budget

- In addition to the proposed formula, the State Aid to Classrooms Program includes:
 - Hold-harmless of \$18,705,641 for six districts
 - Additional proportional funding of \$59,186,835
- In addition to the total State Aid to Classrooms funding, the budget includes:
 - \$4.3 million for increases in Bus Driver Salaries
 - Approximately \$41 million for school districts for the 18.1% increase in the health insurance program
 - Approximately \$15 million for school districts the increase in retirement contributions

Flexibility Provisions

- While funding for the Program will be determined by the number of teachers needed to achieve state objectives and allocated to districts on a weighted pupil basis and the Index of Taxpaying Ability, districts will have the flexibility to spend those funds as they determine best.
- Districts must continue to meet the statewide minimum teacher salary schedule.

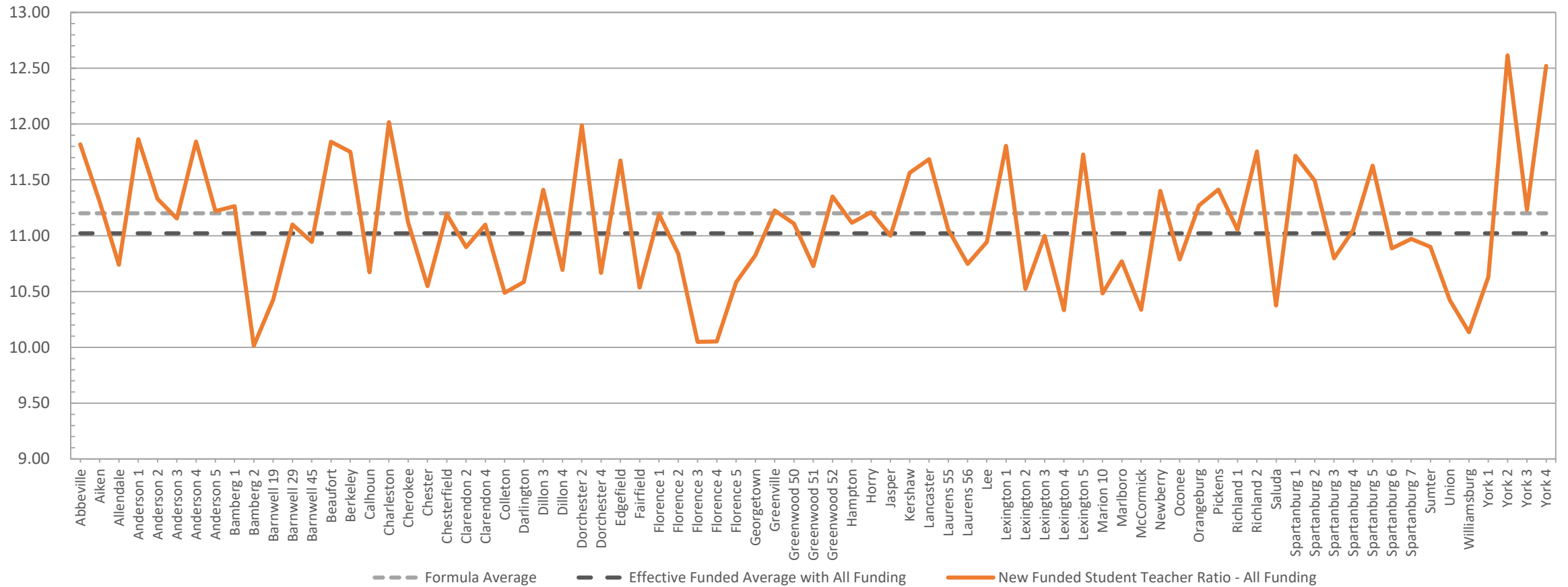
Accountability

- Each district will be required to publish its budget on its website
- Districts must be audited by a vendor approved by the State Auditor
- Revenue and Fiscal Affairs will create a public dashboard to show expenditures, demographics, and performance by district, and ultimately at the school level

Appendix

Student-Teacher Ratio – House Proposal

HOUSE PROPOSED AID TO CLASSROOMS FUNDED STUDENT-TEACHER RATIO
with Hold-Harmless and Additional Proportional Funding



Note: The proposed Aid to Classrooms funded student-teacher ratio is based on proposed funding under the new program and the FY 2021-22 45-day student counts. The formula-funded statewide average is 11.2, but districts vary by student weights for poverty and other educational needs. Effective funded average is total positions funded including local share, hold harmless, and additional proportional funding.
Source: SC Revenue and Fiscal Affairs Office 4/1/2022

Weighted Pupils by District

DISTRICT	FY 2021-22 45-DAY WPU	% OF TOTAL WPU	FY 2021-22 NEW FORMULA WPU	% OF TOTAL WPU
Abbeville 60	3,809.47	0.37%	4,285.76	0.36%
Aiken 01	30,178.48	2.93%	34,563.70	2.87%
Allendale 01	1,287.24	0.13%	1,510.03	0.13%
Anderson 01	13,728.42	1.33%	15,198.16	1.26%
Anderson 02	4,716.27	0.46%	5,164.77	0.43%
Anderson 03	3,521.50	0.34%	4,048.22	0.34%
Anderson 04	3,795.35	0.37%	4,199.56	0.35%
Anderson 05	16,928.87	1.65%	19,213.50	1.60%
Bamberg 01	1,563.89	0.15%	1,771.39	0.15%
Bamberg 02	885.61	0.09%	1,064.75	0.09%
Barnwell 19	765.23	0.07%	874.75	0.07%
Barnwell 29	991.32	0.10%	1,125.66	0.09%
Barnwell 45	2,720.94	0.26%	3,077.10	0.26%
Beaufort 01	27,961.84	2.72%	30,610.82	2.55%
Berkeley 01	48,150.58	4.68%	53,647.06	4.46%
Calhoun 01	2,037.62	0.20%	2,432.46	0.20%
Charleston 01	61,557.62	5.98%	68,993.81	5.74%
Cherokee 01	10,635.78	1.03%	12,231.47	1.02%
Chester 01	6,456.63	0.63%	7,770.45	0.65%
Chesterfield 01	9,163.84	0.89%	10,484.67	0.87%
Clarendon 02	3,219.75	0.31%	3,810.32	0.32%
Clarendon 04	2,465.12	0.24%	2,855.19	0.24%
Colleton 01	6,895.81	0.67%	8,090.50	0.67%
Darlington 01	12,608.99	1.23%	14,943.87	1.24%
Dillon 03	1,877.30	0.18%	2,167.63	0.18%
Dillon 4	5,009.23	0.49%	6,193.03	0.52%

DISTRICT	FY 2021-22 45-DAY WPU	% OF TOTAL WPU	FY 2021-22 NEW FORMULA WPU	% OF TOTAL WPU
Dorchester 02	33,138.06	3.22%	36,342.56	3.02%
Dorchester 04	2,734.43	0.27%	3,241.99	0.27%
Edgefield 01	4,102.25	0.40%	4,597.43	0.38%
Fairfield 01	3,130.71	0.30%	3,598.97	0.30%
Florence 01	20,098.64	1.95%	23,285.29	1.94%
Florence 02	1,537.11	0.15%	1,728.52	0.14%
Florence 03	4,360.02	0.42%	5,255.44	0.44%
Florence 04	819.40	0.08%	996.22	0.08%
Florence 05	1,678.03	0.16%	1,940.33	0.16%
Georgetown 01	11,326.86	1.10%	13,226.54	1.10%
Greenville 01	104,134.95	10.12%	117,944.63	9.81%
Greenwood 50	11,407.74	1.11%	13,216.97	1.10%
Greenwood 51	1,255.91	0.12%	1,450.48	0.12%
Greenwood 52	1,966.72	0.19%	2,232.08	0.19%
Hampton	3,245.89	0.32%	3,728.07	0.31%
Horry 01	61,554.80	5.98%	70,772.11	5.89%
Jasper 01	3,511.92	0.34%	3,973.65	0.33%
Kershaw 01	14,257.46	1.39%	16,009.34	1.33%
Lancaster 01	19,139.04	1.86%	21,785.53	1.81%
Laurens 55	7,287.85	0.71%	8,220.59	0.68%
Laurens 56	3,862.62	0.38%	4,360.63	0.36%
Lee 01	1,853.59	0.18%	2,176.56	0.18%
Lexington 01	36,641.99	3.56%	39,396.16	3.28%
Lexington 02	12,035.67	1.17%	13,959.72	1.16%
Lexington 03	2,738.96	0.27%	3,131.51	0.26%
Lexington 04	4,723.30	0.46%	5,394.56	0.45%



Weighted Pupils by District

DISTRICT	FY 2021-22 45-DAY WPU	% OF TOTAL WPU	FY 2021-22 NEW FORMULA WPU	% OF TOTAL WPU
Lexington 05	22,637.79	2.20%	23,899.05	1.99%
Marion 10	5,359.83	0.52%	6,499.43	0.54%
Marlboro 10	4,996.96	0.49%	5,857.00	0.49%
McCormick 01	850.25	0.08%	1,024.97	0.09%
Newberry 01	7,530.38	0.73%	8,539.21	0.71%
Oconee 01	13,871.09	1.35%	16,098.68	1.34%
Orangeburg 9	14,673.90	1.43%	16,978.66	1.41%
Pickens 01	21,137.74	2.05%	24,033.42	2.00%
Richland 01	29,046.74	2.82%	33,517.13	2.79%
Richland 02	36,973.72	3.59%	41,140.77	3.42%
Saluda 01	3,354.33	0.33%	3,915.20	0.33%
Spartanburg 01	6,720.50	0.65%	7,481.27	0.62%
Spartanburg 02	14,411.34	1.40%	16,158.80	1.34%
Spartanburg 03	3,566.61	0.35%	4,098.10	0.34%
Spartanburg 04	3,775.43	0.37%	4,324.92	0.36%
Spartanburg 05	12,951.93	1.26%	14,327.28	1.19%
Spartanburg 06	15,770.84	1.53%	17,826.80	1.48%
Spartanburg 07	9,263.39	0.90%	10,936.06	0.91%
Sumter	20,266.36	1.97%	23,717.67	1.97%
Union 01	5,383.02	0.52%	6,259.99	0.52%
Williamsburg 01	4,249.88	0.41%	4,999.61	0.42%
York 01	6,854.94	0.67%	7,934.93	0.66%
York 02	10,748.31	1.04%	11,556.84	0.96%
York 03	22,622.42	2.20%	25,875.44	2.15%
York 04	22,541.97	2.19%	23,112.58	1.92%
Total - Regular Districts	975,036.29	94.79%	1,102,408.29	91.69%

DISTRICT	FY 2021-22 45-DAY WPU	% OF TOTAL WPU	FY 2021-22 NEW FORMULA WPU	% OF TOTAL WPU
SC Public Charter School District	22,098.02	2.15%	45,188.88	3.76%
Charter Institute at Erskine	31,495.09	3.06%	54,752.13	4.55%
Total - Charter Districts	53,593.11	5.21%	99,941.01	8.31%
Grand Total	1,028,629.40	100.00%	1,202,349.30	100.00%



Summary of Change by District - An Analysis Based on House Proposal

(Updated for 2022 Index of Taxpaying Ability and Current Unallocated EFA Funds)

District	ADM (FY 21-22)	FY 2021-22 Payments*	Proposed Formula Funding With Additional \$150 Million	Difference Between Payments and Proposed	Hold Harmless	Additional Proportional Funding	Proposed Total Funding	Change in Total Funding
1	2	3	4	5	6	7	8	9
Abbeville	2,867.77	\$13,665,281	\$13,842,211	\$176,931	\$0	\$210,971	\$14,053,182	\$387,901
Aiken	22,121.49	\$95,652,354	\$102,636,680	\$6,984,326	\$0	\$1,701,432	\$104,338,112	\$8,685,758
Allendale	918.19	\$4,313,489	\$4,676,781	\$363,293	\$0	\$74,333	\$4,751,114	\$437,626
Anderson 1	10,209.30	\$47,892,081	\$49,202,648	\$1,310,567	\$0	\$748,144	\$49,950,792	\$2,058,711
Anderson 2	3,313.33	\$17,010,265	\$17,325,991	\$315,726	\$0	\$254,241	\$17,580,232	\$569,967
Anderson 3	2,556.75	\$12,790,745	\$13,307,419	\$516,674	\$0	\$199,278	\$13,506,696	\$715,951
Anderson 4	2,821.01	\$11,417,289	\$11,388,499	(\$28,790)	\$28,790	\$206,728	\$11,624,017	\$206,728
Anderson 5	12,206.57	\$57,492,830	\$60,347,740	\$2,854,910	\$0	\$945,803	\$61,293,543	\$3,800,713
Bamberg 1	1,129.78	\$5,987,024	\$6,060,236	\$73,212	\$0	\$87,199	\$6,147,435	\$160,410
Bamberg 2	603.67	\$3,202,203	\$3,541,232	\$339,029	\$0	\$52,413	\$3,593,645	\$391,442
Barnwell 19	516.49	\$2,719,247	\$2,881,234	\$161,987	\$0	\$43,060	\$2,924,295	\$205,048
Barnwell 29	707.46	\$3,592,468	\$3,670,172	\$77,705	\$0	\$55,412	\$3,725,584	\$133,116
Barnwell 45	1,906.77	\$10,043,440	\$10,373,273	\$329,833	\$0	\$151,473	\$10,524,746	\$481,306
Beaufort	20,522.68	\$41,828,545	\$42,152,474	\$323,929	\$0	\$1,506,848	\$43,659,322	\$1,830,777
Berkeley	35,693.99	\$155,117,898	\$158,336,236	\$3,218,338	\$0	\$2,640,830	\$160,977,066	\$5,859,168
Calhoun	1,469.81	\$5,140,042	\$5,760,421	\$620,379	\$0	\$119,740	\$5,880,161	\$740,119
Charleston	46,946.20	\$110,217,626	\$112,575,077	\$2,357,451	\$0	\$3,396,289	\$115,971,366	\$5,753,740
Cherokee	7,699.74	\$36,033,456	\$37,807,105	\$1,773,649	\$0	\$602,106	\$38,409,211	\$2,375,755
Chester	4,641.24	\$22,711,130	\$25,120,042	\$2,408,913	\$0	\$382,508	\$25,502,550	\$2,791,421
Chesterfield	6,644.96	\$33,345,355	\$34,665,728	\$1,320,374	\$0	\$516,118	\$35,181,847	\$1,836,492
Clarendon 2	2,351.30	\$11,130,748	\$12,249,115	\$1,118,367	\$0	\$187,567	\$12,436,682	\$1,305,934
Clarendon 4	1,794.09	\$8,709,701	\$9,174,297	\$464,596	\$0	\$140,549	\$9,314,847	\$605,145
Colleton	4,804.77	\$20,566,257	\$23,150,109	\$2,583,852	\$0	\$398,263	\$23,548,372	\$2,982,115
Darlington	8,957.41	\$41,911,594	\$46,258,865	\$4,347,272	\$0	\$735,627	\$46,994,492	\$5,082,898
Dillon 3	1,400.53	\$7,046,974	\$7,506,977	\$460,003	\$0	\$106,704	\$7,613,681	\$566,707
Dillon 4	3,749.84	\$18,303,470	\$21,322,883	\$3,019,414	\$0	\$304,858	\$21,627,742	\$3,324,272



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1	2	3	4	5	6	7	8	9
Dorchester 2	24,666.41	\$117,757,833	\$119,370,777	\$1,612,944	\$0	\$1,788,999	\$121,159,776	\$3,401,942
Dorchester 4	1,957.84	\$8,620,281	\$9,039,502	\$419,221	\$0	\$159,590	\$9,199,092	\$578,811
Edgefield	3,038.67	\$14,352,026	\$14,450,511	\$98,485	\$0	\$226,313	\$14,676,823	\$324,798
Fairfield	2,146.85	\$6,975,496	\$7,425,452	\$449,956	\$0	\$177,163	\$7,602,615	\$627,119
Florence 1	14,754.36	\$68,859,778	\$72,670,074	\$3,810,295	\$0	\$1,146,241	\$73,816,315	\$4,956,537
Florence 2	1,060.87	\$5,848,777	\$6,032,989	\$184,212	\$0	\$85,088	\$6,118,077	\$269,300
Florence 3	2,990.41	\$15,872,196	\$17,825,714	\$1,953,518	\$0	\$258,704	\$18,084,418	\$2,212,222
Florence 4	567.01	\$2,424,063	\$2,679,576	\$255,514	\$0	\$49,040	\$2,728,616	\$304,554
Florence 5	1,162.72	\$6,370,186	\$6,894,529	\$524,343	\$0	\$95,514	\$6,990,043	\$619,857
Georgetown	8,106.99	\$24,378,812	\$28,206,966	\$3,828,154	\$0	\$651,089	\$28,858,055	\$4,479,244
Greenville	74,971.65	\$339,219,387	\$357,435,045	\$18,215,657	\$0	\$5,805,941	\$363,240,986	\$24,021,599
Greenwood 50	8,312.76	\$39,112,202	\$41,809,178	\$2,696,976	\$0	\$650,619	\$42,459,796	\$3,347,594
Greenwood 51	881.11	\$4,658,097	\$4,968,664	\$310,568	\$0	\$71,401	\$5,040,066	\$381,969
Greenwood 52	1,434.63	\$5,320,572	\$5,625,028	\$304,456	\$0	\$109,876	\$5,734,904	\$414,333
Hampton	2,346.28	\$11,292,965	\$11,931,101	\$638,136	\$0	\$183,518	\$12,114,619	\$821,654
Horry	44,919.31	\$160,080,843	\$175,104,848	\$15,024,006	\$0	\$3,483,827	\$178,588,676	\$18,507,833
Jasper	2,474.97	\$8,772,250	\$9,374,898	\$602,649	\$0	\$195,607	\$9,570,505	\$798,256
Kershaw	10,481.27	\$50,072,469	\$51,593,053	\$1,520,584	\$0	\$788,076	\$52,381,129	\$2,308,660
Lancaster	14,414.54	\$66,585,519	\$70,856,745	\$4,271,226	\$0	\$1,072,414	\$71,929,159	\$5,343,641
Laurens 55	5,144.86	\$25,996,201	\$26,721,907	\$725,706	\$0	\$404,667	\$27,126,573	\$1,130,372
Laurens 56	2,653.59	\$13,541,873	\$14,057,091	\$515,218	\$0	\$214,656	\$14,271,747	\$729,874
Lee	1,348.76	\$6,057,654	\$6,475,931	\$418,276	\$0	\$107,143	\$6,583,074	\$525,420
Lexington 1	27,130.20	\$136,157,825	\$131,485,933	(\$4,671,892)	\$4,671,892	\$1,939,315	\$138,097,140	\$1,939,315
Lexington 2	8,318.40	\$37,462,591	\$39,981,734	\$2,519,143	\$0	\$687,181	\$40,668,915	\$3,206,324
Lexington 3	1,950.03	\$9,793,818	\$10,114,793	\$320,974	\$0	\$154,152	\$10,268,945	\$475,126
Lexington 4	3,155.77	\$18,332,350	\$19,226,735	\$894,386	\$0	\$265,553	\$19,492,288	\$1,159,938



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1	2	3	4	5	6	7	8	9
Lexington 5	16,717.56	\$77,835,241	\$72,837,340	(\$4,997,901)	\$4,997,901	\$1,176,454	\$79,011,695	\$1,176,454
Marion	3,858.13	\$19,155,455	\$21,463,277	\$2,307,822	\$0	\$319,941	\$21,783,218	\$2,627,763
Marlboro	3,571.86	\$17,601,211	\$19,128,591	\$1,527,380	\$0	\$288,316	\$19,416,907	\$1,815,696
McCormick	599.86	\$1,894,641	\$2,268,601	\$373,960	\$0	\$50,455	\$2,319,056	\$424,415
Newberry	5,513.02	\$25,382,363	\$25,822,669	\$440,305	\$0	\$420,351	\$26,243,020	\$860,656
Oconee	9,833.00	\$34,421,123	\$37,510,742	\$3,089,619	\$0	\$792,473	\$38,303,216	\$3,882,093
Orangeburg	10,834.83	\$48,540,973	\$51,994,859	\$3,453,886	\$0	\$835,791	\$52,830,650	\$4,289,677
Pickens	15,531.49	\$64,923,820	\$68,327,409	\$3,403,589	\$0	\$1,183,069	\$69,510,478	\$4,586,658
Richland 1	20,973.53	\$89,537,045	\$92,378,103	\$2,841,057	\$0	\$1,649,914	\$94,028,017	\$4,490,971
Richland 2	27,382.30	\$136,866,322	\$138,220,481	\$1,354,159	\$0	\$2,025,195	\$140,245,676	\$3,379,354
Saluda	2,300.01	\$11,799,571	\$12,974,257	\$1,174,686	\$0	\$192,729	\$13,166,986	\$1,367,415
Spartanburg 1	4,962.75	\$23,849,546	\$24,247,057	\$397,511	\$0	\$368,273	\$24,615,330	\$765,784
Spartanburg 2	10,516.14	\$50,800,666	\$52,714,333	\$1,913,666	\$0	\$795,433	\$53,509,765	\$2,709,099
Spartanburg 3	2,505.28	\$12,166,536	\$12,860,935	\$694,399	\$0	\$201,733	\$13,062,668	\$896,132
Spartanburg 4	2,706.23	\$13,205,708	\$13,801,842	\$596,134	\$0	\$212,899	\$14,014,740	\$809,033
Spartanburg 5	9,501.45	\$40,324,398	\$39,911,037	(\$413,361)	\$413,361	\$705,274	\$41,029,672	\$705,274
Spartanburg 6	10,988.60	\$53,249,003	\$55,433,863	\$2,184,860	\$0	\$877,542	\$56,311,405	\$3,062,402
Spartanburg 7	6,793.75	\$30,617,974	\$31,765,077	\$1,147,103	\$0	\$538,338	\$32,303,416	\$1,685,442
Sumter	14,636.95	\$71,217,760	\$78,199,127	\$6,981,368	\$0	\$1,167,526	\$79,366,653	\$8,148,893
Union	3,694.66	\$18,820,105	\$20,398,978	\$1,578,873	\$0	\$308,154	\$20,707,132	\$1,887,027
Williamsburg	2,869.22	\$13,408,608	\$14,780,096	\$1,371,488	\$0	\$246,111	\$15,026,207	\$1,617,599
York 1	4,776.87	\$25,103,175	\$26,501,858	\$1,398,683	\$0	\$390,605	\$26,892,463	\$1,789,288
York 2	8,504.03	\$33,431,700	\$32,066,044	(\$1,365,657)	\$1,365,657	\$568,897	\$34,000,597	\$568,897
York 3	16,456.17	\$76,731,429	\$79,594,279	\$2,862,850	\$0	\$1,273,744	\$80,868,023	\$4,136,594
York 4	17,694.51	\$82,022,160	\$74,794,118	(\$7,228,041)	\$7,228,041	\$1,137,740	\$83,159,899	\$1,137,740
<i>Total Regular Districts</i>	<i>712,667.60</i>	<i>\$3,074,664,108</i>	<i>\$3,196,687,196</i>	<i>\$122,023,088</i>	<i>\$18,705,641</i>	<i>\$54,267,140</i>	<i>\$3,269,659,977</i>	<i>\$194,995,869</i>

Summary of Change by District - An Analysis Based on House Proposal

(Updated for 2022 Index of Taxpaying Ability and Current Unallocated EFA Funds)

District	ADM (FY 21-22)	FY 2021-22 Payments*	Proposed Formula Funding With Additional \$150 Million	Difference Between Payments and Proposed	Hold Harmless	Additional Proportional Funding	Proposed Total Funding	Change in Total Funding
1	2	3	4	5	6	7	8	9
SC Public Charter District	16,790.38	\$162,552,428	\$174,714,110	\$12,161,683	\$0	\$2,224,467	\$176,938,577	\$14,386,150
Charter Institute at Erskine	23,470.34	\$195,873,367	\$211,688,596	\$15,815,229	\$0	\$2,695,228	\$214,383,824	\$18,510,457
Grand Total	752,928.32	\$3,433,089,902	\$3,583,089,902	\$150,000,000	\$18,705,641	\$59,186,835	\$3,660,982,378	\$227,892,476
Formula Student-Teacher Ratio: 11.20		Districts with More	73	\$168,705,641			79	\$227,892,476
Effective Ratio (All Funding): 11.02		Districts with Less	6	(\$18,705,641)			0	\$0
		Total	79	\$150,000,000			79	\$227,892,476

* FY 22 payments includes State Aid to Classrooms, Allocation EIA - Teacher Salaries, Allocation EIA - Employer Contributions, EIA - Students at Risk of School Failure, EIA - Aid to Districts, and EIA - Charter payments

Notes:

Analysis does not include special districts or multi-district career centers

Proportional funding is by WPUs

Figures do not include projected allocations to school districts for FY 2022-23 from statewide funding for Retirement or Health Insurance increases

Figures account for Charter Payments recurring budget shortfall funding of \$28.9 million

Distribution updated for the 2022 Index of Taxpaying Ability and to include FY 2021-22 current EFA unallocated funds of \$31.8 million