

EDUCATION FUNDING ANALYSIS

PRESENTED TO

WAYS AND MEANS EDUCATION REFORM COMMITTEE

September 25, 2018



South Carolina Revenue and Fiscal Affairs Office

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DETAILS, DETAILS, DETAILS

Base Student Cost – Actual v. Appropriation

EFA Inflation Factor

Southeastern Average Teacher Salary

EIA Programs

Local Match and Maintenance of Effort

Proviso 1.3 Revenues Per Pupil

ADM v. WPU

Add-on Weights



Sec. 1

DEPARTMENT OF EDUCATION

	TOTAL FUNDS	GENERAL FUNDS
X. AID TO SCHOOL DISTRICTS		
A. DISTRIBUTION TO SUBDIVISIONS		
CDEPP - SCDE	13,099,665	13,099,665
ALLOC SCHOOL DIST	808,180,265	
ALLOC OTHER STATE AGENCIES	14,597,340	
ALLOC OTHER ENTITIES	13,560,038	
TEACHER SUPPLY	600,000	600,000
ADULT ED	500,000	500,000
STUDENT HEALTH AND FITNESS	26,297,502	26,297,502
READING COACHES	29,483,100	29,483,100
EMPLOYER CONTRIBUTIONS - EFA	788,703,177	788,703,177
EDUCATION FINANCE ACT	1,822,608,440	1,822,608,440
GUIDANCE/CAREER SPECIALIST	31,362,113	31,362,113
AID SCHOOL DISTRICT - RETIREE INS	146,664,513	146,664,513
TOTAL A. DISTRIBUTION TO SUBDIVISIONS	3,695,656,153	2,859,318,510

Sec. 1

DEPARTMENT OF EDUCATION

TOTAL FUNDS

GENERAL FUNDS

VIII. EDUCATION IMPROVEMENT ACT

A. STANDARDS, TEACHING, LEARNING

1. STUDENT LEARNING

CLASSIFIED POSITIONS 58,629

OTHER OPERATING EXPENSES 136,739

INDUSTRY 550,000

CERTIFICATIONS/CREDENTIALS

ADULT EDUCATION 15,073,736

AID TO DISTRICTS 24,401,779

STUDENT AT RISK OF SCHOOL 79,551,723

FAILURE

ALLOC EIA - ARTS CURRICULA 1,487,571

CAREER & TECHNOLOGY EDUCATION 20,072,135

AID TO DISTRICTS-TECHNOLOGY 12,000,000

SUMMER READING CAMPS 7,500,000

READING COACHES 9,922,556

EEDA 8,413,832

TOTAL 1. STUDENT LEARNING 179,168,700

FY 2015-2016 Revenue - 81 Regular Districts

<i>120</i>	3331	Autism	\$27,400,731
<i>121</i>	3332	High Achieving Students	\$28,154,021
<i>122</i>	3333	ITA Correction	\$111,764
<i>123</i>	3334	Limited English Proficiency	\$13,411,834
<i>124</i>	3350	Residential Treatment Facilities (RTF)	\$1,462,347
<i>125</i>	3351	Academic Assistance	\$29,372,030
<i>126</i>	3352	Pupils in Poverty	\$158,240,339
<i>127</i>	3375	Education Foundation Supplement	\$0
<i>128</i>	3395	Transition Payment	\$207,887
<i>129</i>	3399	Other EFA Programs	\$142,010
<i>130</i>	3500	Education Improvement Act	
<i>131</i>	3502	ADEPT	\$851,378
<i>132</i>	3504	LevelData Reimbursement	\$269,552
<i>133</i>	3505	Technology Support	\$671,621
<i>134</i>	3506	Technology Device Pilot	\$4,231,373
<i>135</i>	3509	Arts in Education	\$937,720
<i>136</i>	3511	Professional Development	\$4,370,039
<i>137</i>	3512	Technology Professional Development	\$777,178
<i>138</i>	3518	Adoption List of Formative Assessment	\$2,909,499
<i>139</i>	3525	Career and Technology Education Equipment	\$8,686,380
<i>140</i>	3526	Refurbishment of K-8 Science Kits	\$2,936,031
<i>141</i>	3527	Special Career and Technology Education Equipment	\$1,182,975

FY 2015-2016 Expenditures - 81 Regular Districts

1	100	<u>Instruction</u>	
2	110	General Instruction	
3	111	Kindergarten Programs	\$249,800,695
4	112	Primary Programs	\$792,543,262
5	113	Elementary Programs	\$1,165,247,843
6	114	High School Programs	\$801,708,044
7	115	Career and Technology Education Programs	\$150,182,396
8	116	Career and Technology Education (Vocational) Programs - Middle School	\$8,602,303
9	117	Driver Education Program (Optional)	\$1,310,324
10	118	Montessori Programs	\$10,841,354
11	120	Exceptional Programs	\$0
12	121	Educable Mentally Handicapped	\$73,982,666
13	122	Trainable Mentally Handicapped	\$57,608,302
14	123	Orthopedically Handicapped	\$12,625,778
15	124	Visually Handicapped	\$6,401,561
16	125	Hearing Handicapped	\$15,032,908
17	126	Speech Handicapped	\$74,523,360
18	127	Learning Disabilities	\$256,429,198
19	128	Emotionally Handicapped	\$35,785,979
20	129	Coordinated Early Intervening Services (CEIS)	\$11,532,766

VIEW FROM ABOVE



Focus on the big picture – look at major areas

FUNDING ANALYSIS - GOALS

- Categorize total and per pupil expenditures similar to state appropriations at the state and local level
- Identify variances in per pupil expenditures based upon federal program or local initiatives and calculate a per pupil expenditure for statewide programs
- Calculate the amount of state appropriations (General Fund, EIA, Lottery, Property Tax Relief) that support each of these categories
- Identify differences, funding gaps, and issues at the local level and estimate impact on property taxes

MAJOR CATEGORIES

(Per Pupil Illustration Only- Dollar Amounts are Subject to Change)

Total Expenditures	\$15,316
• Instruction and Instructional Support	\$6,971
• Leadership, Operations, and Support Services	\$1,081
• Transportation	\$310
• Food Services	\$580
• Facilities and Maintenance	\$2,433
• Transfers and Other Services	\$3,941

FUNDING EXAMPLE

(Per Pupil Illustration Only – Dollar Amounts are Subject to Change)

Instruction & Instructional Support	\$6,971
Federal Programs	\$752
Local Initiatives	\$622
Basic Statewide Instruction Program	\$5,597
State Appropriations – Line Items	\$ tbd
Local EFA Match and Estimated Millage	\$ tbd
State – Property Tax Relief	\$ tbd
Additional Local Funding Requirements	\$ tbd

ANY
QUESTIONS
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