

# **PUBLIC EDUCATION FUNDING ANALYSIS**

## **FY 2015-16**

**PRESENTED TO:**

**HOUSE WAYS AND MEANS EDUCATION FUNDING STUDY  
COMMITTEE**

**November 14, 2018**



South Carolina Revenue and Fiscal Affairs Office  
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# GOALS

- Establish a funding model to compare state appropriations to local district expenditures by major category
- Identify differences in local district expenditures and funding differences in state appropriations
- Estimate varying impact on local property taxes

# TODAY'S PRESENTATION

- Explain Funding Model
- Examine Variance in Expenditures and State Appropriations among Local Districts and Estimate Impact on Taxpayers
- Next Steps

# INTRODUCTION

- Acknowledgements
- Funding model available on website
  - <http://rfa.sc.gov/econ/educ/model>
- Components of Analysis
  - Presentation
  - How to Guide
  - Reports
  - Excel File
    - Reports 1-3
    - Analysis page for the state and each district
    - Pivot table for custom reporting
    - All supporting data tables

# FUNDING MODEL - EXAMPLE

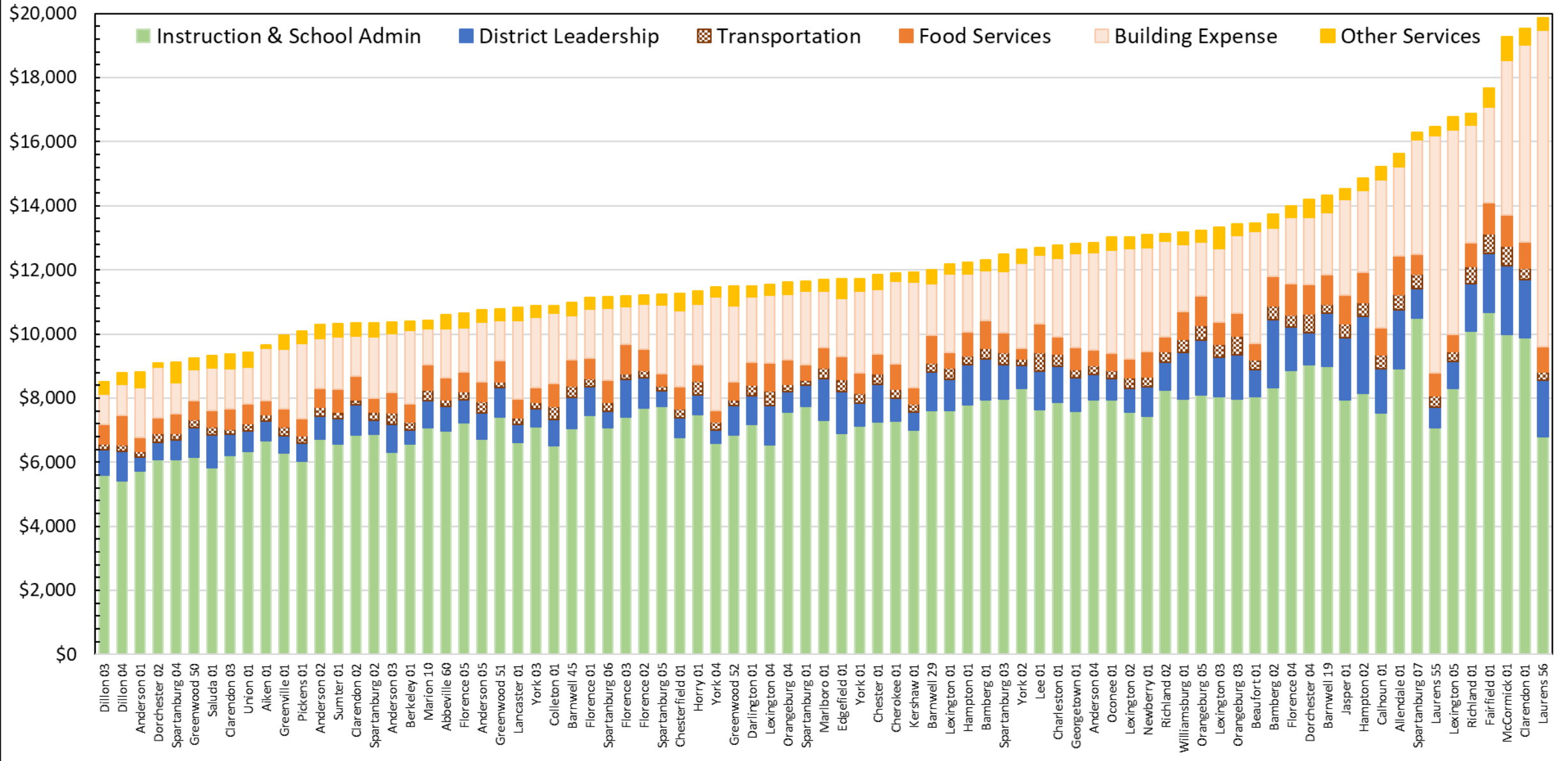
- Total Expenditures (SDE statement of expenditure)
  - Less Transfers (transfers between funds and districts)
  - Less Exclusions (adult education, 4K programs, bond proceeds)
- Adjusted Total
- Subtotals of Categories and Subcategories

<i>g</i>	<i>Column</i>	<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>
<i>h</i>		<b>Total Expenditures - 81 Regular Districts</b>	<b>Total Expenditures - Per Pupil</b>	<b>Federal Funding</b>	<b>Local Salary Programs</b>	<b>Net (State and Local Base)</b>	<b>Basic State Program Per Pupil</b>
<i>i</i>	TOTAL	\$10,971,444,026	\$15,316	\$865,171,342	\$1,010,627,268	\$9,095,645,416	\$12,697
<i>k</i>	TRANSFERS	\$1,437,920,685	\$2,007	\$0	\$0	\$0	
<i>l</i>	EXCLUSIONS	\$1,130,557,633	\$1,578	\$13,682,820	\$111,687,481	\$1,005,187,332	
<i>m</i>	ADJUSTED TOTAL	\$8,402,965,708	\$11,730	\$851,488,522	\$545,135,835	\$7,006,341,351	\$9,780

# STATEWIDE EDUCATION FUNDING ANALYSIS

<i>h</i>		Total Expenditures - 81 Regular Districts	Total Expenditures - Per Pupil	Federal Funding	Local Salary Programs	Net (State and Local Base)	Basic State Program Per Pupil
<i>i</i>	TOTAL	\$10,971,444,026	\$15,316	\$865,171,342	\$1,010,627,268	\$9,095,645,416	\$12,697
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<i>m</i>	<b>ADJUSTED TOTAL</b>	<b>\$8,402,965,708</b>	<b>\$11,730</b>	<b>\$851,488,522</b>	<b>\$545,135,835</b>	<b>\$7,006,341,351</b>	<b>\$9,780</b>
<i>p</i>	<b>TOTAL - Instruction &amp; School Admin</b>	<b>\$5,197,885,008</b>	<b>\$7,256</b>	<b>\$539,097,059</b>	<b>\$465,878,795</b>	<b>\$4,192,909,154</b>	<b>\$5,853</b>
<i>q</i>	Instruction	\$3,966,188,132	\$5,537	\$475,831,561	\$349,035,657	\$3,141,320,914	\$4,385
<i>r</i>	Instructional Support	\$609,995,507	\$852	\$63,265,498	\$54,673,001	\$492,057,008	\$687
<i>s</i>	School Administration	\$476,059,198	\$665		\$47,605,920	\$428,453,278	\$598
	IT (85%)	\$145,642,171	\$203		\$14,564,217	\$131,077,953	\$183
<i>t</i>							
<i>u</i>	<b>TOTAL - District Leadership</b>	<b>\$570,410,510</b>	<b>\$796</b>	<b>\$0</b>	<b>\$57,041,051</b>	<b>\$513,369,459</b>	<b>\$717</b>
<i>v</i>	Leadership	\$75,755,058	\$106	\$0	\$7,575,506	\$68,179,552	\$95
<i>w</i>	District Services	\$468,953,892	\$655	\$0	\$46,895,389	\$422,058,503	\$589
<i>x</i>	IT (15%)	\$25,701,560	\$36	\$0	\$2,570,156	\$23,131,404	\$32
<i>y</i>							
<i>z</i>	<b>TOTAL - Transportation</b>	<b>\$222,159,890</b>	<b>\$310</b>	<b>\$0</b>	<b>\$22,215,989</b>	<b>\$199,943,901</b>	<b>\$279</b>
<i>aa</i>							
<i>ab</i>	<b>TOTAL - Food Services</b>	<b>\$415,197,162</b>	<b>\$580</b>	<b>\$310,955,303</b>		<b>\$104,241,859</b>	<b>\$146</b>
<i>ac</i>							
<i>ad</i>	<b>TOTAL - Building Expenses</b>	<b>\$1,743,061,253</b>	<b>\$2,433</b>	<b>\$1,436,160</b>		<b>\$1,741,625,093</b>	<b>\$2,431</b>
<i>ae</i>	Maintenance	\$709,539,366	\$990	\$1,436,160		\$708,103,206	\$988
<i>af</i>	Debt Service	\$1,033,521,887	\$1,443	\$0		\$1,033,521,887	\$1,443
<i>ag</i>							
<i>ah</i>	<b>TOTAL Other Services</b>	<b>\$254,251,886</b>	<b>\$355</b>	<b>\$0</b>		<b>\$254,251,886</b>	<b>\$355</b>
<i>ai</i>	Pupil Service Activities	\$188,523,450	\$263	\$0		\$188,523,450	\$263
<i>aj</i>	All Other	\$65,728,436	\$92	\$0		\$65,728,436	\$92
	TOTAL	\$8,402,965,708	\$11,730	\$851,488,522	\$545,135,835	\$7,006,341,351	\$9,780

# COMPONENTS OF ADJUSTED TOTAL PER PUPIL EXPENDITURES BY DISTRICT



# DISTRICT FUNDING ANALYSIS

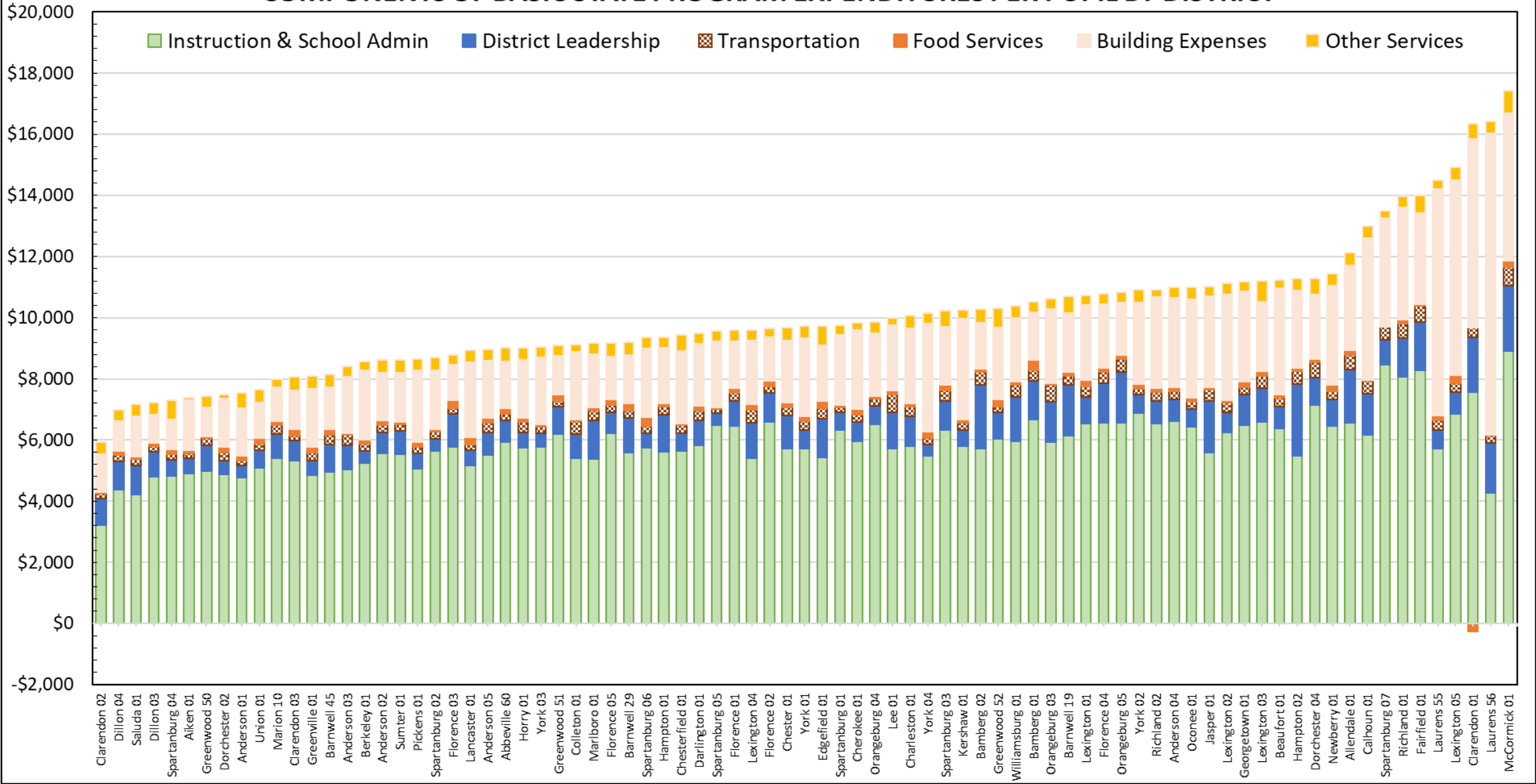
- Adjusted Totals
  - Less Federal Funding and Programs
  - Less Local Salary Supplements
- Basic State Program



# FUNDING MODEL ADJUSTMENTS FOR FEDERAL AND LOCAL PROGRAMS

		Total Expenditures	Total Expenditures - Per Pupil	Federal Funding	Local Salary Programs	Net (State and Local Base)	Basic State Program Per Pupil
<b>p</b>	TOTAL - Instruction & School Admin	\$5,197,885,008	\$7,256	\$539,097,059	\$465,878,795	\$4,192,909,154	\$5,853
<b>q</b>	Instruction	\$3,966,188,132	\$5,537	\$475,831,561	\$349,035,657	\$3,141,320,914	\$4,385
<b>r</b>	Instructional Support	\$609,995,507	\$852	\$63,265,498	\$54,673,001	\$492,057,008	\$687
<b>s</b>	School Administration	\$476,059,198	\$665		\$47,605,920	\$428,453,278	\$598
	IT (85%)	\$145,642,171	\$203		\$14,564,217	\$131,077,953	\$183
<b>t</b>							
<b>u</b>	TOTAL - District Leadership	\$570,410,510	\$796	\$0	\$57,041,051	\$513,369,459	\$717
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<b>ab</b>	TOTAL - Food Services	\$415,197,162	\$580	\$310,955,303		\$104,241,859	\$146
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<b>ad</b>	TOTAL - Building Expenses	\$1,743,061,253	\$2,433	\$1,436,160		\$1,741,625,093	\$2,431
<b>ae</b>	Maintenance	\$709,539,366	\$990	\$1,436,160		\$708,103,206	\$988
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<b>ah</b>	TOTAL Other Services	\$254,251,886	\$355	\$0		\$254,251,886	\$355
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	<b>TOTAL</b>	<b>\$8,402,965,708</b>	<b>\$11,730</b>	<b>\$851,488,522</b>	<b>\$545,135,835</b>	<b>\$7,006,341,351</b>	<b>\$9,780</b>

# COMPONENTS OF BASIC STATE PROGRAM EXPENDITURES PER PUPIL BY DISTRICT

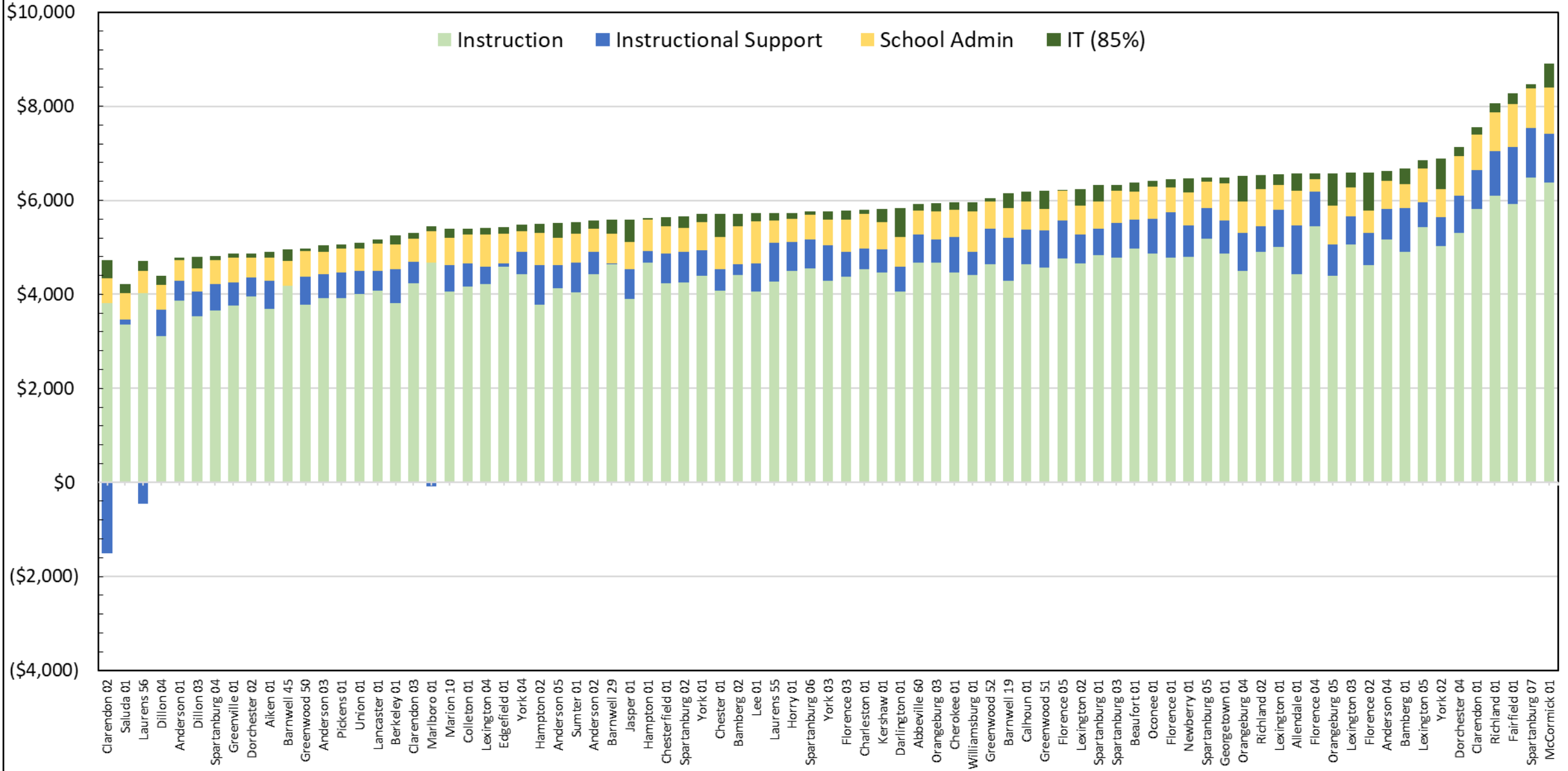


# BASIC STATE PROGRAM

## Instruction & School Admin

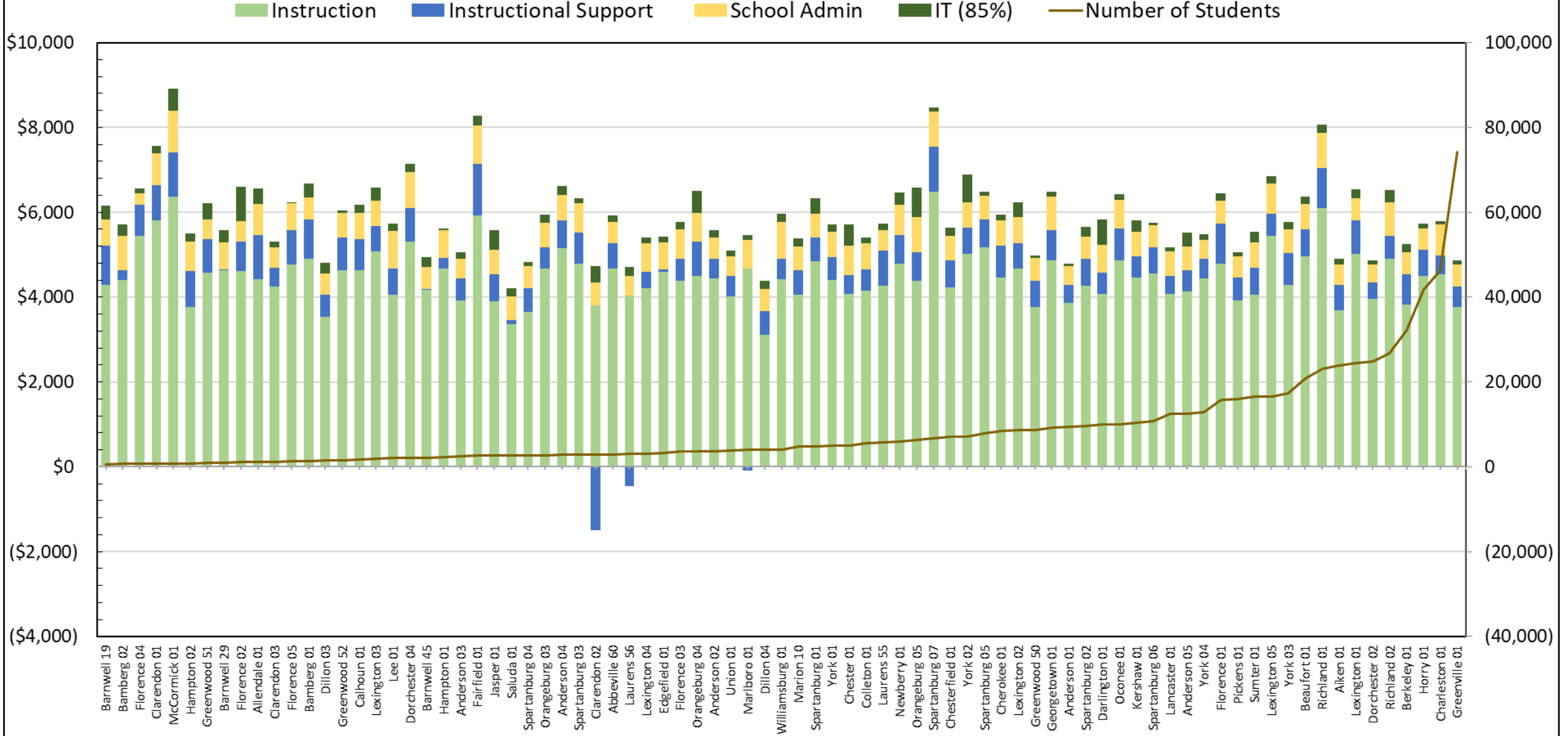
		Total Expenditures	Total Expenditures - Per Pupil	Federal Funding	Local Salary Programs	Net (State and Local Base)	Basic State Program Per Pupil
<b>p</b>	<b>TOTAL - Instruction &amp; School Admin</b>	\$5,197,885,008	\$7,256	\$539,097,059	\$465,878,795	\$4,192,909,154	<b>\$5,853</b>
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# INSTRUCTION & SCHOOL ADMIN BASIC STATE PROGRAM EXPENDITURES PER PUPIL BY DISTRICT



# INSTRUCTION & SCHOOL ADMIN BASIC STATE PROGRAM EXPENDITURES PER PUPIL BY DISTRICT

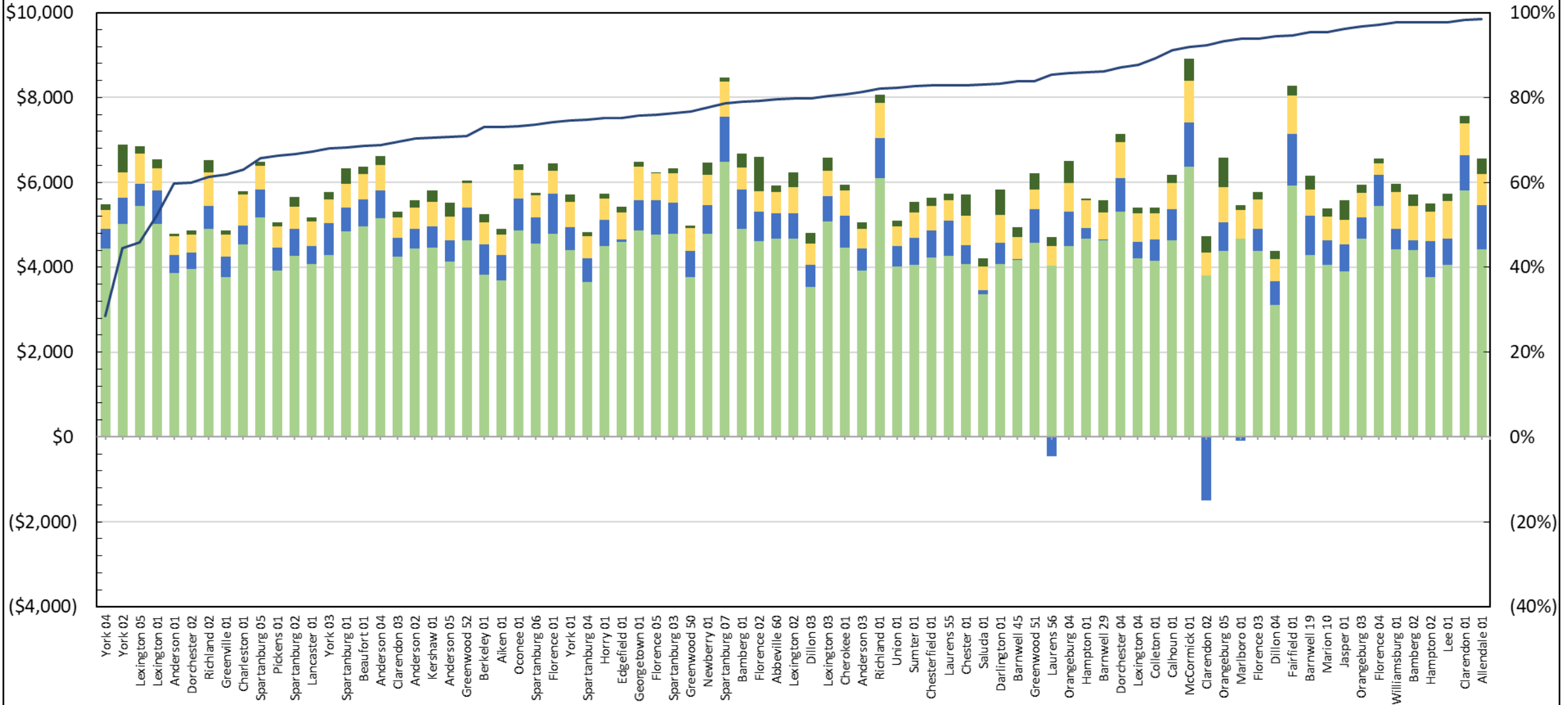
## Compared to Number of Students



# INSTRUCTION & SCHOOL ADMIN BASIC STATE PROGRAM EXPENDITURES PER PUPIL BY DISTRICT

## Compared to % of Students in Poverty

■ Instruction    
 ■ Instructional Support    
 ■ School Admin    
 ■ IT (85%)    
 — Students in Poverty %

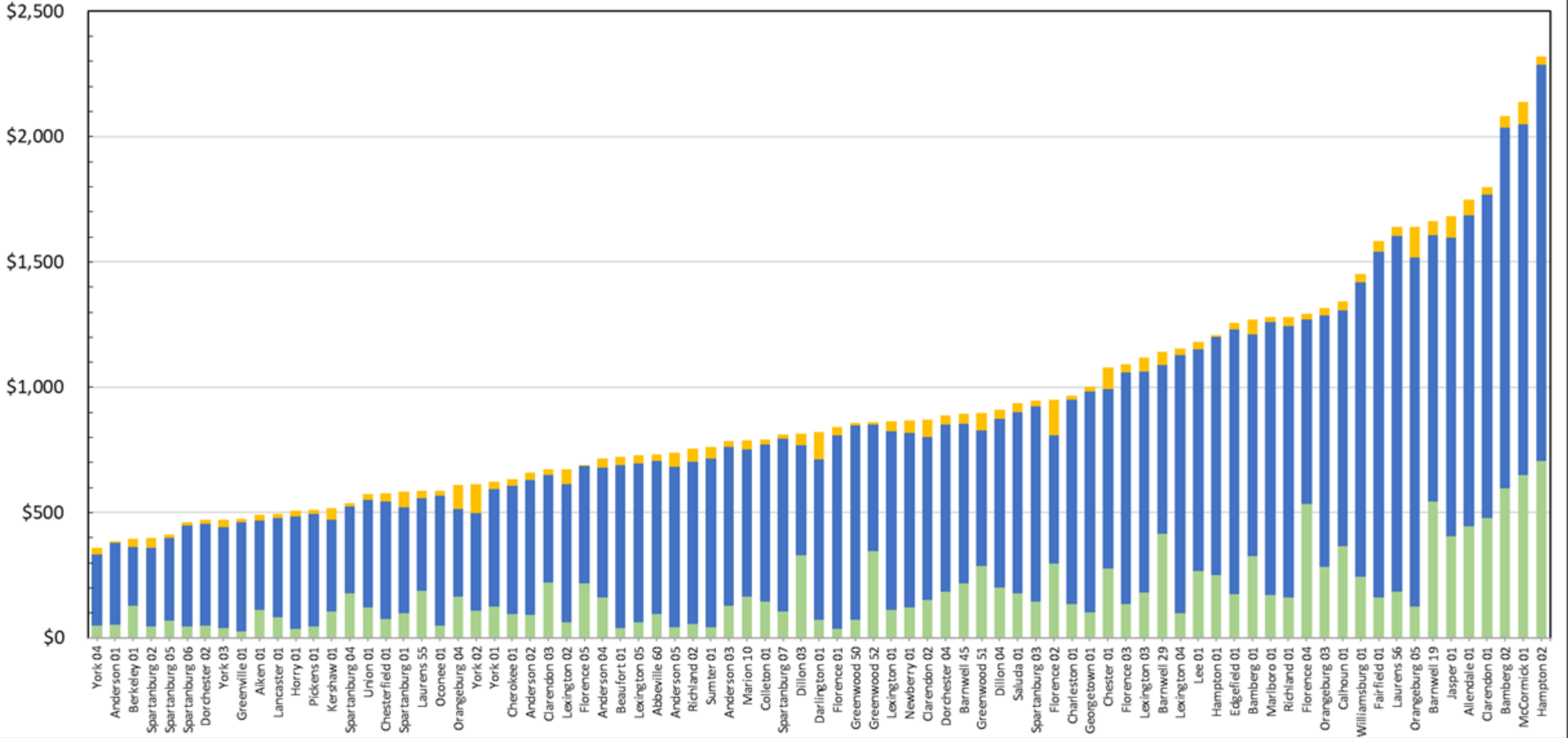


# BASIC STATE PROGRAM District Leadership

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# DISTRICT LEADERSHIP BASIC STATE PROGRAM EXPENDITURES PER PUPIL BY DISTRICT

■ Leadership     
 ■ District Services     
 ■ IT (15%)

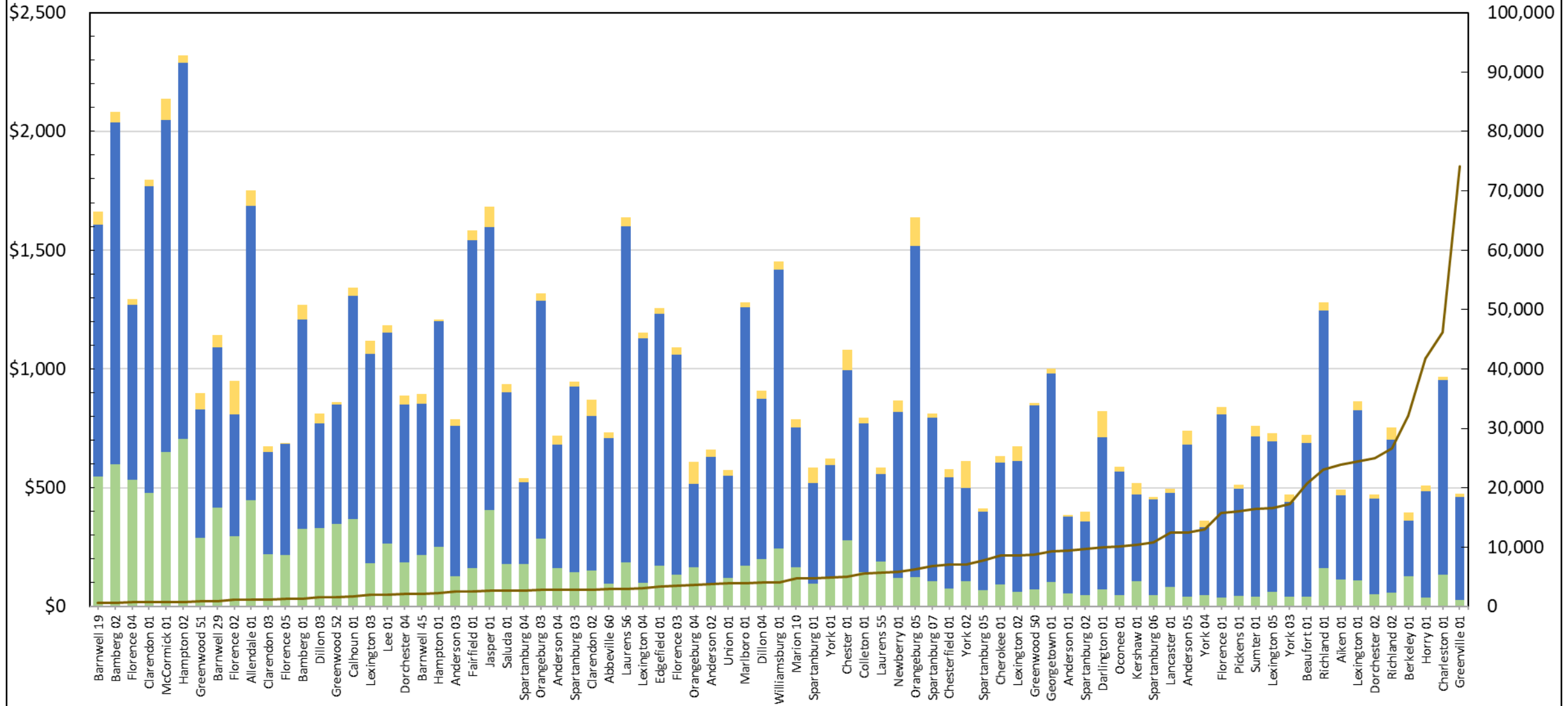




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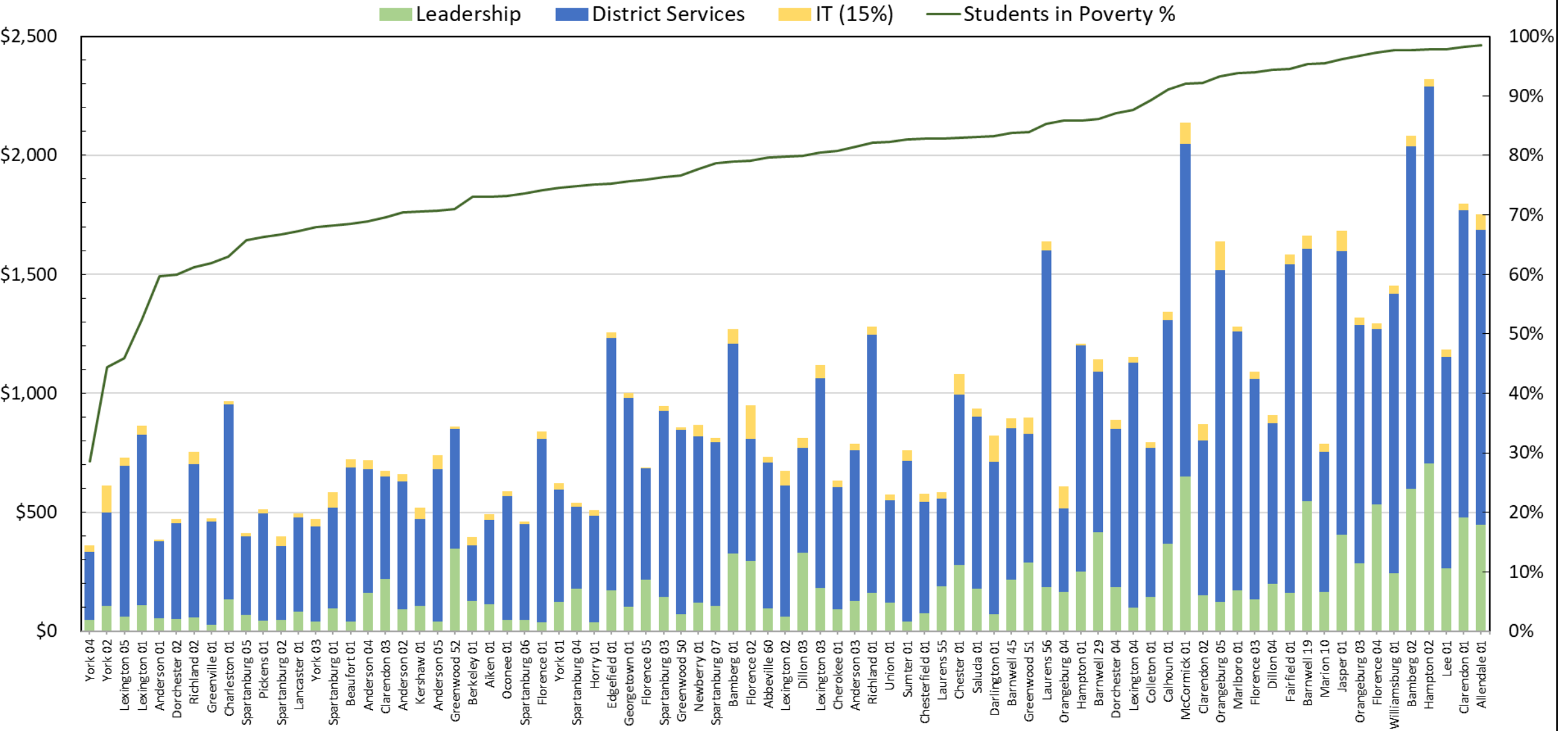
## Compared to Number of Students

■ Leadership    
 ■ District Services    
 ■ IT (15%)    
 — Number of Students



# DISTRICT LEADERSHIP BASIC STATE PROGRAM EXPENDITURES PER PUPIL BY DISTRICT

## Compared to % of Students in Poverty



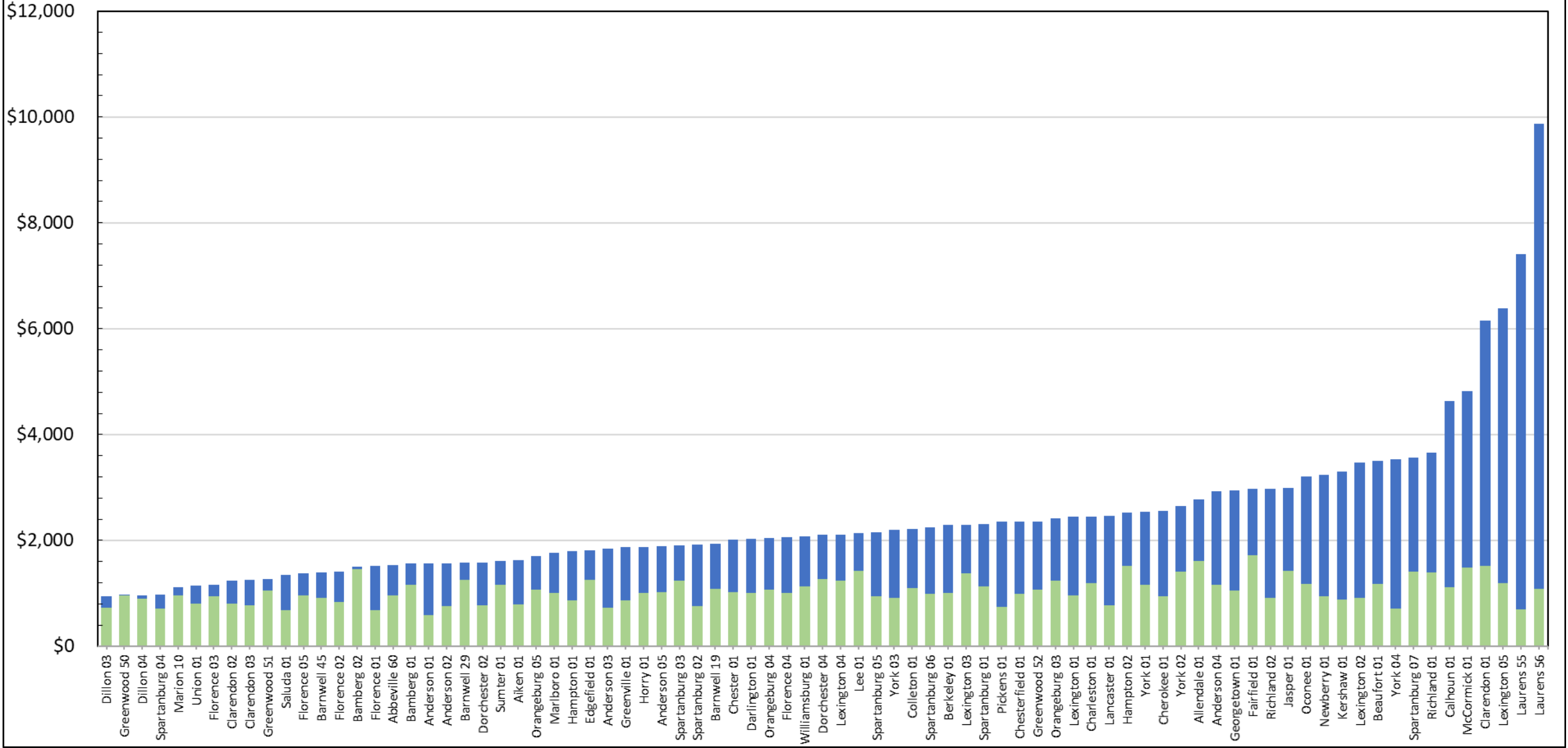
# BASIC STATE PROGRAM

## Building Expenses

		Total Expenditures	Total Expenditures - Per Pupil	Federal Funding	Local Salary Programs	Net (State and Local Base)	Basic State Program Per Pupil
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<b>y</b>						\$513,369,459	\$717
<b>z</b>	TOTAL - Transportation	\$222,159,890	\$310	\$0	\$22,215,989	\$199,943,901	\$279
<b>aa</b>							
<b>ab</b>	TOTAL - Food Services	\$415,197,162	\$580	\$310,955,303		\$104,241,859	\$146
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<b>ad</b>	<b>TOTAL - Building Expenses</b>	<b>\$1,743,061,253</b>	<b>\$2,433</b>	<b>\$1,436,160</b>		<b>\$1,741,625,093</b>	<b>\$2,431</b>
<b>ae</b>	Maintenance	\$709,539,366	\$990	\$1,436,160		\$708,103,206	\$988
<b>af</b>	Debt Service	\$1,033,521,887	\$1,443	\$0		\$1,033,521,887	\$1,443
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<b>ah</b>	TOTAL Other Services	\$254,251,886	\$355	\$0		\$254,251,886	\$355
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<b>aj</b>	All Other	\$65,728,436	\$92	\$0		\$65,728,436	\$92
	TOTAL	\$8,402,965,708	\$11,730	\$851,488,522	\$545,135,835	\$7,006,341,351	\$9,780

# BUILDING EXPENSES BASIC STATE PROGRAM EXPENDITURES PER PUPIL BY DISTRICT

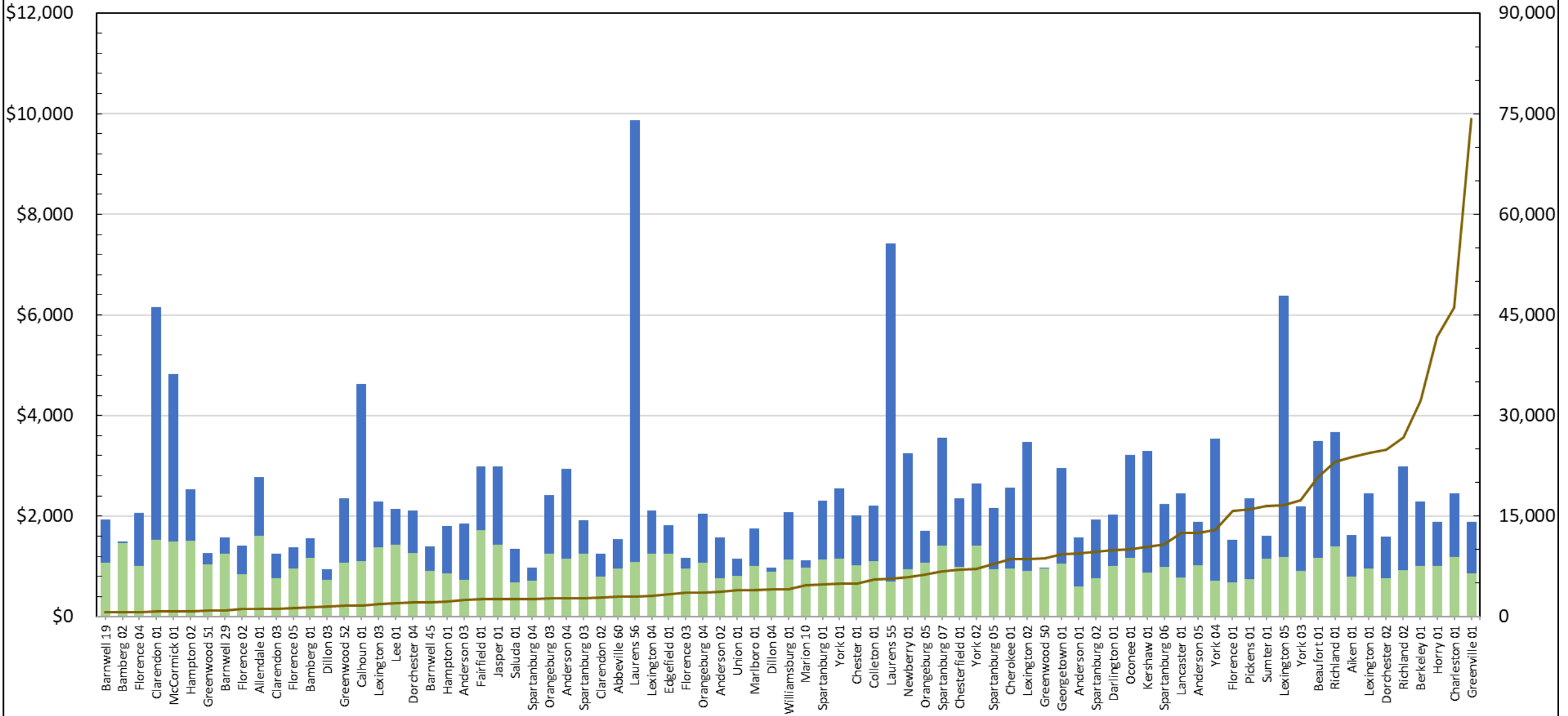
Maintenance Debt Service



# BUILDING EXPENSES BASIC STATE PROGRAM EXPENDITURES PER PUPIL BY DISTRICT

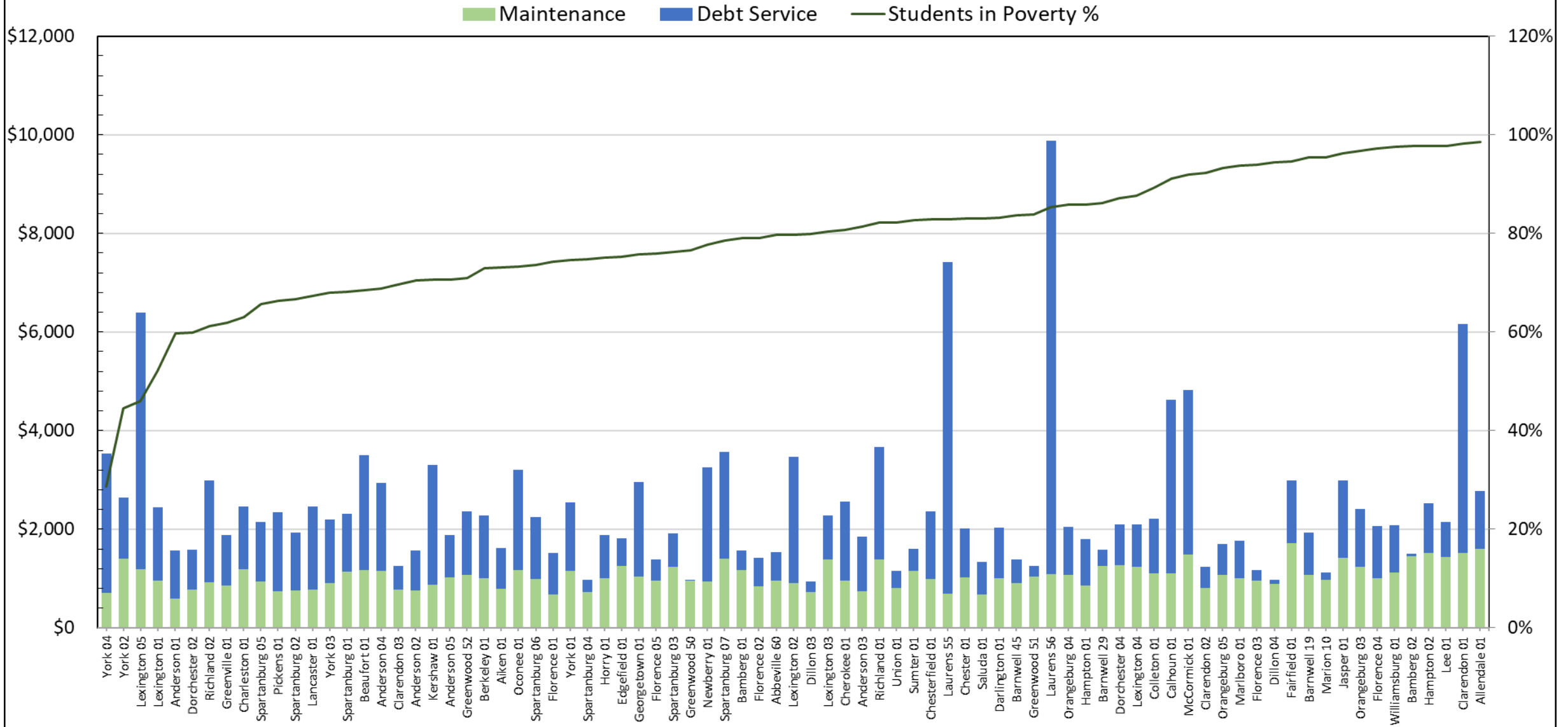
## Compared to Number of Students

■ Maintenance   
 ■ Debt Service   
 — Number of Students



# BUILDING EXPENSES BASIC STATE PROGRAM EXPENDITURES PER PUPIL BY DISTRICT

## Compared to % of Students in Poverty



# STATE FUNDING OF SHARED EXPENSES AND ADDITIONAL LOCAL FUNDING

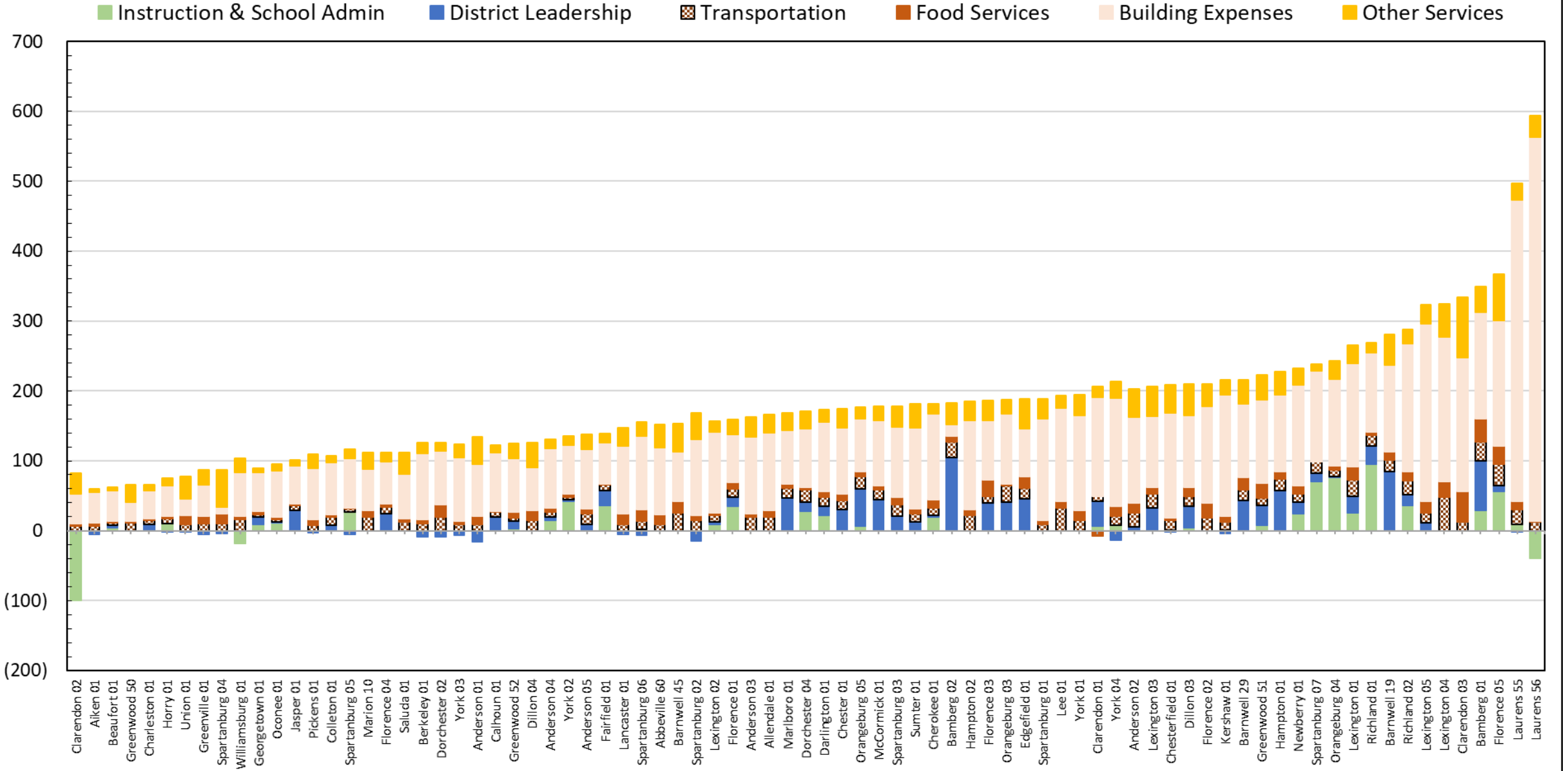
		Basic State Program Per Pupil	State Funding / Appropriations	Local EFA Match	Balance	Property Tax Relief Funding	Total State Funding of Shared Expenses - Per Pupil	Additional Local Funding of Shared Expenses	Additional Local Funding of Shared Expenses - Per Pupil
<b>p</b>	TOTAL - Instruction & School Admin	\$5,853	\$2,515,588,923	\$542,444,177	\$1,134,876,053	\$1,094,865,521	\$5,040	\$40,010,532	\$56
<b>q</b>	Instruction	\$4,385							
<b>r</b>	Instructional Support	\$687							
<b>s</b>	School Administration	\$598							
	IT (85%)	\$183							
<b>t</b>									
<b>u</b>	TOTAL - District Leadership	\$717	\$314,575,373	\$95,725,443	\$103,068,643	\$0	\$439	\$103,068,643	\$144
<b>v</b>	Leadership	\$95							
<b>w</b>	District Services	\$589							
<b>x</b>	IT (15%)	\$32							
<b>y</b>		\$717							
<b>z</b>	TOTAL - Transportation	\$279	\$39,994,418		\$159,949,483		\$56	\$159,949,483	\$223
<b>aa</b>									
<b>ab</b>	TOTAL - Food Services	\$146	\$620,960		\$103,620,899		\$1	\$103,620,899	\$145
<b>ac</b>									
<b>ad</b>	TOTAL - Building Expenses	\$2,431	\$0		\$1,741,625,093	\$0	\$0	\$1,741,625,093	\$2,431
<b>ae</b>	Maintenance	\$988						\$708,954,755	\$990
<b>af</b>	Debt Service	\$1,443						\$1,032,670,338	\$1,442
<b>ag</b>									
<b>ah</b>	TOTAL Other Services	\$355	\$813,374		\$253,438,512		\$1	\$253,438,512	\$354
<b>ai</b>	Pupil Service Activities	\$263							
<b>aj</b>	All Other	\$92							
	TOTAL	\$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

# ESTIMATED MILLAGES FOR LOCAL FUNDING OF SHARED EXPENSES

		Additional Local Funding of Shared Expenses - Per Pupil	Estimated Millage Local Salary Programs	Estimated Millage Local EFA Match	Estimated Millage Additional Local Funding of Shared Exp.
<b>p</b>	TOTAL - Instruction & School Admin	\$56	28.46	33.14	2.44
<b>q</b>	Instruction				
<b>r</b>	Instructional Support				
<b>s</b>	School Administration				
	IT (85%)				
<b>t</b>					
<b>u</b>	TOTAL - District Leadership	\$144	3.48	5.85	6.30
<b>v</b>	Leadership				
<b>w</b>	District Services				
<b>x</b>	IT (15%)				
<b>y</b>					
<b>z</b>	TOTAL - Transportation	\$223	1.36		9.77
<b>aa</b>					
<b>ab</b>	TOTAL - Food Services	\$145			6.33
<b>ac</b>					
<b>ad</b>	TOTAL - Building Expenses	\$2,431			86.41
<b>ae</b>	Maintenance	\$990			43.31
<b>af</b>	Debt Service	\$1,442			43.11
<b>ag</b>					
<b>ah</b>	TOTAL Other Services	\$354			15.48
<b>ai</b>	Pupil Service Activities				
<b>aj</b>	All Other				
	TOTAL	\$3,353	33.30	38.98	126.73



# ESTIMATED MILLAGE FOR ADDITIONAL LOCAL FUNDING OF SHARED EXPENSES BY DISTRICT



# NEXT STEPS

- Where do we go from here?
- We need your feedback. Is this helpful?
- Are there data issues that need to be addressed?
- Other