Education Funding Model

Formula, Assumptions, and Funding Options

October 3, 2019

Presented to

The Honorable Henry McMaster, Governor

The Honorable Harvey Peeler, President of the Senate

The Honorable Jay Lucas, Speaker of the House of Representatives

Acknowledgements

As with the May 9th report, this report is developed and presented by the Revenue and Fiscal Affairs Office (RFA). It reflects the efforts and contributions of many other individuals who are involved with public education, its policies, and funding on a daily basis. RFA staff spent many hours researching and analyzing the data and preparing this report, but this analysis would not have been possible without the support and assistance of those individuals who provided data and expert insight. Their efforts and cooperation are very much appreciated.

This report and accompanying material may be found at http://rfa.sc.gov/econ/educ/model

All comments from interested parties are welcomed and may be emailed to EdFund@rfa.sc.gov. While this report attempts to identify data and policy issues for follow-up, any comments to improve or guide this analysis are especially welcomed. Please note that all correspondence is considered public information.

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EXECUTIVE SUMMARY

Introduction

This is the second report pursuant to the letters by the Governor, President of the Senate, and Speaker of the House requesting the development of a new formula for funding public education. The first report on May 9th presented data and issues regarding the eleven items listed in the request. This second report focuses on the formula, assumptions, and funding options in the new Education Funding Model. As comments are received, the model may be updated and additional information regarding the other requested items can be incorporated. We anticipate the next report will be the final report and incorporate all of the requested items.

As invited by a second letter, this report takes significant steps to identify and present current levels of services in one model that can be adjusted to fit new goals or changing expectations of policy makers and can be understood and measured in the budgeting process. It combines an array of many individual programs into one framework so comparisons can be done easily and can ultimately incorporate performance measures tied to specific funding categories. Funding to local districts has evolved through time in a piecemeal and fragmented manner and blending these pieces into a single framework creates results that pose difficult and serious questions for policymakers as they study and review this model. These issues are presented in this report, and feedback from all persons is welcomed. In general, we expect questions to center around three broad categories – accuracy of model and assumptions based on current services, adequacy of current services and goals for targeted improvements, and equity as to the availability of services and impact on the local tax base.

Goals and Principles

The goals of the Education Funding Model are to have a model that focuses on the needs of a student, provides equal service opportunities to students in all districts, and impacts the local property tax base similarly. The model should also be understandable, provide clarity and transparency in budgeting, and allow for alignment with proper accountability measures. The main principles are:

- Each student is provided the same basket of services for similarly situated peers.
- The costs for this basket of services are clearly defined.

- The model is flexible so the list of services or assumptions can be amended, and the cost and impact on school districts and the state can be calculated easily and compared.
- Funding and state appropriations for these services is meaningful, measurable, and transparent.
- There is a consistent and equitable impact on local millage rates.

Model and Assumptions

The model is based on several assumptions:

- Students drive the need for resources, and different students require different resources.
- All students receive the same basic resources, and additional resources are provided for specific needs.
- A teacher is the primary resource for all students, and additional teachers or resources are allocated for other identified needs.
- The cost of the model is based primarily upon the state cost of a teacher and the number of teachers to serve a student.
- Other resources are allocated based upon either the number of teachers to support students or the students themselves.

The model addresses the costs for instructional programs for kindergarten through 12th grade in the regular eighty-one local school districts[1]. The model does NOT address or impact funding for the statewide charter districts, special districts, or specific programs outside the basic educational program for kindergarten through 12th grade, such as 4-year-old kindergarten or adult education.

The model divides these services into three major subcategories – Instruction, Facilities, and District Services.

- Instruction - Cost for direct and indirect instruction and resources in the classroom setting
- Facilities and Transportation - Cost for buildings and transportation to accommodate, transport, and secure students
- District Services - Cost for district-wide services to support the schools in a district

[1] *Orangeburg County school districts are not consolidated in this model as it is based upon FY 2018-19 students and funding.*

Key Results and Statistics

The model uses FY 2018-19 data as a reference point for staffing level and state appropriations and results in the following costs:

	Total Cost	% of Total Cost	Average Cost per Student
Instruction	$4,285,662,739	78.5%	$5,943
Facilities	$1,005,803,194	18.4%	$1,395
District Services	$170,258,064	3.1%	$236
Total	**$5,461,723,998**	**100.0%**	**$7,574**

The model requires 45,241 teachers as compared to the current 45,277 teachers reported under the Professional Certified Staff data system from the Department of Education for FY 2018-19[2]. The model may not reflect actual staffing levels by district based upon local decisions. A comparison of staffing levels in the model to actual reported personnel by district is included in the Appendix.

Many of the comments received in developing this report focused on adequacy of funding with specific concerns about the level of teacher salaries, student-teacher ratios, and access to technology. As presented here, the model serves as starting point for discussions on adequacy by providing a standard to explain current levels of key services so goals on alternative standards can be compared and quantified.

Based on state appropriations for FY 2018-19, state funding is sufficient to pay for $4,233.9 million or 77.5 percent of the model. These state appropriations include the funding provided to these districts through General Funds, EIA Funds, Education Lottery Account, and the Property Tax Relief Fund. The model proposes to allocate all state funding on an equity basis and would result in the following average funding amounts:

[2] Teachers includes non-federally funded staff classified as classroom teacher (08), kindergarten (05), special education (03, 06, & 07), retired teachers (09), and speech therapist (17).

	State Share of Cost	% of Total Cost	State Share per Student
Instruction	$3,322,243,461	77.5%	$4,607
Facilities	$779,698,098	77.5%	$1,081
District Services	$131,983,960	77.5%	$183
Total	**$4,233,925,519**	**77.5%**	**$5,871**

The 22.5 percent local match is distributed on a revised property tax index that more closely represents the actual tax base and equates to a local millage of 75.0 mills among all taxable property in the state, excluding owner-occupied homes. Please note, this millage rate of 75.0 mills is not an increase but represents the amount of the current tax rate that supports the education services included in the model.

The proposal to allocate all state funding on an equity basis is expected to receive the most discussion because of the impact it would have on the distribution of state appropriations for education, Property Tax Relief funds, and local districts. Property Tax Relief funds account for over 28 percent of state support to local school districts but are distributed by several different formulas, none of which are tied to service needs or consider equity like in the EFA.

Implementing this change in funding in one step would redistribute $173.9 million, or 4.1 percent of state funding, with fifty-five districts receiving an increase and twenty-six districts receiving a decrease and likely require significant decisions at the local level. On the other hand, not implementing this change would continue the current practice of providing significantly varying levels of state support to each district. If equity is to be a prime consideration in state funding, then all significant amounts of funding need to be included in the analysis and discussion. In anticipation of discussion on this issue, several options for considering alternative methods are presented, but each alternative presents different balances between equity and state funding at a local level.

Issues and Next Steps

The report identifies key questions and comments or proposed answers for these questions are welcomed. Any comments received previously do not need to be resubmitted and may be referenced in the next report.

List of Abbreviations and Terms

ADM – Average Daily Membership (student count)
EFA – Education Finance Act
EIA – Education Improvement Act
FY – Fiscal Year
IDEA – Individuals with Disabilities Education Act
ITA – Index of Taxpaying Ability
PCS – Professional Certified Staff (SDE school district professional staff data system)
SDE – S.C. Department of Education
TY – Tax Year

I. EDUCATION FUNDING MODEL – GOALS AND PRINCIPLES

The proposed model is based upon the premise that *students drive the need for resources* and that while all students require some common resources, *some students may require additional resources*.

The model was developed after reviewing the current Education Finance Act model, state appropriations and programs outside the EFA including the Education Improvement Act (EIA), district expenditures for educational programs, and meetings and conversations with numerous other individuals involved in public education.

The model attempts to create a framework that defines a common set of services or programs, which matches the current level of statewide resources in terms of students, teachers, and funding. If policy makers wish to add or remove programs from the model, these decisions can be easily implemented and measured.

The model comprises three major educational categories, and each category is based on a particular set of assumptions. These categories are Instruction, Facilities, and District Services. Instruction is broadly defined to include those services students need when they enter a school. Facilities is broadly defined to include those resources to have the school ready for the student. District Services represents basic services to support the school operations. Each of these categories consists of several funding programs and is driven by a formula.

The formula for funding these programs is based either directly or indirectly on the number of students and a targeted ratio of students to resources. In some programs, the number of students drives the number of required teachers. In other programs, the number of teachers then determines the need for other resources.

Equity is targeted in terms of access to resources and impact upon the local tax base. In this model, formulas are used to identify and calculate the same services to like students regardless of location. Further, state and local responsibility for funding these basic services is shared in a manner that equates to the same millage rate in all local jurisdictions for the same level of services.

Again, the premise of the model is that students drive the need for resources, and the primary resource is a teacher. Most of the model is based on the cost of a teacher and ratios using a teacher as the standard.

Poverty vs. Non-poverty Impact

The model allocates teachers based on two different student-teacher ratios. A ratio is set for students to teachers, but a lower ratio is provided for students affected by poverty. The decision to provide additional resources for students in poverty stems from a review of current education funding policies and discussions with stakeholders. The EFA provides an add-on weight for students in poverty to provide additional resources to districts in support of these students currently. Further, discussions with the education community indicated that providing additional resources specifically in support of students in poverty is an important step in maintaining adequate resources for these students.

Special Note – Special Education

In developing the assumptions and framework for modeling the need for special education services, the desired data for a detailed allocation of resources for special education students and services are not available. Furthermore, the State Department of Education expressed concerns that any change *in the total funding made available to students* for students served under the Individuals with Disabilities Education Act (IDEA) would have to be approved by the U.S. Department of Education. Given these issues, the Instruction subcategory for Special Education was based on the broad array of services currently made available to students accounted for in IDEA, and the formula is transparent and attempts to match the current level of available funding the State Department of Education reports to the U.S. Department of Education for funding included in the model. Additional review and adjustments may be necessary to fulfil the requirements of the U.S. Department of Education.

Policy Implications and Issues

- The resources included in the model are designed to represent the current education system for basic education statewide. The model attempts to explain the current instruction staffing levels and expenses, facilities expenditures, and district services as outlined below.

- Policy decisions and goals may influence these initial allocations. The model can be adjusted to account for changes such as targeting a different student-teacher ratio, including additional resources for staff such as mental health counselors, or other policy goals.

- The model is based on allocating resources for the number of students served. The model is designed to grow with additional students or services. For example, lowering the student-teacher ratio to reduce class sizes requires additional classroom space, and the model is designed to increase facilities funding to account for additional space for the additional teachers.

- The model is designed to increase the allocation of all resources as teacher salaries are increased. Policy decisions regarding teacher salaries and funding for other resources may require separating these components and increasing salaries separate from other allocations.

- The model does not include an inflation component. The model anticipates funding increases to be targeted for specific needs. Adding or adjusting for inflation can be incorporated. If an inflation component is added to increase resources, the recommendation is to use the Consumer Price Index. A comparison of the EFA inflation factor to the Consumer Price Index over time indicates that these two measures produce similar results, and the Consumer Price Index is readily available.

Formulas and Allocation of Resources

I. Instruction

A. Classroom & Specialized Instruction

i. One teacher for each 16.5 students classified as being affected by poverty
ii. One teacher for each 21.5 students classified as not being affected by poverty
iii. One aide for every kindergarten teacher
iv. One additional teacher for each 17.5 students served under IDEA (special education and speech therapy services)
v. One specialty service provider for every 120 students served under IDEA (psychologists, therapists, and others)
vi. Additional resources for students classified as gifted and talented, academic assistance, limited English proficiency, dual enrollment, or career and technology education

B. Instructional Support

i. One guidance counselor for every 350 students and one guidance resource for every 350 students
ii. One library/media specialist and one library aide for every 685 students
iii. One career specialist for every 2,260 students[3]

C. Health Services

i. One nurse for every 600 students[4]
ii. One social worker for every 3,180 students[5]

[3] Not all students require services from career specialists. Service level is based upon current staffing in PCS compared to all students, not students served.
[4] Reflects approximately one nurse per school; Additional nurses above PCS level are added to account for districts contracting for these services.
[5] Not all students require services from social workers. Service level is based upon a sample of staffing levels for districts with social workers employed by the district. Additional social workers above PCS level are added to account for districts contracting for these services.

D. School Administration
   i. One school administrator for every 15 teachers
   ii. One school office staff for every 15 teachers

E. Classroom Materials & Technology
   i. An allocation of $3,344 for classroom materials and technology allocation for every teacher

II. Facilities
A. Facilities
   i. 2,750 square feet per teacher (includes classrooms, common areas, and administrative space)
   ii. $1.80 for custodial services, $2.40 for maintenance, and $1.50 for utilities per square foot

B. Security and Safety
   i. One safety staff for every 640 students
   ii. An allocation of $6,688 for security and equipment for every 640 students

C. Transportation
   i. One bus driver for every 110 students

III. District Services

A. District Leadership & Services

i. One superintendent per district

ii. Range of 6 to 20 program directors (student services, HR/finance, IT, transportation, food services, etc.); minimum of 6 increased by 1 for every 35 teachers above 350, up to a maximum of 20 program directors

iii. Range of 6 to 20 district staff (student services, HR/finance, IT, transportation, food services, etc.); minimum of 6 increased by 1 for every 35 teachers above 350, up to a maximum of 20 staff

B. District Technology

i. An allocation of $669 per teacher for technology at the district level

(See Appendix for additional discussion of model allocations)

II. EDUCATION FUNDING MODEL – INPUTS AND ITEM COST

Cost of a Teacher (FY 2018-19)

Salary *(State Minimum Schedule Actual Average)*[6]	$44,586
Employer Contribution *(Rate: 28.26%)*	$12,600
Health Insurance *(Composite Average)*	$6,798
Total:	**$63,984**

Number of Students (FY 2018-19) – Regular Districts

Not affected by Poverty	274,928
Affected by Poverty	446,194
Total Students	721,122
Students served under IDEA	93,173

[6] Reflects state minimum salary schedule funding only. Does not include local salary supplements or national board payments. Statewide actual average teacher salary is $50,882 for FY 2018-19 including local payments and supplements.

III. EDUCATION FUNDING MODEL – TOTAL COST

	Total Dollars	% of Total	Average Cost per Student
I. Instruction			
A. Classroom & Specialized Instruction	$3,287,691,098	60.2%	$4,559
B. Instructional Support	$300,322,861	5.5%	$416
C. Health Services	$91,410,006	1.7%	$127
D. School Administration	$454,954,041	8.3%	$631
E. Classroom Materials & Technology	$151,284,733	2.8%	$210
Total - Instruction	***$4,285,662,739***	***78.5%***	***$5,943***
II. Facilities			
A. Facilities	$709,157,789	13.0%	$983
B. Security and Safety	$79,629,816	1.5%	$110
C. Transportation	$217,015,590	4.0%	$301
Total - Facilities	***$1,005,803,194***	***18.4%***	***$1,395***
III. District Services			
A. District Leadership & Services	$140,001,118	2.6%	$194
B. District Technology	$30,256,947	0.6%	$42
Total - District Services	***$170,258,064***	***3.1%***	***$236***
Total	**$5,461,723,998**	**100.0%**	**$7,574**

IV. MODEL COMPARISON TO STATE FUNDING TO DISTRICTS – FY 2018-19

FY 2018-19 State Payments to Regular Districts Used in Model[7]

Education Finance Act (EFA)	**$1,725,488,586**
Employer Contributions - EFA	**$763,327,227**
Education Improvement Act (EIA)	**$362,918,881**
Aid to Districts – Bus Shops	**$60,276,684**
Guidance/Career Specialists	**$30,276,941**
Student Health and Fitness	**$25,346,156**
Reading Coaches	**$38,107,476**
Other Aid to Districts	**$4,832,561**
Education Lottery	**$14,403,069**
Property Tax Relief - Estimate	**$1,208,947,938**
Total	**$4,233,925,520**

- This state funding to districts of $4,233.9 million for FY 2018-19 is sufficient to fund **77.5 percent of the model.**
- The remaining $1,227.8 million, or 22.5 percent, is the required local support.
- Actual local school district expenditures for FY 2018-19 are not available for comparison.

[7] See Appendix for state payments included and excluded. State payments for programs such as 4K and adult education outside the model are excluded.

Model - State and Local Funding based upon FY 2018-19 Payments

	Total	Total Per Student	State Share	State Share Per Student	Local Share	Local Share Per Student	Local Millage
I. Instruction							
A. Classroom & Specialized Instruction	$3,287,691,098	$4,559	$2,548,616,379	$3,534	$739,074,719	$1,025	45.1
B. Instructional Support	$300,322,861	$416	$232,810,121	$323	$67,512,740	$94	4.1
C. Health Services	$91,410,006	$127	$70,860,988	$98	$20,549,018	$28	1.3
D. School Administration	$454,954,041	$631	$352,680,129	$489	$102,273,912	$142	6.2
E. Classroom Materials & Technology	$151,284,733	$210	$117,275,844	$163	$34,008,889	$47	2.1
Total –Instruction	***$4,285,662,739***	***$5,943***	***$3,322,243,461***	***$4,607***	***$963,419,278***	***$1,336***	***58.8***
II. Facilities							
A. Facilities	$709,157,789	$983	$549,738,738	$762	$159,419,051	$221	9.7
B. Security and Safety	$79,629,816	$110	$61,728,991	$86	$17,900,825	$25	1.1
C. Transportation	$217,015,590	$301	$168,230,369	$233	$48,785,221	$68	3.0
Total –Facilities	***$1,005,803,194***	***$1,395***	***$779,698,098***	***$1,081***	***$226,105,097***	***$314***	***13.8***
III. District Services							
A. District Leadership & Services	$140,001,118	$194	$108,528,792	$150	$31,472,326	$44	1.9
B. District Technology	$30,256,947	$42	$23,455,169	$33	$6,801,778	$9	0.4
Total - District Services	***$170,258,064***	***$236***	***$131,983,960***	***$183***	***$38,274,104***	***$53***	***2.3***
Total	**$5,461,723,998**	**$7,574**	**$4,233,925,519**	**$5,871**	**$1,227,798,479**	**$1,703**	**75.0**

Budget Format Options

Detail Level 1 - Broad

General Funds

Instruction	**$2,088,843,337**
Facilities	**$490,231,133**
District Services	**$82,984,230**
Total	**$2,662,058,701**

EIA

Instruction	**$284,772,340**
Facilities	**$66,833,287**
District Services	**$11,313,253**
Total	**$362,918,881**

Property Tax Relief

Instruction	**$948,627,784**
Facilities	**$222,633,677**
District Services	**$37,686,477**
Total	**$1,208,947,938**

Total	**$4,233,925,518**

Note: Education Lottery funds are included in General Funds for simplicity.

Detail Level 2 – Subcategories

General Funds

Clssrm & Sp Inst	$1,602,429,324
Instructional Support	$146,378,156
Health Services	$44,553,478
School Admin	$221,745,801
Clssrm Mtls & Tech	$73,736,578
Total -Instruction	***$2,088,843,337***
Facilities	$345,645,379
Security	$38,811,783
Transportation	$105,773,972
Total Facilities	***$490,231,133***
Dstrct Ldrshp & Srvcs	$68,236,915
District Tech	$14,747,316
Total District Srvcs	***$82,984,230***
Total	**$2,662,058,701**

EIA

Clssrm & Sp Inst	$218,459,442
Instructional Support	$19,955,757
Health Services	$6,073,983
School Admin	$30,230,640
Clssrm Mtls & Tech	$10,052,519
Total -Instruction	***$284,772,340***
Facilities	$47,121,889
Security	$5,291,216
Transportation	$14,420,182
Total Facilities	***$66,833,287***
Dstrct Ldrshp & Srvcs	$9,302,749
District Tech	$2,010,504
Total District Srvcs	***$11,313,253***
Total	**$362,918,881**

Property Tax Relief

Clssrm & Sp Inst	$727,727,614
Instructional Support	$66,476,209
Health Services	$20,233,527
School Admin	$100,703,688
Clssrm Mtls & Tech	$33,486,746
Total -Instruction	***$948,627,784***
Facilities	$156,971,470
Security	$17,625,992
Transportation	$48,036,215
Total Facilities	***$222,633,677***
Dstrct Ldrshp & Srvcs	$30,989,128
District Tech	$6,697,349
Total District Srvcs	***$37,686,477***
Total	**$1,208,947,938**

V. ISSUES IN EDUCATION FUNDING AFFECTING EQUITY AMONG DISTRICTS

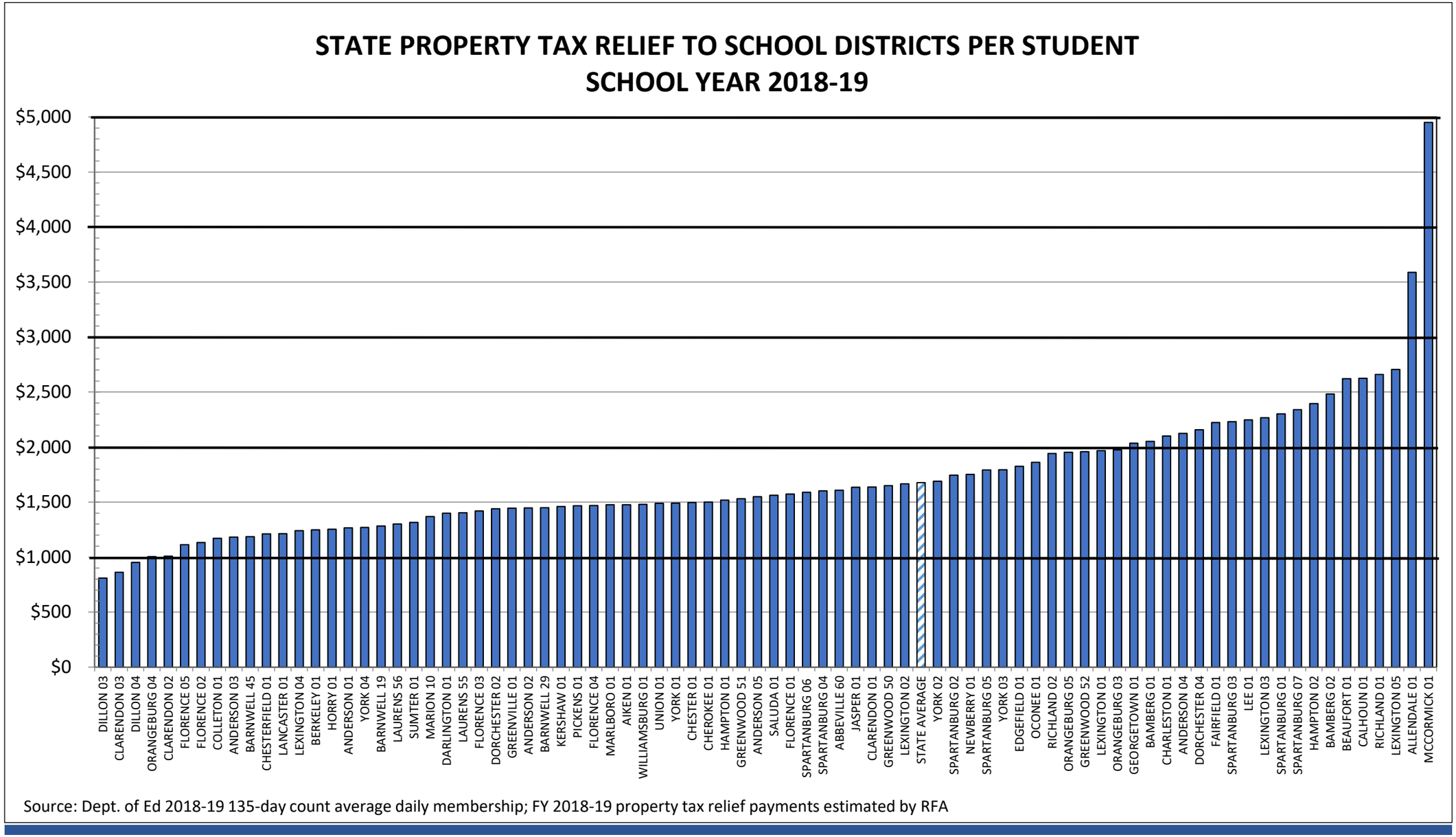
The model incorporates equity in the allocation of all state payments in the sense that the local millage rate needed to meet the school district share is the same for all districts. Current funding by the state to the local school districts, however, is by a variety of methods, not all of which consider equity and the balance between state resources and the local resource of property taxes.

The following charts outline the current state funding for property tax relief and the property tax base by district on a per student basis, as the disparities pose significant questions and challenges to incorporating equity. Some key points to consider are:

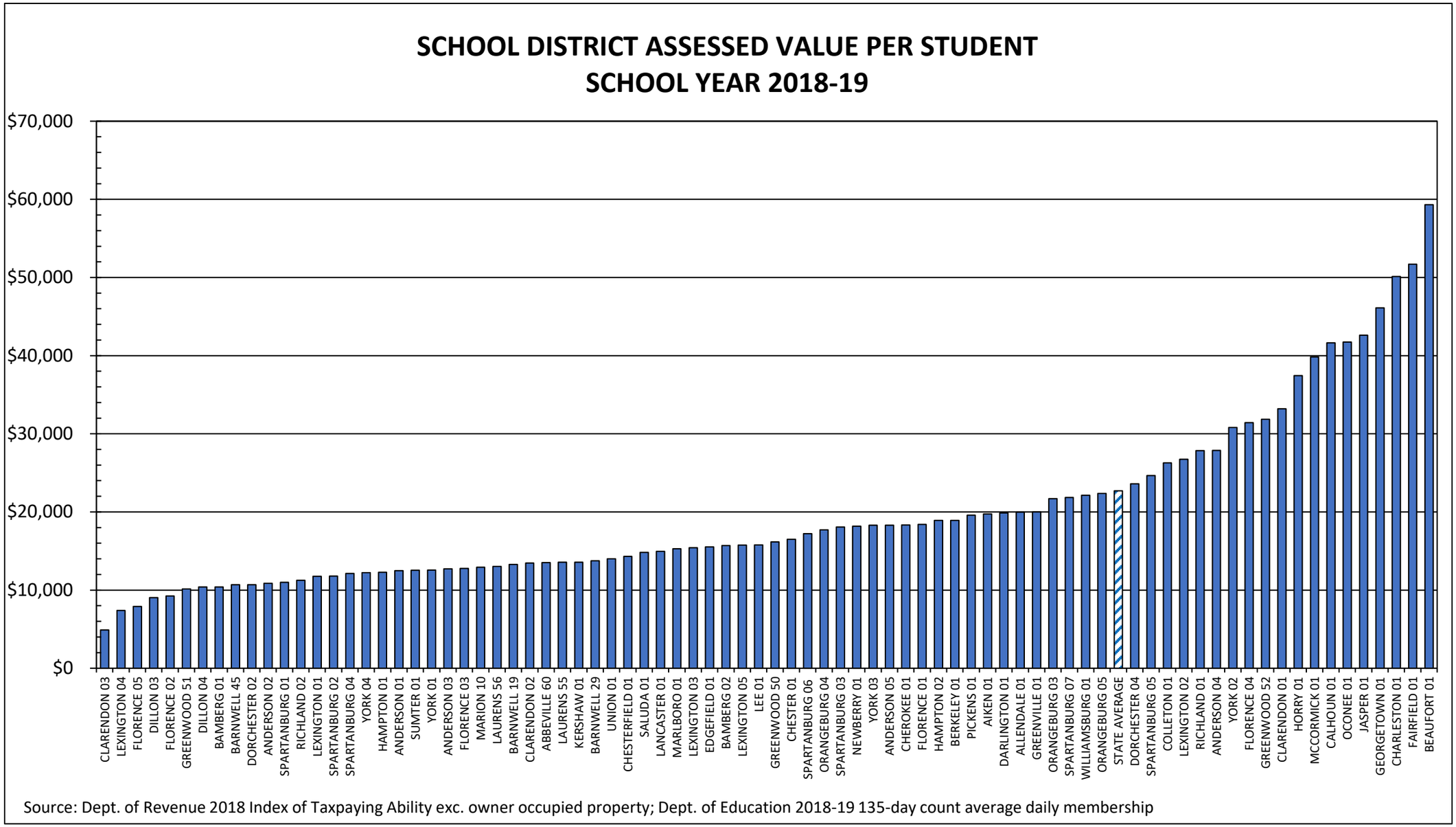
- State payments for property tax relief to school districts average $1,676 per student and range from $809 per student in Dillon 3 to $4,951 per student in McCormick. These payments include all property tax relief for school operations and the additional funding for districts receiving less than $2.5 million per county from Tier III funding.

- School district assessed value averages $22,705 per student and ranges from $4,882 in Clarendon 3 to $59,315 in Beaufort. The assessed value represents only property taxable for school operations and excludes homes.

- Nineteen school districts have higher than the statewide average assessed value per student. Four districts, Georgetown, Charleston, Fairfield, and Beaufort, have more than twice the statewide average assessed value per student. Sixty-two school districts have less than the average assessed value per student.

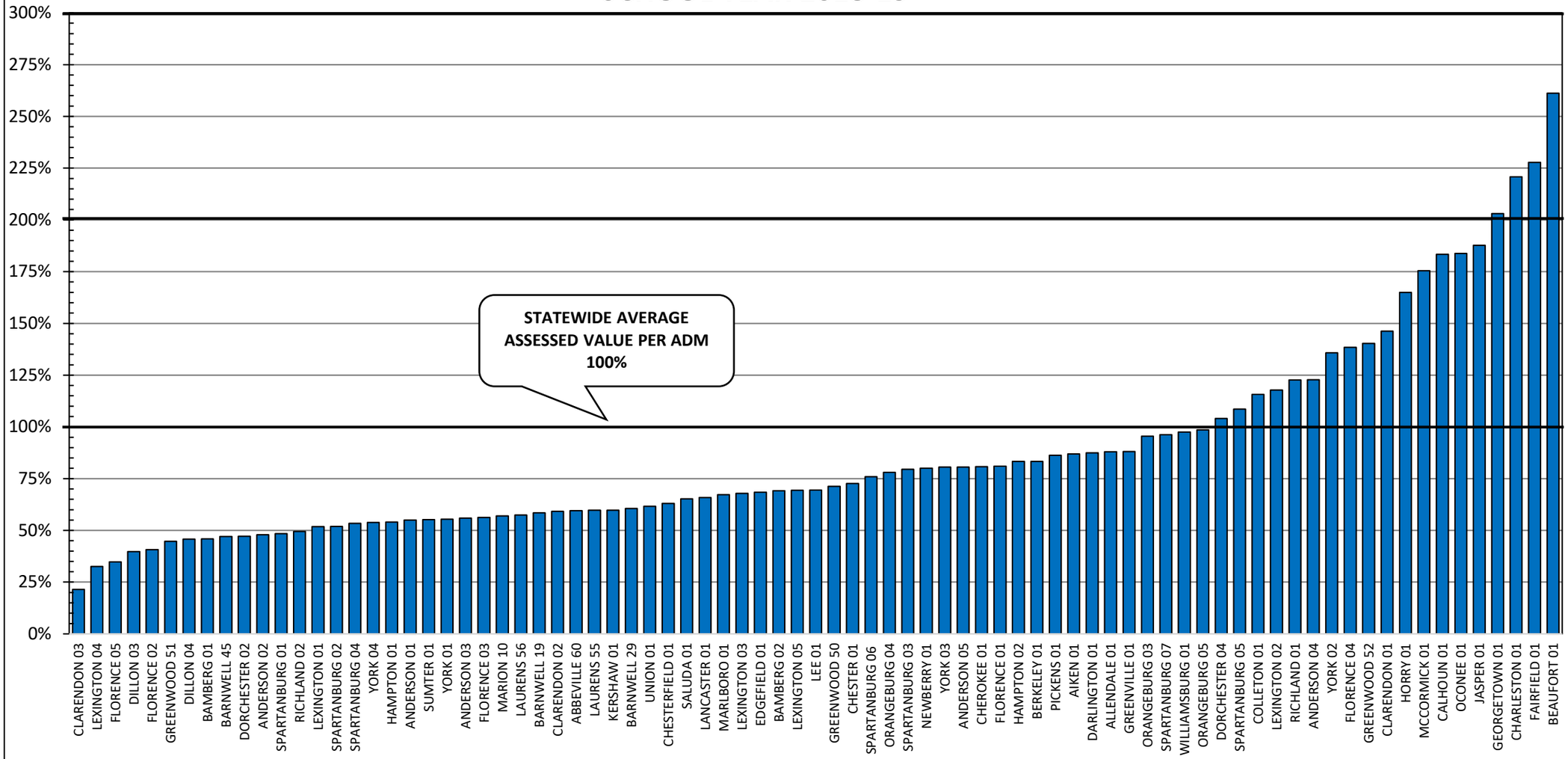


Source: Dept. of Ed 2018-19 135-day count average daily membership; FY 2018-19 property tax relief payments estimated by RFA



Source: Dept. of Revenue 2018 Index of Taxpaying Ability exc. owner occupied property; Dept. of Education 2018-19 135-day count average daily membership

ASSESSED VALUE PER ADM BY SCHOOL DISTRICT AS A PERCENTAGE OF THE STATE AVERAGE
SCHOOL YEAR 2018-19



Source: Dept. of Revenue 2018 Index of Taxpaying Ability exc. owner occupied property; Dept. of Education 2018-19 135-day count average daily membership

VI. KEY DISTINCTIONS - STATE AND LOCAL FUNDING RESPONSIBILITIES

Items Excluded from the Model

1. Local districts are responsible for funding all costs for additional teachers, salaries, and staff outside of model.
    a. Districts may choose to hire more teachers or other staff than the model requires. Funding for additional positions is a local responsibility.
    b. Districts may choose to set higher salaries than the model requires. Funding for higher salaries and the associated employer contributions is a local responsibility.

2. Local districts are responsible for the allocation of teachers to schools and class size in each school or classroom.
    a. The model provides funding for the same student-teacher ratio for like students. However, actual class sizes by district will depend on district decisions for allocating teachers and resources.

VII. EDUCATION FUNDING MODEL – EFFECTS BY DISTRICT BASED ON FY 2018-19

Base Model

- The model provides funding from the state based upon the total state payments to local districts in FY 2018-19.
- This state funding is sufficient to provide support for 77.5 percent of the model.
- Local Districts would share in the remaining 22.5 percent based on their share of the property tax base.

	State Share	State Share Per Student	State Share %	Local Share	Local Share Per Student	Local Share Per Student	Local Millage
I. Instruction							
A. Classroom & Sp. Instruction	$2,548,616,379	$3,534	77.5%	$739,074,719	$1,025	22.5%	45.1
B. Instructional Support	$232,810,121	$323	77.5%	$67,512,740	$94	22.5%	4.1
C. Health Services	$70,860,988	$98	77.5%	$20,549,018	$28	22.5%	1.3
D. School Administration	$352,680,129	$489	77.5%	$102,273,912	$142	22.5%	6.2
E. Classroom Materials & Tech.	$117,275,844	$163	77.5%	$34,008,889	$47	22.5%	2.1
Total –Instruction	***$3,322,243,461***	***$4,607***	***77.5%***	***$963,419,278***	***$1,336***	***22.5%***	***58.8***
II. Facilities							
A. Facilities	$549,738,738	$762	77.5%	$159,419,051	$221	22.5%	9.7
B. Security and Safety	$61,728,991	$86	77.5%	$17,900,825	$25	22.5%	1.1
C. Transportation	$168,230,369	$233	77.5%	$48,785,221	$68	22.5%	3.0
Total –Facilities	***$779,698,098***	***$1,081***	***77.5%***	***$226,105,097***	***$314***	***22.5%***	***13.8***
III. District Services							
A. District Leadership & Serv.	$108,528,792	$150	77.5%	$31,472,326	$44	22.5%	1.9
B. District Technology	$23,455,169	$33	77.5%	$6,801,778	$9	22.5%	0.4
Total - District Services	***$131,983,960***	***$183***	***77.5%***	***$38,274,104***	***$53***	***22.5%***	***2.3***
Total	**$4,233,925,519**	**$5,871**	**77.5%**	**$1,227,798,479**	**$1,703**	**22.5%**	**75.0**

District Funding

- State funding is distributed using a revised index of taxpaying ability, which excludes owner occupied property not taxable for school operations and more closely reflects the tax base used to set the local millage rate.
- The issues presented regarding the disparities in property tax relief and the local tax base along with current funding mechanisms results in a reallocation of resources, some significant, to districts in order to achieve greater equity.
- The model redistributes $173.9 million in funding compared to actual payments for FY 2018-19. Fifty-five districts receive additional funding above actual payments for FY 2018-19, while twenty-six receive less funding.
- The model estimates the local match to be 75.0 mills for all districts.

Model Funding - FY 2018-19

	Total Cost	State Share Total $	State Share %	Local Share Total $	Local Share %	Local Millage	Districts with Gains	Districts with Loss
Instruction	$4,285,662,739	$3,322,243,461	77.5%	$963,419,278	22.5%			
Facilities	$1,005,803,194	$779,698,098	77.5%	$226,105,097	22.5%			
District Services	$170,258,064	$131,983,960	77.5%	$38,274,104	22.5%			
Total	**$5,461,723,998**	**$4,233,925,519**	**77.5%**	**$748,537,630**	**22.5%**	**75.0**		
Redistribution							***$173,868,361***	***($173,868,361)***
Number of Districts							***55***	***26***

Funding Alternatives

- To understand further the model and how alternative funding formulas might impact equity and/or address the redistribution of state funding, several alternative funding options are presented.
- It is important to note that the "hold harmless" amounts noted in the options are not the same as increasing the cost of the model. The hold harmless amounts represent additional funding to those districts who would experience a reduction to current allocations of state funding.
- The options presented require varying levels of state and local support.
- Each funding option provides varying levels of equity in terms of the impact on the local tax base.
- In addition to the funding alternatives presented, phasing in the changes overtime may reduce the local impact on school districts.
- These funding options undo equity and require the state to fund some districts more than others are funded.
- In some instances, certain districts would receive state funding for 100 percent of the cost of the model.

Funding Option 1 - Lower State Share within Formula, Distribute a Portion of Funds outside Model

- Option 1 modifies the funding allocation by providing state support for 70 percent of the model within the equity formula and distributing the remaining funds outside the formula to reduce the number of districts receiving less funding than their actual payments for FY 2018-19.
- Under this alternative, $410.7 million is distributed outside the model to districts that receive less funding than their actual payments for FY 2018-19.
- Additional funding of $49.6 million is required to fund a "hold harmless" for districts that would receive less funding than actual FY 2018-19 payments.
- The local funding required after the adjustments is equivalent to a local millage rate ranging from 0.2 to 100.1 mills.

Funding Option 1 – Lower State Share within Formula to 70%, Distribute a Portion of Funds outside Model, & Add Hold Harmless Funding
*Reallocation of funding outside model and adding hold harmless funds creates a range of local millage rates.

	Total Cost	State Share Total $	State Share %	Local Share Total $	Local Share %	Local Millage	Districts with Gains	Districts with Loss
Instruction	$4,285,662,739	$2,999,963,918	70.0%	$1,285,698,822	30.0%			
Facilities	$1,005,803,194	$704,062,236	70.0%	$301,740,958	30.0%			
District Services	$170,258,064	$119,180,645	70.0%	$51,077,419	30.0%			
Total	$5,461,723,998	$3,823,206,799	70.0%	$1,638,517,199	30.0%	100.1	$49,639,466	($460,358,187)
Distribution outside Model		*$410,718,720*						
Revised Total	**$5,461,723,998**	**$4,283,564,986**	**78.4%**	**$1,178,159,013**	**21.6%**			
Hold Harmless						****0.2-100.1***	***$49,639,466***	***$0***
Number of Districts							***35***	***0***

Funding Option 2 - State Provides $3,000 Per Pupil, Local Share is 50% of Remaining Costs

- Option 2 modifies the funding allocation by providing state funding of $3,000 per pupil to every district totaling $2,163.3 million.
- Local districts are responsible for providing equity funding based upon the revised index for 50 percent of the remaining costs up to a maximum of the district's total funding needs.
- The state provides 50 percent support for the remaining costs not covered by state per pupil funding or the local district support.
- Under this alternative, the residual funding of $343.4 million is distributed outside the model to districts that receive less funding than their actual payments for FY 2018-19.
- Additional funding of $48.2 million is required to fund a "hold harmless" for districts that would receive less funding than actual FY 2018-19 payments.
- The local funding required after the adjustments is equivalent to a local millage rate ranging from 0.2 to 100.7 mills.

Funding Option 2 – State Provides $3,000 Per Pupil, then 50% of Remaining Costs, & Add Hold Harmless Funding
*Reallocation of funding outside model and adding hold harmless funds creates a range of local millage rates.

	Total Cost	State Share Total $	State Share %	Local Share Total $	Local Share %	Local Millage	Districts with Gains	Districts with Loss
Distribution per Pupil		*$2,163,366,750*						
50% Local Support for Remaining Costs								
Instruction	$4,285,662,739	$2,991,598,195	69.8%	$1,294,064,545	30.2%			
Facilities	$1,005,803,194	$702,098,883	69.8%	$303,704,312	30.2%			
District Services	$170,258,064	$118,848,297	69.8%	$51,409,767	30.2%			
Total	$5,461,723,998	$3,812,545,374	69.8%	$1,649,178,624	30.2%	*73.0-100.7	$48,243,806	($391,650,477)
Residual outside Model		*$343,406,670*						
Revised Total	**$5,461,723,998**	**$4,282,169,325**	**78.4%**	**$1,179,554,673**	**21.6%**			
Hold Harmless						***0.2-100.7**	***$48,243,806***	***$0***
Number of Districts							***34***	***0***

Funding Option 3 - Eliminate Facilities costs and Property Tax Relief Funding

- Option 3 removes facilities costs and property tax relief funding from the model. This option lowers the cost of the items funded in the model to $4,445.9 million. State funding includes only the budgeted funds for education of $2,964.7 million excluding transportation funds.
- These state funds are sufficient to pay for 66.5 percent of the model excluding facilities, with the remaining 33.5 percent of funding from local districts. Since property tax relief funding is not included in this option, the current imputed index is used to distribute state and local funding.
- Under this option, $94.1 million is redistributed with sixty-six counties receiving more than actual payments and fifteen districts receiving less.
- This results in an average millage rate of 91.1 mills and a range of 78.0 to 128.6 mills on the taxable property. Because funding is allocated using the imputed index, the resulting millage rate for local funding on taxable property is unequal across districts.
- Additional funding of $94.1 million would be required to hold harmless the fifteen districts receiving less funding.
- This option with additional hold harmless funding results in a local millage rate of 85.3 on average, with a range from 69.4 to 128.6 mills on the taxable property.

Funding Option 3 – Eliminate Facilities Costs and Property Tax Relief Funding from Model & Add Hold Harmless Funding
*Reallocation of funding outside model and adding hold harmless funds creates a range of local millage rates.

	Total Cost	State Share Total $	State Share %	Local Share Total $	Local Share %	Local Millage	Districts with Gains	Districts with Loss
Instruction	$4,285,662,739	$2,851,424,302	66.5%	$1,434,238,438	33.5%			
Facilities	$0	$0	66.5%	$0	33.5%			
District Services	$170,258,064	$113,279,558	66.5%	$56,978,506	33.5%			
Total	$4,455,920,804	$2,964,703,860	66.5%	$1,491,216,944	33.5%	*78.0-128.6	$94,068,010	($94,065,048)
Revised Total	**$4,455,920,804**	**$3,058,768,907**	**68.6%**	**$1,397,151,897**	**31.4%**	***69.4-128.6**		
Hold Harmless							***$94,068,010***	***$0***
Number of Districts							***66***	***0***

Funding Option 4 - State Funds 80% of Instruction and Facilities

- Under this option, the state provides funding for instruction and facilities. District Services are funded entirely by each local district.
- State funding for FY 2018-19 is sufficient to provide 80 percent of the model costs for Instruction and Facilities.
- The local districts provide the remaining 20 percent of Instruction and Facilities and all District Services costs.
- This option redistributes $154.3 million with forty-eight districts receiving additional funds and thirty-three receiving less.
- The local millage rate ranges from 66.8 to 255.0 under this option without a hold harmless.
- Additional funding of $154.3 million would be required to hold harmless districts receiving less funding.
- The revised local millage rate with a hold harmless averages 65.6 and ranges from 0.2 to 255.0 mills.

Funding Option 4 – Eliminate District Services from the Model, State Funds 80% of Instruction and Facilities & Add Hold Harmless Funding
*Reallocation of funding outside model and adding hold harmless funds creates a range of local millage rates.

	Total Cost	State Share Total $	State Share %	Local Share Total $	Local Share %	Local Millage	Districts with Gains	Districts with Loss
Instruction	$4,285,662,739	$3,429,136,450	80.0%	$856,526,289	20.0%			
Facilities	$1,005,803,194	$804,784,838	80.0%	$201,018,356	20.0%			
District Services	$170,258,064	$0	0.0%	$170,258,064	100.0%			
Total	$5,461,723,998	$4,233,925,519	0.0%	$5,461,723,998	100.0%	*66.8-255.0	$154,311,552	($154,311,552)
Revised Total	**$5,461,723,998**	**$4,388,237,071**	**80.3%**	**$1,073,486,928**	**19.7%**	***0.2-255.0**		
Hold Harmless							***$154,311,552***	***$0***
Number of Districts							***48***	***0***

VIII. EDUCATION FUNDING MODEL – FLEXIBILITY AND ALTERNATIVES

Alternative Assumptions

- The model can be adjusted based upon policy decisions and goals.
- One option is to provide a lower student-teacher ratio for students in grades 1-6. Discussions with the education community and research indicate that lower class sizes in early grades may have a positive influence on student performance.
- Option 5 retains all of the assumptions and allocations in the model but adjusts the student-teacher ratio to 15.5/1 for students in poverty and 20.5/1 for remaining students. All other grades are adjusted up to 17.5/1 and 22.5/1 to account for the lower student teacher ratio and match to the current total classroom teachers.

	Poverty	**Non-Poverty**	**All Students**
Model			
Grade K	16.5	21.5	(One aide for every Kindergarten Teacher, see below)
Grades 1-3	16.5	21.5	
Grades 4-6	16.5	21.5	
Grades 7-8	16.5	21.5	
Grades 9-12	16.5	21.5	
Option 5			
Grade K	17.5	22.5	(One aide for every Kindergarten Teacher, see below)
Grades 1-3	15.5	20.5	
Grades 4-6	15.5	20.5	
Grades 7-8	17.5	22.5	
Grades 9-12	17.5	22.5	

OPTION 5 – LOWER STUDENT TEACHER RATIO FOR GRADES 1-6

- Option 5 requires 45,268 teachers compared to 45,277 in the system and 45,241 in the model.
- The total cost decreases, primarily due to the lower number of teachers allocated to kindergarten, which lowers the number of kindergarten aides and costs.
- Overall, Option 5 redistributes similar funding compared to the model of $173.9 million and has a similar cost share of 77.6 percent state funding compared to 77.5 percent for the model.

	Total Cost	State Share Total $	State Share %	Local Share Total $	Local Share %	Local Millage	Districts with Gains	Districts with Loss
MODEL								
Instruction	$4,285,662,739	$3,322,243,461	77.5%	$963,419,278	22.5%			
Facilities	$1,005,803,194	$779,698,098	77.5%	$226,105,097	22.5%			
District Services	$170,258,064	$131,983,960	77.5%	$38,274,104	22.5%			
Total	**$5,461,723,998**	**$4,233,925,519**	**77.5%**	**$748,537,630**	**22.5%**	**75.0**		
Redistribution							***$173,868,361***	***($173,868,361)***
							55	**26**
OPTION 5								
Instruction	$4,282,150,741	$3,321,391,453	77.6%	$960,759,287	22.4%			
Facilities	$1,006,221,493	$780,461,892	77.6%	$225,759,602	22.4%			
District Services	$170,275,912	$132,072,174	77.6%	$38,203,738	22.4%			
Total	**$5,458,648,146**	**$4,233,925,519**	**77.6%**	**$748,537,630**	**22.4%**	**74.8**		
Redistribution							***$173,877,014***	***($173,877,014)***
Number of Districts							***55***	***26***

IX. ACCOUNTABILITY & PERFORMANCE – POLICY DECISIONS

The release of this model also provides a reference point to more specifically identify and set flexibility and accountability standards. To continue the discussion on these items, several questions are repeated below.

Fiscal Accountability

The model provides districts with specific resources and funding levels.

- What flexibility should districts have in deviating from the model? What are the parameters for fiscal accountability and resource allocation?
    - Flexibility may require changes to regulations or requirements in place currently for specific funding lines reallocated in the model and recommendations for specific items are welcomed.

Performance

- What are the performance standards districts must meet?
    - The Education Oversight Committee provided input for the report on May 9, 2019, which may be used as a framework for developing performance measures.

APPENDIX

Model Assumptions and Allocations - Methodology

Instruction

Classroom Instruction

- The model allocates funding for teachers based upon poverty and non-poverty student counts for basic instruction. Each student is allocated a regular classroom teacher.
- All other classroom instructional areas are based upon total student counts for students requiring specialized education services.
- The model reflects a classroom student to teacher ratio based upon overall statewide classroom teachers and certified professional teaching staff and may be adjusted based upon policy goals.

Specialized Instruction

- The model is intended to measure the individual instructional needs of each student and allocate resources for those services.
- The model provides a service allocation for specialized educational instruction, speech therapy, and additional services such as services from orientation and mobility specialists, occupational or physical therapists, psychologists, social workers, and any others deemed necessary.
- Limitations on available data for these specialized education services prohibit the complete development of the model at a detailed level of service until data systems are developed and data can be collected.
- For illustration, an interim model is presented based upon allocating funding for special education services using available data. This simplified structure allocates an additional special education or speech teacher and additional service providers (such as psychologist, orientation & mobility specialist, etc.) for students served under IDEA. This simplified version does not specify the type of service received due to data limitations.
- Development of this section of the model will require additional data systems to collect the number of students utilizing each type of specialized education service.
- Further, additional modifications to the allocation of resources may be necessary to ensure compliance with federal requirements under IDEA. The model provides a baseline to allow the South Carolina Department of Education to review the model in further detail and potentially consult with the U.S. Department of Education to ensure continued compliance with federal requirements.

Other Specialized Instruction

- The model provides funding allocations for personalized instructional areas currently addressed through the EFA add-on weights. These allocations include resources for gifted and talented, academic assistance, limited English proficiency, and dual credit enrollment.
- These services are allocated a percentage of the cost of an additional teacher based upon the equivalent of the current EFA weighting.
- Career and technology education is allocated funding for a percentage of a teacher equivalent to the additional weighting of 0.29 above the EFA base student weight of 1.0.

Instructional Support

- School districts are allocated funding for guidance counselors and guidance resources, library/media specialists and library aides, and career specialists based upon the number students in a district.
- Each district is allocated funding for one guidance counselor and guidance support resource for every 350 students.
- Each district is allocated funding for one library/media specialist and one library aide for every 685 students.
- Each district is allocated funding for one career specialist for every 2,260 students.
- The model accounts for the current statewide number of guidance counselors, library/media specialists, and career specialists in PCS. The allocation to each district may vary from the current staffing levels.

Health Services

- Districts are allocated funding for school nurses based upon the number of students in a district with one nurse for every 600 students. This estimate is based upon providing approximately one nurse per school. Some districts may contract for these services, so additional nurses are added to account for contract positions not in PCS.
- Districts are allocated funding for social workers based upon the number of students in a district with one social worker for every 3,180 students. Data to measure the number of students requiring this service is not available currently. The estimate is based upon a sample of the ratio of social workers to students in districts with social workers included in PCS. Some districts may contract for these services, so additional social workers are added to account for contract positions not in PCS.

School Administration

- Districts are allocated funding for school administrators based upon the number of teachers in the model with one administrator for every 15 teachers. This allocation is based upon the number of administrators in PCS statewide and may vary from current staffing levels by district.

Classroom Materials & Technology

- Classroom materials and technology funding is based upon the number of teachers in the model. This initial allocation is based upon a survey of districts' actual spending converted to a per teacher equivalent.

Facilities

Facilities

- Facilities funding is allocated based upon the number of teachers, square footage, and current expenditures from a survey of school districts. Each teacher is allocated 2,750 square feet. This calculation is based upon an average school size of 110,000 sq. ft. and an average of 40 teachers per school.
- Funding for custodial services, maintenance, and utilities is based upon a dollar amount per square foot. The cost per square foot is based upon total expenditures from a survey of school districts and covers classrooms, common areas such as cafeterias and gymnasiums, administrative space, and district office facilities expenses.
- This methodology reflects the resources needed for additional class sizes and will change with any adjustments to class sizes in the model.

Safety and Security

- Each district is allocated funding for one safety personnel for every 640 students based upon a survey of current staffing for school safety and security personnel by school districts.
- Districts utilize a variety of methods to provide safety personnel currently including school resource officers, contracted security personnel, and school monitors. Actual staffing by district may vary from statewide averages.

- Each district is allocated funding for safety and security equipment based upon a survey of current expenditures for school safety and security equipment by school districts.

Transportation

- Each district is allocated funding for one bus driver for every 110 students. This allocation is based upon a survey of current bus drivers per student. The allocation to each district may vary from the current staffing levels.

District Services

District Leadership and Services

- The model allocates each district funding for one superintendent.
- The model allocates each district funding for program directors to support district services for HR, finance, transportation, food services, student services, and other functions based upon the number of teachers. Each district receives a minimum of 6 program directors with one additional position for every 35 teachers above 350, up to a maximum of 20 directors.
- Each district receives funding for a range of staffing based upon the number of teachers. Each district receives funding for a minimum of 6 staff positions with one additional position for every 35 teachers above 350, up to a maximum of 20 staff positions.

District Technology

- Each district is allocated funds for district-wide technology based upon the number of teachers.
- The initial model allocations are based upon a survey of school district expenditures.

Equity

The model addresses equity through two factors:

- The state supports the same resources for all districts:
    - Each district is allocated teachers and resources based upon the services required by the student.
    - State funding is determined based upon the same standards for all districts.
    - District funding for additional teachers or services outside the model is a local decision.

- This change in funding eliminates the potential inequity of the state funding teacher salaries or additional resources for local decisions that are outside the statewide allocations.

- District wealth is measured by taxable property:
  - Each district's funding percentage from the state for the resources required in the model is based upon the district's relative property wealth compared to the rest of the state.
  - A revised index of taxpaying ability is used to determine a district's relative wealth. The index of taxpaying ability currently includes an imputed amount for property tax reimbursements. As property tax reimbursements are reallocated in the model, this imputed amount is excluded from the revised index of taxpaying ability. The revised ITA reflects the property tax wealth that school districts are able to tax for school operations.
  - This change to the measurement of wealth results in an equivalent millage rate required in each district to support the resources in the model.

Model Assumptions and Allocations – FY 2018-19 Amounts

Assumptions and Allocations - FY 2018-19

Teacher Cost:		Employer Contribution Rate (Fringe)	28.26%
Salary:	$44,586		
Employer Contribution:	$12,600	Average Daily Membership (ADM) (regular 81 district)	721,122
Health Insurance:	$6,798		
Total:	**$63,984**		

INSTRUCTION

Measure: Student to Teacher Ratio	**Poverty**	**Non-Poverty**	**All Students**
Grade K	16.5	21.5	(One aide for every Kindergarten Teacher, see below)
Grades 1-3	16.5	21.5	
Grades 4-6	16.5	21.5	
Grades 7-8	16.5	21.5	
Grades 9-12	16.5	21.5	

Additional Special Education for Students Served Under IDEA	17.5	(Specialized Education and Speech Therapy)
Additional Specialized Resources	120	(All Other Providers)
Specialized Education	N/A	(Model: Allocation by Service Measurement)
Speech Therapy	N/A	(Model: Allocation by Service Measurement)
Orientation & Mobility	N/A	(Model: Allocation by Service Measurement)
Occupational or Physical Therapy	N/A	(Model: Allocation by Service Measurement)
Psychologist	N/A	(Model: Allocation by Service Measurement)
Paraprofessionals	N/A	(Model: Allocation by Service Measurement)

N/A - Requires additional data collection systems to measure and implement

Assumptions and Allocations - FY 2018-19 (Continued)

Measure: Per Student

	% of Teacher Salary	Amount		Allotment		Students
Gifted and Talented	0.85%	$379		1	For Every	1
Academic Assistance	0.85%	$379		1	For Every	1
Limited English Proficiency	1.15%	$513		1	For Every	1
Dual Credit Enrollment	0.85%	$379		1	For Every	1
Career & Technology Education	1.60%	$713		1	For Every	1
Guidance Counselor	100%	$44,586	*	1	For Every	350
Guidance Resources	25%	$22,293	*	1	For Every	350
Library/Media Specialist	100%	$44,586	*	1	For Every	685
Library Aide	50%	$22,293	*	1	For Every	685
Career Specialists	100%	$44,586	*	1	For Every	2,260
Nurses	100%	$44,586	*	1	For Every	600
Social Workers	100%	$44,586	*	1	For Every	4,780

Measure: Per Teachers	% of Teacher Salary	Amount		Positions		Students
Kindergarten Aides	50%	$22,293	*	1	For Every	K teacher
School Administrators	170%	$75,796	*	1	For Every	15
School Staff (Attendance, Data Entry, etc.)	70%	$31,210	*	1	For Every	15
Classroom Materials & Technology	7.5%	$3,344		1	For Every	1

*Fringe calculated separately for personnel costs on salary amount

Assumptions and Allocations - FY 2018-19 (Continued)

FACILITIES

Measure: Per Teacher	**% of Teacher Salary**	**Amount Per Sq. Ft.**		**Sq. Ft**		**Teachers**		
Custodial Services & Staff	0.0040%	$1.80		2,750	For Every	1		
Maintenance & Staff	0.0054%	$2.40		2,750	For Every	1		
Utilities	0.0034%	$1.50		2,750	For Every	1		
Measure: Per Student	**% of Teacher Salary**	**Amount**		**Allotment**		**Students**		
School Security Staff	100%	$44,586	*	1	For Every	640		
Security/Safety Equipment	15.0%	$6,688		1	For Every	640		
Transportation Staff (Bus Drivers)	46.00%	$20,510	*	1	For Every	110		

DISTRICT SERVICES

Measure: Per Teacher	**% of Teacher Salary**	**Amount**		**Positions**		**Teachers**		
Program Directors (Student Services, HR, Finance, etc.)	160%	$71,338	*	1	For Every	35	Over	350
							Min	6
							Max	20
District Staff	80%	$35,669	*	1	For Every	35	Over	350
							Min	6
							Max	20
District Technology	1.5%	$669		1	For Every	1		
Measure: Per District	**% of Teacher Salary**	**Salary**		**Positions**		**District**		
Superintendent	350%	$156,051	*	1	For Every	1		

*Fringe calculated separately for personnel costs on salary amount

FY 2018-19 State Payments to School Districts Included

0720 - Medicaid FY 09-10
0720A - Medicaid FY 08-09
3118 - EEDA Career Specialists
3127 - Student Health & Fitness
3131 - SP Contracts
3131A - Bus Driver Aides
3132 - Home Instruction
3136 - Health/Fitness - Nurses
3160 - Bus Driver Salary
3160A - R-60 Contract
3160C - Driver Sled Check
3161 - EAA Bus Driver Salary
3162 - Bus Driver's Workers Com
3180 - Fringe Benefits
3199G - Sub Pay
3311 - Kindergarten - EFA
3312 - Primary - EFA
3313 - Elementary - EFA
3314 - High School - EFA
3315 - TMH - EFA
3316 - Speech - EFA
3317 - Homebound - EFA
3321 - EH - EFA
3322 - EMH - EFA
3323 - LD - EFA
3324 - HH - EFA
3325 - VH - EFA
3326 - OH - EFA
3327 - Vocational - EFA
3331 - Autism - EFA
3350 - RTF Payments
3509 - Arts in Education
3526 Refurbish Science Kits
3538 - Students at Risk of Failure
3550 - Teacher Salary Supplement
3555 - Fringe Teacher Salary
3599 - Misc EIA
704 - EFA Adjustment
3351- Academic Assistance
3502-ADEPT
3507-Aid to District Technology
3597- Aid to Districts
3529- Career and Technology Education
3519B-Career-Ready Assessments
3519A-College-Ready Assessments
3353-Dual Enrollment
EEDA Career Awareness & Professional Dev
3596- EEDA Career Specialists
3599D-E-Rate Category 2 Match
3518- Formative Assessment
3519- Grade 10 Assessments
3332-High Achieving Students
3519C- IB Exams
3528- Industry Certificates
3334-Limited English Proficiency
3199I-Profoundly Mentally Disabled
3352- Pupils in Poverty
Reading Coaches
3670-School Safety Upgrades
EEDA Supplemental Programs
WBL Career Specialists
WBL Staff Development

FY 2018-19 State Payments to School Districts Excluded

1930 - Special Needs Transp
3181 - Retiree Insurance
3193 - Apple Tags
3300 - Educ Finance Act (CHARTER ONLY)
3571 - Palmetto Priority Schools
3577 - Teacher Supply
3699 - Misc. Lottery
DSS SNAP & E&T Program
3599C Personalized Learning PD
3597A Professional Development
3557A-Summer Reading Partnership
3557-Summer Reading Program
3187-Teacher Supply
G-T Professional Development
Charter District Payments
3134 - CDEPP
3532 - National Board Certified
3533 - Teacher of the Year
3540 - 4-yr-old Early Childhood
3541-CDEPP
3556 - Adult Education
3156-Adult Education
3134D- CDEP Curriculum
3134G-CDEP Extended Year
3134H-CDEP Summer Program
3134A-CDEPP Supplies/Materials
3541W-CERDEP Waterford UPSTART
3392- NBC Excess EFA Formula

Funding Model vs. Education Finance Act

Funding Model

- District Size: Not applicable
- Non-salary costs: Includes technology and safety equipment (Training included in cost of teacher salary for professional development days)
- Staff
  - 1 school administrator for every 15 teachers
  - 1 school staff for every 15 teachers
  - 1 library/media specialist for every 685 students
  - 1 guidance counselor for every 350 students
  - 1 career specialist for every 2,260 students
  - 1 nurse for every 600 students
  - 1 safety staff for every 640 students
  - 1 superintendent
  - 6-20 program directors (minimum of 6 with 1 additional position for every 35 teachers above 350 to a maximum of 20)
  - 6-20 district staff (minimum of 6 with 1 additional position for every 35 teachers above 350 to a maximum of 20)
  - 1 bus driver for every 110 students
- School facilities
  - 2,750 square feet per teacher

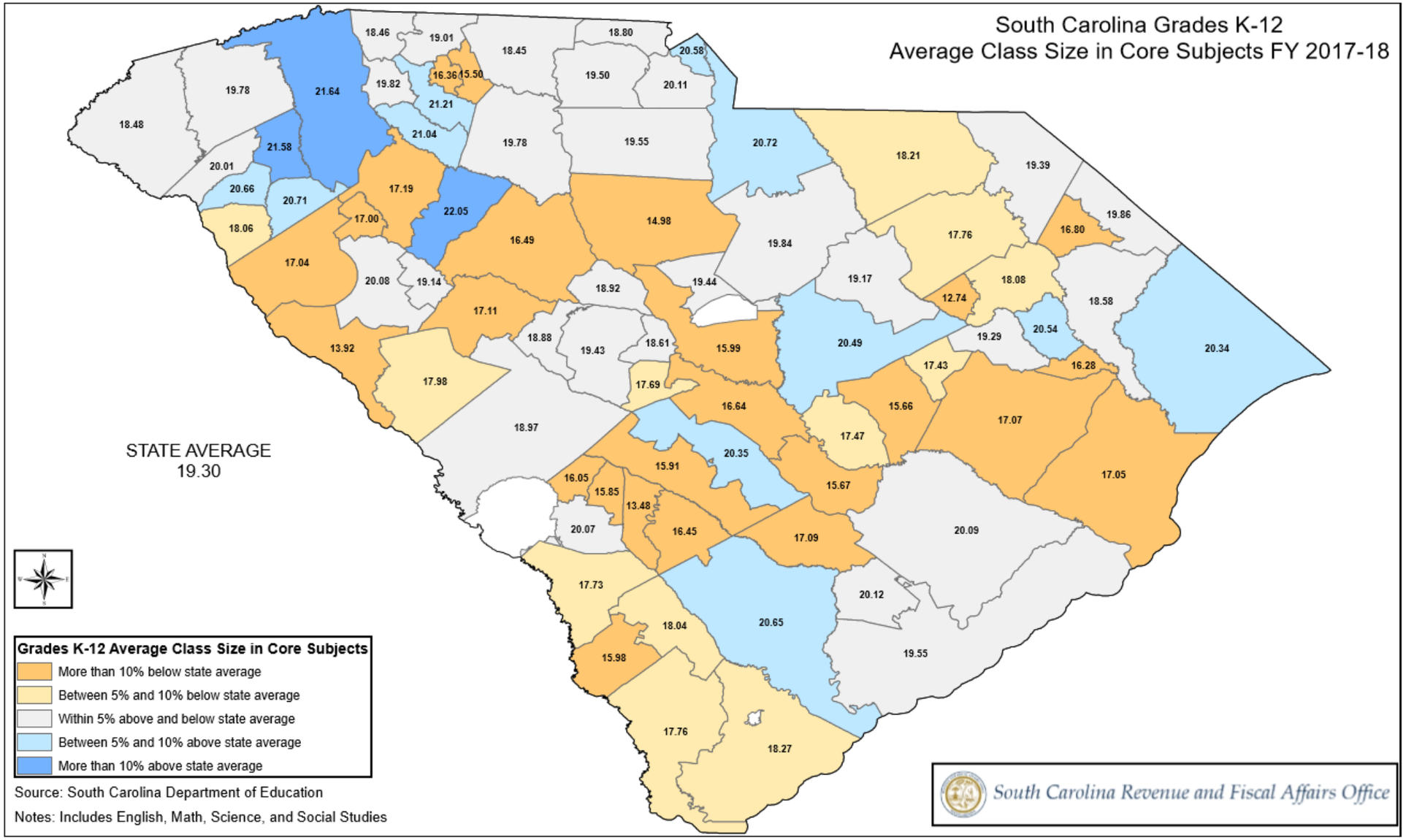
EFA

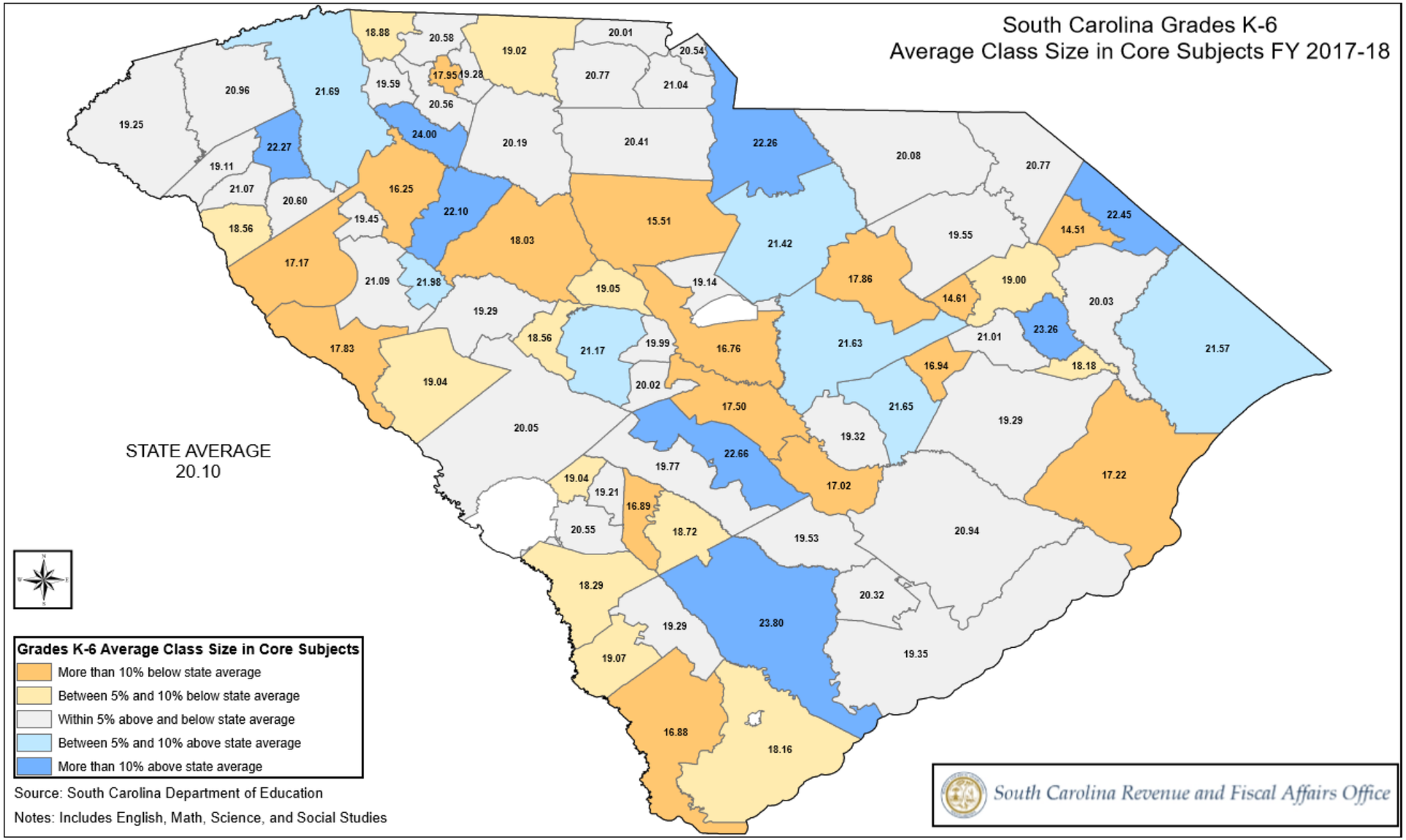
- District Size: School district with 7,620 weighted pupil units and 2,614 students in grades 4-8
- Non-salary costs: Includes materials, supplies, and training
- Staff
  - 4.4 principals
  - 3.9 assistant principals
  - 4.4 secretaries
  - 4.4 clerks
  - 4.4 librarians
  - 3.9 librarian aides
  - 3.9 guidance counselors
  - 100.6 teachers
  - 1 superintendent
  - 1 asst. superintendent
  - 1 finance officer
  - 2 directors
  - 8 consultants
  - 9 administrative secretaries
- School facilities
  - Not included

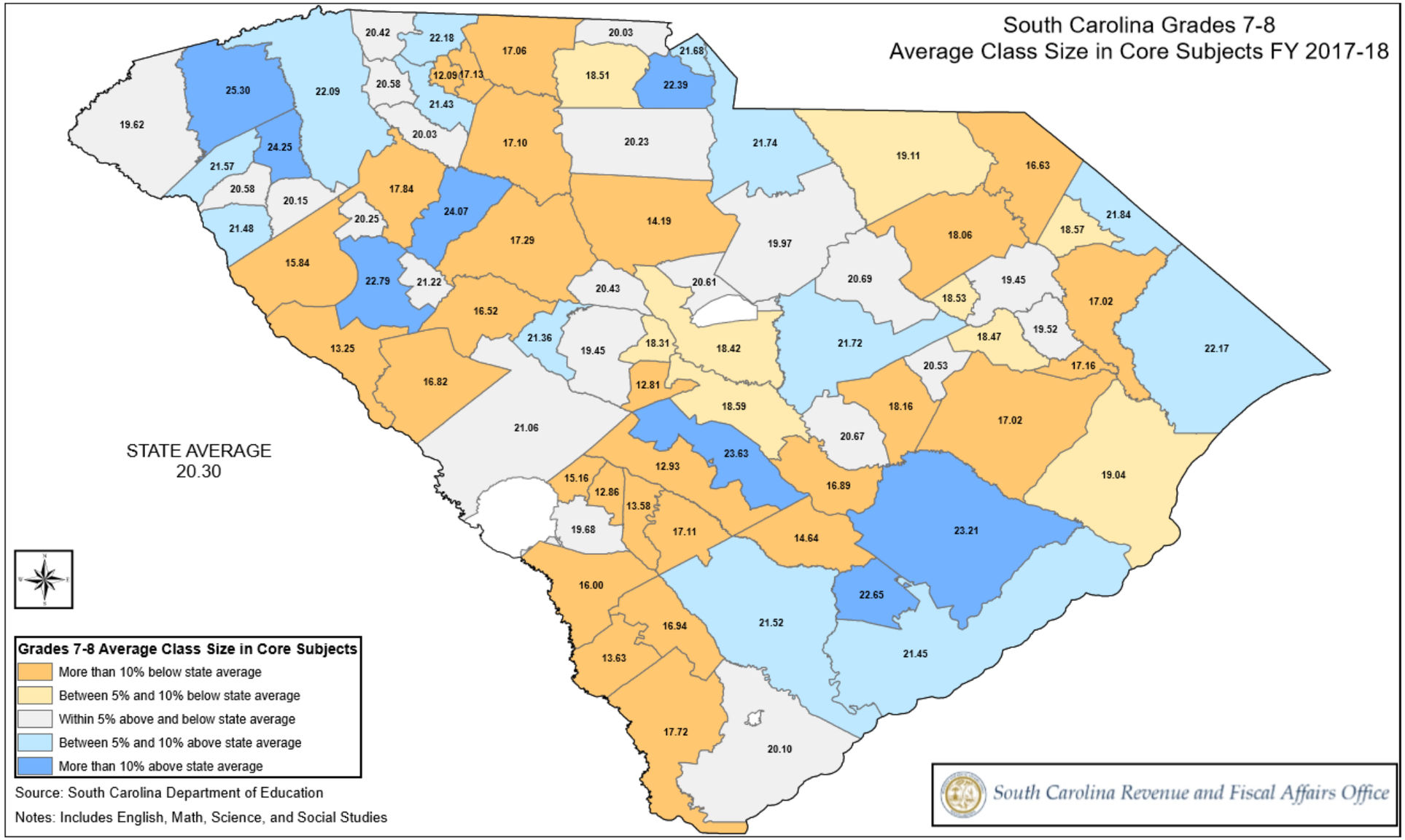
Class Size and Student to Teacher Ratio

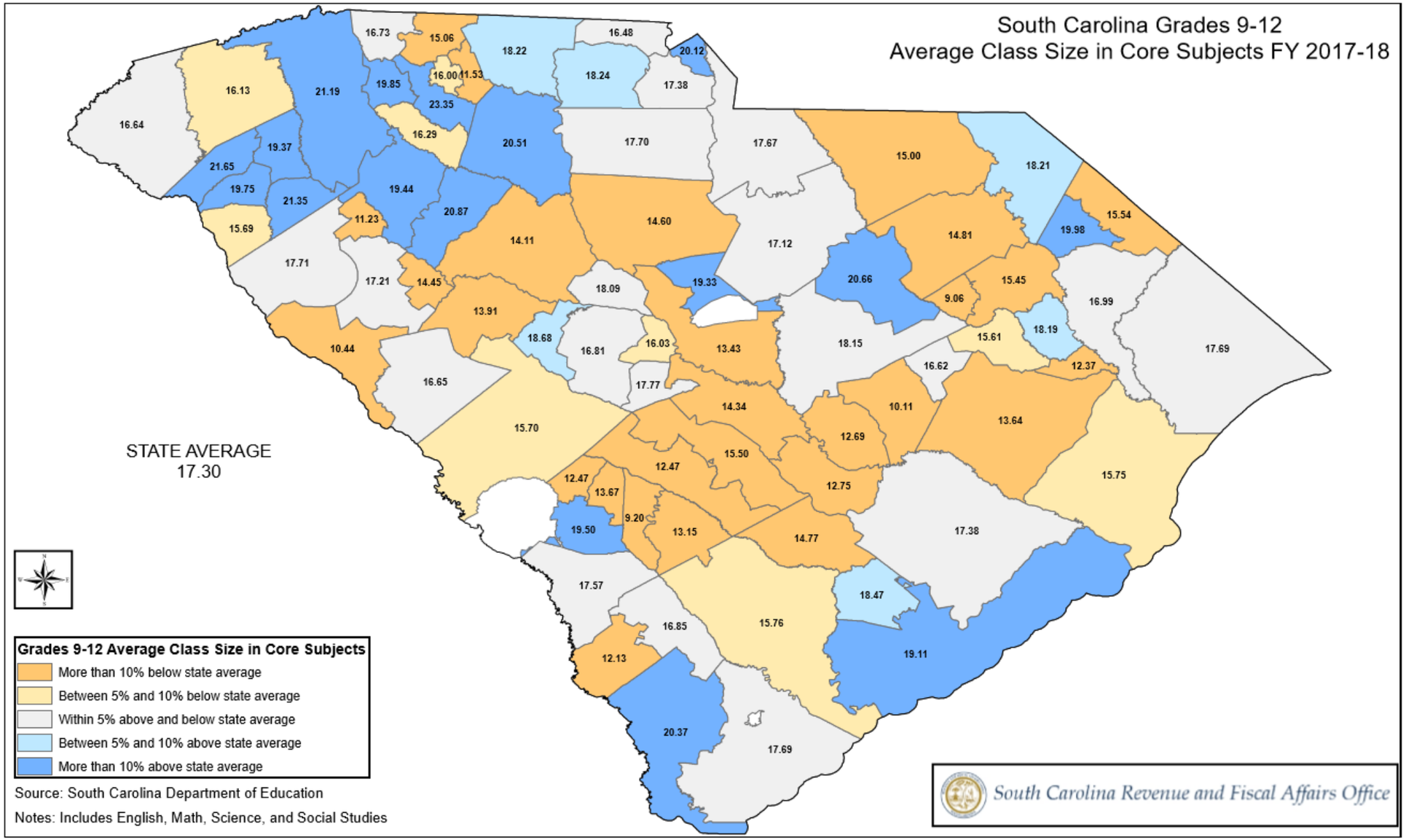
Current Class Sizes in Core Subject Areas

- The model appropriates funding based upon the number of teachers required to serve students. The student to teacher ratio drives the number of teachers needed and the classroom instruction costs.
- Allocation of teachers by districts and class sizes is a local decision. The model provides a targeted student/teacher ratio for each district, but the accountability measures and district choices will ultimately drive class sizes.
- The following maps show the average class size for students in grades K-6, grades 7-8, and grades 9-12 by district in FY 2017-18 in core subject areas of English, math, science, and social studies.
- The average class sizes statewide in core subject areas for FY 2017-18 are:
    - All grades K-12: 19.3
    - K-6 grades: 20.1
    - 7-8 grades: 20.3
    - 9-12 grades: 17.3
- Comparatively the model provides a student/teacher ratio of:
    - All grades K-12: 18.1
    - K-6 grades: 18.1
    - 7-8 grades: 17.9
    - 9-12 grades: 18.1
    - All grades including special education: 15.9
    - Class sizes may not match student/teacher ratios due to district decisions for allocating teachers and resources.


South Carolina Grades K-12
Average Class Size in Core Subjects FY 2017-18
STATE AVERAGE
19.30
Grades K-12 Average Class Size in Core Subjects
More than 10% below state average
Between 5% and 10% below state average
Within 5% above and below state average
Between 5% and 10% above state average
More than 10% above state average
Source: South Carolina Department of Education
Notes: Includes English, Math, Science, and Social Studies
South Carolina Revenue and Fiscal Affairs Office


South Carolina Grades K-6
Average Class Size in Core Subjects FY 2017-18
STATE AVERAGE
20.10
Grades K-6 Average Class Size in Core Subjects
More than 10% below state average
Between 5% and 10% below state average
Within 5% above and below state average
Between 5% and 10% above state average
More than 10% above state average
Source: South Carolina Department of Education
Notes: Includes English, Math, Science, and Social Studies
South Carolina Revenue and Fiscal Affairs Office


South Carolina Grades 7-8
Average Class Size in Core Subjects FY 2017-18
STATE AVERAGE
20.30
Grades 7-8 Average Class Size in Core Subjects
More than 10% below state average
Between 5% and 10% below state average
Within 5% above and below state average
Between 5% and 10% above state average
More than 10% above state average
Source: South Carolina Department of Education
Notes: Includes English, Math, Science, and Social Studies
South Carolina Revenue and Fiscal Affairs Office


South Carolina Grades 9-12
Average Class Size in Core Subjects FY 2017-18
STATE AVERAGE
17.30
Grades 9-12 Average Class Size in Core Subjects
More than 10% below state average
Between 5% and 10% below state average
Within 5% above and below state average
Between 5% and 10% above state average
More than 10% above state average
Source: South Carolina Department of Education
Notes: Includes English, Math, Science, and Social Studies
South Carolina Revenue and Fiscal Affairs Office
16.73
15.06
18.22
16.48
20.12
16.13
21.19
19.85
16.00
11.53
18.24
17.38
23.35
16.64
16.29
20.51
17.70
17.67
15.00
18.21
19.37
21.65
19.75
21.35
19.44
20.87
15.54
19.98
11.23
14.60
14.81
15.69
14.11
17.12
17.71
17.21
14.45
18.09
19.33
20.66
15.45
9.06
16.99
13.91
18.68
16.81
16.03
13.43
18.15
15.61
18.19
17.69
10.44
16.62
12.37
16.65
17.77
14.34
10.11
13.64
15.70
12.69
15.50
12.47
12.75
15.75
12.47
13.67
9.20
19.50
13.15
14.77
17.38
17.57
18.47
16.85
15.76
19.11
12.13
20.37
17.69

Model & Options - By District

The following tables are included for completeness but may prove difficult to view due to page size limitations. The tables are available in larger formats at http://rfa.sc.gov/econ/educ/model.

Tables:

1. Model Staff Count Comparisons to Actual Staff Levels
2. Estimated Financial Impact on Local School Districts
    a. Model
    b. Options 1-5

Comparison of Model Teacher, Instructional Staff, and School Administrator Counts to Actual

		Classroom Teacher Counts			Specialty Providers			Guidance Counselors			Library/Media			Career Specialists			School Administrator		
District	Total ADM	Model	Actual	Difference (model - actual)	Model	Actual	Difference (model - actual)	Model	Actual	Difference (model - actual)	Model	Actual	Difference (model - actual)	Model	Actual	Difference (model - actual)	Model	Actual	Difference (model - actual)
ABBEVILLE 60	2,916	186	204	(18)	3.1	-	3.1	8.3	8.4	(0.0)	4.3	8.0	(3.7)	1.3	-	1.3	12.4	12.0	0.4
AIKEN 01	23,247	1,466	1,392	75	24.6	27.3	(2.7)	66.4	72.1	(5.7)	33.9	39.4	(5.5)	10.3	13.7	(3.4)	97.8	102.0	(4.2)
ALLENDALE 01	1,029	69	70	(1)	0.9	-	0.9	2.9	4.0	(1.1)	1.5	2.0	(0.5)	0.5	-	0.5	4.6	8.0	(3.4)
ANDERSON 01	9,875	601	526	76	10.3	3.1	7.2	28.2	25.5	2.7	14.4	12.0	2.4	4.4	1.0	3.4	40.1	33.0	7.1
ANDERSON 02	3,619	232	200	32	4.4	0.5	3.9	10.3	10.0	0.3	5.3	7.0	(1.7)	1.6	3.0	(1.4)	15.5	15.0	0.5
ANDERSON 03	2,479	162	154	7	3.0	0.5	2.5	7.1	6.9	0.1	3.6	5.0	(1.4)	1.1	-	1.1	10.8	9.0	1.8
ANDERSON 04	2,744	175	183	(8)	3.3	3.7	(0.4)	7.8	9.0	(1.2)	4.0	5.4	(1.4)	1.2	1.0	0.2	11.7	10.0	1.7
ANDERSON 05	12,672	801	791	10	13.9	-	13.9	36.2	33.5	2.8	18.5	16.3	2.2	5.6	3.0	2.6	53.4	52.0	1.4
BAMBERG 01	1,257	82	86	(3)	1.4	-	1.4	3.6	4.0	(0.4)	1.8	3.0	(1.2)	0.6	-	0.6	5.5	5.0	0.5
BAMBERG 02	638	46	49	(3)	0.9	-	0.9	1.8	2.9	(1.1)	0.9	1.0	(0.1)	0.3	-	0.3	3.1	4.0	(0.9)
BARNWELL 19	587	41	28	13	0.6	-	0.6	1.7	1.0	0.7	0.9	1.0	(0.1)	0.3	1.0	(0.7)	2.7	3.0	(0.3)
BARNWELL 29	823	54	54	1	0.8	-	0.8	2.4	3.0	(0.6)	1.2	1.4	(0.2)	0.4	3.0	(2.6)	3.6	3.0	0.6
BARNWELL 45	2,117	141	123	18	2.7	1.6	1.0	6.0	5.0	1.0	3.1	4.0	(0.9)	0.9	3.2	(2.3)	9.4	9.0	0.4
BEAUFORT 01	21,287	1,277	1,478	(201)	16.4	28.0	(11.6)	60.8	61.3	(0.4)	31.1	29.2	1.9	9.4	3.0	6.4	85.1	91.0	(5.9)
BERKELEY 01	34,520	2,112	2,021	91	33.1	18.1	15.0	98.6	93.7	5.0	50.4	47.8	2.6	15.3	7.9	7.4	140.8	130.0	10.8
CALHOUN 01	1,587	106	101	6	2.0	0.5	1.5	4.5	5.6	(1.1)	2.3	3.0	(0.7)	0.7	-	0.7	7.1	6.0	1.1
CHARLESTON 01	46,485	2,764	2,988	(224)	38.0	54.8	(16.8)	132.8	154.4	(21.6)	67.9	71.3	(3.4)	20.6	-	20.6	184.3	211.0	(26.7)
CHEROKEE 01	8,259	529	538	(9)	8.3	0.6	7.7	23.6	29.0	(5.4)	12.1	15.0	(2.9)	3.7	-	3.7	35.3	30.0	5.3
CHESTER 01	4,970	324	333	(9)	5.3	1.0	4.3	14.2	13.5	0.7	7.3	7.0	0.3	2.2	2.0	0.2	21.6	25.0	(3.4)
CHESTERFIELD 01	6,691	424	431	(7)	5.9	2.6	3.3	19.1	16.3	2.8	9.8	13.9	(4.2)	3.0	6.0	(3.0)	28.3	32.0	(3.7)
CLARENDON 01	710	51	40	11	1.1	-	1.1	2.0	2.0	0.0	1.0	2.0	(1.0)	0.3	-	0.3	3.4	2.0	1.4
CLARENDON 02	2,754	192	150	42	4.2	1.0	3.2	7.9	9.3	(1.4)	4.0	4.9	(0.9)	1.2	2.0	(0.8)	12.8	13.0	(0.2)
CLARENDON 03	1,253	79	72	7	1.3	1.4	(0.1)	3.6	3.0	0.6	1.8	2.0	(0.2)	0.6	3.0	(2.4)	5.3	4.0	1.3
COLLETON 01	5,264	356	290	66	7.1	9.5	(2.4)	15.0	14.0	1.0	7.7	7.0	0.7	2.3	4.0	(1.7)	23.8	21.0	2.8
DARLINGTON 01	9,607	629	571	57	11.1	4.7	6.4	27.4	33.6	(6.1)	14.0	17.0	(3.0)	4.3	7.0	(2.7)	41.9	43.0	(1.1)
DILLON 03	1,528	97	74	23	1.3	1.0	0.3	4.4	3.0	1.4	2.2	3.0	(0.8)	0.7	2.0	(1.3)	6.5	6.0	0.5
DILLON 04	3,982	255	184	71	2.4	-	2.4	11.4	10.0	1.4	5.8	8.0	(2.2)	1.8	3.0	(1.2)	17.0	14.0	3.0
DORCHESTER 02	25,440	1,528	1,465	63	23.3	8.9	14.4	72.7	68.5	4.2	37.1	25.8	11.3	11.3	12.0	(0.7)	101.8	81.0	20.8
DORCHESTER 04	2,145	146	156	(10)	3.1	2.5	0.6	6.1	6.0	0.1	3.1	4.0	(0.9)	0.9	1.0	(0.1)	9.7	11.0	(1.3)
EDGEFIELD 01	3,225	201	229	(28)	3.2	1.0	2.2	9.2	10.0	(0.8)	4.7	7.0	(2.3)	1.4	-	1.4	13.4	15.0	(1.6)
FAIRFIELD 01	2,373	162	220	(58)	3.0	-	3.0	6.8	12.3	(5.5)	3.5	5.0	(1.5)	1.1	2.1	(1.0)	10.8	18.0	(7.2)
FLORENCE 01	15,667	1,012	1,020	(8)	19.4	16.0	3.4	44.8	37.0	7.8	22.9	21.6	1.3	6.9	16.3	(9.4)	67.5	60.0	7.5
FLORENCE 02	1,091	73	63	10	1.5	1.0	0.5	3.1	2.0	1.1	1.6	2.0	(0.4)	0.5	2.0	(1.5)	4.8	5.0	(0.2)
FLORENCE 03	3,269	229	178	52	5.1	1.0	4.1	9.3	9.0	0.3	4.8	8.0	(3.2)	1.4	2.0	(0.6)	15.3	21.0	(5.7)
FLORENCE 04	656	47	33	14	0.9	-	0.9	1.9	3.0	(1.1)	1.0	1.0	(0.0)	0.3	-	0.3	3.1	1.0	2.1
FLORENCE 05	1,182	80	75	6	1.9	0.6	1.3	3.4	3.0	0.4	1.7	3.0	(1.3)	0.5	3.7	(3.2)	5.4	6.0	(0.6)
GEORGETOWN 01	8,930	578	552	27	11.0	6.3	4.7	25.5	23.9	1.6	13.0	15.7	(2.6)	4.0	0.3	3.7	38.5	37.0	1.5
GREENVILLE 01	74,162	4,623	4,452	172	88.5	25.7	62.8	211.9	218.6	(6.7)	108.3	92.3	16.0	32.8	2.0	30.8	308.2	282.0	26.2
GREENWOOD 50	8,515	539	472	67	7.8	10.2	(2.3)	24.3	16.5	7.8	12.4	12.4	0.1	3.8	7.0	(3.2)	35.9	38.0	(2.1)
GREENWOOD 51	899	60	56	4	1.1	0.5	0.6	2.6	3.0	(0.4)	1.3	3.0	(1.7)	0.4	1.0	(0.6)	4.0	3.0	1.0
GREENWOOD 52	1,516	94	89	6	1.3	-	1.3	4.3	5.0	(0.7)	2.2	4.0	(1.8)	0.7	1.0	(0.3)	6.3	7.0	(0.7)
HAMPTON 01	2,088	133	131	2	1.6	-	1.6	6.0	7.0	(1.0)	3.0	2.9	0.2	0.9	3.0	(2.0)	8.9	11.0	(2.1)
HAMPTON 02	662	46	48	(2)	0.9	0.5	0.4	1.9	2.0	(0.1)	1.0	1.2	(0.2)	0.3	2.0	(1.7)	3.1	4.0	(0.9)
HORRY 01	43,530	2,762	2,699	64	48.8	40.5	8.3	124.4	121.1	3.2	63.5	50.8	12.7	19.3	1.0	18.3	184.2	166.0	18.2

Staff Table Page 2

District	Total ADM	Classroom Teacher Counts			Specialty Providers			Guidance Counselors			Library/Media			Career Specialists			School Administrator		
		Model	Actual	Difference (model - actual)	Model	Actual	Difference (model - actual)	Model	Actual	Difference (model - actual)	Model	Actual	Difference (model - actual)	Model	Actual	Difference (model - actual)	Model	Actual	Difference (model - actual)
JASPER 01	2,405	157	148	9	2.0	1.0	1.0	6.9	9.6	(2.8)	3.5	3.0	0.5	1.1	1.0	0.1	10.5	10.0	0.5
KERSHAW 01	10,526	659	629	29	11.3	12.3	(1.1)	30.1	30.3	(0.2)	15.4	17.8	(2.5)	4.7	3.0	1.7	43.9	37.0	6.9
LANCASTER 01	13,258	823	794	29	14.9	5.0	9.9	37.9	36.7	1.2	19.4	21.1	(1.7)	5.9	-	5.9	54.9	59.0	(4.1)
LAURENS 55	5,388	354	346	8	6.8	-	6.8	15.4	12.8	2.6	7.9	6.6	1.2	2.4	9.9	(7.5)	23.6	20.0	3.6
LAURENS 56	2,980	204	177	27	4.5	2.0	2.5	8.5	5.5	3.0	4.3	5.0	(0.7)	1.3	3.2	(1.9)	13.6	12.0	1.6
LEE 01	1,730	116	81	36	1.8	-	1.8	4.9	6.5	(1.5)	2.5	1.0	1.5	0.8	2.8	(2.0)	7.7	8.0	(0.3)
LEXINGTON 01	25,999	1,555	1,789	(234)	26.6	40.8	(14.2)	74.3	81.9	(7.6)	38.0	28.4	9.5	11.5	12.0	(0.5)	103.7	105.0	(1.3)
LEXINGTON 02	8,633	570	578	(8)	11.0	10.5	0.5	24.7	20.1	4.6	12.6	16.0	(3.4)	3.8	7.0	(3.2)	38.0	34.0	4.0
LEXINGTON 03	1,939	128	133	(5)	2.6	-	2.6	5.5	5.0	0.5	2.8	4.0	(1.2)	0.9	1.0	(0.1)	8.5	9.0	(0.5)
LEXINGTON 04	3,124	215	187	28	4.9	1.0	3.9	8.9	7.0	1.9	4.6	4.0	0.6	1.4	2.0	(0.6)	14.3	13.0	1.3
LEXINGTON 05	16,899	1,011	1,208	(197)	17.9	25.4	(7.5)	48.3	46.0	2.3	24.7	19.0	5.7	7.5	7.4	0.1	67.4	64.0	3.4
MARION 10	4,231	293	251	42	5.8	2.0	3.8	12.1	12.5	(0.4)	6.2	8.5	(2.3)	1.9	2.0	(0.1)	19.5	20.0	(0.5)
MARLBORO 01	3,684	247	231	16	4.3	-	4.3	10.5	10.0	0.5	5.4	5.3	0.1	1.6	4.0	(2.4)	16.5	16.0	0.5
MCCORMICK 01	666	45	48	(2)	0.8	-	0.8	1.9	3.0	(1.1)	1.0	2.0	(1.0)	0.3	1.1	(0.8)	3.0	4.0	(1.0)
NEWBERRY 01	5,751	372	396	(24)	6.6	1.6	5.0	16.4	20.0	(3.6)	8.4	11.0	(2.6)	2.5	-	2.5	24.8	31.0	(6.2)
OCONEE 01	10,100	667	713	(46)	15.1	8.6	6.5	28.9	25.4	3.5	14.7	17.0	(2.3)	4.5	7.9	(3.4)	44.4	45.0	(0.6)
ORANGEBURG 03	2,483	168	174	(6)	3.0	-	3.0	7.1	11.0	(3.9)	3.6	6.0	(2.4)	1.1	2.5	(1.4)	11.2	14.0	(2.8)
ORANGEBURG 04	3,390	220	209	10	3.5	2.2	1.3	9.7	12.0	(2.3)	4.9	5.0	(0.1)	1.5	-	1.5	14.6	18.0	(3.4)
ORANGEBURG 05	6,119	404	365	39	6.1	2.9	3.2	17.5	21.0	(3.5)	8.9	10.2	(1.3)	2.7	6.8	(4.1)	26.9	33.0	(6.1)
PICKENS 01	15,618	970	911	59	16.2	5.3	10.9	44.6	34.3	10.3	22.8	20.7	2.1	6.9	5.0	1.9	64.7	61.0	3.7
RICHLAND 01	22,502	1,468	1,706	(238)	26.1	18.5	7.6	64.3	83.2	(18.9)	32.8	38.3	(5.5)	10.0	6.0	3.9	97.9	133.0	(35.1)
RICHLAND 02	27,587	1,690	1,785	(95)	28.3	26.3	2.0	78.8	69.0	9.8	40.3	36.0	4.3	12.2	29.9	(17.7)	112.7	120.0	(7.3)
SALUDA 01	2,197	148	125	23	3.1	-	3.1	6.3	5.8	0.5	3.2	5.0	(1.8)	1.0	3.0	(2.0)	9.9	10.0	(0.1)
SPARTANBURG 01	4,905	299	310	(12)	4.4	1.0	3.4	14.0	13.1	0.9	7.2	10.0	(2.8)	2.2	5.9	(3.7)	19.9	23.0	(3.1)
SPARTANBURG 02	9,921	615	587	28	10.4	7.1	3.3	28.3	20.6	7.7	14.5	16.0	(1.5)	4.4	6.5	(2.1)	41.0	36.0	5.0
SPARTANBURG 03	2,737	179	178	1	3.5	0.2	3.3	7.8	8.8	(1.0)	4.0	6.4	(2.4)	1.2	1.0	0.2	12.0	10.0	2.0
SPARTANBURG 04	2,669	172	143	28	3.1	1.0	2.1	7.6	4.5	3.1	3.9	4.0	(0.1)	1.2	2.0	(0.8)	11.5	12.0	(0.5)
SPARTANBURG 05	8,533	528	537	(9)	9.5	6.5	3.0	24.4	19.9	4.5	12.5	12.0	0.5	3.8	2.0	1.8	35.2	33.0	2.2
SPARTANBURG 06	10,967	705	660	45	13.3	11.6	1.7	31.3	25.7	5.6	16.0	15.0	1.0	4.9	9.1	(4.3)	47.0	47.0	0.0
SPARTANBURG 07	7,107	451	593	(143)	6.8	6.9	(0.1)	20.3	28.1	(7.8)	10.4	11.9	(1.5)	3.1	1.0	2.1	30.0	41.0	(11.0)
SUMTER 01	15,889	1,040	871	169	19.6	9.9	9.7	45.4	44.0	1.4	23.2	18.0	5.2	7.0	15.0	(8.0)	69.3	68.0	1.3
UNION 01	3,787	251	235	16	4.7	0.5	4.2	10.8	11.0	(0.2)	5.5	5.0	0.5	1.7	3.0	(1.3)	16.7	17.0	(0.3)
WILLIAMSBURG 01	3,426	238	195	42	4.7	-	4.7	9.8	11.0	(1.2)	5.0	7.8	(2.8)	1.5	-	1.5	15.8	21.0	(5.2)
YORK 01	4,956	328	319	8	7.2	5.0	2.1	14.2	13.3	0.9	7.2	7.4	(0.1)	2.2	1.5	0.7	21.8	22.0	(0.2)
YORK 02	7,694	436	524	(89)	5.5	6.9	(1.4)	22.0	23.0	(1.0)	11.2	10.0	1.2	3.4	-	3.4	29.0	29.0	0.0
YORK 03	17,132	1,084	1,084	(1)	20.2	17.9	2.3	48.9	54.9	(5.9)	25.0	23.6	1.5	7.6	1.0	6.6	72.2	70.0	2.2
YORK 04	15,937	867	990	(124)	11.4	22.2	(10.8)	45.5	42.5	3.0	23.3	15.8	7.5	7.1	2.6	4.5	57.8	57.0	0.8
TOTAL	*721,122*	*45,241*	*45,277*	*(35)*	*776.4*	*536.5*	*239.9*	*2,060.3*	*2,070.6*	*(10.3)*	*1,052.7*	*1,049.7*	*3.0*	*293.2*	*293.2*	*0.0*	*3,016.1*	*3,021.0*	*(4.9)*

Classroom Teacher: Professional Certified Staff: 03, 05, 06, 07, 08, 09, 17
Specialty Providers: Professional Certified Staff: 37, 38, 39, 40, 85; Districts may contract for these services - contract providers are not included in PCS
School Admin: Professional Certified Staff: 01, 02

A listing of all position codes for FY 2018-19 is available here: https://ed.sc.gov/finance/financial-services/pcs-information/pcs-position-code-list-for-fy-2018-19/

Model - Estimated Financial Impact on Local School Districts

			Model								Actual State Payments				
			Cost				Equity Funding								
District	Total ADM	ITA	Total Cost for Instruction	Total Cost for Facilities	Total Cost for District Services	Total Cost	Local Share	Total State Cost	State Funding Percentage	Local Millage Rate	Education Budget	Property Tax Relief	Total	Difference Model - Actual	Difference in Terms of Millage
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
							22.5%	77.5%							
ABBEVILLE 60	2,916	0.00241	$17,451,819	$4,116,543	$1,236,461	$22,804,823	$2,957,246	$19,847,576	87%	75.0	$13,843,358	$4,688,008	$18,531,366	$1,316,210	(33.4)
AIKEN 01	23,247	0.02801	$138,895,821	$32,549,340	$4,204,535	$175,649,697	$34,394,182	$141,255,514	80%	75.0	$100,301,597	$34,301,240	$134,602,837	$6,652,677	(14.5)
ALLENDALE 01	1,029	0.00126	$6,507,620	$1,509,651	$1,158,362	$9,175,632	$1,540,894	$7,634,738	83%	75.0	$5,482,811	$3,689,323	$9,172,134	($1,537,395)	74.8
ANDERSON 01	9,875	0.00753	$57,334,021	$13,489,489	$2,570,120	$73,393,630	$9,242,944	$64,150,686	87%	75.0	$45,349,949	$12,492,900	$57,842,849	$6,307,837	(51.2)
ANDERSON 02	3,619	0.00240	$22,183,673	$5,126,138	$1,267,199	$28,577,010	$2,950,540	$25,626,470	90%	75.0	$18,404,966	$5,232,157	$23,637,123	$1,989,347	(50.6)
ANDERSON 03	2,479	0.00192	$15,298,595	$3,556,444	$1,220,232	$20,075,272	$2,361,984	$17,713,287	88%	75.0	$12,974,059	$2,928,063	$15,902,122	$1,811,165	(57.5)
ANDERSON 04	2,744	0.00467	$16,585,854	$3,871,458	$1,229,017	$21,686,329	$5,736,755	$15,949,575	74%	75.0	$11,346,703	$5,828,525	$17,175,228	($1,225,653)	16.0
ANDERSON 05	12,672	0.01416	$75,296,151	$17,769,007	$3,457,841	$96,522,999	$17,386,599	$79,136,399	82%	75.0	$56,319,473	$19,633,767	$75,953,240	$3,183,160	(13.7)
BAMBERG 01	1,257	0.00080	$7,686,152	$1,802,818	$1,166,865	$10,655,834	$981,108	$9,674,727	91%	75.0	$6,659,540	$2,576,981	$9,236,521	$438,206	(33.5)
BAMBERG 02	638	0.00061	$4,244,942	$980,613	$1,142,640	$6,368,195	$751,991	$5,616,204	88%	75.0	$3,543,823	$1,584,189	$5,128,011	$488,192	(48.7)
BARNWELL 19	587	0.00048	$3,857,935	$884,187	$1,139,423	$5,881,545	$584,717	$5,296,827	90%	75.0	$3,216,263	$753,069	$3,969,331	$1,327,496	(170.3)
BARNWELL 29	823	0.00069	$5,137,143	$1,190,713	$1,148,365	$7,476,222	$848,064	$6,628,158	89%	75.0	$4,452,689	$1,191,271	$5,643,960	$984,198	(87.0)
BARNWELL 45	2,117	0.00138	$13,252,958	$3,080,652	$1,206,281	$17,539,890	$1,696,756	$15,843,134	90%	75.0	$11,164,347	$2,508,104	$13,672,451	$2,170,683	(95.9)
BEAUFORT 01	21,287	0.07712	$123,173,615	$28,771,726	$4,077,752	$156,023,093	$94,688,178	$61,334,916	39%	75.0	$38,788,642	$55,812,655	$94,601,298	($33,266,382)	26.3
BERKELEY 01	34,520	0.03990	$200,496,628	$47,308,072	$4,636,368	$252,441,068	$48,986,479	$203,454,589	81%	75.0	$148,881,262	$43,082,550	$191,963,811	$11,490,778	(17.6)
CALHOUN 01	1,587	0.00404	$9,974,058	$2,320,738	$1,183,163	$13,477,959	$4,954,444	$8,523,515	63%	75.0	$5,572,057	$4,167,274	$9,739,331	($1,215,816)	18.4
CHARLESTON 01	46,485	0.14230	$263,670,291	$62,450,010	$5,072,409	$331,192,711	$174,721,823	$156,470,888	47%	75.0	$108,460,893	$97,634,164	$206,095,057	($49,624,169)	21.3
CHEROKEE 01	8,259	0.00925	$49,882,695	$11,686,552	$2,219,874	$63,789,121	$11,357,180	$52,431,940	82%	75.0	$38,459,639	$12,386,166	$50,845,805	$1,586,135	(10.5)
CHESTER 01	4,970	0.00501	$30,267,058	$7,123,113	$1,328,687	$38,718,858	$6,147,084	$32,571,774	84%	75.0	$23,875,292	$7,437,556	$31,312,849	$1,258,926	(15.4)
CHESTERFIELD 01	6,691	0.00585	$40,588,994	$9,395,802	$1,697,133	$51,681,929	$7,184,058	$44,497,871	86%	75.0	$33,318,303	$8,105,283	$41,423,586	$3,074,284	(32.1)
CLARENDON 01	710	0.00144	$4,724,199	$1,091,654	$1,146,112	$6,961,964	$1,768,308	$5,193,656	75%	75.0	$3,464,007	$1,162,857	$4,626,864	$566,792	(24.0)
CLARENDON 02	2,754	0.00226	$17,790,425	$4,134,816	$1,240,091	$23,165,332	$2,777,878	$20,387,454	88%	75.0	$14,242,918	$2,774,291	$17,017,209	$3,370,246	(91.0)
CLARENDON 03	1,253	0.00037	$7,431,780	$1,755,086	$1,164,888	$10,351,754	$458,938	$9,892,816	96%	75.0	$6,892,445	$1,081,219	$7,973,664	$1,919,152	(313.6)
COLLETON 01	5,264	0.00844	$33,538,710	$7,750,432	$1,350,300	$42,639,442	$10,368,099	$32,271,343	76%	75.0	$23,191,160	$6,164,871	$29,356,031	$2,915,312	(21.1)
DARLINGTON 01	9,607	0.01166	$58,793,604	$13,804,726	$2,588,282	$75,186,613	$14,310,562	$60,876,051	81%	75.0	$44,339,858	$13,441,312	$57,781,170	$3,094,881	(16.2)
DILLON 03	1,528	0.00084	$9,145,972	$2,147,010	$1,176,789	$12,469,770	$1,034,777	$11,434,994	92%	75.0	$8,163,950	$1,235,767	$9,399,717	$2,035,277	(147.5)
DILLON 04	3,982	0.00253	$23,718,473	$5,629,449	$1,282,297	$30,630,219	$3,106,820	$27,523,399	90%	75.0	$19,960,961	$3,791,747	$23,752,707	$3,770,691	(91.0)
DORCHESTER 02	25,440	0.01662	$145,638,287	$34,412,490	$4,245,528	$184,296,306	$20,402,906	$163,893,400	89%	75.0	$117,212,003	$36,629,401	$153,841,404	$10,051,996	(36.9)
DORCHESTER 04	2,145	0.00309	$13,609,514	$3,172,807	$1,209,722	$17,992,044	$3,798,785	$14,193,259	79%	75.0	$9,958,914	$4,627,985	$14,586,900	($393,640)	7.8
EDGEFIELD 01	3,225	0.00306	$19,085,570	$4,478,473	$1,246,482	$24,810,525	$3,753,941	$21,056,584	85%	75.0	$15,323,262	$5,884,286	$21,207,548	($150,964)	3.0
FAIRFIELD 01	2,373	0.00750	$15,116,588	$3,509,966	$1,220,105	$19,846,660	$9,203,110	$10,643,550	54%	75.0	$8,286,479	$5,274,004	$13,560,484	($2,916,934)	23.8
FLORENCE 01	15,667	0.01761	$95,241,841	$22,313,111	$3,900,824	$121,455,777	$21,615,828	$99,839,949	82%	75.0	$71,554,099	$24,650,524	$96,204,622	$3,635,326	(12.6)
FLORENCE 02	1,091	0.00062	$6,901,363	$1,586,335	$1,160,531	$9,648,229	$756,529	$8,891,701	92%	75.0	$6,152,287	$1,236,739	$7,389,025	$1,502,676	(149.0)
FLORENCE 03	3,269	0.00255	$21,487,427	$4,940,404	$1,265,414	$27,693,245	$3,129,636	$24,563,610	89%	75.0	$17,287,554	$4,641,496	$21,929,050	$2,634,560	(63.1)
FLORENCE 04	656	0.00126	$4,359,260	$1,006,650	$1,143,439	$6,509,349	$1,545,644	$4,963,705	76%	75.0	$3,063,476	$963,938	$4,027,414	$936,291	(45.4)
FLORENCE 05	1,182	0.00057	$7,511,964	$1,745,781	$1,165,746	$10,423,491	$700,097	$9,723,394	93%	75.0	$6,516,312	$1,315,242	$7,831,554	$1,891,840	(202.6)
GEORGETOWN 01	8,930	0.02515	$54,389,048	$12,735,431	$2,403,698	$69,528,177	$30,875,854	$38,652,323	56%	75.0	$25,547,812	$18,178,134	$43,725,946	($5,073,623)	12.3
GREENVILLE 01	74,162	0.09057	$439,248,598	$102,976,071	$6,315,739	$548,540,408	$111,206,115	$437,334,293	80%	75.0	$312,192,347	$107,192,736	$419,385,083	$17,949,210	(12.1)
GREENWOOD 50	8,515	0.00841	$50,989,546	$11,945,027	$2,226,412	$65,160,985	$10,330,137	$54,830,848	84%	75.0	$38,811,652	$14,050,316	$52,861,968	$1,968,880	(14.3)
GREENWOOD 51	899	0.00056	$5,648,914	$1,307,510	$1,152,018	$8,108,443	$684,360	$7,424,083	92%	75.0	$4,824,797	$1,374,918	$6,199,715	$1,224,368	(134.2)
GREENWOOD 52	1,516	0.00295	$8,926,769	$2,098,668	$1,174,932	$12,200,369	$3,622,673	$8,577,696	70%	75.0	$6,186,040	$2,968,849	$9,154,889	($577,193)	11.9
HAMPTON 01	2,088	0.00156	$12,490,916	$2,940,462	$1,200,820	$16,632,199	$1,921,446	$14,710,753	88%	75.0	$10,893,819	$3,170,450	$14,064,269	$646,484	(25.2)
HAMPTON 02	662	0.00076	$4,295,635	$999,962	$1,143,047	$6,438,645	$939,043	$5,499,601	85%	75.0	$3,627,759	$1,585,720	$5,213,479	$286,122	(22.8)

District	Total ADM	ITA	Model: Cost: Total Cost for Instruction	Model: Cost: Total Cost for Facilities	Model: Cost: Total Cost for District Services	Model: Cost: Total Cost	Model: Equity Funding: Local Share	Model: Equity Funding: Total State Cost	Model: Equity Funding: State Funding Percentage	Model: Equity Funding: Local Millage Rate	Actual State Payments: Education Budget	Actual State Payments: Property Tax Relief	Actual State Payments: Total	Difference Model - Actual	Difference in Terms of Millage
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
							22.5%	77.5%							
HORRY 01	43,530	0.09957	$259,925,257	$61,206,925	$5,071,244	$326,203,425	$122,255,260	$203,948,165	63%	75.0	$148,180,881	$54,556,587	$202,737,469	$1,210,697	(0.7)
JASPER 01	2,405	0.00626	$15,030,573	$3,457,626	$1,217,319	$19,705,518	$7,686,129	$12,019,390	61%	75.0	$8,705,315	$3,930,111	$12,635,426	($616,036)	6.0
KERSHAW 01	10,526	0.00872	$62,579,153	$14,655,737	$2,759,302	$79,994,192	$10,712,345	$69,281,847	87%	75.0	$49,922,079	$15,366,186	$65,288,265	$3,993,582	(28.0)
LANCASTER 01	13,258	0.01212	$77,889,996	$18,358,154	$3,623,521	$99,871,671	$14,881,174	$84,990,497	85%	75.0	$59,816,227	$16,083,032	$75,899,259	$9,091,238	(45.8)
LAURENS 55	5,388	0.00447	$33,626,902	$7,772,002	$1,349,034	$42,747,938	$5,482,238	$37,265,699	87%	75.0	$27,442,932	$7,563,164	$35,006,096	$2,259,604	(30.9)
LAURENS 56	2,980	0.00237	$19,091,765	$4,427,580	$1,248,616	$24,767,961	$2,913,105	$21,854,856	88%	75.0	$15,494,870	$3,874,066	$19,368,937	$2,485,920	(64.0)
LEE 01	1,730	0.00167	$10,908,567	$2,531,396	$1,189,647	$14,629,610	$2,047,114	$12,582,496	86%	75.0	$8,921,745	$3,888,122	$12,809,867	($227,371)	8.3
LEXINGTON 01	25,999	0.01867	$149,246,474	$35,076,500	$4,264,057	$188,587,031	$22,923,286	$165,663,745	88%	75.0	$122,984,146	$51,162,916	$174,147,062	($8,483,317)	27.8
LEXINGTON 02	8,633	0.01410	$54,087,699	$12,491,762	$2,398,519	$68,977,980	$17,312,363	$51,665,617	75%	75.0	$37,095,173	$14,380,969	$51,476,142	$189,475	(0.8)
LEXINGTON 03	1,939	0.00183	$12,122,427	$2,807,492	$1,197,753	$16,127,672	$2,241,144	$13,886,528	86%	75.0	$9,691,708	$4,396,404	$14,088,111	($201,583)	6.7
LEXINGTON 04	3,124	0.00141	$20,358,429	$4,655,823	$1,255,816	$26,270,068	$1,730,467	$24,539,601	93%	75.0	$17,959,734	$3,873,234	$21,832,968	$2,706,634	(117.3)
LEXINGTON 05	16,899	0.01626	$96,678,519	$22,794,168	$3,899,729	$123,372,416	$19,963,877	$103,408,539	84%	75.0	$74,309,379	$45,732,337	$120,041,716	($16,633,178)	62.5
MARION 10	4,231	0.00334	$26,956,287	$6,328,539	$1,307,760	$34,592,585	$4,103,843	$30,488,742	88%	75.0	$21,344,328	$5,788,050	$27,132,378	$3,356,364	(61.3)
MARLBORO 01	3,684	0.00344	$23,031,938	$5,386,655	$1,277,165	$29,695,757	$4,221,046	$25,474,711	86%	75.0	$18,962,095	$5,435,809	$24,397,904	$1,076,807	(19.1)
MCCORMICK 01	666	0.00162	$4,237,024	$986,409	$1,142,403	$6,365,836	$1,989,255	$4,376,581	69%	75.0	$2,392,553	$3,296,377	$5,688,930	($1,312,349)	49.5
NEWBERRY 01	5,751	0.00638	$35,393,011	$8,190,267	$1,360,504	$44,943,783	$7,836,747	$37,107,035	83%	75.0	$26,858,975	$10,074,319	$36,933,294	$173,741	(1.7)
OCONEE 01	10,100	0.02574	$62,305,315	$14,605,094	$2,915,466	$79,825,875	$31,608,466	$48,217,409	60%	75.0	$32,109,779	$18,802,266	$50,912,045	($2,694,636)	6.4
ORANGEBURG 03	2,483	0.00329	$15,750,802	$3,656,803	$1,224,440	$20,632,044	$4,039,303	$16,592,741	80%	75.0	$12,174,890	$4,903,117	$17,078,007	($485,266)	9.0
ORANGEBURG 04	3,390	0.00367	$20,594,442	$4,837,702	$1,258,906	$26,691,050	$4,503,112	$22,187,939	83%	75.0	$16,215,839	$3,406,975	$19,622,814	$2,565,124	(42.7)
ORANGEBURG 05	6,119	0.00836	$37,676,668	$8,851,617	$1,533,117	$48,061,401	$10,264,367	$37,797,035	79%	75.0	$28,050,288	$11,946,075	$39,996,363	($2,199,328)	16.1
PICKENS 01	15,618	0.01868	$91,978,010	$21,631,568	$3,872,610	$117,482,188	$22,934,602	$94,547,586	80%	75.0	$64,731,148	$22,901,318	$87,632,465	$6,915,121	(22.6)
RICHLAND 01	22,502	0.03828	$138,654,030	$32,271,398	$4,205,747	$175,131,175	$46,999,495	$128,131,680	73%	75.0	$94,439,163	$59,859,178	$154,298,341	($26,166,661)	41.8
RICHLAND 02	27,587	0.01894	$160,070,964	$37,843,262	$4,354,237	$202,268,463	$23,252,023	$179,016,439	89%	75.0	$131,416,739	$53,590,008	$185,006,747	($5,990,308)	19.3
SALUDA 01	2,197	0.00199	$14,115,631	$3,220,079	$1,210,825	$18,546,535	$2,441,457	$16,105,078	87%	75.0	$11,322,676	$3,432,164	$14,754,841	$1,350,237	(41.5)
SPARTANBURG 01	4,905	0.00329	$28,507,580	$6,697,041	$1,311,654	$36,516,274	$4,039,959	$32,476,315	89%	75.0	$22,728,219	$11,292,735	$34,020,954	($1,544,639)	28.7
SPARTANBURG 02	9,921	0.00714	$58,162,455	$13,723,363	$2,579,292	$74,465,109	$8,768,067	$65,697,042	88%	75.0	$44,964,592	$17,310,919	$62,275,511	$3,421,531	(29.3)
SPARTANBURG 03	2,737	0.00302	$16,916,676	$3,938,449	$1,232,001	$22,087,125	$3,706,520	$18,380,605	83%	75.0	$13,270,799	$6,106,575	$19,377,374	($996,769)	20.2
SPARTANBURG 04	2,669	0.00198	$16,197,563	$3,791,096	$1,226,902	$21,215,561	$2,425,535	$18,790,026	89%	75.0	$12,879,668	$4,278,582	$17,158,250	$1,631,776	(50.4)
SPARTANBURG 05	8,533	0.01285	$49,667,501	$11,785,459	$2,219,281	$63,672,240	$15,774,902	$47,897,338	75%	75.0	$33,827,598	$15,283,692	$49,111,289	($1,213,952)	5.8
SPARTANBURG 06	10,967	0.01154	$67,189,240	$15,567,826	$3,092,166	$85,849,232	$14,168,455	$71,680,777	83%	75.0	$50,435,631	$17,428,871	$67,864,502	$3,816,275	(20.2)
SPARTANBURG 07	7,107	0.00948	$42,364,956	$9,988,090	$1,715,095	$54,068,140	$11,641,342	$42,426,798	78%	75.0	$30,705,838	$16,630,543	$47,336,381	($4,909,583)	31.6
SUMTER 01	15,889	0.01216	$98,307,537	$22,841,286	$3,919,477	$125,068,301	$14,936,006	$110,132,295	88%	75.0	$77,764,909	$20,901,975	$98,666,884	$11,465,411	(57.6)
UNION 01	3,787	0.00324	$23,611,644	$5,487,591	$1,279,670	$30,378,905	$3,973,459	$26,405,447	87%	75.0	$18,576,654	$5,640,943	$24,217,598	$2,187,849	(41.3)
WILLIAMSBURG 01	3,426	0.00463	$22,116,082	$5,134,117	$1,270,923	$28,521,122	$5,687,978	$22,833,144	80%	75.0	$16,529,168	$5,071,592	$21,600,760	$1,232,384	(16.2)
YORK 01	4,956	0.00380	$30,816,541	$7,173,516	$1,331,077	$39,321,133	$4,671,307	$34,649,826	88%	75.0	$25,486,416	$7,384,810	$32,871,227	$1,778,600	(28.6)
YORK 02	7,694	0.01448	$41,519,940	$9,993,086	$1,705,005	$53,218,031	$17,781,192	$35,436,840	67%	75.0	$26,648,832	$12,999,621	$39,648,454	($4,211,614)	17.8
YORK 03	17,132	0.01914	$102,172,395	$24,032,919	$3,948,496	$130,153,811	$23,497,589	$106,656,221	82%	75.0	$75,177,606	$30,717,666	$105,895,273	$760,949	(2.4)
YORK 04	15,937	0.01189	$83,932,325	$20,139,410	$3,803,344	$107,875,079	$14,599,440	$93,275,639	86%	75.0	$67,329,413	$20,226,581	$87,555,994	$5,719,646	(29.4)
TOTAL	721,122	1.00000	$4,285,662,739	$1,005,803,194	$170,258,064	$5,461,723,998	$1,227,798,479	$4,233,925,520	78%	75.0	$3,024,977,581	$1,208,947,938	$4,233,925,519	0	0.0
per pupil			$5,943	$1,395	$236	$7,574	$1,703	$5,871			$4,195	$1,676	$5,871	$0	

Positives:	$173,868,361	55
Negatives:	($173,868,361)	26

Option 1 (Lower State Share & Distribute Remaining Funds for Hold Harmless) - Estimated Financial Impact on Local School Districts

			Model Cost	Actual State Payments	Equity Funding				Hold Harmless Funding			State / Local Share		
District	Total ADM	ITA	Total Cost	Total	Local Share	Total State Cost	Difference State Share - Actual	Local Millage Rate	Additional Revenue	Revised State Funding with HH	Difference Revised - Actual	State Percentage	Revised Local Share	Local Millage Rate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
					30.00%	70.00%								
ABBEVILLE 60	2,916	0.00241	$22,804,823	$18,531,366	$3,946,494	$18,858,329	$326,963	100.1	$0	$18,858,329	$326,963	83%	$3,946,494	100.1
AIKEN 01	23,247	0.02801	$175,649,697	$134,602,837	$45,899,600	$129,750,097	($4,852,741)	100.1	$4,852,741	$134,602,837	$0	77%	$41,046,859	89.5
ALLENDALE 01	1,029	0.00126	$9,175,632	$9,172,134	$2,056,348	$7,119,284	($2,052,849)	100.1	$2,052,849	$9,172,134	$0	100%	$3,499	0.2
ANDERSON 01	9,875	0.00753	$73,393,630	$57,842,849	$12,334,861	$61,058,769	$3,215,920	100.1	$0	$61,058,769	$3,215,920	83%	$12,334,861	100.1
ANDERSON 02	3,619	0.00240	$28,577,010	$23,637,123	$3,937,544	$24,639,466	$1,002,343	100.1	$0	$24,639,466	$1,002,343	86%	$3,937,544	100.1
ANDERSON 03	2,479	0.00192	$20,075,272	$15,902,122	$3,152,107	$16,923,165	$1,021,043	100.1	$0	$16,923,165	$1,021,043	84%	$3,152,107	100.1
ANDERSON 04	2,744	0.00467	$21,686,329	$17,175,228	$7,655,793	$14,030,536	($3,144,691)	100.1	$3,144,691	$17,175,228	$0	79%	$4,511,102	59.0
ANDERSON 05	12,672	0.01416	$96,522,999	$75,953,240	$23,202,702	$73,320,297	($2,632,943)	100.1	$2,632,943	$75,953,240	$0	79%	$20,569,759	88.7
BAMBERG 01	1,257	0.00080	$10,655,834	$9,236,521	$1,309,304	$9,346,530	$110,009	100.1	$0	$9,346,530	$110,009	88%	$1,309,304	100.1
BAMBERG 02	638	0.00061	$6,368,195	$5,128,011	$1,003,544	$5,364,650	$236,639	100.1	$0	$5,364,650	$236,639	84%	$1,003,544	100.1
BARNWELL 19	587	0.00048	$5,881,545	$3,969,331	$780,315	$5,101,230	$1,131,898	100.1	$0	$5,101,230	$1,131,898	87%	$780,315	100.1
BARNWELL 29	823	0.00069	$7,476,222	$5,643,960	$1,131,755	$6,344,466	$700,506	100.1	$0	$6,344,466	$700,506	85%	$1,131,755	100.1
BARNWELL 45	2,117	0.00138	$17,539,890	$13,672,451	$2,264,349	$15,275,542	$1,603,090	100.1	$0	$15,275,542	$1,603,090	87%	$2,264,349	100.1
BEAUFORT 01	21,287	0.07712	$156,023,093	$94,601,298	$126,362,926	$29,660,168	($64,941,130)	100.1	$64,941,130	$94,601,298	$0	61%	$61,421,795	48.6
BERKELEY 01	34,520	0.03990	$252,441,068	$191,963,811	$65,373,260	$187,067,808	($4,896,003)	100.1	$4,896,003	$191,963,811	$0	76%	$60,477,257	92.6
CALHOUN 01	1,587	0.00404	$13,477,959	$9,739,331	$6,611,786	$6,866,172	($2,873,158)	100.1	$2,873,158	$9,739,331	$0	72%	$3,738,628	56.6
CHARLESTON 01	46,485	0.14230	$331,192,711	$206,095,057	$233,169,137	$98,023,574	($108,071,483)	100.1	$108,071,483	$206,095,057	$0	62%	$125,097,654	53.7
CHEROKEE 01	8,259	0.00925	$63,789,121	$50,845,805	$15,156,343	$48,632,777	($2,213,028)	100.1	$2,213,028	$50,845,805	$0	80%	$12,943,315	85.5
CHESTER 01	4,970	0.00501	$38,718,858	$31,312,849	$8,203,384	$30,515,474	($797,375)	100.1	$797,375	$31,312,849	$0	81%	$7,406,009	90.3
CHESTERFIELD 01	6,691	0.00585	$51,681,929	$41,423,586	$9,587,243	$42,094,685	$671,099	100.1	$0	$42,094,685	$671,099	81%	$9,587,243	100.1
CLARENDON 01	710	0.00144	$6,961,964	$4,626,864	$2,359,837	$4,602,128	($24,736)	100.1	$24,736	$4,626,864	$0	66%	$2,335,101	99.0
CLARENDON 02	2,754	0.00226	$23,165,332	$17,017,209	$3,707,123	$19,458,209	$2,441,000	100.1	$0	$19,458,209	$2,441,000	84%	$3,707,123	100.1
CLARENDON 03	1,253	0.00037	$10,351,754	$7,973,664	$612,460	$9,739,293	$1,765,630	100.1	$0	$9,739,293	$1,765,630	94%	$612,460	100.1
COLLETON 01	5,264	0.00844	$42,639,442	$29,356,031	$13,836,398	$28,803,044	($552,987)	100.1	$552,987	$29,356,031	$0	69%	$13,283,411	96.1
DARLINGTON 01	9,607	0.01166	$75,186,613	$57,781,170	$19,097,680	$56,088,933	($1,692,237)	100.1	$1,692,237	$57,781,170	$0	77%	$17,405,443	91.2
DILLON 03	1,528	0.00084	$12,469,770	$9,399,717	$1,380,926	$11,088,844	$1,689,127	100.1	$0	$11,088,844	$1,689,127	89%	$1,380,926	100.1
DILLON 04	3,982	0.00253	$30,630,219	$23,752,707	$4,146,102	$26,484,117	$2,731,409	100.1	$0	$26,484,117	$2,731,409	86%	$4,146,102	100.1
DORCHESTER 02	25,440	0.01662	$184,296,306	$153,841,404	$27,228,012	$157,068,293	$3,226,890	100.1	$0	$157,068,293	$3,226,890	85%	$27,228,012	100.1
DORCHESTER 04	2,145	0.00309	$17,992,044	$14,586,900	$5,069,540	$12,922,503	($1,664,396)	100.1	$1,664,396	$14,586,900	$0	81%	$3,405,144	67.2
EDGEFIELD 01	3,225	0.00306	$24,810,525	$21,207,548	$5,009,696	$19,800,829	($1,406,719)	100.1	$1,406,719	$21,207,548	$0	85%	$3,602,977	72.0
FAIRFIELD 01	2,373	0.00750	$19,846,660	$13,560,484	$12,281,701	$7,564,959	($5,995,525)	100.1	$5,995,525	$13,560,484	$0	68%	$6,286,176	51.2
FLORENCE 01	15,667	0.01761	$121,455,777	$96,204,622	$28,846,677	$92,609,100	($3,595,522)	100.1	$3,595,522	$96,204,622	$0	79%	$25,251,154	87.6
FLORENCE 02	1,091	0.00062	$9,648,229	$7,389,025	$1,009,600	$8,638,630	$1,249,605	100.1	$0	$8,638,630	$1,249,605	90%	$1,009,600	100.1
FLORENCE 03	3,269	0.00255	$27,693,245	$21,929,050	$4,176,550	$23,516,696	$1,587,645	100.1	$0	$23,516,696	$1,587,645	85%	$4,176,550	100.1
FLORENCE 04	656	0.00126	$6,509,349	$4,027,414	$2,062,687	$4,446,662	$419,248	100.1	$0	$4,446,662	$419,248	68%	$2,062,687	100.1
FLORENCE 05	1,182	0.00057	$10,423,491	$7,831,554	$934,291	$9,489,200	$1,657,646	100.1	$0	$9,489,200	$1,657,646	91%	$934,291	100.1
GEORGETOWN 01	8,930	0.02515	$69,528,177	$43,725,946	$41,204,333	$28,323,844	($15,402,102)	100.1	$15,402,102	$43,725,946	$0	63%	$25,802,231	62.7
GREENVILLE 01	74,162	0.09057	$548,540,408	$419,385,083	$148,406,383	$400,134,025	($19,251,058)	100.1	$19,251,058	$419,385,083	$0	76%	$129,155,325	87.1
GREENWOOD 50	8,515	0.00841	$65,160,985	$52,861,968	$13,785,737	$51,375,248	($1,486,720)	100.1	$1,486,720	$52,861,968	$0	81%	$12,299,017	89.3
GREENWOOD 51	899	0.00056	$8,108,443	$6,199,715	$913,290	$7,195,153	$995,438	100.1	$0	$7,195,153	$995,438	89%	$913,290	100.1
GREENWOOD 52	1,516	0.00295	$12,200,369	$9,154,889	$4,834,517	$7,365,852	($1,789,037)	100.1	$1,789,037	$9,154,889	$0	75%	$3,045,480	63.0
HAMPTON 01	2,088	0.00156	$16,632,199	$14,064,269	$2,564,201	$14,067,998	$3,729	100.1	$0	$14,067,998	$3,729	85%	$2,564,201	100.1
HAMPTON 02	662	0.00076	$6,438,645	$5,213,479	$1,253,169	$5,185,476	($28,003)	100.1	$28,003	$5,213,479	$0	81%	$1,225,166	97.8
HORRY 01	43,530	0.09957	$326,203,425	$202,737,469	$163,151,649	$163,051,777	($39,685,692)	100.1	$39,685,692	$202,737,469	$0	62%	$123,465,956	75.7
JASPER 01	2,405	0.00626	$19,705,518	$12,635,426	$10,257,265	$9,448,254	($3,187,172)	100.1	$3,187,172	$12,635,426	$0	64%	$7,070,092	69.0

District	Total ADM	ITA	Model Cost: Total Cost	Actual State Payments: Total	Equity Funding: Local Share	Equity Funding: Total State Cost	Difference State Share - Actual	Local Millage Rate	Hold Harmless Funding: Additional Revenue	Hold Harmless Funding: Revised State Funding with HH	Hold Harmless Funding: Difference Revised - Actual	State / Local Share: State Percentage	State / Local Share: Revised Local Share	State / Local Share: Local Millage Rate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
					30.00%	70.00%								
KERSHAW 01	10,526	0.00872	$79,994,192	$65,288,265	$14,295,800	$65,698,392	$410,127	100.1	$0	$65,698,392	$410,127	82%	$14,295,800	100.1
LANCASTER 01	13,258	0.01212	$99,871,671	$75,899,259	$19,859,170	$80,012,501	$4,113,241	100.1	$0	$80,012,501	$4,113,241	80%	$19,859,170	100.1
LAURENS 55	5,388	0.00447	$42,747,938	$35,006,096	$7,316,137	$35,431,801	$425,705	100.1	$0	$35,431,801	$425,705	83%	$7,316,137	100.1
LAURENS 56	2,980	0.00237	$24,767,961	$19,368,937	$3,887,586	$20,880,375	$1,511,438	100.1	$0	$20,880,375	$1,511,438	84%	$3,887,586	100.1
LEE 01	1,730	0.00167	$14,629,610	$12,809,867	$2,731,907	$11,897,703	($912,164)	100.1	$912,164	$12,809,867	$0	88%	$1,819,743	66.7
LEXINGTON 01	25,999	0.01867	$188,587,031	$174,147,062	$30,591,501	$157,995,530	($16,151,532)	100.1	$16,151,532	$174,147,062	$0	92%	$14,439,969	47.2
LEXINGTON 02	8,633	0.01410	$68,977,980	$51,476,142	$23,103,632	$45,874,348	($5,601,794)	100.1	$5,601,794	$51,476,142	$0	75%	$17,501,838	75.8
LEXINGTON 03	1,939	0.00183	$16,127,672	$14,088,111	$2,990,843	$13,136,829	($951,282)	100.1	$951,282	$14,088,111	$0	87%	$2,039,561	68.2
LEXINGTON 04	3,124	0.00141	$26,270,068	$21,832,968	$2,309,336	$23,960,732	$2,127,764	100.1	$0	$23,960,732	$2,127,764	91%	$2,309,336	100.1
LEXINGTON 05	16,899	0.01626	$123,372,416	$120,041,716	$26,642,121	$96,730,294	($23,311,422)	100.1	$23,311,422	$120,041,716	$0	97%	$3,330,700	12.5
MARION 10	4,231	0.00334	$34,592,585	$27,132,378	$5,476,645	$29,115,940	$1,983,562	100.1	$0	$29,115,940	$1,983,562	84%	$5,476,645	100.1
MARLBORO 01	3,684	0.00344	$29,695,757	$24,397,904	$5,633,055	$24,062,702	($335,202)	100.1	$335,202	$24,397,904	$0	82%	$5,297,853	94.1
MCCORMICK 01	666	0.00162	$6,365,836	$5,688,930	$2,654,693	$3,711,143	($1,977,787)	100.1	$1,977,787	$5,688,930	$0	89%	$676,906	25.5
NEWBERRY 01	5,751	0.00638	$44,943,783	$36,933,294	$10,458,268	$34,485,515	($2,447,779)	100.1	$2,447,779	$36,933,294	$0	82%	$8,010,489	76.7
OCONEE 01	10,100	0.02574	$79,825,875	$50,912,045	$42,182,016	$37,643,859	($13,268,186)	100.1	$13,268,186	$50,912,045	$0	64%	$28,913,830	68.6
ORANGEBURG 03	2,483	0.00329	$20,632,044	$17,078,007	$5,390,517	$15,241,528	($1,836,480)	100.1	$1,836,480	$17,078,007	$0	83%	$3,554,037	66.0
ORANGEBURG 04	3,390	0.00367	$26,691,050	$19,622,814	$6,009,476	$20,681,574	$1,058,760	100.1	$0	$20,681,574	$1,058,760	77%	$6,009,476	100.1
ORANGEBURG 05	6,119	0.00836	$48,061,401	$39,996,363	$13,697,965	$34,363,436	($5,632,927)	100.1	$5,632,927	$39,996,363	$0	83%	$8,065,038	58.9
PICKENS 01	15,618	0.01868	$117,482,188	$87,632,465	$30,606,603	$86,875,585	($756,880)	100.1	$756,880	$87,632,465	$0	75%	$29,849,723	97.6
RICHLAND 01	22,502	0.03828	$175,131,175	$154,298,341	$62,721,597	$112,409,578	($41,888,763)	100.1	$41,888,763	$154,298,341	$0	88%	$20,832,834	33.2
RICHLAND 02	27,587	0.01894	$202,268,463	$185,006,747	$31,030,206	$171,238,256	($13,768,491)	100.1	$13,768,491	$185,006,747	$0	91%	$17,261,716	55.7
SALUDA 01	2,197	0.00199	$18,546,535	$14,754,841	$3,258,165	$15,288,370	$533,530	100.1	$0	$15,288,370	$533,530	82%	$3,258,165	100.1
SPARTANBURG 01	4,905	0.00329	$36,516,274	$34,020,954	$5,391,392	$31,124,882	($2,896,072)	100.1	$2,896,072	$34,020,954	$0	93%	$2,495,320	46.3
SPARTANBURG 02	9,921	0.00714	$74,465,109	$62,275,511	$11,701,130	$62,763,980	$488,469	100.1	$0	$62,763,980	$488,469	84%	$11,701,130	100.1
SPARTANBURG 03	2,737	0.00302	$22,087,125	$19,377,374	$4,946,412	$17,140,713	($2,236,661)	100.1	$2,236,661	$19,377,374	$0	88%	$2,709,751	54.8
SPARTANBURG 04	2,669	0.00198	$21,215,561	$17,158,250	$3,236,916	$17,978,645	$820,395	100.1	$0	$17,978,645	$820,395	85%	$3,236,916	100.1
SPARTANBURG 05	8,533	0.01285	$63,672,240	$49,111,289	$21,051,866	$42,620,374	($6,490,915)	100.1	$6,490,915	$49,111,289	$0	77%	$14,560,951	69.2
SPARTANBURG 06	10,967	0.01154	$85,849,232	$67,864,502	$18,908,036	$66,941,196	($923,306)	100.1	$923,306	$67,864,502	$0	79%	$17,984,730	95.2
SPARTANBURG 07	7,107	0.00948	$54,068,140	$47,336,381	$15,535,562	$38,532,578	($8,803,803)	100.1	$8,803,803	$47,336,381	$0	88%	$6,731,759	43.4
SUMTER 01	15,889	0.01216	$125,068,301	$98,666,884	$19,932,345	$105,135,956	$6,469,072	100.1	$0	$105,135,956	$6,469,072	84%	$19,932,345	100.1
UNION 01	3,787	0.00324	$30,378,905	$24,217,598	$5,302,646	$25,076,259	$858,662	100.1	$0	$25,076,259	$858,662	83%	$5,302,646	100.1
WILLIAMSBURG 01	3,426	0.00463	$28,521,122	$21,600,760	$7,590,700	$20,930,422	($670,338)	100.1	$670,338	$21,600,760	$0	76%	$6,920,362	91.2
YORK 01	4,956	0.00380	$39,321,133	$32,871,227	$6,233,936	$33,087,198	$215,971	100.1	$0	$33,087,198	$215,971	84%	$6,233,936	100.1
YORK 02	7,694	0.01448	$53,218,031	$39,648,454	$23,729,292	$29,488,739	($10,159,714)	100.1	$10,159,714	$39,648,454	$0	75%	$13,569,578	57.2
YORK 03	17,132	0.01914	$130,153,811	$105,895,273	$31,357,918	$98,795,893	($7,099,380)	100.1	$7,099,380	$105,895,273	$0	81%	$24,258,538	77.4
YORK 04	15,937	0.01189	$107,875,079	$87,555,994	$19,483,192	$88,391,887	$835,894	100.1	$0	$88,391,887	$835,894	82%	$19,483,192	100.1
TOTAL	*721,122*	*1.00000*	*$5,461,723,998*	*$4,233,925,519*	*$1,638,517,200*	*$3,823,206,799*	*($410,718,720)*	*100.1*	*$460,358,187*	*$4,283,564,986*	*$49,639,466*	*78%*	*$1,178,159,013*	*72.0*
per pupil			*$7,574*	*$5,871*	*$2,272*	*$5,302*	*-$570*		*$638*	*$5,940*	*$69*		*$1,634*	

Positives:	$49,639,466	35	Additional	$49,639,466	35	Min:	0.2
Negatives:	($460,358,187)	46		$0	0	Max:	100.1

Option 2 (Allocate $3,000 Per Student and Require 50% Local Support on Balance) - Estimated Financial Impact on Local School Districts

	Model Cost	Actual State Payments	Per Student Funding	Equity Funding		State Share			Local Share		Hold Harmless				Local Share	
District	Total Cost	Total	State $ Per Student Cost	Local Share	Residual State Cost	Total State Funding	Difference Revised - Actual	State Percentage	Revised Local Share	Local Millage Rate	Additional Revenue	Total State Funding with HH	Difference Revised - Actual	State Percentage	Revised Local Share	Local Millage Rate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
			$3,000	50.0%	50.0%											
ABBEVILLE 60	$22,804,823	$18,531,366	$8,747,880	$3,972,173	$10,084,770	$18,832,650	$301,284	83%	$3,972,173	100.7	$0	$18,832,650	$301,284	83%	$3,972,173	100.7
AIKEN 01	$175,649,697	$134,602,837	$69,740,430	$46,198,257	$59,711,009	$129,451,439	($5,151,398)	74%	$46,198,257	100.7	$5,151,398	$134,602,837	$0	77%	$41,046,859	89.5
ALLENDALE 01	$9,175,632	$9,172,134	$3,085,650	$2,069,728	$4,020,254	$7,105,904	($2,066,230)	77%	$2,069,728	100.7	$2,066,230	$9,172,134	$0	100%	$3,499	0.2
ANDERSON 01	$73,393,630	$57,842,849	$29,625,570	$12,415,121	$31,352,939	$60,978,509	$3,135,660	83%	$12,415,121	100.7	$0	$60,978,509	$3,135,660	83%	$12,415,121	100.7
ANDERSON 02	$28,577,010	$23,637,123	$10,856,670	$3,963,165	$13,757,175	$24,613,845	$976,722	86%	$3,963,165	100.7	$0	$24,613,845	$976,722	86%	$3,963,165	100.7
ANDERSON 03	$20,075,272	$15,902,122	$7,437,150	$3,172,617	$9,465,505	$16,902,655	$1,000,533	84%	$3,172,617	100.7	$0	$16,902,655	$1,000,533	84%	$3,172,617	100.7
ANDERSON 04	$21,686,329	$17,175,228	$8,232,870	$7,705,607	$5,747,852	$13,980,722	($3,194,506)	64%	$7,705,607	100.7	$3,194,506	$17,175,228	$0	79%	$4,511,102	59.0
ANDERSON 05	$96,522,999	$75,953,240	$38,014,830	$23,353,676	$35,154,493	$73,169,323	($2,783,917)	76%	$23,353,676	100.7	$2,783,917	$75,953,240	$0	79%	$20,569,759	88.7
BAMBERG 01	$10,655,834	$9,236,521	$3,770,280	$1,317,823	$5,567,731	$9,338,011	$101,490	88%	$1,317,823	100.7	$0	$9,338,011	$101,490	88%	$1,317,823	100.7
BAMBERG 02	$6,368,195	$5,128,011	$1,914,750	$1,010,074	$3,443,370	$5,358,120	$230,109	84%	$1,010,074	100.7	$0	$5,358,120	$230,109	84%	$1,010,074	100.7
BARNWELL 19	$5,881,545	$3,969,331	$1,761,420	$785,392	$3,334,732	$5,096,152	$1,126,821	87%	$785,392	100.7	$0	$5,096,152	$1,126,821	87%	$785,392	100.7
BARNWELL 29	$7,476,222	$5,643,960	$2,468,370	$1,139,119	$3,868,732	$6,337,102	$693,142	85%	$1,139,119	100.7	$0	$6,337,102	$693,142	85%	$1,139,119	100.7
BARNWELL 45	$17,539,890	$13,672,451	$6,351,960	$2,279,082	$8,908,848	$15,260,808	$1,588,357	87%	$2,279,082	100.7	$0	$15,260,808	$1,588,357	87%	$2,279,082	100.7
BEAUFORT 01	$156,023,093	$94,601,298	$63,861,750	$92,161,343	$0	$63,861,750	($30,739,548)	41%	$92,161,343	73.0	$30,739,548	$94,601,298	$0	61%	$61,421,795	48.6
BERKELEY 01	$252,441,068	$191,963,811	$103,560,540	$65,798,627	$83,081,901	$186,642,441	($5,321,371)	74%	$65,798,627	100.7	$5,321,371	$191,963,811	$0	76%	$60,477,257	92.6
CALHOUN 01	$13,477,959	$9,739,331	$4,761,540	$6,654,807	$2,061,611	$6,823,151	($2,916,180)	51%	$6,654,807	100.7	$2,916,180	$9,739,331	$0	72%	$3,738,628	56.6
CHARLESTON 01	$331,192,711	$206,095,057	$139,456,080	$191,736,631	$0	$139,456,080	($66,638,977)	42%	$191,736,631	82.3	$66,638,977	$206,095,057	$0	62%	$125,097,654	53.7
CHEROKEE 01	$63,789,121	$50,845,805	$24,777,660	$15,254,962	$23,756,499	$48,534,159	($2,311,647)	76%	$15,254,962	100.7	$2,311,647	$50,845,805	$0	80%	$12,943,315	85.5
CHESTER 01	$38,718,858	$31,312,849	$14,910,120	$8,256,762	$15,551,977	$30,462,097	($850,752)	79%	$8,256,762	100.7	$850,752	$31,312,849	$0	81%	$7,406,009	90.3
CHESTERFIELD 01	$51,681,929	$41,423,586	$20,073,060	$9,649,625	$21,959,243	$42,032,303	$608,717	81%	$9,649,625	100.7	$0	$42,032,303	$608,717	81%	$9,649,625	100.7
CLARENDON 01	$6,961,964	$4,626,864	$2,131,200	$2,375,191	$2,455,573	$4,586,773	($40,091)	66%	$2,375,191	100.7	$40,091	$4,626,864	$0	66%	$2,335,101	99.0
CLARENDON 02	$23,165,332	$17,017,209	$8,260,620	$3,731,245	$11,173,467	$19,434,087	$2,416,879	84%	$3,731,245	100.7	$0	$19,434,087	$2,416,879	84%	$3,731,245	100.7
CLARENDON 03	$10,351,754	$7,973,664	$3,760,020	$616,445	$5,975,288	$9,735,308	$1,761,644	94%	$616,445	100.7	$0	$9,735,308	$1,761,644	94%	$616,445	100.7
COLLETON 01	$42,639,442	$29,356,031	$15,790,800	$13,926,428	$12,922,214	$28,713,014	($643,017)	67%	$13,926,428	100.7	$643,017	$29,356,031	$0	69%	$13,283,411	96.1
DARLINGTON 01	$75,186,613	$57,781,170	$28,820,130	$19,221,944	$27,144,539	$55,964,669	($1,816,501)	74%	$19,221,944	100.7	$1,816,501	$57,781,170	$0	77%	$17,405,443	91.2
DILLON 03	$12,469,770	$9,399,717	$4,584,090	$1,389,912	$6,495,769	$11,079,859	$1,680,142	89%	$1,389,912	100.7	$0	$11,079,859	$1,680,142	89%	$1,389,912	100.7
DILLON 04	$30,630,219	$23,752,707	$11,946,570	$4,173,080	$14,510,569	$26,457,139	$2,704,432	86%	$4,173,080	100.7	$0	$26,457,139	$2,704,432	86%	$4,173,080	100.7
DORCHESTER 02	$184,296,306	$153,841,404	$76,321,110	$27,405,178	$80,570,017	$156,891,127	$3,049,724	85%	$27,405,178	100.7	$0	$156,891,127	$3,049,724	85%	$27,405,178	100.7
DORCHESTER 04	$17,992,044	$14,586,900	$6,435,870	$5,102,526	$6,453,647	$12,889,517	($1,697,382)	72%	$5,102,526	100.7	$1,697,382	$14,586,900	$0	81%	$3,405,144	67.2
EDGEFIELD 01	$24,810,525	$21,207,548	$9,674,490	$5,042,293	$10,093,742	$19,768,232	($1,439,316)	80%	$5,042,293	100.7	$1,439,316	$21,207,548	$0	85%	$3,602,977	72.0
FAIRFIELD 01	$19,846,660	$13,560,484	$7,119,960	$12,361,615	$365,085	$7,485,045	($6,075,439)	38%	$12,361,615	100.7	$6,075,439	$13,560,484	$0	68%	$6,286,176	51.2
FLORENCE 01	$121,455,777	$96,204,622	$47,002,290	$29,034,375	$45,419,112	$92,421,402	($3,783,221)	76%	$29,034,375	100.7	$3,783,221	$96,204,622	$0	79%	$25,251,154	87.6
FLORENCE 02	$9,648,229	$7,389,025	$3,274,170	$1,016,169	$5,357,890	$8,632,060	$1,243,035	89%	$1,016,169	100.7	$0	$8,632,060	$1,243,035	89%	$1,016,169	100.7
FLORENCE 03	$27,693,245	$21,929,050	$9,807,180	$4,203,726	$13,682,340	$23,489,520	$1,560,470	85%	$4,203,726	100.7	$0	$23,489,520	$1,560,470	85%	$4,203,726	100.7
FLORENCE 04	$6,509,349	$4,027,414	$1,968,150	$2,076,108	$2,465,091	$4,433,241	$405,826	68%	$2,076,108	100.7	$0	$4,433,241	$405,826	68%	$2,076,108	100.7
FLORENCE 05	$10,423,491	$7,831,554	$3,545,610	$940,370	$5,937,511	$9,483,121	$1,651,567	91%	$940,370	100.7	$0	$9,483,121	$1,651,567	91%	$940,370	100.7
GEORGETOWN 01	$69,528,177	$43,725,946	$26,789,370	$41,472,439	$1,266,368	$28,055,738	($15,670,208)	40%	$41,472,439	100.7	$15,670,208	$43,725,946	$0	63%	$25,802,231	62.7
GREENVILLE 01	$548,540,408	$419,385,083	$222,484,980	$149,372,027	$176,683,401	$399,168,381	($20,216,702)	73%	$149,372,027	100.7	$20,216,702	$419,385,083	$0	76%	$129,155,325	87.1
GREENWOOD 50	$65,160,985	$52,861,968	$25,545,090	$13,875,438	$25,740,458	$51,285,548	($1,576,420)	79%	$13,875,438	100.7	$1,576,420	$52,861,968	$0	81%	$12,299,017	89.3
GREENWOOD 51	$8,108,443	$6,199,715	$2,695,740	$919,232	$4,493,470	$7,189,210	$989,496	89%	$919,232	100.7	$0	$7,189,210	$989,496	89%	$919,232	100.7
GREENWOOD 52	$12,200,369	$9,154,889	$4,548,960	$4,865,974	$2,785,435	$7,334,395	($1,820,494)	60%	$4,865,974	100.7	$1,820,494	$9,154,889	$0	75%	$3,045,480	63.0
HAMPTON 01	$16,632,199	$14,064,269	$6,262,950	$2,580,886	$7,788,363	$14,051,313	($12,955)	84%	$2,580,886	100.7	$12,955	$14,064,269	$0	85%	$2,567,930	100.2
HAMPTON 02	$6,438,645	$5,213,479	$1,986,300	$1,261,323	$3,191,022	$5,177,322	($36,157)	80%	$1,261,323	100.7	$36,157	$5,213,479	$0	81%	$1,225,166	97.8
HORRY 01	$326,203,425	$202,737,469	$130,589,820	$164,213,236	$31,400,369	$161,990,189	($40,747,279)	50%	$164,213,236	100.7	$40,747,279	$202,737,469	$0	62%	$123,465,956	75.7
JASPER 01	$19,705,518	$12,635,426	$7,214,400	$10,324,006	$2,167,112	$9,381,512	($3,253,914)	48%	$10,324,006	100.7	$3,253,914	$12,635,426	$0	64%	$7,070,092	69.0
KERSHAW 01	$79,994,192	$65,288,265	$31,577,460	$14,388,819	$34,027,913	$65,605,373	$317,108	82%	$14,388,819	100.7	$0	$65,605,373	$317,108	82%	$14,388,819	100.7
LANCASTER 01	$99,871,671	$75,899,259	$39,775,260	$19,988,389	$40,108,022	$79,883,282	$3,984,023	80%	$19,988,389	100.7	$0	$79,883,282	$3,984,023	80%	$19,988,389	100.7
LAURENS 55	$42,747,938	$35,006,096	$16,164,480	$7,363,741	$19,219,717	$35,384,197	$378,101	83%	$7,363,741	100.7	$0	$35,384,197	$378,101	83%	$7,363,741	100.7
LAURENS 56	$24,767,961	$19,368,937	$8,938,560	$3,912,881	$11,916,519	$20,855,079	$1,486,143	84%	$3,912,881	100.7	$0	$20,855,079	$1,486,143	84%	$3,912,881	100.7
LEE 01	$14,629,610	$12,809,867	$5,189,550	$2,749,683	$6,690,377	$11,879,927	($929,940)	81%	$2,749,683	100.7	$929,940	$12,809,867	$0	88%	$1,819,743	66.7

District	Model Cost: Total Cost	Actual State Payments: Total	Per Student Funding: State $ Per Student Cost	Equity Funding: Local Share	Equity Funding: Residual State Cost	State Share: Total State Funding	State Share: Difference Revised - Actual	State Share: State Percentage	Local Share: Revised Local Share	Local Share: Local Millage Rate	Hold Harmless: Additional Revenue	Hold Harmless: Total State Funding with HH	Hold Harmless: Difference Revised - Actual	Hold Harmless: State Percentage	Local Share: Revised Local Share	Local Share: Local Millage Rate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
			$3,000	50.0%	50.0%											
LEXINGTON 01	$188,587,031	$174,147,062	$77,996,550	$30,790,552	$79,799,928	$157,796,478	($16,350,584)	84%	$30,790,552	100.7	$16,350,584	$174,147,062	$0	92%	$14,439,969	47.2
LEXINGTON 02	$68,977,980	$51,476,142	$25,897,680	$23,253,962	$19,826,338	$45,724,018	($5,752,124)	66%	$23,253,962	100.7	$5,752,124	$51,476,142	$0	75%	$17,501,838	75.8
LEXINGTON 03	$16,127,672	$14,088,111	$5,817,540	$3,010,304	$7,299,828	$13,117,368	($970,743)	81%	$3,010,304	100.7	$970,743	$14,088,111	$0	87%	$2,039,561	68.2
LEXINGTON 04	$26,270,068	$21,832,968	$9,372,360	$2,324,363	$14,573,346	$23,945,706	$2,112,738	91%	$2,324,363	100.7	$0	$23,945,706	$2,112,738	91%	$2,324,363	100.7
LEXINGTON 05	$123,372,416	$120,041,716	$50,697,780	$26,815,475	$45,859,161	$96,556,941	($23,484,775)	78%	$26,815,475	100.7	$23,484,775	$120,041,716	$0	97%	$3,330,700	12.5
MARION 10	$34,592,585	$27,132,378	$12,692,580	$5,512,281	$16,387,725	$29,080,305	$1,947,927	84%	$5,512,281	100.7	$0	$29,080,305	$1,947,927	84%	$5,512,281	100.7
MARLBORO 01	$29,695,757	$24,397,904	$11,053,110	$5,669,708	$12,972,939	$24,026,049	($371,855)	81%	$5,669,708	100.7	$371,855	$24,397,904	$0	82%	$5,297,853	94.1
MCCORMICK 01	$6,365,836	$5,688,930	$1,997,550	$2,671,966	$1,696,319	$3,693,869	($1,995,061)	58%	$2,671,966	100.7	$1,995,061	$5,688,930	$0	89%	$676,906	25.5
NEWBERRY 01	$44,943,783	$36,933,294	$17,254,260	$10,526,317	$17,163,205	$34,417,465	($2,515,829)	77%	$10,526,317	100.7	$2,515,829	$36,933,294	$0	82%	$8,010,489	76.7
OCONEE 01	$79,825,875	$50,912,045	$30,298,500	$42,456,484	$7,070,891	$37,369,391	($13,542,654)	47%	$42,456,484	100.7	$13,542,654	$50,912,045	$0	64%	$28,913,830	68.6
ORANGEBURG 03	$20,632,044	$17,078,007	$7,449,750	$5,425,591	$7,756,703	$15,206,453	($1,871,554)	74%	$5,425,591	100.7	$1,871,554	$17,078,007	$0	83%	$3,554,037	66.0
ORANGEBURG 04	$26,691,050	$19,622,814	$10,170,600	$6,048,578	$10,471,872	$20,642,472	$1,019,658	77%	$6,048,578	100.7	$0	$20,642,472	$1,019,658	77%	$6,048,578	100.7
ORANGEBURG 05	$48,061,401	$39,996,363	$18,356,220	$13,787,095	$15,918,087	$34,274,307	($5,722,056)	71%	$13,787,095	100.7	$5,722,056	$39,996,363	$0	83%	$8,065,038	58.9
PICKENS 01	$117,482,188	$87,632,465	$46,854,510	$30,805,752	$39,821,926	$86,676,436	($956,029)	74%	$30,805,752	100.7	$956,029	$87,632,465	$0	75%	$29,849,723	97.6
RICHLAND 01	$175,131,175	$154,298,341	$67,506,300	$63,129,711	$44,495,164	$112,001,464	($42,296,877)	64%	$63,129,711	100.7	$42,296,877	$154,298,341	$0	88%	$20,832,834	33.2
RICHLAND 02	$202,268,463	$185,006,747	$82,759,710	$31,232,112	$88,276,640	$171,036,350	($13,970,397)	85%	$31,232,112	100.7	$13,970,397	$185,006,747	$0	91%	$17,261,716	55.7
SALUDA 01	$18,546,535	$14,754,841	$6,591,960	$3,279,365	$8,675,210	$15,267,170	$512,330	82%	$3,279,365	100.7	$0	$15,267,170	$512,330	82%	$3,279,365	100.7
SPARTANBURG 01	$36,516,274	$34,020,954	$14,714,400	$5,426,472	$16,375,402	$31,089,802	($2,931,153)	85%	$5,426,472	100.7	$2,931,153	$34,020,954	$0	93%	$2,495,320	46.3
SPARTANBURG 02	$74,465,109	$62,275,511	$29,763,450	$11,777,266	$32,924,394	$62,687,844	$412,333	84%	$11,777,266	100.7	$0	$62,687,844	$412,333	84%	$11,777,266	100.7
SPARTANBURG 03	$22,087,125	$19,377,374	$8,211,480	$4,978,597	$8,897,048	$17,108,528	($2,268,846)	77%	$4,978,597	100.7	$2,268,846	$19,377,374	$0	88%	$2,709,751	54.8
SPARTANBURG 04	$21,215,561	$17,158,250	$8,008,290	$3,257,978	$9,949,293	$17,957,583	$799,333	85%	$3,257,978	100.7	$0	$17,957,583	$799,333	85%	$3,257,978	100.7
SPARTANBURG 05	$63,672,240	$49,111,289	$25,600,350	$21,188,845	$16,883,045	$42,483,395	($6,627,894)	67%	$21,188,845	100.7	$6,627,894	$49,111,289	$0	77%	$14,560,951	69.2
SPARTANBURG 06	$85,849,232	$67,864,502	$32,899,860	$19,031,066	$33,918,307	$66,818,167	($1,046,336)	78%	$19,031,066	100.7	$1,046,336	$67,864,502	$0	79%	$17,984,730	95.2
SPARTANBURG 07	$54,068,140	$47,336,381	$21,322,320	$15,636,648	$17,109,172	$38,431,492	($8,904,889)	71%	$15,636,648	100.7	$8,904,889	$47,336,381	$0	88%	$6,731,759	43.4
SUMTER 01	$125,068,301	$98,666,884	$47,665,830	$20,062,039	$57,340,431	$105,006,261	$6,339,377	84%	$20,062,039	100.7	$0	$105,006,261	$6,339,377	84%	$20,062,039	100.7
UNION 01	$30,378,905	$24,217,598	$11,361,060	$5,337,149	$13,680,696	$25,041,756	$824,159	82%	$5,337,149	100.7	$0	$25,041,756	$824,159	82%	$5,337,149	100.7
WILLIAMSBURG 01	$28,521,122	$21,600,760	$10,278,300	$7,640,090	$10,602,731	$20,881,031	($719,728)	73%	$7,640,090	100.7	$719,728	$21,600,760	$0	76%	$6,920,362	91.2
YORK 01	$39,321,133	$32,871,227	$14,869,320	$6,274,498	$18,177,315	$33,046,635	$175,408	84%	$6,274,498	100.7	$0	$33,046,635	$175,408	84%	$6,274,498	100.7
YORK 02	$53,218,031	$39,648,454	$23,083,410	$23,883,692	$6,250,929	$29,334,339	($10,314,115)	55%	$23,883,692	100.7	$10,314,115	$39,648,454	$0	75%	$13,569,578	57.2
YORK 03	$130,153,811	$105,895,273	$51,396,030	$31,561,956	$47,195,824	$98,591,854	($7,303,418)	76%	$31,561,956	100.7	$7,303,418	$105,895,273	$0	81%	$24,258,538	77.4
YORK 04	$107,875,079	$87,555,994	$47,811,930	$19,609,965	$40,453,185	$88,265,115	$709,121	82%	$19,609,965	100.7	$0	$88,265,115	$709,121	82%	$19,609,965	100.7
TOTAL	*$5,461,723,998*	*$4,233,925,519*	*$2,163,366,750*	*$1,649,178,624*	*$1,649,178,624*	*$3,812,545,374*	*($343,406,670)*	*70%*	*$1,571,205,150*	*96.0*	*$1,992,585,294*	*$4,282,169,325*	*$48,243,806*	*78%*	*$1,179,554,673*	*72.0*
per pupil	*$7,574*	*$5,871*	*$3,000*	*$2,287*	*$2,287*	*$5,287*	*-$476*		*$2,179*		*$2,763*	*$5,938*	*$67*		*$1,636*	

Positives:	$48,243,806	34	Min:	73.0	Additional	$48,243,806	34	Min:	0.2
Negatives:	($391,650,477)	47	Max:	100.7		$0	0	Max:	100.7

Option 3 (State Funding without Property Tax Relief & No Facilities Costs) - Estimated Financial Impact on Local School Districts

		Option 3																	
		Cost				Actual State Payments			Equity Funding					Hold Harmless				Local Share	
District	Imputed ITA	Total Cost for Instruction	Total Cost for Facilities	Total Cost for District Services	Total Cost	Education Budget (Less Transp)	Property Tax Relief	Total	Local Share	Total State Cost	Difference Model - Actual	State Funding Percentage	Millage Rate on Tax Base	Additional Revenue	Total State Funding with HH	Difference Revised - Actual	State Percentage	Revised Local Share	Millage Rate on Tax Base
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
									33.5%	66.5%									
ABBEVILLE 60	0.00266	$17,451,819	n/a	$1,236,461	$18,688,280	$13,545,041	n/a	$13,545,041	$3,971,053	$14,717,227	$1,172,186	79%	100.7	$0	$14,717,227	$1,172,186	79%	$3,971,053	100.7
AIKEN 01	0.02948	$138,895,821	n/a	$4,204,535	$143,100,356	$98,190,198	n/a	$98,190,198	$43,965,649	$99,134,708	$944,510	69%	95.9	$0	$99,134,708	$944,510	69%	$43,965,649	95.9
ALLENDALE 01	0.00114	$6,507,620	n/a	$1,158,362	$7,665,981	$5,262,752	n/a	$5,262,752	$1,699,986	$5,965,995	$703,243	78%	82.7	$0	$5,965,995	$703,243	78%	$1,699,986	82.7
ANDERSON 01	0.00808	$57,334,021	n/a	$2,570,120	$59,904,141	$44,748,011	n/a	$44,748,011	$12,043,906	$47,860,235	$3,112,224	80%	97.7	$0	$47,860,235	$3,112,224	80%	$12,043,906	97.7
ANDERSON 02	0.00261	$22,183,673	n/a	$1,267,199	$23,450,872	$18,111,760	n/a	$18,111,760	$3,898,200	$19,552,672	$1,440,912	83%	99.1	$0	$19,552,672	$1,440,912	83%	$3,898,200	99.1
ANDERSON 03	0.00192	$15,298,595	n/a	$1,220,232	$16,518,827	$12,645,382	n/a	$12,645,382	$2,862,635	$13,656,192	$1,010,810	83%	90.9	$0	$13,656,192	$1,010,810	83%	$2,862,635	90.9
ANDERSON 04	0.00455	$16,585,854	n/a	$1,229,017	$17,814,871	$11,058,769	n/a	$11,058,769	$6,785,151	$11,029,720	($29,048)	62%	88.7	$29,048	$11,058,769	$0	62%	$6,756,103	88.3
ANDERSON 05	0.01404	$75,296,151	n/a	$3,457,841	$78,753,992	$55,280,308	n/a	$55,280,308	$20,941,757	$57,812,235	$2,531,926	73%	90.3	$0	$57,812,235	$2,531,926	73%	$20,941,757	90.3
BAMBERG 01	0.00082	$7,686,152	n/a	$1,166,865	$8,853,017	$6,500,831	n/a	$6,500,831	$1,221,063	$7,631,954	$1,131,123	86%	93.3	$0	$7,631,954	$1,131,123	86%	$1,221,063	93.3
BAMBERG 02	0.00061	$4,244,942	n/a	$1,142,640	$5,387,582	$3,444,561	n/a	$3,444,561	$904,156	$4,483,426	$1,038,865	83%	90.2	$0	$4,483,426	$1,038,865	83%	$904,156	90.2
BARNWELL 19	0.00050	$3,857,935	n/a	$1,139,423	$4,997,358	$3,154,065	n/a	$3,154,065	$745,200	$4,252,158	$1,098,093	85%	95.6	$0	$4,252,158	$1,098,093	85%	$745,200	95.6
BARNWELL 29	0.00067	$5,137,143	n/a	$1,148,365	$6,285,508	$4,377,419	n/a	$4,377,419	$1,006,048	$5,279,460	$902,041	84%	89.0	$0	$5,279,460	$902,041	84%	$1,006,048	89.0
BARNWELL 45	0.00148	$13,252,958	n/a	$1,206,281	$14,459,238	$10,929,479	n/a	$10,929,479	$2,212,507	$12,246,732	$1,317,252	85%	97.8	$0	$12,246,732	$1,317,252	85%	$2,212,507	97.8
BEAUFORT 01	0.07619	$123,173,615	n/a	$4,077,752	$127,251,367	$37,508,321	n/a	$37,508,321	$113,616,206	$13,635,161	($23,873,160)	11%	90.0	$23,873,160	$37,508,321	$0	29%	$89,743,046	71.1
BERKELEY 01	0.03859	$200,496,628	n/a	$4,636,368	$205,132,996	$146,422,483	n/a	$146,422,483	$57,545,512	$147,587,484	$1,165,000	72%	88.1	$0	$147,587,484	$1,165,000	72%	$57,545,512	88.1
CALHOUN 01	0.00365	$9,974,058	n/a	$1,183,163	$11,157,221	$5,358,451	n/a	$5,358,451	$5,436,181	$5,721,039	$362,588	51%	82.3	$0	$5,721,039	$362,588	51%	$5,436,181	82.3
CHARLESTON 01	0.13594	$263,670,291	n/a	$5,072,409	$268,742,701	$105,566,645	n/a	$105,566,645	$202,718,367	$66,024,334	($39,542,311)	25%	87.0	$39,542,311	$105,566,645	$0	39%	$163,176,055	70.0
CHEROKEE 01	0.00924	$49,882,695	n/a	$2,219,874	$52,102,569	$37,731,739	n/a	$37,731,739	$13,775,004	$38,327,565	$595,825	74%	91.0	$0	$38,327,565	$595,825	74%	$13,775,004	91.0
CHESTER 01	0.00491	$30,267,058	n/a	$1,328,687	$31,595,746	$23,330,836	n/a	$23,330,836	$7,328,456	$24,267,289	$936,453	77%	89.4	$0	$24,267,289	$936,453	77%	$7,328,456	89.4
CHESTERFIELD 01	0.00578	$40,588,994	n/a	$1,697,133	$42,286,127	$32,325,644	n/a	$32,325,644	$8,622,256	$33,663,871	$1,338,227	80%	90.0	$0	$33,663,871	$1,338,227	80%	$8,622,256	90.0
CLARENDON 01	0.00136	$4,724,199	n/a	$1,146,112	$5,870,310	$3,345,390	n/a	$3,345,390	$2,032,895	$3,837,415	$492,025	65%	86.2	$0	$3,837,415	$492,025	65%	$2,032,895	86.2
CLARENDON 02	0.00239	$17,790,425	n/a	$1,240,091	$19,030,516	$14,002,009	n/a	$14,002,009	$3,558,285	$15,472,231	$1,470,222	81%	96.1	$0	$15,472,231	$1,470,222	81%	$3,558,285	96.1
CLARENDON 03	0.00041	$7,431,780	n/a	$1,164,888	$8,596,668	$6,760,654	n/a	$6,760,654	$614,710	$7,981,957	$1,221,304	93%	100.4	$0	$7,981,957	$1,221,304	93%	$614,710	100.4
COLLETON 01	0.00811	$33,538,710	n/a	$1,350,300	$34,889,010	$22,351,499	n/a	$22,351,499	$12,100,902	$22,788,109	$436,610	65%	87.5	$0	$22,788,109	$436,610	65%	$12,100,902	87.5
DARLINGTON 01	0.01122	$58,793,604	n/a	$2,588,282	$61,381,886	$43,265,848	n/a	$43,265,848	$16,732,568	$44,649,318	$1,383,470	73%	87.7	$0	$44,649,318	$1,383,470	73%	$16,732,568	87.7
DILLON 03	0.00086	$9,145,972	n/a	$1,176,789	$10,322,760	$8,054,157	n/a	$8,054,157	$1,288,445	$9,034,315	$980,159	88%	93.4	$0	$9,034,315	$980,159	88%	$1,288,445	93.4
DILLON 04	0.00262	$23,718,473	n/a	$1,282,297	$25,000,770	$19,630,076	n/a	$19,630,076	$3,899,943	$21,100,827	$1,470,751	84%	94.1	$0	$21,100,827	$1,470,751	84%	$3,899,943	94.1
DORCHESTER 02	0.02016	$145,638,287	n/a	$4,245,528	$149,883,816	$115,592,021	n/a	$115,592,021	$30,069,520	$119,814,295	$4,222,274	80%	110.5	$0	$119,814,295	$4,222,274	80%	$30,069,520	110.5
DORCHESTER 04	0.00295	$13,609,514	n/a	$1,209,722	$14,819,236	$9,630,289	n/a	$9,630,289	$4,404,313	$10,414,924	$784,634	70%	86.9	$0	$10,414,924	$784,634	70%	$4,404,313	86.9
EDGEFIELD 01	0.00332	$19,085,570	n/a	$1,246,482	$20,332,052	$14,816,791	n/a	$14,816,791	$4,956,522	$15,375,529	$558,738	76%	99.0	$0	$15,375,529	$558,738	76%	$4,956,522	99.0
FAIRFIELD 01	0.00642	$15,116,588	n/a	$1,220,105	$16,336,693	$7,817,158	n/a	$7,817,158	$9,571,812	$6,764,881	($1,052,277)	41%	78.0	$1,052,277	$7,817,158	$0	48%	$8,519,535	69.4
FLORENCE 01	0.01733	$95,241,841	n/a	$3,900,824	$99,142,665	$70,572,752	n/a	$70,572,752	$25,837,361	$73,305,304	$2,732,552	74%	89.6	$0	$73,305,304	$2,732,552	74%	$25,837,361	89.6
FLORENCE 02	0.00067	$6,901,363	n/a	$1,160,531	$8,061,894	$6,044,440	n/a	$6,044,440	$998,315	$7,063,579	$1,019,139	88%	99.0	$0	$7,063,579	$1,019,139	88%	$998,315	99.0
FLORENCE 03	0.00250	$21,487,427	n/a	$1,265,414	$22,752,841	$17,022,842	n/a	$17,022,842	$3,726,919	$19,025,922	$2,003,080	84%	89.3	$0	$19,025,922	$2,003,080	84%	$3,726,919	89.3
FLORENCE 04	0.00114	$4,359,260	n/a	$1,143,439	$5,502,698	$2,994,403	n/a	$2,994,403	$1,703,245	$3,799,454	$805,051	69%	82.6	$0	$3,799,454	$805,051	69%	$1,703,245	82.6
FLORENCE 05	0.00063	$7,511,964	n/a	$1,165,746	$8,677,710	$6,431,798	n/a	$6,431,798	$932,833	$7,744,877	$1,313,078	89%	99.9	$0	$7,744,877	$1,313,078	89%	$932,833	99.9
GEORGETOWN 01	0.02450	$54,389,048	n/a	$2,403,698	$56,792,746	$24,710,393	n/a	$24,710,393	$36,535,259	$20,257,487	($4,452,906)	36%	88.7	$4,452,906	$24,710,393	$0	44%	$32,082,353	77.9
GREENVILLE 01	0.09383	$439,248,598	n/a	$6,315,739	$445,564,337	$307,001,834	n/a	$307,001,834	$139,918,244	$305,646,093	($1,355,741)	69%	94.4	$1,355,741	$307,001,834	$0	69%	$138,562,503	93.4
GREENWOOD 50	0.00885	$50,989,546	n/a	$2,226,412	$53,215,958	$38,083,176	n/a	$38,083,176	$13,199,330	$40,016,629	$1,933,453	75%	95.8	$0	$40,016,629	$1,933,453	75%	$13,199,330	95.8
GREENWOOD 51	0.00062	$5,648,914	n/a	$1,152,018	$6,800,932	$4,753,958	n/a	$4,753,958	$924,906	$5,876,026	$1,122,069	86%	101.3	$0	$5,876,026	$1,122,069	86%	$924,906	101.3
GREENWOOD 52	0.00262	$8,926,769	n/a	$1,174,932	$10,101,701	$6,095,675	n/a	$6,095,675	$3,909,528	$6,192,173	$96,498	61%	80.9	$0	$6,192,173	$96,498	61%	$3,909,528	80.9
HAMPTON 01	0.00166	$12,490,916	n/a	$1,200,820	$13,691,737	$10,676,520	n/a	$10,676,520	$2,475,541	$11,216,196	$539,676	82%	96.6	$0	$11,216,196	$539,676	82%	$2,475,541	96.6
HAMPTON 02	0.00073	$4,295,635	n/a	$1,143,047	$5,438,682	$3,530,188	n/a	$3,530,188	$1,093,699	$4,344,983	$814,795	80%	87.3	$0	$4,344,983	$814,795	80%	$1,093,699	87.3
HORRY 01	0.08933	$259,925,257	n/a	$5,071,244	$264,996,500	$144,284,020	n/a	$144,284,020	$133,204,612	$131,791,889	($12,492,131)	50%	81.7	$12,492,131	$144,284,020	$0	54%	$120,712,480	74.0
JASPER 01	0.00543	$15,030,573	n/a	$1,217,319	$16,247,892	$8,310,771	n/a	$8,310,771	$8,102,377	$8,145,515	($165,256)	50%	79.1	$165,256	$8,310,771	$0	51%	$7,937,121	77.4
KERSHAW 01	0.00986	$62,579,153	n/a	$2,759,302	$65,338,455	$48,883,680	n/a	$48,883,680	$14,701,914	$50,636,541	$1,752,861	77%	102.9	$0	$50,636,541	$1,752,861	77%	$14,701,914	102.9
LANCASTER 01	0.01272	$77,889,996	n/a	$3,623,521	$81,513,517	$58,840,430	n/a	$58,840,430	$18,975,627	$62,537,890	$3,697,460	77%	95.6	$0	$62,537,890	$3,697,460	77%	$18,975,627	95.6
LAURENS 55	0.00480	$33,626,902	n/a	$1,349,034	$34,975,936	$26,912,288	n/a	$26,912,288	$7,151,847	$27,824,089	$911,800	80%	97.8	$0	$27,824,089	$911,800	80%	$7,151,847	97.8

District	Imputed ITA	Option 3 Cost: Total Cost for Instruction	Total Cost for Facilities	Total Cost for District Services	Total Cost	Actual State Payments: Education Budget (Less Transp)	Property Tax Relief	Total	Equity Funding: Local Share	Total State Cost	Difference Model - Actual	State Funding Percentage	Millage Rate on Tax Base	Hold Harmless: Additional Revenue	Total State Funding with HH	Difference Revised - Actual	State Percentage	Local Share: Revised Local Share	Millage Rate on Tax Base
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
									33.5%	66.5%									
LAURENS 56	0.00250	$19,091,765	n/a	$1,248,616	$20,340,381	$15,214,040	n/a	$15,214,040	$3,732,547	$16,607,834	$1,393,794	82%	96.1	$0	$16,607,834	$1,393,794	82%	$3,732,547	96.1
LEE 01	0.00188	$10,908,567	n/a	$1,189,647	$12,098,214	$8,464,505	n/a	$8,464,505	$2,800,665	$9,297,549	$833,044	77%	102.6	$0	$9,297,549	$833,044	77%	$2,800,665	102.6
LEXINGTON 01	0.02006	$149,246,474	n/a	$4,264,057	$153,510,531	$120,735,674	n/a	$120,735,674	$29,912,445	$123,598,086	$2,862,412	81%	97.9	$0	$123,598,086	$2,862,412	81%	$29,912,445	97.9
LEXINGTON 02	0.01361	$54,087,699	n/a	$2,398,519	$56,486,218	$36,253,008	n/a	$36,253,008	$20,289,210	$36,197,008	($56,000)	64%	87.9	$56,000	$36,253,008	$0	64%	$20,233,210	87.6
LEXINGTON 03	0.00191	$12,122,427	n/a	$1,197,753	$13,320,180	$9,431,165	n/a	$9,431,165	$2,848,455	$10,471,724	$1,040,560	79%	95.3	$0	$10,471,724	$1,040,560	79%	$2,848,455	95.3
LEXINGTON 04	0.00150	$20,358,429	n/a	$1,255,816	$21,614,246	$17,487,628	n/a	$17,487,628	$2,230,088	$19,384,157	$1,896,530	90%	96.6	$0	$19,384,157	$1,896,530	90%	$2,230,088	96.6
LEXINGTON 05	0.01904	$96,678,519	n/a	$3,899,729	$100,578,248	$73,028,960	n/a	$73,028,960	$28,396,473	$72,181,774	($847,186)	72%	106.7	$847,186	$73,028,960	$0	73%	$27,549,288	103.5
MARION 10	0.00378	$26,956,287	n/a	$1,307,760	$28,264,046	$20,695,769	n/a	$20,695,769	$5,630,563	$22,633,483	$1,937,714	80%	102.9	$0	$22,633,483	$1,937,714	80%	$5,630,563	102.9
MARLBORO 01	0.00327	$23,031,938	n/a	$1,277,165	$24,309,103	$18,409,391	n/a	$18,409,391	$4,876,270	$19,432,833	$1,023,441	80%	86.6	$0	$19,432,833	$1,023,441	80%	$4,876,270	86.6
MCCORMICK 01	0.00180	$4,237,024	n/a	$1,142,403	$5,379,427	$2,252,219	n/a	$2,252,219	$2,690,916	$2,688,512	$436,292	50%	101.4	$0	$2,688,512	$436,292	50%	$2,690,916	101.4
NEWBERRY 01	0.00665	$35,393,011	n/a	$1,360,504	$36,753,515	$26,228,501	n/a	$26,228,501	$9,916,229	$26,837,286	$608,785	73%	94.9	$0	$26,837,286	$608,785	73%	$9,916,229	94.9
OCONEE 01	0.02519	$62,305,315	n/a	$2,915,466	$65,220,781	$30,948,785	n/a	$30,948,785	$37,560,586	$27,660,195	($3,288,590)	42%	89.1	$3,288,590	$30,948,785	$0	47%	$34,271,996	81.3
ORANGEBURG 03	0.00315	$15,750,802	n/a	$1,224,440	$16,975,242	$11,671,758	n/a	$11,671,758	$4,699,309	$12,275,933	$604,175	72%	87.2	$0	$12,275,933	$604,175	72%	$4,699,309	87.2
ORANGEBURG 04	0.00336	$20,594,442	n/a	$1,258,906	$21,853,348	$15,734,151	n/a	$15,734,151	$5,016,410	$16,836,939	$1,102,788	77%	83.5	$0	$16,836,939	$1,102,788	77%	$5,016,410	83.5
ORANGEBURG 05	0.00798	$37,676,668	n/a	$1,533,117	$39,209,785	$27,343,189	n/a	$27,343,189	$11,894,346	$27,315,439	($27,751)	70%	86.9	$27,751	$27,343,189	$0	70%	$11,866,595	86.7
PICKENS 01	0.02130	$91,978,010	n/a	$3,872,610	$95,850,620	$63,538,123	n/a	$63,538,123	$31,763,854	$64,086,766	$548,643	67%	103.9	$0	$64,086,766	$548,643	67%	$31,763,854	103.9
RICHLAND 01	0.03635	$138,654,030	n/a	$4,205,747	$142,859,777	$92,746,179	n/a	$92,746,179	$54,206,606	$88,653,171	($4,093,008)	62%	86.5	$4,093,008	$92,746,179	$0	65%	$50,113,598	80.0
RICHLAND 02	0.02027	$160,070,964	n/a	$4,354,237	$164,425,201	$129,954,567	n/a	$129,954,567	$30,229,398	$134,195,802	$4,241,235	82%	97.5	$0	$134,195,802	$4,241,235	82%	$30,229,398	97.5
SALUDA 01	0.00212	$14,115,631	n/a	$1,210,825	$15,326,456	$11,049,396	n/a	$11,049,396	$3,156,934	$12,169,522	$1,120,126	79%	97.0	$0	$12,169,522	$1,120,126	79%	$3,156,934	97.0
SPARTANBURG 01	0.00464	$28,507,580	n/a	$1,311,654	$29,819,233	$22,397,427	n/a	$22,397,427	$6,925,415	$22,893,818	$496,391	77%	128.6	$0	$22,893,818	$496,391	77%	$6,925,415	128.6
SPARTANBURG 02	0.00918	$58,162,455	n/a	$2,579,292	$60,741,747	$44,338,557	n/a	$44,338,557	$13,684,719	$47,057,028	$2,718,471	77%	117.0	$0	$47,057,028	$2,718,471	77%	$13,684,719	117.0
SPARTANBURG 03	0.00291	$16,916,676	n/a	$1,232,001	$18,148,676	$13,020,219	n/a	$13,020,219	$4,337,154	$13,811,522	$791,303	76%	87.7	$0	$13,811,522	$791,303	76%	$4,337,154	87.7
SPARTANBURG 04	0.00223	$16,197,563	n/a	$1,226,902	$17,424,465	$12,635,725	n/a	$12,635,725	$3,318,447	$14,106,018	$1,470,294	81%	102.6	$0	$14,106,018	$1,470,294	81%	$3,318,447	102.6
SPARTANBURG 05	0.01202	$49,667,501	n/a	$2,219,281	$51,886,781	$33,387,163	n/a	$33,387,163	$17,920,995	$33,965,786	$578,623	65%	85.2	$0	$33,965,786	$578,623	65%	$17,920,995	85.2
SPARTANBURG 06	0.01214	$67,189,240	n/a	$3,092,166	$70,281,406	$49,799,317	n/a	$49,799,317	$18,098,254	$52,183,152	$2,383,835	74%	95.8	$0	$52,183,152	$2,383,835	74%	$18,098,254	95.8
SPARTANBURG 07	0.00999	$42,364,956	n/a	$1,715,095	$44,080,051	$30,013,779	n/a	$30,013,779	$14,893,014	$29,187,037	($826,743)	66%	95.9	$826,743	$30,013,779	$0	68%	$14,066,272	90.6
SUMTER 01	0.01356	$98,307,537	n/a	$3,919,477	$102,227,015	$76,395,872	n/a	$76,395,872	$20,223,435	$82,003,579	$5,607,707	80%	101.5	$0	$82,003,579	$5,607,707	80%	$20,223,435	101.5
UNION 01	0.00362	$23,611,644	n/a	$1,279,670	$24,891,314	$18,113,630	n/a	$18,113,630	$5,402,212	$19,489,103	$1,375,473	78%	102.0	$0	$19,489,103	$1,375,473	78%	$5,402,212	102.0
WILLIAMSBURG 01	0.00452	$22,116,082	n/a	$1,270,923	$23,387,005	$15,934,304	n/a	$15,934,304	$6,738,867	$16,648,138	$713,834	71%	88.8	$0	$16,648,138	$713,834	71%	$6,738,867	88.8
YORK 01	0.00409	$30,816,541	n/a	$1,331,077	$32,147,617	$24,902,570	n/a	$24,902,570	$6,104,017	$26,043,600	$1,141,030	81%	98.0	$0	$26,043,600	$1,141,030	81%	$6,104,017	98.0
YORK 02	0.01282	$41,519,940	n/a	$1,705,005	$43,224,945	$26,072,805	n/a	$26,072,805	$19,115,080	$24,109,865	($1,962,941)	56%	80.6	$1,962,941	$26,072,805	$0	60%	$17,152,139	72.3
YORK 03	0.02021	$102,172,395	n/a	$3,948,496	$106,120,892	$73,988,874	n/a	$73,988,874	$30,138,311	$75,982,580	$1,993,706	72%	96.2	$0	$75,982,580	$1,993,706	72%	$30,138,311	96.2
YORK 04	0.01244	$83,932,325	n/a	$3,803,344	$87,735,669	$66,605,891	n/a	$66,605,891	$18,544,954	$69,190,715	$2,584,824	79%	95.3	$0	$69,190,715	$2,584,824	79%	$18,544,954	95.3
TOTAL	*1.00000*	*$4,285,662,739*	*n/a*	*$170,258,064*	*$4,455,920,804*	*$2,964,700,897*	*n/a*	*$2,964,700,897*	*$1,491,216,945*	*$2,964,703,860*	*$2,962*	*67%*	*91.1*	*$94,065,048*	*$3,058,768,907*	*$94,068,010*	*69%*	*$1,397,151,897*	*85.3*
per pupil		*$5,943*		*$236*	*$6,179*	*$4,111*		*$4,111*	*$2,068*	*$4,111*	*$0*			*$130*	*$4,242*	*$130*		*$1,937*	
										Positives:	$94,068,010	66	78.0		Additional	$94,068,010	66	Min:	69.4
										Negatives:	($94,065,048)	15	128.6			$0	0	Max:	128.6

Option 4 (State Funds Instruction & Facilities) - Estimated Financial Impact on Local School Districts

	Model				Local/State Share Instruction			Local/State Share Facilities			Local/State Share District Services			Totals			
District	Total Cost for Instruction	Total Cost for Facilities	Total Cost for District Services	Total Cost	Local Share	State Cost	State Funding Percentage	Local Share	State Cost	State Funding Percentage	Local Share	State Cost	State Funding Percentage	Total Local Share	Total State Cost	State Funding Percentage	Local Millage Rate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
					20.0%	80.0%		20.0%	80.0%		100%	0.0%			77.5%		
ABBEVILLE 60	$17,451,819	$4,116,543	$1,236,461	$22,804,823	$2,063,372	$15,388,447	88%	$484,253	$3,632,290	88%	$1,236,461	$0	0%	$3,784,086	$19,020,737	83%	96.0
AIKEN 01	$138,895,821	$32,549,340	$4,204,535	$175,649,697	$23,993,871	$114,901,950	83%	$5,631,127	$26,918,213	83%	$4,204,535	$0	0%	$33,829,533	$141,820,163	81%	73.8
ALLENDALE 01	$6,507,620	$1,509,651	$1,158,362	$9,175,632	$1,074,940	$5,432,679	83%	$252,278	$1,257,373	83%	$1,158,362	$0	0%	$2,485,580	$6,690,052	73%	121.0
ANDERSON 01	$57,334,021	$13,489,489	$2,570,120	$73,393,630	$6,447,930	$50,886,091	89%	$1,513,266	$11,976,223	89%	$2,570,120	$0	0%	$10,531,316	$62,862,314	86%	85.4
ANDERSON 02	$22,183,673	$5,126,138	$1,267,199	$28,577,010	$2,058,233	$20,125,440	91%	$483,047	$4,643,091	91%	$1,267,199	$0	0%	$3,808,479	$24,768,531	87%	96.8
ANDERSON 03	$15,298,595	$3,556,444	$1,220,232	$20,075,272	$1,647,957	$13,650,639	89%	$386,759	$3,169,685	89%	$1,220,232	$0	0%	$3,254,948	$16,820,324	84%	103.3
ANDERSON 04	$16,585,854	$3,871,458	$1,229,017	$21,686,329	$4,001,691	$12,584,163	76%	$939,158	$2,932,300	76%	$1,229,017	$0	0%	$6,169,866	$15,516,464	72%	80.7
ANDERSON 05	$75,296,151	$17,769,007	$3,457,841	$96,522,999	$12,129,269	$63,166,882	84%	$2,846,621	$14,922,386	84%	$3,457,841	$0	0%	$18,433,731	$78,089,268	81%	79.5
BAMBERG 01	$7,686,152	$1,802,818	$1,166,865	$10,655,834	$684,365	$7,001,788	91%	$160,614	$1,642,204	91%	$1,166,865	$0	0%	$2,011,843	$8,643,991	81%	153.8
BAMBERG 02	$4,244,942	$980,613	$1,142,640	$6,368,195	$524,194	$3,720,748	88%	$123,023	$857,590	87%	$1,142,640	$0	0%	$1,789,857	$4,578,337	72%	178.5
BARNWELL 19	$3,857,935	$884,187	$1,139,423	$5,881,545	$407,707	$3,450,229	89%	$95,685	$788,502	89%	$1,139,423	$0	0%	$1,642,814	$4,238,730	72%	210.7
BARNWELL 29	$5,137,143	$1,190,713	$1,148,365	$7,476,222	$591,860	$4,545,283	88%	$138,904	$1,051,810	88%	$1,148,365	$0	0%	$1,879,129	$5,597,093	75%	166.2
BARNWELL 45	$13,252,958	$3,080,652	$1,206,281	$17,539,890	$1,183,719	$12,069,238	91%	$277,807	$2,802,844	91%	$1,206,281	$0	0%	$2,667,807	$14,872,083	85%	117.9
BEAUFORT 01	$123,173,615	$28,771,726	$4,077,752	$156,023,093	$66,055,307	$57,118,307	46%	$15,502,536	$13,269,191	46%	$4,077,752	$0	0%	$85,635,595	$70,387,498	45%	67.8
BERKELEY 01	$200,496,628	$47,308,072	$4,636,368	$252,441,068	$34,173,686	$166,322,942	83%	$8,020,230	$39,287,842	83%	$4,636,368	$0	0%	$46,830,285	$205,610,784	81%	71.7
CALHOUN 01	$9,974,058	$2,320,738	$1,183,163	$13,477,959	$3,456,084	$6,517,974	65%	$811,109	$1,509,629	65%	$1,183,163	$0	0%	$5,450,356	$8,027,603	60%	82.5
CHARLESTON 01	$263,670,291	$62,450,010	$5,072,409	$331,192,711	$121,887,974	$141,782,318	54%	$28,605,917	$33,844,093	54%	$5,072,409	$0	0%	$155,566,300	$175,626,411	53%	66.8
CHEROKEE 01	$49,882,695	$11,686,552	$2,219,874	$63,789,121	$7,922,868	$41,959,827	84%	$1,859,420	$9,827,132	84%	$2,219,874	$0	0%	$12,002,162	$51,786,959	81%	79.2
CHESTER 01	$30,267,058	$7,123,113	$1,328,687	$38,718,858	$4,288,627	$25,978,431	86%	$1,006,499	$6,116,614	86%	$1,328,687	$0	0%	$6,623,813	$32,095,045	83%	80.8
CHESTERFIELD 01	$40,588,994	$9,395,802	$1,697,133	$51,681,929	$5,011,535	$35,577,459	88%	$1,176,158	$8,219,643	87%	$1,697,133	$0	0%	$7,884,827	$43,797,102	85%	82.3
CLARENDON 01	$4,724,199	$1,091,654	$1,146,112	$6,961,964	$1,233,398	$3,490,801	74%	$289,466	$802,188	73%	$1,146,112	$0	0%	$2,668,976	$4,292,989	62%	113.2
CLARENDON 02	$17,790,425	$4,134,816	$1,240,091	$23,165,332	$1,937,462	$15,852,962	89%	$454,704	$3,680,112	89%	$1,240,091	$0	0%	$3,632,257	$19,533,075	84%	98.1
CLARENDON 03	$7,431,780	$1,755,086	$1,164,888	$10,351,754	$320,341	$7,111,439	96%	$75,181	$1,679,905	96%	$1,164,888	$0	0%	$1,560,410	$8,791,344	85%	255.0
COLLETON 01	$33,538,710	$7,750,432	$1,350,300	$42,639,442	$7,232,508	$26,306,202	78%	$1,697,399	$6,053,033	78%	$1,350,300	$0	0%	$10,280,207	$32,359,235	76%	74.4
DARLINGTON 01	$58,793,604	$13,804,726	$2,588,282	$75,186,613	$9,982,814	$48,810,790	83%	$2,342,869	$11,461,858	83%	$2,588,282	$0	0%	$14,913,965	$60,272,647	80%	78.2
DILLON 03	$9,145,972	$2,147,010	$1,176,789	$12,469,770	$722,052	$8,423,920	92%	$169,458	$1,977,552	92%	$1,176,789	$0	0%	$2,068,299	$10,401,471	83%	149.9
DILLON 04	$23,718,473	$5,629,449	$1,282,297	$30,630,219	$2,167,012	$21,551,462	91%	$508,576	$5,120,872	91%	$1,282,297	$0	0%	$3,957,885	$26,672,334	87%	95.5
DORCHESTER 02	$145,638,287	$34,412,490	$4,245,528	$184,296,306	$14,232,897	$131,405,390	90%	$3,340,322	$31,072,168	90%	$4,245,528	$0	0%	$21,818,748	$162,477,558	88%	80.2
DORCHESTER 04	$13,609,514	$3,172,807	$1,209,722	$17,992,044	$2,650,092	$10,959,422	81%	$621,951	$2,550,857	80%	$1,209,722	$0	0%	$4,481,765	$13,510,279	75%	88.5
EDGEFIELD 01	$19,085,570	$4,478,473	$1,246,482	$24,810,525	$2,618,401	$16,467,169	86%	$614,513	$3,863,960	86%	$1,246,482	$0	0%	$4,479,396	$20,331,129	82%	89.5
FAIRFIELD 01	$15,116,588	$3,509,966	$1,220,105	$19,846,660	$6,420,521	$8,696,067	58%	$1,506,834	$2,003,133	57%	$1,220,105	$0	0%	$9,147,459	$10,699,200	54%	74.5
FLORENCE 01	$95,241,841	$22,313,111	$3,900,824	$121,455,777	$15,079,145	$80,162,696	84%	$3,538,928	$18,774,183	84%	$3,900,824	$0	0%	$22,518,898	$98,936,879	81%	78.1
FLORENCE 02	$6,901,363	$1,586,335	$1,160,531	$9,648,229	$527,620	$6,373,743	92%	$123,827	$1,462,508	92%	$1,160,531	$0	0%	$1,811,978	$7,836,251	81%	179.6
FLORENCE 03	$21,487,427	$4,940,404	$1,265,414	$27,693,245	$2,183,286	$19,304,141	90%	$512,396	$4,428,009	90%	$1,265,414	$0	0%	$3,961,096	$23,732,150	86%	94.9
FLORENCE 04	$4,359,260	$1,006,650	$1,143,439	$6,509,349	$1,078,367	$3,280,893	75%	$253,082	$753,568	75%	$1,143,439	$0	0%	$2,474,887	$4,034,461	62%	120.1
FLORENCE 05	$7,511,964	$1,745,781	$1,165,746	$10,423,491	$488,220	$7,023,744	94%	$114,580	$1,631,201	93%	$1,165,746	$0	0%	$1,768,546	$8,654,945	83%	189.4
GEORGETOWN 01	$54,389,048	$12,735,431	$2,403,698	$69,528,177	$21,539,067	$32,849,981	60%	$5,055,009	$7,680,422	60%	$2,403,698	$0	0%	$28,997,773	$40,530,404	58%	70.4
GREENVILLE 01	$439,248,598	$102,976,071	$6,315,739	$548,540,408	$77,579,012	$361,669,586	82%	$18,207,037	$84,769,034	82%	$6,315,739	$0	0%	$102,101,787	$446,438,621	81%	68.9
GREENWOOD 50	$50,989,546	$11,945,027	$2,226,412	$65,160,985	$7,206,812	$43,782,734	86%	$1,691,368	$10,253,658	86%	$2,226,412	$0	0%	$11,124,593	$54,036,393	83%	80.8
GREENWOOD 51	$5,648,914	$1,307,510	$1,152,018	$8,108,443	$477,085	$5,171,829	92%	$111,967	$1,195,543	91%	$1,152,018	$0	0%	$1,741,071	$6,367,372	79%	190.8
GREENWOOD 52	$8,926,769	$2,098,668	$1,174,932	$12,200,369	$2,527,609	$6,399,160	72%	$593,205	$1,505,463	72%	$1,174,932	$0	0%	$4,295,746	$7,904,623	65%	88.9
HAMPTON 01	$12,490,916	$2,940,462	$1,200,820	$16,632,199	$1,340,464	$11,150,453	89%	$314,594	$2,625,869	89%	$1,200,820	$0	0%	$2,855,878	$13,776,322	83%	111.5
HAMPTON 02	$4,295,635	$999,962	$1,143,047	$6,438,645	$655,243	$3,640,393	85%	$153,779	$846,183	85%	$1,143,047	$0	0%	$1,952,069	$4,486,576	70%	155.9

District	Model				Local/State Share Instruction			Local/State Share Facilities			Local/State Share District Services			Totals			
	Total Cost for Instruction	Total Cost for Facilities	Total Cost for District Services	Total Cost	Local Share	State Cost	State Funding Percentage	Local Share	State Cost	State Funding Percentage	Local Share	State Cost	State Funding Percentage	Total Local Share	Total State Cost	State Funding Percentage	Local Millage Rate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
					20.0%	80.0%		20.0%	80.0%		100%	0.0%			77.5%		
HORRY 01	$259,925,257	$61,206,925	$5,071,244	$326,203,425	$85,286,892	$174,638,364	67%	$20,016,001	$41,190,924	67%	$5,071,244	$0	0%	$110,374,137	$215,829,289	66%	67.7
JASPER 01	$15,030,573	$3,457,626	$1,217,319	$19,705,518	$5,361,855	$9,668,718	64%	$1,258,375	$2,199,251	64%	$1,217,319	$0	0%	$7,837,549	$11,867,970	60%	76.5
KERSHAW 01	$62,579,153	$14,655,737	$2,759,302	$79,994,192	$7,473,192	$55,105,961	88%	$1,753,885	$12,901,852	88%	$2,759,302	$0	0%	$11,986,379	$68,007,812	85%	83.9
LANCASTER 01	$77,889,996	$18,358,154	$3,623,521	$99,871,671	$10,381,099	$67,508,898	87%	$2,436,342	$15,921,811	87%	$3,623,521	$0	0%	$16,440,962	$83,430,709	84%	82.9
LAURENS 55	$33,626,902	$7,772,002	$1,349,034	$42,747,938	$3,824,390	$29,802,512	89%	$897,547	$6,874,455	88%	$1,349,034	$0	0%	$6,070,971	$36,676,967	86%	83.0
LAURENS 56	$19,091,765	$4,427,580	$1,248,616	$24,767,961	$2,032,537	$17,059,228	89%	$477,017	$3,950,563	89%	$1,248,616	$0	0%	$3,758,169	$21,009,791	85%	96.7
LEE 01	$10,908,567	$2,531,396	$1,189,647	$14,629,610	$1,427,829	$9,480,738	87%	$335,098	$2,196,299	87%	$1,189,647	$0	0%	$2,952,574	$11,677,036	80%	108.2
LEXINGTON 01	$149,246,474	$35,076,500	$4,264,057	$188,587,031	$15,991,346	$133,255,128	89%	$3,753,013	$31,323,487	89%	$4,264,057	$0	0%	$24,008,415	$164,578,615	87%	78.5
LEXINGTON 02	$54,087,699	$12,491,762	$2,398,519	$68,977,980	$12,077,021	$42,010,679	78%	$2,834,359	$9,657,403	77%	$2,398,519	$0	0%	$17,309,898	$51,668,082	75%	75.0
LEXINGTON 03	$12,122,427	$2,807,492	$1,197,753	$16,127,672	$1,563,160	$10,559,266	87%	$366,858	$2,440,634	87%	$1,197,753	$0	0%	$3,127,772	$12,999,900	81%	104.7
LEXINGTON 04	$20,358,429	$4,655,823	$1,255,816	$26,270,068	$1,206,846	$19,151,584	94%	$283,235	$4,372,588	94%	$1,255,816	$0	0%	$2,745,897	$23,524,171	90%	119.0
LEXINGTON 05	$96,678,519	$22,794,168	$3,899,729	$123,372,416	$13,927,117	$82,751,401	86%	$3,268,558	$19,525,610	86%	$3,899,729	$0	0%	$21,095,405	$102,277,011	83%	79.2
MARION 10	$26,956,287	$6,328,539	$1,307,760	$34,592,585	$2,862,511	$24,093,776	89%	$671,803	$5,656,736	89%	$1,307,760	$0	0%	$4,842,074	$29,750,511	86%	88.5
MARLBORO 01	$23,031,938	$5,386,655	$1,277,165	$29,695,757	$2,944,737	$20,087,201	87%	$691,101	$4,695,554	87%	$1,277,165	$0	0%	$4,913,003	$24,782,754	83%	87.3
MCCORMICK 01	$4,237,024	$986,409	$1,142,403	$6,365,836	$1,387,573	$2,849,451	67%	$325,650	$660,759	67%	$1,142,403	$0	0%	$2,855,625	$3,510,210	55%	107.7
NEWBERRY 01	$35,393,011	$8,190,267	$1,360,504	$44,943,783	$5,467,207	$29,925,804	85%	$1,283,100	$6,907,167	84%	$1,360,504	$0	0%	$8,110,812	$36,832,971	82%	77.6
OCONEE 01	$62,305,315	$14,605,094	$2,915,466	$79,825,875	$22,050,413	$40,254,902	65%	$5,175,017	$9,430,078	65%	$2,915,466	$0	0%	$30,140,896	$49,684,980	62%	71.5
ORANGEBURG 03	$15,750,802	$3,656,803	$1,224,440	$20,632,044	$2,817,971	$12,932,830	82%	$661,350	$2,995,452	82%	$1,224,440	$0	0%	$4,703,762	$15,928,282	77%	87.3
ORANGEBURG 04	$20,594,442	$4,837,702	$1,258,906	$26,691,050	$3,141,738	$17,452,704	85%	$737,335	$4,100,366	85%	$1,258,906	$0	0%	$5,137,980	$21,553,070	81%	85.6
ORANGEBURG 05	$37,676,668	$8,851,617	$1,533,117	$48,061,401	$7,160,560	$30,516,108	81%	$1,680,513	$7,171,103	81%	$1,533,117	$0	0%	$10,374,190	$37,687,211	78%	75.8
PICKENS 01	$91,978,010	$21,631,568	$3,872,610	$117,482,188	$15,999,055	$75,978,956	83%	$3,754,822	$17,876,746	83%	$3,872,610	$0	0%	$23,626,486	$93,855,702	80%	77.3
RICHLAND 01	$138,654,030	$32,271,398	$4,205,747	$175,131,175	$32,786,970	$105,867,060	76%	$7,694,782	$24,576,617	76%	$4,205,747	$0	0%	$44,687,498	$130,443,677	74%	71.3
RICHLAND 02	$160,070,964	$37,843,262	$4,354,237	$202,268,463	$16,220,895	$143,850,069	90%	$3,806,886	$34,036,376	90%	$4,354,237	$0	0%	$24,382,017	$177,886,445	88%	78.6
SALUDA 01	$14,115,631	$3,220,079	$1,210,825	$18,546,535	$1,702,774	$12,412,857	88%	$399,624	$2,820,454	88%	$1,210,825	$0	0%	$3,313,224	$15,233,311	82%	101.8
SPARTANBURG 01	$28,507,580	$6,697,041	$1,311,654	$36,516,274	$2,817,971	$25,689,608	90%	$661,350	$6,035,690	90%	$1,311,654	$0	0%	$4,790,976	$31,725,299	87%	88.9
SPARTANBURG 02	$58,162,455	$13,723,363	$2,579,292	$74,465,109	$6,116,454	$52,046,001	89%	$1,435,472	$12,287,891	90%	$2,579,292	$0	0%	$10,131,218	$64,333,891	86%	86.6
SPARTANBURG 03	$16,916,676	$3,938,449	$1,232,001	$22,087,125	$2,585,853	$14,330,823	85%	$606,874	$3,331,574	85%	$1,232,001	$0	0%	$4,424,728	$17,662,397	80%	89.5
SPARTANBURG 04	$16,197,563	$3,791,096	$1,226,902	$21,215,561	$1,692,496	$14,505,067	90%	$397,212	$3,393,883	90%	$1,226,902	$0	0%	$3,316,611	$17,898,950	84%	102.5
SPARTANBURG 05	$49,667,501	$11,785,459	$2,219,281	$63,672,240	$11,004,650	$38,662,851	78%	$2,582,684	$9,202,775	78%	$2,219,281	$0	0%	$15,806,614	$47,865,626	75%	75.1
SPARTANBURG 06	$67,189,240	$15,567,826	$3,092,166	$85,849,232	$9,884,313	$57,304,927	85%	$2,319,752	$13,248,074	85%	$3,092,166	$0	0%	$15,296,231	$70,553,001	82%	81.0
SPARTANBURG 07	$42,364,956	$9,988,090	$1,715,095	$54,068,140	$8,120,726	$34,244,230	81%	$1,905,855	$8,082,235	81%	$1,715,095	$0	0%	$11,741,676	$42,326,465	78%	75.6
SUMTER 01	$98,307,537	$22,841,286	$3,919,477	$125,068,301	$10,419,642	$87,887,895	89%	$2,445,388	$20,395,898	89%	$3,919,477	$0	0%	$16,784,508	$108,283,793	87%	84.3
UNION 01	$23,611,644	$5,487,591	$1,279,670	$30,378,905	$2,771,719	$20,839,925	88%	$650,495	$4,837,096	88%	$1,279,670	$0	0%	$4,701,884	$25,677,021	85%	88.7
WILLIAMSBURG 01	$22,116,082	$5,134,117	$1,270,923	$28,521,122	$3,968,286	$18,147,795	82%	$931,318	$4,202,799	82%	$1,270,923	$0	0%	$6,170,527	$22,350,594	78%	81.4
YORK 01	$30,816,541	$7,173,516	$1,331,077	$39,321,133	$3,259,083	$27,557,458	89%	$764,875	$6,408,641	89%	$1,331,077	$0	0%	$5,355,034	$33,966,099	86%	86.0
YORK 02	$41,519,940	$9,993,086	$1,705,005	$53,218,031	$12,404,214	$29,115,726	70%	$2,911,148	$7,081,939	71%	$1,705,005	$0	0%	$17,020,367	$36,197,665	68%	71.8
YORK 03	$102,172,395	$24,032,919	$3,948,496	$130,153,811	$16,392,200	$85,780,195	84%	$3,847,089	$20,185,830	84%	$3,948,496	$0	0%	$24,187,786	$105,966,025	81%	77.2
YORK 04	$83,932,325	$20,139,410	$3,803,344	$107,875,079	$10,184,954	$73,747,371	88%	$2,390,309	$17,749,101	88%	$3,803,344	$0	0%	$16,378,608	$91,496,472	85%	84.1
TOTAL	*$4,285,662,739*	*$1,005,803,194*	*$170,258,064*	*$5,461,723,998*	*$856,522,863*	*$3,429,139,877*	*80%*	*$201,017,552*	*$804,785,643*	*80%*	*$170,258,065*	*$0*	*0%*	*$1,227,798,479*	*$4,233,925,519*	*78%*	*75.0*
per pupil	*$5,943*	*$1,395*	*$236*	*$7,574*	*$1,188*	*$4,755*		*$279*	*$1,116*		*$236*			*$1,703*	*$5,871*		

Min: 66.8
Max: 255.0

District	Actual State Payments			Difference Model - Actual	Hold Harmless		Difference Revised - Actual	State Percentage	Local Share	
	Education Budget	Property Tax Relief	Total		Additional Revenue	Revised Funding with HH			Revised Local Share	Revised Millage Rate
(1)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
ABBEVILLE 60	$13,843,358	$4,688,008	$18,531,366	$489,371	$0	$19,020,737	$489,371	83%	$3,784,086	96.0
AIKEN 01	$100,301,597	$34,301,240	$134,602,837	$7,217,326	$0	$141,820,163	$7,217,326	81%	$33,829,533	73.8
ALLENDALE 01	$5,482,811	$3,689,323	$9,172,134	($2,482,082)	$2,482,082	$9,172,134	$0	100%	$3,499	0.2
ANDERSON 01	$45,349,949	$12,492,900	$57,842,849	$5,019,465	$0	$62,862,314	$5,019,465	86%	$10,531,316	85.4
ANDERSON 02	$18,404,966	$5,232,157	$23,637,123	$1,131,408	$0	$24,768,531	$1,131,408	87%	$3,808,479	96.8
ANDERSON 03	$12,974,059	$2,928,063	$15,902,122	$918,201	$0	$16,820,324	$918,201	84%	$3,254,948	103.3
ANDERSON 04	$11,346,703	$5,828,525	$17,175,228	($1,658,764)	$1,658,764	$17,175,228	$0	79%	$4,511,102	59.0
ANDERSON 05	$56,319,473	$19,633,767	$75,953,240	$2,136,028	$0	$78,089,268	$2,136,028	81%	$18,433,731	79.5
BAMBERG 01	$6,659,540	$2,576,981	$9,236,521	($592,529)	$592,529	$9,236,521	$0	87%	$1,419,313	108.5
BAMBERG 02	$3,543,823	$1,584,189	$5,128,011	($549,674)	$549,674	$5,128,011	$0	81%	$1,240,183	123.7
BARNWELL 19	$3,216,263	$753,069	$3,969,331	$269,399	$0	$4,238,730	$269,399	72%	$1,642,814	210.7
BARNWELL 29	$4,452,689	$1,191,271	$5,643,960	($46,867)	$46,867	$5,643,960	$0	75%	$1,832,262	162.0
BARNWELL 45	$11,164,347	$2,508,104	$13,672,451	$1,199,631	$0	$14,872,083	$1,199,631	85%	$2,667,807	117.9
BEAUFORT 01	$38,788,642	$55,812,655	$94,601,298	($24,213,800)	$24,213,800	$94,601,298	$0	61%	$61,421,795	48.6
BERKELEY 01	$148,881,262	$43,082,550	$191,963,811	$13,646,972	$0	$205,610,784	$13,646,972	81%	$46,830,285	71.7
CALHOUN 01	$5,572,057	$4,167,274	$9,739,331	($1,711,728)	$1,711,728	$9,739,331	$0	72%	$3,738,628	56.6
CHARLESTON 01	$108,460,893	$97,634,164	$206,095,057	($30,468,646)	$30,468,646	$206,095,057	$0	62%	$125,097,654	53.7
CHEROKEE 01	$38,459,639	$12,386,166	$50,845,805	$941,154	$0	$51,786,959	$941,154	81%	$12,002,162	79.2
CHESTER 01	$23,875,292	$7,437,556	$31,312,849	$782,196	$0	$32,095,045	$782,196	83%	$6,623,813	80.8
CHESTERFIELD 01	$33,318,303	$8,105,283	$41,423,586	$2,373,516	$0	$43,797,102	$2,373,516	85%	$7,884,827	82.3
CLARENDON 01	$3,464,007	$1,162,857	$4,626,864	($333,875)	$333,875	$4,626,864	$0	66%	$2,335,101	99.0
CLARENDON 02	$14,242,918	$2,774,291	$17,017,209	$2,515,866	$0	$19,533,075	$2,515,866	84%	$3,632,257	98.1
CLARENDON 03	$6,892,445	$1,081,219	$7,973,664	$817,680	$0	$8,791,344	$817,680	85%	$1,560,410	255.0
COLLETON 01	$23,191,160	$6,164,871	$29,356,031	$3,003,204	$0	$32,359,235	$3,003,204	76%	$10,280,207	74.4
DARLINGTON 01	$44,339,858	$13,441,312	$57,781,170	$2,491,478	$0	$60,272,647	$2,491,478	80%	$14,913,965	78.2
DILLON 03	$8,163,950	$1,235,767	$9,399,717	$1,001,755	$0	$10,401,471	$1,001,755	83%	$2,068,299	149.9
DILLON 04	$19,960,961	$3,791,747	$23,752,707	$2,919,627	$0	$26,672,334	$2,919,627	87%	$3,957,885	95.5
DORCHESTER 02	$117,212,003	$36,629,401	$153,841,404	$8,636,154	$0	$162,477,558	$8,636,154	88%	$21,818,748	80.2
DORCHESTER 04	$9,958,914	$4,627,985	$14,586,900	($1,076,621)	$1,076,621	$14,586,900	$0	81%	$3,405,144	67.2
EDGEFIELD 01	$15,323,262	$5,884,286	$21,207,548	($876,419)	$876,419	$21,207,548	$0	85%	$3,602,977	72.0
FAIRFIELD 01	$8,286,479	$5,274,004	$13,560,484	($2,861,283)	$2,861,283	$13,560,484	$0	68%	$6,286,176	51.2
FLORENCE 01	$71,554,099	$24,650,524	$96,204,622	$2,732,257	$0	$98,936,879	$2,732,257	81%	$22,518,898	78.1
FLORENCE 02	$6,152,287	$1,236,739	$7,389,025	$447,226	$0	$7,836,251	$447,226	81%	$1,811,978	179.6
FLORENCE 03	$17,287,554	$4,641,496	$21,929,050	$1,803,100	$0	$23,732,150	$1,803,100	86%	$3,961,096	94.9
FLORENCE 04	$3,063,476	$963,938	$4,027,414	$7,047	$0	$4,034,461	$7,047	62%	$2,474,887	120.1
FLORENCE 05	$6,516,312	$1,315,242	$7,831,554	$823,391	$0	$8,654,945	$823,391	83%	$1,768,546	189.4
GEORGETOWN 01	$25,547,812	$18,178,134	$43,725,946	($3,195,542)	$3,195,542	$43,725,946	$0	63%	$25,802,231	62.7
GREENVILLE 01	$312,192,347	$107,192,736	$419,385,083	$27,053,538	$0	$446,438,621	$27,053,538	81%	$102,101,787	68.9
GREENWOOD 50	$38,811,652	$14,050,316	$52,861,968	$1,174,425	$0	$54,036,393	$1,174,425	83%	$11,124,593	80.8
GREENWOOD 51	$4,824,797	$1,374,918	$6,199,715	$167,657	$0	$6,367,372	$167,657	79%	$1,741,071	190.8
GREENWOOD 52	$6,186,040	$2,968,849	$9,154,889	($1,250,266)	$1,250,266	$9,154,889	$0	75%	$3,045,480	63.0
HAMPTON 01	$10,893,819	$3,170,450	$14,064,269	($287,947)	$287,947	$14,064,269	$0	85%	$2,567,930	100.2
HAMPTON 02	$3,627,759	$1,585,720	$5,213,479	($726,903)	$726,903	$5,213,479	$0	81%	$1,225,166	97.8

District	Actual State Payments: Education Budget	Actual State Payments: Property Tax Relief	Actual State Payments: Total	Difference Model - Actual	Hold Harmless: Additional Revenue	Hold Harmless: Revised Funding with HH	Difference Revised - Actual	State Percentage	Local Share: Revised Local Share	Local Share: Revised Millage Rate
(1)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
HORRY 01	$148,180,881	$54,556,587	$202,737,469	$13,091,820	$0	$215,829,289	$13,091,820	66%	$110,374,137	67.7
JASPER 01	$8,705,315	$3,930,111	$12,635,426	($767,456)	$767,456	$12,635,426	$0	64%	$7,070,092	69.0
KERSHAW 01	$49,922,079	$15,366,186	$65,288,265	$2,719,547	$0	$68,007,812	$2,719,547	85%	$11,986,379	83.9
LANCASTER 01	$59,816,227	$16,083,032	$75,899,259	$7,531,450	$0	$83,430,709	$7,531,450	84%	$16,440,962	82.9
LAURENS 55	$27,442,932	$7,563,164	$35,006,096	$1,670,871	$0	$36,676,967	$1,670,871	86%	$6,070,971	83.0
LAURENS 56	$15,494,870	$3,874,066	$19,368,937	$1,640,855	$0	$21,009,791	$1,640,855	85%	$3,758,169	96.7
LEE 01	$8,921,745	$3,888,122	$12,809,867	($1,132,831)	$1,132,831	$12,809,867	$0	88%	$1,819,743	66.7
LEXINGTON 01	$122,984,146	$51,162,916	$174,147,062	($9,568,447)	$9,568,447	$174,147,062	$0	92%	$14,439,969	47.2
LEXINGTON 02	$37,095,173	$14,380,969	$51,476,142	$191,940	$0	$51,668,082	$191,940	75%	$17,309,898	75.0
LEXINGTON 03	$9,691,708	$4,396,404	$14,088,111	($1,088,211)	$1,088,211	$14,088,111	$0	87%	$2,039,561	68.2
LEXINGTON 04	$17,959,734	$3,873,234	$21,832,968	$1,691,204	$0	$23,524,171	$1,691,204	90%	$2,745,897	119.0
LEXINGTON 05	$74,309,379	$45,732,337	$120,041,716	($17,764,705)	$17,764,705	$120,041,716	$0	97%	$3,330,700	12.5
MARION 10	$21,344,328	$5,788,050	$27,132,378	$2,618,133	$0	$29,750,511	$2,618,133	86%	$4,842,074	88.5
MARLBORO 01	$18,962,095	$5,435,809	$24,397,904	$384,850	$0	$24,782,754	$384,850	83%	$4,913,003	87.3
MCCORMICK 01	$2,392,553	$3,296,377	$5,688,930	($2,178,720)	$2,178,720	$5,688,930	$0	89%	$676,906	25.5
NEWBERRY 01	$26,858,975	$10,074,319	$36,933,294	($100,323)	$100,323	$36,933,294	$0	82%	$8,010,489	76.7
OCONEE 01	$32,109,779	$18,802,266	$50,912,045	($1,227,066)	$1,227,066	$50,912,045	$0	64%	$28,913,830	68.6
ORANGEBURG 03	$12,174,890	$4,903,117	$17,078,007	($1,149,725)	$1,149,725	$17,078,007	$0	83%	$3,554,037	66.0
ORANGEBURG 04	$16,215,839	$3,406,975	$19,622,814	$1,930,256	$0	$21,553,070	$1,930,256	81%	$5,137,980	85.6
ORANGEBURG 05	$28,050,288	$11,946,075	$39,996,363	($2,309,152)	$2,309,152	$39,996,363	$0	83%	$8,065,038	58.9
PICKENS 01	$64,731,148	$22,901,318	$87,632,465	$6,223,237	$0	$93,855,702	$6,223,237	80%	$23,626,486	77.3
RICHLAND 01	$94,439,163	$59,859,178	$154,298,341	($23,854,665)	$23,854,665	$154,298,341	$0	88%	$20,832,834	33.2
RICHLAND 02	$131,416,739	$53,590,008	$185,006,747	($7,120,302)	$7,120,302	$185,006,747	$0	91%	$17,261,716	55.7
SALUDA 01	$11,322,676	$3,432,164	$14,754,841	$478,470	$0	$15,233,311	$478,470	82%	$3,313,224	101.8
SPARTANBURG 01	$22,728,219	$11,292,735	$34,020,954	($2,295,656)	$2,295,656	$34,020,954	$0	93%	$2,495,320	46.3
SPARTANBURG 02	$44,964,592	$17,310,919	$62,275,511	$2,058,380	$0	$64,333,891	$2,058,380	86%	$10,131,218	86.6
SPARTANBURG 03	$13,270,799	$6,106,575	$19,377,374	($1,714,977)	$1,714,977	$19,377,374	$0	88%	$2,709,751	54.8
SPARTANBURG 04	$12,879,668	$4,278,582	$17,158,250	$740,700	$0	$17,898,950	$740,700	84%	$3,316,611	102.5
SPARTANBURG 05	$33,827,598	$15,283,692	$49,111,289	($1,245,663)	$1,245,663	$49,111,289	$0	77%	$14,560,951	69.2
SPARTANBURG 06	$50,435,631	$17,428,871	$67,864,502	$2,688,499	$0	$70,553,001	$2,688,499	82%	$15,296,231	81.0
SPARTANBURG 07	$30,705,838	$16,630,543	$47,336,381	($5,009,917)	$5,009,917	$47,336,381	$0	88%	$6,731,759	43.4
SUMTER 01	$77,764,909	$20,901,975	$98,666,884	$9,616,908	$0	$108,283,793	$9,616,908	87%	$16,784,508	84.3
UNION 01	$18,576,654	$5,640,943	$24,217,598	$1,459,423	$0	$25,677,021	$1,459,423	85%	$4,701,884	88.7
WILLIAMSBURG 01	$16,529,168	$5,071,592	$21,600,760	$749,835	$0	$22,350,594	$749,835	78%	$6,170,527	81.4
YORK 01	$25,486,416	$7,384,810	$32,871,227	$1,094,873	$0	$33,966,099	$1,094,873	86%	$5,355,034	86.0
YORK 02	$26,648,832	$12,999,621	$39,648,454	($3,450,789)	$3,450,789	$39,648,454	$0	75%	$13,569,578	57.2
YORK 03	$75,177,606	$30,717,666	$105,895,273	$70,752	$0	$105,966,025	$70,752	81%	$24,187,786	77.2
YORK 04	$67,329,413	$20,226,581	$87,555,994	$3,940,478	$0	$91,496,472	$3,940,478	85%	$16,378,608	84.1
TOTAL	$3,024,977,581	$1,208,947,938	$4,233,925,519	$0	$154,311,552	$4,388,237,071	$154,311,552	80%	$1,073,486,928	65.6
per pupil	$4,195	$1,676	$5,871	$0	$214	$6,085	$214		$1,489	

Positives:	$154,311,552	48.0	Additional	$154,311,552	48	Min:	0.2
Negatives:	($154,311,552)	33.0			0	Max:	255.0

Option 5 (Change Teacher Ratios) - Estimated Financial Impact on Local School Districts

			Option 5								Actual State Payments			
			Cost				Equity Funding							
District	Total ADM	ITA	Total Cost for Instruction	Total Cost for Facilities	Total Cost for District Services	Total Cost	Local Share	Total State Cost	State Funding Percentage	Local Millage Rate	Education Budget	Property Tax Relief	Total	Difference Model - Actual
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
							22.4%	77.6%						
ABBEVILLE 60	2,916	0.00241	$17,470,542	$4,125,627	$1,236,848	$22,833,017	$2,949,838	$19,883,179	87%	74.8	$13,843,358	$4,688,008	$18,531,366	$1,351,813
AIKEN 01	23,247	0.02801	$138,746,841	$32,554,473	$4,204,754	$175,506,068	$34,308,019	$141,198,050	80%	74.8	$100,301,597	$34,301,240	$134,602,837	$6,595,213
ALLENDALE 01	1,029	0.00126	$6,473,171	$1,504,636	$1,158,148	$9,135,955	$1,537,034	$7,598,921	83%	74.8	$5,482,811	$3,689,323	$9,172,134	($1,573,213)
ANDERSON 01	9,875	0.00753	$57,194,091	$13,475,218	$2,569,511	$73,238,820	$9,219,789	$64,019,031	87%	74.8	$45,349,949	$12,492,900	$57,842,849	$6,176,182
ANDERSON 02	3,619	0.00240	$22,191,826	$5,133,550	$1,267,515	$28,592,891	$2,943,149	$25,649,742	90%	74.8	$18,404,966	$5,232,157	$23,637,123	$2,012,619
ANDERSON 03	2,479	0.00192	$15,299,792	$3,561,302	$1,220,439	$20,081,534	$2,356,067	$17,725,467	88%	74.8	$12,974,059	$2,928,063	$15,902,122	$1,823,345
ANDERSON 04	2,744	0.00467	$16,579,244	$3,874,360	$1,229,141	$21,682,745	$5,722,383	$15,960,362	74%	74.8	$11,346,703	$5,828,525	$17,175,228	($1,214,866)
ANDERSON 05	12,672	0.01416	$75,253,884	$17,781,491	$3,458,374	$96,493,749	$17,343,043	$79,150,706	82%	74.8	$56,319,473	$19,633,767	$75,953,240	$3,197,467
BAMBERG 01	1,257	0.00080	$7,720,616	$1,811,920	$1,167,253	$10,699,789	$978,650	$9,721,140	91%	74.8	$6,659,540	$2,576,981	$9,236,521	$484,619
BAMBERG 02	638	0.00061	$4,276,360	$988,223	$1,142,965	$6,407,548	$750,107	$5,657,441	88%	74.8	$3,543,823	$1,584,189	$5,128,011	$529,429
BARNWELL 19	587	0.00048	$3,789,852	$871,803	$1,138,895	$5,800,551	$583,253	$5,217,298	90%	74.8	$3,216,263	$753,069	$3,969,331	$1,247,966
BARNWELL 29	823	0.00069	$5,086,895	$1,181,872	$1,147,988	$7,416,755	$845,940	$6,570,816	89%	74.8	$4,452,689	$1,191,271	$5,643,960	$926,856
BARNWELL 45	2,117	0.00138	$13,244,280	$3,082,615	$1,206,365	$17,533,259	$1,692,505	$15,840,754	90%	74.8	$11,164,347	$2,508,104	$13,672,451	$2,168,302
BEAUFORT 01	21,287	0.07712	$122,994,623	$28,768,119	$4,077,598	$155,840,340	$94,450,967	$61,389,373	39%	74.8	$38,788,642	$55,812,655	$94,601,298	($33,211,925)
BERKELEY 01	34,520	0.03990	$200,399,019	$47,340,315	$4,637,744	$252,377,078	$48,863,760	$203,513,319	81%	74.8	$148,881,262	$43,082,550	$191,963,811	$11,549,507
CALHOUN 01	1,587	0.00404	$9,975,935	$2,323,845	$1,183,296	$13,483,075	$4,942,032	$8,541,043	63%	74.8	$5,572,057	$4,167,274	$9,739,331	($1,198,288)
CHARLESTON 01	46,485	0.14230	$263,817,066	$62,556,162	$5,076,939	$331,450,167	$174,284,114	$157,166,053	47%	74.8	$108,460,893	$97,634,164	$206,095,057	($48,929,004)
CHEROKEE 01	8,259	0.00925	$49,889,711	$11,701,172	$2,220,497	$63,811,380	$11,328,729	$52,482,652	82%	74.8	$38,459,639	$12,386,166	$50,845,805	$1,636,846
CHESTER 01	4,970	0.00501	$30,228,844	$7,124,091	$1,328,729	$38,681,665	$6,131,684	$32,549,981	84%	74.8	$23,875,292	$7,437,556	$31,312,849	$1,237,132
CHESTERFIELD 01	6,691	0.00585	$40,509,961	$9,390,830	$1,696,921	$51,597,713	$7,166,061	$44,431,652	86%	74.8	$33,318,303	$8,105,283	$41,423,586	$3,008,066
CLARENDON 01	710	0.00144	$4,666,368	$1,081,268	$1,145,668	$6,893,304	$1,763,878	$5,129,425	74%	74.8	$3,464,007	$1,162,857	$4,626,864	$502,562
CLARENDON 02	2,754	0.00226	$17,706,323	$4,122,230	$1,239,554	$23,068,107	$2,770,919	$20,297,188	88%	74.8	$14,242,918	$2,774,291	$17,017,209	$3,279,980
CLARENDON 03	1,253	0.00037	$7,445,544	$1,759,548	$1,165,079	$10,370,170	$457,788	$9,912,382	96%	74.8	$6,892,445	$1,081,219	$7,973,664	$1,938,718
COLLETON 01	5,264	0.00844	$33,602,132	$7,772,160	$1,351,227	$42,725,519	$10,342,125	$32,383,394	76%	74.8	$23,191,160	$6,164,871	$29,356,031	$3,027,363
DARLINGTON 01	9,607	0.01166	$58,717,234	$13,804,989	$2,588,293	$75,110,517	$14,274,712	$60,835,806	81%	74.8	$44,339,858	$13,441,312	$57,781,170	$3,054,636
DILLON 03	1,528	0.00084	$9,105,820	$2,141,459	$1,176,552	$12,423,831	$1,032,184	$11,391,647	92%	74.8	$8,163,950	$1,235,767	$9,399,717	$1,991,930
DILLON 04	3,982	0.00253	$23,688,503	$5,631,495	$1,282,384	$30,602,382	$3,099,037	$27,503,345	90%	74.8	$19,960,961	$3,791,747	$23,752,707	$3,750,637
DORCHESTER 02	25,440	0.01662	$145,389,107	$34,398,110	$4,244,915	$184,032,131	$20,351,793	$163,680,338	89%	74.8	$117,212,003	$36,629,401	$153,841,404	$9,838,934
DORCHESTER 04	2,145	0.00309	$13,596,068	$3,173,739	$1,209,762	$17,979,569	$3,789,268	$14,190,301	79%	74.8	$9,958,914	$4,627,985	$14,586,900	($396,598)
EDGEFIELD 01	3,225	0.00306	$19,158,154	$4,498,260	$1,247,326	$24,903,740	$3,744,537	$21,159,203	85%	74.8	$15,323,262	$5,884,286	$21,207,548	($48,345)
FAIRFIELD 01	2,373	0.00750	$15,024,145	$3,495,187	$1,219,474	$19,738,807	$9,180,054	$10,558,753	53%	74.8	$8,286,479	$5,274,004	$13,560,484	($3,001,731)
FLORENCE 01	15,667	0.01761	$95,088,887	$22,307,087	$3,900,567	$121,296,541	$21,561,676	$99,734,864	82%	74.8	$71,554,099	$24,650,524	$96,204,622	$3,530,242
FLORENCE 02	1,091	0.00062	$6,830,922	$1,573,899	$1,160,000	$9,564,820	$754,633	$8,810,187	92%	74.8	$6,152,287	$1,236,739	$7,389,025	$1,421,162
FLORENCE 03	3,269	0.00255	$21,492,703	$4,947,646	$1,265,723	$27,706,072	$3,121,795	$24,584,277	89%	74.8	$17,287,554	$4,641,496	$21,929,050	$2,655,227
FLORENCE 04	656	0.00126	$4,318,593	$999,573	$1,143,137	$6,461,303	$1,541,772	$4,919,531	76%	74.8	$3,063,476	$963,938	$4,027,414	$892,117
FLORENCE 05	1,182	0.00057	$7,544,420	$1,754,516	$1,166,118	$10,465,054	$698,343	$9,766,711	93%	74.8	$6,516,312	$1,315,242	$7,831,554	$1,935,157
GEORGETOWN 01	8,930	0.02515	$54,234,614	$12,717,569	$2,402,936	$69,355,119	$30,798,504	$38,556,615	56%	74.8	$25,547,812	$18,178,134	$43,725,946	($5,169,331)
GREENVILLE 01	74,162	0.09057	$439,269,316	$103,092,246	$6,320,695	$548,682,257	$110,927,524	$437,754,733	80%	74.8	$312,192,347	$107,192,736	$419,385,083	$18,369,650
GREENWOOD 50	8,515	0.00841	$51,130,481	$11,987,973	$2,228,244	$65,346,699	$10,304,258	$55,042,441	84%	74.8	$38,811,652	$14,050,316	$52,861,968	$2,180,473
GREENWOOD 51	899	0.00056	$5,680,363	$1,315,555	$1,152,362	$8,148,279	$682,646	$7,465,634	92%	74.8	$4,824,797	$1,374,918	$6,199,715	$1,265,919
GREENWOOD 52	1,516	0.00295	$8,896,973	$2,094,839	$1,174,768	$12,166,580	$3,613,598	$8,552,983	70%	74.8	$6,186,040	$2,968,849	$9,154,889	($601,907)
HAMPTON 01	2,088	0.00156	$12,481,592	$2,941,905	$1,200,882	$16,624,379	$1,916,632	$14,707,746	88%	74.8	$10,893,819	$3,170,450	$14,064,269	$643,477
HAMPTON 02	662	0.00076	$4,318,963	$1,006,007	$1,143,305	$6,468,275	$936,691	$5,531,584	86%	74.8	$3,627,759	$1,585,720	$5,213,479	$318,105
HORRY 01	43,530	0.09957	$259,684,894	$61,223,211	$5,071,939	$325,980,044	$121,948,989	$204,031,055	63%	74.8	$148,180,881	$54,556,587	$202,737,469	$1,293,586
JASPER 01	2,405	0.00626	$15,065,834	$3,470,336	$1,217,861	$19,754,031	$7,666,873	$12,087,158	61%	74.8	$8,705,315	$3,930,111	$12,635,426	($548,268)

District	Total ADM	ITA	Option 5 Cost: Total Cost for Instruction	Total Cost for Facilities	Total Cost for District Services	Total Cost	Equity Funding: Local Share	Total State Cost	State Funding Percentage	Local Millage Rate	Actual State Payments: Education Budget	Property Tax Relief	Total	Difference Model - Actual
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
							22.4%	77.6%						
KERSHAW 01	10,526	0.00872	$62,466,893	$14,647,984	$2,758,972	$79,873,848	$10,685,508	$69,188,340	87%	74.8	$49,922,079	$15,366,186	$65,288,265	$3,900,075
LANCASTER 01	13,258	0.01212	$77,916,107	$18,385,286	$3,624,679	$99,926,072	$14,843,894	$85,082,178	85%	74.8	$59,816,227	$16,083,032	$75,899,259	$9,182,919
LAURENS 55	5,388	0.00447	$33,701,521	$7,796,184	$1,350,066	$42,847,771	$5,468,504	$37,379,266	87%	74.8	$27,442,932	$7,563,164	$35,006,096	$2,373,171
LAURENS 56	2,980	0.00237	$19,122,264	$4,438,801	$1,249,095	$24,810,160	$2,905,807	$21,904,353	88%	74.8	$15,494,870	$3,874,066	$19,368,937	$2,535,416
LEE 01	1,730	0.00167	$10,875,120	$2,527,198	$1,189,468	$14,591,786	$2,041,985	$12,549,801	86%	74.8	$8,921,745	$3,888,122	$12,809,867	($260,066)
LEXINGTON 01	25,999	0.01867	$148,950,485	$35,053,832	$4,263,090	$188,267,407	$22,865,859	$165,401,548	88%	74.8	$122,984,146	$51,162,916	$174,147,062	($8,745,514)
LEXINGTON 02	8,633	0.01410	$54,178,121	$12,524,150	$2,399,900	$69,102,171	$17,268,992	$51,833,178	75%	74.8	$37,095,173	$14,380,969	$51,476,142	$357,036
LEXINGTON 03	1,939	0.00183	$12,127,785	$2,811,488	$1,197,923	$16,137,197	$2,235,529	$13,901,667	86%	74.8	$9,691,708	$4,396,404	$14,088,111	($186,444)
LEXINGTON 04	3,124	0.00141	$20,320,061	$4,653,912	$1,255,735	$26,229,707	$1,726,132	$24,503,575	93%	74.8	$17,959,734	$3,873,234	$21,832,968	$2,670,608
LEXINGTON 05	16,899	0.01626	$96,404,369	$22,759,547	$3,898,252	$123,062,168	$19,913,864	$103,148,304	84%	74.8	$74,309,379	$45,732,337	$120,041,716	($16,893,412)
MARION 10	4,231	0.00334	$26,959,405	$6,336,906	$1,308,117	$34,604,429	$4,093,562	$30,510,867	88%	74.8	$21,344,328	$5,788,050	$27,132,378	$3,378,488
MARLBORO 01	3,684	0.00344	$23,071,678	$5,401,120	$1,277,782	$29,750,579	$4,210,472	$25,540,108	86%	74.8	$18,962,095	$5,435,809	$24,397,904	$1,142,204
MCCORMICK 01	666	0.00162	$4,186,007	$977,044	$1,142,003	$6,305,054	$1,984,271	$4,320,783	69%	74.8	$2,392,553	$3,296,377	$5,688,930	($1,368,147)
NEWBERRY 01	5,751	0.00638	$35,315,154	$8,185,639	$1,360,307	$44,861,099	$7,817,115	$37,043,985	83%	74.8	$26,858,975	$10,074,319	$36,933,294	$110,691
OCONEE 01	10,100	0.02574	$62,224,235	$14,605,194	$2,915,471	$79,744,899	$31,529,281	$48,215,618	60%	74.8	$32,109,779	$18,802,266	$50,912,045	($2,696,427)
ORANGEBURG 03	2,483	0.00329	$15,758,693	$3,663,249	$1,224,715	$20,646,657	$4,029,184	$16,617,472	80%	74.8	$12,174,890	$4,903,117	$17,078,007	($460,535)
ORANGEBURG 04	3,390	0.00367	$20,644,934	$4,853,590	$1,259,584	$26,758,108	$4,491,830	$22,266,278	83%	74.8	$16,215,839	$3,406,975	$19,622,814	$2,643,464
ORANGEBURG 05	6,119	0.00836	$37,668,706	$8,859,754	$1,533,464	$48,061,924	$10,238,652	$37,823,272	79%	74.8	$28,050,288	$11,946,075	$39,996,363	($2,173,091)
PICKENS 01	15,618	0.01868	$91,761,526	$21,611,690	$3,871,762	$117,244,977	$22,877,147	$94,367,830	80%	74.8	$64,731,148	$22,901,318	$87,632,465	$6,735,365
RICHLAND 01	22,502	0.03828	$138,728,758	$32,326,968	$4,208,118	$175,263,844	$46,881,753	$128,382,091	73%	74.8	$94,439,163	$59,859,178	$154,298,341	($25,916,250)
RICHLAND 02	27,587	0.01894	$159,721,625	$37,810,433	$4,352,836	$201,884,894	$23,193,773	$178,691,121	89%	74.8	$131,416,739	$53,590,008	$185,006,747	($6,315,626)
SALUDA 01	2,197	0.00199	$14,138,111	$3,228,786	$1,211,197	$18,578,094	$2,435,341	$16,142,753	87%	74.8	$11,322,676	$3,432,164	$14,754,841	$1,387,913
SPARTANBURG 01	4,905	0.00329	$28,451,815	$6,693,191	$1,311,489	$36,456,495	$4,029,838	$32,426,656	89%	74.8	$22,728,219	$11,292,735	$34,020,954	($1,594,298)
SPARTANBURG 02	9,921	0.00714	$58,087,011	$13,723,897	$2,579,315	$74,390,223	$8,746,102	$65,644,121	88%	74.8	$44,964,592	$17,310,919	$62,275,511	$3,368,610
SPARTANBURG 03	2,737	0.00302	$16,901,483	$3,939,627	$1,232,051	$22,073,161	$3,697,234	$18,375,927	83%	74.8	$13,270,799	$6,106,575	$19,377,374	($1,001,447)
SPARTANBURG 04	2,669	0.00198	$16,136,063	$3,783,111	$1,226,562	$21,145,735	$2,419,458	$18,726,276	89%	74.8	$12,879,668	$4,278,582	$17,158,250	$1,568,027
SPARTANBURG 05	8,533	0.01285	$49,608,939	$11,787,040	$2,219,348	$63,615,327	$15,735,383	$47,879,943	75%	74.8	$33,827,598	$15,283,692	$49,111,289	($1,231,346)
SPARTANBURG 06	10,967	0.01154	$67,084,194	$15,562,702	$3,091,947	$85,738,843	$14,132,961	$71,605,882	84%	74.8	$50,435,631	$17,428,871	$67,864,502	$3,741,380
SPARTANBURG 07	7,107	0.00948	$42,345,994	$9,996,267	$1,715,444	$54,057,705	$11,612,179	$42,445,527	79%	74.8	$30,705,838	$16,630,543	$47,336,381	($4,890,855)
SUMTER 01	15,889	0.01216	$98,348,415	$22,877,981	$3,921,043	$125,147,439	$14,898,588	$110,248,851	88%	74.8	$77,764,909	$20,901,975	$98,666,884	$11,581,967
UNION 01	3,787	0.00324	$23,532,412	$5,477,864	$1,279,255	$30,289,531	$3,963,504	$26,326,027	87%	74.8	$18,576,654	$5,640,943	$24,217,598	$2,108,429
WILLIAMSBURG 01	3,426	0.00463	$21,985,644	$5,112,877	$1,270,017	$28,368,538	$5,673,728	$22,694,810	80%	74.8	$16,529,168	$5,071,592	$21,600,760	$1,094,050
YORK 01	4,956	0.00380	$30,795,467	$7,177,381	$1,331,242	$39,304,090	$4,659,604	$34,644,486	88%	74.8	$25,486,416	$7,384,810	$32,871,227	$1,773,259
YORK 02	7,694	0.01448	$41,442,397	$9,987,842	$1,704,781	$53,135,020	$17,736,647	$35,398,374	67%	74.8	$26,648,832	$12,999,621	$39,648,454	($4,250,080)
YORK 03	17,132	0.01914	$102,051,956	$24,035,158	$3,948,592	$130,035,707	$23,438,724	$106,596,983	82%	74.8	$75,177,606	$30,717,666	$105,895,273	$701,710
YORK 04	15,937	0.01189	$83,856,892	$20,145,366	$3,803,598	$107,805,857	$14,562,866	$93,242,991	86%	74.8	$67,329,413	$20,226,581	$87,555,994	$5,686,997
TOTAL	721,122	1.00000	$4,282,150,741	$1,006,221,493	$170,275,912	$5,458,648,146	$1,224,722,627	$4,233,925,520	78%	74.8	$3,024,977,581	$1,208,947,938	$4,233,925,519	0
per pupil			$5,938	$1,395	$236	$7,570	$1,698	$5,871			$4,195	$1,676	$5,871	$0

Positives: $173,877,014

Negatives: ($173,877,014)