

PER PUPIL EXPENDITURES IN SOUTH CAROLINA
Across School/District Enrollment

An Analysis of State Requirements of Schools and Districts
Costs Reflect Requirements of Statute, Regulation of Fiscal Year 2006-07 General
Appropriation Act

GENERAL ASSUMPTIONS:

1. This model is built upon the following assumed enrollments: Elementary (K-5) = 500; Middle (6-8) = 750; High (9-12) = 900; and District enrollment of 7,500. According to the 2005 district and school report cards, the mean enrollment for districts and schools is as follows: District = 7,868; Elementary = 490; Middle = 623; and High = 957.
2. 62.39% of students are eligible for free/reduced price lunch program and/or eligible for Medicaid.
3. The most recent available data are used for cost projections and include FY05 InSite, 2005 school and district report cards, and the 2005-06 Funding Manual.
4. Estimates of teachers needed are rounded to the next highest half of a teacher.
5. Salaries for classroom teachers and physical education teachers are based on Fiscal Year 2006-07 projected teacher salary of \$43,991 which is \$300 above the projected SE average teacher salary of \$43,691.
6. Unless noted, salaries for support staff are based on Table 15 of Salaries and Wages Paid Professional and Support Personnel in Public Schools, 2005-06 published by Educational Research Service. These salaries are the mean of the average salaries of personnel employed in the Southeast region which includes AL, AR, FL, GA, KY, LA, MS, NC, SC, TN, VA, and WV.
7. All fringe benefits are calculated at 28% of the salary of all personnel.
8. Cost of five additional day for classroom teachers determined by calculating the cost of one day of salary, \$43,991, divided by 190, and then multiplying by 28% for fringe benefits. One day costs \$296.36 and five days rounded to the nearest dollar at \$1,482.
9. The statewide base student cost is rounded to the nearest whole dollar. The total state weighted pupil unit count projects are rounded to the nearest whole number.

SCHOOLS GENERALLY

Proviso 1.3 establishes the annual base student cost of the Education Finance Act. For FY2006-07, the base student cost is \$2,367

Provisos 1.5 and 1.6 pertain to the funding of employer contributions

59-1-420 establishes the school term of 180 days of instruction; plus ten days for professional development, curriculum planning and opening and closing of schools. Distribution of funds established in Provisos 1A.18. In addition, in FY2006-07 the SE average teacher salary is projected to be \$43,691. The legislative intent is to fund teacher salaries at \$300 above the average or \$43,991. Data for classroom teachers are used in school level calculations which follow; salary funding is through EFA and EIA salary supplements for teachers.

59-1-440: Instructional day must be at least six hours long.

DISTRICT Enrollment of: 7,500

REQUIREMENT	EXPLANATION OF CALCULATION	SALARY USED	COST PER DISTRICT	COST PER PUPIL
59-17-135 Each district must have a character education policy	No additional cost			
59-19-20 Each district must have a board composed of at least three members	Average compensation per board member is \$123.24 per meeting. With three board members and twelve meetings per year, the total cost is \$4,436.64 /year.		\$4,436.64	\$0.59
59-19-45 Each new school district member must participate in orientation	Statewide the cost of training is \$151,570 or \$1,783 per district.		\$1,783.00	\$0.24
59-20-60/R43-261 Each district and school must develop a school renewal/improvement plan and operate a School Improvement Council	No additional cost			
59-24-30 Each administrator must complete an individual professional development plan	No additional cost			
59-43-161/R43-209 Each school district must employ a chief administrative officer and secretary (Also part of original base student cost model)	1.0 Superintendent Note: Many superintendents receive additional compensation such as an annuity payment.	\$141,259	\$180,811.52	\$24.11
	1.0 District Secretary	\$30,935	\$39,596.80	\$5.28
59-29-30 / R43-238 Courses of instruction with supplementary instruction in alcohol and drug abuse prevention, traffic laws, fire prevention, physical education/ROTC, emphasis on teaching as a profession	Within funding for minimum program			
Original DMP as defined by base student cost model and documented by: (1) February 20, 1990 memo from the Department of Education to the Special Study Committee on Formula Funding; and (2) 1978 internal Department of Education memo.	1.0 Full-time Fiscal Officer	\$79,218.00	\$101,399.04	\$13.52
	1.0 Secretary	\$30,935.00	\$39,596.80	\$5.28
	1.0 Director for Planning	\$79,218.00	\$101,399.04	\$13.52
	1.0 Assistant Superintendent	\$111,851.00	\$143,169.28	\$19.09
	1.0 Program Consultant	\$84,639.00	\$108,337.92	\$14.45
	3.0 Secretary	\$30,935.00	\$118,790.40	\$15.84

DISTRICT Enrollment of: 7500

REQUIREMENT	EXPLANATION OF CALCULATION	SALARY USED	COST PER DISTRICT	COST PER PUPIL
Section 59-59-105 of the EEDA implies that school districts will employ an individual to coordinate career awareness for all students grades K-12	1.0 Coordinator for Career Services	\$61,768.00	\$79,063.04	\$10.54
Section 59-59-60 of the EEDA requires districts to organize curriculum into clusters	No additional cost; responsibilities of coordinator for career services			
Original DMP as defined by base student cost model and documented in the February 20, 1990 memo from the Department of Education to the Special Study Committee on Formula Funding	Maintenance and operational costs exclude food service which is funded through federal funds and auxiliary revenues. Across districts, the mean per pupil expenditure of \$938 for safety, building upkeep and maintenance, data processing and business operations as reported for FY05 InSite data		\$7,035,000.00	\$938.00
Original DMP	Office support costs. The original EFA estimate is \$12 per student, increased by inflation over 29 years to \$27.15 per student		\$203,625.00	\$27.15
Section 59-20-40 and R43-172 requires districts to account for every pupil according to the EFA classifications in each school	Requires annual financial audit of district and school financial records; average reported by school business officers		\$25,000.00	\$3.33
59-32-30 (R43-238) Comprehensive health education: advisory committee and instruction	Estimated at 2 meetings annually with \$100 per meeting for materials and postage		\$200.00	\$0.03
59-24-80 Each new principal must participate in a formal induction program (R43-167)	About 100 individuals participate in the New Principals Academy each year; estimate at 1.2 new principals per district		\$120.00	\$0.02
Original DMP as defined by base student cost model and documented in the February 20, 1990 memo from the Department of Education to the Special Study Committee on Formula Funding	Instructional Supplies \$25 per student for books purchased for media center/library; \$150 per student for textbooks purchased in addition to state-adopted textbooks, maps, consumables, etc. (FY05 InSite data documents an average expenditure of \$179 for instructional materials and supplies.)		\$1,312,500.00	\$175.00

DISTRICT Enrollment of: 7500

REQUIREMENT	EXPLANATION OF CALCULATION	SALARY USED	COST PER DISTRICT	COST PER PUPIL
<p>Computer Hardware: R 43-232 Defined program for grades 6-8 requires keyboarding, computer literacy; R43-233 establishes Career and Technology Education; R43-234 Defined program for grades 9-12 requires computer science including keyboarding as one of the 24 units of credit needed for graduation; and Section 59-59-50 of EEDA requires career clusters that specifically address technology</p>	<p>Based on industry standards, a hard drive and power supply for a computer has a life span of between three and six years. Private sector replaces computers between three and five years. Using a replacement cycle of five years and a computer to student ratio of 1:3.6 which is the current pattern in SC, each year one-fifth or 20% of the computers would be replaced at a cost of \$1,000 per computer which includes the software. Approximately 417 computers replaced each year.</p>		\$417,000.00	\$55.60
<p>R43-80 : Student transportation</p>	<p>Transportation costs borne by the state. District salary differential and other travel of \$188 per pupil based on FY05 InSite data</p>		\$1,410,000.00	\$188.00
<p>59-1-450: Each school district must offer a parenting family literacy program (R43-265) Distribution of funds also established in Proviso 1A.26.</p>	<p>Distribution is based upon minimum of \$40,000 to each district serving more than 2,000 students and per pupil allocations after that. Beginning FY07 no district to receive less than a minimum allocation of \$35,000</p>		\$71,725.00	\$9.56
<p>59-28-160 Each district/school must provide an orientation and training for all faculty and staff on parental involvement</p>	<p>Cost estimated at \$500 / day for consultant services for 2-hour training program per school and materials of \$100 per school per school (Projected 12 schools in district)</p>		\$7,200.00	\$0.96
<p>Code citations include references to technology as state goals, the actual teaching of students in technology and use of technology in classroom instruction (Section 59-59-50, 59-31-40, 59-63-1350 and 59-114-10)</p>	<p>Currently, school districts receive \$8.0 million for connectivity that serves 688,780 students or \$11.61 per pupil</p>		\$87,075.00	\$11.61

DISTRICT Enrollment of: 7500

REQUIREMENT	EXPLANATION OF CALCULATION	SALARY USED	COST PER DISTRICT	COST PER PUPIL
Sections 59-63-1300 through 59-63-1400	Alternative School: allocation built on 1.74 of base student cost (including regular base student cost). Estimated 1% of student population eligible for program or 75 students in a district. Using FY06-07 base student cost of \$2,367, the per pupil allocation is projected to be \$ 4,118.58		\$308,893.50	\$41.19
R43-205.1 ADEPT program	ADEPT, including induction year. Estimate based upon 125 teachers annually under evaluation in district (1:20 ratio generates 375 teachers evaluated once every three years or 125 teachers annually). Each teacher has three evaluators who spend at least one additional work day on the evaluations Using \$43,991 as the salary of the teacher and a 190-day contract, each day costs \$232 per day or \$696 for all three days. Including fringe benefits, the three days cost \$890.88 per teacher being evaluated		\$111,360.00	\$14.85
59-18-900 Reporting requirements for annual school and district report card	Fall 2002 Nat'l Conference on State Legislatures estimate: "\$5-10 per pupil" for No Child Left Behind		\$56,250.00	\$7.50
Section 59-53-1950 and Section 59-53-1960 Career and Technology Education Equipment	\$20,000 per district plus \$41.46 per student enrolled in CATE classes for equipment replacement and purchases. In school year 2005-06, 162,623 students in CATE classes or 24.32% of all students in SC.		\$95,623.04	\$12.75
Total DISTRICT COSTS TO BE ADDED TO SCHOOL COSTS				\$1,607.99

OTHER DISTRICT COSTS:

School Building Aid Program Section 59-21-320 requires annual appropriation of \$30 per student in grades 1 through 12 and \$15 per kindergarten student for capital improvements. Sections 59-21-355, 59-21-420 and 59-21-430 relate to the appropriation of EIA funds for school building purposes. Section 59-21-450 requires all unexpended EIA funds to be reallocated to school building aid program.

HIGH SCHOOL Enrollment of: 900

REQUIREMENT	EXPLANATION OF CALCULATION	SALARY USED	COST PER SCHOOL	COST PER PUPIL
Regulation 43-205 Maximum daily teaching load per teacher is 150 students with no class exceeding 35 students.	Based on national research, a 21:1 ratio is recommended by this model. Dividing school enrollment of 900 by 21 yields 43 .	\$43,991	\$2,421,264.64	\$2,690.29
Regulation 43-205 For special education teachers, the student to teacher ratios range from 10:1 to 15:1 depending upon the student's disability.	Assumption: 13% of the student enrollment will require special education classes of a class size of 12. The result is an additional 4.5 teachers for a total of 47.5 teachers. While the additional weighting for disabled students provides funding for the salaries of these teachers, professional development, teachers supplies and five days of in-service training are additional costs.			
Sections 59-1-420 and 59-18-1930, Regulations 43-55 and 43-165.1 Professional Development	Currently, the cost of a class earning an equivalent of three graduate hours is \$600. Retraining grants funds for professional development for teachers in underperforming schools are allocated as \$450 per certificated staff. Taking the average, \$525 per teacher is recommended for professional development.		\$24,937.50	\$27.71
Proviso 1A.33 Teacher Supply Funds	\$250 x 47.5		\$11,875.00	\$13.19
59-1-420 Five Additional teacher days provided through Teacher Quality Act of 2000	Using average teacher salary of \$43,991, a teacher is compensated at \$231.53 per day. Including fringe benefits, the daily cost is \$296.36 per teacher. With rounding, five days per teacher costs \$1,482.		\$70,395.00	\$78.22
Regulation 43-205 a certified principal/director in schools/campuses with more than 250 students	1.0 Principal	\$84,770	\$108,505.60	\$120.56

HIGH SCHOOL Enrollment of: 900

REQUIREMENT	EXPLANATION OF CALCULATION	SALARY USED	COST PER SCHOOL	COST PER PUPIL
Regulation 43-205 assistant principal in each school with an enrollment of 500 or more students must be staffed with at least one full-time properly certified assistant principal/assistant director and a properly certified assistant principal or the equivalent for each additional 500 students.	2.0 Assistant Principals	\$64,313	\$164,641.28	\$182.93
Original DMP	1.0 Secretary	\$24,934	\$31,915.52	\$35.46
	1.0 Attendance Clerk/Bookkeeper	\$24,934	\$31,915.52	\$35.46
Regulation 43-205 Two full-time library/media specialist in schools with more than 750 students	2.0 Library/Media Specialists	\$48,998	\$125,434.88	\$139.37
Section 59-59-100 one guidance counselor for every 300 students in high schools; Section 59-59-110 requires implementation of career guidance program	3.0 Guidance Counselors	\$49,322	\$189,396.48	\$210.44
Section 59-66-20 School Safety Coordinator	Original allocation was \$20,500; however, program no longer has separate appropriation; Costs based on salary of midpoint of hiring range for a Law Enforcement Officer I of \$23,918 to \$35,560.	\$29,739	\$38,065.92	\$42.30
Section 59-59-100 one career specialist in every high school beginning with the 2006-07 school year.	1.0 Career Specialist	\$31,105	\$39,814.40	\$44.24
Section 59-18-160 Parental Involvement: Appoint a faculty contact, provide space, materials and resources	Recommendation from the National Network of Partnership Schools		\$22,500.00	\$25.00
Section 59-39-100 /Proviso 1A.64 Requires 24 units for high school graduation	Requires additional teachers; funds distributed based upon ADM. Estimate uses 200,000 high school students statewide and per pupil allocation of \$119.66		\$107,694.00	\$119.66
Section 59-39-310 Requires driver's education course	Funded at \$30/pupil x 225 students (one grade level)		\$6,750.00	\$7.50

HIGH SCHOOL Enrollment of: 900

REQUIREMENT	EXPLANATION OF CALCULATION	SALARY USED	COST PER SCHOOL	COST PER PUPIL
Section 59-18-350 / Provisos 1.29 and 1A.58 Allocations for PSAT/PLAN administration	225 10 th graders at \$10 per exam		\$2,250.00	\$2.50
Section 59-139-10 and Regulation 43-268 Academic assistance applies to students in grades 9-12	Program weights for students needing remediation or identified as gifted and/or talented both artistically and academically are funded separately in the model with EIA revenues. AP and IB classes would be included. In addition, compensatory weights for students in poverty and students who are non-English speaking are funded separately in the model with EIA revenues.			
Regulation 43-240 Summer School				
Regulation 43-258.1/Proviso 1A.2 Allocation for Advanced Placement/International Bacc. Programs				
Section 59-29-170, Regulation 43-220 and Proviso 1A.3 Gifted and Talented Program				
Section 59-18-310 statewide formative assessment program for students; high school students would receive funds to prepare for HSAP	According to the fiscal impact statement to H.4328 (Act 254), the revisions to the statewide testing system would require funding of formative assessments of \$9 per student in K-12. Assuming one-half of high school, 9 th and 10 th graders, would receive assessments.		\$4,050.00	\$4.50
Total for High School				\$3,779.34
OTHER				
Section 59-59-130 of EEDA requires by school year 2009-10 the implementation of High Schools that Work in every high school	According to the fiscal impact statement to H.3155 of 2005-06 legislative session, High Schools that Work cost \$10,000 per school		\$10,000.00	\$11.11

MIDDLE SCHOOL Enrollment of: 750

REQUIREMENT	EXPLANATION OF CALCULATION	SALARY USED	COST PER SCHOOL	COST PER PUPIL
Regulation 43-205 Prevents any class from having more than 35 students except for students with disabilities Student□Teacher Ratio: Grade 6 ELA and Math, 30:1 and all other subjects, 35:1 Grades 7-8, 35:1	Based on national research, a 21:1 ratio is recommended by this model. Dividing school enrollment of 750 by 21 yields 36 teachers when rounding to the nearest .5 teacher.	\$43,991	\$2,027,105.28	\$2,702.81
Regulation 43-205 For special education teachers, the student to teacher ratios range from 10:1 to 15:1 depending upon the student's disability.	Assumption: 13% of the student enrollment will require special education classes of a class size of 12. The result is an additional 3.5 teachers for a total of 39.5 teachers. While the additional weighting for disabled students provides funding for the salaries of these teachers, professional development, teachers supplies and five days of in-service training are additional costs.			
Sections 59-1-420 and 59-18-1930, Regulations 43-55 and 43-165.1 Professional Development	Currently, the cost of a class earning an equivalent of three graduate hours is \$600. Retraining grants funds for professional development for teachers in underperforming schools are allocated as \$450 per certificated staff. Taking the average, \$525 per teacher is recommended for professional development.		\$20,737.50	\$27.65
Proviso 1A.33 Teacher Supply Funds	\$250 x 39.5 Teachers		\$9,875.00	\$13.17
Section 59-1-420 of the Teacher Quality Act provides five additional teacher days	Using average teacher salary of \$43,991, a teacher is compensated at \$231.53 per day. Including fringe benefits, the daily cost is \$296.36 per teacher. With rounding, five days per teacher costs \$1,482.		\$58,539.00	\$78.05
Regulation 43-205 one principal with an enrollment of 250 students or more	1.0 Principal	\$77,294	\$98,936.32	\$131.92

MIDDLE SCHOOL Enrollment of: 750

REQUIREMENT	EXPLANATION OF CALCULATION	SALARY USED	COST PER SCHOOL	COST PER PUPIL
Regulation 43-205 an assistant principal or curriculum coordinator in schools over 500 students	1.0 Assistant Principal	\$60,770	\$77,785.60	\$103.71
Original DMP	1.0 Secretary	\$24,934	\$31,915.52	\$42.55
	1.0 Attendance Clerk/Bookkeeper	\$24,934	\$31,915.52	\$42.55
Section 59-59-100 requires one guidance counselor for every 300 students in middle school;	2.5 Guidance Counselors	\$49,322	\$157,830.40	\$210.44
Regulation 43-205 Schools having an enrollment of 750 or more must employ 2 full-time media specialists	2.0 Media Specialists	\$48,998	\$125,434.88	\$167.25
Section 59-66-20 School Resource Officers	1.0 School Resource Officer Based on midpoint of hiring range for a SC Law Enforcement Officer I of \$23,918 to \$35,560.	\$29,739	\$38,065.92	\$50.75
Section 59-59-100 one career specialist in every middle school beginning with the 2006-07 school year.	1.0 Career Specialist Salary based on actual allocations to school districts in FY2006-07.	\$31,105	\$39,814.40	\$53.09
59-18-160 Parental Involvement: Appoint a faculty contact, provide space, materials and resources	Recommendation from the National Network of Partnership Schools		\$18,750.00	\$25.00
Section 5-7-12 and Provisos 1A.61 Middle School Initiative	Provides funds to be used for school resource officer, counselor or nurse in middle schools containing 7th grade; total appropriation divided by 150,000 middle school students in state		\$25,000.00	\$33.33
Section 59-18-310 statewide formative assessment program for students	According to the fiscal impact statement of H.4328 (Act 254), the revisions to the statewide testing system would require funding of formative assessments of \$9 per student in grades K-12		\$6,750.00	\$9.00

MIDDLE SCHOOL Enrollment of: 750

REQUIREMENT	EXPLANATION OF CALCULATION	SALARY USED	COST PER SCHOOL	COST PER PUPIL
Proviso 1AA.7. 6-8 Lottery Enhancement Funds	Currently, funds allocated: \$1,000 minimum per district; \$10 per pupil for students in grades 6-8; and \$2,000 for each middle school with an absolute performance rating of Unsatisfactory. This model would allocate \$2.0 million across 170,974 students in middle schools, per 2005-06 enrollment, for \$11.70 per pupil.		\$8,775.00	\$11.70
Section 59-18-500 (B-D) and Regulation R43-240: Summer school	Program weights for students needing remediation or identified as gifted and/or talented both artistically and academically are funded separately in the model with EIA revenues. AP and IB classes would be included. In addition, compensatory weights for students in poverty and students who are non-English speaking are funded separately in the model with EIA revenues.			
Section 59-139-10 and Regulation 43-268 Academic assistance applies to students in grades 6-8				
Section 59-29-170, Regulation 43-220 and Proviso 1A.3 Gifted and Talented Program				
Total for Middle School				\$3,702.97

ELEMENTARY SCHOOL Enrollment of: 500

REQUIREMENT	EXPLANATION OF CALCULATION	SALARY USED	COST PER SCHOOL	COST PER PUPIL
<p>Regulation 43-205: Average student-teacher ratio not to exceed 28:1 with a district maintaining an average student-teacher ratio of 21:1 in reading and math in grades one through three.</p> <p>Maximum Student to Teacher Ratios by grade: Prekindergarten, 20:1 Grades K-3, 30:1 Grades 4-5 ELA and Math, 30:1 Grades 4-5 All other subjects, 35:1</p> <p>Section 59-35-10 Requires full-day kindergarten unless parents exempt child</p> <p>Proviso 1A.54. Class size reduction in grades 1 to 3 is 15:1</p>	<p>Based on national research, a 21:1 ratio is recommended by this model. Dividing school enrollment of 500 by 21 yields 24.0 teachers (rounding up to the nearest .5 teacher)</p>	<p>\$43,991</p>	<p>\$1,351,403.52</p>	<p>\$2,702.81</p>
<p>Regulation 43-205 For special education teachers, the student to teacher ratios range from 10:1 to 15:1 depending upon the student's disability.</p>	<p>Assumption: 13% of the student enrollment will require special education classes of a class size of 12. The result is an additional 2.5 teachers for a total of 26.5 teachers. While the additional weighting for disabled students provides funding for the salaries of these teachers, professional development, teacher supply funds and five days of in-service training are additional costs and are calculated using 26.5.</p>			

ELEMENTARY SCHOOL Enrollment of: 500

REQUIREMENT	EXPLANATION OF CALCULATION	SALARY USED	COST PER SCHOOL	COST PER PUPIL
Sections 59-1-420 and 59-18-1930, Regulations 43-55 and 43-165.1 Professional Development	Currently, the cost of a class earning an equivalent of three graduate hours is \$600. Retraining grants funds for professional development for teachers in underperforming schools are allocated as \$450 per certificated staff. Taking the average, \$525 per teacher is recommended for professional development for 26.5 teachers.		\$13,912.50	\$27.83
Proviso 1A.33 Teacher Supply Monies	\$250 x 26.5 Teachers		\$6,625.00	\$13.25
Section 59-1-420 of the Teacher Quality Act provides five additional teacher days	Using average teacher salary of \$43,991, a teacher is compensated at \$231.53 per day. Including fringe benefits, the daily cost is \$296.36 per teacher. With rounding, five days per teacher costs \$1,482.		\$39,273.00	\$78.55
Regulation 43-205 One principal for school with at least 375 students	1.0 Principal	\$75,204	\$96,261.12	\$192.52
Regulation 43-205 requires each school with an enrollment of 600 or more students to be staffed with at least one full-time assistant principal	Enrollment is less than 600; therefore, none is required.			
Original DMP	1.0 Secretary	\$24,934	\$31,915.52	\$63.83
	1.0 Attendance clerk/bookkeeper	\$24,934	\$31,915.52	\$63.83
Regulation 43-205 requires schools with an enrollment of 400 or more to employ a full-time media specialist	1.0 Library Media Specialist	\$48,998	\$62,717.44	\$125.43
Regulation 43-205 requires schools with an enrollment of 501 or more to employ one full-time certified counselor.	1.0 Guidance Counselor	\$49,322	\$63,132.16	\$126.26
Section 59-10-210 Beginning school year 2007-08, one nurse in every elementary school	1.0 Nurse	\$33,155	\$42,438.40	\$84.88

ELEMENTARY SCHOOL Enrollment of: 500

REQUIREMENT	EXPLANATION OF CALCULATION	SALARY USED	COST PER SCHOOL	COST PER PUPIL
Sections 59-10-10 and 59-10-20 of the Students Health and Fitness Act of 2005 and Proviso 1.81 require each student to have 50 minutes a week in PE in a class not to exceed 28 students per teacher; 59-10-20 requires one PE teacher for every 700 elementary students in FY07, one to 600 in FY08 and one to 500 in FY09. Section 59-210-40 requires professional development for PE teachers	1.0 PE Teacher	\$43,991	\$56,308.48	\$112.62
Section 59-18-160 Parental Involvement: Appoint a faculty contact, provide space, materials and resources	Recommendation from the National Network of Partnership Schools		\$12,500.00	\$25.00
Section 59-1-525; Provisos 1AA.3. and 1AA.7. Education Lottery Appropriations: K-5 Enhancement Program	Funds are allocated accordingly: \$50,000 per district minimum; \$105 per student in grades K-5 student; \$2,000 per district minimum for formative assessments; \$6.35 per student for formative assessments; \$2,000 for elementary school with an absolute rating of Unsatisfactory; and \$700 per district to focus on social studies materials and supplies. In FY07, a total of \$44,303,700 is allocated for to K-5 students. Using FY05-06 enrollments of 303,922 for a per pupil allocation \$145.77		\$72,885.00	\$145.77
Section 59-18-310 formative assessment for students	According to the fiscal impact statement for H.4328 (Act 254), the revisions to the statewide testing system would require funding of formative assessments of \$9 per student in grades K-12		\$4,500.00	\$9.00
59-139-10 & Regulation 43-267 Early childhood intervention (Act 135) applies to grades 1-3	Compensatory weights for students in poverty and for students who are non-English speaking are funded separately in the model with EIA revenues.			

ELEMENTARY SCHOOL Enrollment of: 500

REQUIREMENT	EXPLANATION OF CALCULATION	SALARY USED	COST PER SCHOOL	COST PER PUPIL
59-139-10 & Regulation 43-268 Academic assistance applies to students in grades 4-5	Performance weights for students needing remediation and students identified and served as gifted and/or talented both artistically are funded separately in the model with EIA revenues. In addition, compensatory weights for students in poverty and students who are non-English speaking are funded separately in the model with EIA revenues.			
59-18-500 (B-D), Regulation 43-240 & Proviso 1.57 Summer Schools				
Section 59-29-170, Regulation 43-220 & Proviso 1A.4: Gifted and talented program incorporates ratio of 1:20 for special school model and 1:15 for resource model				
Total for Elementary School				\$3,771.58
OTHER PRE-K Programs:	EXPLANATION OF CALCULATION	SALARY USED	COST PER SCHOOL	COST PER PUPIL
Chapter 139 of Title 59, Regulation 43-264 and Proviso 1A.13 Half-day program for four-year olds. Allocations based on the number of kindergarten children who are eligible for free and reduced lunch; however, no district receives less than 90 percent of the amount it received in the prior fiscal year.	In FY06, \$21,532,678 in EIA funds were allocated to 20,513 four-year-olds at a per child allocation of \$1,049.70			\$1,049.70
Proviso 1.75. SC Child Development Education Pilot Program	In the pilot program, the funded cost per child is \$3,077 with an additional \$185 per child transported			\$3,077.00
Section 59-36-50 and Proviso 1.9 services for preschoolers with disabilities	1995 Joint Committee to Study Formula Funding in Education Programs recommended \$3,009 per student. In FY2005-06, 13,126 preschoolers with disabilities were served at a statewide average allocation of \$319.75 per child. The population served represents 4.33% of the total state enrollment in elementary schools.		\$65,144.85	\$130.29

SUMMARY OF WEIGHTINGS	
No Change in Weights for Students with Disabilities	
Change in General Education Weights for:	
Kindergarten, Primary and Elementary to One Weight for all Elementary Students in Grades K-5 of	1.02
Middle (6-8) Becomes a Separate Weighting of	1.00
High School (9-12) Weighting to include all High School Students including Career & Vocational and Changed from 1.25 to	1.02
Homebound Weighted Changed from 2.10 to	1.00
Adult Education Weight added to address only 17 to 21 year-olds who have not achieved a high school diploma or GED and funded at a new weight of	0.20
Add-On Weights to Address Issues of:	
Compensatory:	
Poverty (K-12)	0.20
Non-English Speaking	0.12
Program:	
Gifted and Talented	0.15
Remediation	0.15
Career & Technology	0.18

Classifications	2003-04 ADM	2004-05 ADM	2005-06 ADM	Current Weights	Revised Weights	Revised WPU's
Kindergarten	41,917.95	43,599.35	45,517.36	1.30	1.02	46,427.71
Primary (1-3)	123,924.54	125,618.86	129,664.55	1.24	1.02	132,257.84
Elementary (4-8)				1.00		
Elementary (4-5)	87,613.20	86,074.01	85,553.88		1.02	87,264.96
Middle (6-8)	138,876.77	141,805.01	140,374.02		1.00	140,374.02
High School (9-12)	78,732.81	78,349.85	78,982.25	1.25	1.02	80,561.90
Former Vocational Students			94,001.62		1.02	95,881.65
Educable Mentally Handicapped	8,498.06	7,591.90	6,941.44	1.74		12,078.11
Learning Disabled	44,333.09	45,117.04	45,887.10	1.74		79,843.55
Trainable Mentally Handicapped	2,627.96	2,541.79	2,556.13	2.04		5,214.51
Emotionally Handicapped	5,462.81	5,233.78	4,698.84	2.04		9,585.63
Orthopedically Handicapped	1,164.15	984.43	998.07	2.04		2,036.06
Visually Handicapped	613.60	581.33	566.52	2.57		1,455.96
Hearing Handicapped	1,248.20	1,201.61	1,191.43	2.57		3,061.98
Speech Handicapped	34,913.37	34,422.39	33,851.16	1.90		64,317.20
Homebound	2,299.90	2,376.73	2,400.02	2.10	1.00	2,400.02
Vocational 1	57,601.87	57,297.61	61,227.21	1.29		
Vocational 2	21,476.62	22,040.87	22,094.12	1.29		
Vocational 3	11,252.46	11,230.41	10,680.29	1.29		
Autism	1,404.82	1,600.83	1,911.24	2.57		4,911.89
Adult Education						
17-21 Population	16,442.00	15,693.00	18,264.00		0.20	3,652.80
Over 21 Population	68,000.00	59,458.00	0.00			
Total General Education WPU's						771,325.78
Additional Classifications:						
<i>Compensatory:</i>						
Poverty (K-12)			417,251.84		0.20	83,450.37
Non-English Speaking	10,984.00	16,049.00	27,000.00		0.12	3,240.00
Total Compensatory WPU's						86,690.37
<i>Program:</i>						
Gifted and Talented (3-12)	97,162.00	90,510.00	94,021.00	0.30	0.15	14,103.15
Remediation			112,555.00	0.114	0.15	16,883.25
Career and Technology	90,050.00	90,568.89	94,001.62		0.18	16,920.29
Total Performance WPU's						47,906.69

* Until an analysis of 2006 PACT scores is conducted, the estimated for remediation is based upon 2005 PACT scores. All other counts are based upon the 2005-06 actual ADM counts or upon the most recent data provided by SDE.

NOTE: All classifications and ADMs in bold are unduplicated counts.

EXPLANATION OF CLASSIFICATIONS AND CHANGES OVER THE 2003 MODEL

Adult Education: The funds would target young people who are between the ages of 17 and 21 and have not obtained a high school diploma. The allocation would equal \$1,000 per student for a minimum of 300 hours of attendance or the successful completion of a high school credential during the school year.

Remediation: In 2005 approximately 112,555 students in grades three through eight scored Below Basic on PACT ELA, Math or both. The weighting of .114, which is also the current weighing for academic assistance in the EFA, would provide additional funds to provide remediation services to these students.

Poverty: The original EOC funding models had separate line items for prevention and remediation. Prevention was targeted to students in grades K-3 who were eligible for the free and reduced price lunch program and/or Medicaid. Remediation targeted students in grades 3-8 who had scored Below Basic on one or more sections of PACT. The 2006 EOC funding model allocates funds for all students in grades K-12 who are eligible for the free and reduced price lunch and/or Medicaid. The poverty weighting recognizes the chronic impact of poverty and assists students who score Below Basic to improve and students who score Basic or above to maintain academic achievement. According to the 2005 district report cards, 62.39% of the 135-day ADM for all students in kindergarten, elementary, middle and high school in South Carolina were eligible for the free and reduced price lunch program and/or Medicaid.

Limited English Proficiency (LEP) or English to Speakers of Other Languages (ESOL): The 2005-06 projection of 16,409 LEP students in South Carolina was significantly lower than the actual February 2006 enrollment of 20,005 LEP students in South Carolina's public schools. For Fiscal Year 2006-07 the Department estimates that between 25,000 and 29,000 ESOL students will be enrolled. The estimate of 27,000 is the midpoint of the projections. North Carolina appropriates \$45.3 million in state funds for LEP services. In Fiscal Year 2005-06, funds for LEP students in NC were based on the salary of a teacher's assistant of \$24,723. The remainder was based on the following formula: 50% on the number of funded LEP students (\$301.31) and 50% on a district's concentration of LEP students (\$4,099.17). In NC the per pupil LEP allocation was \$649.99 which equates to 0.12 of the proposed base student cost.

Career Exploration: Due to passage of the Education and Economic Development Act of 2005, the costs associated with hiring career specialists and guidance counselors are included in the base student costs rather than through a separate weighting.

Gifted and Talented (G&T): In FY 2005-06, there were 70,188 Gifted and Talented Academic Students and 7,959 Gifted and Talented Artistic students. 2,841 students were enrolled in IB programs, and 13,033 students took one or more AP tests. Based upon FY06 ADM counts and FY07 state appropriations for G&T, districts received \$416.85 per academic student served in G&T. <http://ed.sc.gov/topics/assessment/scores/apib/2005/apib05.doc>.

FY2006-07 Appropriation *	General Fund	EIA	Lottery	Other	TOTAL
Act 135 - Academic Assistance (K-3)		\$57,229,650			\$57,229,650
Act 135 - Academic Assistance (4-12)		\$59,006,925			\$59,006,925
Adult Education		\$12,677,703			\$12,677,703
Advanced Placement		\$3,078,265			\$3,078,265
Alternative Schools		\$10,976,277			\$10,976,277
APT/ADEPT	\$2,045,311				\$2,045,311
Competitive Teacher Grants		\$1,287,044			\$1,287,044
Credits for High School Diploma		\$23,632,801			\$23,632,801
Critical Teaching Needs		\$602,911			\$602,911
Education Finance Act	\$1,413,441,026				\$1,413,441,026
Employer Contributions	\$434,730,771				\$434,730,771
Gifted and Talented - Academic		\$29,257,829			\$29,257,829
Gifted and Talented - Artistic		\$4,139,704			\$4,139,704
Governor's Institute of Reading		\$1,312,874			\$1,312,874
Guidance/Career Specialists (EEDA)	\$9,675,000				\$9,675,000
High Schools that Work	\$1,100,000	\$1,000,000			\$2,100,000
Jr. Scholars Program		\$51,558			
Lunch Program	\$413,606				\$413,606
Middle School Initiative		\$4,937,500			\$4,937,500
CATE Equipment	\$4,739,548	\$3,963,520			\$8,703,068
National Board Certification	\$6,061,304	\$42,051,196			\$48,112,500
Nurse Program	\$597,562				\$597,562
Parenting/Family Literacy		\$5,605,803			\$5,605,803
Physical Education Teachers	\$3,048,000				\$3,048,000
Principal Salary Supplement		\$3,098,123			\$3,098,123
Professional Development		\$4,413,485			\$4,413,485
Professional Development -NSF		\$2,900,382			\$2,900,382
Reduce Class Size		\$35,047,429			\$35,047,429
Retiree Insurance	\$62,762,209				\$62,762,209
SAT Improvement	\$239,571				\$239,571
Summer School		\$30,750,000			\$30,750,000
Teacher Salary Supplement		\$92,895,978			\$92,895,978
Teacher Supplies		\$12,500,000			\$12,500,000
Teachers Salary Supplement Fringe		\$17,743,132			\$17,743,132
Tech Prep - School to Work		\$4,064,483			\$4,064,483
Technology		\$13,683,697			\$13,683,697
Young Adult Education	\$1,600,000	\$1,600,000			\$3,200,000
SUBTOTAL:	\$1,940,453,908	\$479,508,269			\$2,419,962,177

FY2006-07 Appropriation	General Fund	EIA	Lottery		TOTAL
Transportation:					
School Bus Driver Salary & Fringe	\$41,635,550				\$41,635,550
Contract Drivers	\$378,531				\$378,531
Bus Drivers Aide	\$159,670				\$159,670
EAA- Transportation	\$4,000,000				
SUBTOTAL:	\$46,173,751				\$46,173,751
OTHER:					
K-5 Reading, Math, Science & Social Studies			\$44,303,700		\$44,303,700
6-8 Reading, Math, Science & Social Studies			\$2,000,000		\$2,000,000
High School Reading Initiative	\$1,000,000				\$1,000,000
SUBTOTALS:	\$1,000,000		\$46,303,700		\$47,303,700
TOTAL STATE ALLOCATIONS:					\$2,513,439,628
Other State Revenue in Lieu of Taxes for FY2005					
Local Property Tax Relief				\$244,942,498	\$244,942,498
Homestead Exemption				\$83,205,447	\$83,205,447
Merchants Inventory Tax				\$20,138,079	\$20,138,079
Manufacturer's Deprec Reimbursement				\$20,312,322	\$20,312,322
Other State Property Tax Revenue				\$7,559,359	\$7,559,359
SUBTOTAL:				\$376,157,705	\$376,157,705
TOTAL:	\$1,987,627,659	\$479,508,269	\$46,303,700	\$376,157,705	\$2,889,597,333
OTHER:					
Four-Year-Old Early Childhood		\$20,582,921			\$20,582,921
Transportation Four-Year-Olds		\$450,776			\$450,776
Preschool Children with Disabilities		\$3,973,584			\$3,973,584
Services for Students with Disabilities		\$3,855,017			\$3,855,017
Arts Curricula		\$1,597,584			\$1,597,584
Children's Education Endowment Fund				\$10,300,000	\$10,300,000
Child Development Education Pilot Program (Non-Recurring Funds)					\$21,575,680

* Sources: Fiscal Year 2006-07 General Appropriation Act, http://www.myschools.com/offices/finance/budget_information and FY2004-05 District Revenues, State Department of Education. All attempts were made to reflect only allocations to the eight-five school districts by excluding funds retained by SDE for administration, reallocated by provisos, or expended on special school districts, county boards, and vocational