

STATEWIDE SALES TAX AND K-12 EDUCATION APPROPRIATIONS

GENERAL FUND					EDUCATION IMPROVEMENT ACT				
Description	Tax Rate	Revenue Estimate	Percentage of General Fund	Date	Description	Tax Rate	Revenue Estimate	Date	
Retail Sales Tax	4%	2,698,853,250	40.07%	BEA 4/2008	EIA Sales Tax	1%	644,714,375	BEA 4/2008	
12-36-2620(1)		2,407,503,250	35.97%	BEA 10/8/2008	12-36-2620(2)		586,681,624	BEA 10/8/2008	
1951		2,359,353,185	35.98%	BEA 11/7/2008	1984		574,644,107	BEA 11/7/2008	
		2,314,353,185	36.58%	BEA 12/10/2008			563,394,107	BEA 12/10/2008	
		2,282,353,185	36.44%	BEA 3/11/2009			562,794,107	BEA 2/9/2009	
		416,500,065	reduction percent	15.4%			554,794,107	BEA 3/11/2009	
							89,920,268	revenue reduction	13.9%
			Percentage of General Fund Sales Tax	Date			SDE Appropriation	Date	
59-21-1010(A)		2,441,953,688	90.5%	7/1/2008	59-21-1010(B)		644,714,375	7/1/2008	
		2,353,453,453	97.8%	10/31/2008	59-1-480		586,681,624	10/8/2008	
		2,188,711,711	94.6%	12/10/2008	59-1-480		574,644,107	11/7/2008	
					59-1-480		563,394,105	12/10/2008	
					59-1-4980				
		253,241,977	reduction percent	10.37%			81,320,270	reduction percent	12.6%
		FY 2009-2010 Revenue Estimate	Percentage of General Fund				FY 2009-2010 Revenue Estimate		
		2,192,353,185	36.1%	BEA 3/11/2009			532,044,107	prior year	BEA 2/9/2009
								reduction percent	-4.1%
Fiscal Year		BSC BEA Estimate	BSC Proviso	BSC Actual	Percent Change in Actual				
1998-1999		1,879	1,879	1,879					
1999-2000		1,937	1,937	1,937	3.09%				
2000-2001		2,012	2,012	2,002	3.36%				
2001-2002		2,073	2,073	1,881	-6.05%				
2002-2003		2,133	2,033	1,770	-5.89%				
2003-2004		2,201	1,701	1,754	-0.90%				
2004-2005		2,234	1,852	1,852	5.59%				
2005-2006		2,290	2,290	2,290	23.65%				
2006-2007		2,367	2,367	2,367	3.36%				
2007-2008		2,476	2,476	2,476	4.60%				
2008-2009		2,578	2,578	2,484	0.32% *	H5300 3%	(65,442,219)		
				2,246	-9.29%	12/11/2008 BCB 7%	(143,002,772)		
				TBD	TBD	TBD	TBD		

COMPARISON OF FY 2008-2009 STATE K-12 EDUCATION FUNDING TO FY 2009-2010 WAYS AND MEANS COMMITTEE RECOMMENDATION

FISCAL YEAR	GENERAL FUND BASE APPROPRIATION	GENERAL FUND BASE REDUCTION	PERCENT BASE CHANGE	GENERAL FUND ADJUSTED BASE	FISCAL YEAR	GENERAL FUND FY 2009 BASE APPROPRIATION	GENERAL FUND HOUSE OF REP. BASE REDUCTION	PERCENT BASE CHANGE	GENERAL FUND FY 2010 ADJUSTED BASE
2008-2009	2,441,953,688	(253,241,977)	-10.37%	2,188,711,711	2009-2010	2,188,711,711	(92,997,824)	-4.25%	2,095,713,887
2008-2009	644,714,375	(81,320,270)	-12.61%	563,394,105	2009-2010	563,394,105	(23,350,000)	-4.14%	540,044,105
2008-2009	49,614,527		0.00%	49,614,527	2009-2010	49,614,527		0.00%	49,614,527
2008-2009	3,136,282,590	(334,562,247)	-10.67%	2,801,720,343	2008-2009	2,801,720,343	(116,347,824)	-4.15%	2,685,372,519

FISCAL YEAR	NON-RECURRING APPROPRIATION	PROVISO	TITLE	DESCRIPTION	FISCAL YEAR	NON-RECURRING APPROPRIATION	DESCRIPTION	FEDERAL STIMULUS		
2008-2009	15,774,750	90.13	CDEPP	4K PILOT	2009-2010	17,300,000	CDEPP	Stablization 18.2%		
2008-2009	1,000,000	90.13	Assessment	A282	2009-2010	17,500,000	School Bus Fuel	Stablization 18.2%		
2008-2009	3,331,413	90.13	Textbooks	current adoptions	2009-2010	4,500,000	Assessment	Stablization 18.2%		
2008-2009	12,000,000	90.13	Summer Schools	replaces prior non-recr	2009-2010	13,400,000	Natl Board Cert	Stablization 18.2%		
2008-2009	807,094	90.13	Teacher Supplies to \$275	addtl to meet \$275	2009-2010	166,626,600	EFA BSC \$2,342	Stablization 81.8%		
2008-2009	20,853,307		School Bus Fuel A360	Health Premium		219,326,600				
2008-2009	17,000,000		School Bus Fuel H5300	DMV/Conservation Bank						
	70,766,564									
TOTALS	3,207,049,154		(334,562,247)	-10.43%	2,872,486,907	TOTALS	3,021,046,943	(116,347,824)	-3.85%	2,904,699,119

FISCAL YEAR	HOMESTEAD EXEMPTION FUND REVENUE	HOMESTEAD EXEMPTION FUND REVENUE	HOMESTEAD EXEMPTION FUND SCHOOL DISTRICT REIMBURSEMENTS	HOMESTEAD EXEMPTION FUND SCHOOL DISTRICT REIMBURSEMENTS	GENERAL FUND OBLIGATION	FY 2008-2009 Average Teacher Salary					
2007-2008	582,480,339	est.	550,484,062	actual	(527,290,536)	est.	(565,029,770)	(14,545,708)	EFA Base	40,278	85.1%
2008-2009	530,646,607	est.			(586,128,942)	est.		(54,917,763)	EIA TSS	1,489	3.1%
2009-2010	506,940,585	est.			(614,398,619)	est.		(107,458,034)	Incentives	912	1.9%
									Local addtl	4,625	9.8%
										47,304	

2009-10 BEA estimated BSC \$2,687

FY2009 SCHOOL DISTRICT ADJUSTED STATE FUNDING PROJECTIONS (GENERAL FUND/EIA/LOTTERY)

	SCHOOL DISTRICT	FY2009	8/13/2008		10/17/2008	11/7/2008	12/11/2008	3/11/2009	FY2009	FY2009	FY2009	FY2009
		STATE FUNDING	FY2009	FY2009	FY2009	FY2009	FY2009	FY2009	EMPLOYER	RETIREE	HEALTH	CHANGE IN
		PROJECTED INCREASE	EFA REDUCTIONS	EIA REDUCTIONS	EIA REDUCTIONS	EIA REDUCTIONS	EIA REDUCTIONS	EIA REDUCTIONS	CONTRIBUTION CORRECTION	INSURANCE CORRECTION	PREMIUM SAVINGS	STATE FUNDING PROJECTION
1	Abbeville	559,774	(1,753,206)	(38,495)	(119,172)	(27,279)	(24,240)	(41,012)	(21,445)	169,627	(1,295,448)	
2	Aiken	2,334,502	(7,260,803)	(303,955)	(940,966)	(204,446)	(191,681)	(266,379)	(131,111)	920,615	(6,044,224)	
3	Allendale	276,350	(606,507)	(37,852)	(117,180)	(26,185)	(23,852)	(18,690)	(11,835)	85,551	(480,200)	
4	Anderson 1	1,122,193	(2,137,863)	(78,199)	(242,084)	(53,865)	(49,281)	(104,093)	(38,453)	313,273	(1,268,372)	
5	Anderson 2	435,740	(1,002,947)	(37,520)	(116,140)	(27,124)	(23,610)	(45,428)	(18,414)	144,622	(690,821)	
6	Anderson 3	500,423	(833,103)	(32,872)	(101,764)	(22,841)	(20,711)	(32,201)	(13,414)	120,318	(436,165)	
7	Anderson 4	218,037	(580,773)	(28,893)	(89,447)	(20,454)	(18,195)	(25,602)	(16,103)	123,929	(437,501)	
8	Anderson 5	1,585,940	(3,898,784)	(130,402)	(403,692)	(88,380)	(82,218)	(134,781)	(69,193)	553,222	(2,668,288)	
9	Bamberg 1	179,675	(710,743)	(18,673)	(57,806)	(13,892)	(11,741)	(19,942)	(9,931)	73,896	(589,157)	
10	Bamberg 2	81,156	(232,678)	(25,724)	(79,636)	(17,687)	(16,212)	(10,654)	(6,864)	40,905	(267,394)	
11	Barnwell 19	84,434	(386,139)	(12,892)	(39,911)	(9,673)	(8,104)	(11,103)	(5,269)	42,705	(345,952)	
12	Barnwell 29	45,025	(244,358)	(11,644)	(36,047)	(9,014)	(7,313)	(11,417)	(5,581)	42,176	(238,173)	
13	Barnwell 45	383,335	(813,751)	(37,758)	(116,888)	(26,608)	(23,780)	(32,593)	(14,948)	115,698	(567,293)	
14	Beaufort	(2,143,216)		(240,169)	(743,502)	(158,045)	(151,547)	(11,877)	(102,428)	729,809	(2,820,975)	
15	Berkeley	3,364,393	(6,409,198)	(287,313)	(889,447)	(196,010)	(181,115)	(296,688)	(127,242)	1,063,644	(3,958,976)	
16	Calhoun	(131,732)	(525,839)	(26,367)	(81,624)	(18,731)	(16,602)	(13,227)	(13,072)	83,170	(744,024)	
17	Charleston	616,726	(11,707,477)	(499,872)	(1,547,475)	(335,099)	(315,260)	(134,931)	(244,120)	1,604,165	(12,563,343)	
18	Cherokee	1,625,611	(2,623,000)	(125,231)	(387,683)	(84,864)	(78,957)	(101,298)	(59,222)	397,813	(1,436,831)	
19	Chester	652,873	(2,006,178)	(84,107)	(260,375)	(56,727)	(53,036)	(67,311)	(36,376)	255,587	(1,655,650)	
20	Chesterfield	1,030,100	(2,390,123)	(98,205)	(304,017)	(66,513)	(61,918)	(95,197)	(42,437)	332,554	(1,695,756)	
21	Clarendon 1	(140,348)	(372,884)	(26,534)	(82,144)	(18,166)	(16,725)	(8,814)	(6,972)	51,325	(621,262)	
22	Clarendon 2	173,495	(1,064,544)	(42,359)	(131,133)	(29,283)	(26,692)	(38,478)	(16,422)	138,009	(1,037,407)	
23	Clarendon 3	168,555	(394,656)	(13,731)	(42,509)	(10,225)	(8,634)	(16,696)	(6,322)	55,059	(269,159)	
24	Colleton	(351,231)	(1,856,559)	(96,339)	(298,240)	(65,489)	(60,736)	(61,855)	(35,745)	297,290	(2,528,904)	
25	Darlington	1,076,776	(3,784,062)	(154,774)	(479,139)	(104,139)	(97,603)	(127,156)	(63,345)	497,425	(3,236,017)	
26	Dillon 1	174,225	(333,539)	(11,010)	(34,083)	(8,870)	(6,905)	(11,274)	(32,639)	150,165	(113,930)	
27	Dillon 2	319,275	(957,363)	(51,799)	(160,355)	(35,785)	(32,641)	(41,690)		43,093	(917,265)	
28	Dillon 3	157,680	(340,190)	(18,847)	(58,345)	(14,207)	(11,846)	(19,856)		65,910	(239,701)	
29	Dorchester 2	4,365,503	(4,185,296)	(188,493)	(583,526)	(131,133)	(118,756)	(235,360)	(86,419)	686,498	(476,982)	
30	Dorchester 4	398,771	(612,605)	(32,835)	(101,650)	(23,149)	(20,679)	(22,539)	(16,339)	104,394	(326,631)	
31	Edgefield	254,470	(1,361,764)	(45,940)	(142,220)	(32,194)	(28,938)	(47,947)	(24,774)	190,038	(1,239,269)	
32	Fairfield	402,659	(1,405,663)	(54,256)	(167,963)	(37,555)	(34,188)	(28,964)	(28,080)	177,294	(1,176,716)	
33	Florence 1	2,147,995	(4,174,701)	(177,076)	(548,182)	(120,109)	(111,642)	(163,809)	(93,839)	653,641	(2,587,722)	
34	Florence 2	165,252	(301,840)	(12,529)	(38,786)	(9,630)	(7,870)	(15,330)	(7,238)	56,462	(171,509)	
35	Florence 3	457,471	(1,124,047)	(54,045)	(167,309)	(38,008)	(34,039)	(44,627)	(21,494)	176,870	(849,228)	
36	Florence 4	14,089	(432,505)	(27,651)	(85,600)	(18,938)	(17,429)	(10,589)	(6,284)	48,131	(536,776)	
37	Florence 5	258,118	(566,726)	(15,986)	(49,489)	(12,398)	(10,039)	(19,818)	(9,299)	77,001	(348,636)	
38	Georgetown	(3,485,045)	(3,673,312)	(132,517)	(410,240)	(90,025)	(83,546)	(80,686)	(65,752)	498,265	(7,522,858)	
39	Greenville	10,236,869	(17,627,889)	(741,626)	(2,295,882)	(499,569)	(467,668)	(730,348)	(329,215)	2,588,759	(9,866,569)	
40	Greenwood 50	1,144,147	(2,714,265)	(118,314)	(366,269)	(79,868)	(74,604)	(100,963)	(53,613)	415,887	(1,947,862)	
41	Greenwood 51	150,675	(376,204)	(12,887)	(39,895)	(9,818)	(8,097)	(13,650)	(6,689)	52,214	(264,351)	
42	Greenwood 52	275,689	(438,392)	(16,222)	(50,218)	(11,960)	(10,201)	(13,736)	(8,992)	68,068	(205,964)	
43	Hampton 1	396,495	(816,929)	(35,218)	(109,025)	(24,500)	(22,188)	(33,278)	(15,595)	131,060	(529,178)	
44	Hampton 2	100,783	(583,134)	(19,794)	(61,278)	(14,343)	(12,456)	(15,646)	(8,011)	68,766	(545,113)	
45	Horry	(6,051,945)	(8,034,459)	(421,409)	(1,304,574)	(284,251)	(265,730)	(266,148)	(208,401)	1,689,897	(15,147,020)	

DOES NOT INCLUDE ACTIONS TO BE TAKEN RESULTING FROM THE 3/11/2009 BEA REVISED ESTIMATE FOR FY 2008-2009

FY2009 SCHOOL DISTRICT ADJUSTED STATE FUNDING PROJECTIONS (GENERAL FUND/EIA/LOTTERY)

		FY2009	8/13/2008	10/17/2008	11/7/2008	12/11/2008	3/11/2009	FY2009	FY2009	FY2009	FY2009
		STATE FUNDING	FY2009	FY2009	FY2009	FY2009	FY2009	EMPLOYER	RETIREE	HEALTH	FY2009
	SCHOOL	PROJECTED	EFA	EIA	EIA	EIA	EIA	CONTRIBUTION	INSURANCE	PREMIUM	CHANGE IN
	DISTRICT	INCREASE	REDUCTIONS	REDUCTIONS	REDUCTIONS	REDUCTIONS	REDUCTIONS	CORRECTION	CORRECTION	SAVINGS	STATE FUNDING
											PROJECTION
46	Jasper	555,637	(842,936)	(69,478)	(215,085)	(46,764)	(43,813)	(24,433)	(13,801)	127,453	(573,220)
47	Kershaw	1,408,158	(3,102,466)	(124,429)	(385,199)	(84,442)	(78,448)	(119,238)	(55,308)	419,143	(2,122,229)
48	Lancaster	1,453,634	(2,667,302)	(125,759)	(389,318)	(86,397)	(79,260)	(131,517)	(60,180)	473,250	(1,612,849)
49	Laurens 55	475,651	(1,646,535)	(64,887)	(200,875)	(46,037)	(40,858)	(68,363)	(31,652)	252,223	(1,371,333)
50	Laurens 56	500,567	(1,117,256)	(43,597)	(134,965)	(30,716)	(27,457)	(39,968)	(17,817)	151,138	(760,071)
51	Lee	217,445	(872,536)	(64,217)	(198,798)	(42,938)	(40,503)	(30,919)	(14,880)	104,300	(943,046)
52	Lexington 1	4,346,449	(3,902,574)	(184,629)	(571,565)	(126,353)	(116,376)	(236,745)	(121,634)	919,291	5,864
53	Lexington 2	1,423,005	(3,168,776)	(118,284)	(366,177)	(80,701)	(74,563)	(92,601)	(53,463)	370,226	(2,161,334)
54	Lexington 3	169,480	(600,536)	(29,041)	(89,902)	(20,277)	(18,294)	(22,863)	(15,610)	120,185	(506,858)
55	Lexington 4	256,071	(1,162,674)	(43,687)	(135,244)	(30,278)	(27,527)	(43,926)	(19,034)	148,377	(1,057,922)
56	Lexington 5	2,730,654	(5,049,118)	(136,444)	(422,394)	(93,162)	(86,009)	(169,585)	(105,487)	720,643	(2,610,902)
57	Marion 1	443,263	(1,101,197)	(43,963)	(136,097)	(30,238)	(27,707)	(35,983)	(15,050)	135,379	(811,593)
58	Marion 2	99,780	(595,410)	(29,828)	(92,340)	(21,418)	(18,775)	(24,526)	(11,214)	94,815	(598,916)
59	Marion 7	(4,212)	(299,592)	(19,598)	(60,671)	(14,289)	(12,331)	(9,574)	(5,847)	45,474	(380,640)
60	Marlboro	354,844	(1,816,624)	(73,081)	(226,240)	(49,853)	(46,069)	(56,979)	(28,246)	216,401	(1,725,847)
61	McCormick	(53,096)	(362,225)	(12,419)	(38,446)	(9,453)	(7,803)	(8,003)	(6,201)	42,369	(455,277)
62	Newberry	61,309	(1,822,908)	(77,719)	(240,599)	(52,919)	(48,995)	(69,226)	(35,719)	280,543	(2,006,233)
63	Oconee	1,688,594	(3,336,654)	(119,297)	(369,313)	(80,049)	(75,237)	(78,044)	(64,213)	562,041	(1,872,172)
64	Orangeburg 3	223,364	(1,224,987)	(44,483)	(137,708)	(31,302)	(28,016)	(36,288)	(21,789)	172,157	(1,129,052)
65	Orangeburg 4	552,111	(1,303,046)	(53,335)	(165,111)	(36,728)	(33,612)	(47,976)	(24,052)	167,602	(944,147)
66	Orangeburg 5	406,494	(2,093,680)	(89,542)	(277,198)	(62,354)	(56,412)	(73,306)	(51,574)	349,890	(1,947,682)
67	Pickens	2,329,669	(4,627,723)	(174,973)	(541,671)	(117,758)	(110,340)	(173,361)	(83,393)	688,363	(2,811,187)
68	Richland 1	3,624,873	(8,137,865)	(360,672)	(1,116,546)	(242,067)	(227,462)	(214,008)	(178,980)	1,156,791	(5,695,936)
69	Richland 2	4,787,408	(4,600,449)	(230,805)	(714,511)	(156,645)	(145,514)	(264,833)	(118,120)	860,238	(583,231)
70	Saluda	112,936	(658,514)	(28,759)	(89,030)	(20,109)	(18,116)	(23,981)	(10,944)	94,864	(641,653)
71	Spartanburg 1	701,566	(1,333,440)	(55,139)	(170,697)	(37,964)	(34,750)	(58,325)	(25,394)	205,672	(808,471)
72	Spartanburg 2	1,521,357	(2,360,117)	(92,296)	(285,724)	(62,518)	(58,193)	(112,799)	(42,239)	309,574	(1,182,955)
73	Spartanburg 3	365,270	(930,450)	(33,092)	(102,443)	(23,550)	(20,835)	(34,492)	(19,530)	132,419	(666,703)
74	Spartanburg 4	318,388	(667,819)	(31,409)	(97,233)	(22,016)	(19,784)	(33,577)	(14,007)	98,759	(468,698)
75	Spartanburg 5	1,376,399	(1,062,321)	(73,941)	(228,902)	(50,425)	(46,611)	(71,897)	(36,206)	269,226	75,322
76	Spartanburg 6	1,730,979	(2,777,590)	(120,504)	(373,048)	(80,598)	(76,004)	(108,753)	(46,871)	384,476	(1,467,913)
77	Spartanburg 7	957,125	(2,293,589)	(115,689)	(358,142)	(81,479)	(72,861)	(78,073)	(61,581)	371,394	(1,732,895)
78	Sumter 17	804,035	(2,444,093)	(121,360)	(375,700)	(80,925)	(76,551)	(100,408)	(48,186)	354,514	(2,088,674)
79	Sumter 2	1,079,178	(3,139,150)	(124,146)	(384,323)	(84,115)	(78,273)	(106,766)	(48,871)	343,894	(2,542,572)
80	Union	504,790	(1,642,331)	(60,589)	(187,567)	(41,703)	(38,184)	(57,581)	(27,414)	201,779	(1,348,800)
81	Williamsburg	367,293	(2,244,529)	(71,572)	(221,568)	(50,526)	(45,073)	(66,762)	(39,914)	264,664	(2,107,987)
82	York 1	615,763	(1,261,017)	(59,114)	(183,003)	(40,504)	(37,260)	(61,668)	(28,742)	214,428	(841,117)
83	York 2	1,001,289	(1,342,441)	(51,737)	(160,163)	(35,503)	(32,608)	(50,363)	(34,776)	246,658	(459,644)
84	York 3	2,586,201	(4,032,397)	(185,577)	(574,499)	(124,650)	(117,034)	(194,822)	(92,095)	669,100	(2,065,773)
85	York 4	1,072,021	(618,487)	(59,917)	(185,488)	(42,069)	(37,739)	(98,026)	(39,810)	306,191	296,676
		68,797,504	(187,920,352)	(8,297,342)	(25,686,413)	(5,658,841)	(5,230,482)	(6,974,239)	(3,908,781)	29,240,704	(145,638,242)

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