

Senate Select Committee on K-12 Funding October 19, 2010

At its September 21 meeting the Senate Select Committee on K-12 Funding requested that the Education Oversight Committee (EOC) provide additional information to determine how the EOC funding model could be implemented. The following analysis is provided in response to the Committee's questions.

Premises

The analysis is built upon the following premises:

- The EOC model is applied to Fiscal Year 2008-09 which is the most recently audited school year with actual state revenues by district published on the South Carolina Department of Education's website.¹
- The base student cost for the EOC model in Fiscal Year 2008-09 was \$5,800. The base student cost for the EOC model in Fiscal Year 2009-10 was \$6,008. The analysis uses the \$5,800 figure as the base student cost to be consistent with the revenues used.
- There will continue to be a state-local partnership for public education funding.
- The analysis assumes that the only revenues available to fund the state's share of the model are the actual state revenues allocated to school districts in Fiscal Year 2008-09. No federal revenues are included. Excluded from state revenues is funding for those programs and initiatives expressly excluded from the EOC funding model. For example, funding for the following programs are excluded: National Board supplements, prekindergarten programs, school building aid, arts curricula grants, EAA technical assistance, and the Palmetto Gold and Silver program.
- Allocations to the South Carolina Public Charter School District, the SC School for the Deaf and Blind, the Department of Juvenile Justice, and the Palmetto Unified School District, which receive Education Finance Act (EFA) funds, are not included.
- The number of weighted pupil units in each district is based upon the actual 135-day average daily membership (ADM) in each district as published by the South Carolina Department of Education for 2008-09 and the weights recommended in the EOC model.² District student counts for Limited English Proficient students and Young Adult Education were provided directly by the South Carolina

¹ "Statement of Revenues for Year Ending June 30, 2009." South Carolina Department of Education. 12 Oct 2010. <<http://ed.sc.gov/agency/Finance-and-Operations/Finance/old/finance/documents/dstrev09.xls>>.

² "FY'09 135 Day Financial Requirements." South Carolina Department of Education. 19 May 2009. 1 October 2010. <http://ed.sc.gov/agency/Finance-and-Operations/Finance/old/finance/budget_information/documents/FINRQ135.txt>.

Department of Education to the EOC on October 4 and October 11, 2010. Remediation weighted pupil units were based upon the 2009 Palmetto Assessment of State Standards (PASS) results. All other student data were drawn from the allocation formula used by the SCDE to allocate Education Improvement Act (EIA) funds in 2009-10 to districts for Students at Risk of School Failure and High Achieving Students.

Methodology for determining State and Local Share

To determine the state and local share of the EOC model, the following analysis was conducted:

1. Calculate for each school district the number of weighted pupil units using the EOC funding model. Attached is a spreadsheet that estimates the number of weighted pupil units by district in 2008-09.
2. Multiply the total number of weighted pupil units across all districts by \$5,800, the EOC model base student cost, to determine the total cost of the EOC model in Fiscal Year 2008-09.

$$\mathbf{920,609 \text{ weighted pupil units} \times \$5,800 = \$5,339,532,200}$$

3. Determine total state revenues to support state share. All actual state revenue allocations to local school districts less the following allocations of state revenues in 2008-09 were calculated:³

- National Board Supplements
- School Building Aid
- Arts Curricula
- Four-Year-Old Programs
- EAA technical assistance
- Palmetto Gold and Silver

Total State Revenues in Fiscal Year 2008-09 that could be allocated to the EOC funding model were \$3,380,118,047. Excluded from this figure are all intergovernmental revenues. All state property tax relief funds that were allocated to districts for local property tax relief, homestead exemption, merchants' inventory tax and manufacturer's depreciation reimbursement totaled \$950,666,099 in 2008-09 are shown separately.⁴

4. Divide the total available state revenues by the total cost of the EOC model to determine the state's total support for the model.

³ Excluded are revenue codes: 3113, 3134, 3170, 3172, 3185, 3199, 3509, 3526, 3532, 3540, 3568, 3570, 3588, 3590, 3595, 3603 and 3605.

⁴ "State Revenue in Lieu of Taxes" includes revenue codes 3810, 3820, 3825, 3827, 3828, 3830, 3840 and 3890.

Total Available State Revenues for Model = % Total State Support
Total Cost of Model

\$3,380,118,047 = **63% Total State Support**
\$5,339,532,200

63% Total State Support
=
45% Regular State Revenues + 18% State Property Tax Relief
(\$2,429,451,948) (\$950,666,099)

Therefore, the local share of the EOC model is the difference, 37% or \$1,959,414,153. School districts in Fiscal Year 2008-09 operated with \$3,218,060,641 in local revenues. Assuming twenty percent of all local revenues are for debt service, districts generated \$2,574,448,513 in local revenues for general school operations beyond what the EOC model would require. However, we note that those additional local revenues support programs, activities and services specifically defined by local boards of trustees. If the state property tax relief funds are excluded from the “total available state revenues,” then the state share is reduced from 63 percent to 45 percent.

Allocation of State Share across Districts

Currently, under the Education Finance Act, districts receive EFA funding based on the following formula where “BSC” is the base student cost and “WPU” are weighted pupil units.⁵ “Index” refers to the Index of Taxpaying Ability.

District Allocation =
(District WPU X BSC) – (State WPU X BSC X Index X .3)

The Senate Select Committee on K-12 Funding asked the EOC to look at alternative models for allocating state revenues that support the EOC model and to provide information on the approach used by North Carolina to fund public schools. Four options were identified to allocate these revenues. All options assume revenue neutrality and calculate the cost of holding all districts harmless.

1. Allocate state revenues to school districts based on the percentage of state support of the base student cost each district received in 2008-09 under the EFA;
2. Allocate state revenues by the total number of weighted pupil units in each district as a percentage of total weighted pupil units in the state;

⁵ “2010-11 Funding Model.” South Carolina Department of Education. 19 August 2010. 13 October 2010. page 10. <<http://ed.sc.gov/agency/Finance-and-Operations/Finance/old/finance/manuals/documents/2010-11FundingManual081810.pdf>>.

3. Allocate state revenues according to the tiers of the 2010 Job Tax Credit Rankings per changes made in the Economic Development Competitiveness Act of 2010; and
4. Allocate state revenues by the base student cost to all students using the 135-day average daily membership and then allocate additional state revenues by the number of weighted pupil units generated above the 135-day average daily membership.

Option #1- Current Law

According to the EFA, depending upon the district’s index of taxpaying ability in relation to all other districts in the state, the state share of the base student to each district varies for each district. For example, in 2008-09 Clarendon 3 school district received 96% of the base student cost per weighted pupil unit as compared to the Beaufort County School District that received 0% of the base student cost.

Under this option, funds generated from the EOC model are allocated to districts based on the state share of the EFA base student cost for each district in 2008-09. The equation for the allocation is:

$$\text{District Allocation} = \text{District WPU} \times \text{Percent State Support} \times \text{BSC}$$

Each district would receive approximately 90% of the funds generated by the above equation which amounts to a 63 percent state and 37 percent local share. Since the Beaufort County School District had a 0% state share of the EFA, the district would receive no state funds under this option. To hold all districts harmless would require \$218 million.

Option #2 - Per Weighted Pupil

Funds are allocated based on the percentage of weighted pupil units in each district according to the following model:

$$\text{District Allocation} = (\text{State WPU} \times \text{BSC} \times .63) \times \text{Percentage of State WPU in District}$$

The state share of the model is 63 percent of the total cost of the base student cost multiplied by the total number of weighted pupil units. Option 2 does not recognize differences in community taxpaying ability. To hold all districts harmless would require \$179 million in additional state revenues.

Option #3 – Job Tax Credit Tiers

This option allocates funds to school districts based upon the 2010 job tax credit rankings as amended by the Economic Development Competitiveness Act of 2010. It is assumed that multiple school districts in a county will be assigned to the county’s

designation in the tiered system. According to data provided by the Chief Economist, the following counties are assigned to one of four tiers for purposes of receiving job tax credits in 2010.

**Table 1
Job Tax Credit Tiers**

Tier IV	Tier III	Tier II	Tier 1
Allendale	Abbeville	Anderson	Aiken
Bamberg	Cherokee	Berkeley	Beaufort
Barnwell	Chester	Calhoun	Charleston
Clarendon	Chesterfield	Florence	Dorchester
Dillon	Colleton	Georgetown	Greenville
Lancaster	Darlington	Horry	Kershaw
Lee	Edgefield	Jasper	Lexington
Marion	Fairfield	Oconee	Richland
Marlboro	Greenwood	Pickens	
McCormick	Hampton	Saluda	
Union	Laurens	Spartanburg	
Williamsburg	Newberry	York	
	Orangeburg		
	Sumter		

Under this option, the state share per tier is defined below as well as the equation for allocating revenues. All school districts in counties in Tier IV would receive 100 percent state support. All school districts in counties in Tier III receive 75 percent state support, and so on. For the purposes of today’s discussion, the percentage by tier is shown below.

**Table 2
Percentage by Tier**

	Tier IV	Tier III	Tier II	Tier 1
State Share	100%	75%	50%	25%
% of WPUS	8%	16%	35%	41%

$$\text{District Allocation} = \text{District WPUs} \times \text{BSC} \times \text{State Share per Tier}$$

This option actually costs \$824 million **less** than the total amount of state revenues allocated to school districts in 2008-09 because the number of weighted pupil units in Tier III and Tier IV comprise only 24% of the total weighted pupil units in the state, but school districts in Tiers III and IV receive either 75% or 100% of the entire cost of the formula. To hold all districts harmless requires \$1.05 billion. Consequently, the net cost of the option is \$223 million.

Option #4 – Base Plus

This option is based upon the following equation:

$$\text{District Allocation} = (\text{District ADM} \times \text{BSC} \times .63) + (\text{District WPU} - \text{District ADM}) \times \text{BSC} \times .63$$

Based upon the 135-day average daily membership, each district would be allocated \$5,800 per child with 63 percent of the cost borne by the state. Each district would then receive an additional \$5,800 for every weighted pupil unit in excess of the average daily membership, again assuming a state and local split. Holding all districts harmless would require \$179 million in additional state revenues.

**Table 3
Summary of Options**

Option	State Revenues	Total Cost	Hold Harmless (# Districts)	Net Cost
Current Law *	\$3,380,118,047	\$3,428,927,434	\$217,664,162 (25)	\$266,473,549
Per Weighted Pupil	\$3,380,118,047	\$3,363,906,611	\$179,076,935 (60)	\$162,865,498
Job Tax Credit Tiers (100-75-50-25%)	\$3,380,118,047	\$2,555,674,409	\$1,047,841,789 (44)	\$223,398,151
Base Plus	\$3,380,118,047	\$3,363,906,611	\$179,076,935 (60)	\$162,865,498

* The Beaufort County School District would continue to receive state property tax relief revenues.

Any change would require a phase-in to address issues, including but not limited to:

- a) hold harmless decisions;
- b) treatment of EIA revenues;
- c) decisions regarding the state-local partnership;
- d) local revenue authority;
- e) treatment of the charter school district; and
- f) students taught in virtual settings.

**Table 4
Weights of the EOC Funding Model**

Classifications	Current EFA Weights	EOC Model Weights
General Education Weights:		
K-5	Kindergarten, 1.30 Primary (1-3), 1.24	1.0
Grades 6-8	Elementary (4-8) 1.00	1.0
Grades 9-12	1.25	1.0
Disabilities:		
Educable Mentally Handicapped	1.74	1.74
Trainable Mentally Handicapped	2.04	2.04
Emotionally Handicapped	2.04	2.04
Visually Handicapped	2.57	2.57
Hearing Handicapped	2.57	2.57
Orthopedically Handicapped	2.04	2.04
Speech	1.90	1.90
Autism	2.57	2.57
Homebound	2.10	1.0
Vocational		1.2
V1	1.29	
V2	1.29	
V3	1.29	
Compensatory Weights:		
Poverty *		.20
Limited English Proficient		.20
Program Weights:		
Gifted and Talented (Grades 3-12) *		.15
Remediation *		.15
Adult Education 17 to 21 year-olds *		.20

North Carolina Allocation Formulas

The Committee also asked for information on funding of public education in North Carolina. First, based on expenditures for Fiscal Year 2008-09, 65.3 percent of all expenditures in public schools and charter schools in North Carolina were funded by state revenues. 24.5 percent by local revenues and 10.2 percent by federal revenues.⁶

According to the Fiscal Year 2009-10 *Allotment Policy Manual* published by the North Carolina Department of Public Instruction, there are thirty-eight (38) line item appropriations with 38 distinctive allocation formulas.⁷ These appropriations include line item appropriations for: classroom teachers; certified and non-certified instructional support personnel; central office administration at the district level; classroom materials, instructional supplies and equipment; Limited English Proficiency; textbooks; transportation; staff development; children with disabilities; charter schools; etc. Overwhelmingly, the number of students or average daily membership drives the allocation formula. For example, funds for classroom teachers are allocated to districts

⁶ "Facts and Figures 2009-10." North Carolina Department of Public Instruction. February 2010. <<http://www.ncpublicschools.org/docs/fbs/resources/data/factsfigures/2009-10figures.pdf>>.

⁷ 2009-10 Allotment Policy Manual." North Carolina Department of Public Instruction. March 5, 2010. <<http://www.ncpublicschools.org/docs/fbs/allotments/general/2009-10policymanual.pdf>>.

accordingly: “Teachers are allotted based on one per the following number of students and rounded to the nearest one-half positions.”⁸

<u>Grades</u>	<u>Number of Students</u>
K-3	18
4-6	22
7-8	21
9	24.5
10-12	26.64

The state also establishes class size requirements:

<u>Grade</u>	<u>Maximum Average in District</u>	<u>Individual Class Maximum</u>
K-3	21	24
4-9	26	29
10-12	29	32

There are also special provisions. For example, a position is added for the district that employs the state Teacher of the Year. With the exception of transportation, the EOC model combines such line item appropriations into one line item appropriation and one allocation formula. The EOC model “funds” a student teacher ratio of 21:1 in all grades.

North Carolina addresses equity through line item appropriations. There are two specific allocations to supplement small and low wealth school districts. North Carolina has ninety-nine county school districts and twenty city school districts. Of the 119 districts in North Carolina, twenty-eight are classified as “small” districts and were appropriated \$43 million in Fiscal Year 2010-11 supplemental state revenues for school operations.⁹ The *Allotment Policy Manual* defines “small” as a school district with less than 3,239 in average daily membership as well as districts with membership between 3,239 and 4,080 “whose adjusted property tax base per student is below the state average adjusted property tax base per student.” Based on the 2009 district annual report cards, thirty-three (33) school districts in South Carolina had total student enrollments of less than 3,239 in 2008-09.

In 2010-11 another 78 districts in North Carolina were designated as low wealth districts and received over \$220 million in additional state revenues.¹⁰ Low wealth districts include both county and city districts. Charter schools received another \$3.0 million. Low-wealth is defined by three criteria:

1. Anticipated Total County Revenue – This anticipated revenue is generated from the property value in the county plus the revenue a county actually receives from sources such as sales taxes and fines and forfeitures. The property value has been adjusted by a formula to take into consideration the year the property was last valued. This calculation is project to be almost 95% of all the revenue available to a county for current expense.”

⁸ Ibid, pages 23-24.

⁹ North Carolina Department of Public Instruction. 13 October 2010.

<<http://www.ncpublicschools.org/docs/fbs/allotments/planning/state/lowwealthsummary.xls>>.

¹⁰ Ibid.

2. Tax Base per Square Mile (Density) – This part of the formula compares the value of a county’s property per square mile with the state average property value per square mile. This calculation attempts to recognize the ‘swamp land’ (low to no value property) across the state and to compare the quality of this property with all other counties.
3. Per Capita Income – A three-year average of a county’s per capita income is compared to the same average for the total state. The per capita income is a basic indicator of a county’s residents’ ability to pay taxes.”¹¹

The above criteria are weighted to determine how a county compares to all other counties in the state:

1. 40% Anticipated Total County Revenue as a percentage of the state Average Anticipated State Revenue
2. 10% Tax Base per Square Mile as a percentage of the State Average Tax Base per Square Mile
3. 50% A county’s Average per Capita Income as a percentage of the State Average per Capita Income

When the three percentages are totaled, the sum indicates the county’s wealth as a percentage of the state’s average wealth. If the total is less than 100%, a county is eligible to receive funding. The county must also show a minimum effort in order to receive funds. “To receive total funding, a county must either tax their local property at the State average or contribute more local dollars to public schools than the State average local contribution.” If all criteria are met, the county is allocated funds that represent the “difference between the county’s appropriation per student and the state average local appropriation per student multiplied by the county’s average daily membership. There are eighteen districts that receive supplemental funding by being both low wealth and small.

In conclusion, North Carolina allocates funds for public schools across 38 programs, generally using average daily membership as the guiding principle. Equity is achieved through line item appropriations that address the size of the county and the wealth of the county or city school district. It should be noted that North Carolina is also studying its formula funding for public schools and a report is forthcoming from a special study committee.

Regarding virtual school funding, North Carolina implemented this year a formula to fund student enrollment in the North Carolina Virtual Public Schools (NCVPS). In each district and in each charter school, an unduplicated count of students enrolled in e-learning courses is identified. The unduplicated enrollment is then divided by six, the number of courses, for an ADM-equivalent student enrollment. Then each school district’s and charter school’s state allocation is reduced by 75% for each ADM-equivalent student enrolled in the NCVPS. The North Carolina Department of Public

¹¹ Ibid, pages 41-42.

Instruction projects that \$21.0 million will be transferred from school districts and charter schools to the North Carolina Virtual Public Schools this year. ¹²

¹² North Carolina Department of Public Instruction. 12 October 2010.
<<http://www.ncpublicschools.org/docs/fbs/allotments/ncvps/transfersummary.xls>>.

Weights Per EOC Model

10/20/2010

District	General Education & Homebound	Disabilities	Vocational	Poverty	LEP	Remediation	G&T, AP & IB	Young Adult Education	TOTAL WEIGHTS PER EOC
<i>Weights</i>	1.0		1.2	0.2	0.2	0.15	0.15	0.2	
Abbeville	2,116.87	938.24	634.74	473.41	12.40	67.20	43.20	15.00	4,301.07
Aiken	17,365.51	4,742.92	4,612.78	3,119.12	202.20	642.90	579.15	128.20	31,392.78
Allendale	1,093.63	311.60	292.55	285.74	4.80	93.30	13.05	21.00	2,115.66
Anderson 1	6,037.73	2,015.04	2,252.84	891.78	61.40	166.50	236.25	25.40	11,686.95
Anderson 2	2,215.92	1,330.99	870.59	445.53	7.60	78.45	137.25	12.40	5,098.73
Anderson 3	1,618.92	817.54	605.74	378.34	4.20	93.90	49.65	7.80	3,576.09
Anderson 4	1,839.86	835.35	637.92	346.37	7.00	67.20	66.45	2.40	3,802.56
Anderson 5	8,873.85	3,357.35	1,578.42	1,523.33	77.40	295.35	303.30	59.00	16,068.00
Bamberg 1	947.07	442.52	304.96	207.81	0.80	45.90	25.65	27.60	2,002.32
Bamberg 2	588.54	204.81	201.74	166.00	4.20	45.90	13.35	2.40	1,226.94
Barnwell 19	482.58	239.54	208.48	148.44	2.20	38.40	4.80	1.60	1,126.04
Barnwell 29	631.24	260.65	203.00	146.99	0.40	37.35	20.25	1.40	1,301.29
Barnwell 45	1,530.13	756.85	634.39	364.11	1.60	102.75	36.75	8.60	3,435.19
Beaufort	13,392.63	3,426.11	3,821.27	2,285.09	508.20	600.15	560.40	88.00	24,681.84
Berkeley	20,314.41	6,960.78	4,279.49	3,696.11	292.20	778.35	423.15	68.40	36,812.89
Calhoun	1,045.22	363.04	403.07	287.33	6.20	42.45	16.80	5.00	2,169.10
Charleston	31,696.77	7,682.70	5,515.79	5,085.88	382.00	1,104.60	1,279.50	101.40	52,848.63
Cherokee	6,477.51	1,611.11	1,865.99	1,289.58	69.00	292.20	217.80	63.80	11,886.98
Chester	4,289.52	1,202.21	781.06	840.51	9.80	221.40	98.85	29.80	7,473.15
Chesterfield	5,105.76	1,605.22	2,085.76	1,173.92	36.40	255.90	115.35	40.40	10,418.71
Clarendon 1	609.88	244.69	153.25	170.42	17.60	37.65	10.50	2.60	1,246.59
Clarendon 2	1,825.91	996.60	787.27	517.08	7.60	124.65	40.50	35.60	4,335.21
Clarendon 3	827.54	270.00	288.11	166.23	28.40	33.75	16.05	8.60	1,638.67
Colleton	4,375.80	1,639.11	858.97	1,035.31	19.40	249.60	113.25	58.80	8,350.24
Darlington	7,809.64	3,162.19	1,422.41	1,683.54	2.40	406.95	169.05	85.00	14,741.18
Dillon 1	504.81	235.72	229.18	137.40	21.60	28.95	3.60	0.00	1,161.25
Dillon 2	2,758.93	614.67	348.70	632.79	0.20	133.80	20.70	29.40	4,539.18
Dillon 3	1,109.50	322.50	360.88	246.97	98.80	47.25	21.15	0.00	2,207.05
Dorchester 2	15,775.26	4,256.08	3,875.28	2,150.04	98.80	498.15	549.75	77.80	27,281.16
Dorchester 4	1,558.76	502.08	391.63	374.45	4.60	87.90	10.95	12.40	2,942.78

Weights Per EOC Model

10/20/2010

District	General Education & Homebound	Disabilities	Vocational	Poverty	LEP	Remediation	G&T, AP & IB	Young Adult Education	TOTAL WEIGHTS PER EOC
Edgefield	2,729.00	1,131.26	681.47	542.48	9.60	117.75	69.45	24.80	5,305.80
Fairfield	1,914.93	1,006.12	735.89	559.15	10.00	137.10	64.20	24.20	4,451.59
Florence 1	10,411.31	4,141.40	2,882.53	2,059.07	40.60	463.20	203.25	78.40	20,279.76
Florence 2	747.95	429.69	251.32	181.95	6.20	46.80	8.10	5.80	1,677.81
Florence 3	2,407.65	1,196.19	551.00	642.46	15.80	147.45	55.65	55.40	5,071.60
Florence 4	622.25	259.87	123.66	163.44	2.00	42.15	3.45	4.20	1,221.02
Florence 5	936.83	607.82	180.04	200.92	4.00	40.95	30.30	3.00	2,003.85
Georgetown	6,740.29	2,214.58	2,057.18	1,410.57	46.80	294.15	259.35	62.00	13,084.92
Greenville	50,361.10	17,165.07	10,660.24	7,503.82	1,173.20	1,970.10	2,057.70	120.20	91,011.43
Greenwood 50	6,906.71	2,076.42	1,016.69	1,209.74	143.00	288.15	238.05	39.40	11,918.16
Greenwood 51	640.16	332.18	292.38	159.52	1.20	32.55	19.20	1.80	1,478.99
Greenwood 52	1,069.74	290.78	420.94	188.68	0.60	36.00	52.05	0.00	2,058.79
Hampton 1	1,705.67	518.69	764.14	401.27	4.40	98.55	22.50	6.00	3,521.22
Hampton 2	684.56	381.00	262.66	212.09	6.20	68.40	18.45	1.20	1,634.56
Horry	25,952.88	10,656.71	5,257.09	4,914.06	410.20	893.25	1,056.00	107.20	49,247.39
Jasper	2,356.50	646.75	544.14	586.06	115.60	161.25	24.30	22.80	4,457.40
Kershaw	7,599.67	2,377.23	1,665.11	1,287.44	45.20	275.55	295.20	32.20	13,577.60
Lancaster	7,631.33	2,603.87	2,968.34	1,447.92	83.60	354.00	185.85	43.60	15,318.52
Laurens 55	3,751.41	1,643.36	1,120.27	827.44	63.60	175.95	54.30	32.60	7,668.94
Laurens 56	1,985.03	1,036.06	649.27	484.92	14.60	101.25	67.05	13.20	4,351.38
Lee	1,686.42	664.95	434.81	461.05	8.40	134.25	19.95	25.80	3,435.63
Lexington 1	14,858.85	4,401.89	4,843.21	1,861.71	158.80	472.05	678.30	67.00	27,341.81
Lexington 2	5,702.31	2,386.49	1,878.64	1,235.82	113.00	263.10	275.55	45.60	11,900.50
Lexington 3	1,416.83	542.17	331.28	287.96	18.80	72.60	64.35	32.20	2,766.20
Lexington 4	2,045.20	1,056.96	675.48	517.91	25.20	126.90	46.20	10.20	4,504.06
Lexington 5	10,958.32	3,859.12	4,127.76	1,174.83	75.20	296.70	943.80	58.00	21,493.74
McCormick	588.30	168.24	213.00	153.57	0.60	33.00	3.60	0.00	1,160.32
Marion 1	2,036.64	746.58	355.40	482.89	6.40	122.40	31.80	22.60	3,804.71
Marion 2	1,258.89	614.96	314.78	341.63	0.60	82.80	32.25	9.60	2,655.51
Marion 7	441.11	288.42	128.28	137.32	2.20	34.95	4.80	0.60	1,037.68
Marlboro	3,188.80	1,240.76	637.76	801.22	4.20	217.95	88.35	43.20	6,222.24

Weights Per EOC Model

10/20/2010

District	General Education & Homebound	Disabilities	Vocational	Poverty	LEP	Remediation	G&T, AP & IB	Young Adult Education	TOTAL WEIGHTS PER EOC
Newberry	4,094.52	1,668.80	875.39	837.37	93.80	211.50	136.35	31.40	7,949.14
Oconee	7,072.49	2,914.20	2,019.94	1,359.90	96.00	275.55	221.10	37.00	13,996.17
Orangeburg 3	1,809.45	963.05	787.91	549.00	5.00	136.80	31.80	16.00	4,299.01
Orangeburg 4	2,936.35	928.05	621.49	632.33	9.20	165.60	39.75	11.80	5,344.57
Orangeburg 5	4,435.98	1,998.69	1,120.91	1,155.58	12.60	284.85	33.45	61.00	9,103.06
Pickens	12,076.63	3,636.47	2,501.46	1,851.89	101.80	405.60	460.20	81.40	21,115.44
Richland 1	16,256.20	6,218.31	4,365.19	3,622.40	107.00	895.50	647.25	161.20	32,273.05
Richland 2	17,805.06	4,843.60	4,275.08	2,453.82	266.60	653.55	703.35	30.20	31,031.26
Saluda	1,558.81	429.26	306.83	309.12	62.20	59.55	24.45	10.00	2,760.22
Spartanburg 1	3,320.21	1,228.36	1,115.06	599.08	66.40	118.50	134.85	7.80	6,590.27
Spartanburg 2	6,994.64	2,000.84	1,775.80	1,104.08	201.80	219.00	154.65	23.60	12,474.41
Spartanburg 3	2,067.13	896.00	476.03	398.93	21.80	81.75	89.40	2.80	4,033.84
Spartanburg 4	2,074.68	653.44	524.50	367.35	16.40	71.85	84.90	11.60	3,804.71
Spartanburg 5	5,615.57	1,778.77	907.32	825.85	78.20	172.80	237.75	26.80	9,643.05
Spartanburg 6	7,932.24	2,283.03	1,060.58	1,266.94	235.80	288.60	341.85	21.40	13,430.44
Spartanburg 7	5,204.17	2,242.88	1,030.86	1,083.13	73.80	238.95	237.90	23.80	10,135.49
Sumter 2	5,794.55	1,981.80	1,934.22	1,366.83	16.40	297.60	187.35	60.20	11,638.95
Sumter 17	5,806.19	2,090.82	1,630.76	1,229.41	25.20	295.35	113.10	92.00	11,282.83
Union	2,702.59	1,464.25	1,131.96	668.43	5.40	160.95	83.85	41.60	6,259.03
Williamsburg	3,199.61	1,612.30	1,253.10	978.81	1.40	212.55	69.15	36.00	7,362.92
York 1	3,396.41	1,214.61	1,242.34	658.77	36.60	148.65	84.30	12.40	6,794.08
York 2	4,366.10	1,092.09	1,500.46	484.68	28.20	122.85	170.85	29.00	7,794.22
York 3	12,830.11	4,318.12	2,408.00	1,957.12	144.80	458.40	325.20	44.20	22,485.95
York 4	6,503.40	1,633.99	2,405.04	436.25	43.40	123.75	311.85	18.20	11,475.88
TOTAL	492,009.43	168,125.54	124,801.21	88,905.63	6,349.00	20,420.10	17,094.45	2,904.00	920,609.36

Sources:
General education, disabilities, & vocational: "FY'09 135 Day Financial Requirements." South Carolina Department of Education. 19 May 2009. 1 October 2010. <http://ed.sc.gov/agency/Finance-and-Operations/Finance/old/finance/budget_information/documents/FINRQ135.txt>.
Poverty: SCDE email and supporting document of allocation formula for Students at Risk of School Failure, 2008-09 to EOC .
LEP: Data provided by email from SCDE on October 4, 2010 for school year 2008-09. LEP defined as students who qualify for Title III funding.
Remediation: Based on 2009 PASS results; analysis performed by EOC staff.
G&T, AP & IB: SCDE email and supporting document to EOC of actual counts for 2008-09 which were used to allocate funds for High Achieving Students in FY2009-10.
Young Adult Education: Provided in an email to EOC staff, October 11, 2010.

Option #1: Current Law

District	Percent State Support FY09 EFA	TOTAL WPU's PER EOC	Total Cost (70-30)	Total Cost (63-37)	State Education Revenue per Model 45%	State Property Tax Relief Revenue 18%	Difference	Hold Harmless
Abbeville	0.84	4,301.07	\$20,954,795	\$18,859,316	\$14,001,335	\$4,765,130	\$92,851	
Aiken	0.78	31,392.78	\$142,020,936	\$127,818,843	\$89,107,821	\$24,406,957	\$14,304,065	
Allendale	0.87	2,115.66	\$10,675,633	\$9,608,070	\$6,838,165	\$4,252,443	(\$1,482,538)	\$1,482,538
Anderson 1	0.83	11,686.95	\$56,260,961	\$50,634,864	\$33,822,452	\$7,711,305	\$9,101,107	
Anderson 2	0.86	5,098.73	\$25,432,458	\$22,889,213	\$14,910,449	\$3,424,664	\$4,554,100	
Anderson 3	0.87	3,576.09	\$18,044,968	\$16,240,472	\$10,966,192	\$1,797,853	\$3,476,427	
Anderson 4	0.62	3,802.56	\$13,673,989	\$12,306,590	\$9,113,577	\$4,519,852	(\$1,326,839)	\$1,326,839
Anderson 5	0.77	16,068.00	\$71,759,705	\$64,583,735	\$43,848,669	\$14,223,800	\$6,511,266	
Bamberg 1	0.91	2,002.32	\$10,568,221	\$9,511,399	\$6,813,455	\$2,552,441	\$145,503	
Bamberg 2	0.89	1,226.94	\$6,333,473	\$5,700,126	\$4,446,286	\$1,533,082	(\$279,242)	\$279,242
Barnwell 19	0.92	1,126.04	\$6,008,560	\$5,407,704	\$4,062,300	\$810,274	\$535,130	
Barnwell 29	0.88	1,301.29	\$6,641,775	\$5,977,598	\$4,028,751	\$961,016	\$987,831	
Barnwell 45	0.92	3,435.19	\$18,330,158	\$16,497,142	\$11,413,498	\$2,713,140	\$2,370,504	
Beaufort *	0.00	24,681.84	\$50,222,004	\$50,222,004	\$14,985,890	\$50,222,004	(\$14,985,890)	\$14,985,890
Berkeley	0.77	36,812.89	\$164,406,365	\$147,965,728	\$101,625,797	\$31,859,096	\$14,480,835	
Calhoun	0.49	2,169.10	\$6,164,596	\$5,548,137	\$5,185,163	\$4,823,988	(\$4,461,014)	\$4,461,014
Charleston	0.18	52,848.63	\$55,173,973	\$49,656,575	\$65,656,232	\$85,378,169	(\$101,377,826)	\$101,377,826
Cherokee	0.83	11,886.98	\$57,223,945	\$51,501,550	\$34,063,699	\$8,784,848	\$8,653,003	
Chester	0.82	7,473.15	\$35,542,310	\$31,988,079	\$23,406,789	\$6,521,001	\$2,060,289	
Chesterfield	0.88	10,418.71	\$53,177,093	\$47,859,384	\$33,350,205	\$6,521,251	\$7,987,928	
Clarendon 1	0.58	1,246.59	\$4,193,536	\$3,774,182	\$3,899,950	\$1,075,530	(\$1,201,298)	\$1,201,298
Clarendon 2	0.85	4,335.21	\$21,372,583	\$19,235,324	\$12,455,369	\$2,491,340	\$4,288,615	
Clarendon 3	0.96	1,638.67	\$9,124,140	\$8,211,726	\$5,593,287	\$980,819	\$1,637,620	
Colleton	0.67	8,350.24	\$32,449,048	\$29,204,143	\$22,648,307	\$5,924,762	\$631,074	
Darlington	0.80	14,741.18	\$68,399,072	\$61,559,165	\$46,155,921	\$9,282,209	\$6,121,035	
Dillon 1	0.93	1,161.25	\$6,263,764	\$5,637,388	\$3,728,693	\$596,654	\$1,312,041	
Dillon 2	0.90	4,539.18	\$23,694,529	\$21,325,076	\$14,715,518	\$2,412,614	\$4,196,944	
Dillon 3	0.92	2,207.05	\$11,776,826	\$10,599,143	\$6,567,945	\$878,112	\$3,153,086	
Dorchester 2	0.84	27,281.16	\$132,913,818	\$119,622,436	\$80,901,142	\$28,577,472	\$10,143,822	
Dorchester 4	0.76	2,942.78	\$12,971,768	\$11,674,591	\$8,397,239	\$3,700,707	(\$423,355)	\$423,355

Option #1: Current Law

District	Percent State Support FY09 EFA	TOTAL WPU's PER EOC	Total Cost (70-30)	Total Cost (63-37)	State Education Revenue per Model 45%	State Property Tax Relief Revenue 18%	Difference	Hold Harmless
Edgefield	0.84	5,305.80	\$25,849,878	\$23,264,890	\$16,406,126	\$5,035,596	\$1,823,168	
Fairfield	0.59	4,451.59	\$15,233,341	\$13,710,007	\$10,716,960	\$4,746,057	(\$1,753,010)	\$1,753,010
Florence 1	0.77	20,279.76	\$90,569,424	\$81,512,482	\$57,262,468	\$19,813,573	\$4,436,441	
Florence 2	0.92	1,677.81	\$8,952,811	\$8,057,530	\$5,266,237	\$921,084	\$1,870,209	
Florence 3	0.88	5,071.60	\$25,885,439	\$23,296,895	\$16,362,937	\$3,114,332	\$3,819,626	
Florence 4	0.76	1,221.02	\$5,382,247	\$4,844,022	\$4,086,684	\$797,213	(\$39,875)	\$39,875
Florence 5	0.92	2,003.85	\$10,692,568	\$9,623,312	\$6,498,260	\$932,237	\$2,192,815	
Georgetown	0.35	13,084.92	\$26,562,395	\$23,906,156	\$24,477,089	\$14,638,129	(\$15,209,062)	\$15,209,062
Greenville	0.74	91,011.43	\$390,621,055	\$351,558,950	\$240,438,637	\$84,053,834	\$27,066,479	
Greenwood 50	0.80	11,918.16	\$55,300,243	\$49,770,219	\$34,460,194	\$9,988,345	\$5,321,680	
Greenwood 51	0.90	1,478.99	\$7,720,327	\$6,948,294	\$4,716,113	\$1,357,653	\$874,528	
Greenwood 52	0.61	2,058.79	\$7,283,988	\$6,555,589	\$4,874,164	\$1,719,731	(\$38,306)	\$38,306
Hampton 1	0.91	3,521.22	\$18,585,014	\$16,726,513	\$11,635,443	\$3,159,038	\$1,932,032	
Hampton 2	0.92	1,634.56	\$8,722,020	\$7,849,818	\$5,549,717	\$1,747,517	\$552,584	
Horry	0.41	49,247.39	\$117,110,297	\$105,399,267	\$91,381,866	\$44,562,523	(\$30,545,122)	\$30,545,122
Jasper	0.62	4,457.40	\$16,028,819	\$14,425,937	\$10,806,144	\$3,928,815	(\$309,022)	\$309,022
Kershaw	0.81	13,577.60	\$63,787,568	\$57,408,811	\$40,130,598	\$6,481,155	\$10,797,058	
Lancaster	0.82	15,318.52	\$72,854,864	\$65,569,378	\$44,581,634	\$12,546,772	\$8,440,972	
Laurens 55	0.86	7,668.94	\$38,252,648	\$34,427,384	\$23,404,040	\$5,147,024	\$5,876,320	
Laurens 56	0.88	4,351.38	\$22,209,440	\$19,988,496	\$13,821,496	\$2,707,207	\$3,459,793	
Lee	0.89	3,435.63	\$17,734,700	\$15,961,230	\$12,995,610	\$4,508,484	(\$1,542,864)	\$1,542,864
Lexington 1	0.85	27,341.81	\$134,795,141	\$121,315,627	\$81,589,099	\$41,002,391	(\$1,275,863)	\$1,275,863
Lexington 2	0.73	11,900.50	\$50,386,734	\$45,348,061	\$32,225,943	\$11,009,747	\$2,112,371	
Lexington 3	0.80	2,766.20	\$12,835,159	\$11,551,643	\$8,329,505	\$3,740,981	(\$518,843)	\$518,843
Lexington 4	0.94	4,504.06	\$24,556,124	\$22,100,512	\$15,431,756	\$2,628,456	\$4,040,300	
Lexington 5	0.75	21,493.74	\$93,497,756	\$84,147,981	\$58,252,232	\$40,371,129	(\$14,475,380)	\$14,475,380
McCormick	0.52	1,160.32	\$3,499,524	\$3,149,572	\$3,106,173	\$3,440,491	(\$3,397,092)	\$3,397,092
Marion 1	0.89	3,804.71	\$19,639,905	\$17,675,914	\$11,844,275	\$2,422,174	\$3,409,465	
Marion 2	0.90	2,655.51	\$13,861,739	\$12,475,565	\$8,776,207	\$1,572,453	\$2,126,905	
Marion 7	0.87	1,037.68	\$5,236,141	\$4,712,526	\$3,657,872	\$890,100	\$164,554	
Marlboro	0.88	6,222.24	\$31,758,315	\$28,582,484	\$19,355,004	\$4,651,188	\$4,576,292	

Option #1: Current Law

District	Percent State Support FY09 EFA	TOTAL WPU's PER EOC	Total Cost (70-30)	Total Cost (63-37)	State Education Revenue per Model 45%	State Property Tax Relief Revenue 18%	Difference	Hold Harmless
Newberry	0.78	7,949.14	\$35,961,890	\$32,365,701	\$22,944,667	\$8,628,136	\$792,898	
Oconee	0.52	13,996.17	\$42,212,457	\$37,991,211	\$29,443,608	\$16,010,119	(\$7,462,516)	\$7,462,516
Orangeburg 3	0.80	4,299.01	\$19,947,389	\$17,952,650	\$12,771,671	\$3,351,289	\$1,829,690	
Orangeburg 4	0.86	5,344.57	\$26,658,719	\$23,992,847	\$16,982,068	\$2,629,902	\$4,380,877	
Orangeburg 5	0.77	9,103.06	\$40,654,259	\$36,588,833	\$26,694,835	\$9,221,567	\$672,431	
Pickens	0.76	21,115.44	\$93,076,872	\$83,769,185	\$58,363,988	\$18,832,168	\$6,573,029	
Richland 1	0.65	32,273.05	\$121,669,396	\$109,502,457	\$84,453,491	\$20,072,932	\$4,976,034	
Richland 2	0.83	31,031.26	\$149,384,492	\$134,446,043	\$90,528,314	\$47,815,209	(\$3,897,480)	\$3,897,480
Saluda	0.81	2,760.22	\$12,967,497	\$11,670,748	\$8,203,992	\$3,050,065	\$416,691	
Spartanburg 1	0.84	6,590.27	\$32,107,790	\$28,897,011	\$19,788,432	\$9,512,746	(\$404,167)	\$404,167
Spartanburg 2	0.86	12,474.41	\$62,222,347	\$56,000,112	\$36,791,802	\$13,808,926	\$5,399,384	
Spartanburg 3	0.81	4,033.84	\$18,950,993	\$17,055,894	\$11,827,281	\$3,871,097	\$1,357,516	
Spartanburg 4	0.86	3,804.71	\$18,977,905	\$17,080,114	\$12,739,952	\$2,949,728	\$1,390,434	
Spartanburg 5	0.73	9,643.05	\$40,828,694	\$36,745,825	\$25,292,424	\$9,767,961	\$1,685,440	
Spartanburg 6	0.77	13,430.44	\$59,980,332	\$53,982,299	\$35,840,166	\$13,449,823	\$4,692,310	
Spartanburg 7	0.74	10,135.49	\$43,501,532	\$39,151,379	\$28,416,672	\$15,359,330	(\$4,624,623)	\$4,624,623
Sumter 2	0.87	11,638.95	\$58,730,166	\$52,857,150	\$36,449,465	\$7,089,489	\$9,318,196	
Sumter 17	0.85	11,282.83	\$55,624,332	\$50,061,899	\$34,146,616	\$8,111,044	\$7,804,239	
Union	0.88	6,259.03	\$31,946,114	\$28,751,502	\$19,649,071	\$5,764,752	\$3,337,679	
Williamsburg	0.85	7,362.92	\$36,299,176	\$32,669,258	\$23,173,522	\$5,082,445	\$4,413,291	
York 1	0.86	6,794.08	\$33,888,847	\$30,499,962	\$20,882,959	\$6,766,208	\$2,850,795	
York 2	0.56	7,794.22	\$25,315,629	\$22,784,066	\$17,436,125	\$10,727,185	(\$5,379,244)	\$5,379,244
York 3	0.80	22,485.95	\$104,334,816	\$93,901,335	\$65,222,867	\$25,734,519	\$2,943,949	
York 4	0.78	11,475.88	\$51,916,873	\$46,725,186	\$32,257,381	\$15,721,497	(\$1,253,692)	\$1,253,692
TOTAL:		920,609.36	\$3,804,339,148	\$3,428,927,434	\$2,429,451,948	\$950,666,099		\$217,664,162

Percent State Support: "FY'09 135 Day Financial Requirements." South Carolina Department of Education. 19 May 2009. 1 October 2010.

<http://ed.sc.gov/agency/Finance-and-Operations/Finance/old/finance/budget_information/documents/FINRQ135.txt>.

* The Beaufort County school district would continue to receive State Revenue for Property Tax Relief. However, since Beaufort received no state share of the EFA, the district would not receive other state revenues.

Option #2: Per Weighted Pupil

District	TOTAL WPU's PER EOC	Percent State WPU's	Total Cost	State Education Revenue per Model 45%	State Property Tax Relief Revenue 18%	Difference	Hold Harmless
Abbeville	4,301.07	0.005	\$15,716,097	\$14,001,335	\$4,765,130	(\$3,050,368)	\$3,050,368
Aiken	31,392.78	0.034	\$114,709,218	\$89,107,821	\$24,406,957	\$1,194,440	
Allendale	2,115.66	0.002	\$7,730,631	\$6,838,165	\$4,252,443	(\$3,359,977)	\$3,359,977
Anderson 1	11,686.95	0.013	\$42,704,103	\$33,822,452	\$7,711,305	\$1,170,346	
Anderson 2	5,098.73	0.006	\$18,630,754	\$14,910,449	\$3,424,664	\$295,641	
Anderson 3	3,576.09	0.004	\$13,067,046	\$10,966,192	\$1,797,853	\$303,001	
Anderson 4	3,802.56	0.004	\$13,894,538	\$9,113,577	\$4,519,852	\$261,109	
Anderson 5	16,068.00	0.017	\$58,712,486	\$43,848,669	\$14,223,800	\$640,017	
Bamberg 1	2,002.32	0.002	\$7,316,461	\$6,813,455	\$2,552,441	(\$2,049,435)	\$2,049,435
Bamberg 2	1,226.94	0.001	\$4,483,245	\$4,446,286	\$1,533,082	(\$1,496,123)	\$1,496,123
Barnwell 19	1,126.04	0.001	\$4,114,557	\$4,062,300	\$810,274	(\$758,017)	\$758,017
Barnwell 29	1,301.29	0.001	\$4,754,907	\$4,028,751	\$961,016	(\$234,860)	\$234,860
Barnwell 45	3,435.19	0.004	\$12,552,173	\$11,413,498	\$2,713,140	(\$1,574,465)	\$1,574,465
Beaufort	24,681.84	0.027	\$90,187,448	\$14,985,890	\$50,222,004	\$24,979,554	
Berkeley	36,812.89	0.040	\$134,514,299	\$101,625,797	\$31,859,096	\$1,029,406	
Calhoun	2,169.10	0.002	\$7,925,910	\$5,185,163	\$4,823,988	(\$2,083,241)	\$2,083,241
Charleston	52,848.63	0.057	\$193,108,904	\$65,656,232	\$85,378,169	\$42,074,503	
Cherokee	11,886.98	0.013	\$43,435,043	\$34,063,699	\$8,784,848	\$586,496	
Chester	7,473.15	0.008	\$27,306,897	\$23,406,789	\$6,521,001	(\$2,620,893)	\$2,620,893
Chesterfield	10,418.71	0.011	\$38,069,964	\$33,350,205	\$6,521,251	(\$1,801,492)	\$1,801,492
Clarendon 1	1,246.59	0.001	\$4,555,048	\$3,899,950	\$1,075,530	(\$420,432)	\$420,432
Clarendon 2	4,335.21	0.005	\$15,840,855	\$12,455,369	\$2,491,340	\$894,146	
Clarendon 3	1,638.67	0.002	\$5,987,717	\$5,593,287	\$980,819	(\$586,389)	\$586,389
Colleton	8,350.24	0.009	\$30,511,791	\$22,648,307	\$5,924,762	\$1,938,722	
Darlington	14,741.18	0.016	\$53,864,269	\$46,155,921	\$9,282,209	(\$1,573,861)	\$1,573,861
Dillon 1	1,161.25	0.001	\$4,243,195	\$3,728,693	\$596,654	(\$82,152)	\$82,152
Dillon 2	4,539.18	0.005	\$16,586,170	\$14,715,518	\$2,412,614	(\$541,962)	\$541,962
Dillon 3	2,207.05	0.002	\$8,064,565	\$6,567,945	\$878,112	\$618,508	
Dorchester 2	27,281.16	0.030	\$99,685,363	\$80,901,142	\$28,577,472	(\$9,793,251)	\$9,793,251
Dorchester 4	2,942.78	0.003	\$10,752,913	\$8,397,239	\$3,700,707	(\$1,345,033)	\$1,345,033

Option #2: Per Weighted Pupil

District	TOTAL WPU's PER EOC	Percent State WPU's	Total Cost	State Education Revenue per Model 45%	State Property Tax Relief Revenue 18%	Difference	Hold Harmless
Edgefield	5,305.80	0.006	\$19,387,408	\$16,406,126	\$5,035,596	(\$2,054,314)	\$2,054,314
Fairfield	4,451.59	0.005	\$16,266,110	\$10,716,960	\$4,746,057	\$803,093	
Florence 1	20,279.76	0.022	\$74,102,256	\$57,262,468	\$19,813,573	(\$2,973,785)	\$2,973,785
Florence 2	1,677.81	0.002	\$6,130,730	\$5,266,237	\$921,084	(\$56,591)	\$56,591
Florence 3	5,071.60	0.006	\$18,531,621	\$16,362,937	\$3,114,332	(\$945,648)	\$945,648
Florence 4	1,221.02	0.001	\$4,461,599	\$4,086,684	\$797,213	(\$422,298)	\$422,298
Florence 5	2,003.85	0.002	\$7,322,085	\$6,498,260	\$932,237	(\$108,412)	\$108,412
Georgetown	13,084.92	0.014	\$47,812,312	\$24,477,089	\$14,638,129	\$8,697,094	
Greenville	91,011.43	0.099	\$332,555,763	\$240,438,637	\$84,053,834	\$8,063,292	
Greenwood 50	11,918.16	0.013	\$43,548,941	\$34,460,194	\$9,988,345	(\$899,598)	\$899,598
Greenwood 51	1,478.99	0.002	\$5,404,229	\$4,716,113	\$1,357,653	(\$669,537)	\$669,537
Greenwood 52	2,058.79	0.002	\$7,522,807	\$4,874,164	\$1,719,731	\$928,912	
Hampton 1	3,521.22	0.004	\$12,866,548	\$11,635,443	\$3,159,038	(\$1,927,933)	\$1,927,933
Hampton 2	1,634.56	0.002	\$5,972,688	\$5,549,717	\$1,747,517	(\$1,324,546)	\$1,324,546
Horry	49,247.39	0.053	\$179,949,969	\$91,381,866	\$44,562,523	\$44,005,580	
Jasper	4,457.40	0.005	\$16,287,349	\$10,806,144	\$3,928,815	\$1,552,390	
Kershaw	13,577.60	0.015	\$49,612,553	\$40,130,598	\$6,481,155	\$3,000,800	
Lancaster	15,318.52	0.017	\$55,973,859	\$44,581,634	\$12,546,772	(\$1,154,547)	\$1,154,547
Laurens 55	7,668.94	0.008	\$28,022,289	\$23,404,040	\$5,147,024	(\$528,775)	\$528,775
Laurens 56	4,351.38	0.005	\$15,899,940	\$13,821,496	\$2,707,207	(\$628,763)	\$628,763
Lee	3,435.63	0.004	\$12,553,776	\$12,995,610	\$4,508,484	(\$4,950,318)	\$4,950,318
Lexington 1	27,341.81	0.030	\$99,906,987	\$81,589,099	\$41,002,391	(\$22,684,503)	\$22,684,503
Lexington 2	11,900.50	0.013	\$43,484,442	\$32,225,943	\$11,009,747	\$248,752	
Lexington 3	2,766.20	0.003	\$10,107,688	\$8,329,505	\$3,740,981	(\$1,962,798)	\$1,962,798
Lexington 4	4,504.06	0.005	\$16,457,828	\$15,431,756	\$2,628,456	(\$1,602,384)	\$1,602,384
Lexington 5	21,493.74	0.023	\$78,538,115	\$58,252,232	\$40,371,129	(\$20,085,246)	\$20,085,246
McCormick	1,160.32	0.001	\$4,239,808	\$3,106,173	\$3,440,491	(\$2,306,856)	\$2,306,856
Marion 1	3,804.71	0.004	\$13,902,404	\$11,844,275	\$2,422,174	(\$364,045)	\$364,045
Marion 2	2,655.51	0.003	\$9,703,217	\$8,776,207	\$1,572,453	(\$645,443)	\$645,443
Marion 7	1,037.68	0.001	\$3,791,688	\$3,657,872	\$890,100	(\$756,284)	\$756,284
Marlboro	6,222.24	0.007	\$22,736,067	\$19,355,004	\$4,651,188	(\$1,270,125)	\$1,270,125

Option #2: Per Weighted Pupil

District	TOTAL WPUs PER EOC	Percent State WPUs	Total Cost	State Education Revenue per Model 45%	State Property Tax Relief Revenue 18%	Difference	Hold Harmless
Newberry	7,949.14	0.009	\$29,046,142	\$22,944,667	\$8,628,136	(\$2,526,661)	\$2,526,661
Oconee	13,996.17	0.015	\$51,142,015	\$29,443,608	\$16,010,119	\$5,688,288	
Orangeburg 3	4,299.01	0.005	\$15,708,569	\$12,771,671	\$3,351,289	(\$414,391)	\$414,391
Orangeburg 4	5,344.57	0.006	\$19,529,062	\$16,982,068	\$2,629,902	(\$82,908)	\$82,908
Orangeburg 5	9,103.06	0.010	\$33,262,575	\$26,694,835	\$9,221,567	(\$2,653,827)	\$2,653,827
Pickens	21,115.44	0.023	\$77,155,828	\$58,363,988	\$18,832,168	(\$40,328)	\$40,328
Richland 1	32,273.05	0.035	\$117,925,723	\$84,453,491	\$20,072,932	\$13,399,300	
Richland 2	31,031.26	0.034	\$113,388,229	\$90,528,314	\$47,815,209	(\$24,955,294)	\$24,955,294
Saluda	2,760.22	0.003	\$10,085,831	\$8,203,992	\$3,050,065	(\$1,168,226)	\$1,168,226
Spartanburg 1	6,590.27	0.007	\$24,080,842	\$19,788,432	\$9,512,746	(\$5,220,336)	\$5,220,336
Spartanburg 2	12,474.41	0.014	\$45,581,486	\$36,791,802	\$13,808,926	(\$5,019,242)	\$5,019,242
Spartanburg 3	4,033.84	0.004	\$14,739,661	\$11,827,281	\$3,871,097	(\$958,717)	\$958,717
Spartanburg 4	3,804.71	0.004	\$13,902,419	\$12,739,952	\$2,949,728	(\$1,787,261)	\$1,787,261
Spartanburg 5	9,643.05	0.010	\$35,235,722	\$25,292,424	\$9,767,961	\$175,337	
Spartanburg 6	13,430.44	0.015	\$49,074,817	\$35,840,166	\$13,449,823	(\$215,172)	\$215,172
Spartanburg 7	10,135.49	0.011	\$37,035,088	\$28,416,672	\$15,359,330	(\$6,740,914)	\$6,740,914
Sumter 2	11,638.95	0.013	\$42,528,741	\$36,449,465	\$7,089,489	(\$1,010,213)	\$1,010,213
Sumter 17	11,282.83	0.012	\$41,227,446	\$34,146,616	\$8,111,044	(\$1,030,214)	\$1,030,214
Union	6,259.03	0.007	\$22,870,513	\$19,649,071	\$5,764,752	(\$2,543,310)	\$2,543,310
Williamsburg	7,362.92	0.008	\$26,904,095	\$23,173,522	\$5,082,445	(\$1,351,872)	\$1,351,872
York 1	6,794.08	0.007	\$24,825,551	\$20,882,959	\$6,766,208	(\$2,823,616)	\$2,823,616
York 2	7,794.22	0.008	\$28,480,082	\$17,436,125	\$10,727,185	\$316,772	
York 3	22,485.95	0.024	\$82,163,668	\$65,222,867	\$25,734,519	(\$8,793,718)	\$8,793,718
York 4	11,475.88	0.012	\$41,932,859	\$32,257,381	\$15,721,497	(\$6,046,019)	\$6,046,019
TOTAL:	920,609.36		\$3,363,906,611	\$2,429,451,948	\$950,666,099		\$179,076,935

Option #3: Job Tax Credit Tiers

FY2008-09	TOTAL WPU's PER EOC	State Share	Total Cost	State Education Revenue per Model 45%	State Property Tax Relief Revenue 18%	Difference	Hold Harmless Amount
Abbeville	4,301.07	0.75	\$18,709,639	\$14,001,335	4,765,130	(\$56,826)	\$56,826
Aiken	31,392.78	0.25	\$45,519,531	\$89,107,821	24,406,957	(\$67,995,247)	\$67,995,247
Allendale	2,115.66	1.00	\$12,270,843	\$6,838,165	4,252,443	\$1,180,235	
Anderson 1	11,686.95	0.50	\$33,892,145	\$33,822,452	7,711,305	(\$7,641,612)	\$7,641,612
Anderson 2	5,098.73	0.50	\$14,786,313	\$14,910,449	3,424,664	(\$3,548,800)	\$3,548,800
Anderson 3	3,576.09	0.50	\$10,370,671	\$10,966,192	1,797,853	(\$2,393,374)	\$2,393,374
Anderson 4	3,802.56	0.50	\$11,027,411	\$9,113,577	4,519,852	(\$2,606,018)	\$2,606,018
Anderson 5	16,068.00	0.50	\$46,597,211	\$43,848,669	14,223,800	(\$11,475,258)	\$11,475,258
Bamberg 1	2,002.32	1.00	\$11,613,430	\$6,813,455	2,552,441	\$2,247,534	
Bamberg 2	1,226.94	1.00	\$7,116,262	\$4,446,286	1,533,082	\$1,136,894	
Barnwell 19	1,126.04	1.00	\$6,531,043	\$4,062,300	810,274	\$1,658,469	
Barnwell 29	1,301.29	1.00	\$7,547,472	\$4,028,751	961,016	\$2,557,705	
Barnwell 45	3,435.19	1.00	\$19,924,085	\$11,413,498	2,713,140	\$5,797,447	
Beaufort	24,681.84	0.25	\$35,788,670	\$14,985,890	50,222,004	(\$29,419,224)	\$29,419,224
Berkeley	36,812.89	0.50	\$106,757,380	\$101,625,797	31,859,096	(\$26,727,513)	\$26,727,513
Calhoun	2,169.10	0.50	\$6,290,404	\$5,185,163	4,823,988	(\$3,718,747)	\$3,718,747
Charleston	52,848.63	0.25	\$76,630,517	\$65,656,232	85,378,169	(\$74,403,884)	\$74,403,884
Cherokee	11,886.98	0.75	\$51,708,384	\$34,063,699	8,784,848	\$8,859,837	
Chester	7,473.15	0.75	\$32,508,211	\$23,406,789	6,521,001	\$2,580,421	
Chesterfield	10,418.71	0.75	\$45,321,386	\$33,350,205	6,521,251	\$5,449,930	
Clarendon 1	1,246.59	1.00	\$7,230,234	\$3,899,950	1,075,530	\$2,254,754	
Clarendon 2	4,335.21	1.00	\$25,144,215	\$12,455,369	2,491,340	\$10,197,506	
Clarendon 3	1,638.67	1.00	\$9,504,312	\$5,593,287	980,819	\$2,930,206	
Colleton	8,350.24	0.75	\$36,323,561	\$22,648,307	5,924,762	\$7,750,492	
Darlington	14,741.18	0.75	\$64,124,130	\$46,155,921	9,282,209	\$8,686,000	
Dillon 1	1,161.25	1.00	\$6,735,230	\$3,728,693	596,654	\$2,409,883	
Dillon 2	4,539.18	1.00	\$26,327,254	\$14,715,518	2,412,614	\$9,199,122	
Dillon 3	2,207.05	1.00	\$12,800,897	\$6,567,945	878,112	\$5,354,840	
Dorchester 2	27,281.16	0.25	\$39,557,684	\$80,901,142	28,577,472	(\$69,920,930)	\$69,920,930
Dorchester 4	2,942.78	0.25	\$4,267,029	\$8,397,239	3,700,707	(\$7,830,917)	\$7,830,917

Option #3: Job Tax Credit Tiers

FY2008-09	TOTAL WPU's PER EOC	State Share	Total Cost	State Education Revenue per Model 45%	State Property Tax Relief Revenue 18%	Difference	Hold Harmless Amount
Edgefield	5,305.80	0.75	\$23,080,248	\$16,406,126	5,035,596	\$1,638,526	
Fairfield	4,451.59	0.75	\$19,364,417	\$10,716,960	4,746,057	\$3,901,400	
Florence 1	20,279.76	0.50	\$58,811,315	\$57,262,468	19,813,573	(\$18,264,726)	\$18,264,726
Florence 2	1,677.81	0.50	\$4,865,658	\$5,266,237	921,084	(\$1,321,663)	\$1,321,663
Florence 3	5,071.60	0.50	\$14,707,636	\$16,362,937	3,114,332	(\$4,769,633)	\$4,769,633
Florence 4	1,221.02	0.50	\$3,540,952	\$4,086,684	797,213	(\$1,342,945)	\$1,342,945
Florence 5	2,003.85	0.50	\$5,811,178	\$6,498,260	932,237	(\$1,619,319)	\$1,619,319
Georgetown	13,084.92	0.50	\$37,946,279	\$24,477,089	14,638,129	(\$1,168,939)	\$1,168,939
Greenville	91,011.43	0.25	\$131,966,573	\$240,438,637	84,053,834	(\$192,525,898)	\$192,525,898
Greenwood 50	11,918.16	0.75	\$51,843,978	\$34,460,194	9,988,345	\$7,395,439	
Greenwood 51	1,478.99	0.75	\$6,433,606	\$4,716,113	1,357,653	\$359,840	
Greenwood 52	2,058.79	0.75	\$8,955,723	\$4,874,164	1,719,731	\$2,361,828	
Hampton 1	3,521.22	0.75	\$15,317,319	\$11,635,443	3,159,038	\$522,838	
Hampton 2	1,634.56	0.75	\$7,110,342	\$5,549,717	1,747,517	(\$186,892)	\$186,892
Horry	49,247.39	0.50	\$142,817,435	\$91,381,866	44,562,523	\$6,873,046	
Jasper	4,457.40	0.50	\$12,926,467	\$10,806,144	3,928,815	(\$1,808,492)	\$1,808,492
Kershaw	13,577.60	0.25	\$19,687,521	\$40,130,598	6,481,155	(\$26,924,232)	\$26,924,232
Lancaster	15,318.52	1.00	\$88,847,396	\$44,581,634	12,546,772	\$31,718,990	
Laurens 55	7,668.94	0.75	\$33,359,868	\$23,404,040	5,147,024	\$4,808,804	
Laurens 56	4,351.38	0.75	\$18,928,500	\$13,821,496	2,707,207	\$2,399,797	
Lee	3,435.63	1.00	\$19,926,629	\$12,995,610	4,508,484	\$2,422,535	
Lexington 1	27,341.81	0.25	\$39,645,630	\$81,589,099	41,002,391	(\$82,945,860)	\$82,945,860
Lexington 2	11,900.50	0.25	\$17,255,731	\$32,225,943	11,009,747	(\$25,979,959)	\$25,979,959
Lexington 3	2,766.20	0.25	\$4,010,987	\$8,329,505	3,740,981	(\$8,059,499)	\$8,059,499
Lexington 4	4,504.06	0.25	\$6,530,884	\$15,431,756	2,628,456	(\$11,529,328)	\$11,529,328
Lexington 5	21,493.74	0.25	\$31,165,919	\$58,252,232	40,371,129	(\$67,457,442)	\$67,457,442
McCormick	1,160.32	1.00	\$6,729,854	\$3,106,173	3,440,491	\$183,190	
Marion 1	3,804.71	1.00	\$22,067,309	\$11,844,275	2,422,174	\$7,800,860	
Marion 2	2,655.51	1.00	\$15,401,932	\$8,776,207	1,572,453	\$5,053,272	
Marion 7	1,037.68	1.00	\$6,018,552	\$3,657,872	890,100	\$1,470,580	
Marlboro	6,222.24	1.00	\$36,088,995	\$19,355,004	4,651,188	\$12,082,803	

Option #3: Job Tax Credit Tiers

FY2008-09	TOTAL WPU's PER EOC	State Share	Total Cost	State Education Revenue per Model 45%	State Property Tax Relief Revenue 18%	Difference	Hold Harmless Amount
Newberry	7,949.14	0.75	\$34,578,741	\$22,944,667	8,628,136	\$3,005,938	
Oconee	13,996.17	0.50	\$40,588,901	\$29,443,608	16,010,119	(\$4,864,826)	\$4,864,826
Orangeburg 3	4,299.01	0.75	\$18,700,678	\$12,771,671	3,351,289	\$2,577,718	
Orangeburg 4	5,344.57	0.75	\$23,248,883	\$16,982,068	2,629,902	\$3,636,913	
Orangeburg 5	9,103.06	0.75	\$39,598,304	\$26,694,835	9,221,567	\$3,681,902	
Pickens	21,115.44	0.50	\$61,234,784	\$58,363,988	18,832,168	(\$15,961,372)	\$15,961,372
Richland 1	32,273.05	0.25	\$46,795,922	\$84,453,491	20,072,932	(\$57,730,501)	\$57,730,501
Richland 2	31,031.26	0.25	\$44,995,329	\$90,528,314	47,815,209	(\$93,348,194)	\$93,348,194
Saluda	2,760.22	0.50	\$8,004,628	\$8,203,992	3,050,065	(\$3,249,429)	\$3,249,429
Spartanburg 1	6,590.27	0.50	\$19,111,780	\$19,788,432	9,512,746	(\$10,189,398)	\$10,189,398
Spartanburg 2	12,474.41	0.50	\$36,175,783	\$36,791,802	13,808,926	(\$14,424,945)	\$14,424,945
Spartanburg 3	4,033.84	0.50	\$11,698,144	\$11,827,281	3,871,097	(\$4,000,234)	\$4,000,234
Spartanburg 4	3,804.71	0.50	\$11,033,666	\$12,739,952	2,949,728	(\$4,656,014)	\$4,656,014
Spartanburg 5	9,643.05	0.50	\$27,964,859	\$25,292,424	9,767,961	(\$7,095,526)	\$7,095,526
Spartanburg 6	13,430.44	0.50	\$38,948,267	\$35,840,166	13,449,823	(\$10,341,722)	\$10,341,722
Spartanburg 7	10,135.49	0.50	\$29,392,927	\$28,416,672	15,359,330	(\$14,383,075)	\$14,383,075
Sumter 2	11,638.95	0.75	\$50,629,454	\$36,449,465	7,089,489	\$7,090,500	
Sumter 17	11,282.83	0.75	\$49,080,293	\$34,146,616	8,111,044	\$6,822,633	
Union	6,259.03	1.00	\$36,302,402	\$19,649,071	5,764,752	\$10,888,579	
Williamsburg	7,362.92	1.00	\$42,704,913	\$23,173,522	5,082,445	\$14,448,946	
York 1	6,794.08	0.50	\$19,702,818	\$20,882,959	6,766,208	(\$7,946,349)	\$7,946,349
York 2	7,794.22	0.50	\$22,603,240	\$17,436,125	10,727,185	(\$5,560,070)	\$5,560,070
York 3	22,485.95	0.50	\$65,209,260	\$65,222,867	25,734,519	(\$25,748,126)	\$25,748,126
York 4	11,475.88	0.50	\$33,280,047	\$32,257,381	15,721,497	(\$14,698,831)	\$14,698,831
Total:	920,609.36		\$2,555,674,409	\$2,429,451,948	\$950,666,099		\$1,047,841,789
Tier IV	100%						
Tier III	75%						
Tier II	50%						
Tier I	25%						

Option #4: Base Plus

District	ADM	BASE (ADM X \$5,800 X 63%)	TOTAL WPU's PER EOC	WPU's Less ADM (Differential)	PLUS (Differential X \$5,800 X 63%)	Total Cost	State Education Revenue per Model 45%	State Property Tax Relief Revenue 18%	Difference	Hold Harmless
Abbeville	3,151.90	\$11,517,043	4,301.07	1,149.17	\$4,199,054	\$15,716,097	\$14,001,335	\$4,765,130	(\$3,050,368)	\$3,050,368
Aiken	23,759.77	\$86,818,200	31,392.78	7,633.01	\$27,891,018	\$114,709,218	\$89,107,821	\$24,406,957	\$1,194,440	
Allendale	1,503.24	\$5,492,839	2,115.66	612.42	\$2,237,792	\$7,730,631	\$6,838,165	\$4,252,443	(\$3,359,977)	\$3,359,977
Anderson 1	9,009.68	\$32,921,371	11,686.95	2,677.27	\$9,782,732	\$42,704,103	\$33,822,452	\$7,711,305	\$1,170,346	
Anderson 2	3,659.74	\$13,372,690	5,098.73	1,438.99	\$5,258,064	\$18,630,754	\$14,910,449	\$3,424,664	\$295,641	
Anderson 3	2,569.21	\$9,387,893	3,576.09	1,006.88	\$3,679,153	\$13,067,046	\$10,966,192	\$1,797,853	\$303,001	
Anderson 4	2,825.21	\$10,323,317	3,802.56	977.35	\$3,571,220	\$13,894,538	\$9,113,577	\$4,519,852	\$261,109	
Anderson 5	12,006.11	\$43,870,326	16,068.00	4,061.89	\$14,842,160	\$58,712,486	\$43,848,669	\$14,223,800	\$640,017	
Bamberg 1	1,439.57	\$5,260,189	2,002.32	562.75	\$2,056,272	\$7,316,461	\$6,813,455	\$2,552,441	(\$2,049,435)	\$2,049,435
Bamberg 2	864.57	\$3,159,139	1,226.94	362.37	\$1,324,106	\$4,483,245	\$4,446,286	\$1,533,082	(\$1,496,123)	\$1,496,123
Barnwell 19	787.01	\$2,875,735	1,126.04	339.03	\$1,238,823	\$4,114,557	\$4,062,300	\$810,274	(\$758,017)	\$758,017
Barnwell 29	939.10	\$3,431,471	1,301.29	362.19	\$1,323,436	\$4,754,907	\$4,028,751	\$961,016	(\$234,860)	\$234,860
Barnwell 45	2,464.20	\$9,004,187	3,435.19	970.99	\$3,547,986	\$12,552,173	\$11,413,498	\$2,713,140	(\$1,574,465)	\$1,574,465
Beaufort	18,430.10	\$67,343,585	24,681.84	6,251.74	\$22,843,863	\$90,187,448	\$14,985,890	\$50,222,004	\$24,979,554	
Berkeley	27,609.55	\$100,885,296	36,812.89	9,203.34	\$33,629,003	\$134,514,299	\$101,625,797	\$31,859,096	\$1,029,406	
Calhoun	1,574.90	\$5,754,685	2,169.10	594.20	\$2,171,225	\$7,925,910	\$5,185,163	\$4,823,988	(\$2,083,241)	\$2,083,241
Charleston	40,363.16	\$147,486,987	52,848.63	12,485.47	\$45,621,917	\$193,108,904	\$65,656,232	\$85,378,169	\$42,074,503	
Cherokee	8,896.30	\$32,507,080	11,886.98	2,990.68	\$10,927,962	\$43,435,043	\$34,063,699	\$8,784,848	\$586,496	
Chester	5,590.02	\$20,425,933	7,473.15	1,883.13	\$6,880,964	\$27,306,897	\$23,406,789	\$6,521,001	(\$2,620,893)	\$2,620,893
Chesterfield	7,727.23	\$28,235,298	10,418.71	2,691.48	\$9,834,666	\$38,069,964	\$33,350,205	\$6,521,251	(\$1,801,492)	\$1,801,492
Clarendon 1	874.21	\$3,194,363	1,246.59	372.38	\$1,360,684	\$4,555,048	\$3,899,950	\$1,075,530	(\$420,432)	\$420,432
Clarendon 2	3,025.97	\$11,056,894	4,335.21	1,309.24	\$4,783,961	\$15,840,855	\$12,455,369	\$2,491,340	\$894,146	
Clarendon 3	1,216.01	\$4,443,301	1,638.67	422.66	\$1,544,416	\$5,987,717	\$5,593,287	\$980,819	(\$586,389)	\$586,389
Colleton	5,967.55	\$21,805,428	8,350.24	2,382.69	\$8,706,363	\$30,511,791	\$22,648,307	\$5,924,762	\$1,938,722	
Darlington	10,701.71	\$39,104,048	14,741.18	4,039.47	\$14,760,221	\$53,864,269	\$46,155,921	\$9,282,209	(\$1,573,861)	\$1,573,861
Dillon 1	823.80	\$3,010,165	1,161.25	337.45	\$1,233,030	\$4,243,195	\$3,728,693	\$596,654	(\$82,152)	\$82,152
Dillon 2	3,376.68	\$12,338,389	4,539.18	1,162.50	\$4,247,781	\$16,586,170	\$14,715,518	\$2,412,614	(\$541,962)	\$541,962
Dillon 3	1,582.97	\$5,784,172	2,207.05	624.08	\$2,280,393	\$8,064,565	\$6,567,945	\$878,112	\$618,508	
Dorchester 2	21,253.91	\$77,661,787	27,281.16	6,027.25	\$22,023,576	\$99,685,363	\$80,901,142	\$28,577,472	(\$9,793,251)	\$9,793,251
Dorchester 4	2,156.26	\$7,878,974	2,942.78	786.52	\$2,873,939	\$10,752,913	\$8,397,239	\$3,700,707	(\$1,345,033)	\$1,345,033

Option #4: Base Plus

District	ADM	BASE (ADM X \$5,800 X 63%)	TOTAL WPU's PER EOC	WPU's Less ADM (Differential)	PLUS (Differential X \$5,800 X 63%)	Total Cost	State Education Revenue per Model 45%	State Property Tax Relief Revenue 18%	Difference	Hold Harmless
Edgefield	3,917.94	\$14,316,153	5,305.80	1,387.86	\$5,071,256	\$19,387,408	\$16,406,126	\$5,035,596	(\$2,054,314)	\$2,054,314
Fairfield	3,059.65	\$11,179,961	4,451.59	1,391.94	\$5,086,149	\$16,266,110	\$10,716,960	\$4,746,057	\$803,093	
Florence 1	15,049.50	\$54,990,873	20,279.76	5,230.26	\$19,111,383	\$74,102,256	\$57,262,468	\$19,813,573	(\$2,973,785)	\$2,973,785
Florence 2	1,190.01	\$4,348,297	1,677.81	487.80	\$1,782,433	\$6,130,730	\$5,266,237	\$921,084	(\$56,591)	\$56,591
Florence 3	3,521.83	\$12,868,767	5,071.60	1,549.77	\$5,662,854	\$18,531,621	\$16,362,937	\$3,114,332	(\$945,648)	\$945,648
Florence 4	866.41	\$3,165,862	1,221.02	354.61	\$1,295,737	\$4,461,599	\$4,086,684	\$797,213	(\$422,298)	\$422,298
Florence 5	1,417.10	\$5,178,083	2,003.85	586.75	\$2,144,001	\$7,322,085	\$6,498,260	\$932,237	(\$108,412)	\$108,412
Georgetown	9,644.64	\$35,241,515	13,084.92	3,440.28	\$12,570,797	\$47,812,312	\$24,477,089	\$14,638,129	\$8,697,094	
Greenville	68,576.58	\$250,578,823	91,011.43	22,434.85	\$81,976,940	\$332,555,763	\$240,438,637	\$84,053,834	\$8,063,292	
Greenwood 50	8,898.02	\$32,513,365	11,918.16	3,020.14	\$11,035,576	\$43,548,941	\$34,460,194	\$9,988,345	(\$899,598)	\$899,598
Greenwood 51	1,069.29	\$3,907,186	1,478.99	409.70	\$1,497,043	\$5,404,229	\$4,716,113	\$1,357,653	(\$669,537)	\$669,537
Greenwood 52	1,581.04	\$5,777,120	2,058.79	477.75	\$1,745,687	\$7,522,807	\$4,874,164	\$1,719,731	\$928,912	
Hampton 1	2,622.68	\$9,583,273	3,521.22	898.54	\$3,283,275	\$12,866,548	\$11,635,443	\$3,159,038	(\$1,927,933)	\$1,927,933
Hampton 2	1,112.06	\$4,063,467	1,634.56	522.50	\$1,909,220	\$5,972,688	\$5,549,717	\$1,747,517	(\$1,324,546)	\$1,324,546
Horry	36,139.82	\$132,054,902	49,247.39	13,107.57	\$47,895,066	\$179,949,969	\$91,381,866	\$44,562,523	\$44,005,580	
Jasper	3,159.35	\$11,544,265	4,457.40	1,298.05	\$4,743,084	\$16,287,349	\$10,806,144	\$3,928,815	\$1,552,390	
Kershaw	10,255.25	\$37,472,684	13,577.60	3,322.35	\$12,139,869	\$49,612,553	\$40,130,598	\$6,481,155	\$3,000,800	
Lancaster	11,507.89	\$42,049,830	15,318.52	3,810.63	\$13,924,029	\$55,973,859	\$44,581,634	\$12,546,772	(\$1,154,547)	\$1,154,547
Laurens 55	5,577.14	\$20,378,870	7,668.94	2,091.80	\$7,643,419	\$28,022,289	\$23,404,040	\$5,147,024	(\$528,775)	\$528,775
Laurens 56	3,083.96	\$11,268,790	4,351.38	1,267.42	\$4,631,150	\$15,899,940	\$13,821,496	\$2,707,207	(\$628,763)	\$628,763
Lee	2,406.81	\$8,794,484	3,435.63	1,028.82	\$3,759,293	\$12,553,776	\$12,995,610	\$4,508,484	(\$4,950,318)	\$4,950,318
Lexington 1	21,226.19	\$77,560,498	27,341.81	6,115.62	\$22,346,489	\$99,906,987	\$81,589,099	\$41,002,391	(\$22,684,503)	\$22,684,503
Lexington 2	8,546.91	\$31,230,409	11,900.50	3,353.59	\$12,254,033	\$43,484,442	\$32,225,943	\$11,009,747	\$248,752	
Lexington 3	1,987.86	\$7,263,640	2,766.20	778.34	\$2,844,047	\$10,107,688	\$8,329,505	\$3,740,981	(\$1,962,798)	\$1,962,798
Lexington 4	3,178.94	\$11,615,847	4,504.06	1,325.12	\$4,841,981	\$16,457,828	\$15,431,756	\$2,628,456	(\$1,602,384)	\$1,602,384
Lexington 5	16,425.68	\$60,019,435	21,493.74	5,068.06	\$18,518,681	\$78,538,115	\$58,252,232	\$40,371,129	(\$20,085,246)	\$20,085,246
McCormick	858.46	\$3,136,813	1,160.32	301.86	\$1,102,995	\$4,239,808	\$3,106,173	\$3,440,491	(\$2,306,856)	\$2,306,856
Marion 1	2,736.51	\$9,999,208	3,804.71	1,068.20	\$3,903,197	\$13,902,404	\$11,844,275	\$2,422,174	(\$364,045)	\$364,045
Marion 2	1,859.09	\$6,793,115	2,655.51	796.42	\$2,910,103	\$9,703,217	\$8,776,207	\$1,572,453	(\$645,443)	\$645,443
Marion 7	702.06	\$2,565,327	1,037.68	335.62	\$1,226,361	\$3,791,688	\$3,657,872	\$890,100	(\$756,284)	\$756,284
Marlboro	4,398.44	\$16,071,900	6,222.24	1,823.80	\$6,664,167	\$22,736,067	\$19,355,004	\$4,651,188	(\$1,270,125)	\$1,270,125

Option #4: Base Plus

District	ADM	BASE (ADM X \$5,800 X 63%)	TOTAL WPU's PER EOC	WPU's Less ADM (Differential)	PLUS (Differential X \$5,800 X 63%)	Total Cost	State Education Revenue per Model 45%	State Property Tax Relief Revenue 18%	Difference	Hold Harmless
Newberry	5,736.23	\$20,960,184	7,949.14	2,212.91	\$8,085,958	\$29,046,142	\$22,944,667	\$8,628,136	(\$2,526,661)	\$2,526,661
Oconee	10,336.23	\$37,768,584	13,996.17	3,659.94	\$13,373,431	\$51,142,015	\$29,443,608	\$16,010,119	\$5,688,288	
Orangeburg 3	2,979.48	\$10,887,020	4,299.01	1,319.53	\$4,821,549	\$15,708,569	\$12,771,671	\$3,351,289	(\$414,391)	\$414,391
Orangeburg 4	3,945.65	\$14,417,405	5,344.57	1,398.92	\$5,111,656	\$19,529,062	\$16,982,068	\$2,629,902	(\$82,908)	\$82,908
Orangeburg 5	6,436.35	\$23,518,423	9,103.06	2,666.71	\$9,744,152	\$33,262,575	\$26,694,835	\$9,221,567	(\$2,653,827)	\$2,653,827
Pickens	16,142.92	\$58,986,230	21,115.44	4,972.52	\$18,169,599	\$77,155,828	\$58,363,988	\$18,832,168	(\$40,328)	\$40,328
Richland 1	23,157.92	\$84,619,040	32,273.05	9,115.13	\$33,306,683	\$117,925,723	\$84,453,491	\$20,072,932	\$13,399,300	
Richland 2	23,897.14	\$87,320,150	31,031.26	7,134.12	\$26,068,080	\$113,388,229	\$90,528,314	\$47,815,209	(\$24,955,294)	\$24,955,294
Saluda	2,048.21	\$7,484,159	2,760.22	712.01	\$2,601,672	\$10,085,831	\$8,203,992	\$3,050,065	(\$1,168,226)	\$1,168,226
Spartanburg 1	4,923.77	\$17,991,456	6,590.27	1,666.50	\$6,089,387	\$24,080,842	\$19,788,432	\$9,512,746	(\$5,220,336)	\$5,220,336
Spartanburg 2	9,559.80	\$34,931,509	12,474.41	2,914.61	\$10,649,977	\$45,581,486	\$36,791,802	\$13,808,926	(\$5,019,242)	\$5,019,242
Spartanburg 3	2,951.14	\$10,783,466	4,033.84	1,082.70	\$3,956,196	\$14,739,661	\$11,827,281	\$3,871,097	(\$958,717)	\$958,717
Spartanburg 4	2,861.45	\$10,455,738	3,804.71	943.26	\$3,446,680	\$13,902,419	\$12,739,952	\$2,949,728	(\$1,787,261)	\$1,787,261
Spartanburg 5	7,335.69	\$26,804,611	9,643.05	2,307.36	\$8,431,111	\$35,235,722	\$25,292,424	\$9,767,961	\$175,337	
Spartanburg 6	10,053.48	\$36,735,416	13,430.44	3,376.96	\$12,339,401	\$49,074,817	\$35,840,166	\$13,449,823	(\$215,172)	\$215,172
Spartanburg 7	7,244.06	\$26,469,795	10,135.49	2,891.43	\$10,565,293	\$37,035,088	\$28,416,672	\$15,359,330	(\$6,740,914)	\$6,740,914
Sumter 2	8,481.20	\$30,990,305	11,638.95	3,157.75	\$11,538,436	\$42,528,741	\$36,449,465	\$7,089,489	(\$1,010,213)	\$1,010,213
Sumter 17	8,295.85	\$30,313,036	11,282.83	2,986.98	\$10,914,410	\$41,227,446	\$34,146,616	\$8,111,044	(\$1,030,214)	\$1,030,214
Union	4,452.08	\$16,267,900	6,259.03	1,806.95	\$6,602,613	\$22,870,513	\$19,649,071	\$5,764,752	(\$2,543,310)	\$2,543,310
Williamsburg	5,129.47	\$18,743,083	7,362.92	2,233.45	\$8,161,012	\$26,904,095	\$23,173,522	\$5,082,445	(\$1,351,872)	\$1,351,872
York 1	5,090.93	\$18,602,258	6,794.08	1,703.15	\$6,223,292	\$24,825,551	\$20,882,959	\$6,766,208	(\$2,823,616)	\$2,823,616
York 2	6,202.68	\$22,664,593	7,794.22	1,591.54	\$5,815,489	\$28,480,082	\$17,436,125	\$10,727,185	\$316,772	
York 3	17,190.48	\$62,814,014	22,485.95	5,295.47	\$19,349,654	\$82,163,668	\$65,222,867	\$25,734,519	(\$8,793,718)	\$8,793,718
York 4	9,380.74	\$34,277,224	11,475.88	2,095.14	\$7,655,635	\$41,932,859	\$32,257,381	\$15,721,497	(\$6,046,019)	\$6,046,019
TOTAL:	686,559.70	\$2,508,689,144	920,609.36	234,049.66	\$855,217,467	\$3,363,906,611	\$2,429,451,948	\$950,666,099		\$179,076,935