

2008 Update to the EOC Funding Model

Authority

The Education Oversight Committee (EOC) bears statutory responsibility to, among other tasks,

- (2) make programmatic and funding recommendations to the General Assembly;
- (3) report annually to the General Assembly, State Board of Education, and the public on the progress of the programs;
- (4) recommend Education Accountability Act and EIA program changes to state agencies and other entities as it considers necessary. (SC Code of Laws 1976, as amended, §59-6-10)

and the statutes further require the EOC's Division of Accountability to

- (3) monitor and evaluate the functioning of the public education system and its components, programs, policies, and practices and report annually its findings and recommendations in a report to the commission no later than February first of each year (SC Code of Laws 1976, as amended, §59-6-110).

Background

In December of 2003 the EOC requested that the staff propose a revised funding model for public education. The model was developed to respond to five questions:

1. What is the educational program mandated in statute or regulation?
2. What is the cost of the educational program in an average school district or school?
3. Are there ways to spend our public dollars which foster higher achievement?
4. What dollars are in the public domain dedicated to schools and districts?
5. What is the state-district balance in educational spending?

First, the model enumerated all state laws and regulations under which public schools operate. The cost of providing the services mandated by these laws and regulations was calculated, including funds for research-based, effective program practices. All teacher salaries in the model were based upon an average teacher salary of \$300 above the Southeastern average teacher salary. Unless otherwise noted, the salaries for all other professional staff were those annually published by Educational Research Service. These professional salaries are the mean of the average salaries of personnel employed in the Southeast region which included Alabama, Arkansas, Florida, Georgia, Kentucky, Louisiana, Mississippi, North Carolina, South Carolina, Tennessee, Virginia and West Virginia. And, finally, the model utilized the most recent In\$ite data for school districts.

The key component of the model was a revised base student cost. The base student cost was defined as the cost of providing a mandated, standards-based

educational program to all children in grades kindergarten through twelve. The base student cost reflected the cost of an educational program in an “average” elementary, middle and high school in an “average” school district. The base student cost was premised on specific district and school enrollments which in 2003 reflected the following mean enrollments for schools and districts in South Carolina. Table 1 illustrates the enrollments used in the EOC model compared to the 2007 mean and median enrollments as recorded on the annual district and school report cards.

**Table 1
Enrollment Comparisons**

	EOC Model	2007 Report Card Mean	2007 Report Card Median
District (n=85)	7,500	8,289	4,807
Elementary School (n=627)	500	522	506
Middle School (n=294)	750	591	553
High School (n=210)	900	986	909

* There are an additional 32 primary schools not reflected in these numbers.

The overriding component of the base student cost was the cost of teacher salaries and related fringe benefits. The model proposed by the EOC incorporated a pupil teacher ratio of 21:1 in **all** grades. Effective schools research on class size supported the lower size ratios. Additional teachers were funded through the higher special education weights to provide lower class sizes for special needs children. And, to lower class sizes even more, districts could use funds generated through either the poverty weighting or remediation weighting to provide intensive intervention for these students. The cost of providing foreign language and related arts classes was not included in the base student cost. In 2003 the base student cost was initially calculated to be \$5,239.

2008 Update

Each year the EOC has updated the base student cost to document changes in salaries and state law and has projected weighted pupil unit counts to reflect changes in student enrollment across weights.

As Table 2 shows, the base student cost has increased from \$5,606 in 2007 to \$5,800 in 2008 for a 3.46% increase. In comparison, the Education Finance Act (EFA) inflation factor for FY2008-09 was projected to be 4.12% and for FY2009-10, 4.22%. The increase in the EOC model base student cost is due to the following factors: First, in the 2008-09 General Appropriations Act, the intent of the General Assembly was to increase the average teacher salary in South Carolina by 4.0% to \$300 above the Southeastern average of \$47,004. The EOC model is based upon this average teacher salary of \$47,304. Because teacher salaries compose approximately 70% of the base student cost, any increase in the SE average teacher salary will impact the base student cost. As in prior years, the model also was amended to reflect increases in all other staff

consistent with the mean of average salaries in the Southeast region as documented by Educational Research Service for school year 2007-08. Second, Act 282 was enacted during the 2008 session of the General Assembly. Act 282, which amended the statewide assessment program, required formative assessments in grades 1 through 9. The fiscal impact attached to the legislation projected a cost per student of \$4.50. These costs are reflected in the EOC funding model. And, finally, Section 59-59-130 of the Education and Economic Development Act (EEDA) requires the implementation of the program High Schools that Work in very high school by school year 2009-10. Each “High Schools that Work” program has a projected cost of \$10,000 which is also reflected in the EOC funding model. At the district level, school bus transportation costs continue to increase. According to In\$ite data, in Fiscal Year 2006-07 school districts expended \$217 per pupil on transportation above the state reimbursement.

**Table 2
EOC Funding Model over Time**

Year	Base Student Cost	Total Weighted Pupil Units¹
2003	\$5,239	825,971
2004	\$5,347	839,493
2005	\$5,657	836,837
2006	\$5,311	905,923
2007	\$5,606	911,020
2008	\$5,800	914,483

Table 3 shows three ways to compute the base student cost. First, the \$5,800 figure was calculated by adding the per pupil district cost to the per pupil cost of educating an average high school student. If the base student cost is calculated using the mean of the cost of educating all children across all grades, the base student cost would increase from \$5,606 to \$5,760 or 2.75%. To maintain simplification, all general education weights for kindergarten through grade 12 were maintained at 1.0. The appendix includes the supporting documents that reflect the 2008 updates.

**Table 3
Base Student Cost Calculations**

	Cost per Pupil
District	\$1,753.54
Elementary School	\$4,016.45
Middle School	\$3,956.22
High School	\$4,047.36
Base Student Cost:	
Minimum	\$5,709.76
Average	\$5,760.22
Maximum	\$5,800.90

The EOC model, as proposed in 2003 and as updated annually thereafter, incorporates three levels of weights. The weights provide incremental increases

¹ Rounded to the nearest whole number.

in funds above the base student cost to provide additional funds beyond the general education components. The EOC proposed three categories of weights in 2006 which account for the increase in the weighted pupil units. These categories are:

1. General educational program for each student which is essentially the base student cost for “average” students in grades K through 12 with weights that exceed 1.0 for students with disabilities and students in vocational education. To date, the EOC has not recommended amending the weight for students with disabilities because the data is not available. The weight for students on homebound instruction was changed to 1.0. Each student enrolled in public schools would receive one of these general educational weights.
2. Compensatory weights address the contexts or factors that detract from high achievement over time. These weights are in addition to the general educational program weights. A compensatory weight of 0.20 is included for children in poverty. Poverty is defined as children eligible for the free or reduced-price federal lunch program or eligible for Medicaid. A weight of 0.20 is included for students with limited English proficiency who require intensive English language instruction programs and whose families require specialized parental involvement intervention.
3. Program weights fund programs designed to address individual student academic or artistic needs. A weight of 0.15 is included for students who do not meet state standards on mathematics, English language arts or both to guarantee that the students receive additional tutoring, additional hours of instruction in summer school, extended school year, etc. Students who are classified as gifted and talented either academically or artistically would receive funds for services provided included IB and AP courses in the high school with a weight of 0.15. And, young adults aged 17 to 21 who are pursuing a diploma or GED through adult education or other means but are no longer part of the regular school setting would be funded at a weight of 0.20. The model would recommend that adult education for individuals over age 21 would be provided through the technical college system and not through public schools.

There are no changes in the weightings proposed for 2008. The increase of approximately three thousand weighted pupil units reflects increases in the number of career and vocational education students, non-English speaking students and students in poverty that would be funded in the model. The count does show a slight decline in the number of students needing remediation. In 2007, approximately 105,936 students in grades three through eight scored Below Basic on PACT ELA, Math or both as compared to 109,673 in 2006. Table 4 delineates the pupil counts by each classification as proposed in the model while Table 5 documents the current EFA weights.

**Table 4
Weights**

Classifications	Weights	WPU²
K-5	1.0	275,047
6-8	1.0	137,449
9-12	1.0	75,744
Disabilities	Vary by disability – same as those used in EFA	172,848
Homebound	1.0	2,360
Vocational	1.2	122,291
TOTAL General Education WPU_s		785,739
Poverty (K-12)	.20	88,177
Non-English Speaking	.20	5,600
TOTAL Compensatory WPU_s		93,777
Gifted and talented (3-12)	.15	15,325
Remediation	.15	15,890
Adult Education 17 to 21 year- olds	.20	3,752
TOTAL Program WPU_s		34,967
ALL WPU_s		914,483

**Table 5
Current Education Finance Act (EFA) Pupil Classifications and Weights**

Pupil Classification	Weights
Kindergarten	1.30
Primary (1-3)	1.24
Elementary (4-8)	1.00
High School (9-12)	1.25
Trainable Mentally Handicapped	2.04
Speech Handicapped	1.90
Homebound	2.10
Emotionally Handicapped	2.04
Learning Disabilities	1.74
Hearing Handicapped	1.74
Visually Handicapped	2.57
Orthopedically Handicapped	2.57
Vocational (Grades 9-12)	1.29
Autism	2.57

Source: 2008-09 Funding Manual published by the South Carolina Department of Education.

² Rounded to nearest whole number.

Based upon the revised base student cost and weighted pupil units, the total cost to fund the EOC model in 2008 is \$5,304,001,400 as shown in Table 6. The cost is determined by multiplying the base student cost of \$5,800 by the total number of weighted pupil units, 914,483.

**Table 6
Cost of Weights**

General Education Weights	785,739	\$4,557,286,200
Compensatory Weights	93,777	\$543,906,600
Program Weights	<u>34,967</u>	<u>\$202,808,600</u>
TOTAL	914,483	\$5,304,001,400

For comparison purposes, in Fiscal Year 2007-08 school districts received revenues from the following sources as illustrated in Table 7. Excluded are intergovernmental revenues totaling \$39,530,675 and “other revenues” including general obligation bonds of \$2,581,958,574.³

**Table 7
District Revenues**

Source	Fiscal Year 2006-07 ⁴
State	\$3,036,767,645
Local	\$3,255,153,021
Federal	<u>\$697,842,235</u>
TOTAL	\$6,989,762,901

The state revenues include general fund, EIA and lottery appropriations as well as EAA technical assistance funds. Using FY07 district revenues, the combined revenues from state and local sources alone total \$6,291,920,666 which exceeds the total cost of the EOC model by approximately \$988 million. It should be noted that local funds provide programs and initiatives that are not addressed by the EOC funding model and are implemented at the discretion of local school districts. *And, of the local revenues generated, school districts in 2006-07 used \$608.7 million for their EFA local match requirements.*

Implementation Issues

How can the EOC model be implemented when the state of South Carolina is experiencing significant declines in revenues? The question of implementation raises the following issues that would require legislative action:

- Should the state continue to pay 70% of the total cost of the model and districts 30% as currently required by the Education Finance Act? Or should the percentages change?
- What funds should be attributed to or allocated to the funding model? Would EIA funds currently appropriated for such items as teacher salaries

³ South Carolina Department of Education.

⁴ Ibid.

and fringe benefits, gifted and talented education, etc., be included in the funding model?

The General Assembly could consider making one step towards implementation of the EOC funding model in Fiscal Year 2009-10. The first step would involve consolidating some EIA line item appropriations and allocating the funds back to school districts on a per child basis. Initially, school districts could be held harmless by guaranteeing that no district would receive fewer funds in Fiscal year 2009-10 than it received in Fiscal Year 2008-09. These consolidated line items are:

1. Appropriations to school districts for Gifted and Talented, Advanced Placement and Junior Schools consolidated in one line item. The funds would then be allocated back to school districts based on the number of academically and artistically gifted and talented students served and the number of students enrolled in AP classes. The funds would have to be expended on the instruction and instructional support to serve these students. The consolidated line would begin to replicate the weighting for gifted and talented.
2. Appropriations for Professional Development on the Standards and the district share of Critical Teaching Needs would be allocated to districts based on the number of weighted pupils in the district. Other professional development funds include appropriations for math and science grants and the Principal's Executive Institute.
3. Appropriations to school districts for Act 135, Alternative Schools, Summer Schools, Reduce Class Size, Parent Support and Family literacy would be combined into one line item. The funds would be allocated to districts based on the number of student eligible for the free or reduced price lunch program and/or Medicaid as a percentage of the state's total number. These funds can be expended on instruction and instructional support for students with high risk of academic failure. The consolidated line item would be the first step towards implementing a poverty factor.

Summary of Updates to EOC Funding Model in 2008

1. The base student cost increased from \$5,606 in 2007 to \$5,800 in 2008, a 3.46% increase.
2. The total weighted pupil units for the EOC model increased slightly from 911,020 in 2007 to 914,483 in 2008.
3. The total cost of the EOC funding model in 2008 is \$5.3 billion.
4. To begin implementation of the EOC model, the General Assembly in the 2009-10 General Appropriations Act could consolidate specific line items in the EIA and allocate the funds based on student classifications i.e. students identified and served as gifted and talented and students in poverty.

APPENDIX to the 2008 EOC Funding Model

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 and Fiscal Year 2008-09 General Appropriations 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 2007 district and school report cards, the mean enrollment for districts and schools is as follows: District = 8,289; Elementary = 522; Middle = 591; and High = 986.
2. Based on 2007 school and district report cards, 63.58% 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: FY07 In\$ite data; 2007 school and district report cards; and the 2008-09 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 2008-09 projected teacher salary of \$47,304 which is \$300 above the projected SE average teacher salary of \$47,004. (Proviso 1A.18.)
6. Unless noted, salaries for support staff are based on Table 15 of *Salaries and Wages Paid Professional and Support Personnel in Public Schools, 2007-08* 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,
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, \$47,304, divided by 190; then adding 28% for fringe benefits, the cost per day for is \$319. The cost of the
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 FY2008,09, the base student cost was \$2,578 before any mid-year reductions.

Provisos 1.5 and 1.6 pertain to the funding of employer contributions

59-1-425 establishes the school term of 180 days of instruction with the instructional day at a minimum of six hours a day, excluding lunch. The law stipulates ten days of inservice training of which three days must be used for "collegial professional development," up to two days to prepare for the opening of school and the remaining five days for teacher planning, academic plans, and parent conferences. Data for classroom teachers are used in school level calculations which follow; salary funding is through EFA and EIA salary supplements for teachers. Based on FY07 In\$ite data, per pupil expenditures for professional development were \$316 in the state.

DISTRICT Enrollment of: 7,500

REQUIREMENT	EXPLANATION OF CALCULATION	SALARY USED *	Variable*	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				
59-13-60/R43-209 Each school district must employ a chief administrative officer and secretary. Superintendent also has requirements under EAA, EEDA, student expulsion laws, Parental Involvement in Their Children's Education Act, etc.	1.0 Superintendent Note: Many superintendents receive additional compensation such as an annuity payment.	\$153,213		\$196,112.64	\$26.15
	1.0 District Secretary	\$33,712		\$43,151.36	\$5.75
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	\$90,876		\$116,321.28	\$15.51
	1.0 Secretary	\$33,712		\$43,151.36	\$5.75
	1.0 Director for Planning	\$92,870		\$118,873.60	\$15.85
	1.0 Assistant Superintendent	\$107,134		\$137,131.52	\$18.28
	1.0 Program Consultant	\$92,870		\$118,873.60	\$15.85
	3.0 Secretary	\$33,712		\$129,454.08	\$17.26

DISTRICT Enrollment of: 7,500

REQUIREMENT	EXPLANATION OF CALCULATION	SALARY USED *	Variable*	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	\$69,655		\$89,158.40	\$11.89
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 \$1,016 for safety, building upkeep and maintenance, data processing and business operations as reported for FY06 In\$ite data			\$7,620,000.00	\$1,016.00
Original DMP	Office support costs. The original EFA estimate is \$12 per student, increased by inflation over 30 years to \$29.57 in FY09			\$214,275.00	\$28.57
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; \$161 per student for textbooks purchased in addition to state-adopted textbooks, maps, consumables, etc. (FY07 In\$ite data documents an average expenditure of \$186 for instructional materials and supplies.)			\$1,395,000.00	\$186.00

DISTRICT Enrollment of: 7,500

REQUIREMENT	EXPLANATION OF CALCULATION	SALARY USED *	Variable*	COST PER DISTRICT	COST PER PUPIL
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	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 \$1,200 per computer which includes the software and wireless capability.		417	\$500,000.00	\$66.67
R43-80 : Student transportation	Transportation costs borne by the state. District salary differential and other travel of \$217 per pupil based on FY07 In\$ite data			\$1,627,500.00	\$217.00
59-1-450: Each school district must offer a parenting family literacy program (R43-265) Distribution of funds also established in Provisos 1A.26. and 1A.27.	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. Model allocates \$40,000 plus \$4 per pupil.			\$70,000.00	\$9.33
59-28-160 Each district/school must provide an orientation and training for all faculty and staff on parental involvement	Cost estimated at \$500 / day for consultant services for 2-hour training program per school and materials of \$100 per school per school		12	\$7,200.00	\$0.96
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)	In FY 2007-08 school districts received \$8,745,000 for connectivity that served approximately 681,845 students or \$12.83 per pupil			\$96,225.00	\$12.83

DISTRICT Enrollment of: 7,500

REQUIREMENT	EXPLANATION OF CALCULATION	SALARY USED *	Variable*	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. Using FY09 base student cost of \$2,578 the per pupil allocation is projected to be \$4,485.72		75	\$336,429.00	\$44.86
R43-205.1 ADEPT program	ADEPT, including induction year. District enrollment divided by 1:21 teacher: pupil ratio. Then project one-third of teachers evaluated annually. Each teacher has three evaluators who spend at least one additional work day on the evaluations Using \$47,304 as the salary of the teacher and a 190-day contract, each day costs \$319 per day including fringe benefits. The three days cost \$957 per teacher being evaluated.		119	\$113,928.57	\$15.19
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 \$37.85 per student enrolled in CATE classes for equipment replacement and purchases. Estimate 25% of all students in SC in a CATE class based on enrollment patterns.		1875	\$90,968.75	\$12.13
Total DISTRICT COSTS TO BE ADDED TO SCHOOL COSTS					\$1,753.54

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.

Salary* -- Teacher salaries based on 2008-09 General Appropriations Act. All other salaries are based on Table 15 of *Salaries and Wages Paid Professional and Support Personnel in Public Schools, 2007-08* 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.

Variable* - Variables refer to data that is dependent upon the enrollment of the district or school and is used in the computation of cost. Variables include number of teachers, number of pupils, number of computers, etc.

HIGH SCHOOL Enrollment of: 900

REQUIREMENT	EXPLANATION OF CALCULATION	SALARY USED *	Variable*	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 by 21 .	\$47,304	43	\$2,594,962.29	\$2,883.29
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 additional 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.		4		
Sections 59-18-1930, 59-26-10 and 59-26-30. Regulations 43-55 and 43-165.1 Professional Development for teachers	Currently, the cost of a class earning an equivalent of three graduate hours is \$600. FY07 In\$ite data documents that districts spent an average of \$316 per pupil for professional development and training. The average would be approximately \$458.		47	\$21,542.36	\$23.94
Proviso 1A.33. Teacher Supply Funds allocates \$250 per teacher for supplies. Proviso 1A.70. increased the amount from \$250 to \$275 using non-recurring funds in FY08.	\$275 x Total Teachers		47	\$12,934.82	\$14.37
59-1-425 stipulates ten days of inservice training of which three days must be used for "collegial professional development," up to two days to prepare for the opening of school and the remaining five days for teacher planning, academic plans, and parent conferences	Using average teacher salary of \$47,304 a teacher is compensated at \$319 per day. Including fringe benefits. Five days per teacher costs \$1,595.		47	\$74,965.00	\$83.29
Regulation 43-205 a certified principal/director in schools/campuses with more than 250 students	1.0 Principal	\$93,045		\$119,097.60	\$132.33

HIGH SCHOOL Enrollment of: 900

REQUIREMENT	EXPLANATION OF CALCULATION	SALARY USED *	Variable*	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	\$70,423		\$180,282.88	\$200.31
Original DMP	1.0 Secretary	\$26,652		\$34,114.56	\$37.91
	1.0 Attendance Clerk/Bookkeeper	\$18,788		\$24,048.64	\$26.72
Regulation 43-205 Two full-time library/media specialist in schools with more than 750 students	2.0 Library/Media Specialists	\$52,723		\$134,970.88	\$149.97
Section 59-59-100 one guidance counselor for every 300 students in high schools; Section 59-59-110 requires implementation of career guidance program	Guidance Counselors	\$54,197	3.0	\$208,116.48	\$231.24
Section 59-66-20 School Safety Coordinator	Original allocation was \$20,500; however, program no longer has separate appropriation; Costs based on midpoint of salary range for a Law Enforcement Officer I (\$24,881 to \$46,033) as documented by BCB Office of Human Resources	\$35,457		\$45,384.96	\$50.43
Section 59-59-100 one career specialist in every high school beginning with the 2006-07 school year.	1.0 Career Specialist (Based on salary that is being funded in FY09)	\$40,747		\$52,156.16	\$57.95
Section 59-28-160 and 59-28-170 Parental Involvement: Appoint a faculty contact, provide space, materials and resources	Recommendation from the National Network of Partnership Schools (\$25 per child)			\$22,500.00	\$25.00
Section 59-39-100 /Proviso 1A.62 Requires 24 units for high school graduation	Requires additional teachers; funds distributed based upon ADM. Estimate divides current appropriation of \$22,256,663 by 205,373, the 2007-08 135-ADM count for grades 9-12, to yield a per pupil allocation of \$108.37			\$97,533.00	\$108.37

HIGH SCHOOL Enrollment of: 900

REQUIREMENT	EXPLANATION OF CALCULATION	SALARY USED *	Variable*	COST PER SCHOOL	COST PER PUPIL
Section 59-39-310 Requires driver's education course	\$30 per eligible student		225	\$6,750.00	\$7.50
Section 59-18-350 / Provisos 1.29, 1.33 and 1A.57 Allocations for PSAT/PLAN administration	\$10 per exam for all 10th graders		225	\$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.				
Section 59-18-500 refer to summer school as part of a student's academic plan; Re Regulation 43-240; and Proviso 1A.52.					
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.4662 (Act 282), requiring formative assessments in grades 1 through 9 would cost \$2,203,800. With a 135-day ADM of 493,737 in grades 1 through 9 in FY2007-08, the cost per student would be \$4.50 .		225	\$1,012.50	\$1.13
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
Total for High School					\$4,047.36

Salary* -- Teacher salaries based on 2008-09 General Appropriations Act. All other salaries are based on Table 15 of *Salaries and Wages Paid Professional and Support Personnel in Public Schools, 2007-08* 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.

Variable* - Variables refer to data that is dependent upon the enrollment of the district or school and is used in the computation of cost. Variables include number of teachers, number of pupils, number of computers, etc.

MIDDLE SCHOOL Enrollment of: 750

REQUIREMENT	EXPLANATION OF CALCULATION	SALARY USED	Variable*	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. Divide school enrollment by 21 to yield number of teachers needed. Round to the nearest .5 teachers.	\$47,304	36	\$2,162,468.57	\$2,883.29
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 additional 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.		3.5		
Sections 59-18-1930, 59-26-10 and 59-26-30. Regulations 43-55 and 43-165.1 Professional Development for teachers	Currently, the cost of a class earning an equivalent of three graduate hours is \$600. FY07 In\$ite data documents that districts spent an average of \$316 per pupil for professional development and training. The average would be approximately \$458.		39.5	\$18,091.00	\$24.12
Proviso 1A.33. Teacher Supply Funds allocates \$250 per teacher for supplies. Proviso 1A.70. increased the amount from \$250 to \$275 using non-recurring funds.	\$275 x Total Teachers		39.5	\$10,862.50	\$14.48

MIDDLE SCHOOL Enrollment of: 750

REQUIREMENT	EXPLANATION OF CALCULATION	SALARY USED	Variable*	COST PER SCHOOL	COST PER PUPIL
59-1-425 stipulates ten days of inservice training of which three days must be used for "collegial professional development," up to two days to prepare for the opening of school and the remaining five days for teacher planning, academic plans, and parent conferences	Using average teacher salary of \$47,304 a teacher is compensated at \$319 per day. Including fringe benefits. Five days per teacher costs \$1,595.		39.5	\$63,002.50	\$84.00
Regulation 43-205 one principal with an enrollment of 250 students or more	1.0 Principal	\$84,880		\$108,646.40	\$144.86
Regulation 43-205 an assistant principal or curriculum coordinator in schools over 500 students	1.0 Assistant Principal	\$67,618		\$86,551.04	\$115.40
Original DMP	1.0 Secretary	\$26,652		\$34,114.56	\$45.49
	1.0 Attendance Clerk/Bookkeeper	\$18,788		\$24,048.64	\$32.06
Section 59-59-100 requires one guidance counselor for every 300 students in middle school;	Guidance Counselors	\$54,197	2.5	\$173,430.40	\$231.24
Regulation 43-205 Schools having an enrollment of 750 or more must employ 2 full time media specialists	2.0 Media Specialists	\$52,723		\$134,970.88	\$179.96
Section 59-66-20 School Resource Officers	Original allocation was \$20,500;however, program no longer has separate appropriation; Costs based on salary of midpoint of band range for a Law Enforcement Officer I of \$24,881 to \$46,033.	\$35,456		\$45,383.68	\$60.51
Section 59-59-100 one career specialist in every middle school beginning with the 2006-07 school year.	1.0 Career Specialist (Based on salary that is being funded in FY09)	\$40,747		\$52,156.16	\$69.54
Section 59-28-160 and 59-28-170 Parental Involvement: Appoint a faculty contact, provide space, materials and resources	Recommendation from the National Network of Partnership Schools (\$25 per child)			\$18,750.00	\$25.00

MIDDLE SCHOOL Enrollment of: 750

REQUIREMENT	EXPLANATION OF CALCULATION	SALARY USED	Variable*	COST PER SCHOOL	COST PER PUPIL
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 of \$4,649,989 is divided by 159,265.54, the 135th day ADM for grades 6 through 8 in 2007-08, to yield \$29.20 per pupil.			\$21,900.00	\$29.20
Section 59-18-310 statewide formative assessment program for students	According to the fiscal impact statement to H.4662 (Act 282), requiring formative assessments in grades 1 through 9 would cost \$2,203,800. With a 135-day ADM of 493,737 in grades 1 through 9 in FY2007-08, the cost per student would be \$4.50 .			\$3,375.00	\$4.50
Proviso 1AA.7. 6-8 Lottery Enhancement Funds, Grades 6-8 Reading, Math, Science and Social Studies Program	Currently, lottery funds for 6-8 enhancement are allocated based on the sum of \$5 times the number of non-free and reduced price lunch/Medicaid eligible students and \$15 times the number of free/reduced price lunch/Medicaid eligible students. This model would allocate the \$2.0 million currently allocated for middle schools across 159,265.54 students in grades 6 - 8 per 2007-08 135-day ADM, resulting in a \$12.55 per pupil.			\$9,412.50	\$12.55
Section 59-18-500 refer to summer school as part of a student's academic plan; Re Regulation 43-240; and Proviso 1A.52.	<p>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.</p>				
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					\$3,956.22

Salary* -- Teacher salaries based on 2008-09 General Appropriations Act. All other salaries are based on Table 15 of *Salaries and Wages Paid Professional and Support Personnel in Public Schools, 2006-07* published by Educational Research Service. These salaries are the mean of the average salaries of personnel employed in the Southeast 12 region which includes AL, AR, FL, GA, KY, LA, MS, NC, SC, TN, VA, and WV.

Variable* - Variables refer to data that is dependent upon the enrollment of the district or school and is used in the computation of cost. Variables include number of teachers, number of pupils, number of computers, etc.

ELEMENTARY SCHOOL Enrollment of: 500

REQUIREMENT	EXPLANATION OF CALCULATION	SALARY USED	Variable*	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 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. Divide school enrollment by 21 to yield number of teachers needed. Round to the nearest .5 teachers.</p>	<p>\$47,304</p>	<p>24</p>	<p>\$1,453,178.88</p>	<p>\$2,906.36</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 additional 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.</p>		<p>2</p>		
<p>Sections 59-18-1930, 59-26-10 and 59-26-30. Regulations 43-55 and 43-165.1 Professional Development for teachers</p>	<p>Currently, the cost of a class earning an equivalent of three graduate hours is \$600. FY06 In\$ite data documents that districts spent an average of \$297 per pupil for professional development and training. The average would be approximately \$450..</p>		<p>26</p>	<p>\$11,700.00</p>	<p>\$23.40</p>

ELEMENTARY SCHOOL Enrollment of: 500

REQUIREMENT	EXPLANATION OF CALCULATION	SALARY USED	Variable*	COST PER SCHOOL	COST PER PUPIL
Proviso 1A.33. Teacher Supply Funds allocates \$250 per teacher for supplies. Proviso 1A.70. increased the amount from \$250 to \$275 using non-recurring funds.	\$275 x Total Teachers		26	\$7,150.00	\$14.30
59-1-425 stipulates ten days of inservice training of which three days must be used for "collegial professional development," up to two days to prepare for the opening of school and the remaining five days for teacher planning, academic plans, and parent conferences	Using average teacher salary of \$47,304 a teacher is compensated at \$319 per day. Including fringe benefits. Five days per teacher costs \$1,595.		26	\$41,470.00	\$82.94
Regulation 43-205 One principal for school with at least 375 students	1.0 Principal	\$80,668		\$103,255.04	\$206.51
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	\$26,652		\$34,114.56	\$68.23
	1.0 Attendance clerk/bookkeeper	\$18,788		\$24,048.64	\$48.10
Regulation 43-205 requires schools with an enrollment of 400 or more to employ a full-time media specialist	1.0 Library Media Specialist	\$52,723		\$67,485.44	\$134.97
Regulation 43-205 requires schools with an enrollment of 501 or more to employ one full time certified counselor.	1.0 Guidance Counselor	\$54,197		\$69,372.16	\$138.74
Section 59-10-210 Beginning school year 2007-08, one nurse in every elementary school	1.0 Nurse	\$36,691		\$46,964.48	\$93.93

ELEMENTARY SCHOOL Enrollment of: 500

REQUIREMENT	EXPLANATION OF CALCULATION	SALARY USED	Variable*	COST PER SCHOOL	COST PER PUPIL
<p>Sections 59-10-10 and 59-10-20 of the Students Health and Fitness Act of 2005 and Provisos 1.70 and 1.80 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</p>	<p>1.0 PE Teacher</p>	<p>\$47,304</p>		<p>\$60,549.12</p>	<p>\$121.10</p>
<p>Section 59-28-160 and 59-28-170 Parental Involvement: Appoint a faculty contact, provide space, materials and resources</p>	<p>Recommendation from the National Network of Partnership Schools</p>			<p>\$12,500.00</p>	<p>\$25.00</p>
<p>Section 59-1-525; Provisos 1AA.3. and 1AA.7. Education Lottery Appropriations: K-5 Enhancement Program</p>	<p>Funds are currently allocated in Fiscal Year 2008-09 accordingly: \$50,000 per district plus \$90 per K-5 student. \$15 per student times poverty index (maximum of \$150,000). \$2,000 per school rated unsatisfactory/at-risk in December of 2007. Base allocation for social studies of \$10,000 plus \$1.50 per student in poverty. ELA Coaching (17 districts in Phase 4) get a base of \$30,000; math/science coaches base of \$30,000. There are 63 math/science coaches and 36 technology coaches. For a total allocation of \$40,296,200. The remainder of the lottery funds are retained by SCDE. The funding model would allocate the lottery funds by ADM. The 2007-08 135-day ADM for grades K-5 was 320,972. Consequently, for each student in grades K-5 would receive an allocation of \$148.37</p>			<p>\$74,185.00</p>	<p>\$148.37</p>

ELEMENTARY SCHOOL Enrollment of: 500

REQUIREMENT	EXPLANATION OF CALCULATION	SALARY USED		COST PER SCHOOL	COST PER PUPIL
Section 59-18-310 formative assessment for students	According to the fiscal impact statement to H.4662 (Act 282), requiring formative assessments in grades 1 through 9 would cost \$2,203,800. With a 135-day ADM of 493,737 in grades 1 through 9 in FY2007-08, the cost per student would be \$4.50 .			\$2,250.00	\$4.50
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.				
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					\$4,016.45
OTHER PRE-K Programs:	EXPLANATION OF CALCULATION	SALARY USED	Variable*	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 FY2007-08, \$21,532,678 in EIA funds were allocated to an estimated 17,614 children in half-day four-year-old programs or \$1,222 per child. (Another 3,793 were served in CDEPP in 2007-08.)				\$1,222.48
Proviso 1.75. SC Child Development Education Pilot Program	In the third year of the pilot program, the funded cost per child is \$4,093.				\$4,093.00

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 Fiscal Year 2007-08, 14,094 preschoolers with disabilities were funded at a total of \$3,973,584. The population served is 4.33% of the total state enrollment in elementary schools.			\$65,144.85	\$130.29
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Salary* -- Teacher salaries based on 2008-09 General Appropriations Act. All other salaries are based on Table 15 of *Salaries and Wages Paid Professional and Support Personnel in Public Schools, 2007-08* 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.

Variable* - Variables refer to data that is dependent upon the enrollment of the district or school and is used in the computation of cost. Variables include number of teachers, number of pupils, number of computers, etc.

Classifications	2003-04 ADM	2004-05 ADM	2005-06 ADM	2006-07 ADM	2007-08 ADM	Current Weights	Revised Weights	2008 Revised WPU's
Kindergarten	41,917.95	43,599.35	45,517.36	46,422.29	45,933.11	1.30	1.00	45,933.11
Primary (1-3)	123,924.54	125,618.86	129,664.55	135,459.10	140,128.19	1.24	1.00	140,128.19
Elementary (4-8)						1.00		
Elementary (4-5)	87,613.20	86,074.01	85,553.88	86,607.79	88,984.29		1.00	88,984.29
Middle (6-8)	138,876.77	141,805.01	140,374.02	138,730.68	137,449.40		1.00	137,449.40
High School (9-12)	78,732.81	78,349.85	78,982.25	77,104.74	75,744.02	1.25	1.00	75,744.02
Educable Mentally Handicapped	8,498.06	7,591.90	6,941.44	6,084.15	5,141.99	1.74		8,947.06
Learning Disabled	44,333.09	45,117.04	45,887.10	45,703.88	45,210.16	1.74		78,665.68
Trainable Mentally Handicapped	2,627.96	2,541.79	2,556.13	2,527.39	2,551.93	2.04		5,205.94
Emotionally Handicapped	5,462.81	5,233.78	4,698.84	4,391.67	3,886.19	2.04		7,927.83
Orthopedically Handicapped	1,164.15	984.43	998.07	976.05	957.55	2.04		1,953.40
Visually Handicapped	613.60	581.33	566.52	588.10	612.32	2.57		1,573.66
Hearing Handicapped	1,248.20	1,201.61	1,191.43	1,170.44	1,139.85	2.57		2,929.41
Speech Handicapped	34,913.37	34,422.39	33,851.16	32,481.93	31,148.55	1.90		59,182.25
Homebound	2,299.90	2,376.73	2,400.02	2,449.23	2,360.19	2.10	1.00	2,360.19
Autism	1,404.82	1,600.83	1,911.24	2,251.67	2,514.77	2.57		6,462.96
Vocational 1	57,601.87	57,297.61	61,227.21	63,700.01	64,128.39	1.29		
Vocational 2	21,476.62	22,040.87	22,094.12	23,032.79	24,506.42	1.29		
Vocational 3	11,252.46	11,230.41	10,680.29	12,163.76	13,274.13	1.29		
Career and Technology (Combine Vocational 1, 2 and 3)	90,050.00	90,568.89	94,001.62	98,896.56	101,908.94		1.20	122,290.73
Total General Education WPU's								785,738
Additional Classifications:								
<i>Compensatory:</i>								
Poverty (K-12)			417,251.84	433,517.46	440,886.73		0.20	88,177.35
Non-English Speaking	10,984.00	16,049.00	27,000.00	24,685.00	28,000.00		0.20	5,600.00
Total Compensatory WPU's								93,777
<i>Program:</i>								
Gifted and Talented (3-12)	97,162.00	90,510.00	94,021.00	102,387.00	102,164.00	0.30	0.15	15,324.60
Remediation			112,555.00	109,673.00	105,936.00	0.114	0.15	15,890.40
Adult Education 17-21 Population	16,442.00	15,693.00	18,264.00	19,407.00	18,761.00		0.20	3,752.20
Total Performance WPU's								34,967
GRAND TOTAL WPU's								914,483

* All counts are based upon the 2006-07 actual ADM counts or upon the most recent data provided by the South Carolina Department of Education

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 2007, approximately 105,936 students in grades three through eight scored Below Basic on PACT ELA, Math or both. The weighting of 0.15 would provide additional monies for remediation services for 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 2007 district report cards, 64.30% of all students in grades K through 12 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): An August 2007 report by the Federation for American Immigration Reform documents that state expenditures for English language instruction programs in public schools range from \$290 per student in Idaho to \$711 per student in Tennessee. In the case of Tennessee, the local share of the funding program is documented at an additional \$487 per enrollee. The total amount of state and local expenditures in Tennessee is approximately \$1,200 per student. The state of North Carolina which funds LEP with state appropriations approximately has now created a Joint Legislative Study Committee on Public School Funding Formula to review funding of various programs including the Limited English Proficiency Program. Using the Tennessee model of \$1,200 per student, the revised LEP weight for SC would be 0.20.

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 2007-08, there were 70,418 Gifted and Talented Academic Students served and 9,156 Gifted and Talented Artistic Students served. Total EIA payments to school districts for the G&T program totaled \$34,754,420 or \$437 per student. Another 22,590 students took one or more Advanced Placement exams in school year 2007-08.