



SOUTH CAROLINA

Description of the Formula

The goal of the South Carolina foundation program is to ensure that each student in the public schools is provided with availability to at least minimum educational programs and services appropriate to the student's needs, and which are substantially equal to those available to other students with similar needs and reasonably comparable from a program standpoint to those available to other students, regardless of geographical and local economic factors. South Carolina's public schools are funded through a foundation program that uses average daily membership (ADM) and student weights to address differences in student's needs and costs of delivering educational programs and services. The base student cost is the funding level necessary for providing a minimum foundation program. The base student cost (BSC) for 2014-15 is \$2,120 un-weighted.

District-Based Components

Density/Sparsity of Small Schools

No state appropriation.

Grade Level Weights

Grade	Weight
K*	1.00
1-3	1.00
4-8	1.00
9-12	1.00
9-12	1.29*(vocational)

* = If a vocational pupil is served in another classification (Graded or Handicapped), the pupil will be counted as vocational, unless served in a handicapped classification; in which case the pupil will be counted under the handicapped classification.

Declining Enrollment or Growth

No state appropriation.

Capital Outlay and/or Debt Service

Bonded indebtedness limited to 8% of assessed valuation unless a referendum is held for the increase.

Transportation

The state funds and monitors the entire transportation system. Local districts hire bus drivers subject to state certification. Salaries and training provided by the state.

Charter Schools

Charter schools in SC can apply to and be sponsored by a local school district or the statewide charter school district. Charter schools are entitled to the same state and federal categorical funding as traditional schools based on the students they serve and the programs they offer. The base per pupil funding for a charter sponsored by a local school district is based on the districts audited general fund revenues divided by the total weighted pupils of the district to determine a per pupil funding amount, which is then weighed according to the weighted category of the student.

The charter district's per pupil is the full appropriated base student cost of \$2120 plus \$3600 for students in Brick and Mortar schools of \$1900 for students in virtual schools.

Student-Based Components

Special Education

Handicapped children are weighted according to the following specific classifications contained in the foundation program.

Pupil Weights for Special Education Programs

Categories	Weights
Educable mentally handicapped	1.74
Learning disabilities	1.74
Trainable mentally handicapped*	2.04
Emotionally handicapped	2.04
Orthopedically handicapped	2.04
Visually handicapped	2.57
Hearing handicapped	2.57
Speech handicapped	1.90
Homebound pupils **	1.00
Autism	2.57

* Includes Profoundly Mentally Handicapped

** Homebound weighting for students served in a Residential Treatment Facility is 2.10

At-Risk/ Low Income/ Compensatory Education

State appropriated \$79,551,723 for 2014-15.

Add-on Weights for Individualized Instruction

Changes to the Education Finance Act (EFA) now allow the generation of additional funding to address needs in the following areas:

- A. **Academic Assistance and Poverty** – Students designated as in need of Academic Assistance based on state test scores will be given an add-on weighting to the BSC of 0.15. Students in poverty receive an add-on weighing of 0.20.
- B. Students with **Limited English Proficiency** will be given a weighting of 0.20
- C. Students who are classified as **Gifted and Talented** Academic or Artistic, Advanced Placement or International Baccalaureate in high school will be given an add-on weighting of 0.15.

Students may receive multiple weightings for personalized instruction, however, within each category students should only be counted once.

Career and Technical Education

Students who are enrolled in that approved Career and Technology (CATE) course will receive the EFA weighting of 1.29. The state also provides additional funding for CATE equipment in the amount of \$6,682,406 for the 2014-15 year.

Preschool Education

South Carolina currently provides districts with two (2) funding opportunities for serving 4-year old students. Districts whose poverty is less than 70% participate in a state funded half-day program based on free/reduced lunch. Funding for 2014-15 is \$15,513,846.

Districts with poverty greater than 70% may choose to participate in the full day 4-k Child Development Education Program. Funding is at a level of \$4218 per eligible student based on poverty. The total appropriation for 2014-15 is \$47,238,637.

Revenue and Expenditure Information

State Mandates Restricting Revenue or Expenditure Increases

There are 85 school districts in South Carolina; 23 districts are fiscally independent, 36 districts have the authority to set millage rates within the parameters set by statute, referenda, or action by some official body; and 26 districts must secure approval of the county governments to establish millage rates. Rates are established for current operations and debt service.

Property Assessment Ratios Used/Legal Standards For Property Assessment

Industrial property is assessed at 10.5%; commercial at 6%; residential at 4%; timber and forest corporation owned at 6%; and personal property, except farm machinery, at 10.5%.

Measure of Local Ability To Support Schools

Index of a local district's fiscal capacity in relation to that of all other districts in the state based on full market value of all taxable property of the district.

School District Budget and Tax Rate Procedures/Sources of Local Revenue

Budget restrictions are listed above; the primary source of local revenue to fund the foundation program is the local property tax. Some local communities are providing school districts with the authority to impose sales taxes to pay for capital projects.

State Support for Nonpublic Schools

State provides tuition for handicapped pupils attending non-public schools when such attendance is a necessity.