

South Carolina

Funding Basics

Formula Type

South Carolina has a hybrid funding formula incorporating both student-based calculations and extensive program-based allocations. It assigns a cost to the education of a student with no special needs or services, called a base amount, and provides increased funding to educate specific categories of students. The categories of students considered in South Carolina's funding policy are students in certain grade levels, English-language learners, students from low-income households, students with disabilities, students identified as gifted, and students enrolled in career and technical education (CTE) programs.

South Carolina expects its school districts to raise revenue to support their public schools, with the amount of the local share based on districts' property values and a defined percentage of the formula amount. Districts in South Carolina are permitted to raise and keep additional local revenues for regular district operations.

Supplemental funding for English-language learners, students from low-income households, students with disabilities, and students identified as gifted is generated through the application of multipliers to the base amount. Certain elementary- and secondary-specific services, such as career services, physical education, reading coaches, and nurses are provided through program-specific allocations. Supplemental funding for students enrolled in CTE programs is generated by applying multipliers to the base amount and through program-specific allocations.

Base Amount

South Carolina has a fixed base funding amount per student. For FY2021, the per-student base amount was $2,489.

This means that an average student with no special needs or disadvantages would be funded at that level.

Local Revenue

Expected Local Share

South Carolina expects its school districts to raise revenue to support their public schools. The amount each district is expected to raise is based on a combination of its property values and a defined share of the amount calculated by the state to be necessary to educate its students.

Statewide, school districts are expected to contribute approximately 30% of the total cost of public education. The collective local share percentage is multiplied by a district-specific index of taxpaying ability (a measure of a district's property wealth relative to the level of property wealth statewide) to determine the share of funding that each district is expected to raise locally. Once the state calculates the total amount of funding necessary to educate students within a district, it subtracts the expected local contribution and provides the difference in the form of state education aid.

Property Tax Floors and Ceilings

South Carolina does not set a floor or a ceiling for local property tax rates, or a level above which voter approval is required.

However, annual tax rate increases for local jurisdictions, including school districts, are limited based on the the increase in the average of the 12 monthly consumer price indices from January through December of the preceding calendar year plus the percentage population increase in the previous year.

Other Local Taxes for Education

School districts in South Carolina may receive revenue from local property taxes and, in some counties, from sales and use taxes.

School districts in certain counties are authorized by specific legislation to impose a sales and use tax across the county. This tax is generally imposed to pay debt services on bonds or to fund capital improvements. Counties that meet certain requirements in terms of their existing sales tax burden may impose a further 1% sales and use tax for capital improvements, with voter approval in a countywide referendum.

Student Characteristics

Grade Level

South Carolina provides different levels of funding for students in different grade levels. It does so by providing allocations for certain programs and staff positions that are limited to certain grade levels.

Funding for personnel, supplies, and transportation related to career development and counseling is allocated only for students in grades 6-12. Funding is also provided for elementary school nurses, reading coaches, and physical education teachers.

English-Language Learner

South Carolina provides increased funding for English-language learners (ELLs). It does so by applying a multiplier of 1.2 to the base per-pupil amount for these students.

ELLs are defined as those who require intensive English language instruction programs and whose families require specialized intervention.

Poverty

South Carolina provides increased funding for students from low-income households. It does so by applying a multiplier of 1.2 to the base per-pupil amount for these students.

Students are eligible for this supplemental funding if they qualify for Medicaid, the Supplemental Nutrition Assistance Program, or Temporary Assistance for Needy Families or if they are experiencing homelessness, from a migrant family, or in foster care.

Special Education

South Carolina funds special education using a multiple student weights system, providing different levels of funding for different categories of students. Students are assigned to 10 different categories based mostly on their specific disabilities.

Specifically, students are assigned to one of nine categories based on their disabilities, or to a 10th category for homebound students. The state provides supplemental funding for students in these categories by applying different multipliers to the per-student base amount. The multipliers for nonhomebound students with disabilities range from 1.74 to 2.57, depending on the specifics of the student's diagnosis and education plan. Homebound students with disabilities are funded at the base amount. State law requires districts to expend 85% of the amount generated for a particular disability category on that category of students.

Additional funding may be repurposed to ensure the state meets the federal Maintenance of Effort requirements of the Individuals With Disabilities Education Act.

Gifted

South Carolina provides increased funding for gifted and talented students. It does so by applying a multiplier of 1.15 to the base per-pupil amount for these students.

Students enrolled in gifted and talented courses, Advanced Placement courses, or International Baccalaureate courses are eligible for this funding. Each student may generate this supplemental funding only once.

Career and Technical Education

South Carolina provides increased funding for career and technical education (CTE) programs. It does so by applying a multiplier of 1.29 to the base per-pupil amount for students in grades 9-12 enrolled in these programs and through program-specific allocations for CTE equipment and work-based learning programs.

Each year, the state allocates funds for CTE equipment, which is distributed first at a flat rate of $50,000 to each school district and official multidistrict career centers meeting certain requirements, with any remaining funding in the state appropriation distributed in proportion to the prior-year student enrollment figures for CTE courses. The state also appropriates funding for work-based learning programs, including $75,000 for teacher professional development and $500,000 for regional career specialists, with the remainder to be allocated to school districts in accordance with a formula.

District Characteristics

Concentrated Poverty

South Carolina does not provide increased funding for districts based on the concentrations of students from low-income households that they serve. However, South Carolina does provide funding for individual students from low-income households (for more information, see "Poverty").

Sparsity and/or Small Size

South Carolina does not provide increased funding for sparse districts or for small schools or districts.

Charter Funding

Funding for some charter schools in South Carolina is calculated based on a formula similar to the one used to calculate funding for traditional public schools, and funding for other charter schools is calculated based on a formula distinct from the one used to calculate funding for traditional public schools.

Like traditional public schools, charter schools authorized by local school districts receive funding based on the characteristics of the students they serve. For each student in the weighted student count, these schools receive from their authorizing school districts the total general fund revenue per weighted student in their authorizing school district. They also receive funding that reflects any additional funding generated by students in special programs and need categories, as the charter school's student count is weighted for these students. Charter schools that are authorized by the state or by an institution of higher learning are funded as directed by the state legislature.

Some charter schools in South Carolina receive a share of local tax revenue, while other charter schools do not. Charter schools authorized by a local school district receive a share of revenue raised by their local school district or by the county in which they are located. Charter schools authorized by another entity do not a receive a share of local revenue.

For a complete list of primary sources, please see the appropriate state page at funded.edbuild.org