

**PUBLIC SCHOOL SUPPORT PROGRAM
WVDE APPROPRIATION REQUEST
(ACCOUNT NO. 0317-2026-0402)
FOR THE 2025-26 YEAR**

	2024-25 Appropriation	2025-26 Request	Increase (Decrease)
(1) PROFESSIONAL EDUCATORS (18-9A-4)			
Basic	936,531,035	924,998,103	(11,532,932)
Equity	<u>31,552,446</u>	<u>31,212,406</u>	<u>(340,040)</u>
Total	968,083,481	956,210,509	(11,872,972)
(2) SERVICE PERSONNEL (18-9A-5)			
Basic	370,156,181	385,092,406	14,936,225
Equity	<u>14,124,707</u>	<u>14,800,581</u>	<u>675,874</u>
Total	384,280,888	399,892,987	15,612,099
(3) FIXED CHARGES (18-9A-6)			
Social Security	108,561,964	108,757,911	195,947
Unemployment Comp.	567,644	568,669	1,025
Workers Comp.	<u>7,805,110</u>	<u>7,677,029</u>	<u>(128,081)</u>
Total	116,934,718	117,003,609	68,891
(4) TRANSPORTATION COST (18-9A-7)	99,231,183	100,315,326	1,084,143
(5) PROF. STUDENT SUPPORT PERS. (18-9A-8)			
Basic	64,488,370	63,366,988	(1,121,382)
Equity	<u>2,257,898</u>	<u>2,201,555</u>	<u>(56,343)</u>
Total	66,746,268	65,568,543	(1,177,725)
(6) OTHER CURRENT EXPENSE (18-9A-9):			
Current Expense	156,889,617	154,566,527	(2,323,090)
Substitutes	33,843,343	35,541,801	1,698,458
Faculty Senates	<u>7,489,212</u>	<u>7,561,064</u>	<u>71,852</u>
Total	198,222,172	197,669,392	(552,780)
(7) IMPROVE INST. PROGRAM (WVC 18-9A-10)			
Step 7a	63,626,561	63,626,561	-
Advanced Placement	716,707	825,149	108,442
21st Century Technology	49,747,886	49,747,886	-
Teacher and Leader Induction	<u>28,783,005</u>	<u>28,783,005</u>	<u>-</u>
Total	142,874,159	142,982,601	108,442
(8) BASIC FOUNDATION PROGRAM	1,976,372,869	1,979,642,967	3,270,098
(9) LESS LOCAL SHARE (18-9A-11)	<u>(592,781,390)</u>	<u>(563,418,968)</u> (2)	<u>29,362,422</u>
(10) BASIC STATE AID (18-9A-12a)	1,383,591,479	1,416,223,999	32,632,520
(12) ADJUSTMENTS:			
Taxes not collect. (18-9A-12b)	11,402,630	8,108,598	(3,294,032)
In lieu tax pymts (18-9A-12c)	<u>(3,190,387)</u>	<u>(2,685,614)</u>	<u>504,773</u>
Total	8,212,243	5,422,984	(2,789,259)
(13) TOTAL STATE AID - CO. BDS	<u>1,391,803,722</u>	<u>1,421,646,983</u>	<u>29,843,261</u>
PEIA	292,043,423	317,566,529 (3)	25,523,106
Teachers Retirement System - Normal Cost	71,801,000	72,852,000 (1)	1,051,000
Teachers Retirement System - Unfunded Liability	<u>283,653,000</u>	<u>251,730,000 (1)</u>	<u>(31,923,000)</u>
Teachers Retirement System - Total	355,454,000	324,582,000 (1)	(30,872,000)
TOTAL STATE AID	<u>2,039,301,145</u>	<u>2,063,795,512</u>	<u>24,494,367</u>

Notes: (1) The Actuarial Valuation Report of the Teachers' Retirement System has not been completed as of the date of this request; the above amounts are based on estimates provided by the CPRB's actuary in August 2024. The amounts will need to be revised once the actuarial valuation is completed. (2) The local share calculation is based on estimates provided by the State Tax Department and will need to be revised using the Certificates of Valuation provided by the county assessors on March 3, 2025. (3) The PEIA request assumes a 14% increase in employer premiums based on information received by the WV State Budget Office. The total amount requested was reduced by approximately \$5.3 million to utilize funds currently on deposit with PEIA from prior year allocations.

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**PUBLIC SCHOOL SUPPORT PROGRAM
WVDE APPROPRIATION REQUEST
(ACCOUNT NO. 0313-2026-0402)
FOR THE 2025-26 YEAR**

	2024-25 Appropriation	2025-26 Appropriation	Difference
Within the PSSP:			
Sustained Growth (WVC 18-9A-10)	-	71,980	71,980
Increased Enrollment (WVC 18-9A-15)	10,440,000	13,653,041	3,213,041
Alternative Education Programs (WVC 18-9A-21)	4,432,241	4,341,618	(90,623)
Limited English Proficient (LEP) students (WVC 18-9A-22)	96,000	96,000	-
Hope Scholarship (WVC 18-9A-25)	18,222,183	100,358,216	82,136,033
Sub-total	33,190,424	118,520,855	85,330,431
Additional Appropriations for County Bds:			
High Acuity Special Education Needs (WVC 18-20-5)	1,500,000	1,500,000	-
Educational Program Allowance	516,250	516,250	-
Attendance Incentive Bonus (18A-4-10(c))	2,262,389	2,262,389	-
Safe Schools Funding (WVC 18-5-48)	1,000,000	257,618,330	256,618,330
Early Retirement Notification Incentive	300,000	300,000	-
Total	38,769,063	380,717,824	341,948,761

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**PUBLIC SCHOOL SUPPORT PROGRAM
COMPARISON OF APPROPRIATION REQUEST TO PROJECTED
APPROPRIATION REQUEST FOR THE 2025-26 YEAR
(ACCOUNT NO. 0317-2026-0402)**

	Prelim (Sept) Appropriation Request	Amount Requested	Increase (Decrease)
(1) PROFESSIONAL EDUCATORS (WVC 18-9A-4)			
Base	920,412,216	924,998,103	4,585,887
Equity	<u>31,162,814</u>	<u>31,212,406</u>	<u>49,592</u>
Total	951,575,030	956,210,509	4,635,479
(2) SERVICE PERSONNEL (WVC 18-9A-5)			
Base	388,308,258	385,092,406	(3,215,852)
Equity	<u>14,864,178</u>	<u>14,800,581</u>	<u>(63,597)</u>
Total	403,172,436	399,892,987	(3,279,449)
(3) FIXED CHARGES (WVC 18-9A-6)			
Social Security	108,687,083	108,757,911	70,828
Unemployment Comp.	568,298	568,669	371
Workers Comp.	<u>7,814,104</u>	<u>7,677,029</u>	<u>(137,075)</u>
Total	117,069,485	117,003,609	(65,876)
(4) TRANSPORTATION COST (WVC 18-9A-7)	103,990,000	100,315,326	(3,674,674)
(5) PROF. STUDENT SUPPORT PERS. (WVC 18-9A-8)			
Base	63,768,415	63,366,988	(401,427)
Equity	<u>2,230,302</u>	<u>2,201,555</u>	<u>(28,747)</u>
Total	65,998,717	65,568,543	(430,174)
(6) OTHER CURRENT EXPENSE (WVC 18-9A-9)			
Current Expense	149,285,465	154,566,527	5,281,062
Substitutes	35,518,655	35,541,801	23,146
Faculty Senates	<u>7,326,224</u>	<u>7,561,064</u>	<u>234,840</u>
Total	192,130,344	197,669,392	5,539,048
(7) IMPROVE INST. PROGRAM (WVC 18-9A-10)			
Step 7a	63,626,561	63,626,561	-
Advanced Placement	739,539	825,149	85,610
21st Century Technology	49,747,886	49,747,886	-
Teacher and Leader Induction	<u>28,783,005</u>	<u>28,783,005</u>	<u>-</u>
Total	142,896,991	142,982,601	85,610
(8) BASIC FOUNDATION PROGRAM	1,976,833,003	1,979,642,967	2,809,964
(9) LESS LOCAL SHARE (WVC 18-9A-11)	<u>(592,781,390)</u>	<u>(563,418,968)</u>	<u>29,362,422</u>
(10) BASIC STATE AID (WVC 18-9A-12a)	1,384,051,613	1,416,223,999	32,172,386
(11) TAX ADJUSTMENTS:			
Taxes not collect. (WVC 18-9A-12b)	2,713,309	8,108,598	5,395,289
In lieu tax pymts (WVC 18-9A-12c)	<u>(3,099,998)</u>	<u>(2,685,614)</u>	<u>414,384</u>
Total	(386,688)	5,422,984	5,809,673
(12) TOTAL STATE AID - COUNTY BOARDS	<u>1,383,664,925</u>	<u>1,421,646,983</u>	<u>37,982,059</u>
PEIA	\$312,373,261	317,566,529 (3)	5,193,268
Teachers Retirement System - Normal Cost	72,852,000	72,852,000 (1)	-
Teachers Retirement System - Unfunded Liability	<u>251,730,000</u>	<u>251,730,000 (1)</u>	<u>-</u>
Total - Teachers' Retirement System	324,582,000	324,582,000	-
TOTAL STATE AID	<u>2,020,620,186</u>	<u>2,063,795,512</u>	<u>43,175,327</u>

Notes: (1) The Actuarial Valuation Report of the Teachers' Retirement System has not been completed as of the date of this request; the above amounts are based on estimates provided by the CPRB's actuary in August 2024. The amounts will need to be revised once the actuarial valuation is completed. (2) The local share calculation is based on estimates provided by the State Tax Department and will need to be revised using the Certificates of Valuation provided by the county assessors on March 3, 2025. (3) The PEIA request assumes a 14% increase in employer premiums based on information received by the WV State Budget Office. The total amount requested was reduced by approximately \$5.3 million to utilize funds currently on deposit with PEIA from prior year allocations.

**PUBLIC SCHOOL SUPPORT PROGRAM
COMPARISON OF APPROPRIATION REQUEST TO PROJECTED
APPROPRIATION REQUEST FOR THE 2025-26 YEAR
(ACCOUNT NO. 0313-2026-0402)**

	Sept Appropriation Request	Amount Requested	Difference
Within the PSSP:			
Sustained Growth (WVC 18-9A-10)	70,000	71,980	1,980
Increased Enrollment (WVC 18-9A-15)	10,000,000	13,653,041	3,653,041
Alternative Education Programs (WVC 18-9A-21)	4,362,682	4,341,618	(21,064)
Limited English Proficient (LEP) students (WVC 18-9A-22)	96,000	96,000	-
Hope Scholarship (WVC 18-9A-25)	93,229,995	100,358,216	7,128,221
Sub-total	107,758,677	118,520,855	10,762,179
Additional Appropriations for County Bds:			
High Acuity Special Education Needs (WVC 18-20-5)	1,500,000	1,500,000	-
Educational Program Allowance	516,250	516,250	-
Attendance Incentive Bonus (18A-4-10(c))	2,262,389	2,262,389	-
Safe Schools Funding (WVC 18-5-48)	252,763,330	257,618,330	4,855,000
Early Retirement Notification Incentive	300,000	300,000	-
Sub-total	257,341,969	262,196,969	4,855,000
Total	365,100,645	380,717,824	15,617,179

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Attachment 4