				(1)	(2)	(3)	(4)
		poo	rop	FY2017	FY2018	FY 2017 vs	Memo Variance
		Appro.Coc	Reapprop	Appropriation	SB1013	FY 2018	FY 2017 vs
Ref.		Арр	Re	SB1013	Enrolled	Variance	FY2018
	WVDE:						
	General Revenue Fund:						
	0303 School Lunch Program						
1	Personal Services & Benefits	00100	I	321,931	321,931	-	
2	Current Expenses	13000		2,118,490	2,118,490	-	
3	Total			2,440,421	2,440,421	-	
	0313 State Department of Education						
.	Other Allowances Under the Public School Support Pr		ļ				
4	Teachers Retirement Savings Realized	09500	ļ	37,656,000	34,638,000	(3,018,000)	actuarial
5	Increased Enrollment	14000	٠	3,430,000	2,650,000	(780,000)	formula/statute
6	Safe Schools	14300	ļ	4,980,178	4,911,959	(68,219)	formula/statute
7	Allowance for County Transfers	26400 52800	₩.	282,732 96,000	64,212 96,000	(218,520)	statute
8	English as a Second Language	97200	-	3,543,120	96,000	(3,543,120)	HB 2711 eliminated
10	Regional Education Service Agencies Subtotal	91200	 	49,988,030	42,360,171	(7,627,859)	TID 27 11 ellillillated
	Subtotal		<u> </u>	43,300,030	42,300,171	(1,021,033)	
	Other Funds Distributed to LEAs:						
11	Technology System Specialists	06200	<u> </u>	2,000,000	-	(2,000,000)	SB 1013 zeroed
12	Teacher Mentor	15800	R	550,000	550,000	-	
13	National Teacher Certification	16100	R	-	300,000	300,000	requested late after HB2801 swept
14	Technology Repair and Modernization	29800	ļ	951,003	951,003	-	
15	Early Retirement Notification Incentive	36600	l	300,000	300,000	-	
16	Math Program	36800	۳.	336,532	336,532	-	
17	21st Century Fellows	50700	1	274,899	274,899	-	
18	Teacher Reimbursement	57300	<u> </u>	297,188	297,188	-	
19	High-Y Youth in Government	61600	<u> </u>	100,000	100,000	-	
20	High Acuity Special Needs	63400	R	1,500,000	1,500,000	-	
21	Principals Mentorship	64900		69,250	69,250	-	
22	IT Academy	72100	R	500,000	500,000	-	
23	Early Literacy Program	75600	ļ	5,700,000	5,700,000	-	
24	School-Based Truancy Prevention	78101	ļ	2,000,000	2,000,000	-	
25	Innovation in Education	78102	ļ	2,496,144	7 000 500	(2,496,144)	SB 1013 zeroed
26 27	21st Century Tech Infrastruc Network Tools & Su	93300 99600	ļ	7,636,586 516,250	7,636,586		
28	Educational Program Allowance	99000	<u> </u>	25,227,852	516,250 21,031,708	(4,196,144)	
20	Subtotal		1	25,227,652	21,031,706	(4, 196, 144)	
	Department Operations:						
29	Personal Services & Benefits	00100	╁┈	4,278,989	4,278,989		
30	Equipment	07000	╆┈	5,000	5,000	-	
31	Unclassified	09900	R	300,000	300,000		
32	Current Expenses	13000	R	2,518,992	2,518,992		
33	Buildings	25800	R	1,000	1,000	-	
34	HVAC Technicians	35500	1	495,507	495,507	-	
35	Assessment Programs	39600	<u>[</u>	1,339,588	1,339,588	-	
36	Hospitality Training	60000	[267,123	267,123	-	
37	Foreign Student Education	63600		150,000	150,000	-	
38	State Board Of Education Administrative Costs	68400	[366,152	266,152	(100,000)	SB 1013 reduced
39	Other Assets	69000		1,000	1,000	-	
40	Land	73000	R	1,000	1,000		
41	21st Century Learners	88600	R	1,706,441	1,706,441		
42	BRIM Premium	91300	ļ	295,036	320,429	25,393	BRIMadjust
43	21st Century Assessment and Professional Develo	93100	┡	2,999,007	1,999,007	(1,000,000)	SB 1013 reduced
44	Subtotal		<u> </u>	14,724,835	13,650,228	(1,074,607)	
45	Total			89,940,717	77,042,107	(12,898,610)	

31 April					(1)	(2)	(3)	(4)
0314 Aid for Except, Children & Institutional Programs Speed Education Courts 19900 7.271,775			Pos	rop	FY2017	FY 2018	FY 2017 vs	Memo Variance
0314 Aid for Except, Children & Institutional Programs Speed Education Courts 19900 7.271,775			0.0	app	Appropriation	SB1013	FY 2018	FY 2017 vs
Special Face Anniversities 19900 7,271,767 7,2	Ref.		Αp	ž	SB1013	Enrolled	Variance	FY 2018
Special Face Anniversities 19900 7,271,767 7,2		0244 Aid for Event Children 9 Institutional Brown						
Second Reconstructurations 15000 5,748,794 5,748,794 6			p.v.v.vvvvvvvv	ա	7 074 757	7 074 757		
## Graf of Joseph Internal Proteocologies As June 19			•	· 	• • • • • • • • • • • • • • • • • • • •			
Secretary Secr	 	•	•	.				
State Air to Schools	www			d in	•~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~		162 722	sten increases for teachers
15 10 15 15 15 15 15 15			47200	<u> </u>			- ,	Step moreuses for teachers
15 10 15 15 15 15 15 15								
Site 2 - Serice Process 15200 2007 11-335 280.015.221 0.798.174 termulas				1				
Size 3 - Fine Charges				.	**************************************			
Sept.	000:000000		***********	₩	********************	000000000000000000000000000000000000000		••••••
Steps - Professional Studies Support Previouse 5500 30,982,000 40,933,086 2,150,874 formula 1500 150,081,081 150,081,081 150,081,081 150,081,081 150,081,081 150,081,081 150,081,081 150,081,081 150,081,081 150,081,081 150,081,081 150,081,081 150,081,081 150,081,081 150,081,081 150			•	· · · · ·	•			
Style Other Current Expenses 0,220, 152,099,860 149,339,086 2,196,874 1		•		 	*		(4,455,650)	l
Sept	www		•	վ	•		(2 150 874)	formula
20			•	.	•		(2,130,674)	Tomula
Site 71 - Advanced Procurement		•	•	-	• • • • • • • • • • • • • • • • • • • •			
Section	www	*		₩.	•~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~		10 293	·····
		'	55500	t		,	,	
Aglatimus - Tyanin Nr Cokerter 118,644 338,334 219,800		•		╁┈	**************************************			
Aglatemers - Payments in Lou of Taxes Q.645,0889 Q.779,075 (133,987)		***************************************		┪┈		~~~~~~~~~~~	*************	
	63			┪┈	•			
Total Basis State Ast	64				(, , , ,		,	
Teachers Retrement System	65						· ·	
Teachers Retrement System	66	Public Employees' Insurance Agency	01200	1	241,429,043	242,714,967	1,285,924	
School Building Authority		•		1	***************************************		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
Retremel Systems-Unfunded Liability		School Building Authority	45300	1	23,421,520	23,424,770	3,250	
1	69		77500	1	320,634,000	343,963,000	23,329,000	
Personal Services & Benefits	70	Total			1,766,348,724	1,783,510,166	17,161,442	
Personal Services & Benefits		0200 CT Brograms						
Total	71	•	00100	┿┈	1 275 472	1 275 472		
Total Current Expenses 13000 882,131 882,131		***************************************	~~~~~~~~			~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~		
Wood Products-Forestry Vocational Program 14600 87,417 68,993 1,576 step increases for teachers 75 Albert Varni Vocational Program 14700 131,951 131,951 22,440,602 225,440 step increases for teachers 76 Vocational Aid 14800 22,215,162 22,440,602 225,440 step increases for teachers 77 Adult Basic Education 14900 4,523,322 4,591,896 68,574 step increases for teachers 78 Program Modernization 30500 88,4,313 884,313 5 778,815				 	•			
75		•		₩			- 1 576	etan increases for teachers
Vocational Aid		4 :000:000:000:000:000:000:000:000:000:0	***********		* 2000200000000000000000000000000000000		1,070	step increases for teachers
77			•	· · · ·	•	• • • • • • • • • • • • • • • • • • • •	225 440	sten increases for teachers
Program Modernization 30500 894,313 894,313		•	•~~~~~~~	┿┈	*~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	••••••••••••••••••••••••••••••••••••••
Pigh School Equivalency Diploma Testing 72600 R 778,815 778,815	www		•~~~~~~~	₩			-	
Section FFA Grant Awards S3900 11,496 11,496		• • • • • • • • • • • • • • • • • • • •	•	R	•		-	
Pre-Enginnering Academy Program 84000 265,294 265,294 -	80	······································		1	•		-	
Total General Revenue Fund - WVDE		Pre-Enginnering Academy Program		ψ	•~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~		-	
LOTTERY FUND:	82	Total			31,304,174	31,599,764	295,590	
3951 Dept of Education	83	Total General Revenue Fund - WVDE			1,919,220,468	1,923,941,612	4,721,144	
FBI Checks 37200 108,860 108,860 -								
85			27000	 -	400.000	400.000		
Assessment Program 39600 R 2,946,059 2,946,059 -				 	<u> </u>			
87 21st Century Tech Infrastruc Network Tools & Su 93300 R 14,151,287 14,151,287 - 88	haanaa			₩.	4			
Total Appropriated - Lottery Fund - WVDE 18,006,206 18,006,206 -	·			+			-	
OTHER FUNDS: 3937 Strategic Staff Development 90 Personal Services & Benefits 00100 134,000 - 91 Unclassified 09900 1,000 1,000 - 92 Current Expenses 13000 265,000 265,000 - 93 Total 400,000 400,000 -		-		Ė			-	
3937 Strategic Staff Development 90 Personal Services & Benefits 00100 134,000 134,000 -	89	TOTAL APPROPRIATED FROM ALL STATE FUNDS - WVD			1,937,226,674	1,941,947,818	4,721,144	
90 Personal Services & Benefits 00100 134,000 - 91 Unclassified 09900 1,000 1,000 - 92 Current Expenses 13000 265,000 265,000 - 93 Total 400,000 400,000 -								
91 Unclassified 09900 1,000 - 92 Current Expenses 13000 265,000 - 93 Total 400,000 400,000 -		•	00100	Ψ"	134.000	134.000	-	
92 Current Expenses 13000 265,000 265,000 - 93 Total 400,000 400,000 -				†···	•		-	
93 Total 400,000 400,000 -		*	•	†	•		-	
94 Total - Other Funds -WVDE 400,000 400,000 -	93	i					-	
	94	Total - Other Funds -WVDE			400,000	400,000	-	

				(1)	(2)	(3)	(4)
		Cod	rop	FY2017	FY2018	FY 2017 vs	Memo Variance
		Appro.(Reapprop	Appropriation	SB1013	FY 2018	FY 2017 vs
Ref.		Арі	å	SB1013	Enrolled	Variance	FY 2018
	FEDERAL FUNDS:						
	8712 Federal Consolidated Personal Services & Benefits	00100	 	7 070 055	F 600 0FF	(1.450.000)	reduced nemonal envises
95 96	Personal Services & Benefits Unclassified			7,078,855	5,628,855 2,000,000	(1,450,000)	reduced personal services
97	Current Expenses	09900 13000	 	2,000,000 210,917,820	212,367,820	- 1,450,000	increased aid to counties
98	Repairs and Alterations	06400	╁	10,000	10.000	1,430,000	increased and to countres
99	Equipment	07000	┈	10,000	10,000		
100	Other Assets	69000	†····	10,000	10,000	-	
101	Total - Fund 8712			220,026,675	220,026,675		
	8713 School Nutrition			4 000 040	4 040 040	(400,000)	
102	Personal Services & Benefits	00100		1,992,648	1,812,648	(180,000)	reduced personal services
103	Unclassified	09900	 -	1,150,500	1,150,500	- 45 400 000	:
104	Current Expenses	13000 06400		128,101,265	143,281,265 20,000	15,180,000	increased aid to counties
105 106	Repairs and Alterations		₩	20,000 100,000	100,000		
106	Equipment Other Assets	07000 69000	 	100,000 25,000	100,000 25,000	-	
108	Total - Fund 8713	09000		131,389,413	146,389,413	15,000,000	
100	Total - Luliu 6/13		┢	101,000,410	140,303,413	13,000,000	
	8714 CTE Programs						
109	Personal Services & Benefits	00100	†	1,519,972	1,519,972	-	
110	Unclassified	09900	†~~	155,000	155,000	-	
111	Current Expenses	13000	1	14,320,081	14,320,081	-	
112	Repairs and Alterations	06400	1	10,000	10,000	-	
113	Equipment	07000	T	10,000	10,000	-	
114	Other Assets	69000	Ĭ	10,000	10,000	-	
115	Total - Fund 8714			16,025,053	16,025,053	-	
	8715 Special Programs		ļ				
116	Personal Services & Benefits	00100		4,044,940	3,344,940	(700,000)	reduced personal services
117	Unclassified	09900	ļ	1,000,000	1,000,000	-	
118	Current Expenses	13000		107,646,390	108,346,390	700,000	increased aid to counties
119	Repairs and Alterations	06400	ļ	10,000	10,000	-	
120 121	Equipment	07000	∤	10,000 10.000	10,000		
122	Other Assets Total - Fund 8715	69000	1	112,721,330	10,000 112,721,330	-	
123	TOTAL - FEDERAL FUNDS - WVDE			480.162.471	495,162,471	45 000 000	
	TOTAL APPROPRIATIONS - WVDE		\vdash		i i	15,000,000 19,721,144	
124	IOIAL APPROPRIATIONS - WVDE			2,417,789,145	2,437,510,289	19,721,144	
	OTHER AGENCIES OF THE BOARD OF EDUCATION General Fund:	l: 					
	0573 Office of Educ Performance Audits		.				
125	Personal Services & Benefits	00100	.	848,582	-	(848,582)	HB 2711 eliminated
126	Unclassified	09900	ļ	7,000	-	(7,000)	HB 2711 eliminated
127	Current Expenses	13000		294,316	-	(294,316)	HB 2711 eliminated
128	Repairs and Alterations	06400		1,000	-	(1,000)	HB 2711 eliminated
129	Equipment	07000	 	1,000	-	(1,000)	
130	Other Assets Total - OEPA	69000		1,000 1,152,898	-	(1,000) (1,152,898)	HB 2711 eliminated HB 2711 eliminated
131	I IOIAI - UEPA			1,152,098	-	(1,152,098)	no 2/11 eminideu
	0320 Schools for the Deaf & Blind						
i		00100	†····	11,606,686	11,304,805	(301,881)	reduced personal services (PS)
132	Personal Services & Benefits	00100			110,000	2,671	
133		09900	Ι	107,329	110,000	_,	
	Personal Services & Benefits Unclassified Current Expenses			107,329 1,761,169	1,988,129	226,960	increased to net out PS reduction
133	Unclassified	09900 13000 06400		1,761,169 115,000	1,988,129 85,000		increased to net out PS reduction
133 134 135 136	Unclassified Current Expenses Repairs and Alterations Equipment	09900 13000 06400 07000	•••••	1,761,169 115,000 35,000	1,988,129 85,000 70,000	226,960 (30,000) 35,000	increased to net out PS reduction
133 134 135	Unclassified Current Expenses Repairs and Alterations	09900 13000 06400	R	1,761,169 115,000	1,988,129 85,000	226,960 (30,000)	increased to net out PS reduction
133 134 135 136 137	Unclassified Current Expenses Repairs and Alterations Equipment	09900 13000 06400 07000 25800 75500	R R	1,761,169 115,000 35,000 50,000 62,500	1,988,129 85,000 70,000 85,000 82,500	226,960 (30,000) 35,000 35,000 20,000	
133 134 135 136 137	Unclassified Current Expenses Repairs and Alterations Equipment Buildings	09900 13000 06400 07000 25800	+	1,761,169 115,000 35,000 50,000	1,988,129 85,000 70,000 85,000	226,960 (30,000) 35,000 35,000	increased to net out PS reduction

			(1)	(2)	(3)	(4)
	boo	гор	FY2017	FY2018	FY 2017 vs	Memo Variance
	0.0	арр	Appropriation	SB1013	FY2018	FY 2017 vs
Ref.	Арр	Re	SB1013	Enrolled	Variance	FY2018
141 GRAND TOTAL APPROPRIATIONS - WVDE/WVBE			2,432,782,477	2,451,360,613	18,578,136	

Net non-formula, discretionary reductions: RESAS \$ (3,543,120) a TSS \$ (2,000,000) b Innovation in Education \$ (2,000,000) d 21st Century Assess & PD \$ (1,000,000) d \$ (100,292,162) g \$ (100,	GRAND TOTAL APPROPRIATIONS - WVDE/WVBE		2,432,782,477		2,451,360,613	
Net non-formula, discretionary reductions: RESAs \$ (3,543,120) a TSS \$ (2,000,000) b \$ (1,000,000) d \$ (1,00						
TSS \$ (2,000,000) b Innovation in Education \$ (2,496,144) State Board of Educ Admin \$ (100,000) d 21st Century Assess & PD \$ (1,000,000) d 21st Century Assess & PD \$ (1,152,898) f Subtotal \$ (10,292,162) g \$ (1,152,898) f Subtotal \$ (10,292,162) g \$ (1,152,898) f Subtotal \$ (10,292,162) g \$ (10,29	Summary of FY 2017 vs. FY 2018 Changes:					
Innovation in Education \$ (2,496,144) c State Board of Educ Admin \$ (100,000) d 21st Century Assess & PD \$ (1,000,000) d 0 0 0 0 0 0 0 0 0	Net non-formula, discretionary reductions:	RESAs			(3,543,120)	а
State Board of Educ Admin 21st Century Assess & PD (1,000,000) d 21st Century Assess & PD (1,000,000) d (1,000,000					(2,000,000)	b
21st Century Assess & PD						
Actuarial, formula and statutory reductions: TRS Savings Realized \$ (3,018,000) h						
Actuarial, formula and statutory reductions: TRS Savings Realized \$ (3,018,000) h		•	sess & PD			
Actuarial, formula and statutory reductions: TRS Savings Realized \$ (3,018,000) h			-	•		
Increased Enrollment		Subtotal		\$	(10,292,162)	g
Safe Schools S	Actuarial, formula and statutory reductions:	TRS Savings Reali	ized	\$	(3,018,000)	h
Allow for County Transfers \$ (218,520) k Subtotal \$ (4,084,739) \$ (4,084,739) \$ Step 1 Professional Educators \$ (12,816,487) m Step 2 Service Personnel \$ (3,796,114) n Step 3 Fixed Charges \$ (1,548,714) o Step 4 Transportation \$ (4,453,850) p Step 6 Other Current Expenses \$ (2,150,874) q Subtotal \$ (24,766,039) r Grand Total Reductions \$ (39,142,940) s Increases: National Teacher Certification \$ 300,000 t BRIM \$ 25,393 u ODTP Teacher Step Increases \$ 162,722 v Step 7c - Advanced Placement \$ 10,293 w Net Adjustments in Formula \$ 85,703 x Wood Products - Voc Teachers \$ 1,576 y Vocational Teachers Step Increase \$ 225,440 z ABE Teachers Step Increase \$ 68,574 a Subtotal \$ 879,701 ab PEIA \$ 1,285,924 ac TRS Normal Cost \$ 4,661,000 ad SBA \$ 3,250 ae TRS Unfunded Liability \$ 23,329,000 af Subtotal \$ 29,279,174 ag Decrease in Local Share \$ 12,552,311 ah Net Increase WVSDB \$ 9,890 ai Total State Increases \$ 42,721,076 aj Net State Funded Increases \$ 3,578,136 ak Federal Nutrition Improvement \$ 15,000,000 and		Increased Enrollr	ment	\$	(780,000)	i
Subtotal Subtotal Subtotal Subtotal Step 1 Professional Educators Sub 2 Service Personnel Sub 3,796,114 n Step 3 Fixed Charges Sub 4,43,850 p Step 4 Transportation Sub 4,453,850 p Step 6 Other Current Expenses Sub 4,150,874 q Sub 4,766,039 r Sub 4,776,039 r Sub		Safe Schools		\$	(68,219)	j
Step 1 Professional Educators \$ (12,816,487) m		Allow for County	y Transfers	\$	(218,520)	k
Step 2 Service Personnel \$ (3,796,114) n		Subtotal		\$	(4,084,739)	I
Step 2 Service Personnel \$ (3,796,114) n		Step 1 Profession	nal Educators	\$	(12,816,487)	m
Step 4 Transportation \$ (4,453,850) p Step 6 Other Current Expenses \$ (2,150,874) q Subtotal \$ (24,766,039) r Grand Total Reductions Increases: National Teacher Certification \$ 300,000 t BRIM \$ 25,393 u ODTP Teacher Step Increases \$ 162,722 v Step 7c - Advanced Placement \$ 10,293 w Net Adjustments in Formula \$ 85,703 x Wood Products - Voc Teachers \$ 1,576 y Vocational Teachers Step Increase \$ 225,440 z ABE Teachers Step Increases \$ 68,574 aa Subtotal \$ 3,250 ae TRS Normal Cost \$ 4,661,000 ad SBA \$ 3,250 ae TRS Unfunded Liability \$ 23,329,000 af Subtotal \$ 29,279,174 ag Decrease in Local Share \$ 12,552,311 ah Net Increase WVSDB \$ 9,890 ai Total State Increases \$ 3,578,136 ak Federal Nutrition Improvement \$ 15,000,000 al		Step 2 Service Pe	ersonnel			
Step 6 Other Current Expenses \$ (2,150,874) q \$ (24,766,039) r \$ (24,766,039) r \$ (39,142,940) s		Step 3 Fixed Cha	irges	\$	(1,548,714)	0
Subtotal \$ (24,766,039) r		Step 4 Transport	ation	\$	(4,453,850)	р
Increases: National Teacher Certification \$ 300,000 t BRIM \$ 25,393 u ODTP Teacher Step Increases \$ 162,722 v Step 7c - Advanced Placement \$ 10,293 w Net Adjustments in Formula \$ 85,703 x Wood Products - Voc Teachers \$ 1,576 y Vocational Teachers Step Increase \$ 225,440 z ABE Teachers Step Increases \$ 879,701 ab PEIA \$ 1,285,924 ac TRS Normal Cost \$ 4,661,000 ad SBA \$ 3,250 ae TRS Unfunded Liability \$ 23,329,000 af Subtotal \$ 29,279,174 ag Decrease in Local Share \$ 12,552,311 ah Net Increase WVSDB \$ 9,890 ai Total State Increases \$ 3,578,136 ak Federal Nutrition Improvement \$ 15,000,000 al		Step 6 Other Cur	rent Expenses	\$	(2,150,874)	q
Increases: National Teacher Certification \$ 300,000 t BRIM \$ 25,393 u ODTP Teacher Step Increases \$ 162,722 v Step 7c - Advanced Placement \$ 10,293 w Net Adjustments in Formula \$ 85,703 x Wood Products - Voc Teachers \$ 1,576 y Vocational Teachers Step Increase \$ 225,440 z ABE Teachers Step Increase \$ 68,574 aa Subtotal \$ 879,701 ab PEIA \$ 1,285,924 ac TRS Normal Cost \$ 4,661,000 ad SBA \$ 3,250 ae TRS Unfunded Liability \$ 23,329,000 af Subtotal \$ 29,279,174 ag Decrease in Local Share \$ 12,552,311 ah Net Increase WVSDB \$ 9,890 ai Total State Increases \$ 42,721,076 aj Net State Funded Increases \$ 3,578,136 ak Federal Nutrition Improvement \$ 15,000,000 and Subtotion \$ 1		Subtotal	•	\$	(24,766,039)	r
BRIM ODTP Teacher Step Increases Step 7c - Advanced Placement Step 7c - Advanced Placement Net Adjustments in Formula Wood Products - Voc Teachers Vocational Teachers Step Increase ABE Teachers Step Increase Subtotal PEIA TRS Normal Cost SBA TRS Unfunded Liability Subtotal Decrease in Local Share Net Increase WVSDB Total State Increases \$ 25,393 u 162,722 v 162,723 u 16		Grand Total Red	uctions	\$	(39,142,940)	S
ODTP Teacher Step Increases \$ 162,722 v Step 7c - Advanced Placement \$ 10,293 w Net Adjustments in Formula \$ 85,703 x Wood Products - Voc Teachers \$ 1,576 y Vocational Teachers Step Increase \$ 225,440 z ABE Teachers Step Increases \$ 68,574 aa Subtotal \$ 879,701 ab PEIA \$ 1,285,924 ac TRS Normal Cost \$ 4,661,000 ad SBA \$ 3,250 ae TRS Unfunded Liability \$ 23,329,000 af Subtotal \$ 29,279,174 ag Decrease in Local Share \$ 12,552,311 ah Net Increase WVSDB \$ 9,890 ai Total State Increases \$ 42,721,076 aj Net State Funded Increases \$ 3,578,136 ak Federal Nutrition Improvement \$ 15,000,000 al	Increases:	National Teacher	Certification	\$	300,000	t
Step 7c - Advanced Placement \$ 10,293 w Net Adjustments in Formula \$ 85,703 x Wood Products - Voc Teachers \$ 1,576 y Vocational Teachers Step Increase \$ 225,440 z ABE Teachers Step Increases \$ 68,574 aa Subtotal \$ 879,701 ab PEIA \$ 1,285,924 ac TRS Normal Cost \$ 4,661,000 ad SBA \$ 3,250 ae TRS Unfunded Liability \$ 23,329,000 af Subtotal \$ 29,279,174 ag Decrease in Local Share \$ 12,552,311 ah Net Increase WVSDB \$ 9,890 ai Total State Increases \$ 42,721,076 aj Net State Funded Increases \$ 3,578,136 ak Federal Nutrition Improvement \$ 15,000,000 al		BRIM			25,393	u
Net Adjustments in Formula \$ 85,703 x Wood Products - Voc Teachers \$ 1,576 y Vocational Teachers Step Increase \$ 225,440 z ABE Teachers Step Increases \$ 68,574 aa Subtotal \$ 879,701 ab PEIA \$ 1,285,924 ac TRS Normal Cost \$ 4,661,000 ad SBA \$ 3,250 ae TRS Unfunded Liability \$ 23,329,000 af Subtotal \$ 29,279,174 ag Decrease in Local Share \$ 12,552,311 ah Net Increase WVSDB \$ 9,890 ai Total State Increases \$ 42,721,076 aj Net State Funded Increases \$ 3,578,136 ak Federal Nutrition Improvement \$ 15,000,000 al		ODTP Teacher Ste	ep Increases	\$	162,722	V
Wood Products - Voc Teachers \$ 1,576 y Vocational Teachers Step Increase \$ 225,440 z ABE Teachers Step Increases \$ 68,574 aa Subtotal \$ 879,701 ab PEIA \$ 1,285,924 ac TRS Normal Cost \$ 4,661,000 ad SBA \$ 3,250 ae TRS Unfunded Liability \$ 23,329,000 af Subtotal \$ 29,279,174 ag Decrease in Local Share \$ 12,552,311 ah Net Increase WVSDB \$ 9,890 ai Total State Increases \$ 42,721,076 aj Net State Funded Increases \$ 3,578,136 ak Federal Nutrition Improvement \$ 15,000,000 al		Step 7c - Advanc	ed Placement	\$	10,293	w
Vocational Teachers Step Increases \$ 225,440 z ABE Teachers Step Increases \$ 68,574 aa Subtotal \$ 879,701 ab PEIA \$ 1,285,924 ac TRS Normal Cost \$ 4,661,000 ad SBA \$ 3,250 ae TRS Unfunded Liability \$ 23,329,000 af Subtotal \$ 29,279,174 ag Decrease in Local Share \$ 12,552,311 ah Net Increase WVSDB \$ 9,890 ai Total State Increases \$ 42,721,076 aj Net State Funded Increases \$ 3,578,136 ak Federal Nutrition Improvement \$ 15,000,000 al		Net Adjustments	s in Formula		85,703	Х
ABE Teachers Step Increases \$ 68,574 aa Subtotal \$ 879,701 ab \$ 9,890 ab \$		Wood Products	- Voc Teachers		1,576	У
Subtotal \$ 879,701 ab PEIA \$ 1,285,924 ac TRS Normal Cost \$ 4,661,000 ad SBA \$ 3,250 ae TRS Unfunded Liability \$ 23,329,000 af Subtotal \$ 29,279,174 ag Decrease in Local Share \$ 12,552,311 ah Net Increase WVSDB \$ 9,890 ai Total State Increases \$ 42,721,076 aj Net State Funded Increases \$ 3,578,136 ak Federal Nutrition Improvement \$ 15,000,000 al			•		225,440	Z
PEIA \$ 1,285,924 ac TRS Normal Cost \$ 4,661,000 ad SBA \$ 3,250 ae TRS Unfunded Liability \$ 23,329,000 af Subtotal \$ 29,279,174 ag Decrease in Local Share \$ 12,552,311 ah Net Increase WVSDB \$ 9,890 ai Total State Increases \$ 42,721,076 aj Net State Funded Increases \$ 3,578,136 ak Federal Nutrition Improvement \$ 15,000,000 al			p Increases			aa
TRS Normal Cost \$ 4,661,000 ad SBA \$ 3,250 ae TRS Unfunded Liability \$ 23,329,000 af Subtotal \$ 29,279,174 ag Decrease in Local Share \$ 12,552,311 ah Net Increase WVSDB \$ 9,890 ai Total State Increases \$ 42,721,076 aj Net State Funded Increases \$ 3,578,136 ak Federal Nutrition Improvement \$ 15,000,000 al		Subtotal		\$	879,701	ab
SBA \$ 3,250 ae TRS Unfunded Liability \$ 23,329,000 af Subtotal \$ 29,279,174 ag Decrease in Local Share \$ 12,552,311 ah Net Increase WVSDB \$ 9,890 ai Total State Increases \$ 42,721,076 aj Net State Funded Increases \$ 3,578,136 ak Federal Nutrition Improvement \$ 15,000,000 al		PEIA			1,285,924	ac
TRS Unfunded Liability \$ 23,329,000 af Subtotal \$ 29,279,174 ag Decrease in Local Share \$ 12,552,311 ah Net Increase WVSDB \$ 9,890 ai Total State Increases \$ 42,721,076 aj Net State Funded Increases \$ 3,578,136 ak Federal Nutrition Improvement \$ 15,000,000 al		TRS Normal Cost	t		4,661,000	ad
Subtotal \$ 29,279,174 ag Decrease in Local Share \$ 12,552,311 ah Net Increase WVSDB \$ 9,890 ai Total State Increases \$ 42,721,076 aj Net State Funded Increases \$ 3,578,136 ak Federal Nutrition Improvement \$ 15,000,000 al		SBA		\$	3,250	ae
Decrease in Local Share \$ 12,552,311 ah Net Increase WVSDB \$ 9,890 ai Total State Increases \$ 42,721,076 aj Net State Funded Increases \$ 3,578,136 ak Federal Nutrition Improvement \$ 15,000,000 al		TRS Unfunded Li	ability _	\$	23,329,000	af
Net Increase WVSDB \$ 9,890 ai Total State Increases \$ 42,721,076 aj Net State Funded Increases \$ 3,578,136 ak Federal Nutrition Improvement \$ 15,000,000 al		Subtotal		\$	29,279,174	ag
Total State Increases \$ 42,721,076 aj Net State Funded Increases \$ 3,578,136 ak Federal Nutrition Improvement \$ 15,000,000 al		Decrease in Local	l Share	\$	12,552,311	ah
Net State Funded Increases \$ 3,578,136 ak Federal Nutrition Improvement \$ 15,000,000 al		Net Increase WV	SDB	\$	9,890	ai
Federal Nutrition Improvement \$ 15,000,000 al		Total State Increa	ases	\$	42,721,076	aj
		Net State Funde	d Increases	\$	3,578,136	ak
Total Increases \$ 18,578,136 am		Federal Nutrition	n Improvement	\$	15,000,000	al
		Total Increases	•	\$	18,578,136	am