

**STATE OF WEST VIRGINIA  
EXECUTIVE SUMMARY OF THE  
PUBLIC SCHOOL SUPPORT PROGRAM  
BASED ON THE FINAL COMPUTATIONS  
FOR THE 2017-18 YEAR**

The Public School Support Program (PSSP) is a plan of financial support for the public schools in the State of West Virginia, which specifies statutorily the responsibilities of both the State and the fifty-five county school districts. The State's responsibility for the basic program allowance is the total of the allowances calculated under Steps 1 through 7, less the aggregate amount calculated as the school districts' local share.

The PSSP is a basic foundation allowance program that provides funding to the local school districts for personnel salaries (Steps 1, 2, and 5), employee benefit costs (Step 3), transportation operating costs (Step 4), general operating costs, substitute costs and allowances for faculty senates (Step 6), and improvement of instructional programs, increase in technology funding, and advanced placement programs (Step 7). Additional allowances are provided for alternative education programs, increased enrollment, and other programs.

The number of personnel allowed for funding for each district is determined by the district's net enrollment. Each district's state aid allowance is determined by the salary degree classifications (pay grade for service personnel) and years of experience of the personnel actually employed by the district. The allowance for student transportation is determined by the actual transportation expenditures incurred by each district, within limits, and funding for technology and improvements to instructional programs (Step 7a and 7b) is based on the previous year's appropriation plus 10% and 20% of the increase in local share for each purpose, respectively.

According to statute, the allowance computations using enrollment and employment data are based on the data reported by the various school districts as of the second month for the preceding school year. The allowance computations for student transportation are based on actual expenditures for transportation operating costs for the most recent year for which the data is available.

The districts are divided into the following four groups, based on student net enrollment per square mile:

Sparse	–	Less than 5 students per sq. mile
Low	–	5 to less than 10 students per sq. mile
Medium	–	10 to less than 20 students per sq. mile, and
High	–	20 or more students per sq. mile

For the districts with student net enrollments of less than 1,400, the PSSP increases each district's net enrollment by an amount determined by the following formula: Determine the enrollment difference between the district's actual enrollment and 1,400; multiply the difference by the percent derived by dividing the district's student population density into the student population density of the district with the lowest density, and; restrict the total net enrollment for each eligible district so that it does not exceed 1,400;

A brief description of each step follows:

1. **Foundation Allowance for Professional Educators (WVC §§18-9A-4 and 18-9A-5a)**: Step 1 of the PSSP provides to each school district an allowance to pay the annual state minimum salary per degree classification and years of experience and the supplemental equity amount for professional educators as established by statute: WVC §18A-4-2 sets forth the annual state minimum salary that is to be paid to each teacher per degree classification and years of experience; WVC §18A-4-3 sets forth the annual state salary increment that is to be paid to each principal and assistant principal; and WVC §18A-4-5 authorizes the payment of the supplemental allocation that is to be paid to professional educators to assist the State in meeting its objective of salary equity among the school districts.

The funding ratios per each 1,000 students in net enrollment for professional educators, based on the district's student population density, are reflected in the following chart. In addition, each school district must maintain a minimum ratio of professional instructional (PI) personnel per 1,000 students in net enrollment or suffer a pro rata reduction in the professional educator allowance. A provision, however, exempts the districts that have an increase in net enrollment from the penalty. Effective for the 2018-19 state aid calculations in accordance with the passage of HB 2561, the PI requirement will be based on a percentage of the lesser of the number of professional educators actually employed or the number funded. The funding ratios for each category are also reflected in the following chart:

<u>Category</u>	<u>PE</u>	<u>PI</u>	<u>PI %</u>
Sparse	72.75	66.26	91.07%
Low	72.60	66.20	91.18%
Medium	72.45	66.10	91.24%
High	72.30	66.00	91.29%

In addition, each district must employ the number of personnel authorized by the funding ratios, or the funding is reduced to the number of personnel actually employed. Due to the passage of HB 2561 during the 2017 legislative session, beginning with the calculations for the 2018-19 school year, the number funded will no longer be limited to the number of personnel actually employed.

Pursuant to WVC §18-9A-4, school districts cannot increase the number of administrative personnel employed above the number which were employed, or for which positions were posted, on June 30, 1990.

2. **Foundation Allowance for Service Personnel (WVC §§18-9A-5 and 18-9A-5a):** Step 2 of the PSSP provides to each school district an allowance to pay the monthly state minimum salary per pay grade and years of experience and the supplemental equity amount for service personnel as established by statute: WVC §18A-4-8a sets forth the monthly state minimum salary that is to be paid to each service employee and WVC §18A-4-5 authorizes the payment of the supplemental allocation that is to be paid to service personnel to assist the State in meeting its objective of salary equity among the school districts.

The funding ratios per each 1,000 students in net enrollment for service personnel, based on the district's student population density, are reflected in the following chart:

<u>Category</u>	<u>SP</u>
Sparse	45.68
Low	45.10
Medium	44.53
High	43.97

Note that the ratios were restated beginning with the 2016-17 year. As with professional educators, each district must employ the number of personnel authorized by the funding ratios, or the funding is reduced to the number of personnel actually employed. Due to the passage of HB 2561 during the 2017 legislative session, beginning with the calculations for the 2018-19 school year, the number funded will no longer be limited to the number of personnel actually employed.

- 3a. **Foundation Allowance for Fixed Charges (WVC §18A-9A-6):** Step 3 of the PSSP provides to each school district an allowance to cover the employer's share of contributions for social security, unemployment compensation and workers' compensation. The allowance for each school district is determined by multiplying the district's total allowance for salaries under Steps 1, 2 and 5 by the following rates: for social security the current rate of 7.65%; for unemployment compensation the rate of .04%; and for workers' compensation the rate which is derived by dividing the total estimated aggregate contribution for workers' compensation by all school districts by the sum of the foundation allowance for professional and service personnel.

The estimated contribution rate for workers' compensation is determined each year by multiplying each school district's allowance for professional and service personnel by the district's effective contribution rate for all workers' compensation employee categories for the most recent year for which the information is available. The allowance rate for workers' compensation for the 2017-18 year was determined to be 0.92%; therefore, the total allowance rate for social security, unemployment compensation, and workers' compensation for the year has been determined to be 8.61%.

**3b. Foundation Allowance for Retirement (WVC §§18-9A-6a and 18-9A-6b):** Step 3 also provides an allowance to the teachers' retirement system. The amount of the allowance is the total of the following: (1) 15% of the basic foundation allowance for salaries; all salary equity appropriations; and such amounts as are paid by the school districts as salary supplements, to the extent that such county supplements are equal to the amount distributed for salary equity among the school districts; and (2) the additional amount estimated to be required to eliminate the unfunded liability by June 30, 2034, such amount to be based on an annual actuarial report to be provided to the Legislature.

**4. Foundation Allowance for Transportation Costs (WVC §18-9A-7):** Step 4 of the Public School Support Program (PSSP) provides to each school district the sum of the following computations as an allowance for student transportation operating expenses:

(a) An allowance for the operations, maintenance and contracted services of student transportation services, exclusive of salaries, based on the following percentages of actual expenditures for such costs, with the county school districts categorized into the four groups indicated below, based on the number of net enrollment students per square mileage of the county:

Sparse (Less than 5 net students/sq. mile)	-	95.0% of actual expenditures
Low (5 to less than 10 net students/sq. mile)	-	92.5% of actual expenditures
Medium (10 to less than 20 net students/sq. mile)	-	90.0% of actual expenditures
High (More than 20 net students/sq. mile)	-	87.5% of actual expenditures

(b) An additional allowance of 10% of actual expenditures for that portion of the bus fleet that is using propane or compressed natural gas (CNG) as an alternative fuel;

(c) An additional allowance of 10% of actual expenditures for operations, maintenance, and contracted services, exclusive of salaries, for that portion of the bus fleet used to transport students to and from multi-county vocational centers;

(d) 100% of the insurance premium costs on buses, buildings and equipment used in transportation;

(e) 8.33% of the current replacement value of each school district's school bus fleet plus the remaining replacement value of buses purchased after July 1, 1999 that attain 180,000 miles. In addition, districts that experience an increase in net enrollment may apply for funding for additional buses, with the allowance for additional buses excluded from the allowance limit discussed below; and

(f) Aid paid to students in lieu of transportation, based on the state average amount paid per pupil.

Each district's allowance is limited to 1/3 above the computed state average allowance per mile multiplied by the total mileage for the district, exclusive of the allowance for the purchase of additional buses. In addition, each district is required to reserve one-half of one percent of its total transportation allowance for expenditure for trips related to academic classroom curriculum.

According to WVC §18-9A-7, the funding for the replacement of buses and the purchase of additional buses is to be used only for the purchase of school buses. This includes the purchase of new bus chassis and bodies from bus manufacturers, as listed on the State bus bid list, the purchase of used buses from other school districts, and the purchase of optional equipment that either enhances the utility of the bus or increases safety for students, such as automatic lifts, wheel chair tie-downs, seat reconfigurations, seat belts, automatic chain dispensers, strobe lights, Global Positioning System (GPS) equipment, radios, video cameras, etc.

In addition, this optional equipment can be purchased either at the time the buses are originally purchased, or as an after-market purchase from another vendor and installed separately after the buses are purchased and received. If the optional equipment is purchased as an after-market purchase, however, only the original purchase of the equipment may be purchased with bus replacement funds; bus replacement funds are not to be used for the replacement of existing equipment.

HB 2561 that passed during the 2017 legislative session contained a flexibility provision for the spending of bus replacement funding. The legislation allows each county to utilize up to \$200,000 of bus replacement funding for school facility and equipment repair, maintenance and improvement or replacement, or other current expense priorities if a request by the county superintendent listing the amount, intended use of the funds and the serviceability of the bus fleet is approved by the state superintendent. Before approving the request, the state superintendent must verify the serviceability of the bus fleet based upon the state school bus inspection defect rate of the county over the two prior years.

**5a. Foundation Allowance for Professional Student Support Services (WVC §18-9A-8):** Step 5 of the PSSP identifies school counselors and school nurses as professional student support personnel. There are no funding ratios for professional student support personnel (SSP) – school counselors and school nurses. Instead, the allowance for professional student support personnel is the same amount as for the 2012-13 year, which was restated for the 2016-17 year. The number of personnel funded by that fixed allowance amount is computed by dividing the district’s allowance by the district’s average state-funded professional student support personnel salary.

**5b. Foundation Allowance for RESAs (WVC §18-9A-8a):** Due to the passage of HB 2711 during the 2017 legislative session, the allowance previously provided under Step 5 for the regional education service agencies (RESAs) equal was eliminated. The RESAs will therefore receive no state aid funding for the 2017-18 school year. Previously, the RESA allowance was calculated as 0.63% of the total allowance provided under Step 1, limited to \$3,690,750. The allowance was allocated to each RESA, according to State Board Policy, on the following basis; 60% was distributed equally among the eight RESAs and the remaining 40% was distributed to each RESA according to the net enrollment of the school districts served by the RESA.

**6. Foundation Allowance for Other Current Expenses, Substitute Salary Costs and Faculty Senates (WVC §18-9A-9):** Step 6 of the PSSP provides an allowance to each school district for other current expenses, substitute salary costs and faculty senates, which is the sum of the following:

(a) For current expense, 10% of the total allowance for the salary allowances under steps 1, 2 and 5; distribution is made to each district proportionally based on the average of each district’s average daily attendance for the preceding year and the district’s second month net enrollment;

Note: The Step 6a calculation was modified with the passage of HB 2561 during the 2017 legislative session and the revised calculations will be in place beginning with the calculation of 2018-19 state aid funding. The new methodology is based on the average square footage per student and the average operations and maintenance expenditures per square foot.

(b) For substitute salary costs of professional educators or current expense, 2.5% of the computed allowance for salary allowances under steps 1 and 5; distribution is made to each district proportionally based on the number of professional educators respectively authorized;

(c) For substitute salary costs of service personnel or current expense, 2.5% of the computed allowance for salaries for service personnel under Step 2; distribution is made to each district proportionally based on the number of service personnel respectively authorized;

(d) For expenditure by faculty senates for academic materials, supplies and equipment used in instructional programs, \$200 multiplied by the number of professional instructional and student

support personnel employed. School districts are required to forward the allowance to each school during the month of September of each year.

- 7a. Foundation Allowance for the Improvement of Instructional Programs (WVC §18-9A-10):** Step 7a of the PSSP provides an allowance to each school district for the improvement of instructional programs. The amount appropriated each year is the amount appropriated for the preceding year plus 10% of the growth in local share. Step 7a funds are to be used to improve instructional programs in accordance to a plan developed by each county board and submitted to the State Board for approval.

Distribution of the amount appropriated is made to the various school districts on the following basis: \$150,000 to each school district with the remaining funds allocated proportionally on the basis of the average of each district's average daily attendance for the preceding year and the district's second month enrollment. Up to 25% of each district's allowance may be used for the employment of professional and service personnel after all applicable provisions of WVC §§18-9A-4 and 18-9A-5 have been fully utilized. The funds for personnel, however, cannot be used to increase the total number of professional non-instructional personnel in the central office beyond four.

HB 2561 increased the percentage of funding available for the employment of personnel from 25% to 50%. It also added flexibility that allows 25% of the funds to be utilized for alternate purposes. The use of the funds for alternate purposes must be included and justified in the county's Step 7a plan submitted to the State Board for approval.

- 7b. Foundation Allowance for the Improvement of Instructional Technology (WVC §18-9A-10):** Step 7b provides an allowance for the improvement of instructional technology. The amount appropriated each year is the amount appropriated for the preceding year plus 20% of the growth in local share. Step 7b funds are to be used to improve instructional technology in accordance with the county and schools' strategic plans. These funds are in addition to the funds specifically appropriated for Tools to Schools by the Legislature.

Distribution of the amount appropriated is made to the various school districts on the following basis: \$30,000 to each school district with the remaining funds allocated proportionally on the basis of the average of each district's average daily attendance for the preceding year and the district's second month enrollment.

HB 2561 added a provision that specifically allows Step 7b funding to be utilized for the employment of Technology Systems Specialists (TSS). It also added flexibility that allows up to 50% of the funds to be utilized for alternate purposes. The use of the funds for alternate purposes must be included and justified in the county's strategic technology learning plan.

- 7c. Foundation Allowance for Advanced Placement, Dual Credit, and International Baccalaureate Programs (WVC §18-9A-10):** Step 7c provides an allowance for students enrolled in advance placement, dual credit, and international baccalaureate courses, based on one percent (1%) of the state average per pupil state aid multiplied by the number of students enrolled in such courses in each district.

- 7d. Foundation Allowance for Debt Service (WVC §18-9A-10):** Step 7d provides to the School Building Authority the amount of funds required to meet debt service requirements on revenue bonds issued by the authority prior to January 1, 1994.

- 8. Total Basic Foundation Allowance (WVC §18-9A-3):** The total basic foundation program allowance is the sum of the above seven allowances. The basic program allowance includes both the State's share and the local districts' share.

- 9. Local Share (WVC §18-9A-11):** Local share is a computation of each school district's projected regular levy property tax collections for the year. Projected excess levy tax collections are not included. Local share for the year was computed by multiplying the taxable assessed valuation of all property in the district for the current fiscal year as certified by the county assessor by 90% of the regular levy rates for the year as set by the Legislature and then deducting four percent (4%) as an allowance for discounts,

exonerations, delinquencies, and reducing the amount further by the amount that is to be paid to the Assessor's Valuation Fund.

The projected levy rates used for calculating local share for the year are: For Class I property - 19.40¢ per \$100 assessed valuation; for Class II property – 38.80¢ per \$100 assessed valuation; and for classes III and IV property – 77.60 ¢ per \$100 assessed valuation.

In addition, according to WVC §11-8-6f(c), in any school district in which tax increment financing is in effect pursuant to the provisions of WVC §7-11B-1 et seq., the assessed valuation used for the local share calculation is the base assessed valuation of the property located within the project area in the year the project was initiated.

Furthermore, for the school districts that are designated as a “growth county” and have by resolution elected to participate in the Growth County School Facilities Act established by WVC §11-8-6f(d), the estimated revenues from application of the regular school board levy rate to the taxable assessed valuation of new property and improvements to property is subtracted from the local share calculation.

As discussed in the paragraphs for Step 7, ten percent (10%) of the growth in local share from the previous year is dedicated for the allowance for the improvement of instructional programs (Step 7a) and another 20% is dedicated for the improvement of instructional technology (Step 7b).

The total local share calculated for each school district is subtracted from the total basic foundation allowance to determine the State's share that is appropriated.

- 10. State Aid Allowance Allocated to each School District (WVC §18-9A-12):** The amount of the basic foundation program allowance allocated to each school district is the total of the amounts calculated in Steps 1 through 7, excluding the amounts for the RESAs, the School Building Authority and retirement, less the amount calculated for local share.

WVC §18-9A-12 provides that the allocation for each school district is to be adjusted in the following circumstances where the calculated local share is not reflective of local funds available to the school district, provided that funds are appropriated for this purpose:

- (1) In instances where a district is under a final court order to refund or credit property taxes paid in prior years;
- (2) In instances where a district is collecting taxes based on an assessed value which is less than that determined by the state tax commissioner in the most recent published survey or property valuation due to an error; and
- (3) In instances where a district is unable to collect property taxes from a taxpayer during the pendency of any court proceedings. Property taxes collected later upon completion of such court proceedings must be reimbursed to the State.

In addition, the amount of the basic foundation allowance allocated to each district is to be reduced by any payments or contributions received by a district in lieu of property taxes.

It should be noted that, historically, state aid has not been reduced as a result of payments received by a school district in lieu of taxes nor has any additional funding been appropriated in general for the purposes discussed above since the statute was enacted; however, funds have been appropriated by the Legislature to correct state aid allowances as the result of assessment errors on a case by case basis. However, beginning with the 2016-17 year, the state aid adjustments for payments in lieu of property taxes and the specific reasons listed above were included in the budget bill approved by the Legislature. It is anticipated that the adjustments will continue to be included in future state aid appropriations.

## 11. Other Allowances:

- a. **Allowance for County Transfers (WVC §18-9A-14)**: Under the PSSP, an allowance is provided for county school districts that agree to transfer students to another school district pursuant to an agreement approved by the State Board, provided that funds are appropriated for this purpose.

The allowance for the year in which the transfer occurs is to be 100% of amount in the agreement, not to exceed the district's per pupil state aid allocation; the allowance in the first year after the transfer occurs is to be 50% of the amount in the agreement; and the allowance for the second year is to be 25%. A provision states that if professional or service personnel obtain full-time employment pursuant to WVC §18-9A-8i, the allowance is to be reduced by an appropriate amount.

- b. **Allowance for Increased Enrollment (WVC §18-9A-15)**: Each school district which has an increase in net enrollment is to receive an allocation equal to the district's increase in net enrollment over the previous year multiplied by each district's average per pupil state aid. Sixty percent (60%) of the funds appropriated for this purpose are to be distributed by September 1<sup>st</sup> of the year in which the enrollment increase occurs and the balance is to be distributed by December 31 of that year. If the funds appropriated for this purpose are not sufficient to provide full funding, each district's allocation is to be reduced proportionally and a supplemental appropriation is to be requested.

In addition, to help offset the budgetary impact of extraordinary and sustained increases in net enrollment in a county whose most recent three-year average growth in second month net enrollment is 2% or more, the county boards are to receive one-fourth of the state average per pupil state aid multiplied by the increase in the county's second month net enrollment in the latest year.

- c. **Allowance for Alternative Education Programs (WVC §18-9A-21)**: The allowance for alternative education programs in the PSSP is \$18 per net enrollment student. The total funds are distributed proportionally to each district on the basis of net enrollment.
- d. **Allowance for Limited English Proficiency Programs (WVC §18-9A-22)**: The PSSP includes a provision that provides supplemental funding for programs for Limited English Proficient students where the cost of the program in a particular district exceeds the district's capacity to provide the program with the funds that the district has available. The statute does not require any specific amount of funding to be appropriated, but any funds so appropriated in any year must be distributed to the various districts in a manner that takes into account the varying proficiency levels of the students and the capacity of the district to deliver the needed programs. Districts are required to apply for the funds that are available in accordance with the provisions contained in State Board policy.
- e. **Allowance for the Public Employees Insurance Fund (WVC §§5-16-18 and 18-9A-24)**: The PSSP provides an allowance for the Public Employees Insurance Fund. The total allowance is based on an average premium rate for all school district employees, as established by the PEIA Finance Board, multiplied by the number of personnel allowed for funding under the Public School Support Program. The average premium rate includes a proportionate share of the retirees' subsidy established by the finance board and the difference, if any, between the previous year's actual premium costs and the previous year's appropriation, if the actual costs were greater than the appropriation.

The estimated average premium rate used for the 2017-18 year was \$618.61 per month.

## 12. **Allowance for the Education of Exceptional Children (WVC §18-20-5)**:

Although not a part of the Public School Support Program, a provision is included in WVC §18-20-5 that requires the State to make an appropriation to the Department of Education to be distributed to the

county boards in accordance with State Board Policy to support children with high acuity needs that exceed the capacity of the school district to provide with available funds. Each county board is required to apply to the State Superintendent for receipt of this funding in a manner set forth by the State Superintendent that assesses and takes into account varying acuity levels of the exceptional students.



## DEFINITIONS

**Advanced Placement** – Students enrolled in programs offering classes that are advanced in terms of content and performance expectations as opposed to those normally available for the age/grade level of the student and which provide credit towards graduation and possible college credit. These can include programs recognized or offered by the College Board, postsecondary institutions and other recognized foundations, corporations or institutions.

**Allowance for Increased Enrollment (WVC §18-9A-15)** – Allowance for the county boards that experience an increase in net enrollment as compared to the similar net enrollment of the previous year. According to statute, sixty percent (60%) of the allocation must be distributed no later than September 1 of the year in which the districts experience an increase in enrollment and the remaining balance must be distributed by December 31 of that year.

**Full-time Equivalency (FTE)** – The number students or personnel reported on a fractional basis compared to their full-time counterparts. For example, those students or personnel that attend school or are employed full-time are reported as a 1.0 FTE; those that attend or are employed half of what is considered full-time are reported as a 0.5 FTE.

**Multi-County Vocational Centers (MCVCs) (WVC §18-2B-1)** – Area vocational education training centers established under the authority of WVC §18-2B-1 to provide vocational programs to students from two or more school districts.

**Net Enrollment (WVC §18-9A-2)** - The number of students enrolled in pre-kindergarten through grade twelve and special education programs in the public schools of a county, reported on a full-time equivalency (FTE) basis, plus adults enrolled in regular secondary vocational programs, limited to a maximum of 1,000 of these students, statewide.

Pre-kindergarten (early childhood) enrollment includes both the students enrolled in programs operated by the school district and those operated by collaborative community partners. Pre-kindergarten students must be four years of age by September 1 of the year in which they are enrolled in the program. Through the 2015 – 16 school year, the program was required to provide a minimum of 12 hours of instruction per week and a pre-kindergarten student was required to attend 24 hours a week in order to be counted as a full-time equivalent (FTE). The pre-kindergarten program requirements changed for the 2016-17 year and all programs are required to offer 1500 minutes of instruction per week (48,000 per year), which is the equivalent of 25 hours to be counted as a FTE.

Furthermore, the net enrollment is adjusted for the purpose of determining the basic state aid allowance for the district's whose net enrollment is less than 1,400 students, but this adjustment is for funding purposes only and not added to the district's actual net enrollment. The adjustment is computed by determining the difference between the district's actual student population and 1,400 and then multiplying the difference by the percent determined by dividing the State's lowest student population density by that district's actual student population density.

**Professional Educator (WVC §18-9A-2)** - Personnel employed by a board of education as a teacher, supervisor, principal, superintendent, public school librarian, public school nurse with a bachelor's degree who is licensed by the State board of examiners for registered professional nurses, or any other person regularly employed for instructional purposes in a public school in the State.

**Professional Instructional Personnel (WVC §18-9A-2)** - A professional educator employed by a board of education whose regular duty is that of a classroom teacher (including speech language pathologist), librarian, attendance director, or school psychologist.

**Professional Student Support Personnel (WVC §18-9A-2)** – A professional personnel who is assigned and serves on a regular full-time basis as a counselor or as a school nurse with a bachelor's degree and who is licensed by the West Virginia Board of Examiners for Registered Professional Nurses.

**Salary Equity (WVC §18A-4-5)** – Salary equity among the districts means that the salary potential of school employees employed by the various districts throughout the State does not differ by greater than ten percent (10%) between those offering the highest salary and those offering the lowest salaries. State funds appropriated for the purpose of achieving salary equity are to be distributed within the PSSP.

**Service Personnel (WVC §18-9A-2)** - Personnel employed by a board of education under any of the class titles identified in WVC §18A-4-8.

**State Minimum Salary** - The State legally mandated salaries for professional educators and service personnel as set forth in WVC §18A-4-1 et seq., including the state basic salary plus supplemental state equity.