

**PUBLIC SCHOOL SUPPORT PROGRAM
WVDE APPROPRIATION REQUEST
(ACCOUNT NO. 0317-2025-0402)
FOR THE 2024-25 YEAR**

	2023-24 Appropriation	2024-25 Request	Increase (Decrease)
(1) PROFESSIONAL EDUCATORS (18-9A-4)			
Basic	908,536,980	936,531,035	27,994,055
Equity	<u>32,094,349</u>	<u>31,552,446</u>	<u>(541,903)</u>
Total	940,631,329	968,083,481	27,452,152
(2) SERVICE PERSONNEL (18-9A-5)			
Basic	338,783,253	370,156,181	31,372,928
Equity	<u>13,492,725</u>	<u>14,124,707</u>	<u>631,982</u>
Total	352,275,978	384,280,888	32,004,910
(3) FIXED CHARGES (18-9A-6)			
Social Security	103,875,608	108,561,964	4,686,356
Unemployment Comp.	543,140	567,644	24,504
Workers Comp.	<u>7,739,752</u>	<u>7,805,110</u>	<u>65,358</u>
Total	112,158,500	116,934,718	4,776,218
(4) TRANSPORTATION COST (18-9A-7)	87,405,241	99,231,183	11,825,942
(5) PROF. STUDENT SUPPORT PERS. (18-9A-8)			
Basic	62,650,192	64,488,370	1,838,178
Equity	<u>2,293,591</u>	<u>2,257,898</u>	<u>(35,693)</u>
Total	64,943,783	66,746,268	1,802,485
(6) OTHER CURRENT EXPENSE (18-9A-9):			
Current Expense	138,810,856	156,889,617	18,078,761
Substitutes	33,946,277	33,843,343	(102,934)
Faculty Senates	<u>7,495,352</u>	<u>7,489,212</u>	<u>(6,140)</u>
Total	180,252,485	198,222,172	17,969,687
(7) IMPROVE INST. PROGRAM (WVC 18-9A-10)			
Step 7a	57,904,455	63,626,561	5,722,106
Advanced Placement	635,238	716,707	81,469
21st Century Technology	38,303,676	49,747,886	11,444,210
Teacher and Leader Induction	<u>17,338,795</u>	<u>28,783,005</u>	<u>11,444,210</u>
Total	114,182,164	142,874,159	28,691,995
(8) BASIC FOUNDATION PROGRAM	1,851,849,480	1,976,372,869	124,523,389
(9) LESS LOCAL SHARE (18-9A-11)	<u>(535,560,337)</u>	<u>(592,781,390)</u> (2)	<u>(57,221,053)</u>
(10) BASIC STATE AID (18-9A-12a)	1,316,289,143	1,383,591,479	67,302,336
(12) ADJUSTMENTS:			
Taxes not collect. (18-9A-12b)	658,326	11,402,630	10,744,304
In lieu tax pymts (18-9A-12c)	<u>(2,337,337)</u>	<u>(3,190,387)</u>	<u>(853,050)</u>
Total	<u>(1,679,011)</u>	<u>8,212,243</u>	<u>9,891,254</u>
(13) TOTAL STATE AID - CO. BDS	<u>1,314,610,132</u>	<u>1,391,803,722</u>	<u>77,193,590</u>
PEIA	274,452,458	292,043,423 (3)	17,590,965
Teachers Retirement System - Normal Cost	71,049,288	71,801,000 (1)	751,712
Teachers Retirement System - Unfunded Liability	<u>285,469,999</u>	<u>283,653,000</u> (1)	<u>(1,816,999)</u>
Teachers Retirement System - Total	<u>356,519,287</u>	<u>355,454,000</u> (1)	<u>(1,065,287)</u>
TOTAL STATE AID	<u>1,945,581,877</u>	<u>2,039,301,145</u>	<u>93,719,268</u>

Notes: (1) The Actuarial Valuation Report of the Teachers' Retirement System are based on the CPRB's actuarial report dated January 18, 2024 as reflected in SB 200. (2) The local share calculation is based on the Certificates of Valuation provided by the county assessors on March 4, 2024.(3) The PEIA request assumes a 10.5% increase in employer premiums based on information received by the WV State Budget Office. The total amount requested was reduced by approximately \$1 million to utilize funds currently on deposit with PEIA from prior year allocations.

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	2023-24 Appropriation	2024-25 Appropriation	Difference
Within the PSSP:			
Sustained Growth (WVC 18-9A-10)	-	-	-
Allowance for County Transfers (WVC 18-9A-14)	-	-	-
Increased Enrollment (WVC 18-9A-15)	4,250,000	10,440,000	6,190,000
Alternative Education Programs (WVC 18-9A-21)	4,509,127	4,432,241	(76,886)
Limited English Proficient (LEP) students (WVC 18-9A-22)	96,000	96,000	-
Hope Scholarship (WVC 18-9A-25)	23,350,520	18,222,183	(5,128,337)
HOPE - Surplus	-	27,321,613	27,321,613
Sub-total	32,205,647	60,512,037	28,306,390
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)	-	-	-
Specific Tax Assessment Errors	-	-	-
Early Retirement Notification Incentive	300,000	300,000	-
Total	36,784,286	65,090,676	28,306,390

**PUBLIC SCHOOL SUPPORT PROGRAM
COMPARISON OF APPROPRIATION REQUEST TO PROJECTED
APPROPRIATION REQUEST FOR THE 2024-25 YEAR
(ACCOUNT NO. 0317-2025-0402)**

	Prelim (DEC) Appropriation Request	FINAL Amount Requested	Increase (Decrease)
(1) PROFESSIONAL EDUCATORS (WVC 18-9A-4)			
Base	892,108,489	936,531,035	44,422,546
Equity	<u>31,552,446</u>	<u>31,552,446</u>	-
Total	923,660,935	968,083,481	44,422,546
(2) SERVICE PERSONNEL (WVC 18-9A-5)	-		
Base	352,361,097	370,156,181	17,795,084
Equity	<u>14,124,707</u>	<u>14,124,707</u>	-
Total	366,485,804	384,280,888	17,795,084
(3) FIXED CHARGES (WVC 18-9A-6)	-		
Social Security	103,568,662	108,561,964	4,993,302
Unemployment Comp.	541,535	567,644	26,109
Workers Comp.	<u>7,446,113</u>	<u>7,805,110</u>	358,997
Total	111,556,310	116,934,718	5,378,408
(4) TRANSPORTATION COST (WVC 18-9A-7)	99,231,183	99,231,183	-
(5) PROF. STUDENT SUPPORT PERS. (WVC 18-9A-8)	-		
Base	61,434,083	64,488,370	3,054,287
Equity	<u>2,257,898</u>	<u>2,257,898</u>	-
Total	63,691,981	66,746,268	3,054,287
(6) OTHER CURRENT EXPENSE (WVC 18-9A-9)	-		
Current Expense	157,501,462	156,889,617	(611,845)
Substitutes	33,846,380	33,843,343	(3,037)
Faculty Senates	<u>7,489,212</u>	<u>7,489,212</u>	-
Total	198,837,054	198,222,172	(614,882)
(7) IMPROVE INST. PROGRAM (WVC 18-9A-10)	0		
Step 7a	64,052,249	63,626,561	(425,688)
Advanced Placement	716,707	716,707	-
21st Century Technology	50,599,261	49,747,886	(851,375)
Teacher and Leader Induction	<u>29,634,380</u>	<u>28,783,005</u>	(851,375)
Total	145,002,597	142,874,159	(2,128,438)
(8) BASIC FOUNDATION PROGRAM	1,908,465,864	1,976,372,869	67,907,005
(9) LESS LOCAL SHARE (WVC 18-9A-11)	<u>(597,038,264)</u>	<u>(592,781,390)</u> (2)	4,256,874
(10) BASIC STATE AID (WVC 18-9A-12a)	1,311,427,600	1,383,591,479	72,163,879
(11) TAX ADJUSTMENTS:	-		
Taxes not collect. (WVC 18-9A-12b)	11,402,630	11,402,630	-
In lieu tax pymts (WVC 18-9A-12c)	<u>(3,190,387)</u>	<u>(3,190,387)</u>	-
Total	8,212,243	8,212,243	-
(12) TOTAL STATE AID - COUNTY BOARDS	<u>1,319,639,843</u>	<u>1,391,803,722</u>	72,163,879
PEIA	292,043,423	292,043,423 (3)	-
Teachers Retirement System - Normal Cost	70,154,000	71,801,000 (1)	1,647,000
Teachers Retirement System - Unfunded Liability	<u>282,873,000</u>	<u>283,653,000 (1)</u>	780,000
Total - Teachers' Retirement System	353,027,000	355,454,000	2,427,000
TOTAL STATE AID	<u>1,964,710,266</u>	<u>2,039,301,145</u>	<u>74,590,879</u>

Notes: (1) The Actuarial Valuation Report of the Teachers' Retirement System are based on the CPRB's actuarial report dated January 18, 2024 as reflected in SB 200. (2) The local share calculation is based on the Certificates of Valuation provided by the county assessors on March 4, 2024. (3) The PEIA request assumes a 10.5% increase in employer premiums based on information received by the WV State Budget Office. The total amount requested was reduced by approximately \$1 million to utilize funds currently on deposit with PEIA from prior year allocations.

OSF
3/14/2024
PSSP 25 (3-14-2024)

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	DEC Appropriation Request	FINAL Amount Requested	Difference
Within the PSSP:			
Sustained Growth (WVC 18-9A-10)	-	-	-
Allowance for County Transfers (WVC 18-9A-14)	-	-	-
Increased Enrollment (WVC 18-9A-15)	10,440,000	10,440,000	-
Alternative Education Programs (WVC 18-9A-21)	4,428,800	4,432,241	3,441
Limited English Proficient (LEP) students (WVC 18-9A-22)	96,000	96,000	-
Hope Scholarship (WVC 18-9A-25)	18,222,183	18,222,183	-
HOPE - Surplus	-	27,321,613	
Sub-total	33,186,983	60,512,037	3,441
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))	2,488,628	2,262,389	(226,239)
Safe Schools Funding (WVC 18-5-48)	173,602,058	-	(173,602,058)
Specific Tax Assessment Errors	-	-	-
Early Retirement Notification Incentive	300,000	300,000	-
Sub-total	178,406,936	4,578,639	(173,828,297)
Total	211,593,919	65,090,676	(173,824,856)