

**PUBLIC SCHOOL SUPPORT PROGRAM
WVDE APPROPRIATION REQUEST
(ACCOUNT NO. 0317-2027-0402)
FOR THE 2026-27 YEAR**

	2025-26 Appropriation	2026-27 Request	Increase (Decrease)
(1) PROFESSIONAL EDUCATORS (18-9A-4)			
Basic	924,928,103	932,266,425	7,338,322
Equity	<u>31,212,406</u>	<u>30,627,957</u>	<u>(584,449)</u>
Total	956,140,509	962,894,382	6,753,873
(2) SERVICE PERSONNEL (18-9A-5)			
Basic	385,092,406	386,856,368	1,763,962
Equity	<u>14,800,581</u>	<u>14,442,961</u>	<u>(357,620)</u>
Total	399,892,987	401,299,329	1,406,342
(3) FIXED CHARGES (18-9A-6)			
Social Security	108,752,556	109,426,190	673,634
Unemployment Comp.	568,641	572,163	3,522
Workers Comp.	<u>7,676,651</u>	<u>7,008,998</u>	<u>(667,653)</u>
Total	116,997,848	117,007,351	9,503
(4) TRANSPORTATION COST (18-9A-7)	100,315,326	96,731,384	(3,583,942)
(5) PROF. STUDENT SUPPORT PERS. (18-9A-8)			
Basic	63,366,988	64,032,330	665,342
Equity	<u>2,201,555</u>	<u>2,181,668</u>	<u>(19,887)</u>
Total	65,568,543	66,213,998	645,455
(6) OTHER CURRENT EXPENSE (18-9A-9):			
Current Expense	154,566,527	162,488,931	7,922,404
Substitutes	35,540,051	35,760,193	220,142
Faculty Senates	<u>7,561,064</u>	<u>7,450,916</u>	<u>(110,148)</u>
Total	197,667,642	205,700,040	8,032,398
(7) IMPROVE INST. PROGRAM (WVC 18-9A-10)			
Step 7a	63,626,561	66,176,732	2,550,171
Advanced Placement	825,149	885,664	60,515
21st Century Technology	49,747,886	54,848,230	5,100,344
Teacher and Leader Induction	<u>28,783,005</u>	<u>33,883,348</u>	<u>5,100,343</u>
Total	142,982,601	155,793,974	12,811,373
(8) BASIC FOUNDATION PROGRAM	1,979,565,456	2,005,640,458	26,075,002
(9) LESS LOCAL SHARE (18-9A-11)	<u>(566,802,968)</u>	<u>(592,304,681)</u> (2)	<u>(25,501,713)</u>
(10) BASIC STATE AID (18-9A-12a)	1,412,762,488	1,413,335,777	573,289
(12) ADJUSTMENTS:			
Taxes not collect. (18-9A-12b)	360,544	-	(360,544)
In lieu tax pymts (18-9A-12c)	<u>(3,782,872)</u>	<u>(2,805,848)</u>	<u>977,024</u>
Total	<u>(3,422,328)</u>	<u>(2,805,848)</u>	<u>616,480</u>
(13) TOTAL STATE AID - CO. BDS	<u>1,409,340,160</u>	<u>1,410,529,929</u>	<u>1,189,769</u>
PEIA	317,566,529	316,216,463 (3)	(1,350,066)
Teachers Retirement System - Normal Cost	68,086,596	65,851,000 (1)	(2,235,596)
Teachers Retirement System - Unfunded Liability	<u>223,829,404</u>	<u>219,256,000</u> (1)	<u>(4,573,404)</u>
Teachers Retirement System - Total	<u>291,916,000</u>	<u>285,107,000</u> (1)	<u>(6,809,000)</u>
TOTAL STATE AID	<u>2,018,822,689</u>	<u>2,011,853,392</u>	<u>(6,969,297)</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 2025. 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, 2026. (3) The PEIA request assumes a 3% increase in employer premiums based on information received by the WV State Budget Office. The total amount requested was reduced by approximately \$13.8 million to utilize funds currently on deposit with PEIA from prior year allocations.

**PUBLIC SCHOOL SUPPORT PROGRAM
WVDE APPROPRIATION REQUEST
(ACCOUNT NO. 0317-2027-0402)
FOR THE 2026-27 YEAR**

	2025-26 Appropriation	2026-27 Appropriation	Difference
Within the PSSP:			
Sustained Growth (WVC 18-9A-10)	71,980	24,775	(47,205)
Increased Enrollment (WVC 18-9A-15)	13,653,041	2,954,286	(10,698,755)
Alternative Education Programs (WVC 18-9A-21)	4,341,618	4,218,915	(122,703)
Limited English Proficient (LEP) students (WVC 18-9A-22)	96,000	96,000	-
Hope Scholarship (WVC 18-9A-25)	96,013,384	223,196,635	127,183,251
Sub-total	114,176,023	230,490,611	116,314,588
Additional Appropriations for County Bds:			
High Acuity Special Education Needs (WVC 18-20-5)	2,700,000	2,700,000	-
Education Program Allowance	716,250	616,250	(100,000)
Attendance Incentive Bonus (18A-4-10(c))	2,262,389	2,262,389	-
Safe Schools Funding (WVC 18-5-48)		2,002,603	2,002,603
Early Retirement Notification Incentive	300,000	300,000	-
Total	120,154,662	238,371,853	118,217,191

OSF
12/15/25
PSSP 27 (12-15-2025)