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	892,003,489		(16,533,491)
Equity	32,094,349	31,552,446		(541,903)
Total	940,631,329	923,555,935		(17,075,394)
(2) SERVICE PERSONNEL (18-9A-5)				
Basic	338,783,253	352,361,097		13,577,844
Equity	13,492,725	14,124,707		631,982
Total	352,275,978	366,485,804		14,209,826
(3) FIXED CHARGES (18-9A-6)				
Social Security	103,875,608	103,560,630		(314,978)
Unemployment Comp.	543,140	541,493		(1,647)
Workers Comp.	7,739,752	7,445,536		(294,216)
Total	112,158,500	111,547,659		(610,841)
(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	61,434,083		(1,216,109)
Equity	2,293,591	2,257,898		(35,693)
Total	64,943,783	63,691,981		(1,251,802)
(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	7,495,352	7,489,212		(6,140)
Total	180,252,485	198,222,172		17,969,687
(7) IMPROVE INST. PROGRAM (WVC 18-9A-10)				
Step 7a	57,904,455	63,407,560		5,503,105
Advanced Placement	635,238	716,707		81,469
21st Century Technology	38,303,676	49,309,884		11,006,208
Teacher and Leader Induction	17,338,795	28,345,003		11,006,208
Total	114,182,164	141,779,154		27,596,990
(8) BASIC FOUNDATION PROGRAM	1,851,849,480	1,904,513,888		52,664,408
(9) LESS LOCAL SHARE (18-9A-11)	(535,560,337)	(590,591,377)	(2)	(55,031,040)
(10) BASIC STATE AID (18-9A-12a)	1,316,289,143	1,313,922,511		(2,366,632)
(12) ADJUSTMENTS:				
Taxes not collect. (18-9A-12b)	658,326	11,402,630		10,744,304
In lieu tax pymts (18-9A-12c)	(2,337,337)	(3,190,387)		(853,050)
Total	(1,679,011)	8,212,243		9,891,254
(13) TOTAL STATE AID - CO. BDS	1,314,610,132	1,322,134,754		7,524,622
PEIA	274,452,458	292,043,423	(3)	17,590,965
Teachers Retirement System - Normal Cost	71,049,288	68,992,000	(1)	(2,057,288)
Teachers Retirement System - Unfunded Liability	285,469,999	281,399,000	(1)	(4,070,999)
Teachers Retirement System - Total	356,519,287	350,391,000	(1)	(6,128,287)
TOTAL STATE AID	**1,945,581,877**	**1,964,569,177**		**18,987,300**

Notes: (1) The Actuarial Valuation Report of the Teachers' Retirement System are based on the CPRB's actuarial report dated January 18, 2024. The amounts will need to be revised once the actuarial valuation is completed. (2) The local share calculation is based on the Certificates of Valuation provided by the county assessors on March 4, 2024. However, Marshall County has not submitted certified valuations at the time of this compilation. The WV Property Tax Department provided estimates for Marshall County which are included in the appropriation request. (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.

PUBLIC SCHOOL SUPPORT PROGRAM
WVDE APPROPRIATION REQUEST
(ACCOUNT NO. 0313-2025-0402)
FOR THE 2024-25 YEAR

	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	4,428,800	(80,327)
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)
Sub-total	32,205,647	33,186,983	981,336
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	2,488,628	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	-
Total	36,784,286	211,593,919	174,809,633

OSF
03/08/24
PSSP 25 (3-8-2024)

Attachment 2

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		Amount Requested		Increase (Decrease)
(1) PROFESSIONAL EDUCATORS (WVC 18-9A-4)					
Base	892,108,489		892,003,489		(105,000)
Equity	31,552,446		31,552,446		-
Total	923,660,935		923,555,935		(105,000)
(2) SERVICE PERSONNEL (WVC 18-9A-5)	-				
Base	352,361,097		352,361,097		-
Equity	14,124,707		14,124,707		-
Total	366,485,804		366,485,804		-
(3) FIXED CHARGES (WVC 18-9A-6)	-				
Social Security	103,568,662		103,560,630		(8,032)
Unemployment Comp.	541,535		541,493		(42)
Workers Comp.	7,446,113		7,445,536		(577)
Total	111,556,310		111,547,659		(8,651)
(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		61,434,083		-
Equity	2,257,898		2,257,898		-
Total	63,691,981		63,691,981		-
(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	7,489,212		7,489,212		-
Total	198,837,054		198,222,172		(614,882)
(7) IMPROVE INST. PROGRAM (WVC 18-9A-10)	0				
Step 7a	64,052,249		63,407,560		(644,689)
Advanced Placement	716,707		716,707		-
21st Century Technology	50,599,261		49,309,884		(1,289,377)
Teacher and Leader Induction	29,634,380		28,345,003		(1,289,377)
Total	145,002,597		141,779,154		(3,223,443)
(8) BASIC FOUNDATION PROGRAM	1,908,465,864 -		1,904,513,888		(3,951,976)
(9) LESS LOCAL SHARE (WVC 18-9A-11)	(597,038,264)		(590,591,377)	(2)	6,446,887
(10) BASIC STATE AID (WVC 18-9A-12a)	1,311,427,600		1,313,922,511		2,494,911
(11) TAX ADJUSTMENTS:	-				
Taxes not collect. (WVC 18-9A-12b)	11,402,630		11,402,630		-
In lieu tax pymts (WVC 18-9A-12c)	(3,190,387)		(3,190,387)		-
Total	8,212,243		8,212,243		-
(12) TOTAL STATE AID - COUNTY BOARDS	1,319,639,843		1,322,134,754		2,494,911
PEIA	292,043,423		292,043,423	(3)	-
Teachers Retirement System - Normal Cost	70,154,000		68,992,000	(1)	(1,162,000)
Teachers Retirement System - Unfunded Liability	282,873,000		281,399,000	(1)	(1,474,000)
Total - Teachers' Retirement System	353,027,000		350,391,000		(2,636,000)
TOTAL STATE AID	**1,964,710,266**		**1,964,569,177**		**(141,089)**

Notes: (1) The Actuarial Valuation Report of the Teachers' Retirement System are based on the CPRB's actuarial report dated January 18, 2024. The amounts will need to be revised once the actuarial valuation is completed. (2) The local share calculation is based on the Certificates of Valuation provided by the county assessors on March 4, 2024. However, Marshall County has not submitted certified valuations at the time of this compilation. The WV Property Tax Department provided estimates for Marshall County which are included in the appropriation request. (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
3/8/2024
PSSP 25 (3-8-2024)

Attachment 3

PUBLIC SCHOOL SUPPORT PROGRAM
COMPARISON OF APPROPRIATION REQUEST TO PROJECTED
APPROPRIATION REQUEST FOR THE 2024-25 YEAR
(ACCOUNT NO. 0313-2025-0402)

	DEC Appropriation Request	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	4,428,800	-
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	-
Sub-total	33,186,983	33,186,983	-
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	2,488,628	-
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	178,406,936	-
Total	211,593,919	211,593,919	-