

**PUBLIC SCHOOL SUPPORT PROGRAM
WVDE APPROPRIATION REQUEST
(ACCOUNT NO. 0317-2023-0402)
FOR THE 2022-23 YEAR**

	2021-22 Appropriation	2022-23 Request	Increase (Decrease)
(1) PROFESSIONAL EDUCATORS (18-9A-4)			
Basic	836,285,098	830,824,256	(5,460,842)
Equity	32,797,519	32,518,102	(279,417)
Total	869,082,617	863,342,358	(5,740,259)
(2) SERVICE PERSONNEL (18-9A-5)			
Basic	279,233,485	277,301,480	(1,932,005)
Equity	12,601,944	12,571,789	(30,155)
Total	291,835,429	289,873,269	(1,962,160)
(3) FIXED CHARGES (18-9A-6)			
Social Security	93,370,246	92,706,716	(663,530)
Unemployment Comp.	488,210	484,741	(3,469)
Workers Comp.	7,811,367	7,271,115	(540,252)
Total	101,669,823	100,462,572	(1,207,251)
(4) TRANSPORTATION COST (18-9A-7)	69,037,827	65,257,311	(3,780,516)
(5) PROF. STUDENT SUPPORT PERS. (18-9A-8)			
Basic	57,302,624	56,366,983	(935,641)
Equity	2,305,415	2,269,892	(35,523)
Total	59,608,039	58,636,875	(971,164)
(6) OTHER CURRENT EXPENSE (18-9A-9):			
Current Expense	123,390,837	120,194,957	(3,195,880)
Substitutes	30,513,153	30,296,313	(216,840)
Faculty Senates	7,835,688	7,534,196	(301,492)
Total	161,739,678	158,025,466	(3,714,212)
(7) IMPROVE INST. PROGRAM (WVC 18-9A-10)			
Step 7a	51,974,496	51,974,496	-
Advanced Placement	670,151	594,563	(75,588)
21st Century Technology	26,443,757	26,443,757	-
Teacher and Leader Induction	5,478,876	5,478,876	-
Total	84,567,280	84,491,692	(75,588)
(8) BASIC FOUNDATION PROGRAM	1,637,540,693	1,620,089,543	(17,451,150)
(9) LESS LOCAL SHARE (18-9A-11)	(476,260,743)	(473,697,218) (2)	2,563,525
(10) BASIC STATE AID (18-9A-12a)	1,161,279,950	1,146,392,325	(14,887,625)
(12) ADJUSTMENTS:			
Taxes not collect. (18-9A-12b)	269,414	871,557	602,143
In lieu tax pymts (18-9A-12c)	(3,524,258)	(3,269,268)	254,990
Total	(3,254,844)	(2,397,711)	857,133
(13) TOTAL STATE AID - CO. BDS	1,158,025,106	1,143,994,614	(14,030,492)
PEIA	206,938,256	214,702,113 (3)	7,763,857
School Building Authority	24,000,000	24,000,000	-
Teachers Retirement System - Normal Cost	60,784,000	68,266,000 (1)	7,482,000
Teachers Retirement System - Unfunded Liability	302,844,000	301,401,000 (1)	(1,443,000)
Teachers Retirement System - Total	363,628,000	369,667,000 (1)	6,039,000
TOTAL STATE AID	1,752,591,362	1,752,363,727	(227,635)

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 2021. 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, 2022. (3) The PEIA request assumes no increase in employer premiums. 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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**PUBLIC SCHOOL SUPPORT PROGRAM
WVDE APPROPRIATION REQUEST
(ACCOUNT NO. 0313-2023-0402)
FOR THE 2022-23 YEAR**

	2021-22 Appropriation	2022-23 Appropriation	Difference
Within the PSSP:			
Sustained Growth (WVC 18-9A-10)	-	281,766	281,766
Allowance for County Transfers (WVC 18-9A-14)	119,087	-	(119,087)
Increased Enrollment (WVC 18-9A-15)	22,800,000	3,260,000	(19,540,000)
Alternative Education Programs (WVC 18-9A-21)	4,550,424	4,527,255	(23,169)
Limited English Proficient (LEP) students (WVC 18-9A-22)	96,000	96,000	-
Hope Scholarship (WVC 18-9A-25)	-	23,043,954	23,043,954
Sub-total	27,565,511	31,208,975	3,643,464
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	-
Safe Schools Funding (WVC 18-5-48)	-	100,163,411	100,163,411
Specific Tax Assessment Errors	-	-	-
Early Retirement Notification Incentive	300,000	300,000	-
Total	29,881,761	133,688,636	103,806,875

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Attachment 2

**PUBLIC SCHOOL SUPPORT PROGRAM
COMPARISON OF APPROPRIATION REQUEST TO PROJECTED
APPROPRIATION REQUEST FOR THE 2022-23 YEAR
(ACCOUNT NO. 0317-2023-0402)**

	Prelim (Sept) Appropriation Request	Amount Requested	Increase (Decrease)
(1) PROFESSIONAL EDUCATORS (WVC 18-9A-4)			
Base	844,779,236	830,824,256	(13,954,980)
Equity	32,992,704	32,518,102	(474,602)
Total	877,771,940	863,342,358	(14,429,582)
(2) SERVICE PERSONNEL (WVC 18-9A-5)			
Base	281,147,555	277,301,480	(3,846,075)
Equity	12,706,369	12,571,789	(134,580)
Total	293,853,924	289,873,269	(3,980,655)
(3) FIXED CHARGES (WVC 18-9A-6)			
Social Security	94,201,473	92,706,716	(1,494,757)
Unemployment Comp.	492,557	484,741	(7,816)
Workers Comp.	7,880,908	7,271,115	(609,793)
Total	102,574,938	100,462,572	(2,112,366)
(4) TRANSPORTATION COST (WVC 18-9A-7)	63,940,000	65,257,311	1,317,311
(5) PROF. STUDENT SUPPORT PERS. (WVC 18-9A-8)			
Base	57,467,847	56,366,983	(1,100,864)
Equity	2,298,097	2,269,892	(28,205)
Total	59,765,944	58,636,875	(1,129,069)
(6) OTHER CURRENT EXPENSE (WVC 18-9A-9)			
Current Expense	145,252,512	120,194,957	(25,057,555)
Substitutes	30,784,795	30,296,313	(488,482)
Faculty Senates	7,838,522	7,534,196	(304,326)
Total	183,875,829	158,025,466	(25,850,363)
(7) IMPROVE INST. PROGRAM (WVC 18-9A-10)			
Step 7a	52,927,017	51,974,496	(952,521)
Advanced Placement	663,194	594,563	(68,631)
21st Century Technology	28,348,800	26,443,757	(1,905,043)
Teacher and Leader Induction	7,383,919	5,478,876	(1,905,043)
Total	89,322,930	84,491,692	(4,831,238)
(8) BASIC FOUNDATION PROGRAM	1,671,105,505	1,620,089,543	(51,015,962)
(9) LESS LOCAL SHARE (WVC 18-9A-11)	(485,785,958)	(473,697,218) (2)	12,088,740
(10) BASIC STATE AID (WVC 18-9A-12a)	1,185,319,547	1,146,392,325	(38,927,222)
(11) TAX ADJUSTMENTS:			
Taxes not collect. (WVC 18-9A-12b)	414,163	871,557	457,394
In lieu tax pymts (WVC 18-9A-12c)	(2,971,969)	(3,269,268)	(297,299)
Total	(2,557,806)	(2,397,711)	160,095
(12) TOTAL STATE AID - COUNTY BOARDS	1,182,761,741	1,143,994,614	(38,767,127)
PEIA	\$218,647,620	214,702,113 (3)	(3,945,507)
School Building Authority	24,000,000	24,000,000	-
Teachers Retirement System - Normal Cost	68,266,000	68,266,000 (1)	-
Teachers Retirement System - Unfunded Liability	301,401,000	301,401,000 (1)	-
Total - Teachers' Retirement System	369,667,000	369,667,000	-
TOTAL STATE AID	1,795,076,361	1,752,363,727	(42,712,634)

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 2021. 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, 2022. (3) The PEIA request assumes no increase in employer premiums. 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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Attachment 3

**PUBLIC SCHOOL SUPPORT PROGRAM
COMPARISON OF APPROPRIATION REQUEST TO PROJECTED
APPROPRIATION REQUEST FOR THE 2022-23 YEAR
(ACCOUNT NO. 0313-2023-0402)**

	Sept Appropriation Request	Amount Requested	Difference
Within the PSSP:			
Sustained Growth (WVC 18-9A-10)	-	281,766	281,766
Allowance for County Transfers (WVC 18-9A-14)	-	-	-
Increased Enrollment (WVC 18-9A-15)	8,250,000	3,260,000	(4,990,000)
Alternative Education Programs (WVC 18-9A-21)	4,573,502	4,527,255	(46,247)
Limited English Proficient (LEP) students (WVC 18-9A-22)	96,000	96,000	-
Hope Scholarship (WVC 18-9A-25)	23,350,520	23,043,954	(306,566)
Sub-total	36,270,022	31,208,975	(5,061,047)
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	-
Safe Schools Funding (WVC 18-5-48)	74,279,321	100,163,411	25,884,090
Specific Tax Assessment Errors	-	-	-
Early Retirement Notification Incentive	300,000	300,000	-
Sub-total	76,595,571	102,479,661	25,884,090
Total	112,865,593	133,688,636	20,823,043

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Attachment 4