

**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	905,131,412	(19,796,691)
Equity	<u>31,212,406</u>	<u>30,627,957</u>	<u>(584,449)</u>
Total	<u>956,140,509</u>	<u>935,759,369</u>	<u>(20,381,140)</u>
(2) SERVICE PERSONNEL (18-9A-5)			
Basic	385,092,406	375,569,539	(9,522,867)
Equity	<u>14,800,581</u>	<u>14,442,961</u>	<u>(357,620)</u>
Total	<u>399,892,987</u>	<u>390,012,500</u>	<u>(9,880,487)</u>
(3) FIXED CHARGES (18-9A-6)			
Social Security	108,752,556	106,344,530	(2,408,026)
Unemployment Comp.	<u>568,641</u>	<u>556,050</u>	<u>(12,591)</u>
Workers Comp.	<u>7,676,651</u>	<u>6,811,610</u>	<u>(865,041)</u>
Total	<u>116,997,848</u>	<u>113,712,190</u>	<u>(3,285,658)</u>
(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	62,171,034	(1,195,954)
Equity	<u>2,201,555</u>	<u>2,181,668</u>	<u>(19,887)</u>
Total	<u>65,568,543</u>	<u>64,352,702</u>	<u>(1,215,841)</u>
(6) OTHER CURRENT EXPENSE (18-9A-9):			
Current Expense	154,566,527	162,488,931	7,922,404
Substitutes	<u>35,540,051</u>	<u>34,753,115</u>	<u>(786,936)</u>
Faculty Senates	<u>7,561,064</u>	<u>7,450,916</u>	<u>(110,148)</u>
Total	<u>197,667,642</u>	<u>204,692,962</u>	<u>7,025,320</u>
(7) IMPROVE INST. PROGRAM (WVC 18-9A-10)			
Step 7a	63,626,561	66,398,013	2,771,452
Advanced Placement	<u>825,149</u>	<u>885,664</u>	<u>60,515</u>
21st Century Technology	<u>49,747,886</u>	<u>55,290,790</u>	<u>5,542,904</u>
Teacher and Leader Induction	<u>28,783,005</u>	<u>34,325,909</u>	<u>5,542,904</u>
Total	<u>142,982,601</u>	<u>156,900,376</u>	<u>13,917,775</u>
(8) BASIC FOUNDATION PROGRAM	1,979,565,456	1,962,161,483	(17,403,973)
(9) LESS LOCAL SHARE (18-9A-11)	<u>(566,802,968)</u>	<u>(594,517,488)</u> (2)	<u>(27,714,520)</u>
(10) BASIC STATE AID (18-9A-12a)	1,412,762,488	1,367,643,995	(45,118,493)
(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>1,364,838,147</u>	<u>(44,502,013)</u>
PEIA	317,566,529	316,216,463	(3)
Teachers Retirement System - Normal Cost	<u>68,086,596</u>	<u>69,360,000</u>	<u>(1)</u>
Teachers Retirement System - Unfunded Liability	<u>223,829,404</u>	<u>238,506,000</u>	<u>(1)</u>
Teachers Retirement System - Total	<u>291,916,000</u>	<u>307,866,000</u>	<u>(1)</u>
TOTAL STATE AID	<u>2,018,822,689</u>	<u>1,988,920,610</u>	<u>(29,902,079)</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.

OSF

12/15/25

PSSP 27 (12-15-2025)

**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)	257,618,330	252,024,155	(5,594,175)
Early Retirement Notification Incentive	300,000	300,000	-
Total	377,772,992	488,393,405	110,620,413

PUBLIC SCHOOL SUPPORT PROGRAM
COMPARISON OF APPROPRIATION REQUEST TO PROJECTED
APPROPRIATION REQUEST FOR THE 2026-27 YEAR
(ACCOUNT NO. 0317-2027-0402)

	Prelim (Sept)		
	Appropriation Request	Amount Requested	Increase (Decrease)
(1) PROFESSIONAL EDUCATORS (WVC 18-9A-4)			
Base	916,677,852	905,131,412	(11,546,440)
Equity	<u>31,110,831</u>	<u>30,627,957</u>	(482,874)
Total	947,788,683	935,759,369	(12,029,314)
(2) SERVICE PERSONNEL (WVC 18-9A-5)			
Base	383,203,705	375,569,539	(7,634,166)
Equity	<u>14,789,717</u>	<u>14,442,961</u>	(346,756)
Total	397,993,422	390,012,500	(7,980,922)
(3) FIXED CHARGES (WVC 18-9A-6)			
Social Security	107,957,313	106,344,530	(1,612,783)
Unemployment Comp.	564,483	556,050	(8,433)
Workers Comp.	<u>7,620,516</u>	<u>6,811,610</u>	(808,906)
Total	116,142,312	113,712,190	(2,430,122)
(4) TRANSPORTATION COST (WVC 18-9A-7)	104,750,000	96,731,384	(8,018,616)
(5) PROF. STUDENT SUPPORT PERS. (WVC 18-9A-8)			
Base	63,228,652	62,171,034	(1,057,618)
Equity	<u>2,195,946</u>	<u>2,181,668</u>	(14,278)
Total	65,424,598	64,352,702	(1,071,896)
(6) OTHER CURRENT EXPENSE (WVC 18-9A-9)			
Current Expense	164,222,653	162,488,931	(1,733,722)
Substitutes	35,280,168	34,753,115	(527,053)
Faculty Senates	<u>7,205,732</u>	<u>7,450,916</u>	245,184
Total	206,708,553	204,692,962	(2,015,591)
(7) IMPROVE INST. PROGRAM (WVC 18-9A-10)			
Step 7a	63,626,561	66,398,013	2,771,452
Advanced Placement	857,084	885,664	28,580
21st Century Technology	49,747,886	55,290,790	5,542,904
Teacher and Leader Induction	<u>28,783,005</u>	<u>34,325,909</u>	5,542,904
Total	143,014,536	156,900,376	13,885,840
(8) BASIC FOUNDATION PROGRAM	1,981,822,104	1,962,161,483	(19,660,621)
(9) LESS LOCAL SHARE (WVC 18-9A-11)	<u>(566,802,968)</u>	<u>(594,517,488)</u>	(2) (27,714,520)
(10) BASIC STATE AID (WVC 18-9A-12a)	1,415,019,136	1,367,643,995	(47,375,141)
(11) TAX ADJUSTMENTS:			
Taxes not collect. (WVC 18-9A-12b)	2,712,494	-	(2,712,494)
In lieu tax pymts (WVC 18-9A-12c)	<u>(3,240,283)</u>	<u>(2,805,848)</u>	434,435
Total	<u>(527,789)</u>	<u>(2,805,848)</u>	(2,278,059)
(12) TOTAL STATE AID - COUNTY BOARDS	1,414,491,347	1,364,838,147	(49,653,200)
PEIA	\$362,564,769	316,216,463	(46,348,306)
Teachers Retirement System - Normal Cost	69,360,000	69,360,000	(1)
Teachers Retirement System - Unfunded Liability	<u>238,506,000</u>	<u>238,506,000</u>	(1)
Total - Teachers' Retirement System	307,866,000	307,866,000	-
TOTAL STATE AID	<u>2,084,922,116</u>	<u>1,988,920,610</u>	<u>(96,001,506)</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
COMPARISON OF APPROPRIATION REQUEST TO PROJECTED
APPROPRIATION REQUEST FOR THE 2026-27 YEAR
(ACCOUNT NO. 0317-2027-0402)**

	Sept Appropriation Request	Amount Requested	Difference
Within the PSSP:			
Sustained Growth (WVC 18-9A-10)	120,000	24,775	(95,225)
Increased Enrollment (WVC 18-9A-15)	17,000,000	2,954,286	(14,045,714)
Alternative Education Programs (WVC 18-9A-21)	4,325,231	4,218,915	(106,316)
Limited English Proficient (LEP) students (WVC 18-9A-22)	96,000	96,000	-
Hope Scholarship (WVC 18-9A-25)	237,632,510	223,196,635	(14,435,875)
Sub-total	259,173,741	230,490,611	(28,683,130)

Additional Appropriations for County Bds:

High Acuity Special Education Needs (WVC 18-20-5)	2,700,000	2,700,000	-
Educational 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)	256,335,897	252,024,155	(4,311,742)
Early Retirement Notification Incentive	300,000	300,000	-
Sub-total	262,314,536	257,902,794	(4,411,742)
Total	521,488,277	488,393,405	(33,094,872)