

**STATE OF WEST VIRGINIA  
ABBREVIATED SUMMARY OF THE  
PUBLIC SCHOOL SUPPORT PROGRAM  
BASED ON THE PRELIMINARY COMPUTATIONS  
FOR THE 2026-27 YEAR**

The Public School Support Program (PSSP) is a plan of financial support for the public schools in the State of West Virginia that specifies statutorily the responsibilities of both the State and the fifty-five county school districts. The State's responsibility for the basic program allowance is the total of the allowances calculated under Steps 1 through 7, less the aggregate amount calculated as the school districts' local share.

The PSSP provides allowances for personnel salaries (Steps 1, 2, and 5), employee benefit costs (Step 3), transportation operating costs (Step 4), general operating costs, substitute costs and allowances for faculty senates (Step 6), and improvement of instructional programs, increase in technology funding, advanced placement programs, and teacher and leader induction and professional growth (Step 7). Additional allowances are provided for alternative education, increased enrollment over the previous year, and other programs.

The PSSP divides the school districts into four separate categories based on student population density and provides funding for a specified number of professional educators, professional student support personnel (nurses and counselors), and service personnel to each district based on the district's student enrollment, with the districts with lower student population densities being funded at higher personnel ratios. Funding for student transportation operating costs is also based on these four categories, with the districts with lower student population densities receiving a higher allowance.

During the 2023 legislative session, HB 3035 was passed by the Legislature, increasing the service personnel ratios to provide funding for mandated classroom aides based on class size thresholds for grades 1-3. The service personnel ratios in WVC §18-9A-5 under the PSSP were increased effective for the 2023-24, 2024-25, and 2025-26 funding years under the following phase-in requirement: 1st grade - FY24, 2nd grade - FY25, and 3rd grade - FY26. The service personnel ratios in WVC §18-9A-5 under the PSSP were adjusted to increase the number of service personnel positions funded per 1,000 students upon full implementation by 9.82 phased in as follows: 3.42 in FY24, 3.26 in FY25, and 3.14 in FY26 for an aggregate increase of 9.82. Total service personnel ratios under the phase-in language within the legislation are as follows:

FY24: 47.39 – high, 47.95 – medium, 48.52 – low, 49.10 – sparse  
FY25: 50.65 – high, 51.21 – medium, 51.78 – low, 52.36 – sparse  
FY26: 53.79 – high, 54.35 – medium, 54.92 – low, 55.50 – sparse

Each school district's local share is subtracted from that district's total PSSP allowance to arrive at the state aid that the district is entitled to receive. Local share is a computation of a district's projected regular levy property tax collections for the year. School districts are authorized to levy an excess levy if approved by at least a majority of the voters, and 42 of the 55 districts have such levies in place for the 2026-27 year; however, the projected tax collections from the excess levies are not included in determining the local share amount.

Local share is computed by multiplying the taxable assessed valuation of all property in the district for the current fiscal year as certified by the county assessor by 85% of the regular levy rates for the year as set by the Legislature and then deducting four percent (4%) as an allowance for discounts, exonerations, delinquencies, with other allowances also deducted.

During the 2019 special legislative session, HB 206 was passed by the Legislature, resulting in several significant changes to the PSSP for the 2019-20 year. The calculation of the number of professional student support personnel funded under Step 5 was changed to fund each district at a ratio of five positions per thousand students in net enrollment. The Step 5 funding had previously been frozen at the 2012-13 level. In addition to increasing the number of Step 5 personnel funded, the legislation expanded the definition beyond just counselors and nurses to include professional positions that provide social and emotional support for students, as well as professional positions that address chronic absenteeism.

HB 206 also made a change to the net enrollment calculation for districts with less than 1,400 students by adding a provision to increase the number of students in net enrollment for those districts by an additional 10%, up to a maximum of 1,400 students. The legislation also changed the calculation of Step 6a, the allowance for Current Expense, by increasing the applicable percentage from 70.25% to 71.25%. Additionally, the faculty senate amount

under Step 6d was increased from \$200 to \$400 per professional instructional personnel and student support personnel employed. The local share percentage was decreased from 90% to 85%, which increases the State's contribution to the PSSP and allows the districts to retain a greater amount of their regular levy tax collections for local use.

The legislation also added a provision to treat all state aid funding under PSSP as a block grant, exempting county boards from any expenditure requirements contained in Chapter 18, Article 9A of West Virginia Code. This provision essentially allows bus replacement funds and Step 7 funding to be spent on any authorized and allowable purpose the county board deems appropriate. The only remaining state aid restrictions are from other statutory provisions outside of the PSSP, including faculty senate and professional and service staff development councils. HB 4804 from the 2020 legislative session also restricts Step 7d funding for teacher and leader induction and professional growth.

A brief description of each step, and the amounts requested for each step for the 2026-27 year, are:

Description	Appropriation
<b>1. Professional Educators</b> - Allowance to pay the annual state minimum salary and state supplement for professional educators (PE), limited to the following applicable funding limits per each 1,000 students in net enrollment, based on the district's student population density. The funding limits for the 2025-26 year were: Sparse – 72.75, Low – 72.60, Medium – 72.45, or High - 72.30.	935,759,369
<b>2. Service Personnel</b> - Allowance to pay the annual state minimum salary and state supplement for service personnel (SP), limited to the following applicable funding limits per each 1,000 students in net enrollment, based on the district's student population density. The funding limits for the 2025-26 year were: Sparse – 55.50, Low – 54.92, Medium – 54.35, or High – 53.79.	390,012,500
<b>3. Fixed charges</b> - Allowance for the district's share of employee benefit costs, including social security, unemployment compensation and workers' compensation (8.18% of steps 1, 2 & 5).	113,712,190
<b>4. Transportation</b> – Allowance for student transportation operating costs. (a) Allowance for operating costs based on the actual expenditures for maintenance, operations and contracted services multiplied by the appropriate percentage based on the county's student population density (b) an add'l 10% of actual expenditures for the portion of bus fleet that uses propane, compressed natural gas (CNG), or is fully powered by electric (c) an additional allowance of 5% of actual expenditures for that portion of the bus system that is manufactured within the state of West Virginia as established through the passage of HB 4571 during the 2022 Legislative Session (d) an additional 10% allowance of actual expenditures for the portion of the bus fleet used to transport students to and from multi-county centers (e) 100% of insurance premium costs; and aid paid to students in lieu of transportation, based on state average rate. Allowance for bus replacement based on 8.33% of the current replacement value of the bus fleet, plus the remaining value for buses purchased after July 1999 with 180,000 miles. Districts with increased net enrollments are able to apply for funding for additional buses. Each district's allowance is limited to 1/3 above the state average allowance on a per mile basis, exclusive of the allowance for additional buses.	96,731,384
<b>5. Professional Student Support Services</b> - Allowance to pay the annual state minimum salary and state supplement for professional student support personnel employed, limited to five professional student support personnel per each 1,000 students in net enrollment.	64,352,702
<b>6. Other Current Expenses, Substitute Employee Salaries and Faculty Senates</b> – Allowances determined as follows: (a) for current expense, an allowance calculated based on statewide average actual operations and maintenance expenditures, the square footage of school buildings and student enrollment; (b) & (c) for substitute costs, 2.5% of allowances for steps 1, 2 & 5, distributed on the basis of the number of professional educators and service personnel allowed for funding; and (d) for faculty senates, \$400 per professional instructional personnel and professional student support personnel employed.	204,692,962
<b>7. Improvement of Instructional Programs</b> – (a) Allowance for the improvement of instructional programs determined by the amount appropriated the preceding year plus 10% of the growth in local share, distribution to each school district is made on the following basis: \$150,000 equally with the balance distributed proportionally on the basis of the average of each district's average daily attendance and net enrollment; (b) Allowance for the improvement of instructional technology determined by the	

amount appropriated the preceding year plus 20% of the growth in local share, distribution made with \$30,000 equally per county with the balance distributed on the basis of the average of each district's average daily attendance and net enrollment; (c) Allowance for advanced placement, dual credit and international baccalaureate programs based on one percent of the state average per pupil state aid multiplied by the number of students enrolled in such classes in each district. (d) Allowance for teacher and leader induction is calculated at the amount appropriated the preceding year plus 20% of the growth in local share.	156,900,376
<b>8. Total Basic Foundation Allowance</b> - The total of the seven preceding allowances.	1,962,161,483
<b>9. Local Share</b> – Estimation of each district's projected regular levy net property tax collections for the year, determined by multiplying the current assessed valuation of all taxable property in the county from preliminary estimates provided by the West Virginia State Tax Department, exclusive of the increased valuation for Tax Increment Financing (TIF) projects, by 85% of the regular levy rates as set by the Legislature and then deducting: (a) an allowance of 4% for discounts, exonerations and delinquencies; (b) the amount paid to the Assessor's Valuation Fund; and (c) the amount required to fund the Growth Counties Facilities Fund. Excess levies are not included in the local share calculation.	(594,517,488)
<b>9a. Other adjustments</b> – Under WVC §18-9A-12, the allocated state aid share for a county shall be increased by amounts certified by the State Tax Commissioner as taxes not collected due to final court orders or final decisions by a board of assessment appeals and shall be decreased by contributions or payments in lieu of taxes.	(2,805,848)
<b>10. State Aid Allowance for County School Districts</b> - The State's share of the Public School Support Program for school districts.	1,364,838,147

The following additional amounts were requested under the Public School Support Program for county boards of education for the 2026-27 year:

• State Teachers' Retirement System:	
○ Normal Cost (1)	69,360,000
○ Actuarial Accrued Liability (General – Fund 0317) (1)	<u>238,506,000</u>
○ Sub-total Teachers' Retirement System - PSSP	307,866,000
• Public Employees Insurance Agency (2)	<u>316,216,463</u>
Basic State Aid (Including PEIA and Retirement)	<u>\$1,988,920,610</u>

Notes: (1) An additional \$20 million was appropriated for the Actuarial Accrued Liability under Fund 7007 – Debt Reduction Fund. In addition to these amounts, an additional \$40.5 million appropriation is projected to be made directly to the Teachers' Retirement System for the year from the savings realized by closing the Teachers' Defined Contribution (TDC) Plan in 2005. (2) The appropriation for PEIA was reduced by \$11.8 million for the 2026-27 year to distribute a portion of the balance on deposit in the PEIA Excess Appropriation Reserve Account which has accumulated over prior years.

In addition to the preceding allowances, the following additional amounts were requested as other allowances under the PSSP for the 2026-27 year:

• Allowance for Increased Enrollment	2,954,286
• Allowance for Safe Schools (Alternative Education Programs)	4,218,915
• English as a Second Language	96,000
• Hope Scholarship	223,196,635
• Sustained Growth	24,775
Total other allowance under the Public-School Support Program	<u>\$230,490,611</u>

**Total Appropriation Request - PSSP – 2026-27 Year** **\$2,219,411,221**