

**STATE OF WEST VIRGINIA
EXECUTIVE 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, which 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 is a basic foundation allowance program that provides funding to the local school districts 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 programs, increased enrollment, and other programs.

The number of personnel allowed for funding for each district is determined by the district's net enrollment. Each district's state aid allowance is determined by the salary degree classifications (pay grade for service personnel) and years of experience of the personnel actually employed by the district. The allowance for student transportation is determined by the actual transportation expenditures incurred by each district, within limits, and funding for improvements to instructional programs, technology, and teacher and leader induction and professional growth (Steps 7a, 7b, and 7d) are based on the previous year's appropriation plus 10% (Step 7a) and 20% (Step 7b and 7d) of the increase in local share for each purpose.

According to statute, the allowance computations using enrollment and employment data are based on the data reported by the various school districts as of the second month for the preceding school year. The allowance computations for student transportation are based on actual expenditures for transportation operating costs for the most recent year for which the data is available.

The districts are divided into the following four groups, based on student net enrollment per square mile:

Sparse	–	Less than 5 students per sq. mile
Low	–	5 to less than 10 students per sq. mile
Medium	–	10 to less than 20 students per sq. mile, and
High	–	20 or more students per sq. mile

For the districts with student net enrollments of less than 1,400, the PSSP increases each district's net enrollment by an amount determined by the following formula: Determine the enrollment difference between the district's actual enrollment and 1,400; multiply the difference by the percent derived by dividing the district's student population density into the student population density of the district with the lowest density. Additionally, HB 206, which passed during the 2019 special legislative session, further increases the enrollment amount by 10% up to a maximum of 1,400 students.

A new provision in House Bill 206 requires each county's basic state aid funding to be distributed in the form of a block grant. That provision indicates that all basic state aid funds distributed to the county board shall be exempt from expenditure requirements and limitations contained in WVC Chapter 18, Article 9A and that a county board may expend the funds in any authorized and allowable manner the county board deems appropriate. The provision further indicates, however, that all expenditures shall be consistent with the provisions of all other articles of West Virginia Code.

A brief description of each step follows:

1. **Foundation Allowance for Professional Educators (WVC §18-9A-4 and §18-9A-5a):** Step 1 of the PSSP provides to each school district an allowance to pay the annual state minimum salary per degree classification and years of experience and the state supplement amount for professional educators as established by statute: WVC §18A-4-2 sets forth the annual state minimum salary that is to be paid to each teacher per degree classification and years of experience; WVC §18A-4-3 sets forth the annual state salary increment that is to be paid to each principal and assistant principal; and WVC §18A-4-5 authorizes the payment of the state supplement that is to be paid to professional educators.

The funding ratios per each 1,000 students in net enrollment for professional educators, based on the district's student population density, are reflected in the following chart. Districts are funded at the number of positions calculated, regardless of the number actually employed. In addition, each school district must maintain a minimum number of professional instructional (PI) personnel or suffer a pro rata reduction in the professional educator allowance. A provision, however, exempts the districts that have an increase in net enrollment from the penalty. An additional provision was established during the 2022 Legislative Session through HB 4110 holding county boards of education who serve as fiscal agents for a multi-county vocational center (MCVC) harmless from being penalized for not meeting the minimum professional instructional ratio set forth in WVC §18-9A-4 if the penalty is caused by staffing levels of the MCVC. The PI requirement is based on a percentage of the lesser of the number of professional educators actually employed or the number funded. The funding ratios for each category are also reflected in the following chart:

Category	PE	PI %
Sparse	72.75	91.07%
Low	72.60	91.18%
Medium	72.45	91.24%
High	72.30	91.29%

Pursuant to WVC §18-9A-4, school districts cannot increase the number of administrative personnel employed above the number which were employed, or for which positions were posted, on June 30, 1990.

2. **Foundation Allowance for Service Personnel (WVC §18-9A-5 and §18-9A-5a):** Step 2 of the PSSP provides to each school district an allowance to pay the monthly state minimum salary per pay grade and years of experience and the state supplement amount for service personnel as established by statute:

WVC §18A-4-8a sets forth the monthly state minimum salary that is to be paid to each service employee and WVC §18A-4-5 authorizes the payment of the state supplement that is to be paid to service personnel.

During the 2023 legislative session, HB 3035 was passed by the Legislature, increasing the service personnel ratios to provide funding for mandated additional 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

Districts are funded at the number of positions calculated, regardless of the number actually employed.

3a. Foundation Allowance for Fixed Charges (WVC §18A-9A-6): Step 3 of the PSSP provides to each school district an allowance to cover the employer's share of contributions for social security, unemployment compensation and workers' compensation. The allowance for each school district is determined by multiplying the district's total allowance for salaries under Steps 1, 2 and 5 by the following rates: for social security the current rate of 7.65%; for unemployment compensation the rate of 0.04%; and for workers' compensation the rate which is derived by dividing the total estimated aggregate contribution for workers' compensation by all school districts by the sum of the foundation allowance for professional and service personnel.

The estimated contribution rate for workers' compensation is determined each year by multiplying each school district's allowance for professional and service personnel by the district's effective contribution rate for all workers' compensation employee categories for the most recent year for which the information is available. The allowance rate for workers' compensation for the 2026-27 year was determined to be 0.49%; therefore, the total allowance rate for social security, unemployment compensation, and workers' compensation for the year has been determined to be 8.18%.

3b. Foundation Allowance for Retirement (WVC §18-9A-6a and §18-9A-6b): Step 3 also provides an allowance to the teachers' retirement system. The amount of the allowance is the total of the following: (1) The average retirement contribution rate of each county board multiplied by the sum of the basic foundation allowance for salaries; all state salary supplement appropriations; and such amounts as are paid by the school districts as salary supplements; and (2) the additional amount estimated to be required to eliminate the unfunded liability by June 30, 2034, such amount to be based on an annual actuarial report to be provided to the Legislature.

4. Foundation Allowance for Transportation Costs (WVC §18-9A-7): Step 4 of the Public School Support Program (PSSP) provides to each school district the sum of the following computations as an allowance for student transportation operating expenses:

(a) An allowance for the operations, maintenance and contracted services of student transportation services, exclusive of salaries, based on the following percentages of actual expenditures for such costs, with the county school districts categorized into the four groups indicated below, based on the number of net enrollment students per square mileage of the county:

Sparse (Less than 5 net students/sq. mile)	-	95.0% of actual expenditures
Low (5 to less than 10 net students/sq. mile)	-	92.5% of actual expenditures
Medium (10 to less than 20 net students/sq. mile)	-	90.0% of actual expenditures
High (More than 20 net students/sq. mile)	-	87.5% of actual expenditures

(b) An additional allowance of 10% of actual expenditures for that portion of the bus fleet that is using propane, compressed natural gas (CNG), or is fully powered by electric (following passage of HB 4571 during the 2022 Legislative Session) as an alternative fuel;

(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 allowance of 10% of actual expenditures for operations, maintenance, and contracted services, exclusive of salaries, for that portion of the bus fleet used to transport students to and from multi-county vocational centers;

(e) 100% of the insurance premium costs on buses, buildings and equipment used in transportation;

- (f) 8.33% of the current replacement value of each school district's school bus fleet plus the remaining replacement value of buses purchased after July 1, 1999 that attain 180,000 miles. In addition, districts that experience an increase in net enrollment may apply for funding for additional buses, with the allowance for additional buses excluded from the allowance limit discussed below; and
- (g) Aid paid to students in lieu of transportation, based on the state average amount paid per pupil.

Each district's allowance is limited to 1/3 above the computed state average allowance per mile multiplied by the total mileage for the district, exclusive of the allowance for the purchase of additional buses.

Prior to the passage of HB 206 during 2019, the funding for the replacement of buses and the purchase of additional buses could only be used for that sole purpose, with the flexibility to spend up to \$200,000 on alternative purposes with the approval of the State Superintendent after consideration of the county's two-year bus defect rate. Because HB 206 provides all state aid funding in the form of a block grant and frees the county boards of education from any expenditure restrictions contained in West Virginia Code Chapter 18, Article 9A, bus replacement funding and funding for additional buses can now be spent on any allowable and authorized purpose deemed appropriate by the county board of education.

5. Foundation Allowance for Professional Student Support Services (WVC §18-9A-8): Prior to the passage of HB 206 during the 2019 special legislative session, funding for Step 5 of the PSSP was based on the 2012-13 year and limited to school counselors and school nurses. HB 206 expanded the definition of professional student support personnel to also include professional personnel providing social and emotional support to students and to professional personnel addressing chronic absenteeism.

In addition, beginning with the 2019-20 funding year, each district is now provided an allowance to pay the annual state minimum salary and the state supplement amount for professional student support personnel at a funding ratio of five positions per each 1,000 students in net enrollment.

6. Foundation Allowance for Other Current Expenses, Substitute Salary Costs and Faculty Senates (WVC §18-9A-9): Step 6 of the PSSP provides an allowance to each school district for other current expenses, substitute salary costs and faculty senates, which is the sum of the following:

- (a) Previously, 10% of the total allowance for the salary allowances under steps 1, 2 and 5 for current expense. Distribution was made to each district proportionally based on the average of each district's average daily attendance for the preceding year and the district's second month net enrollment.

The Step 6a calculation was modified with the passage of HB 2561, effective for the 2018-19 year and thereafter. The new methodology is based on the average square footage per student and the average operations and maintenance expenditures per square foot. The specific Step 6a calculation is as follows: 1) Actual operations and maintenance expenditures reported by each county are divided by the total reported square footage of school buildings in each county to determine a state average expenditure per square foot for operations and maintenance. 2) The total reported square footage for school buildings in each county is divided by the total net enrollment for each county to calculate a state average square footage per student. 3) Each county's net enrollment is multiplied by the state average expenditure per square foot and the state average square footage per student. 4) Each county's total is then multiplied by 71.25% (increased from 70.25% with the passage of HB 206) to determine the Step 6a allowance.

- (b) For substitute salary costs of professional educators or current expense, 2.5% of the computed allowance for salary allowances under steps 1 and 5; distribution is made to each district proportionally based on the number of professional educators respectively authorized;
- (c) For substitute salary costs of service personnel or current expense, 2.5% of the computed allowance for salaries for service personnel under Step 2; distribution is made to each district proportionally based on the number of service personnel respectively authorized;

(d) For expenditure by faculty senates for academic materials, supplies and equipment used in instructional programs, \$400 (previously \$200 prior to HB 206) multiplied by the number of professional instructional and student support personnel employed. School districts are required to forward the allowance to each school during the month of September of each year.

7a. Foundation Allowance for the Improvement of Instructional Programs (WVC §18-9A-10): Step 7a of the PSSP provides an allowance to each school district for the improvement of instructional programs. The amount appropriated each year is the amount appropriated for the preceding year plus 10% of the growth in local share. Step 7a funds are to be used to improve instructional programs in accordance to a plan developed by each county board and submitted to the State Board for approval.

Distribution of the amount appropriated is made to the various school districts on the following basis: \$150,000 to each school district with the remaining funds allocated proportionally on the basis of the average of each district's average daily attendance for the preceding year and the district's second month enrollment.

Prior to the passage of HB 206 during 2019, there were various restrictions on Step 7a expenditures. Up to 50% of the total Step 7a funds could be spent on the employment of personnel and up to 25% could be used for alternative purposes. Because HB 206 provides all state aid funding in the form of a block grant and frees the county boards of education from any expenditure restrictions contained in West Virginia Code Chapter 18, Article 9A, Step 7a funding can now be spent on any allowable and authorized purpose deemed appropriate by the county board of education.

7b. Foundation Allowance for the Improvement of Instructional Technology (WVC §18-9A-10): Step 7b provides an allowance for the improvement of instructional technology. The amount appropriated each year is the amount appropriated for the preceding year plus 20% of the growth in local share. Step 7b funds are to be used to improve instructional technology in accordance with the county and schools' strategic plans. These funds are in addition to the funds specifically appropriated for Tools for Schools by the Legislature.

Distribution of the amount appropriated is made to the various school districts on the following basis: \$30,000 to each school district with the remaining funds allocated proportionally on the basis of the average of each district's average daily attendance for the preceding year and the district's second month enrollment.

Prior to the passage of HB 206 during 2019, there were various restrictions on Step 7b expenditures. The funds could be used for the employment of Technology Systems Specialists (TSS), and up to 50% could be used for alternative purposes. Because HB 206 provides all state aid funding in the form of a block grant and frees the county boards of education from any expenditure restrictions contained in West Virginia Code Chapter 18, Article 9A, Step 7b funding can now be spent on any allowable and authorized purpose deemed appropriate by the county board of education.

7c. Foundation Allowance for Advanced Placement, Dual Credit, and International Baccalaureate Programs (WVC §18-9A-10): Step 7c provides an allowance for students enrolled in advance placement, dual credit, and international baccalaureate courses, based on one percent (1%) of the state average per pupil state aid multiplied by the number of students enrolled in such courses in each district.

7d. Foundation Allowance for Comprehensive Systems for Teacher and Leader Induction and Professional Growth (WVC §18-9A-10): During the 2018 legislation session, HB 4619 created a new step under the PSSP effective for the 2019-20 school year to support county-level implementation of comprehensive systems for teacher and leader induction and professional growth. The amount appropriated for this purpose will be the amount appropriated in the immediately preceding school year plus 20% of the growth in local share. HB 5405, which passed during the 2024 legislative session, indicates that the WVDE may retain up to \$15 million of the total Step 7d allocation annually, beginning with fiscal year 2024-25, to:

- Accommodate county school system participation in regional professional learning cadres or teacher leadership networks established or supported by WVDE;
- Expand regional professional learning cadres and teacher leadership networks designed to support the full implementation of the Third-Grade Success Act (HB3035-2023 Regular Legislative Session);
- Implement WVDE academic initiatives; and,
- Assist teachers that are less than certified for the position they are currently employed.

HB 4619 indicates that no county may receive an allocation that is less than the county's total 2016-17 allocation from the Teacher Mentor and Principals Mentorship appropriations from the West Virginia Department of Education.

8. **Total Basic Foundation Allowance (WVC §18-9A-3):** The total basic foundation program allowance is the sum of the above seven allowances. The basic program allowance includes both the State's share and the local districts' share.
9. **Local Share (WVC §18-9A-11):** Local share is a computation of each school district's projected regular levy property tax collections for the year. Projected excess levy tax collections are not included.

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% (previously 90% prior to HB 206) 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, and reducing the amount further by the amount that is to be paid to the Assessor's Valuation Fund. For the preliminary local share calculations prepared each December, the local share calculations are based on estimates provided by the West Virginia State Tax Department since the certificates of valuation from the county assessors are not yet available.

The projected levy rates used for calculating local share for the year are: For Class I property - 19.40¢ per \$100 assessed valuation; for Class II property – 38.80¢ per \$100 assessed valuation; and for classes III and IV property – 77.60 ¢ per \$100 assessed valuation.

In addition, according to WVC §11-8-6f(c), in any school district in which tax increment financing is in effect pursuant to the provisions of WVC §7-11B-1 et seq., the assessed valuation used for the local share calculation is the base assessed valuation of the property located within the project area in the year the project was initiated.

Furthermore, for the school districts that are designated as a "growth county" and have by resolution elected to participate in the Growth County School Facilities Act established by WVC §11-8-6f(d), the estimated revenues from application of the regular school board levy rate to the taxable assessed valuation of new property and improvements to property is subtracted from the local share calculation.

As discussed in the paragraphs for Step 7, 10% of the growth in local share from the previous year is dedicated for the allowance for the improvement of instructional programs (Step 7a), 20% is dedicated for the improvement of instructional technology (Step 7b), and another 20% is dedicated for teacher and leader induction and professional growth (Step 7d).

The total local share calculated for each school district is subtracted from the total basic foundation allowance to determine the State's share that is appropriated.

10. **State Aid Allowance Allocated to each School District (WVC §18-9A-12):** The amount of the basic foundation program allowance allocated to each school district is the total of the amounts calculated in Steps 1 through 7, excluding the amounts for retirement, less the amount calculated for local share.

WVC §18-9A-12 provides that the allocation for each school district is to be adjusted in the following

circumstances where the calculated local share is not reflective of local funds available to the school district, provided that funds are appropriated for this purpose:

- (1) In instances where a district is under a final court order to refund or credit property taxes paid in prior years;
- (2) In instances where a district is collecting taxes based on an assessed value which is less than that determined by the state tax commissioner in the most recent published survey or property valuation due to an error; and
- (3) In instances where a district is unable to collect property taxes from a taxpayer during the pendency of any court proceedings. Property taxes collected later upon completion of such court proceedings must be reimbursed to the State.

In addition, the amount of the basic foundation allowance allocated to each district is to be reduced by any payments or contributions received by a district in lieu of property taxes.

It should be noted that, historically up through the 2015-16 year, state aid was not reduced as a result of payments received by a school district in lieu of taxes nor has any additional funding been appropriated in general for the purposes discussed above since the statute was enacted; however, funds have been appropriated by the Legislature to correct state aid allowances as the result of assessment errors on a case by case basis. However, beginning with the 2016-17 year, the state aid adjustments for payments in lieu of property taxes and the specific reasons listed above were included in the budget bill approved by the Legislature. It is anticipated that the adjustments will continue to be included in future state aid appropriations.

11. Other Allowances:

- a. **Allowance for County Transfers (WVC §18-9A-14)**: Under the PSSP, an allowance is provided for county school districts that agree to transfer students to another school district pursuant to an agreement approved by the State Board, provided that funds are appropriated for this purpose.

The allowance for the year in which the transfer occurs is to be 100% of amount in the agreement, not to exceed the district's per pupil state aid allocation; the allowance in the first year after the transfer occurs is to be 50% of the amount in the agreement; and the allowance for the second year is to be 25%. A provision states that if professional or service personnel obtain full-time employment pursuant to WVC §18-9A-8i, the allowance is to be reduced by an appropriate amount.

- b. **Allowance for Increased Enrollment (WVC §18-9A-15)**: Each school district which has an increase in net enrollment is to receive an allocation equal to the district's increase in net enrollment over the previous year multiplied by each district's average per pupil state aid. The funds appropriated for this purpose are to be distributed by December 31st of the year in which the enrollment increase occurs. If the funds appropriated for this purpose are not sufficient to provide full funding, each district's allocation is to be reduced proportionally, and a supplemental appropriation is to be requested.

- c. **Allowance for Alternative Education Programs (WVC §18-9A-21)**: The allowance for alternative education programs in the PSSP is \$18 per net enrollment student. The total funds are distributed proportionally to each district on the basis of net enrollment.

- d. **Allowance for Limited English Proficiency Programs (WVC §18-9A-22)**: The PSSP includes a provision that provides supplemental funding for programs for Limited English Proficient students where the cost of the program in a particular district exceeds the district's capacity to provide the program with the funds that the district has available. The statute does not require any specific amount of funding to be appropriated, but any funds so appropriated in any year must be distributed to the various districts in a manner that takes into account the varying

proficiency levels of the students and the capacity of the district to deliver the needed programs. Districts are required to apply for the funds that are available in accordance with the provisions contained in State Board policy.

e. **Allowance for the Public Employees Insurance Fund (WVC §5-16-18 and §18-9A-24):** The PSSP provides an allowance for the Public Employees Insurance Fund. The total allowance is based on an average premium rate for all school district employees, as established by the PEIA Finance Board, multiplied by the number of personnel allowed for funding under the Public School Support Program. The average premium rate includes a proportionate share of the retirees' subsidy established by the finance board and the difference, if any, between the previous year's actual premium costs and the previous year's appropriation, if the actual costs were greater than the appropriation.

The estimated average premium rate used for the 2026-27 year was \$929.15 per month.

f. **Allowance for Hope Scholarship Program (WVC §18-9A-25):** The PSSP provides an allowance of an amount not less than two percent of net public school enrollment adjusted for state aid purposes or the total number of eligible Hope Scholarship applications received by the Hope Scholarship Board, if available, multiplied by the prior year's statewide average net state aid allotted per pupil. The amount appropriated shall be transferred by the Department of Education to the Hope Scholarship Board to be used solely to meet the Hope Scholarship Program obligations set forth in WVC §18-31-1.

g. **Allowance for Sustained Growth (WVC §18-9A-15):** The PSSP provides an allowance to help offset the budgetary impact of extraordinary and sustained increases in net enrollment in county boards of education whose most recent three-year average growth in second month net enrollment is two percent or more. The allowance is calculated as an amount equal to one fourth of the state average per pupil state aid multiplied by the increase in the county's second month net enrollment in the latest year.

12. Allowance for the Education of Exceptional Children (WVC §18-20-5):

Although not a part of the Public School Support Program, a provision is included in WVC §18-20-5 that requires the State to make an appropriation to the Department of Education to be distributed to the county boards in accordance with State Board Policy to support children with high acuity needs that exceed the capacity of the school district to provide with available funds. Each county board is required to apply to the State Superintendent for receipt of this funding in a manner set forth by the State Superintendent that assesses and takes into account varying acuity levels of the exceptional students.

DEFINITIONS

Advanced Placement – Students enrolled in programs offering classes that are advanced in terms of content and performance expectations as opposed to those normally available for the age/grade level of the student and which provide credit towards graduation and possible college credit. These can include programs recognized or offered by the College Board, postsecondary institutions and other recognized foundations, corporations or institutions.

Allowance for Increased Enrollment (WVC §18-9A-15) – Allowance for the county boards that experience an increase in net enrollment as compared to the similar net enrollment of the previous year. According to statute, the allocation must be distributed no later than December 31 of the year in which the districts experience an increase in enrollment.

Full-time Equivalency (FTE) – The number students or personnel reported on a fractional basis compared to their full-time counterparts. For example, those students or personnel that attend school or are employed full-time are reported as a 1.0 FTE; those that attend or are employed half of what is considered full-time are reported as a 0.5 FTE.

Multi-County Vocational Centers (MCVCs) (WVC §18-2B-1) – Area vocational education training centers established under the authority of WVC §18-2B-1 to provide vocational programs to students from two or more school districts.

Net Enrollment (WVC §18-9A-2) - The number of students enrolled in pre-kindergarten through grade twelve and special education programs in the public schools of a county, including public charter school students with a physical residence in the county, reported on a full-time equivalency (FTE) basis, plus adults enrolled in vocational programs, limited to a maximum of 2,500 of these students, statewide.

Pre-kindergarten (early childhood) enrollment includes both the students enrolled in programs operated by the school district and those operated by collaborative community partners. Pre-kindergarten students must be four years of age by July 1 of the year in which they are enrolled in the program. Through the 2015 – 16 school year, the program was required to provide a minimum of 12 hours of instruction per week and a pre-kindergarten student was required to attend 24 hours a week in order to be counted as a full-time equivalent (FTE). The pre-kindergarten program requirements changed for the 2016-17 year and all programs are required to offer 1500 minutes of instruction per week (48,000 per year), which is the equivalent of 25 hours to be counted as a FTE.

Furthermore, the net enrollment is adjusted for the purpose of determining the basic state aid allowance for the district's whose net enrollment is less than 1,400 students, but this adjustment is for funding purposes only and not added to the district's actual net enrollment. The adjustment is computed by determining the difference between the district's actual student population and 1,400 and then multiplying the difference by the percent determined by dividing the State's lowest student population density by that district's actual student population density. After the passage of HB 206, the subtotal of the actual enrollment plus the adjustment is then increased by an additional 10%, up to a maximum of 1,400 students.

Professional Educator (WVC §18-9A-2) - Personnel employed by a board of education as a teacher, supervisor, principal, superintendent, public school librarian, public school nurse with a bachelor's degree who is licensed by the State board of examiners for registered professional nurses, or any other person regularly employed for instructional purposes in a public school in the State.

Professional Instructional Personnel (WVC §18-9A-2) - A professional educator employed by a board of education whose regular duty is that of a classroom teacher (including speech language pathologist), librarian, attendance director, or school psychologist.

Professional Student Support Personnel (WVC §18-9A-2) – A professional personnel who is assigned and serves on a regular full-time basis as a counselor or as a school nurse with a bachelor's degree and who is licensed by the West Virginia Board of Examiners for Registered Professional Nurses. With the passage of HB 206, also includes professional personnel who provide social and emotional support for students or professional personnel that address chronic absenteeism.

State Supplement (WVC §18A-4-5) – Prior to the passage of HB 206, the State provided a supplement for the purposes of salary equity. Although HB 206 eliminated the requirement for salary equity moving forward, the existing state funded supplement continues at the previous level.

Service Personnel (WVC §18-9A-2) - Personnel employed by a board of education under any of the class titles identified in WVC §18A-4-8.

State Minimum Salary - The State legally mandated salaries for professional educators and service personnel as set forth in WVC §18A-4-1 et seq., including the state basic salary plus the state supplement.