



# State Equity Funding

Amy Willard, CPA, MPA  
WVDE School Operations Officer  
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## State Equity Funding

- HB 206 from the 2019 Special Legislative Session made modifications to State Equity funding. It essentially froze the equity funding at the levels at that point in time and removed all references to equity, simply referring to it as the state supplement.
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## Salary Table Structure

Years	State	State	1984 Co	SS Col 5	County	Total
Exp	Basic	Suppl	Suppl	St Suppl	Suppl	Salary
	A	B	C	D	E	A+D+E
				If B>C, then B-C		
				If B<C, then 0		



## Salary Table Structure, Cont'd

A county's state supplement amount is determined by comparing the state minimum supplement amount to the county's 1984 supplement amount.

- If the state minimum supplement amount exceeds the county's 1984 supplement, the county receives the difference between the two as their state supplement amount.
- If the county's 1984 county supplement exceeds the state minimum supplement amount, the county receives no state supplement.



## Salary Table Structure, Cont'd

- The calculation for the state supplement amount is performed for every combination of salary classification/educational level and years of experience on the salary tables.
- A county could receive state supplement funding for some combinations, but not for others.



## Sample Salary Table Calculation No 1984 County Supplement

BARBOUR COUNTY BOARD OF EDUCATION TEACHERS ANNUAL SALARY SCHEDULE FOR THE 2020-21 YEAR						
A.B.						
Years Exp	State Basic	State Suppl	1984 Co Suppl	SS Col 5 St Suppl	County Suppl	Total Salary
0	34,455	2,360	-	2,360	-	36,815
1	34,973	2,429	-	2,429	-	37,402
2	35,492	2,498	-	2,498	-	37,990



## Sample Salary Table Calculation 1984 County Supplement Less Than Current State Minimum Supplement

BERKELEY COUNTY BOARD OF EDUCATION TEACHERS ANNUAL SALARY SCHEDULE FOR THE 2020-21 YEAR						
A.B.						
Years Exp	State Basic	State Suppl	1984 Co Suppl	SS Col 5 St Suppl	County Suppl	Total Salary
0	34,455	2,360	1,830	530	4,643	39,628
1	34,973	2,429	1,830	599	4,649	40,221
2	35,492	2,498	1,830	668	4,676	40,836



## Sample Salary Table Calculation 1984 County Supplement Greater Than Current State Minimum Supplement

HANCOCK COUNTY BOARD OF EDUCATION TEACHERS ANNUAL SALARY SCHEDULE FOR THE 2020-21 YEAR						
A.B.						
Years Exp	State Basic	State Suppl	1984 Co Suppl	SS Col 5 St Suppl	County Suppl	Total Salary
0	34,455	2,360	2,508	-	4,408	38,863
1	34,973	2,429	2,567	-	4,467	39,440
2	35,492	2,498	2,626	-	4,526	40,018



## How do county boards receive their funding for the state supplement?

- Funding for the State Supplement is received through the Public School Support Plan (PSSP) under Step 1 (Professional Educators), Step 2 (Service Personnel) and Step 5 (Professional Student Support Personnel).
  - The WVDE utilizes the scattergram reports to determine the amount of state supplement funding needed for each county board of education for each of those Steps.
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## What happens to the salary tables if the Legislature eliminates the state supplement amount?

- If the Legislature eliminates the state supplement amount, the most likely scenario is that the state minimum supplement amount would be added to the state basic minimum salary amount so that no teachers would receive a pay decrease.
  - The salary calculation would then be as follows:  
State Minimum Salary Amount plus Current County Supplement Amount  
= Total Salary
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## What happens to the salary tables if the Legislature moves the state supplement amount into basic?

- Under that scenario, county boards of education with no 1984 county supplement amount would see no change in the salaries for their employees. County boards of education with a 1984 supplement that is less than the current state supplement amount would experience an increase in total salary in the amount of their 1984 county supplement amount. County boards of education with a 1984 county supplement greater than the current state supplement would experience an increase in total salary in the amount of the current state supplement amount.



## What happens to the salary tables if the Legislature moves the state supplement amount into basic?

	Barbour County - BA, 0 Years Experience	Current Salary	If State Supplement is Moved to Basic Table	Difference
A	State Basic	34,455	36,815	2,360
B	State Supplement	2,360		
C	1984 Col Supplement	0		
D= B-C	SS Col 5 St. Supplement	2,360	0	(2,360)
E	Current County Supplement	0	0	0
A+D+E	Total Salary	36,815	36,815	0



## What happens to the salary tables if the Legislature moves the state supplement amount into basic?

	Berkeley County - BA, 0 Years Experience	Current Salary	If State Supplement is Moved to Basic Table	Scenario 1 Compared to Current
A	State Basic	34,455	36,815	2,360
B	State Equity	2,360		
C	1984 Col Supplement	1,830		
D= B-C	SS Col 5 St. Equity	530	0	(530)
E	Current County Supplement	4,643	4,643	0
A+D+E	Total Salary	39,628	41,458	1,830



## What happens to the salary tables if the Legislature moves the state supplement amount into basic?

	Hancock County - BA, 0 Years Experience	Current Salary	If State Supplement is Moved to Basic Table	Scenario 1 Compared to Current
A	State Basic	34,455	36,815	2,360
B	State Equity	2,360		
C	1984 Col Supplement	2,508		
D= B-C	SS Col 5 St. Equity	0	0	0
E	Current County Supplement	4,408	4,408	0
A+D+E	Total Salary	38,863	41,223	2,360



## **What happens to the salary tables if the Legislature moves the state supplement amount into basic?**

County by county comparison:

- Barbour \$0 salary increase
  - Berkeley \$1,830 salary increase
  - Hancock \$2,360 salary increase
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## **What is the estimated cost to the State to move the state supplement into the state basic salary tables?**

- The estimated cost to the state to move the state supplement amount to the basic salary tables is \$54.5 million.
  - This estimated cost was determined by calculating the county by county amount for Step 1, 2 and 5. The county amounts were calculated by taking the total 1984 county supplement amount less the amount that the 1984 county supplement exceeds the state supplement amount.
  - Under PSSP, the county would also receive funding under Step 3 (employee benefits), Step 6a (substitutes) and for retirement, so those costs are included in the overall cost estimate to the State.
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## County Salary Supplements

- West Virginia Code §18A-4-5a and §18A-4-5b allow county boards of education to implement county salary supplements for professional and service personnel, respectively.
  - The statute permits a county to reduce their county salary supplement only if one of the following exists:
    - There is a defeat of the county's excess levy
    - The county experiences a loss in assessed valuations
    - The county experiences an event of which it has no control and for which the county board has received approval from the State Board prior to making such reduction.
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## County Salary Supplements

- Unless the Legislature would expand the allowable reasons for which a county could reduce their local county salary supplement at the same time in which they moved the state supplement amount into the state basic salary tables, a county board of education would not be able to reduce their local county salary supplement to keep salaries flat in the county.
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## **Questions?**

Amy Willard, CPA, MPA  
WVDE School Operations Officer  
[awillard@k12.wv.us](mailto:awillard@k12.wv.us)  
304-558-6300

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