

FY 2024 Budget

for West Virginia Public Schools



West Virginia DEPARTMENT OF
EDUCATION



West Virginia Board of Education
2022-2023

L. Paul Hardesty, President
Nancy J. White, Vice President
F. Scott Rotruck, Financial Officer

Robert W. Dunlevy, Member
Victor L. Gabriel, Member
Daniel D. Snavely, M.D., Member
Christopher A. Stansbury, O.D., Member
Debra K. Sullivan, Member
James S. Wilson, D.D.S., Member

Sarah Armstrong Tucker, Ph.D., Ex Officio
Chancellor
West Virginia Higher Education Policy Commission
West Virginia Council for Community and Technical College Education

David L. Roach, Ex Officio
State Superintendent of Schools
West Virginia Department of Education

West Virginia Department of Education FY 2024 Budget

Ref.		Appropriation Code	FY 2023 Current	FY 2024 Appropriation Request	FY 2023 vs FY 2024 Variance	FY 2024
WVDE						
GENERAL REVENUE FUNDS:						
0303 School Lunch Program						
1	Personal Services & Benefits	00100	360,144	360,144	8,187	368,331
2	Current Expenses	13000	2,118,865	2,118,865	-	2,118,865
3	Total		2,479,009	2,479,009	8,187	2,487,196
0313 State Department of Education						
Other Allowances Under the Public School Support Program:						
4	Increased Enrollment - Surplus	05900	2,400,000	-	(2,400,000)	-
5	Teachers Retirement Savings Realized	09500	40,523,000	53,647,000	(2,980,000)	37,543,000
6	Increased Enrollment	14000	3,260,000	4,250,000	990,000	4,250,000
7	Alternative Education	14300	4,530,281	4,509,127	(21,154)	4,509,127
8	Attendance Incentive Bonus	15001	2,056,717	2,262,389	205,672	2,262,389
9	Hope Scholarship	30401	23,350,520	23,970,739	620,219	23,970,739
10	Safe Schools Fund	new	-	247,180,432	-	-
11	Sustained Growth	94300	-	-	-	-
12	English as a Second Language	52800	96,000	96,000	-	96,000
13	Subtotal		76,216,518	335,915,687	(3,585,263)	72,631,255
Other Funds Distributed to LEAs:						
14	Equipment	07000	1,300,000	-	(1,300,000)	-
15	National Teacher Certification	16100	300,000	300,000	-	300,000
16	Early Childhood Drug Prevention	21901	5,000,000	5,000,000	-	5,000,000
17	Technology Repair and Modernization	29800	951,003	951,003	-	951,003
18	Early Retirement Notification Incentive	36600	300,000	300,000	-	300,000
19	Math Program	36800	336,532	336,532	50,000	386,532
20	21st Century Fellows	50700	274,899	274,899	-	274,899
21	Teacher Reimbursement	57300	297,188	297,188	-	297,188
22	High-Y Youth in Government	61600	100,000	100,000	-	100,000
23	High Acuity Special Needs	63400	1,500,000	1,500,000	-	1,500,000
24	IT Academy	72100	500,000	500,000	-	500,000

Ref.		Appropriation Code	FY 2023 Current	FY 2024 Appropriation Request	FY 2023 vs FY 2024 Variance	FY 2024
25	Early Literacy Program	75600	5,711,675	5,711,675	5,458	5,717,133
26	School-Based Truancy Prevention	78101	2,047,366	2,047,366	16,374	2,063,740
27	Communities in Schools	78103	4,903,026	4,903,026	2,729	4,905,755
28	Communities in Schools - Surplus	contingent	-	-	5,000,000	5,000,000
29	Mastery Based Education	78104	125,000	125,000	-	125,000
30	21st Century Tech Infrastruc Network Tools & Support	93300	9,764,417	9,764,417	121,575	9,885,992
31	Allowance for Extraordinary Sustained Growth	94300	281,766	-	(281,766)	-
32	Educational Program Allowance	99600	516,250	516,250	-	516,250
33	Subtotal		34,209,122	32,627,356	3,614,370	37,823,492
Department Operations:						
34	Personal Services & Benefits	00100	4,719,032	4,719,032	106,647	4,825,679
35	Unclassified	09900	420,000	420,000	-	420,000
36	Advanced Placement	11500	150,000	150,000	-	150,000
37	Current Expenses	13000	4,580,000	4,580,000	-	4,580,000
38	HVAC Technicians	35500	529,650	529,650	11,598	541,248
39	Assessment Programs	39600	3,909,374	3,909,374	44,264	3,953,638
40	Benedum Professional Development Collaborative	42700	429,775	429,775	-	429,775
41	Governor's Honors Academy	47800	1,059,270	1,059,270	-	1,059,270
42	Hospitality Training	60000	275,498	275,498	2,456	277,954
43	Foreign Student Education	63600	100,899	100,899	546	101,445
44	State Board Of Education Admin Costs	68400	280,429	280,429	5,458	285,887
45	Mountain State Digital Literacy	86401	415,500	415,500	-	415,500
46	21st Century Learners	88600	1,790,508	1,790,508	30,701	1,821,209
47	BRIM Premium	91300	342,859	342,859	-	342,859
48	21st Century Assessment & Prof Development	93100	2,009,701	2,009,701	2,456	2,012,157
49	Special Olympic Games	96600	25,000	25,000	-	25,000
50	Subtotal		21,037,495	21,037,495	204,126	21,241,621
51	Total		131,463,135	389,580,538	233,233	131,696,368
0314 Aid for Except. Children & Institutional Programs						
52	Special Education-Counties	15900	7,271,757	12,271,757	154,000	7,425,757
53	Special Education-Institutions	16000	4,078,883	4,120,306	82,442	4,161,325

Ref.		Appropriation Code	FY 2023 Current	FY 2024 Appropriation Request	FY 2023 vs FY 2024 Variance	FY 2024
54	Ed of Juveniles Predispositional Juv Detention Ctrs	30200	683,479	698,530	19,103	702,582
55	Education of Institutionalized Juveniles and Adults	47200	21,195,471	21,518,465	585,060	21,780,531
56	Total		33,229,590	38,609,058	840,605	34,070,195
0317 State Aid to Schools						
57	Step 1 - Professional Educators	15100	904,903,651	898,174,374	35,727,678	940,631,329
58	Step 2 - Service Personnel	15200	303,700,782	301,173,760	46,577,085	350,277,867
59	Step 3 - Fixed Charges	15300	105,288,344	104,189,567	6,705,113	111,993,457
60	Step 4 -Transportation	15400	65,257,311	87,405,241	22,147,930	87,405,241
61	Step 5 - Professional Student Support Personnel	65500	61,460,030	62,026,762	3,483,753	64,943,783
62	Step 6 - Other Current Expenses	02200	159,480,765	177,840,582	20,721,768	180,202,533
63	Step 7a - Improved Instructional Programs	15600	52,483,109	56,983,399	5,255,130	57,738,239
64	Step 7b - 21st Century Strategic Technology Learning Growth	93600	27,460,983	36,461,563	10,510,259	37,971,242
65	Step 7c - Advanced Placement	05300	594,563	635,238	40,675	635,238
66	Step 7d - Teacher & Leader Induction	93601	6,496,102	15,496,682	10,510,259	17,006,361
67	Basic Foundation Allowance		1,687,125,640	1,740,387,168	161,679,650	1,848,805,290
68	<i>Less Local Share</i>		(481,346,874)	(526,349,772)	(52,551,296)	(533,898,170)
69	<i>Adjustments - Taxes Not Collected</i>		871,557	658,326	(213,231)	658,326
70	<i>Adjustments - Payments in Lieu of Taxes</i>		(3,366,561)	(2,337,337)	1,029,224	(2,337,337)
71	<i>Total Adjustments</i>		(2,495,004)	(1,679,011)	815,993	(1,679,011)
72	Total Basic State Aid		1,203,283,762	1,212,358,385	109,944,347	1,313,228,109
73	Public Employees' Insurance Agency	01200	214,704,266	212,341,880	3,901,082	218,605,348
74	Teachers' Retirement System	01900	68,915,309	71,513,000	1,979,325	70,894,634
75	School Construction Fund	45300	24,000,000	24,000,000	(24,000,000)	-
76	Retirement Systems - Unfunded Liability	77500	276,328,760	302,317,000	9,141,239	285,469,999
77	Total		1,787,232,097	1,822,530,265	100,965,993	1,888,198,090
0390 CTE Programs						
78	Personal Services & Benefits	00100	1,376,322	1,376,322	33,020	1,409,342
79	Unclassified	09900	268,800	268,800	-	268,800
80	Current Expenses	13000	883,106	883,106	-	883,106
81	Wood Products-Forestry Vocational Program	14600	82,713	83,977	-	82,713
82	Albert Yanni Vocational Program	14700	132,123	132,123	-	132,123
83	Vocational Aid	14800	24,516,692	24,564,538	23,878	24,540,570

Ref.		Appropriation Code	FY 2023 Current	FY 2024 Appropriation Request	FY 2023 vs FY 2024 Variance	FY 2024
84	Adult Basic Education	14900	5,460,891	5,549,891	7,505	5,468,396
85	Jobs and Hope	14902	6,250,000	6,250,000	2,729	6,252,729
86	Jobs and Hope - Surplus	contingent	-	-	1,600,000	1,600,000
87	Program Modernization	30500	884,313	884,313	-	884,313
88	High School Equivalency Diploma Testing	72600	807,935	807,935	4,093	812,028
89	FFA Grant Awards	83900	11,496	11,496	-	11,496
90	Pre-Enginnering Academy Program	84000	265,294	265,294	-	265,294
91	Total		40,939,685	41,077,795	1,671,225	42,610,910
92	Total General Revenue Funds - WVDE		1,995,343,516	2,294,276,665	103,719,243	2,099,062,759
LOTTERY FUNDS:						
3517 Excess Lottery Funds						
93	Equipment	07000	15,000,000	-	(15,000,000)	-
94	Total Appropriated - Excess Lottery Fund - WVDE		15,000,000	-	(15,000,000)	-
3951 Dept of Education						
95	FBI Checks	37200	119,574	119,574	2,729	122,303
96	Vocational Educational Equip Replacement	39300	800,000	800,000	-	800,000
97	Assessment Program	39600	490,439	490,439	-	490,439
98	Literacy Project	89900	350,000	350,000	-	350,000
99	21st Century Tech Infrastruc Network Tools & Support	93300	12,611,880	12,611,880	10,916	12,622,796
100	Total Appropriated - Lottery Funds - WVDE		29,371,893	14,371,893	(14,986,355)	14,385,538
101	TOTAL APPROPRIATED FROM ALL STATE FUNDS - WVDE		2,024,715,409	2,308,648,558	88,732,888	2,113,448,297
OTHER FUNDS:						
3937 Strategic Staff Development						
102	Personal Services & Benefits	00100	35,000	35,000	-	35,000
103	Unclassified	09900	26,000	26,000	-	26,000
104	Current Expenses	13000	2,539,000	2,539,000	-	2,539,000
105	Total		2,600,000	2,600,000	-	2,600,000
106	Total - Other Funds -WVDE		2,600,000	2,600,000	-	2,600,000

Ref.		Appropriation Code	FY 2023 Current	FY 2024 Appropriation Request	FY 2023 vs FY 2024 Variance	FY 2024
	FEDERAL FUNDS:					
107	8712 Federal Consolidated					
108	Personal Services & Benefits	00100	5,890,196	5,890,196	115,843	6,006,039
109	Unclassified	09900	2,000,000	2,000,000	-	2,000,000
110	Current Expenses	13000	1,434,146,008	1,434,146,008	-	1,434,146,008
111	Federal Coronavirus Pandemic	89101	4,990,123	4,990,123	-	4,990,123
112	Repairs and Alterations	06400	10,000	10,000	-	10,000
113	Equipment	07000	10,000	10,000	-	10,000
114	Other Assets	69000	10,000	10,000	-	10,000
115	Total - Fund 8712		1,447,056,327	1,447,056,327	115,843	1,447,172,170
116	8713 School Nutrition					
117	Personal Services & Benefits	00100	1,924,124	1,924,124	38,205	1,962,329
118	Unclassified	09900	1,150,500	1,150,500	-	1,150,500
119	Current Expenses	13000	258,781,265	258,781,265	-	258,781,265
120	Federal Coronavirus Pandemic	89101	743,436	743,436	-	743,436
121	Repairs and Alterations	06400	20,000	20,000	-	20,000
122	Equipment	07000	100,000	100,000	-	100,000
123	Other Assets	69000	25,000	25,000	-	25,000
124	Total - Fund 8713		262,744,325	262,744,325	38,205	262,782,530
	8714 CTE Programs					
125	Personal Services & Benefits	00100	1,938,607	1,938,607	38,205	1,976,812
126	Unclassified	09900	155,000	155,000	-	155,000
127	Current Expenses	13000	20,820,081	20,820,081	-	20,820,081
128	Repairs and Alterations	06400	10,000	10,000	-	10,000
129	Equipment	07000	10,000	10,000	-	10,000
130	Other Assets	69000	10,000	10,000	-	10,000
131	Total - Fund 8714		22,943,688	22,943,688	38,205	22,981,893

Ref.		Appropriation Code	FY 2023 Current	FY 2024 Appropriation Request	FY 2023 vs FY 2024 Variance	FY 2024
	8715 Special Programs					
132	Personal Services & Benefits	00100	3,540,241	3,540,241	54,851	3,595,092
133	Unclassified	09900	1,000,000	1,000,000	-	1,000,000
134	Current Expenses	13000	133,346,390	133,346,390	-	133,346,390
135	Federal Coronavirus Pandemic	89101	17,336,635	17,336,635	-	17,336,635
136	Repairs and Alterations	06400	10,000	10,000	-	10,000
137	Equipment	07000	10,000	10,000	-	10,000
138	Other Assets	69000	10,000	10,000	-	10,000
139	Total - Fund 8715		155,253,266	155,253,266	54,851	155,308,117
140	TOTAL - FEDERAL FUNDS - WVDE		1,887,997,606	1,887,997,606	247,104	1,888,244,710
141	TOTAL APPROPRIATIONS - WVDE		3,915,313,015	4,199,246,164	88,979,992	4,004,293,007
	0320 Schools for the Deaf & Blind					
142	Personal Services & Benefits	00100	10,573,588	10,573,588	301,442	10,875,030
143	Unclassified	09900	110,000	110,000	-	110,000
144	Current Expenses	13000	2,250,696	2,250,696	-	2,250,696
145	Repairs and Alterations	06400	164,675	164,675	-	164,675
146	Equipment	07000	77,000	77,000	-	77,000
147	<i>Equipment- Surplus</i>	contingent	-	-	500,000	500,000
148	Buildings	25800	45,000	45,000	-	45,000
149	Capital Outlay & Maintenance	75500	1,670,000	1,670,000	-	1,670,000
150	BRIM Premium	91300	130,842	130,842	-	130,842
151	Total - WVSDB		15,021,801	15,021,801	801,442	15,823,243
152	GRAND TOTAL APPROPRIATIONS - WVDE/WVBE		\$3,930,334,816	\$4,214,267,965	\$89,781,434	\$4,020,116,250

DESCRIPTION FOR FUNDS

FUND 0303 - SCHOOL LUNCH PROGRAM

Personnel Services & Benefits	Funds provide for salaries and benefits including FICA matching, PEIA, workers' compensation and teachers' retirement matching.
Current Expenses	WVC §18-5D. These funds provide for a match of approximately \$262 million federal child nutrition funds to assist county boards in the administration and operation of the school lunch and breakfast programs. On average, each school day over 132,000 students are served breakfast, more than 164,000 students are served lunch and over 5,200 are served after-school hours snacks.

FUND 0313 - STATE DEPARTMENT OF EDUCATION

Other Allowances Under the Public School Support Program:

Teachers Retirement Savings Realized	WVC §18-7A-39. Requires any savings realized from the reduction in employer contributions that would have been required in the Teachers' Defined Contribution System to be deposited in the Employee Pension and Health Care Benefits Fund.
Increased Enrollment	WVC §18-9A-15. Distributed to county boards of education which are projected to have increased enrollment over the current year. The funding requested is based on projected enrollments for the 2023-24 school year. The amount of funding actually distributed to each district will be equal to the district's actual increase in net enrollment over the current year multiplied by the district's average net state aid per pupil.
Alternative Education	WVC §18-9A-21. Distributed to county boards of education for the development and operation of alternative education programs. The allowance equates to \$18 per student based on net enrollment.
Attendance Incentive Bonus	A \$500 bonus distributed to county boards of education for teachers using four or less personal/sick days during the year.
Hope Scholarship	WVC §18-9A-25. To provide funding and to accumulate funding for transfer to Hope Scholarship Board to meet the obligations of Hope Scholarship applications.
Safe Schools Fund (new)	WVC §18-5-48. Distributed to county boards of education and multicounty vocational centers based upon their requests. Funding shall provide for safety needs as identified by the boards/multicounty centers or for special education video cameras.
Sustained Growth	WVC §18-9A-10. An allowance provided under the PSSP to help offset the budgetary impact of extraordinary and sustained increases in net enrollment in a county board of education. County boards are considered to have a sustained growth in enrollment if their most recent three-year average growth in net enrollment is two percent or more.

Allowance for County Transfers	WVC §18-9A-14. Distributed to county boards of education that transfer students to another school district pursuant to an agreement approved by the West Virginia Board of Education as an allowance for facility efficiency. The allowance in the year in which the transfer occurs is to be 100% of the amount in the agreement, not to exceed the district's per pupil state aid allocation; the allowance in the first year after the transfer is to be 50% of the amount in the agreement; and the allowance for the second year after the transfer is to be 25%. For the 2023-24 year, no funds were requested as there are no active transfer agreements.
English as a Second Language	Distributed to county boards of education to support required services for English learner students.

Other Funds Distributed to LEAs:

National Teacher Certification	WVC §18A-4-2a. Reimbursement of expenses for classroom teachers with National Board Certification.
Early Childhood Drug Prevention Education	Support and collaboration with districts, schools, communities and families to address the physical, social-emotional, behavioral, and mental health needs of students.
Technology Repair and Modernization	To provide timely and appropriate support, repair and telecommunications assistance for district level systems and software.
Early Retirement Notification Incentive	WVC §18A-2-5a. A \$500 bonus distributed to county boards of education for classroom teachers who provide early notification of retirement by March 1st.
Math Program	The mathematics program is designed to provide mathematics specific professional development, to create instructional resources and to develop teacher leadership at the local level.
21st Century Fellows	Program that allows pre-k through 12 employees to work with universities on educational programs while allowing them to maintain retirement benefits.
Teacher Reimbursement	WVC §18A-3-3a. Distributed to county boards of education to reimburse teachers on continuing contracts for courses taken to renew certification or individuals working on an additional endorsement in a shortage area.
High-Y Youth in Government	Funding used to support the Hi-Y Youth in Government program.
High Acuity Special Needs	Funding appropriated under WVC §18-20-5 that is available to counties via an application reimbursement process to assist with the costs of serving students with high acuity special education needs whose expenditures meet or exceed the expenditure criteria established under the High Cost/High Acuity Reimbursement Plan.

IT Academy	Subsequently renamed Microsoft Imagine Academy. Funds are used to purchase statewide licenses for use by school districts for curriculum and for CTE student certification.
Early Literacy Program	Formula funded to target factors associated with increasing 3rd grade literacy proficiency utilizing targeted classroom instructional resources and support, school readiness efforts, summer and/or extended day learning opportunities, etc.
School-Based Truancy Prevention	Provides shared costs for truancy specialists at the county level in 34 counties. In order to provide judges options for truant students and reduce the number of children placed outside their home, the West Virginia Schools of Diversion and Transition Programs is supporting quality, full-day educational services at three Youth Reporting Centers (YRCs) and eight county school systems in collaboration with the LEA and Bureau of Juvenile Service (BJS) in a number of counties.
Communities In Schools	Communities In Schools (CIS) works in partnership with the school system to develop community partnerships that bring resources into the schools and help remove barriers to student learning. CIS pays attention to the physical, social, psychological and academic needs of individual students which are critical components in reducing dropouts and increasing graduation rates.
Mastery Based Education	An education system designed to improve educational outcomes by advancing student mastery of content knowledge and skills.
21st Century Technology Infrastructure Network Tools & Support	Provides for K-12 classroom computers, servers, cabling, software, staff development, Internet access, computers for libraries and bandwidth. Also provides funding for Virtual Schools, WVEIS and online Spanish courses. Additional funding is provided in the Lottery Fund.
Educational Program Allowance	Funds distributed to Pickens School in Randolph County, Paw Paw School in Morgan County, Aurora School in Preston County, and Meadow Bridge School in Fayette County, and for Project Based Learning in STEM fields in Pendleton County.

Department Operations:

Personnel Services & Benefits	Funds provide for salaries and benefits including FICA matching, PEIA, workers' compensation and teachers' retirement matching.
Unclassified	Programs funded through the unclassified, current, repairs, buildings, land and other assets include: professional development, principals/teachers institutes and recognition, takeover county superintendent supplementals, Golden Horseshoe, Social Studies Fair and School Board Effectiveness.
Advanced Placement	Provides opportunities for willing and academically prepared students to pursue college-level coursework while still in high school.

Current Expenses	Current expense budgets (rent, phone, travel, etc.)
HVAC Technicians	WVC §18-9E-4. To provide assistance to local boards of education in servicing, troubleshooting and repairing heating, ventilation and air conditioning systems in public schools throughout West Virginia.
Assessment Programs	Supplement to the assessment program that had been previously funded with Lottery funds.
Benedum Professional Development Collaborative	Program provides shared governance between K-12 schools and institutions of higher learning.
Governor's Honors Academy	An academy that operates summer programs designed to honor high-ability/high-achieving students.
Hospitality Training	Funds are distributed to county boards of education and other vendors to provide professional development for students and teachers, state and national competitions and student credentials. Funds are used to prepare students for careers in the management, marketing and operations of restaurants and other food services, lodging, attractions, recreational events and travel-related services, as well as to provide training certifications to industry in food safety and guest services.
Foreign Student Education	An international school to provide continuing instruction in Japanese for students who accompany their parents to West Virginia for employment.
West Virginia Board of Education Administrative Costs	Funding for personnel and office expenses.
Mountain State Digital Literacy	WVC §18-2E-12. Provides funding to support a pilot project in grades K-8. The intent of the project shall be to provide resources to both students and faculty to teach digital literacy, online assessment preparation, and internet safety.
21st Century Learners	Various 21st Century Learning programs such as County School System Leadership Academy, School Improvement Conference and Content Standards Training.
BRIM Premium	Board of Risk and Insurance Management Premium.
21st Century Assessment and Professional Development	Development of rigorous assessment items which address 21st Century content, technology and professional development.
Special Olympic Games	Funds assist with five state-level events.

FUND 0314 - AID FOR EXCEPTIONAL CHILDREN & INSTITUTIONAL EDUCATION PROGRAMS

Special Education-Counties	WVC §18-20. Funds are distributed to county boards of education to pay costs of county special education programs in grades K-12 and for preschool programs for children with disabilities. Funds are also distributed to counties that must provide instruction for out-of-county students and out-of-state placement of exceptional children.
Special Education-Institutions	WVC §§18-20 and 18-2-13h. Funds are used for state special education administration, education of children in state health and human service facilities and special projects.
Education of Juveniles Held in Predispositional Juvenile Detention Centers	WVC §§18A-4-17 and 49-5E-6. The West Virginia Board of Education and the Department of Education are responsible for the educational services in the state's nine juvenile centers. Both predispositional and committed students are served in the facilities. A total of 957 students received educational services in these facilities during FY 2022.
Education of Institutionalized Juveniles and Adults	WVC §§18-2-13f, 18-2-13h and 18-20-5. The West Virginia Board of Education and the State Superintendent of Schools are responsible for the administration of educational programs for institutionalized juveniles and adults in state correctional institutions and regional jails. The department provides direct educational services in 45 institutions. The department offers a constitutionally required education program for school-aged juveniles and provides the educational services for adults required by the State Supreme Court. In its education programs for institutionalized individuals, the department served 7,328 juveniles and adults during the last school year.

FUND 0317 - STATE AID TO SCHOOLS

Step 1 - Professional Educators	WVC §18-9A-4. Allowance for the basic salaries and state supplement for professional educators employed by county boards of education. The allowance for FY 2024 is based on 18,375 professional educators, which is a decrease from FY 2023 of 70 professional educators.
Step 2 - Service Personnel	WVC §18-9A-5. Allowance for the basic salaries and state supplement for service personnel employed by county boards of education. The allowance for FY 2024 is based on 11,290 service personnel, which is a decrease from FY 2023 of 44 service personnel.
Step 3 - Fixed Charges	WVC §18-9A-6. Allowance for employee benefits for professional educators and service personnel: FICA 7.65%, unemployment .04% and workers' compensation .57% for a total of 8.26%.

Step 4 -Transportation	WVC §18-9A-7. Allowance for the student transportation operating costs and replacement of the school bus fleet over a 12-year cycle. Districts are divided into the following four groups, based on student population density, with the allowance for operating costs based on the percentage of actual expenditures indicated: Sparse - 95%, Low - 92.5%, Medium - 90%, and High - 87.5%. Additional allowances of 10% are provided for districts that use alternative fuel or transport students to and from the multi-county vocational centers, based on mileage percentages. Districts also receive additional allowances of 5% for the portion of their school bus system that is manufactured within the state of West Virginia. Allowances also provided for insurance costs at 100% of insurance premiums and for payments paid in lieu of transportation at a state average rate. An allowance is also provided to county boards with increased enrollments to purchase additional buses if other eligibility criteria are met.
Step 5 - Professional Student Support Personnel	WVC §18-9A-8. 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. The allowance for FY 2024 is based on 1,268 professional student support personnel positions, which is a decrease from FY 2023 of 5 positions.
Step 6 - Other Current Expenses	WVC §18-9A-9. Allowance for other current expenses such as utilities and facilities maintenance, substitute costs and faculty senates. Allowance for current expenses is based on the statewide average actual operations and maintenance expenditures, the square footage of school buildings, and student enrollment; allowance for substitutes is 2.5% of Steps 1, 2 and 5 and the allowance for faculty senates is \$400 per professional instructional personnel and professional student support personnel employed.
Step 7a - Improved Instructional Programs	WVC §18-9A-10 (a)(1). Allowance for each school district for the improvement of instructional programs. The allowance for instructional improvements is the prior year appropriation plus 10% of the growth in local share.
Step 7b - 21st Century Strategic Technology Learning Growth	WVC §18-9A-10 (a)(2). 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 7c - Advanced Placement®	WVC §18-9A-10 (a)(3). Allowance for students enrolled in Advance Placement®, dual credit, and international baccalaureate courses, based on 1% of the state average per pupil state aid multiplied by the number of students enrolled in such courses in each district.

Step 7d - Teacher & Leader Induction	WVC §18-9A-10 (a)(4). Allowance for comprehensive systems for teacher and leader induction and professional growth. The amount appropriated is the amount appropriated for the preceding year plus 20% of the growth in local share.
Basic Foundation Allowance	WVC §18-9A-3. Allowance is the sum of the above seven allowances. The basic program allowance includes both the state's share and the local districts' share.
Less Local Share	WVC §18-9A-11. Estimated 85% of the regular levy tax collections, based on the estimated assessed values provided by the State Tax Commissioner. The final local share amount will be updated with actual values from the Certificates of Valuation provided by the county assessors on March 3, 2023.
Adjustments - Taxes Not Collected	WVC §18-9A-12. Provides that the allocated state aid share for a county shall be increased by amounts certified by the State Tax Commissioner for taxes not collected due to final court orders or final decisions by a board of assessment appeals.
Adjustments - Payments in Lieu of Taxes	WVC §18-9A-12. Provides that the allocated state aid share for a county shall be decreased by contributions or payments in lieu of taxes, as certified by the State Tax Commissioner.
Public Employees' Insurance Agency	WVC §18-9A-24. Allowance for the employers' share of insurance premium costs. The average rate for computing the FY 2024 allowance was \$7,220. The amount of funding requested for FY 2024 was reduced by \$699,399 to utilize amounts already on deposit with PEIA.
Teachers' Retirement System	WVC §§18-9A-6a, 18-9A-6b. Allowance for the teachers' retirement system.
School Construction Fund	WVC §18-9A-10. Amount to meet the annual debt service requirements on bonds issued by the School Building Authority prior to January 1, 1994. Because all of the debt service requirements have been met, statute requires \$24 million to be deposited into the school construction fund annually.
Retirement Systems- Unfunded Liability	WVC §18-9A-6a. Provides that there be an allowance for the reduction of the unfunded liability of the teachers' retirement fund. The allowance is based on an actuarial report of the amount of funding necessary to eliminate the unfunded liability over a forty-year period beginning July 1, 1994.

FUND 0390 - CTE PROGRAMS

Personnel Services & Benefits	Funds provide for salaries and benefits including FICA matching, PEIA, workers' compensation and teachers' retirement matching.
Unclassified	Expenditures up to 1% of total fund appropriations in compliance with WVC §5-1A-4.

Current Expenses	Funds provide for office, contractual, travel, rental, hospitality, aid to counties, etc.
Wood Products-Forestry Vocational Program	Funds distributed to Mountain State Educational Services to train wood industry workers and technicians at the West Virginia Wood Technology Center in Elkins.
Albert Yanni Vocational Program	WVC §18-10H-1 et seq. Funds provide back-to-industry updating experiences for teachers, teacher preparation training for technical teachers, sponsors technically oriented students in the Governor's Honor Academy and awards \$2,000 scholarships to 30 students for post-secondary technical education or training.
Vocational Aid	Funds are provided to local educational agencies for the operation of programs that serve more than 160,000 students in secondary, advanced career and public service programs. Funds also provide for technical assessments, student credentials, professional development, youth activities and Southern Regional Education Board activities.
Adult Education	Provides adults, 16 years of age and older, who are not enrolled in a public school, with work readiness skills and basic academic skill development in reading, math, computer literacy, science, social studies and language arts. It also provides instruction for the high school equivalency test and English as a second language. Approximately 10,000 adults are served each year.
Jobs and Hope	West Virginia's comprehensive response to the substance use disorder crisis which eliminates barriers to employment and provides support through training and career certifications at local adult and career training centers as well as community and technical colleges.
Program Modernization	This program provides funds, through a competitive grant process, to local educational agencies for the purchase of instructional equipment to modernize occupational programs in career and technical education.
High School Equivalency Diploma Testing	Funds are used to operate the state high school equivalency testing program and for supervision of all official testing centers in West Virginia. Approximately 4,250 adults and K-12 students are tested yearly with a passage rate of 83%.
FFA Grant Awards	Funds are provided through grants to local education agencies to assist agricultural education students with their expenses while representing West Virginia in National FFA Career Development Events.

Pre-Engineering Academy Program	Funds are distributed to county boards of education to provide start-up funds and support “Project Lead the Way” pre-engineering programs. The funds will provide equipment, curriculum software and teacher training for the establishment of four core courses, which when combined with rigorous mathematics and science courses in high school, introduces students to the scope, rigor and discipline of engineering prior to entering college.
---------------------------------	--

FUND 3951 - LOTTERY FUND

FBI Checks	Conducts investigations of criminal activity and misconduct involving WV public schools and WVDE personnel, substitutes, temporary employees, students, volunteers, and other incidents as appropriate.
Vocational Educational Equipment Replacement	These funds are distributed to county boards of education for replacement of worn or obsolete equipment or the purchase of equipment for new programs.
Assessment Program	Provides for administering all assessments of West Virginia school children including general and alternate summative assessments, interim and diagnostic assessments, item development and new assessment development.
Literacy Project	Provides support for the Imagination Library project in West Virginia.
21st Century Tech Infrastructure Tools & Support	Provides for K-12 classroom computers, servers, cabling, software, staff development, Internet access, computers for libraries and bandwidth. Also provides funding for Virtual Schools, WVEIS and online Spanish courses.

FUND 3937 - STRATEGIC STAFF DEVELOPMENT

Personnel Services & Benefits	Funds provide for salaries and benefits including FICA matching, PEIA, workers’ compensation and teachers’ retirement matching.
Unclassified	Funds provide for expenditures and grants to counties for professional development, repairs and capitalizable fixed assets.
Current Expenses	Funds for current expenses and non-capitalizable equipment.

FUND 8712 - FEDERAL CONSOLIDATED

Personnel Services & Benefits	Funds provide for salaries and benefits including FICA matching, PEIA, workers’ compensation and teachers’ retirement matching.
Unclassified	Expenditures up to 1% of total fund appropriations in compliance with WVC §5-1A-4.
Current Expenses	Funds provide for office, contractual, travel, rental, hospitality, etc.
Federal Coronavirus Pandemic	Funds provide for allowable charges related to the current pandemic and the various purposes provided for by the Federal guidelines.

Repairs and Alterations	Funds provide for office, equipment, vehicle and other repairs.
Equipment	Funds provide for office, research, computer and other capital equipment.
Other Assets	Funds provide for capital asset projects, software and intangibles.

FUND 8713 - SCHOOL NUTRITION

Personnel Services & Benefits	Funds provide for salaries and benefits including FICA matching, PEIA, workers' compensation and teachers' retirement matching.
Unclassified	Expenditures up to 1% of total fund appropriations in compliance with WVC §5-1A-4.
Current Expenses	Funds provide for office, contractual, travel, rental, hospitality, etc.
Federal Coronavirus Pandemic	Funds provide for allowable charges related to the current pandemic and the various purposes provided for by the Federal guidelines.
Repairs and Alterations	Funds provide for office, equipment, vehicle and other repairs.
Equipment	Funds provide for office, research, computer and other capital equipment.
Other Assets	Funds provide for capital asset projects, software and intangibles.

FUND 8714 - CTE PROGRAMS

Personnel Services & Benefits	Funds provide for salaries and benefits including FICA matching, PEIA, workers' compensation and teachers' retirement matching.
Unclassified	Expenditures up to 1% of total fund appropriations in compliance with WVC §5-1A-4.
Current Expenses	Funds provide for office, contractual, travel, rental, hospitality, etc.
Repairs and Alterations	Funds provide for office, equipment, vehicle and other repairs.
Equipment	Funds provide for office, research, computer and other capital equipment.
Other Assets	Funds provide for capital asset projects, software and intangibles.

FUND 8715 - SPECIAL PROGRAMS

Personnel Services & Benefits	Funds provide for salaries and benefits including FICA matching, PEIA, workers' compensation and teachers' retirement matching.
Unclassified	Expenditures up to 1% of total fund appropriations in compliance with WVC §5-1A-4.
Current Expenses	Funds provide for office, contractual, travel, rental, hospitality, etc.

Federal Coronavirus Pandemic	Funds provide for allowable charges related to the current pandemic and the various purposes provided for by the Federal guidelines.
Repairs and Alterations	Funds provide for office, equipment, vehicle and other repairs.
Equipment	Funds provide for office, research, computer and other capital equipment.
Other Assets	Funds provide for capital asset projects, software and intangibles.

FUND 0320 - SCHOOLS FOR THE DEAF AND THE BLIND

Personnel Services & Benefits	Funds provide for salaries and benefits including FICA matching, PEIA, workers' compensation and teachers' retirement matching. Staffing provided by these funds support the students described below.
Unclassified	WVC §18-17-1 et seq. Funds provide necessary operating costs and instructional services for approximately 40 deaf, blind and/or deaf/blind West Virginia students who live at the schools and require 24-hour a day assistance and 24 students who attend but do not live at the schools. An additional 571 students are served through the Outreach program, 665 students are served through the Instructional Resource Center for Visually Handicapped Students and 145 children are served at the Child Study Clinic.
Current Expenses	Funds provide for office, contractual, travel, rental, hospitality, fuel, utilities, educational supplies, student devices, cafeteria food and supplies, custodial supplies, etc. Expenditures support students described in the unclassified line item.
Repairs and Alterations	Funds provide for office, equipment, bus and vehicle repairs and other repairs for students served by the Schools for the Deaf and the Blind.
Equipment	Funds provide for office, research, computer and other capital equipment of the Schools for the Deaf and the Blind.
Buildings	Funds provide for building construction and improvements for the facilities located in Romney, WV.
Capital Outlay and Maintenance	Capital improvement and repairs for the facilities located in Romney, WV.
BRIM Premium	Board of Risk and Insurance Premium for the Schools for the Deaf and the Blind.



David L. Roach
West Virginia Superintendent of Schools

 [/WVEducation](https://www.facebook.com/WVEducation)  [@wveducation](https://twitter.com/wveducation)
wvde.us