

**STATE OF WEST VIRGINIA
PUBLIC SCHOOL SUPPORT PROGRAM
ABBREVIATED SUMMARY
FOR THE 2000-01 YEAR**

The Public School Support Program 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 following provides a brief description of the program and shows the total allowance for all districts in the State for the 2000-01 year:

Description	Amount
1. Professional Educators - Allowance to pay the annual state minimum salary and supplemental equity for professional educators (PE), limited to the lowest of: 53.5/1,000 students in adjusted enrollment; 74/1,000 students in net enrollment; or the number of PE actually employed. (No. PE allowed for funding for the 2000-01 year - 21,355.62)	\$ 716,771,503
2. Service Personnel - Allowance to pay the annual state minimum salary and supplemental equity for service personnel (SP), limited to the lowest of: 34/1,000 students in adjusted enrollment; 43.6/1,000 students in net enrollment for districts whose ratio of student population is greater than the state average or 44.5/1,000 for districts whose ratio is less; or the number of SP actually employed. (No. SP allowed for funding for the 2000-01 year - 12,750.148)	232,407,752
3. Fixed charges - Allowance for the district's share of contributions for social security, unemployment compensation and workers' compensation on the salaries determined above.	84,287,118
4. Transportation - Allowance for student transportation costs determined essentially as follows: (a) 85% of actual transportation expenditures for maintenance, operations and contracted services by districts whose ratio of student population to square miles is greater than the state average and 90% for those whose ratio is less; (b) 100% of insurance premium costs; and (c) 8.33% of the current replacement value of the bus fleet plus the remaining value for buses purchased after 7-1-99 with 180,000 miles; and (d) aid paid to student in lieu of transportation. An additional allowance is provided to school districts that transport students to and from multi-county vocational centers, and those that have increasing enrollments are able to apply for funding for additional buses. Each district's allowance is limited to 1/3 above state average allowance on a student mileage basis.	33,102,131
5. Administrative Costs - Allowance for administrative costs determined by multiplying the total number of professional educators allowed in Step 1 by \$150. The total allowance is divided equally among all school districts.	3,203,365
6. Allowance for Other Current Expenses, Substitute Employee Salaries and Faculty Senates - Allowance for these purposes is determined as follows: (a) 10% of the allowance for steps 1 and 2 for current expense distributed to each school district proportionally on the basis of the average of each school district's average daily attendance and net enrollment.; (b) & (c) 2.5% of steps 1 and 2 for substitutes distributed on the basis of the number of personnel allowed for funding; and (d) \$200 per professional instructional personnel employed for faculty senates. The allowance for (a) through (c) is limited to 104% of the previous year's allowance.	115,215,859
7. Improvement of Instructional Programs - Allowance for the improvement of instructional programs with amount appropriated determined by the Legislature; distributed to each school district on the following basis: \$150,000 equally with the balance distributed proportionally on the basis of the average of each school district's average daily attendance and net enrollment.	33,000,000

8. Total Basic Foundation Allowance - The total of the seven preceding allowances.	1,217,987,728
9. Local Share - Computation 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 by 98% of the regular levy rates as set by the Legislature and then deducting: (a) an allowance of 5% for discounts, exonerations and delinquencies, and (b) the amount paid to the Assessor's Valuation Fund. Excess levy tax collections are not considered in the local share calculation.	(268,275,135)
10. State Aid Allowance for County School Districts - The State's share of the Public School Support Program for school districts.	\$ 949,712,593

Also, allowances are provided under the Public School Support Program for the following:

• State Teachers Retirement System	225,645,313
• Public Employees Insurance Agency	145,435,010
• School Building Authority for debt service on bonds issued prior to January 1, 1994	20,573,905
• Regional Education Service Agencies	<u>4,515,660</u>
Total State Aid for the 2000-01 Year (Acct. No. 0317)	<u>\$1,345,882,481</u>

In addition, the Public School Support Program includes provisions for the following allowances, provided that funds are appropriated by the Legislature:

- Allowance for Legislative Reserve Fund, Current Expense and Substitute Costs (Funds accruing as a result of decreases in net and adjusted enrollments)
- Incentives for administrative efficiency
- Allowance for increased enrollment
- Funding for the 34/1,000 waiver provision
- Allowance for state teacher of the year
- Allowance for county transfers
- Funding for alternative education programs

The total amounts appropriated for these purposes for 2000-01 under Acct. No. 0313 were:

• Allowance for increase enrollment	\$1,121,840
• Funding for the 34/1,000 waiver provision	\$ 300,000
• Allowance for state teacher of the year	\$ 35,899
• Allowance for county transfers	\$ 85,000
• Funding for alternative education programs	\$2,000,000

No funds were appropriated for the Legislative Reserve Fund or the incentive for administrative efficiency. Only \$300,000 of the \$1,317,292 required for full funding was appropriated to fund the waiver provision to 34 service personnel per 1,000 students in adjusted enrollment. The estimated total amount required for increased enrollment (\$1,760,492) was fully funded with \$1,121,840 of new funds appropriated for the year and \$638,652 re-appropriated from the balance remaining for the current year.

Although not a part of the PSSP, the following additional funding was provided for county school districts for the 2000-01 year:

• Three tier funding	\$1,000,000
• Educational enhancements	\$2,427,000
• Employment programs rate relief	\$ 948,353
• Individual school support	\$ 250,000
• Tax assessment errors	\$ 353,457