STATE OF WEST VIRGINIA
ABBREVIATED SUMMARY OF THE
PUBLIC SCHOOL SUPPORT PROGRAM
FOR THE 2002-03 YEAR

The Public School Support Program 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 following provides a brief summary of the program and shows the total allowances for all districts in the State for the 2002-03 year.

Description	Appropriation
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 2002-03 year - 20,770.94)	$754,409,044
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 2002-03 year - 12,353.482)	249,841,497
3. Fixed charges - Allowance for the district=s share of contributions for social security, unemployment compensation and workers= compensation on the salaries determined above.	89,779,998
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.	37,027,065
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.	3,115,640
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.	124,149,988
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.	1,290,947,398
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 calculation.	(289,690,069)
10. State Aid Allowance for County School Districts - The State=s share of the Public School Support Program for school districts.	$1,001,257,329

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

$	State Teachers' Retirement System	273,804,000
$	Public Employees Insurance Agency	156,655,991
$	School Building Authority for debt service on bonds issued prior to January 1, 1994	23,352,220
$	Regional Education Service Agencies	4,752,777
$	Tax assessment valuation adjustments (See note)	-
	Total State Aid for the 2002-03 Year (Acct. No. 0317)	$1,423,206,650

Note: The basic foundation allowance is to be adjusted in the following instances where the calculated local share is not reflective of actual tax collections: (1) where a board is under a final court order to refund or credit property taxes paid in a prior year; (2) where a board is collecting less taxes as the result of an assessment error; or (3) where a board is unable to collect property taxes during the pendency of any court proceeding. The amount is to be adjusted by any amounts received in lieu of tax payments. No funds were appropriated for this purpose for the 2002-03 year.

In addition, the Public School Support Program includes provisions for the following allowances, provided that funds are appropriated by the Legislature. The total amounts requested for these purposes for 2002-03 under Acct. No. 0313 were:

$	Allowance for increased enrollment		$ 1,204,196
$	Funding for the 34/1,000 waiver provision		$ 400,000
$	Allowance for state teacher of the year		$ 36,661
$	Allowance for county transfers	$ 91,748	
$	Funding for alternative education programs		$ 2,000,000
$	Allowance for workers' compensation for work-based programs		$ 198,940

The total amount appropriated for public education for the 2002-03 year from the State's General Revenue Accounts was $1,530,705,435, which includes the amount appropriated under the Public School Support Program and other State appropriations. This amount is 52.25% of the total amount appropriated under the State's General Revenue Accounts for the year, which was $2,929,317,582.

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