

**STATE OF WEST VIRGINIA  
EXECUTIVE SUMMARY OF THE  
PUBLIC SCHOOL SUPPORT PROGRAM  
BASED ON THE FINAL COMPUTATIONS  
FOR THE 2014-15 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 district's 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, and advanced placement programs (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 technology and improvements to instructional programs (Step 7a and 7b) is based on the previous year's appropriation plus 10% and 20% of the increase in local share for each purpose, respectively.

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 are available.

Comprehensive changes were made to the Public School Support Program beginning with the 2008-09 year, with the increased allowances between the old and revised provisions being phased-in over a five-year period and holding harmless any district that is projected to receive less state aid as a result of implementing these revised provisions during the five-year phase-in.

A summary of the changes are:

- (1) Bases the computations for steps 1, 2 and 5 on net enrollment only, eliminating the adjusted enrollment limits;
- (2) Divides districts 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

- (3) Sets the net enrollment funding limits for professional educators (PE) (Step 1) and service personnel (SP) (Step 2) at the following limits, sets the minimum professional instructional limits as indicated, increases the limits by .05 per year through the year 2012-13, and specifies that any additional positions that are created as a result of this increase shall be positions that will enhance student achievement and are consistent with the needs as identified in each district's strategic improvement plan, and are encouraged to fill some of the positions with technology integration specialists:

For the 2014-15 year, the funding limits for professional educators (PE) and service personnel (SP) are as follows, plus the minimum limits that districts must maintain in professional instructional personnel (PI) are:

Category	PE	PI	SP
Sparse	72.75	66.26	45.88
Low	72.60	66.20	45.30
Medium	72.45	66.10	44.73
High	72.30	66.00	44.17

There are no funding ratios for professional student support personnel (SSP); they are funded at the same number employed during the 2007-08 year times the percentage of professional educators employed, State Aid eligible, as to funded during the current year, with the allowance increasing by 0.5% per year through the year 2012-13. For all following fiscal years, the allowance for professional student support personnel is to be the same amount as for the 2012-13 year.

Note: The PSSP requires that districts employ at least the number of personnel allowed by the limits in order to receive funding for those personnel and further requires that districts employ the minimum number of professional instructional personnel specified by the above limits or lose funding for the number employed less than required, but both requirements were waived during the five-year phase-in. Beginning with the 2013-14 year, these waivers are no longer in effect.

- (4) For the districts with student net enrollments of less than 1,400, 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, and; restrict the total net enrollment for each eligible district so that it does not exceed 1,400;
- (5) Identifies school counselors and school nurses as professional student support personnel; funds the number of these personnel employed during the 2007-08 year at the same percentages as the number of professional educators employed that are State Aid eligible as to funded, and; increases the allowance by 0.5% per year through the year 2012-13. For all following fiscal years, the allowance for professional student support personnel is to be the same amount as for the 2012-13 year;
- (6) Uses the same four groups created for steps 1 and 2 to determine the allowance for student transportation operating costs and bases the allowances on the following percentages of actual expenditures:

Sparse	–	95%;
Low	–	92.5%;
Medium	–	90%, and;
High	–	87.5%

Provides an additional allowance of 10% for the districts that use alternative fuels or transport students to and from multi-county vocational centers and exclude the allowance for additional buses from the allowance limit of 1/3 above the state average on a per mile basis;

- (7) Provides an allowance for advanced placement at 1.0% of the state average per pupil state aid times the number of students enrolled in advanced placement, dual credit and international baccalaureate programs;
- (8) Provides an allowance for alternative education programs at \$18 per net enrollment student, and;
- (9) Requires that an appropriation be made to the WVDE each year to be distributed to the local

districts to support children with high acuity special education needs that exceed the capacity of the districts to provide.

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 supplemental equity 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 supplemental allocation that is to be paid to professional educators to assist the State in meeting its objective of salary equity among the school districts.

Beginning with the 2008-09 year, the school districts were divided into four categories based on student net enrollment density per square mile, and the number of professional educators funded per each 1,000 net enrollment students are being increased by .05 per year through the year 2012-13; the number of professional educators being funded for the year are presented in a preceding paragraph.

In addition, each school district must maintain the following minimum ratio of professional instructional (PI) personnel per 1,000 students in net enrollment or suffer a pro rata reduction in the allowance; these minimum ratios were also presented in a preceding paragraph. A provision exempts the districts that have an increase in net enrollment from the penalty, plus an additional provision exempts all school districts from being penalized during the five-year phase-in of the new funding formula. Beginning with the 2013-14 year, this waiver is no longer in effect.

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 supplemental equity 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 supplemental allocation that is to be paid to service personnel to assist the State in meeting its objective of salary equity among the school districts.

Beginning with the 2008-09 year, the school districts were divided into four categories based on student net enrollment density per square mile and the number of service personnel funded per each 1,000 net enrollment students are being increased by .05 per year through the year 2012-13; the number of service personnel being funded for the year are presented in a preceding paragraph.

- 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 .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 for workers' compensation is determined by multiplying each school district's allowance for professional and service personnel by the district's actual contribution rate for the most recent year for which the information is available. The allowance rate for workers' compensation for the 2014-15 year has been determined to be 0.94%; therefore, the total allowance rate for social security, unemployment compensation, and workers' compensation for the year has been determined to be 8.63%.

**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) 15% of the basic foundation allowance for salaries; all salary equity appropriations; and such amounts as are paid by the school districts as salary supplements, to the extent that such county supplements are equal to the amount distributed for salary equity among the school districts; 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 the actual expenditures for operations, maintenance and contracted services, exclusive of salaries, for that portion of the bus fleet that uses alternative fuels. For county boards receiving the additional allowance for bio-diesel during the 2012-13 year, bio-diesel shall continue to qualify as an alternative fuel to the extent that the additional percentage applicable to bio-diesel shall be decreased by 2.5% per year for four consecutive years beginning in school year 2014-15;

(c) 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;

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

(e) 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

(f) Aid paid to students in lieu of transportation, based on the state average amount paid per pupil.

According to WVC 18-9A-7, the funding for the replacement of buses and the purchase of additional buses is to be used only for the purchase of school buses. This includes the purchase of new bus chassis and bodies from bus manufacturers, as listed on the State bus bid list, the purchase of used buses from other school districts, and the purchase of optional equipment that either enhances the utility of the bus or increases safety for students, such as automatic lifts, wheel chair tie-downs, seat reconfigurations, seat belts, automatic chain dispensers, strobe lights, Global Positioning System (GPS) equipment, radios, video cameras, etc.

In addition, this optional equipment can be purchased either at the time the buses are originally purchased, or as an after-market purchase from another vendor and installed separately after the buses are purchased and received. If the optional equipment is purchased as an after-market purchase, however, only the original purchase of the equipment may be purchased with bus replacement funds; bus replacement funds are not to be used for the replacement of existing equipment.

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. In addition, each district is required to reserve one-half of one percent of its total transportation allowance for expenditure for trips related to academic classroom curriculum.

- 5a. Foundation Allowance for Professional Student Support Services (WVC §18-9A-8):** Step 5 of the PSSP identifies school counselors and school nurses as professional student support personnel and funds the number of these personnel employed during the 2007-08 year at the same percentages as the number of professional educators employed that are State Aid eligible as to funded, increases the allowance by 0.5% per year through the year 2012-13, and requires that the additional positions for counselors that may be created as a result of the 0.5% increase per year shall be assigned to schools where the counselor can (1) enhance student achievement; (2) provide early intervention for students in grades pre-kindergarten through five; and (3) enhance student development and career readiness. For the 2013-14 year and all years thereafter, the allowance for professional student support personnel is to be the same amount as for the 2012-13 year.
- 5b. Foundation Allowance for RESAs (WVC §18-9A-8a):** Step 5 also provides an allowance for the regional education service agencies (RESAs) equal to 0.63% of the total allowance provided under Step 1, limited to \$3,690,750. The allowance is allocated to each RESA, according to State Board Policy, on the following basis; 60% is distributed equally among the eight RESAs and the remaining 40% is distributed to each RESA according to the net enrollment of the school districts served by the RESA.
- 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 the sum of the following:
- (a) For current expense, 10% of the total allowance for the salary allowances under steps 1, 2 and 5; distribution is 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;
  - (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; 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, \$200 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 to be appropriated for the year is the amount appropriated for the preceding year plus 10% of the growth in local share over the previous year (prior to the 2014-15 year the amount had been 15% of the growth in local share). Step 7a funds are to be used to improve instructional programs according to a plan 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. Up to 25% of each district's allowance may be used for the employment of professional and service personnel after all applicable provisions of WVC §§18-9A-4 and 18-9A-5 have been fully utilized. The funds for personnel, however, cannot be used to increase the total number of professional non-instructional personnel in the central office beyond four. Funds may also be used for implementation and

maintenance of the West Virginia Education Information System (WVEIS).

- 7b. Foundation Allowance for the 21<sup>st</sup> Century Strategic Technology Learning Plan (WVC §18-9A-10):** Step 7b dedicates another 20% of the growth in local share for allocation to the county boards for the 21<sup>st</sup> Century Strategic Technology Learning Plan as provided for in WVC 18-2E-7 in addition to the amount appropriated under this provision of the PSSP the previous year (prior to the 2014-15 year the amount had been 15% of the growth in local share). These funds are in addition to the funds specifically appropriated for this purpose 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.

- 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 Debt Service (WVC §18-9A-10):** Step 7d provides to the School Building Authority the amount of funds required to meet debt service requirements on revenue bonds issued by the authority prior to January 1, 1994.

- 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 for the year was 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 90% of the regular levy rates for the year as set by the Legislature and then deducting five percent (5%) 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. Prior to the 2014-15 school year, the allowance for discounts, exonerations, and delinquencies was 5%.

The projected levy rates used for calculating local share for the year will be: 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, ten percent (10%) of the growth in local share from the previous year is dedicated for the allowance for the improvement of instructional programs (Step 7a) and another 20% is dedicated for the 21<sup>st</sup> Century Technology Improvement Plan (step 7b).

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 the RESAs, the School Building Authority and 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 state aid has not been 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.

**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. Sixty percent (60%) of the funds appropriated for this purpose are to be distributed by September 1<sup>st</sup> of the year in which the enrollment increase occurs and the balance is to be distributed by December 31 of that year. 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.

In addition, to help offset the budgetary impact of extraordinary and sustained increases in net enrollment in a county whose most recent three-year average growth in second month net enrollment is 2% or more, the county boards are to receive  $\frac{1}{4}$  of the state average per pupil state aid multiplied by the increase in the county's second month net enrollment in the latest year.

- 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 is to include 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 2014-15 year was \$562.87 per month.

- f. **Allowance for Workers' Compensation for Unpaid Student Work-based Learning Programs (WVC §18-9A-26)**: The PSSP provides an allowance for the workers' compensation premium costs for students who participate in unpaid work-based learning experiences off school premises. The amount of the allowance is determined by multiplying the number of hours each student participates in work-based learning by the base premium tax rate as established by the Workers' Compensation Division. The wage rate used in the calculations is the wage rate that will provide the minimum workers' compensation weekly benefits established by statute.

**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, sixty percent (60%) of the allocation must be distributed no later than September 1 of the year in which the districts experience an increase in enrollment and the remaining balance must be distributed by December 31 of that year.

**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 who attend school or are employed full-time are reported as a 1.0 FTE; those who 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, reported on a full-time equivalency (FTE) basis, plus adults enrolled in regular secondary vocational programs, limited to a maximum of 1,000 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 September 1 of the year in which they are enrolled in the program and the program must provide a minimum of 12 hours of instruction per week. The full-time equivalence (FTE) of these students is counted on the following basis:

- 24 hours per week - 1.0 FTE
- 22 hours per week - 0.9 FTE
- 20 hours per week - 0.8 FTE
- 17 hours per week - 0.7 FTE
- 15 hours per week - 0.6 FTE
- 12 hours per week - 0.5 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.

**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.

**Regional Education Service Agencies (RESAs) (WVC §18-2-26)** – Multi-county regional education agencies created by the State Board of Education under authority of WVC §18-2-26 to consolidate and administer more effectively existing educational programs and services so individual school districts will be able to extend educational opportunities.

**Salary Equity (WVC §18A-4-5)** – Salary equity among the districts means that the salary potential of school employees employed by the various districts throughout the State does not differ by greater than ten percent (10%) between those offering the highest salary and those offering the lowest salaries. State funds appropriated for the purpose of achieving salary equity are to be distributed within the PSSP.

**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 supplemental state equity.

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