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**WEST VIRGINIA CODE CHAPTER 18**  
**ARTICLE 9a**

WV Legislature

**§18-9A-1. Legislative findings; public school support plan.**

The Legislature finds and declares that the future of education in this state is dependent upon a plan of financial support for the public schools which provides for a fair and adequate pay scale for teachers sufficient to ensure teacher excellence, as well as adequate financial support for the public schools generally; upon an economic base which ensures levels of revenue sufficient to fund the public schools; and upon independent professional management of public funds in order to assure a climate of financial stability and responsibility in which construction and maintenance of school facilities becomes possible.

The plan of support for the public schools, which will be known as the West Virginia public school support plan, will fix statutorily both state and county responsibility for the financing of the same. In enacting this plan, the Legislature has in mind the following purpose: To effect a basic foundation support plan that shall provide for program growth which will assure more equitable educational opportunity for all children and youth irrespective of where they may live.

**§18-9A-2. Definitions.**

For the purpose of this article:

- (a) "State board" means the West Virginia Board of Education.
- (b) "County board" or "board" means a county board of education.
- (c) "Professional salaries" means the state legally mandated salaries of the professional educators as provided in §18A-4-1 et seq. of this code.
- (d) "Professional educator" shall be synonymous with and shall have the same meaning as "teacher" as defined in §18-1-1 of this code, and includes technology integration specialists.
- (e) "Professional instructional personnel" means a professional educator whose regular duty is as that of a classroom teacher, librarian, attendance director, or school psychologist. A professional educator having both instructional and administrative or other duties shall be included as professional instructional personnel for that ratio of the school day for which he or she is assigned and serves on a regular full-time basis in appropriate instruction, library, attendance, or psychologist duties.
- (f) "Professional student support personnel" means a "teacher" as defined in §18-1-1 of this code 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. Professional student support personnel shall also include professional personnel providing direct social and emotional support services to students, as well as professional personnel addressing chronic absenteeism. For all purposes except for the determination of the allowance for professional educators pursuant to §18-9A-4 of this code, professional student support personnel are professional educators.
- (g) "Service personnel salaries" means the state legally mandated salaries for service personnel as provided in §18A-4-8a of this code.
- (h) "Service personnel" means all personnel as provided in §18A-4-8 of this code. For the purpose of computations under this article of ratios of service personnel to net enrollment, a service employee shall be counted as that number found by dividing his or her number of employment days in a fiscal year by 200: Provided, That the computation for any service person employed for three and one-half hours or fewer per day as provided in §18A-4-8a of this code shall be calculated as one-half an employment day.
- (i) "Net enrollment" means the number of pupils enrolled in special education programs, kindergarten programs, and grades one to 12, inclusive, of the public schools of the county. Net enrollment further shall include:
  - (1) Adults enrolled in vocational programs: Provided, That net enrollment includes no more than 2,500 of those adults counted on the basis of full-time equivalency and apportioned

annually to each county to support Advanced Career Education programs, as provided in §18-2E-11 of this code, in proportion to the adults participating in vocational programs counted on the basis of full-time equivalency: Provided further, That beginning with the 2021 fiscal year and every year thereafter, a career technical education center may only receive the funding for enrollment as authorized by this paragraph if the center has satisfied the requirements of §18-2E-11 of this code;

(2) Students enrolled in early childhood education programs as provided in §18-5-44 of this code, counted on the basis of full-time equivalency;

(3) A pupil may not be counted more than once by reason of transfer within the county or from another county within the state, and a pupil may not be counted who attends school in this state from another state;

(4) The enrollment shall be modified to the equivalent of the instructional term and in accordance with the eligibility requirements and rules established by the state board; and

(5) For the purposes of determining the county's basic foundation program only, for any county whose net enrollment as determined under all other provisions of this definition is less than 1,400, the net enrollment of the county shall be increased by an amount to be determined in accordance with the following:

(A) Divide the state's lowest county student population density by the county's actual student population density;

(B) Multiply the amount derived from the calculation in §18-9A-2(i)(5)(A) of this code by the difference between 1,400 and the county's actual net enrollment;

(C) Add the amount derived from the calculation in paragraph (B) of this subdivision to the county's actual net enrollment and increase that total amount by 10 percent; and

(D) If the net enrollment as determined under this subdivision is greater than 1,400, the calculated net enrollment shall be reduced to 1,400; and

(E) During the 2008-2009 interim period and every three interim periods thereafter, the Legislative Oversight Commission on Education Accountability shall review this subdivision to determine whether these provisions properly address the needs of counties with low enrollment and a sparse population density.

(j) "Sparse-density county" means a county whose ratio of net enrollment, excluding any increase in the net enrollment of counties, pursuant to §18-9A-2(i)(5) of this code, of the definition of "net enrollment", to the square miles of the county is less than five.

(k) "Low-density county" means a county whose ratio of net enrollment, excluding any increase in the net enrollment of counties, pursuant to §18-9A-2(i)(5) of this code, of the definition of "net enrollment", to the square miles of the county is equal to or greater than

five but less than 10.

(l) "Medium-density county" means a county whose ratio of net enrollment, excluding any increase in the net enrollment of counties, pursuant to §18-9A-2(i)(5) of this code, of the definition of "net enrollment", to the square miles of the county is equal to or greater than 10 but less than 20.

(m) "High-density county" means a county whose ratio of net enrollment, excluding any increase in the net enrollment of counties, pursuant to §18-9A-2(i)(5) of this code, of the definition of "net enrollment", to the square miles of the county is equal to or greater than 20.

(n) "Levies for general current expense purposes" means 85 percent of the levy rate for county boards of education calculated or set by the Legislature pursuant to §11-8-6f of this code.

(o) "Technology integration specialist" means a professional educator who has expertise in the technology field and is assigned as a resource teacher to provide information and guidance to classroom teachers on the integration of technology into the curriculum.

(p) "State aid eligible personnel" means all professional educators and service personnel employed by a county board in positions that are eligible to be funded under this article and whose salaries are not funded by a specific funding source such as a federal or state grant, donation, contribution, or other specific funding source not listed.

(q) The amendments to this section during the 2019 First Extraordinary Session of the Legislature shall be effective for the 2019-2020 funding year, and the provisions of this section existing immediately prior to the 2019 First Extraordinary Session of the Legislature remain in effect for funding years prior to the 2019-2020 funding year.

**§18-9A-2a.**

Repealed.

Acts, 2014 1ES Sess., Ch. 5.

WV Legislature

**§18-9A-3. Total state basic foundation program.**

The total basic foundation program for the state for any year shall be the sum of the computed costs for the counties in aggregate, as hereinafter determined, for the following:

- (1) Allowance for professional educators;
- (2) Allowance for service personnel;
- (3) Allowance for fixed charges;
- (4) Allowance for transportation cost;
- (5) Allowance for administrative cost;
- (6) Allowance for other current expense and substitute employees; and
- (7) Allowance to improve instructional programs.

**§18-9A-3a.**

Repealed.

Acts, 2013 Reg. Sess., Ch. 56.

WV Legislature

**§18-9A-3b.**

Repealed.

Acts, 2013 Reg. Sess., Ch. 56.

WV Legislature

**§18-9A-4. Foundation allowance for professional educators.**

(a) The basic foundation allowance to the county for professional educators is the amount of money required to pay the state minimum salaries, in accordance with §18A-4-1 *et seq.* of this code, subject to the following:

(1) In making this computation a county shall receive an allowance for state aid eligible professional educator positions to each one thousand students in net enrollment as follows:

(A) For each high-density county, seventy-two and three tenths professional educators per each one thousand students in net enrollment;

(B) For each medium-density county, seventy-two and forty-five one hundredths professional educators per each one thousand students in net enrollment;

(C) For each low-density county, seventy-two and six tenths professional educators per each one thousand students in net enrollment;

(D) For each sparse-density county, seventy-two and seventy-five one hundredths professional educators per each one thousand students in net enrollment; and

(E) For any professional educator positions, or fraction thereof, determined for a county pursuant to paragraphs (A), (B), (C) and (D) of this subdivision that exceed the number employed, the county's allowance for these positions shall be determined using the average state funded salary of professional educators for the county;

(2) The number of and the allowance for personnel paid in part by state and county funds shall be prorated; and

(3) Where two or more counties join together in support of a vocational or comprehensive high school or any other program or service, the professional educators for the school or program may be prorated among the participating counties on the basis of each one's enrollment therein and the personnel shall be considered within the above-stated limit.

(b) Each county board shall establish and maintain a minimum ratio of professional instructional personnel per state aid funded professional educators as follows:

(1) For each high-density county, the minimum ratio of professional instructional personnel per state aid funded professional educators, or the number employed, whichever is less, is ninety-one and twenty-nine one hundredths percent;

(2) For each medium-density county, the minimum ratio of professional instructional personnel per state aid funded professional educators, or the number employed, whichever is less, is ninety-one and twenty-four one hundredths percent;

(3) For each low-density county, the minimum ratio of professional instructional personnel

per state aid funded professional educators, or the number employed, whichever is less, is ninety-one and eighteen one hundredths percent;

(4) For each sparse-density county, the minimum ratio of professional instructional personnel per state aid funded professional educators, or the number employed, whichever is less, is ninety-one and seven one hundredths percent; and

(5) Where two or more counties join together in support of a vocational or comprehensive high school or any other program or service, the professional instructional personnel for the school or program may be prorated among the participating counties on the basis of each one's enrollment therein and the personnel shall be considered within the above-stated limit.

(c) Any county board which does not establish and maintain the applicable minimum ratio required in subsection (b) of this section shall suffer a pro rata reduction in the allowance for professional educators under this section: *Provided*, That a county may not be penalized if it has increases in enrollment during that school year: *Provided, however*, That a county board of education serving as the fiscal agent for a multi-county vocational center may not be penalized if the county's failure to meet the applicable minimum ratio is due to the staffing levels at the multi-county vocational center.

(d) A county may not increase the number of administrative personnel employed as either professional educators or pay grade "H" service personnel above the number which were employed, or for which positions were posted, on June 30, 1990, and, therefore, county boards shall whenever possible utilize classroom teachers for curriculum administrative positions through the use of modified or extended contracts.

**§18-9A-5. Foundation allowance for service personnel.**

(a) The basic foundation allowance to the county for service personnel shall be the amount of money required to pay the annual state minimum salaries in accordance with the provisions of §18A-4-1 *et seq.* of this code to such service personnel employed, subject to the following:

(1) A county shall receive an allowance for state aid eligible service personnel positions per 1,000 students in net enrollment, as follows:

(A) For each high-density county, 43.97 service personnel per 1,000 students in net enrollment: *Provided*, That this ratio of service personnel per 1,000 students in net enrollment shall increase to 47.39 beginning July 1, 2023; 50.65 beginning July 1, 2024; and 53.79 beginning July 1, 2025;

(B) For each medium-density county, 44.53 service personnel per 1,000 students in net enrollment: *Provided*, That this ratio of service personnel per 1,000 students in net enrollment shall increase to 47.95 beginning July 1, 2023; 51.21 beginning July 1, 2024; and 54.35 beginning July 1, 2025;

(C) For each low-density county, 45.10 service personnel per 1,000 students in net enrollment: *Provided*, That this ratio of service personnel per 1,000 students in net enrollment shall increase to 48.52 beginning July 1, 2023; 51.78 beginning July 1, 2024; and 54.92 beginning July 1, 2025;

(D) For each sparse-density county, 45.68 service personnel per 1,000 students in net enrollment: *Provided*, That this ratio of service personnel per 1,000 students in net enrollment shall increase to 49.10 beginning July 1, 2023; 52.36 beginning July 1, 2024; and 55.50 beginning July 1, 2025; and

(E) For any service personnel positions, or fraction thereof, determined for a county pursuant to subdivision (1) of this subsection that exceed the number employed, the county's allowance for these positions shall be determined using the average state funded minimum salary of service personnel for the county;

(2) The number of and the allowance for personnel paid in part by state and county funds shall be prorated; and

(3) Where two or more counties join together in support of a vocational or comprehensive high school or any other program or service, the service personnel for the school or program may be prorated among the participating counties on the basis of each one's enrollment therein and that the personnel shall be considered within the above-stated limit.

**§18-9A-5a.**

Repealed.

Acts, 2008 Reg. Sess., Ch. 71.

WV Legislature

**§18-9A-5b.**

Repealed.

Acts, 2008 Reg. Sess., Ch. 71.

WV Legislature

**§18-9A-6. Foundation allowance for fixed charges.**

The total allowance for fixed charges shall be the sum of the following:

- (1) The sum of the foundation allowance for professional educators and the foundation allowance for other personnel, as determined in sections four, five and eight of this article, multiplied by the current social security rate of contribution; plus
- (2) The sum of the foundation allowance for professional educators and the foundation allowance for other personnel, as determined in sections four, five and eight of this article, multiplied by four hundredths of one percent as an allowance for unemployment compensation contribution; plus
- (3) The sum of the foundation allowance for professional educators and the foundation allowance for other personnel, as determined in sections four, five and eight of this article, multiplied by the rate which is derived by dividing the total estimated contributions for workers' compensation for all county boards by the sum of the foundation allowance for professional educators and other personnel, as determined in sections four, five and eight of this article. The total estimated contribution for Workers Compensation is determined by multiplying each county board's allowance for professional educators and other personnel, as determined by sections four, five and eight of this article, by the county's actual contribution rate by using data of the most recent year for which it is available; plus
- (4) The teachers retirement fund allowance as determined in section six-a of this article.

**§18-9A-6a. Teachers retirement fund allowance; unfunded liability allowance.**

(a) The total teachers retirement fund allowance is the sum of the basic foundation allowance for professional educators, the basic foundation allowance for professional student support personnel and the basic foundation allowance for service personnel, as provided in §18-9A-4, §18-9A-5 and §18-9A-8 of this code; all salary equity appropriations authorized in §18A-4-5 of this code; and such amounts as are to be paid by the counties pursuant to §18A-4-5a and §18A-4-5b of this code to the extent such county salary supplements are equal to the amount distributed for salary equity among the counties, multiplied by the average retirement contribution rate for each county board. The average contribution rate for each county board is based on the required employer contributions for state aid eligible employees participating in the retirement plans pursuant to §18-7A-1 *et seq.* and §18-7B-1 *et seq.* of this code.

(b) The teachers retirement fund allowance amounts provided for in subsection (a) of this section shall be accumulated in the employers accumulation fund of the State Teachers Retirement System Fund pursuant to §18-7A-18 of this code and shall be in lieu of the contribution required of employers pursuant to §18-7A-18(b) of this code as to all personnel included in the allowance for state aid in accordance with §18-9A-4, §18-9A-5 and §18-9A-8 of this code.

(c) In addition to the teachers retirement fund allowance provided for in subsection (a) of this section, there shall be an allowance for the reduction of any unfunded liability of the teachers retirement fund in accordance with the following provisions of this subsection. On or before December 31, of each year, the actuary or actuarial firm employed in accordance with the provisions of §5-10D-4 of this code shall submit a report to the President of the Senate and the Speaker of the House of Delegates which sets forth an actuarial valuation of the teachers retirement fund as of the preceding June 31. Each annual report shall recommend the actuary's best estimate, at that time, of the funding necessary to both eliminate the unfunded liability over a 40-year period beginning on July 1, 1994, and to meet the cash flow requirements of the fund in fulfilling its future anticipated obligations to its members. In determining the amount of funding required, the actuary shall take into consideration all funding otherwise available to the fund for that year from any source. In any year in which the actuary determines that the teachers retirement fund is not being funded in such a manner, the allowance made for the unfunded liability for the next fiscal year shall be not less than the amount of the actuary's best estimate of the amount necessary to conform to the funding requirements set forth in this subsection.

**§18-9A-6b.**

Repealed.

Acts, 2014 Reg. Sess., Ch. 47.

WV Legislature

**§18-9A-7. Foundation allowance for transportation cost.**

(a) The allowance in the foundation school program for each county for transportation is the sum of the following computations:

(1) A percentage of the transportation costs incurred by the county for maintenance, operation and related costs exclusive of all salaries, including the costs incurred for contracted transportation services and public utility transportation, as follows:

(A) For each high-density county, 87.5 percent;

(B) For each medium-density county, 90 percent;

(C) For each low-density county, 92.5 percent;

(D) For each sparse-density county, 95 percent;

(E) For any county for the transportation cost for maintenance, operation and related costs, exclusive of all salaries, for transporting students to and from classes at a multicounty vocational center, the percentage provided in paragraphs (A) through (D) of this subdivision as applicable for the county plus an additional 10 percent; and

(F) For any county for that portion of its school bus system that uses as an alternative fuel compressed natural gas, propane, or is fully powered by electricity that is stored in an onboard rechargeable battery or other storage device, the percentage provided in paragraphs (A) through (D) of this subdivision as applicable for the county plus an additional 10 percent, as well as an additional 5% for the portion of its school bus system that is manufactured within the state of West Virginia: *Provided*, That any county using an alternative fuel and qualifying for the additional allowance under this subdivision shall submit a plan regarding the intended future use of alternatively fueled school buses;

(2) The total cost, within each county, of insurance premiums on buses, buildings and equipment used in transportation;

(3) An amount equal to 8.33 percent of the current replacement value of the bus fleet within each county as determined by the state board. The amount shall only be used for the replacement of buses except as provided in subdivision (4) of this subsection. Buses purchased after July 1, 1999, that are driven 180,000 miles, regardless of year model, are subject to the replacement value of 8.33 percent as determined by the state board. In addition, in any school year in which its net enrollment increases when compared to the net enrollment the year immediately preceding, a school district may apply to the state superintendent for funding for an additional bus or buses. The state superintendent shall make a decision regarding each application based upon an analysis of the individual school district's net enrollment history and transportation needs: *Provided*, That the superintendent may not consider any application which fails to document that the county has applied for federal funding for additional buses. If the state superintendent finds that a need exists, a

request for funding shall be included in the budget request submitted by the state board for the upcoming fiscal year;

(4) Notwithstanding the restriction on the use of funds for the replacement of buses pursuant to subdivision (3) of this subsection, up to \$200,000 of these funds in any school year may be used by a county for school facility and equipment repair, maintenance and improvement or replacement or other current expense priorities if a request by the county superintendent listing the amount, the intended use of the funds and the serviceability of the bus fleet is approved by the state superintendent. Before approving the request, the state superintendent shall verify the serviceability of the county's bus fleet based upon the state school bus inspection defect rate of the county over the two prior years; and

(5) Aid in lieu of transportation equal to the state average amount per pupil for each pupil receiving the aid within each county.

(b) The total state share for this purpose is the sum of the county shares: *Provided*, That a county may not receive an allowance which is greater than one-third above the computed state average allowance per transportation mile multiplied by the total transportation mileage in the county exclusive of the allowance for the purchase of additional buses.

(c) One half of one percent of the transportation allowance distributed to each county is for the purpose of trips related to academic classroom curriculum and not related to any extracurricular activity. Any remaining funds credited to a county for the purpose of trips related to academic classroom curriculum during the fiscal year shall be carried over for use in the same manner the next fiscal year and shall be separate and apart from, and in addition to, the appropriation for the next fiscal year. The state board may request a county to document the use of funds for trips related to academic classroom curriculum if the board determines that it is necessary.

**§18-9A-7a. Report on alternate method for funding student transportation costs required.**

[Repealed.]

WV Legislature

**§18-9A-8. Foundation allowance for professional student support services.**

(a) Until the 2019-2020 fiscal year, the basic foundation allowance to the county for professional student support personnel shall be the same amount of money as in the 2013 fiscal year, plus any additional amount of funding necessary to cover any increases in the State Minimum Salary Schedule set forth in §18A-4-2 of this code.

(b) Effective for the 2019-2020 fiscal year and thereafter, the basic foundation allowance to the county for professional student support personnel is the amount of money required to pay the state minimum salaries, in accordance with provisions of §18A-4-1 et seq. of this code, subject to the following:

(1) In making this computation, each county shall receive an allowance for five state aid eligible professional student support personnel positions to each 1,000 students in net enrollment: Provided, That nothing in this section precludes the county from entering into public-private partnerships or other contracts to provide these services;

(2) For any professional student support personnel positions, or fraction thereof, determined for a county pursuant to subdivision (1) of this subsection that exceed the number employed, the county's allowance for these positions shall be determined using the average state funded salary of professional student support personnel for the county;

(3) The number of and the allowance for personnel paid in part by state and county funds shall be prorated; and

(4) Where two or more counties join together in support of a vocational or comprehensive high school or any other program or service, the professional student support personnel for the school or program may be prorated among the participating counties on the basis of each one's enrollment therein and the personnel shall be considered within the above-stated limit.

(5) For the 2019-2020 fiscal year only, the number of positions funded for each county by subdivision (1) cannot be less than the number of positions that would have been funded in accordance with the previous methodology for determining the number of professional student support personnel positions funded for each county.

**§18-9A-8a. Foundation allowance for regional education service agencies.**

[Repealed.]

WV Legislature

**§18-9A-9. Foundation allowance for other current expense and substitute employees and faculty senates.**

The total allowance for other current expense and substitute employees is the sum of the following:

(1) For current expense:

(A) The non-salary related expenditures for operations and maintenance, exclusive of expenditures reported in special revenue funds, for the latest available school year, in each county, divided by the total square footage of school buildings in each county is used to calculate a state average expenditure per square foot for operations and maintenance;

(B) The total square footage of school buildings in each county divided by each county's net enrollment for school aid purposes is used to calculate a state average square footage per student;

(C) Each county's net enrollment for school aid purposes multiplied by the state average expenditure per square foot for operations and maintenance as calculated in paragraph (A) of this subdivision and multiplied by the state average square footage per student as calculated in paragraph (B) of this subdivision is that county's state average costs per square footage per student for operations and maintenance;

(D) Where two or more counties join together in support of a vocational or comprehensive high school or any other program or service, the allowance for current expense may be prorated among the participating counties by adjusting the net enrollment for school aid purposes utilized in the calculation by the number of students enrolled therein for each county; and

(E) Each county's allowance for current expense is 70.25% of the county's state average costs per square footage per student for operations and maintenance amount as calculated in paragraph (C) of this subdivision: Provided, That effective for the 2019-2020 fiscal year and each year thereafter, each county's allowance for current expense is 71.25 percent of the county's state average costs per square footage per student for operations and maintenance amount as calculated in paragraph (C) of this subdivision; plus

(2) For professional educator substitutes or current expense, two and five-tenths percent of the computed state allocation for professional educators and professional student support personnel as determined in §18-9A-4 and §18-9A-8 of this code. Distribution to the counties is made proportional to the number of professional educators and professional student support personnel authorized for the county in compliance with §18-9A-4 and §18-9A-8 of this code; plus

(3) For service personnel substitutes or current expense, two and five-tenths percent of the computed state allocation for service personnel as determined in §18-9A-5 of this code.

Distribution to the counties is made proportional to the number of service personnel authorized for the county in compliance with §18-9A-5 of this code; plus

(4) For academic materials, supplies and equipment for use in instructional programs, \$400 multiplied by the number of professional instructional personnel and professional student support personnel employed in the schools of the county. Distribution is made to each county for allocation to the faculty senate of each school in the county on the basis of \$400 per professional instructional personnel and professional student support personnel employed at the school. "Faculty Senate" means a faculty senate created pursuant to §18-5A-5 of this code. Decisions for the expenditure of such funds are made at the school level by the faculty senate in accordance with the provisions of said section five, article five-a and may not be used to supplant the current expense expenditures of the county. Beginning on September 1, 1994, and every September thereafter, county boards shall forward to each school for the use by faculty senates the appropriation specified in this section. Each school shall be responsible for keeping accurate records of expenditures.

**§18-9A-10. Foundation allowance to improve instructional programs, instructional technology, and teacher and leader induction and professional growth.**

(a) The total allowance to improve instructional programs and instructional technology is the sum of the following:

(1) For instructional improvement, in accordance with county and school electronic strategic improvement plans required by §18-2E-5 of this code, an amount equal to 10 percent of the increase in the local share amount for the next school year shall be added to the amount of the appropriation for this purpose for the immediately preceding school year. The sum of these amounts shall be allocated to the counties as follows:

(A) One hundred fifty thousand dollars shall be allocated to each county; and

(B) Allocation to the counties of the remainder of these funds shall be made proportional to the average of each county's average daily attendance for the preceding year and the county's second month net enrollment.

Moneys allocated by this subdivision shall be used to improve instructional programs according to the county and school strategic improvement plans required by §18-2E-5 of this code and approved by the state board.

Up to 50 percent of this allocation for the improvement of instructional programs may be used to employ professional educators and service personnel in the county. Prior to the use of any funds from this subdivision for personnel costs, the county board must receive authorization from the state superintendent. The state superintendent shall require the county board to demonstrate: (1) The need for the allocation; (2) efficiency and fiscal responsibility in staffing; (3) sharing of services with adjoining counties in the use of the total local district board budget; and (4) employment of technology integration specialists to meet the needs for implementation of the West Virginia Strategic Technology Learning Plan. County boards shall make application for the use of funds for personnel for the next fiscal year by May 1 of each year. On or before June 1, the state superintendent shall review all applications and notify applying county boards of the approval or disapproval of the use of funds for personnel during the fiscal year appropriate. The state superintendent shall require the county board to demonstrate the need for an allocation for personnel based upon the county's inability to meet the requirements of state law or state board policy.

The funds available for personnel under this subdivision may not be used to increase the total number of professional noninstructional personnel in the central office beyond four.

The plan shall be made available for distribution to the public at the office of each affected county board; plus

(2) For the purposes of improving instructional technology, an amount equal to 20 percent of the increase in the local share amount for the next school year shall be added to the amount

of the appropriation for this purpose for the immediately preceding school year. The sum of these amounts shall be allocated to the counties as follows:

(A) Thirty thousand dollars shall be allocated to each county; and

(B) Allocation to the counties of the remainder of these funds shall be made proportional to the average of each county's average daily attendance for the preceding year and the county's second month net enrollment.

Moneys allocated by this subdivision shall be used to improve instructional technology programs according to the county board's strategic technology learning plan.

This allocation for the improvement of instructional technology programs may also be used for the employment of technology system specialists essential for the technology systems of the schools of the county to be fully functional and readily available when needed by classroom teachers. The amount of this allocation used for the employment of technology system specialists shall be included and justified in the county board's strategic technology learning plan; plus

(3) One percent of the state average per pupil state aid multiplied by the number of students enrolled in dual credit, advanced placement, and international baccalaureate courses, as defined by the state board, distributed to the counties proportionate to enrollment in these courses in each county; plus

(4) For the purpose of supporting county-level implementation of the comprehensive systems for teacher and leader induction and professional growth pursuant to §18A-3C-3 of this code, an amount equal to 20 percent of the increase in the local share amount for the next school year shall be added to the amount of the appropriation for this purpose for the immediately preceding school year. The sum of these amounts shall be allocated to the counties in a manner established by the state board which considers the following factors:

(A) The number of full-time-equivalent teachers employed by the county with zero years of experience;

(B) The number of full-time-equivalent teachers employed by the county who are less than fully certified for the teaching position in which they are employed;

(C) The total number of full-time-equivalent teachers employed by the county with one year of experience, with two years of experience, and with three years of experience;

(D) The number of full-time-equivalent principals, assistant principals, and vocational administrators employed by the county who are in their first or second year of employment as a principal, assistant principal, or vocational administrator;

(E) The number of full-time-equivalent principals, assistant principals, and vocational administrators employed by the county who are in their first year in an assignment at a

school with a programmatic level in which they have not previously served as a principal, assistant principal, or vocational administrator; and

(F) Needs identified in the strategic plans for continuous improvement of schools and school systems including those identified through the performance evaluations of professional personnel.

Notwithstanding any provision of this subsection to the contrary, no county may receive an allocation for the purposes of this subdivision which is less than the county's total 2016-2017 allocation from the Teacher Mentor and Principals Mentorship appropriations to the Department of Education. Moneys allocated by this subdivision shall be used for implementation of the comprehensive systems for teacher and leader induction and professional growth pursuant to §18A-3C-3 of this code. Notwithstanding any provision of this subsection to the contrary, for each of the five school years beginning with the school year 2020 - 2021 and ending after the school year 2024 - 2025, from funds to be allocated under this subdivision, \$100,000 shall be retained by the Department of Education to assist county boards with the design and implementation of a teacher leader framework to accomplish the teacher induction and professional growth aspects of their comprehensive systems of support for teacher and leader induction and professional growth pursuant to §18A-3C-3 of this code. The Department of Education may also retain an additional amount of funds to be allocated under this subdivision beginning with the school year 2024 - 2025, not exceeding \$15,000,000, to accommodate the participation by county school systems in regional professional learning cadres or teacher leadership networks established or supported by the Department of Education, to expand regional professional learning cadres or teacher leadership networks designed to support the full implementation of the Third Grade Success Act provided in §18-2E-10 of this code, to implement the Department of Education's academic initiatives, and to assist teachers who are less than fully certified for the teaching position in which they are employed as further provided in §18A-3C-3 of this code. Up to \$1,000,000 of the \$15,000,000 shall be distributed to county boards for the purpose of expanding the school districts' ability to contract with organizations that facilitate the school districts' participation in regional professional learning cadres or teacher leadership networks designed to support math and science improvement or to support teachers who are less than fully certified for the teaching position in which they are employed as further provided in §18A-3C-3 of this code. The \$1,000,000 shall be distributed to the county boards under a grant program to be established by the state board by rule pursuant to §29A-3B-1 *et seq.* of this code. The rule shall include at least the following:

(A) A requirement and procedures for county boards to submit applications for a grant;

(B) Criteria on which awards of the grants will be based on; and

(C) A requirement for an external evaluation for any program funded by a grant.

(b) Notwithstanding the restrictions on the use of funds pursuant to subdivisions (1) and (2), subsection (a) of this section, a county board may:

(1) Utilize up to 25 percent of the allocation for the improvement of instructional programs in any school year for school facility and equipment repair, maintenance, and improvement or replacement and other current expense priorities and for emergency purposes. The amount of this allocation used for any of these purposes shall be included and justified in the county and school strategic improvement plans or amendments thereto; and

(2) Utilize up to 50 percent of the allocation for improving instructional technology in any school year for school facility and equipment repair, maintenance, and improvement or replacement and other current expense priorities and for emergency purposes. The amount of this allocation used for any of these purposes shall be included and justified in the county board's strategic technology learning plan or amendments thereto.

**§18-9A-10a.**

Repealed.

Acts, 2008 Reg. Sess., Ch. 71.

WV Legislature

**§18-9A-11. Computation of local share; appraisal and assessment of property; valuations for tax increment financing purposes; computations in growth counties; public library support.**

(a) On the basis of each county's certificates of valuation as to all classes of property as determined and published by the assessors pursuant to section six, article three, chapter eleven of this code for the next ensuing fiscal year in reliance upon the assessed values annually developed by each county assessor pursuant to articles one-c and three of that chapter, the state board shall for each county compute by application of the levies for general current expense purposes, as defined in section two of this article, the amount of revenue which the levies would produce if levied upon one hundred percent of the assessed value of each of the several classes of property contained in the report or revised report of the value made to it by the Tax Commissioner as follows:

(1) For each fiscal year beginning before July 1, 2014, the state board shall first take ninety-five percent of the amount ascertained by applying these rates to the total assessed public utility valuation in each classification of property in the county. For each fiscal year beginning after June 30, 2014, the state board shall first take ninety-six percent of the amount ascertained by applying these rates to the total assessed public utility valuation in each classification of property in the county; and

(2) For each fiscal year beginning before July 1, 2014, the state board shall then apply these rates to the assessed taxable value of other property in each classification in the county as determined by the Tax Commissioner and shall deduct therefrom five percent as an allowance for the usual losses in collections due to discounts, exonerations, delinquencies and the like. For each fiscal year beginning after June 30, 2014, the state board shall then apply these rates to the assessed taxable value of other property in each classification in the county as determined by the Tax Commissioner and shall deduct therefrom four percent as an allowance for the usual losses in collections due to discounts, exonerations, delinquencies and the like. All of the amount so determined shall be added to the ninety-five or ninety-six percent, as applicable, of public utility taxes computed as provided in subdivision (1) of this subsection and this total shall be further reduced by the amount due each county assessor's office pursuant to section eight, article one-c, chapter eleven of this code and this amount shall be the local share of the particular county.

As to any estimations or preliminary computations of local share required prior to the report to the Legislature by the Tax Commissioner, the state shall use the most recent projections or estimations that may be available from the Tax Department for that purpose.

(b) It is the intent of the Legislature that the computation of local share for public school support continue to be based upon actual real property values rather than assumed assessed real property values that are based upon an assessment ratio study, and that the annual amount of local share for which a county board of education is responsible continue to be computed without reference to whether the real property assessments in that county were at least fifty-four percent of market value in the prior year as indicated by the assessment ratio

study. Accordingly, the effective date of the operation of this section as amended and reenacted during 2014, and the effective date of the operation of the repeal of section two-a of this article and the operation of the repeal of section five-b, article one-c, chapter eleven of this code, all as provided under this enactment, are expressly made retrospective to June 30, 2013.

(c) Whenever in any year a county assessor or a county commission fails or refuses to comply with this section in setting the valuations of property for assessment purposes in any class or classes of property in the county, the State Tax Commissioner shall review the valuations for assessment purposes made by the county assessor and the county commission and shall direct the county assessor and the county commission to make corrections in the valuations as necessary so that they comply with the requirements of chapter eleven of this code and this section and the Tax Commissioner may enter the county and fix the assessments at the required ratios. Refusal of the assessor or the county commission to make the corrections constitutes grounds for removal from office.

(d) For the purposes of any computation made in accordance with this section, in any taxing unit in which tax increment financing is in effect pursuant to article eleven-b, chapter seven of this code, the assessed value of a related private project shall be the base-assessed value as defined in section two of said article.

(e) For purposes of any computation made in accordance with this section, in any county where the county board of education has adopted a resolution choosing to use the Growth County School Facilities Act set forth in section six-f, article eight, chapter eleven of this code, estimated school board revenues generated from application of the regular school board levy rate to new property values, as that term is designated in said section, may not be considered local share funds and shall be subtracted before the computations in subdivisions (1) and (2), subsection (a) of this section are made.

(f) The Legislature finds that public school systems throughout the state provide support in varying degrees to public libraries through a variety of means including budgeted allocations, excess levy funds and portions of their regular school board levies. A number of public libraries are situated on the campuses of public schools and several are within public school buildings serving both the students and public patrons. To the extent that public schools recognize and choose to avail the resources of public libraries toward developing within their students such legally recognized elements of a thorough and efficient education as literacy, interests in literature, knowledge of government and the world around them and preparation for advanced academic training, work and citizenship, public libraries serve a legitimate school purpose and may do so economically. Therefore, county boards are encouraged to support public libraries within their counties.

**§18-9A-12. County basic foundation; total basic state aid allowance.**

(a) The basic foundation program for each county for the fiscal year shall be the sum of the amounts computed in accordance with the provisions of sections four, five, six, seven, eight, nine and ten of this article. On the first working day of July in each year, the State Board shall determine the basic foundation program for each county for that fiscal year. Data used in the computations relating to net and adjusted enrollment, and the number of professional educators, shall be for the second month of the prior school term. Transportation expenditures used in these computations shall be for the most recent year in which data are available. The allocated state aid share of the county's basic foundation program shall be the difference between the cost of its basic foundation program and the county's local share as determined in section eleven of this article except as provided in subsection (b) of this section.

(b) The allocated state aid share shall be adjusted in the following circumstances in the following manner: Provided, That prior to such adjustment, the State Tax Commissioner shall provide the State Board, by January 15 of each year, a certified listing of those counties in which such adjustment shall be made pursuant to this subsection, together with the amount of revenue which will not be available to each county board in the ensuing fiscal year as a result of the circumstance:

(1) In those instances where the local share as computed under section eleven of this article is not reflective of local funds available because the county is under a final court order, or a final decision of a board of assessment appeals under section twenty-four-b, article three, chapter eleven of this code, to refund or credit property taxes paid in prior years, the allocated state aid share shall be the county's basic foundation program, minus the local share as computed under section eleven of this article, plus the amount of property tax the county is unable to collect or must refund due to the final court order or final decision of a board of assessment appeals: Provided, That said adjustment shall not be made or shall only be made proportionately when the Legislature fails to fund or funds only in part the public school basic foundation support plan state share at a level sufficient to cover the reduction in state share: Provided, however, That nothing herein provided shall be construed to require or mandate any level of funding by the Legislature.

(2) In those instances where the local share as computed under section eleven of this article is not reflective of local funds available because the county is collecting tax based upon an assessed value which is less than that determined by the Tax Commissioner in the most recent published survey of property valuations in the state due to an error in the published survey, which error is certified to by the Tax Commissioner, the allocated state aid share shall be the county's basic foundation program, minus the local share as computed under section eleven of this article, plus the amount of property tax the county is unable to collect based on differences in the assessed valuation between those in the most recent published survey of valuation and the corrected assessed value actually levied upon by the county: Provided, That said adjustment shall not be made or shall only be made proportionately when the Legislature fails to fund or funds only in part the public school basic foundation

support plan state share at a level sufficient to cover the reduction in state share: Provided, however, That nothing herein provided shall be construed to require or mandate any level of funding by the Legislature.

(3) In instances where a county is unable to collect property taxes from a taxpayer during the pendency of any court proceeding, the allocated state aid share shall be the county's basic foundation program minus the local share as computed under section eleven of this article, plus the amount the county is unable to collect as a result of the pending court proceedings as certified by the Tax Commissioner: Provided, That the county is required to reimburse the amount of allocated state aid share attributable to the amount of property tax it later receives upon completion of court proceedings, which shall be paid into the General Revenue Fund of the state: Provided, however, That said adjustment shall not be made or shall only be made proportionately when the Legislature fails to fund or funds only in part the public school basic foundation support plan state share at a level sufficient to cover the reduction in state share: Provided further, That nothing herein provided shall be construed to require or mandate any level of funding by the Legislature.

(c) The allocated state aid share shall be adjusted in any county receiving payments or contributions in lieu of property taxes. In instances where a county receives payments or contributions in lieu of property taxes, the allocated state aid share shall be the county's basic foundation program minus the local share as computed under section eleven of this article, plus any amounts added pursuant to subsection (b) of this section minus the payments or contributions in lieu of property taxes which are distributed by the sheriff to the county board of education. In determining the amount of such contribution or payment in lieu of taxes, each county commission shall provide to the State Tax Commissioner, by January 1 of each year, the total amount of such payments or contributions paid to the county and the proportion of the total amount that has been or will be distributed to the county board of education. The State Tax Commissioner then shall provide the State Board, by January 15 of each year, a certified listing of those counties in which an adjustment pursuant to this section shall be made, together with the amount of revenue which will be available to each county board in the ensuing fiscal year as a result of contribution or payment in lieu of taxes.

(d) Total basic state aid to the county shall be the computed state share of basic foundation support. After such computation is completed, the State Board shall immediately certify to each county board the amount of state aid allocated to the county for that fiscal year, subject to any qualifying provisions of this article.

**§18-9A-13.**

Repealed.

Acts, 2013 Reg. Sess., Ch. 56.

WV Legislature

**§18-9A-13a.**

Repealed.

Acts, 2013 Reg. Sess., Ch. 56.

WV Legislature

**§18-9A-13b.**

Repealed.

Acts, 2013 Reg. Sess., Ch. 56.

WV Legislature

**§18-9A-14. Allowance for county transfers.**

In order to encourage county boards to utilize fully their facilities and to provide county boards with fiscal flexibility, county boards that agree to transfer students to another county pursuant to an agreement approved by the state board after the effective date of this article, pursuant to subsection (19), section thirteen, article five, chapter eighteen of this code, shall forward in the year in which the transfers occur to the receiving county the amount agreed upon in the agreement, not to exceed the per pupil allocation in the state aid formula.

Subject to appropriations by the Legislature, funds equal to the agreed upon amount will be provided to the county which transfers students as an allowance for facility efficiency in the year in which the transfers occur. Subject to appropriations by the Legislature, for the first year after the transfers occur, the county board shall receive one-half the amount provided for in the agreement. Subject to appropriations by the Legislature, for the second year after the transfers occur, the county board shall receive one-fourth the amount provided for in the agreement. If professional or service personnel obtain full-time employment pursuant to the terms of section eight-i, article four, chapter eighteen-a of this code, then the state board shall deduct an appropriate amount from the funds to be received pursuant to this section.

**§18-9A-14a.**

Repealed.

Acts, 2014 Reg. Sess., Ch. 47.

WV Legislature

**§18-9A-15. Allowance for increased enrollment; extraordinary sustained increased enrollment impact supplement.**

(a) To provide for the support of increased net enrollments in the counties and public charter schools in a school year over the net enrollments used in the computation of total state aid for that year, there shall be appropriated for that purpose from the General Revenue Fund an amount to be determined as follows:

(1) The state board shall promulgate a rule pursuant to §29A-3B-1 *et seq.* of this code that establishes an objective method for projecting the increase in net enrollment for each school district, exclusive of the net enrollment of public charter schools physically locate in the district. The state superintendent shall use the method prescribed by the rule to project the increase in net enrollment for each school district.

(2) The state superintendent shall multiply the average total state aid per net pupil by the sum of the projected increases in net enrollment for all school districts and report this amount to the Governor for inclusion in his or her proposed budget to the Legislature. The Legislature shall appropriate to the West Virginia Department of Education the amount calculated by the state superintendent and proposed by the Governor.

(3) The state superintendent shall calculate each school district's share of the appropriation by multiplying the increase in net enrollment for the school district by the average total state aid per net pupil and shall distribute each school district's share to the school district on or before December 31, of each year.

Nothing in this subsection prohibits, however, the state superintendent, at the request of a school district, before the actual increase in net enrollment is available, from advancing a partial distribution to the school district of up to 60 percent of its estimated share based on its projected increased enrollment, subject to the following:

(A) If the amount of the advanced partial distribution to a school district is greater than the total amount to which a district is entitled to receive for the year, the district shall refund the difference to the Department of Education prior to June 30 of the fiscal year in which the excess distribution is made; and

(B) The Department of Education shall notify the Joint Committee on Government and Finance and the Legislative Oversight Commission on Education Accountability whenever an advanced partial distribution is made.

(4) If the amount of the appropriation for increased enrollment is not sufficient to provide payment in full for the total of these allocations, each county allocation shall be reduced to an amount which is proportionate to the appropriation compared to the total of the allocations and the allocations as thus adjusted shall be distributed to the counties as provided in this section: *Provided*, That the Governor shall request a supplemental appropriation at the next legislative session for the reduced amount.

(b) To help offset the budgetary impact of extraordinary and sustained increases in net enrollment in a county, there shall be included in the basic state aid of any county whose most recent three-year average growth in second month net enrollment is two percent or more, an amount equal to one fourth 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) No provision of this section shall be construed to in any way affect the allocation of moneys for educational purposes to a county under other provisions of law.

(d) The state board shall promulgate a rule pursuant to §29A-3B-1 *et seq.* of this code that establishes an objective method for calculating the increase in net enrollment for each public charter school based on the school's net enrollment for the current year compared to the prior year. Increased enrollment funding calculated for a public charter school shall be paid directly to the school by the Department of Education no later than December 31st.

**§18-9A-16. General school fund and its use.**

There is continued a separate school fund to be known as the “general school fund” which shall be administered by the state superintendent. The proceeds from the income of this school fund, and the interest thereon, as provided for under the irreducible school fund amendment to the Constitution shall accrue to the General School Fund which, with moneys appropriated by the Legislature, shall be used to support the public schools of the state. All other State funds and taxes formerly dedicated to the General School Fund shall hereafter be paid into the State General Fund.

**§18-9A-17. Administration of school finance.**

Notwithstanding any and all references to the board of school finance as found in article nine-b of this chapter, the West Virginia Board of Education, through its chief executive officer, shall direct and carry out all provisions of said article nine-b.

WV Legislature

**§18-9A-18. Rules and regulations.**

The state board shall have authority to make such reasonable rules and regulations as may be necessary to enable it to carry out the purposes and intent of this article with respect to the allocation of state aid for schools.

WV Legislature

**§18-9A-19. State Aid Block Grant Funding.**

Beginning for the school year 2019-2020 and thereafter, each county board shall receive its allocated state aid share of the county's basic foundation program as calculated pursuant to this article in the form of block grants. Notwithstanding other provisions within this article, all funds distributed to a county board in a block grant shall be exempt from expenditure requirements and limitations contained within this article and a recipient county board may expend such funds in any authorized and allowable manner the county board deems appropriate: Provided, That all expenditures shall be consistent with the provisions of all other articles of this code.

**§18-9A-20. Repeal of inconsistent provisions.**

The provisions of any section or parts of sections, or articles or parts of articles, of the Code of West Virginia, 1931, as amended, which are inconsistent with the provisions of this article, are hereby repealed to the extent of such inconsistency.

WV Legislature

**§18-9A-21. Funding for alternative education programs.**

(a) An appropriation may be made to the state department to be distributed to county boards for the operation of alternative education and prevention programs established in accordance with policies and procedures adopted by the state board under section six, article two of this chapter. The appropriation shall be an amount equal to \$18 per student in net enrollment, subject to appropriation by the Legislature. The state board shall distribute ninety-eight percent of the total appropriation to the county boards proportionate to each county's net enrollment. The remaining two percent of the appropriation shall be retained by the state department to support the provision of services to the county boards in administering programs established in accordance with policies and procedures adopted by the state board under section six, article two of this chapter.

(b) Nothing in this section may be construed to require any specific level of funding by the Legislature.

(c) The increase from \$12 per student in net enrollment to \$18 per student in net enrollment pursuant to the amendment and enactment of this section during the 2010 regular session of the Legislature is not subject to the provisions of section three-a.

**§18-9A-22. Supplemental funding for the provision of programs required for Limited English Proficient (LEP) students.**

Any funds appropriated by the Legislature to the Department of Education for distribution to the county boards of education to supplement programs required for Limited English Proficient students as defined by state board policy in accordance with federal law shall be used to supplement a program when the cost of the program exceeds the capacity of a county board to provide the program with funds available. Any appropriation made pursuant to this section shall be distributed to the county boards in a manner that takes into account the varying proficiency levels of the students and the capacity of the county board to deliver the needed programs. In order to receive the funding, a county board must apply to the state superintendent. The state board shall promulgate a rule in accordance with the provisions of article three-b, chapter twenty-nine-a of this code that sets forth the manner in which county boards apply for the funding and to implement the other provisions of this section.

**§18-9A-23. Obtaining state funds by falsifying reports; penalty.**

It shall be unlawful for any person knowingly and intentionally to falsify any enrollment or attendance reports for the purpose of obtaining state funds allocated to a county under the provisions of this article.

Any person who violates the provisions of this section is guilty of a misdemeanor, and, upon conviction thereof, shall be confined in the county jail for not more than six months, or fined not more than \$1,000, or both.

**§18-9A-24. Foundation allowance for Public Employees Insurance Fund.**

(a) The allowance to the Public Employees Insurance Agency for school employees shall be made in accordance with the following: The number of individuals employed by county boards as professional educators pursuant to section four of this article, plus the number of individuals employed by county boards as service personnel pursuant to section five of this article, plus the number of individuals employed by county boards as professional student support personnel pursuant to section eight of this article, multiplied by the average premium rate for all county board of education employees established by the Public Employees Insurance Agency Finance Board. The average premium rate for all county board of education employees shall be incorporated into each financial plan developed by the Finance Board in accordance with section five, article sixteen, chapter five of this code. The premiums shall include any proportionate share of 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 cost was greater than the appropriation. The amount of the allowance provided in this subsection shall be paid directly to the West Virginia Public Employees Insurance Agency. Each county board shall reflect its share of the payment as revenue on its financial statements to offset its expense for the employer annual required contribution, as defined in article sixteen-d, chapter five of this code.

(b) Notwithstanding any other provision of section six, article sixteen-d, chapter five of this code to the contrary, any amount of employer annual required contribution allocated and billed to county boards on or after July 1, 2012, and any amount of the employer annual required contribution allocated and billed to the county boards prior to that date for employees who are employed as professional employees within the limits authorized by section four of this article, employees who are employed as service personnel within the limits authorized by section five of this article, and employees who are employed as professional student support personnel within the limits authorized by section eight of this article, shall be charged to the state: Provided, That nothing in this subsection requires any specific level of funding by the Legislature in any particular year: Provided, however, That charging specified amounts to the state pursuant to this section is not to be construed as creating an employer employee relationship between the State of West Virginia and any employee under the employ of a county board or as creating a liability of the state.

(c) County boards are liable for the employer annual required contribution allocated and billed to the county boards on or after July 1, 2012, and any amount of the employer annual required contribution allocated and billed to the county boards prior to that date for individuals who are employed as professional employees above and beyond those authorized by section four of this article, individuals who are employed as service personnel above and beyond those authorized by section five of this article and individuals who are employed as professional student support personnel above and beyond those authorized by section eight of this article. For each such employee, the county board shall forward to the Public Employees Insurance Agency an amount equal to the average premium rate established by the finance board in accordance with subsection (a) of this section: Provided, That the county board shall pay the actual employer premium costs for any county board employee

paid from special revenues, federal or state grants, or sources other than state general revenue or county funds.

(d) Prior to July 1, 1995, nothing in this article shall be construed to limit the ability of county boards to use funds appropriated to county boards pursuant to this article to pay employer premiums to the Public Employees Insurance Agency for employees whose positions are funded pursuant to this article. Funds appropriated to county boards pursuant to this article shall not be used to pay employer premiums for employees of such boards whose positions are not, or will not be within twenty months, funded by funds appropriated pursuant to this article.

**§18-9A-25. Funding for Hope Scholarship Program.**

(a) Notwithstanding any other provision of this article to the contrary, for fiscal year 2023 and each fiscal year thereafter, in addition to all other amounts required by this article, the Department of Education shall include in its budget request, and the Governor shall include in each budget bill submitted to the Legislature, an appropriation to the Department of Education for the greater of an amount not less than two percent of net public school enrollment adjusted for state aid purposes or the total number of estimated Hope Scholarship applications for the fiscal year, multiplied by the prior year's statewide average net state aid allotted per pupil. The Hope Scholarship Board shall certify the estimated number of Hope Scholarship applications for the fiscal year to the Department of Education by December 10 of each year. The amount appropriated shall be transferred by the Department of Education to the Hope Scholarship Board to be used solely to meet the Hope Scholarship Program obligations set forth in §18-31-1 *et seq.* of this code except as otherwise provided in this section. The Governor shall also provide in each budget for the reappropriation for expenditure during the ensuing fiscal year the unused accumulated balance in the Hope Scholarship Fund.

(b) Each fiscal year, the amount required to be requested and included in the budget bill for appropriation under subsection (a) of this section shall be reduced by an amount equal to the unused accumulated amounts transferred to the Hope Scholarship Board for these purposes from previous years.

**§18-9A-26.**

Repealed.

Acts, 2013 Reg. Sess., Ch. 56.

WV Legislature