RECEIVED

1733 JUN - 3 PM 3: 28

OFFICE OF WEST VIRGINIA SECRETARY OF STATE

WEST VIRGINIA LEGISLATURE

FIRST EXTRAORDINARY SESSION, 1993

ENROLLED

Com. Sub. for HOUSE BILL NO. 104

(By Dologato Mr. Speaker, mr. Chambers, r. Del Burk)
[By Request of the Executive]

Passed May 26, 1993
In Effect Passage



ENROLLED

COMMITTEE SUBSTITUTE

FOR

H. B. 104

(By Mr. Speaker, Mr. Chambers, and Delegate Burk)
[By Request of the Executive]

[Passed May 26, 1993; in effect from passage.]

AN ACT to amend and reenact section eighteen, article sixteen, chapter five of the code of West Virginia, one thousand nine hundred thirty-one, as amended; to amend and reenact section seven, article nine, chapter six of said code; to amend and reenact section six, article three, chapter eleven of said code; to amend and reenact sections six-f, six-g, twelve-a and sixteen, article eight of said chapter: to amend and reenact sections five and eleven-a, article fourteen of said chapter; to amend and reenact section twenty-six, article two, chapter eighteen of said code; to amend and reenact section one, article two-a of said chapter; to amend and reenact section four, article two-e of said chapter; to amend and reenact section two, article four of said chapter; to amend and reenact sections eighteen and eighteen-a, article five of said chapter; to further amend article five of said chapter by adding thereto a new section, designated section fifteen-e: to amend and reenact sections fourteen and eighteen, article seven-a of said chapter, to amend and reenact section ten, article seven-b of said chapter; to amend and reenact sections two, four, five, eight-a, ten, eleven and twelve, article nine-a of said chapter; to further amend said article by adding thereto a new

section, designated section three-b; to amend and reenact section seventeen, article four, chapter eighteena of said code; and to further amend article four of said chapter by adding thereto a new section, designated section seven-b, all relating to public education and the financing thereof: increasing the maximum amount of employer premiums that county boards are required to pay for covered employees: requiring the tax commissioner to conduct an audit of county boards in certain instances; specifying penalty for false swearing in an examination by chief tax inspector; requiring that property valuations be furnished to state board by March third: providing that county board regular levy rate calculated for fiscal year one thousand nine hundred ninety-three be the levy rate for fiscal year one thousand nine hundred ninety-four; authorizing reduction of special levy rates under certain circumstances until first day of July, one thousand nine hundred ninety-five: for this year only minimizing or eliminating procedure required in event revenues exceed stated amount; extending time for boards of education to enter their levies for this year only; validating delays and actions taken prior to the effective date of this section in setting levy rates; stating numerically amount of special levy which may be imposed; allowing exemptions or reimbursements of the gasoline and special fuel excise tax by county boards of education; authorizing a RESA feasibility study to be commissioned by LOCEA: extending the deadline for county boards to participate in the computer information system, prohibiting expansion of noncompatible computer systems, and authorizing the state superintendent to grant additional time extensions in certain instances; setting reimbursement for travel, meals and lodging of RESA employees at level under Travel Management Office: requiring RESA boards to hold one half of regular meetings outside school day; changing textbook adoption cycle from six to eight years with exceptions; restricting textbook adoptions for next school year; providing for additional items to be published in the school report. cards; providing for alternate certification for county board superintendents; requiring county boards to conduct a funding and program study; allowing full-day on alternating days or full-day everyday kindergarten programs beginning with the 1994-1995 school year and requiring full-time programs beginning with the 1996-1997 school year; phasing-out the class size waivers for grades one, two and three; allowing an incremental increase in employer contributions for retirement; redefining 'levies for general current expense' to accommodate changes in school board levy rate and deleting obsolete provisions; defining total state basic foundation program: defining 'permanent substitute' and requiring that they be counted as professional educators but not as instructional personnel for purposes of basic state aid: relocating certain report card provisions: decreasing the base used for calculating RESA funding; reallocating certain step seven funds. providing a gain/loss limit and authorizing additional utilizations of these funds; delaying certain application dates relating to step seven; providing for an increase in appropriations for SBA debt service in certain instances: redefining method of computing local share; providing certain adjustments in basic foundation program; adding to or clarifying provisions regarding accrual and calculation of seniority for professional personnel; extending to and prorating seniority for parttime professional personnel; and providing minimum salary rate equivalents and requirements for those teachers providing services to residents of certain state facilities including the state division of vocational rehabilitation services.

Be it enacted by the Legislature of West Virginia:

That section eighteen, article sixteen, chapter five of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended and reenacted; that section seven, article nine, chapter six of said code be amended and reenacted; that section six, article three, chapter eleven of said code be amended and reenacted; that sections six-f, six-g, twelve-a and sixteen, article eight of said chapter be amended and reenacted; that sections five and eleven-a, article fourteen of said chapter be amended and reenacted; that section twenty-six, article two, chapter eighteen of said code be amended and

CHAPTER 5. GENERAL POWERS AND AUTHORITY OF THE GOVERNOR, SECRETARY OF STATE AND ATTORNEY GENERAL; BOARD OF PUBLIC WORKS; MISCELLANEOUS AGENCIES, COMMISSIONS, OFFICES, PROGRAMS, ETC.

ARTICLE 16. WEST VIRGINIA PUBLIC EMPLOYEES INSURANCE ACT.

§5-16-18. Payment of costs by employer; schedule of insurance; special funds created; duties of treasurer with respect thereto.

1 All employers operating from state general revenue or 2 special revenue funds or federal funds or any combina-3 tion thereof shall budget the cost of insurance coverage 4 provided by the public employees insurance agency to 5 current and retired employees of the employer as a 6 separate line item, titled "PEI", in its respective annual 7 budget and are responsible for the transfer of funds to 8 the director for the cost of insurance for employees 9 covered by the plan. Each spending unit shall pay to the 10 director its proportionate share from each source of funds. Any agency wishing to charge general revenue 11 12 funds for insurance benefits for retirees under section 13 thirteen of this article must provide documentation to the director that the benefits cannot be paid for by any special revenue account or that the retiring employee has been paid solely with general revenue funds for twelve months prior to retirement.

14

15

16

17

44

45

46

47

48

49

50

51

52

53

54

18 If the general revenue appropriation for any em-19 ployer, including a county board of education, is 20 insufficient to cover the cost of insurance coverage for 21 the employer's participating employees, retired em-22 ployees and surviving dependents, the employer shall 23 pay the remainder of the cost from its "personal 24 services" or "unclassified" line items or, in the case of 25 a county board of education, from other funds: Provided. 26 That local excess levy funds shall be used only for the 27 purposes for which they were raised: Provided, however. 28 That after approval of its annual financial plan but in 29 no event later than the thirty-first day of December of 30 each year, the finance board shall notify the Legislature 31 and county boards of education of the maximum amount 32 of employer premiums that the county boards of 33 education will be required to pay for covered employees 34 during the following fiscal year: Provided further. That 35 the amount shall not exceed five million, five hundred 36 thousand dollars during fiscal year one thousand nine 37 hundred ninety-four: And provided further. That the finance board and department of education shall 38 39 determine the extent to which state school aid appropri-40 ations are being used by the county school boards to pay 41 employer premiums for employees whose positions are 42 not funded by state revenues and shall develop and 43 implement a plan to minimize the expenditures.

All other employers not operating from the state general revenue fund shall pay to the director their share of premium costs from their respective budgets. The finance board shall establish the employers' share of premium costs to reflect and pay the actual costs of the coverage including incurred but not reported claims.

The contribution of the other employers (namely: A county, city or town in the state; any separate corporation or instrumentality established by one or more counties, cities or towns, as permitted by law; any corporation or instrumentality supported in most part

71

72

73

74

The employee's proportionate share of the premium or cost shall be withheld or deducted by the employer from the employee's salary or wages as and when paid and the sums shall be forwarded to the director with such supporting data as the director may require.

All moneys received by the public employees insu-75 76 rance agency shall be deposited in a special fund or 77 funds as are necessary in the state treasury and the 78 treasurer of the state shall be custodian of the fund or 79 funds and shall administer the fund or funds in 80 accordance with the provisions of this article or as the 81 director may from time to time direct. The treasurer 82 shall pay all warrants issued by the state auditor against 83 the fund or funds as the director may direct in 84 accordance with the provisions of this article.

CHAPTER 6. GENERAL PROVISIONS RESPECTING OFFICERS.

ARTICLE 9. SUPERVISION OF PUBLIC OFFICES.

§6-9-7. Examinations into affairs of local public officers.

- 1 (a) The chief inspector shall have power by himself or 2 herself, or by any person appointed by him or her to 3 perform the service, to examine into all financial affairs 4 of every local governmental office or political subdivi-
- 5 sion and all boards, commissions, authorities, agencies

6 or other offices created under authority thereof and 7 shall make an examination at least once a year, if 8 practicable: Provided, That when required for com-9 pliance with regulations for federal funds received by 10 county boards of education, the chief inspector shall 11 conduct the audits of all county boards of education 12 within twelve months after the end of the fiscal year and 13 issue the reports within thirty days after completion of 14 the audit work or assign the work to a certified public 15 accountant in a timely manner so that the work is 16 completed within the specified time limits. On every 17 examination, inquiry shall be made as to the financial 18 conditions and resources of the agency having jurisdic-19 tion over the appropriations and levies disbursed by the 20 office and whether the requirements of the constitution 21 and statutory laws of the state and the ordinances and 22 orders of the agency have been properly complied with 23 and also inquire into the methods and accuracy of the 24 accounts and such other matters of audit and accounting 25 as the chief inspector may prescribe. He or she or any 26 authorized assistant may issue subpoenas and compul-27 sory process, direct the service thereof by any sheriff, 28 compel the attendance of witnesses and the production 29 of books and papers at any designated time and place, 30 selected in their respective county, and administer 31 oaths. If any person refuses to appear before the chief 32 inspector or his or her authorized assistant when 33 required to do so, refuses to testify on any matter or refuses to produce any books or papers in his or her 34 35 possession or under his or her control, he or she is guilty 36 of a misdemeanor, and, upon conviction thereof, shall be 37 fined not more than one hundred dollars and imprisoned 38 in the county jail not more than six months. A person 39 convicted of willful false swearing in an examination is 40 guilty of a misdemeanor, and, upon conviction thereof. 41 shall be fined not more than one hundred dollars and 42 imprisoned in the county jail not more than six months. 43 A report of each examination shall be made in duplicate, 44 one copy to be filed in the office of the state tax 45 commissioner and one in the auditing department of the 46 agency. If any examination discloses misfeasance, 47 malfeasance or nonfeasance in office on the part of any 50 agency, the prosecuting attorney of the county wherein

the agency is located and with the attorney general for such legal action as is proper. At the time of the filing

53 of such certified audit, the chief inspector shall notify

54 the proper legal authority, the prosecuting attorney and

the attorney general in writing of his or her recommen-

56 dation as to the legal action that the chief inspector

57 considers proper, whether criminal prosecution or civil 58 action to effect restitution, or both. If the proper legal

59 authority or prosecuting attorney, within nine months of

60 the receipt of the certified audit and recommendations,

61 refuses, neglects or fails to take efficient legal action by

62 a civil suit to effect restitution or by prosecuting 63 criminal proceedings to a final conclusion, in accordance

63 criminal proceedings to a final conclusion, in accordance 64 with the recommendations, the chief inspector may

65 institute the necessary proceedings or participate

66 therein and prosecute the proceedings in any court of

67 the state to a final conclusion.

68 (b) When requested by the governing body of a municipality, the chief inspector shall take bids on the audit of that municipality, and, if he or she finds that

a reputable certified public accountant or registered public accountant outside the state tax department can

73 conduct the audit at a cost lower than if the department

74 did it, and if the accountant meets all criteria set forth

75 by the chief inspector, he or she shall contract with the 76 accountant for the audit: Provided. That the chief

77 inspector may elect to conduct the audit of a municipal-

78 ity with one or more members of his or her audit staff

where, in the opinion of the chief inspector, a special or

80 unusual situation exists.

CHAPTER 11. TAXATION.

ARTICLE 3. ASSESSMENTS GENERALLY.

- §11-3-6. Statements of assessed valuations for municipalities and boards of education; extension of levies.
 - The assessor shall annually, not later than the third day of March, furnish to the recorder or clerk of the city

3 or town council of every incorporated city and town in 4 the county and also to the secretary of the board of 5 education of the county and to the state board of 6 education, a certified statement, showing in separate 7 amounts the aggregate value of all property, real and 8 personal, and of all property within each class as 9 provided in section five, article eight of this chapter, and 10 the clerk of the county commission shall, in like fashion. 11 certify the aggregate value of all property assessed by 12 the board of public works, or other board in lieu thereof. 13 in such city or district, as ascertained from the land and 14 personal property books and from the statement 15 furnished by the auditor to the county clerk of the value 16 of property assessed in such county by the board for the 17 current year.

18 The statement so furnished shall be taken, by the 19 council of such city or town, as the proper valuation of 20 all property situated therein and liable for taxation for 21 municipal purposes notwithstanding any provisions 22 which may be contained in the charter of any city or 23 town. Upon receiving such statement, the recorder or 24 clerk of the council, shall present the same to the council 25 at a meeting to be held for the purpose of making the 26 estimate and laying the levy as hereinafter required: 27 and, as soon as the rate shall have been determined 28 upon, the recorder, or secretary of the council, shall 29 furnish the officer whose duty it is to make out the land 30 and personal property books a certified copy of the order 31 of such city or town council fixing the rate of tax, and 32 such officer shall thereupon extend the tax against the 33 property situated in such city or town, in the land books 34 and the personal property book of the county, in 35 separate columns in such books, which columns shall be 36 headed with the words: "Town, or city, tax for the town, or city, of ______" 37

ARTICLE 8. LEVIES.

§11-8-6f. Effect on regular school board levy rate when appraisal results in tax increase.

- 1 (a) Notwithstanding any other provision of law, where
- 2 any annual appraisal, triennial appraisal or general

3 valuation of property would produce a statewide 4 aggregate assessment that would cause an increase of 5 one percent or more in the total property tax revenues 6 that would be realized were the then current regular 7 levy rates of the county boards of education to be 8 imposed, the rate of levy for county boards of education 9 shall be reduced uniformly statewide and proportionately for all classes of property for the forthcoming tax 10 11 year so as to cause such rate of levy to produce no more 12 than one hundred one percent of the previous year's 13 projected statewide aggregate property tax revenues 14 from extending the county board of education levy rate. 15 unless subsection (b) of this section is complied with. The 16 reduced rates of levy shall be calculated in the following 17 manner: (1) The total assessed value of each class of 18 property as it is defined by section five, article eight of 19 this chapter for the assessment period just concluded 20 shall be reduced by deducting the total assessed value 21 of newly created properties not assessed in the previous 22 year's tax book for each class of property; (2) the 23 resulting net assessed value of Class I property shall be 24 multiplied by .01; the value of Class II by .02; and the 25 values of Class III and IV, each by .04; (3) total the 26 current year's property tax revenue resulting from 27 regular levies for the boards of education throughout 28 this state and multiply the resulting sum by one 29 hundred one percent: Provided. That the one hundred 30 one percent figure shall be increased by the amount the 31 boards of educations' increased levy provided for in 32 subsection (b), section eight, article one-c of this chapter; 33 (4) divide the total regular levy tax revenues, thus 34 increased in subdivision (3), above, by the total weighted 35 net assessed value as calculated in paragraph two of this 36 subsection and multiply the resulting product by one 37 hundred; the resulting number is the Class I regular 38 levy rate, stated as cents-per-one hundred dollars of 39 assessed value; and (5) the Class II rate is two times the 40 Class I rate; Classes III and IV, four times the Class I 41 rate as calculated in the preceding subdivision: Pro-42 vided, however, That the rate of levy for county boards 43 of education for the fiscal year beginning on the first

day of July, one thousand nine hundred ninety-three

shall be equal to the rate of levy calculated for the fiscal year beginning on the first day of July, one thousand nine hundred ninety-two, pursuant to the provisions of this subsection.

45 46

47

48

50

51

52

53

54

55

56

57

58

59

60

61

49 An additional appraisal or valuation due to new construction or improvements, including beginning recovery of natural resources, to existing real property or newly acquired personal property shall not be an annual appraisal or general valuation within the meaning of this section, nor shall the assessed value of such improvements be included in calculating the new tax levy for purposes of this section. Special levies shall not be included in any calculations under this section.

- (b) After conducting a public hearing, the Legislature may, by act, increase the rate above the reduced rate required in subsection (a) of this section if any such increase is deemed to be necessary.
- 62 (c) This section shall be effective as to any regular levy 63 rate imposed for the county boards of education for 64 taxes due and payable on or after the first day of July, 65 one thousand nine hundred ninety-one. If any provision 66 of this section is held invalid, such invalidity shall not 67 affect other provisions or applications of this section 68 which can be given effect without the invalid provision 69 or its application and to this end the provisions of this 70 section are declared to be severable.

§11-8-6g. Effect on special levy rates when appraisal results in tax revenue increase; public hearings.

1 (a) Until the first day of July, one thousand nine 2 hundred ninety-five, as to any special levy in effect prior 3 to that date, and notwithstanding any other provision of 4 law to the contrary, where any annual appraisal, 5 triennial appraisal or general valuation of property 6 would produce an assessment that would cause an 7 increase of four percent or more in the total projected 8 property tax revenues that would be realized were the 9 special levy rates then in effect by the county commis-10 sion, the municipalities or the county board of education 11 to be imposed, the local levying body shall comply with

24

25

26

27

28

29

52

- 12 subsection (b) of this section and may reduce the rate 13 of special levy in accordance with the provisions of subsection (d) of this section until the first day of July. 14 15 one thousand nine hundred ninety-five. After the first 16 day of July, one thousand nine hundred ninety-five, each 17 levying body shall adopt only the levy rate which is 18 specified and approved in the levy ballot: Provided, That 19 if the special levy ballot provision authorizes the levying 20 body to reduce the rate of special levy, such rate may 21 be reduced in accordance with the special levy ballot 22 provision.
 - An additional appraisal or valuation due to new construction or improvements to existing real property. including beginning recovery of natural resources, and newly acquired personal property shall not be an annual appraisal or general valuation within the meaning of this section, nor shall the assessed value of such improvements be included in calculating the new tax
- 30 levy for purposes of this section. 31 (b) Any local levying body projected to realize such 32 increase greater than four percent shall conduct a 33 public hearing no later than the twentieth day of March 34 in the years one thousand nine hundred ninety-four and 35 one thousand nine hundred ninety-five, which hearing 36 may be held at the same time and place as the annual 37 budget hearing. Notice of the public hearing and the 38 meeting in which the levy rate shall be on the agenda 39 shall be given at least seven days before the date for 40 each public hearing by the publication of a notice in at 41 least one newspaper of general circulation in such 42 county or municipality: Provided, That a Class IV town 43 or village as defined in section two, article one, chapter 44 eight of this code, in lieu of the publication notice 45 required by this subsection, may post no less than four 46 notices of each public hearing, which posted notices 47 shall contain the information required by the publica-48 tion notice and which shall be in available, visible 49 locations including the town hall. The notice shall be at 50 least the size of one-eighth page of a standard size 51

newspaper or one-fourth page of a tabloid size news-

paper, and the headline in the advertisement shall be

53 in a type no smaller than twenty-four point. The 54 publication notice shall be placed outside that portion. 55 if any, of the newspaper reserved for legal notices and 56 classified advertisements and shall also be published as 57 a Class II-O legal advertisement in accordance with the 58 provisions of article three, chapter fifty-nine of this code. The publication area is the county. The notice shall be 59 60 in the following form and contain the following infor-61 mation, in addition to such other information as the local 62 governing body may elect to include:

HEARING REGARDING SPECIAL LEVY RATES

63 64

65

66

67

84

85

86

87

88

89

90

The (name of the local levying body) hereby gives notice that the special levy rate imposed by the (local levying body) causes an increase in property tax revenues due to increased valuations.

- 1. Appraisal/Assessment Increase: Total assessed value of property, excluding additional assessments due to new or improved property, exceeds last year's total assessed value of property by ______ percent.
- 72 2. Current Year's Revenue Produced Under Special Levy:
- 74 3. Projected Revenue Under Special Levy for Next 75 Tax Year:
- 76 4. Revenue Projected from New Property or Improvements: \$______.
- 78 5. General areas in which new revenue is to be 79 allocated:

A public hearing on the issue of special levy rates will be held on (date and time) at (meeting place). A decision regarding the special levy rate will be made on (date and time) at (meeting place).

Notwithstanding any other provision of this subsection to the contrary, for the year one thousand nine hundred ninety-three only, any local levying body required to conduct a public hearing due to a four-percent increase as set forth in this subsection projected for the next fiscal year shall hold the public hearing prior to the sixth day of May, shall only be required to publish a

108

109

110

111

- 91 Class I legal advertisement in accordance with the 92 provisions of article three, chapter fifty-nine of this code, 93 and need not provide such notice at least seven days 94 before the date of the hearing as required in this 95 subsection: Provided, That a Class IV town or village 96 may provide notice as otherwise set forth in this 97 subsection: Provided, however, That any public hearings 98 held pursuant to the provisions of this section in the year 99 one thousand nine hundred ninety-three prior to the 100 effective date of this section are hereby ratified and 101 confirmed as having full force and effect: Provided 102 further. That no county commission or municipality shall 103 be required to hold a public hearing as required by this 104 section during the year one thousand nine hundred 105 ninety-three for the fiscal year one thousand nine 106 hundred ninety-four.
 - (c) All hearings are open to the public, and the local levying body shall permit persons desiring to be heard an opportunity to present oral testimony within such reasonable time limits as are determined by the governing body. A decision regarding the special levy rate shall be made within ten days of the hearing.
- 113 (d) For the fiscal years beginning on the first day of 114 July, one thousand nine hundred ninety-three, ninety-115 four and ninety-five, as to any special levy in effect prior 116 to the first day of July, one thousand nine hundred 117 ninety-five, a local levying body may reduce the rate of 118 the special levy for all classes of property for the 119 forthcoming tax year so as to cause such rate of special 120 levy to produce no more than one hundred four percent 121 of the previous year's projected property tax revenues 122 from extending such special levy rates or such lesser 123 reduction the local levying body considers adequate: Provided. That no levying body shall reduce any special 124 125 levy if such levy rate has been covenanted or otherwise 126 dedicated and is necessary to the payment of bonds or 127 other obligations existing as of the effective date of this 128 section: Provided, however, That nothing contained in 129 this subsection shall be construed to limit the reduction 130 of the levy rate when the terms of the special levy 131 permit a lower reduction: Provided further. That this

- 132 provision shall not restrict the ability of a local levying
- 133 body to enact excess levies as authorized under existing
- 134 statutory or constitutional provisions.
- 135 (e) If any provision of this section is held invalid, such invalidity shall not affect other provisions or applica-
- 137 tions of this section which can be given effect without
- 138 the invalid provision or its application and to this end
- 139 the provisions of this section are declared to be
- 140 severable.
- §11-8-12a. Adjourned session of board of education to hear objections to proposed levies; approval of estimate and levy by tax commissioner; first levy for bonded and other indebtedness and indebtedness not bonded, second for permanent improvement fund, then for current expenses.
 - 2 third Tuesday in April shall proceed in a manner

Each board of education when it reconvenes on the

- 3 similar in all respects to that provided for in section ten-
- 4 a of this article. The board shall not finally enter any
- levy until it has been approved in writing by the taxcommissioner. After receiving the approval, the board
- 7 shall enter the statement as approved in its record of
- 8 proceedings, together with the written approval:
- 9 Provided, That for the fiscal year one thousand nine
- 10 hundred ninety-three only, each board of education may
- delay its final entry of the levy until no later than the first Thursday in May, by which time each board shall
- 13 have entered the statement as approved in its record of
- 14 proceedings, together with the written approval:
- 15 Provided, however, That any delay by a county board of education in the entry of its final levy pursuant to the
- 17 provisions of this section in the fiscal year one thousand
- 18 nine hundred ninety-three and any action taken prior to
- the effective date of this section that is not inconsistent with the provisions of this section or other applicable
- 21 levy rate sections of this code are hereby ratified and confirmed as having full force and effect.
- The board shall levy as many cents per hundred dollars' assessed valuation on each class of property in

- 25 the county or in the area of a pre-existing school district.
- 26 as the case may be, as will produce the amounts,
- 27 according to the last assessment, shown to be necessary
- 28 by the statement in the following order:
- 29 First, for the bonded debt and for the contractual debt
- 30 not bonded, if any, of any school district of the county
- 31 existing prior to twenty-second day of May, one thou-32 sand nine hundred thirty-three, and incurred prior to
- 32 sand nine hundred thirty-three, and incurred prior
- 33 the adoption of the Tax Limitation Amendment;
- 34 Second, for the permanent improvement fund;
- 35 Third, for general current expenses.
- 36 The rates of levy for each purpose shall not exceed the
- 37 amounts fixed by section six-c unless another rate is
- 38 authorized by the tax commissioner or set by the
- 39 Legislature in accordance with this article. When less
- 40 than the maximum levies are imposed, the levies on each
- 41 class of property shall be in the same proportions as the
- 42 maximums authorized.
- §11-8-16. What order for election to increase levies to show; vote required; amount and continuation of additional levy; issuance of bonds.
 - 1 A local levying body may provide for an election to
 - increase the levies, by entering on its record of proceed-
 - 3 ings an order setting forth:
 - 4 (1) The purpose for which additional funds are needed;
 - 5 (2) The amount for each purpose;
 - 6 (3) The total amount needed;
 - 7 (4) The separate and aggregate assessed valuation of
 - 8 each class of taxable property within its jurisdiction;
 - 9 (5) The proposed additional rate of levy in cents on each class of property;
 - 11 (6) The proposed number of years, not to exceed three,
 - 12 to which the additional levy applies, except that in the
- 13 case of county boards of education the proposed number
- 14 of years shall not exceed five;
- 15 (7) The fact that the local levying body will or will not

issue bonds, as provided by this section, upon approval of the proposed increased levy.

16

17

18 The local levying body shall submit to the voters 19 within their political subdivision, the question of the 20 additional levy at either a general or special election. If 21 at least sixty percent of the voters cast their ballots in 22 favor of the additional levy, the county commission or 23 municipality may impose the additional levy. If at least 24 a majority of voters cast their ballot in favor of the 25 additional levy, the county board of education may 26 impose the additional levy: Provided, That any addi-27 tional levy adopted by the voters, including any 28 additional levy adopted prior to the effective date of this 29 section, shall be the actual number of cents per each one 30 hundred dollars of value set forth in the ballot provision. 31 which number shall not exceed the maximum amounts 32 prescribed in this section, regardless of the rate of 33 regular levy then or currently in effect, unless such rate 34 of additional special levy is reduced in accordance with 35 the provisions of section six-g of this article or otherwise 36 changed in accordance with the applicable ballot 37 provisions. For county commissions, this levy shall not 38 exceed a rate greater than seven and fifteen hundredths 39 cents for each one hundred dollars of value for Class I 40 properties, and for Class II properties a rate greater 41 than twice the rate for Class I properties, and for Class 42 III and IV properties a rate greater than twice the rate 43 for Class II properties. For municipalities, this levy shall not exceed a rate greater than six and twenty-five 44 45 hundredths cents for each one hundred dollars of value 46 for Class I properties, and for Class II properties a rate 47 greater than twice the rate for Class I properties, and for Class III and IV properties a rate greater than twice 48 49 the rate for Class II properties. For county boards of 50 education, this levy shall not exceed a rate greater than 51 twenty-two and ninety-five hundredths cents for each one hundred dollars of value for Class I properties, and 52 53 for Class II properties a rate greater than twice the rate 54 for Class I properties, and for Class III and IV 55 properties a rate greater than twice the rate for Class 56 II properties.

- Levies authorized by this section shall not continue for more than three years in the case of county commissions and municipalities and five years in the case of county boards of education without resubmission to the voters.
- Upon approval of an increased levy as provided by this section, a local levying body may immediately issue bonds in an amount not exceeding the amount of the increased levy plus the total interest thereon, but the term of the bonds shall not extend beyond the period of
- 66 the increased levy.
- Insofar as they might concern the issuance of bonds as provided for in this section, the provisions of sections three and four, article one, chapter thirteen of this code shall not apply: *Provided*, That nothing contained in this section shall conflict with the provisions of article X, section 8 of the constitution of West Virginia.

ARTICLE 14. GASOLINE AND SPECIAL FUEL EXCISE TAX.

§11-14-5. Exemptions from tax.

6

7

8

- There shall be exempted from the excise tax on gasoline or special fuel imposed by this article the following:
- 4 (1) All gallons of gasoline or special fuel exported from this state to any other state or nation.
 - (2) All gallons of gasoline or special fuel sold to and purchased by the United States or any agency thereof when delivered in bulk quantities of five hundred gallons or more.
- (3) All gallons of gasoline or special fuel sold to and
 purchased by a county board of education when deli vered in bulk quantities of five hundred gallons or more.
- 13 (4) All gallons of gasoline or special fuel sold pursuant 14 to a government contract, in bulk quantities of five 15 hundred gallons or more, for use in conjunction with any municipal, county, state or federal civil defense or 16 17 emergency service program, or to any person on whom 18 is imposed a requirement to maintain an inventory of 19 gasoline or special fuel for the purpose of any such 20 program: Provided, That fueling facilities used for these

- purposes are not capable of fueling motor vehicles and the person in charge of the program has in his or her possession a letter of authority from the tax commissioner certifying his or her right to such the exemption.
- (5) All gallons of gasoline or special fuel imported into this state in the fuel supply tank or tanks of a motor vehicle, other than in the fuel supply tank of a vehicle being hauled. This exemption does not relieve a person owning or operating as a motor carrier of any taxes imposed by article fourteen-a of this chapter.
- 31 (6) All gallons of gasoline and special fuel used and 32 consumed in stationary off-highway turbine engines.
 - (7) All gallons of special fuel for heating any public or private dwelling, building or other premises.
- 35 (8) All gallons of special fuel for boilers.

34

38

39

- 36 (9) All gallons of gasoline or special fuel used as a dry37 cleaning solvent or commercial or industrial solvent.
 - (10) All gallons of gasoline or special fuel used as lubricants, ingredients or components of any manufactured product or compound.
- 41 (11) All gallons of gasoline or special fuel sold to any 42 municipality or agency thereof for use in vehicles or 43 equipment owned and operated by such municipality or 44 agency thereof and when purchased for delivery in bulk 45 quantities of five hundred gallons or more.
- 46 (12) All gallons of gasoline or special fuel sold to any 47 urban mass transportation authority, created pursuant 48 to the provisions of article twenty-seven, chapter eight 49 of this code, for use in an urban mass transportation 50 system.
- 51 (13) All gallons of gasoline or special fuel sold for use 52 as aircraft fuel.
- 53 (14) All gallons of gasoline or special fuel sold for use or used as a fuel for commercial watercraft.
- 55 (15) All gallons of special fuel sold for use or consumed in railroad diesel locomotives.

- §11-14-11a. Refund of tax on gasoline or special fuel paid by any county board of education, volunteer fire department, nonprofit ambulance service and emergency rescue service.
 - The tax imposed by this article and paid by county boards of education shall be refunded to the county board of education.
 - Upon certification by the county commission to the state tax commissioner that an organization in the county is a bona fide volunteer fire department, nonprofit ambulance service or emergency rescue service, the tax imposed by this article and paid by the organization shall be refunded.
- 10 The tax shall be refunded upon presentation to the 11 commissioner of an affidavit accompanied by the 12 original or top copy sales slips or invoices, or certified 13 copies thereof, from the distributor or producer or retail 14 dealer, showing the purchases, together with evidence 15 of payment thereof, which affidavit shall set forth the 16 total amount of the gasoline or special fuel purchased 17 and consumed by the user, and the commissioner upon the receipt of the affidavit and the paid sales slips or 18 19 invoices shall cause to be refunded the tax paid on 20 gasoline or special fuel purchased and consumed as 21 provided in this section.
- 22 The right to receive any refund under the provisions 23 of this section is not assignable and any assignment 24 thereof is void and of no effect, nor shall any payment 25 be made to any person other than the original person 26 entitled thereto using gasoline or special fuel as set forth 27 in this section. The commissioner shall cause a refund 28 to be made under the authority of this section only when 29 the application for the refund is filed with the commis-30 sioner, upon forms prescribed by the commissioner, no 31 later than the thirty-first day of August for purchases 32 of fuel made during the preceding fiscal year ending the 33 thirtieth day of June. Any claim for a refund not timely 34 filed shall not be construed to be or constitute a moral

obligation of the state of West Virginia for payment. The

claim for refund is also subject to the provisions of

35

37 section fourteen, article ten of this chapter.

CHAPTER 18. EDUCATION.

ARTICLE 2. STATE BOARD OF EDUCATION.

- §18-2-26. Establishment of multicounty regional educational service agencies; purposes; authority to implement regional services.
- 1 (a) In order to consolidate and administer more 2 effectively existing educational programs and services 3 so individual districts will have more discretionary 4 moneys for educational improvement and in order to 5 equalize and extend educational opportunities, the state 6 board of education shall establish multicounty regional 7 educational service agencies for the purpose of provid-8 ing high quality, cost effective educational programs 9 and services to the county school systems, and shall 10 make such rules as may be necessary for the effective 11 administration and operation of such agencies: *Provided*. 12 That the Legislative Oversight Commission on Educa-13 tion Accountability shall commission a comprehensive 14 feasibility study of the regional educational service 15 agencies which shall be completed and reported to the 16 Legislative Oversight Commission on Education Ac-17 countability no later than the 10th day of January, one 18 thousand nine hundred ninety-four.
- 19 (b) In furtherance of these purposes, it is the duty of 20 the board of directors of each regional educational 21 service agency to continually explore possibilities for the 22 delivery of services on a regional basis which will 23 facilitate equality in the educational offerings among 24 counties in its service area, permit the delivery of high 25 quality educational programs at a lower per student 26 cost, strengthen the cost effectiveness of education 27 funding resources, reduce administrative and/or opera-28 tional costs, including the consolidation of administra-29 tive, coordinating and other county level functions into 30 region level functions, and promote the efficient 31 administration and operation of the public school 32 systems generally.
- 33 Technical, operational, programmatic or professional

59

60

61

62

63

64

65

66

67

68

69

70 71

72

- 34 services would be among the types of services appropriate for delivery on a regional basis.
- 36 (c) In addition to performing the services and func-37 tions required by the provisions of this or any other 38 section of this code, a regional educational service 39 agency may implement regional programs and services 40 by a majority vote of its board of directors. When said 41 vote is not unanimous, the board of directors shall file 42 a plan for the service or program delivery with the state 43 board describing the program or service, the manner of 44 delivery and the projected savings and/or the improved 45 quality of the program or service. The state board shall 46 promulgate rules requiring a county board that declines 47 to participate in such programs or services to show just 48 cause for not participating and the estimated savings 49 accruing to the county therefrom. If a county board fails 50 to show that savings will accrue to the county or that 51 the quality of the program will be significantly and 52 positively affected as a result of its decision not to 53 participate, the state board shall withhold from the 54 county's foundation allowance for administrative cost 55 the lesser of the amount of the estimated savings or the 56 allocation for the county's foundation allowance for 57 administrative cost.
 - (d) The state board, in conjunction with the various regional educational service agencies, shall develop an effective model for the regional delivery of instruction in subjects where there exists low student enrollment or a shortage of certified teachers or where such delivery method substantially improves the quality of an instructional program. Such model shall incorporate an interactive electronic classroom approach to instruction. To the extent funds are appropriated or otherwise available, county boards or regional educational service agencies may adopt and utilize the model for the delivery of such instruction.
 - (e) Each regional educational service agency shall conduct a study setting forth how the following services and functions may be performed by the agency for public schools and school districts within the region without terminating the employment of personnel

employed by school districts prior to the effective date of this subsection: Accounting, purchasing, food service. transportation, delivery of high cost services to low incidence student populations, audiovisual material distribution, facilities planning, federal program coordination, personnel recruiting and an integrated regional computer information system. On or before the tenth day of January, one thousand nine hundred ninety. each regional educational service agency shall submit the study to the state board, to the standing committees on education and finance of the West Virginia senate and house of delegates, and to the secretary of education and the arts: Provided, That in the event such study is implemented those individuals employed prior to the effective date thereof shall not have their employment terminated as a result of the study.

75

76

77

78

79

80

81

82

83

84

85

86

87

88

89

90

112

113

114

- 91 (f) Each regional educational service agency shall 92 commence implementation of a uniform integrated 93 regional computer information system as recommended 94 by the state board of education on or before the first day of January, one thousand nine hundred ninety-one. Each 95 96 county board of education shall use the computer 97 information system for data collection and reporting to 98 the state department of education beginning no later 99 than the first day of July, one thousand nine hundred 100 ninety-four. County boards of education shall bear the 101 cost of and fully participate in the implementation of the 102 system: Provided, That no county shall expand any system either through the purchase of additional 103 104 software or hardware that does not advance the goals 105 and implementation of the uniform integrated regional 106 computer information as recommended by the state 107 board: Provided, however, That nothing contained herein 108 shall prevent the state superintendent from granting an 109 extension to those counties projected to have budget 110 deficits for the school year beginning on the first day 111 of July, one thousand nine hundred ninety-four.
 - (g) Each regional educational service agency shall submit a report and evaluation of the services provided and utilized by the schools within each respective region. Furthermore, each school shall submit an

- 116 evaluation of the services provided by the regional educational service agency, which shall include an 117 evaluation of the regional educational service agency 118 119 program, suggestions as to how to improve utilization 120 and the individual school's plan as to development of new programs and enhancement of existing programs. 121 122 The reports shall be due by the first day of January of each year commencing with the year one thousand nine 123 124 hundred ninety-one and shall be made available to the state board of education, standing committees on 125 126 education of the West Virginia senate and house of 127 delegates and to the secretary of education and the arts.
- 128 (h) A regional board shall be empowered to receive 129 and disburse funds from the state and federal govern-130 ments, member counties, gifts and grants.
- (i) Notwithstanding any other provision of the code to the contrary, employees of regional educational service agencies shall be reimbursed for travel, meals and lodging at the same rate as state employees under the travel management office of the department of administration.
- (j) Regional educational service agencies shall hold at
 least one-half of their regular meetings during hours
 other than those of a regular school day.

ARTICLE 2A. ADOPTION OF TEXTBOOKS, INSTRUCTIONAL MATERIALS AND LEARNING TECHNOLOGIES.

§18-2A-1. Definition; adoption groups; adoption schedule.

- 1 "Textbooks" includes books, instructional materials
- 2 and learning technologies. "Instructional materials"
- means and includes systems of instructional materials,
- 4 or combinations of books and supplementary materials
- 5 which convey information to the pupil. "Learning
- 6 technologies" include, but are not limited to, applica-
- 7 tions using computer software, computer assisted 8 instruction, interactive videodisc; other computer
- 9 courseware and magnetic media.
- 10 Textbooks adopted on the state multiple list must
- 11 substantially cover the required content and skills for

- 12 the subject as approved by the state board of education.
- 13 Adopted materials must be current and information
- presented accurately. 14
- 15 On or before the first day of July, one thousand nine
- 16 hundred ninety-two, the state board of education shall
- 17 classify the elementary and secondary school subjects
- 18 required to be taught in the schools of our state into
- 19 adoption groups by related subject fields as nearly as 20 possible. A schedule for the periods of adoption shall be
- 21 determined by the state board of education: Provided.
- 22 That magazines, newspapers and other periodicals may
- 23 be purchased by a county board of education for
- 24 classroom use to supplement those items adopted on the
- 25 state multiple list without having to comply with the
- 26 adoption procedures provided in this article: Provided,
- 27 however. That magazines, newspapers and periodicals
- 28
- are considered to be textbooks for purposes of special
- 29 excess levies subject to the provisions of section sixteen,
- 30 article eight, chapter eleven of this code when the
- 31 described purpose under that section is for textbooks.
- 32 The state adoption cycle as to science and health
- 33 textbooks shall not exceed six years and the adoption
- 34 cycle as to all other textbooks shall not exceed eight
- 35 years: Provided further, That the county textbook
- 36 adoption committees may request a waiver of the
- 37 maximum adoption cycles from the state board of
- 38 education: And provided further, That during the school
- 39 year beginning on the first day of July, one thousand
- 40 nine hundred ninety-three, the state board of education
- 41 shall make additional adoptions only in the subject of
- 42 science, and if the county boards of education make
- 43 additional adoptions and purchases, then those county
- 44 boards may make purchases only in the subjects of
- 45 science and health.

ARTICLE 2E. HIGH QUALITY EDUCATIONAL PROGRAMS.

§18-2E-4. Better schools accountability; school, school district and statewide school report cards.

- 1 (a) For the purpose of providing information to the
- 2 parents of public school children and the general public
- on the quality of education in the public schools which

17

18

19

20

21

22

23

24

25

26

27

28

29

30

31

32

33

34

35

36

37

38

39

40 41

42

- 4 is uniform and comparable between schools within and 5 among the various school districts, the state board shall 6 prepare forms for school, school district and statewide 7 school report cards and shall promulgate rules concern-8 ing the collection and reporting of data and the 9 preparation, printing and distribution of report cards under this section. The forms shall provide for brief. 10 11 concise reporting in nontechnical language of required 12 information. Any technical or explanatory material a 13 county board wishes to include shall be contained in a 14 separate appendix available to the general public upon 15 request.
 - (b) The school report cards shall include:
 - (1) The following indicators of student performance at the school in comparison with the county, state, regional and national student performance, as applicable: student performance by grade level in the various subjects tested under the statewide testing of educational progress program; school attendance rates; the percent of students not promoted to next grade; the graduation rate; and student mobility (turnover shown as a percent of transfers out and a percent of transfers in); and
 - (2) The following indicators of school performance in comparison with the aggregate of all other schools in the county and the state, as applicable: average class size; percent of enrollments in courses in high school mathematics, science, English and social science; amount of time per day devoted to mathematics, science. English and social science at middle, junior high and high school grade levels; percent of enrollments in college preparatory, general education and vocational education programs; pupil-teacher ratio; number of exceptions to pupil-teacher ratio requested by the county board and the number of exceptions granted: the number of split-grade classrooms; pupil-administrator ratio; operating expenditure per pupil; county expenditure by fund in graphic display; and the average degree classification and years of experience of the administrators and teachers at the school

- (3) Every county board of education shall annually determine the number of administrators, classroom teachers and service personnel employed that exceeds the number allowed by the public school support plan and determine the amount of salary supplements that would be available per state authorized employee if all expenditures for the excess employees were converted to annual salaries for state authorized administrators. classroom teachers and service personnel within their county. The information shall be published annually in each school report card of each such county.
 - (c) The school district report card shall include the data for each school for each separately listed applicable indicator and the aggregate of the data for all schools, as applicable, in the county for each indicator. The statewide school report card shall include the data for each county for each separately listed indicator and the aggregate for all counties for each indicator.

(d) The report cards shall be prepared using actual local school, county, state, regional and national data indicating the present performance of the school and shall also include the state norms and the upcoming year's targets for the school and the county board.

The state board shall provide technical assistance to each county board in preparing the school and school district report cards.

Each school district board shall prepare report cards in accordance with the guidelines set forth in this section. The school district report cards shall be presented at a regular school board meeting subject to applicable notice requirements and shall be made available to a newspaper of general circulation serving the district. The school report cards shall be mailed directly to the parent or parents of any child enrolled in that school. In addition, each county board shall submit the completed report cards to the state board which shall make copies available to any person requesting them.

The report cards shall be completed and disseminated prior to the first day of January, one thousand nine

- hundred eighty-nine, and in each year thereafter, and shall be based upon information for the current school year, or for the most recent school year for which the information is available, in which case the year shall be clearly footnoted.
- 89 (e) In addition to the requirements of subsection (c) of 90 this section, the school district report card shall list (1) the names of the members of the district school board. 91 the dates upon which their terms expire and whether 92 93 they have attended an orientation program for new members approved by the state board and conducted by 94 the West Virginia school board association or other 95 approved organizations, and other school board member 96 training programs, and (2) the names of the district 97 98 school superintendent and every assistant and associate superintendent and any training programs related to 99 their area of school administration which they have 100 101 attended. The information shall also be reported by 102 district in the statewide school report card.
- 103 (f) The state board shall develop and implement a 104 separate report card for nontraditional public schools 105 pursuant to the appropriate provisions of this section to 106 the extent practicable.

ARTICLE 4. COUNTY SUPERINTENDENT OF SCHOOLS.

§18-4-2. Qualifications; health certificate; disability; acting superintendent.

- Superintendents employed prior to the twenty-eighth day of June, one thousand nine hundred eighty-eight shall hold a certificate valid in West Virginia and an approved master's degree including at least twelve semester hours in school administration and supervision, and at least five years experience in public school teaching and/or supervision.
- Any superintendent appointed as superintendent after the twenty-seventh day of June, one thousand nine hundred eighty-eight, shall meet requirements for the professional administrative certificate endorsed for superintendent by the first day of July, one thousand nine hundred ninety-three. Any new superintendent

14 appointed as of the thirtieth day of August, one thousand 15 nine hundred ninety, shall hold a professional adminis-16 trative certificate endorsed for superintendent: Pro-17 vided. That any candidate for superintendent who 18 possesses an earned doctorate from an accredited 19 institution of higher education, has completed three 20 successful years of teaching in public education and has 21 the equivalent of three years of experience in manage-22 ment or supervision, upon employment by the county 23 board of education shall be granted a permanent 24 administrative certificate and shall be a licensed county 25 superintendent. Any person employed as assistant 26 superintendent or educational administrator prior to the 27 twenty-seventh day of June, one thousand nine hundred 28 eighty-eight, and who was previously employed as 29 superintendent shall not be required to hold the 30 professional administrative certificate endorsed for 31 superintendent.

32 Before entering upon the discharge of his or her duties 33 the superintendent shall file with the president of the 34 board a health certificate from a reputable physician. 35 on a form prescribed by the state department of schools, 36 certifying that he or she is physically fit for the duties 37 of his or her office and that he or she has no infectious 38 or contagious disease; and if the superintendent, due to 39 accident or illness, should become incapacitated to an 40 extent that could lead to a prolonged absence, the board. 41 upon unanimous vote, has the authority to enter an order 42 declaring the incapacity and it shall appoint an acting 43 superintendent until such time as a majority of the 44 members of the board determine that the incapacity no 45 longer exists. However, an acting superintendent shall 46 not serve as such for more than one year, or later than 47 the expiration date of the superintendent's term, 48 whichever is less, without being reappointed by the 49 board of education.

ARTICLE 5. COUNTY BOARD OF EDUCATION.

§18-5-15e. Study on school equity.

- 1 County boards shall conduct a comprehensive study to
- 2 determine equality of funding and programs among the

- various schools within each county. Such study shall 3
- 4 consider issues including, but not limited to, cost per
- 5 pupil and availability of curriculum and programs.
- 6 County boards shall submit a report to the legislative 7 oversight commission on education accountability by the
- 8 first day of October, one thousand nine hundred ninety-
- 9 three.

§18-5-18. Kindergarten programs.

- 1 County boards of education shall provide by the school
- 2 year one thousand nine hundred eighty-three - eighty-3 four, and continue thereafter, kindergarten programs
- 4 for all children who shall have attained the age of five
- 5 prior to September first of the school year in which the
- 6 pupil enters such kindergarten program and may
- 7 establish kindergarten programs designed for children 8 below the age of five: Provided. That beginning with the
 - school year one thousand nine hundred ninety-four-
- 9 ninety-five, such programs shall be full-day and may be 10
- 11 every day or on alternating days; beginning with the school year one thousand nine hundred ninety-six-12
- 13 ninety-seven, such programs shall be full-day everyday.
- 14 Before the first day of November, one thousand nine 15 hundred ninety-three, the state board shall develop cost
- 16 estimates and report to the legislative oversight commis-
- 17 sion on education accountability on the feasibility of
- 18 implementing a full-time kindergarten program.
- 19 Persons employed as kindergarten teachers, as 20 distinguished from paraprofessional personnel, shall be
- 21 required to hold a certificate valid for teaching at the 22 assigned level as prescribed by regulations established
- 23 by the state board of education. The state board of 24 education shall establish and prescribe guidelines and
- 25 criteria setting forth the minimum requirements for all 26 paraprofessional personnel employed in kindergarten 27 programs established pursuant to the provisions of this
- 28 section and no such paraprofessional personnel shall be 29 employed in any kindergarten program unless he meets
 - 30 such minimum requirements.
 - 31 The state board of education with the advice of the 32 state superintendent of free schools shall establish and

prescribe guidelines and criteria relating to the establishment, operation and successful completion of kindergarten programs in accordance with the other provisions of this section. Guidelines and criteria so established and prescribed are also intended to serve for the establishment and operation of nonpublic kindergarten programs and shall be used for the evaluation and approval of such programs, provided application for such evaluation and approval is made in writing to the state board by proper authorities in control of such programs. The state superintendent of free schools at intervals not to exceed two years shall publish a list of nonpublic kindergarten programs that have been approved in accordance with the provisions of this section and a list of Montessori kindergartens established and operated in accordance with usual and customary practices for the use of the Montessori method. Teachers who have training or experience in the use of the Montessori method of instruction for kindergartens shall be deemed to be approved to teach in such kindergartens using the Montessori method without additional certification.

33

34

35

36

37

38

39

40

41

42

43

44

45

46

47

48

49

50

51

52

53

54

55 Pursuant to such guidelines and criteria, and only 56 pursuant to such guidelines and criteria, the county 57 boards may establish programs taking kindergarten to 58 the homes of the children involved, using educational 59 television, paraprofessional personnel in addition to and 60 to supplement regularly certified teachers, mobile or 61 permanent classrooms and other means developed to 62 best carry kindergarten to the child in its home and 63 enlist the aid and involvement of its parent or parents 64 in presenting the program to the child; or may develop 65 programs of a more formal kindergarten type, in 66 existing school buildings, or both, as such county board 67 may determine, taking into consideration the cost, the 68 terrain, the existing available facilities, the distances 69 each child may be required to travel, the time each child 70 may be required to be away from home, the child's 71 health, the involvement of parents and such other 72 factors as each county board may find pertinent. Such 73 determinations by any county board shall be final and 74 conclusive.

76

77

78

79

80

81

82 83

84 85

86

87 88

89 90

91

Funds for implementing the kindergarten programs during the fiscal year one thousand nine hundred seventy-two, and thereafter, shall be allocated to counties from a special appropriation to the state department of education from the general revenue fund: *Provided*, That except for expenditures from the general revenue funds for regional kindergarten demonstration centers, in no event shall any state money from the general fund be expended under the provisions of this section unless federal funds are available for the purposes of this section.

Allocations to counties will be made on the basis of approved kindergarten programs. The West Virginia board of education shall establish criteria and standards necessary to guide counties in developing approvable kindergarten programs and shall determine funding levels of said programs on local operating costs.

92 An additional appropriation shall be made to the state 93 department of education from the general revenue fund 94 to establish and operate during the fiscal year one 95 thousand nine hundred seventy-two, regional kindergarten demonstration centers in educational regions 96 97 three, four, five, six and seven, and thereafter in regions 98 one through seven. Said funds shall be allocated to said 99 regions for establishing and operating regional demon-100 stration centers in accordance with criteria and standards established by the West Virginia board of educa-101 102 tion. Said regional centers shall be established to 103 provide exemplary and innovative kindergarten pro-104 grams, to provide laboratory experiences for preservice 105 and in-service education for professional personnel and 106 staff development programs for training paraprofes-107 sional personnel, to establish organizational and admi-108 nistrative machinery designed to promote cooperation 109 between and among all agencies involved in the 110 education and development of young children, and to 111 promote cooperation between counties in providing high 112 cost supervisory, developmental, research and evalua-113 tive services not currently available to individual 114 counties.

County boards of education shall provide, by the school year one thousand nine hundred eighty-three-eighty-four, and thereafter, sufficient personnel, equipment and facilities as will ensure that each first and second grade classroom, or classrooms having two or more grades that include either the first or second grades shall not have more than twenty-five pupils for each teacher of the grade or grades and shall not have more than twenty pupils for each kindergarten teacher per session, unless the state superintendent has excepted a specific classroom upon application therefor by a county board.

County boards shall provide by the school year one thousand nine hundred eighty-four—eighty-five, and continue thereafter, sufficient personnel, equipment and facilities as will ensure that each third, fourth, fifth and sixth grade classroom, or classrooms having two or more grades that include one or more of the third, fourth, fifth and sixth grades, shall not have more than twenty-five pupils for each teacher of the grade or grades.

Beginning with the school year one thousand nine hundred eighty-six—eighty-seven, and thereafter, no county shall maintain a greater number of classrooms having two or more grades that include one or more of the grade levels referred to in this section than were in existence in said county as of the first day of January, one thousand nine hundred eighty-three: *Provided*, That for the prior school years, and only if there is insufficient classroom space available in the school or county, a county may maintain one hundred ten percent of such number of classrooms.

During the school year one thousand nine hundred eighty-four—eighty-five, and thereafter, the state superintendent is authorized, consistent with sound educational policy, (a) to permit on a statewide basis, in grades four through six, more than twenty-five pupils per teacher in a classroom for the purposes of instruction in physical education, and (b) to permit more than twenty pupils per teacher in a specific kindergarten classroom and twenty-five pupils per teacher in a specific classroom in grades one through six during a

47

48

49

school year in the event of extraordinary circumstances as determined by the state superintendent after application by a county board of education.

The state board shall establish guidelines for the exceptions authorized in this section, but in no event shall the superintendent except classrooms having more than three pupils above the pupil-teacher ratio as set forth in this section.

50 The requirement for approval of an exception to 51 exceed the twenty pupils per kindergarten teacher per session limit or the twenty-five pupils per teacher limit 52 53 in grades one through six is waived in schools where the 54 schoolwide pupil-teacher ratio is twenty-five or less in 55 grades one through six: Provided, That a teacher shall 56 not have more than three pupils above the teacher/pupil 57 ratio as set forth in this section. Any kindergarten 58 teacher who has more than twenty pupils per session 59 and any classroom teacher of grades one through six 60 who has more than twenty-five pupils shall be paid 61 additional compensation based on the affected classroom 62 teacher's average daily salary divided by twenty for 63 kindergarten teachers or twenty-five for teachers of 64 grades one through six for every day times the number 65 of additional pupils enrolled up to the maximum pupils 66 permitted in the teacher's classroom. All such additional compensation shall be paid from county funds 67 68 exclusively.

69 Notwithstanding any other provisions of this section 70 to the contrary, commencing with the school year 71 beginning on the first day of July, one thousand nine 72 hundred ninety-four, a teacher in grades one, two or 73 three or classrooms having two or more such grade 74 levels, shall not have more than two pupils above the 75 teacher/pupil ratio as set forth in this section: Provided. 76 further, That commencing with the school year begin-77 ning on the first day of July, one thousand nine hundred 78 ninety-five, such teacher shall not have more than one 79 pupil above the teacher/pupil ratio as set forth in this 80 section: And provided further, That commencing with 81 the school year beginning on the first day of July, one 82 thousand nine hundred ninety-six, such teacher shall not

- 83 have any pupils above the teacher/pupil ratio as set forth in this section.
- No provision of this section is intended to limit the number of pupils per teacher in a classroom for the purpose of instruction in choral, band or orchestra music.
- Each school principal shall assign students equitably among the classroom teachers, taking into consideration reasonable differences due to subject areas and/or grade levels.
- The state board shall collect from each county board of education information on class size and the number of pupils per teacher for all classes in grades seven through twelve. The state board shall report such information to the legislative oversight commission on education accountability before the first day of January of each year.

ARTICLE 7A. STATE TEACHERS RETIREMENT SYSTEM.

§18-7A-14. Contributions by members.

- 1 At the end of each month every member of the 2 retirement system shall contribute six percent of that 3 member's monthly earnable compensation to the retire-4 ment board: Provided, That any member employed by the West Virginia board of directors of the state college 5 6 system or the board of trustees of the university system 7 at an institution of higher education under its control 8 shall contribute on the member's full earnable compen-9 sation, unless otherwise provided in section fourteen-a of 10 this article.
- 11 Annually, the contributions of each member shall be 12 credited to the member's account in the teachers accumulation fund. The contributions shall be deducted 13 14 from the salaries of the members as herein prescribed, 15 and every member shall be deemed to have given consent to such deductions. No deductions, however, 16 17 shall be made from the earnable compensation of any 18 member who retired because of age or service, and then
- 19 resumed service unless as provided in section thirteen-20 a of this article.

21 The aggregate of employer contributions, due and 22 payable under this article, shall equal annually the total 23 deductions from the earnable compensation of members 24 required by this section. Beginning the first day of July, 25 one thousand nine hundred ninety-four, the rate shall be seven and one half percent; beginning on the first day 26 27 of July, one thousand nine hundred ninety-five, the rate shall be nine percent; beginning on the first day of July, 28 29 one thousand nine hundred ninety-six, the rate shall be 30 ten and one half percent; beginning on the first day of July, one thousand nine hundred ninety-seven, the rate 31 32 shall be twelve percent; beginning on the first day of 33 July, one thousand nine hundred ninety-eight, the rate 34 shall be thirteen and one half percent; and beginning on 35 the first day of July, one thousand nine hundred ninety-36 nine and thereafter, the rate shall be fifteen percent.

Payment by an employer to a member of the sum specified in the employment contract minus the amount of the employee's deductions shall be deemed to be a full discharge of the employer's contractual obligation as to earnable compensation.

Each contributor shall file with the retirement board or with the employer to be forwarded to the retirement board an enrollment form showing the contributor's date of birth and other data needed by the retirement board.

§18-7A-18. Funds created; fund transfers.

The funds created are the teachers accumulation fund, the employers accumulation fund, the benefit fund, the reserve fund and the expense fund. Each fund shall constitute a separate trust.

5 (a) The teachers accumulation fund shall be the fund 6 in which the contributions of members shall be accum-7 ulated. The accumulated contributions of a member 8 returned to the member upon that member's withdra-9 wal, or paid to that member's estate or designated 10 beneficiary in the event of death, shall be paid from the teachers accumulation fund. Any accumulated contribu-11 12 tions forfeited by failure to claim such contributions 13 shall be transferred from the teachers accumulation fund to the reserve fund.

14

15

16

17

18

19

20

(b) Beginning on the first day of July, one thousand nine hundred eighty-four, contributions of employers, shall be deposited in the employers accumulation fund through state appropriations, and such amounts shall be included in the budget bill submitted annually by the governor.

21 Beginning on the first day of July, one thousand nine 22 hundred ninety-two and ninety-three, each county shall 23 deposit in the employers accumulation fund an amount 24 equal to six percent of all salary paid in excess of that 25 authorized for minimum salaries in sections two and 26 eight-a, article four, chapter eighteen-a of this code and 27 any salary equity authorized in section five of said 28 article or any county supplement equal to the amount 29 distributed for salary equity among the counties; 30 beginning on the first day of July, one thousand nine 31 hundred ninety-four, the rate shall be seven and one half 32 percent; beginning on the first day of July, one thousand 33 nine hundred ninety-five, the rate shall be nine percent; 34 beginning on the first day of July, one thousand nine 35 hundred ninety-six, the rate shall be ten and one half percent; beginning on the first day of July, one thousand 36 nine hundred ninety-seven, the rate shall be twelve 37 38 percent; beginning on the first day of July, one thousand 39 nine hundred ninety-eight, the rate shall be thirteen and 40 one half percent; and beginning on the first day of July, 41 one thousand nine hundred ninety-nine and thereafter, 42 the rate shall be fifteen percent.

43 (c) The benefit fund shall be the fund from which 44 annuities shall be paid. Upon the retirement of a 45 member, that member's accumulated contributions shall 46 be transferred from the teachers accumulation fund to the benefit fund; the accumulated employers' contribu-47 tion shall be transferred from the employers accumula-48 49 tion fund to the benefit fund; and annually a sum for 50 prior service pension and disability credits, if needed, 51 shall be transferred from the reserve fund to the benefit 52 fund. Any deficit occurring in the benefit fund which 53 is not automatically met by payments to that fund, as 54 provided for by this article, shall be met by additional

84

85 86

87

88

89

90

91

92

93 94

transfers from the employers accumulation fund and, if necessary, by transfers from the teachers accumulation fund.

- 58 (d) The retirement board is hereby authorized to accept gifts and bequests. All gifts, bequests and 59 60 interest earnings from investments received by the 61 board shall be deposited in the reserve fund. Any funds 62 that may come into possession of the retirement system 63 in this manner or which may be transferred from the 64 teachers accumulation fund by reason of the lack of a 65 claimant or because of a surplus in any of the funds, or 66 any other moneys the disposition of which is not 67 otherwise provided for, shall be credited to the reserve 68 fund. The retirement board shall allow interest on the 69 contributions in the teachers accumulation fund. Such 70 interest shall be paid from the reserve fund and credited 71 to the teachers accumulation fund. Any deficit occurring 72 in any fund which would not be automatically covered 73 by the payments to that fund as otherwise provided by 74 this article shall be met by transfers from the reserve 75 fund to such fund. In the reserve fund shall be accum-76 ulated moneys from retirement board appropriations to 77 pay the accrued liabilities of the system, caused by the 78 granting of prior service, ad hoc increases granted prior 79 to the first day of July, one thousand nine hundred 80 eighty, and disability pensions. Costs associated with 81 board investments, such as premiums, accrued interest 82 and commissions, shall be paid from the reserve fund.
 - (e) The expense fund shall be the fund from which shall be paid the expense incurred in the administration of the retirement system. The retirement board is herewith authorized to pay, from the expense fund, membership fees in such voluntary organizations as the national council on teacher retirement, anything in this code to the contrary notwithstanding. Interest on loans to members shall be deposited in the expense fund.

The refirement board is herewith given sole authority to direct and approve the making of any and all fund transfers as provided herein, anything in this code to the contrary notwithstanding.

ARTICLE 7B. TEACHERS' DEFINED CONTRIBUTION RETIRE-MENT SYSTEM.

§18-7B-10. Employer contributions.

1 Each participating employer shall annually make a 2 contribution equal to seven and one-half percent of each 3 members gross compensation whose employment com-4 menced on or after the first day of July, one thousand 5 nine hundred ninety-one: Provided. That beginning on 6 the first day of July, one thousand nine hundred ninety-7 five, the rate shall be nine percent; beginning on the 8 first day of July, one thousand nine hundred ninety-six. 9 the rate shall be ten and one half percent; beginning on 10 the first day of July, one thousand nine hundred ninety-11 seven, the rate shall be twelve percent; beginning on the 12 first day of July, one thousand nine hundred ninety-13 eight, the rate shall be thirteen and one half percent: 14 and beginning on the first day of July, one thousand nine 15 hundred ninety-nine and thereafter, the rate shall be 16 fifteen percent. The pro rata share of this amount shall 17 be paid upon each date that a member contribution is 18 made and shall be remitted as provided for in section 19 nine of this article for credit to the member's annuity 20 account. Each participating employer has a fiduciary 21 duty to its employees to ensure that the employer 22 contributions are timely made. In the case of an officer 23 or employee of the state, any unpaid contribution shall 24 be a state debt, contracted as a result of a casual deficit 25 in state revenues, to be accorded preferred status over 26 other expenditures.

In the event that any payment is not timely made, the participating employer shall immediately give to the employee and the state auditor notice in writing of the nonpayment, in such form and accompanied by such documentation as may be required by the auditor. Notice to the auditor shall operate in the manner of a requisition, and the auditor shall transmit a warrant to the treasurer. At such time as funds are available in the appropriate account, the treasurer shall pay the employer contribution, together with appropriate daily interest.

27

28

29

30

31

32

33

34

35

36

§18-9A-2. Definitions.

- 1 For the purpose of this article:
- 2 "State board" means the West Virginia board of education.
- 4 "County board" or "board" means a county board of education.
- 6 "Professional salaries" means the state legally man-7 dated salaries of the professional educators as provided 8 in article four, chapter eighteen-a of this code.
- 9 "Professional educator" shall be synonymous with and 10 shall have the same meaning as "teacher" as defined in 11 section one, article one, chapter eighteen of this code.
- 12 "Professional instructional personnel" means a profes-13 sional educator whose regular duty is as that of a 14 classroom teacher, librarian, counselor, attendance 15 director, school psychologist or school nurse with a 16 bachelors degree and who is licensed by the West 17 Virginia board of examiners for registered professional 18 nurses. A professional educator having both instruc-19 tional and administrative or other duties shall be
- included as professional instructional personnel for that ratio of the school day for which he is assigned and serves on a regular full-time basis in appropriate instruction, library, counseling, attendance, psychologist
- 24 or nursing duties.

29 30

31

32

33

34

- "Service personnel salaries" shall mean the state legally mandated salaries for service personnel as provided in section eight-a, article four, chapter eighteen-a of this code.
 - "Service personnel" shall mean all personnel as provided for in section eight, article four, chapter eighteen-a of this code. For the purpose of computations under this article of ratios of service personnel to adjusted enrollment, a service employee shall be counted as that number found by dividing his number of employment days in a fiscal year by two hundred:
- 36 Provided, That the computation for any such person employed for three and one-half hours or less per day

as provided in section eight-a, article four, chapter eighteen-a of this code shall be calculated as one half an employment day.

38

39

40

41 "Net enrollment" means the number of pupils enrolled 42 in special education programs, kindergarten programs 43 and grades one to twelve, inclusive, of the public schools 44 of the county. Commencing with the school year 45 beginning on the first day of July, one thousand nine 46 hundred eighty-eight, net enrollment further shall 47 include adults enrolled in regular secondary vocational 48 programs existing as of the effective date of this section: 49 Provided. That net enrollment shall include no more 50 than one thousand such adults counted on the basis of 51 full-time equivalency and apportioned annually to each 52 county in proportion to the adults participating in 53 regular secondary vocational programs in the prior year counted on the basis of full-time equivalency: Provided, 54 55 however, That no tuition or special fees beyond that 56 required of the regular secondary vocational student is 57 charged for such adult students.

58 "Adjusted enrollment" means the net enrollment plus 59 twice the number of pupils enrolled for special educa-60 tion. Commencing with the school year beginning on the 61 first day of July, one thousand nine hundred ninety. 62 adjusted enrollment means the net enrollment plus 63 twice the number of pupils enrolled for special educa-64 tion, including exceptional gifted, plus the number of 65 pupils in grades nine through twelve enrolled for honors 66 and advanced placement programs, plus the number of 67 pupils enrolled on the first day of July, one thousand 68 nine hundred eighty-nine, in the gifted program in 69 grades nine through twelve: Provided. That commenc-70 ing with the school year beginning on the first day of 71 July, one thousand nine hundred ninety, no more than 72 four percent of net enrollment of grades one through 73 eight may be counted as enrolled in gifted education and 74 no more than six percent of net enrollment of grades 75 nine through twelve may be counted as enrolled in 76 gifted education, exceptional gifted education (subject to 77 the limitation set forth in section one, article twenty of 78 this chapter) and honors and advanced placement

102

103

104

105

79 programs for the purpose of determining adjusted 80 enrollment within a county: Provided, however. That 81 nothing herein shall be construed to limit the number 82 of students who may actually enroll in gifted, honors or 83 advanced placement education programs in any county: 84 Provided further. That until the school year beginning 85 on the first day of July, one thousand nine hundred 86 ninety-two, the preceding percentage limitations shall 87 not restrict the adjusted enrollment definition for a 88 county to the extent that those limitations are exceeded 89 by students enrolled in gifted education programs on the 90 first day of July, one thousand nine hundred eighty-nine: 91 And provided further, That no pupil may be counted 92 more than three times for the purpose of determining 93 adjusted enrollment. Such enrollment shall be adjusted 94 to the equivalent of the instructional term and in 95 accordance with such eligibility requirements and rules 96 as established by the state board. No pupil shall be 97 counted more than once by reason of transfer within the 98 county or from another county within the state, and no 99 pupil shall be counted who attends school in this state 100 from another state.

"Levies for general current expense purposes" means ninety-eight percent of the levy rate for county boards of education calculated or set by the legislature pursuant to the provisions of section six-f, article eight, chapter eleven of this code.

106 "Basic resources per pupil" for the state and the 107 several counties means the total of (a) ninety-five 108 percent of the property tax revenues computed at the 109 levy rate for county boards of education calculated or 110 set by the legislature pursuant to the provisions of 111 section six-f, article eight, chapter eleven of this code. 112 but excluding revenues from increased levies as pro-113 vided in section ten, article X of the Constitution of West 114 Virginia, and (b) basic state aid as provided in sections 115 twelve and thirteen of this article, but excluding the 116 foundation allowance to improve instructional programs 117 as provided in section ten of this article, and excluding 118 any funds appropriated for the purpose of achieving 119 salary equity among county board employees.

- 120 this total divided by the number of students in adjusted
- 121 enrollment: Provided, That beginning with the school
- 122 year commencing on the first day of July, one thousand
- 123 nine hundred ninety-one, and thereafter, the foundation
- 124 allowance for transportation cost as provided in section
- 125 seven of this article shall also be excluded and the total
- 126 shall be divided by the number of students in net
- 127 enrollment: Provided, however, That any year's alloca-
- 128 tions to the counties of the eighty percent portion of the
- 129 foundation allowance to improve instructional pro-
- 130 grams, as provided in section ten of this article, shall
- 131 be determined on the basis of the immediately preceding
- 132 school year's basic resources per pupil.

§18-9A-3b. Total state basic foundation program and foundation allowance for regional educational service agencies for fiscal year 1993-1994 only.

- 1 (a) Notwithstanding any other provisions of this 2 article to the contrary, the total basic foundation
- 3 program for the state for the fiscal year one thousand
- 4 nine hundred ninety-three—ninety-four shall be the sum
- 5 of the following, less the county's local share:
- 6 (1) An allowance for professional educators in an 7 amount at least equal to six hundred twenty-three 8 million, five hundred fifteen thousand, seventy dollars:
- 9 (2) An allowance for service personnel in an amount
- 10 at least equal to one hundred ninety million, four
- 11 hundred forty-two thousand, three hundred eighty-two
- 12 dollars;
- 13 (3) An allowance for fixed charges in an amount appropriated by the Legislature;
- 15 (4) An allowance for transportation cost in an amount appropriated by the Legislature:
- 17 (5) An allowance for administrative cost in an amount appropriated by the Legislature;
- 19 (6) An allowance for other current expense and 20 substitute employees in an amount appropriated by the
- 21 Legislature; and

22 (7) An allowance to improve instructional programs in an amount appropriated by the Legislature.

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

1 The basic foundation allowance to the county for 2 professional educators shall be the amount of money 3 required to pay the state minimum salaries, in accordance with provisions of article four, chapter eighteen-4 5 a of the code, to the personnel employed: Provided, That 6 in making this computation no county shall receive an 7 allowance for the personnel which number is in excess ጸ of fifty-three and one-half professional educators to each one thousand students in adjusted enrollment: Provided. 9 10 however. That any county not qualifying under the 11 provision of section fourteen of this article is eligible for 12 a growth rate in professional personnel in any one year 13 not to exceed twenty percent of its total potential increase under this provision, except that in no case 14 15 shall the limit be fewer than five professionals: Provided 16 further. That the number of and the allowance for 17 personnel paid in part by state and county funds shall be prorated: And provided further. That where two or 18 19 more counties join together in support of a vocational or 20 comprehensive high school or any other program or 21 service, the professional educators for the school or 22 program may be prorated among the participating 23 counties on the basis of each one's enrollment therein 24 and that the personnel shall be considered within the 25 above-stated limit: And provided further, That in the 26 school year beginning the first day of July, one thousand 27 nine hundred eighty-eight, and in each school year 28 thereafter, each county board shall establish and 29 maintain a minimum ratio of fifty professional instruc-30 tional personnel per one thousand students in adjusted 31 enrollment: And provided further, That no permanent 32 substitute shall be included in the minimum ratio for 33 professional instructional personnel. Permanent substi-34 tutes may be included in the computation for profes-35 sional educators. For the purposes of this section, 36 permanent substitute means a full-time employee who 37 performs the duties of a day-to-day substitute: And

38 provided further, That no county shall have less than a 39 total of five principals and central office administrators. 40 Any county board which does not establish and maintain 41 this minimum ratio shall suffer a pro rata reduction in the allowance for professional educators under this 42 43 section: And provided further, That no county shall be 44 penalized if it has increases in enrollment during that 45 school year: And provided further, That any county board which does not establish and maintain this 46 47 minimum ratio shall utilize any and all allocations to it 48 by provision of section fourteen of this article solely to 49 employ professional instructional personnel until the 50 minimum ratio is attained. Every county shall utilize 51 methods other than reductions in force, such as attrition 52 and early retirement, before implementing their 53 reductions in force policy to comply with the limitations 54 of this section. It is the intent of the Legislature that in planning reductions in force to comply with reduced 55 56 ratios of professional educators to students in adjusted 57 enrollment, county boards shall consider positions for 58 elimination in the following order: (1) Central office 59 administrators, (2) assistant principals, and (3) 60 principals.

No county shall 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 the thirtieth day of June, one thousand nine hundred ninety, and, therefore, county boards shall whenever possible utilize classroom teachers for curriculum administrative positions through the use of modified or extended contracts: Provided, That the governor shall submit a recommendation to the Legislature at the beginning of the regular session thereof in the year one thousand nine hundred ninety-one, which proposes a method for establishing a responsible level of administrative support for each county school system and a pay scale differentiation on a daily rate between classroom positions and administrative positions when all other factors are equal.

61

62

63 64

65 66

67 68

69

70

71

72

73

74

75

76

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

34

35

36

37

38

39

40

41

42

1 The basic foundation allowance to the county for 2 service personnel shall be the amount of money required 3 to pay the annual state minimum salaries in accordance 4 with the provisions of article four, chapter eighteen-a of 5 the code, to such service personnel employed: Provided. 6 That no county shall receive an allowance for an amount 7 in excess of thirty-four service personnel per one 8 thousand students in adjusted enrollment: Provided. 9 however, That the state superintendent of schools is 10 authorized in accordance with rules and regulations established by the state board and upon request of a 11 12 county superintendent to waive the maximum ratio of 13 thirty-four service personnel per one thousand students 14 in adjusted enrollment and the twenty percent per year 15 growth cap provided in this section, to the extent 16 appropriations are provided, in those cases where the 17 state superintendent determines that student population 18 density and miles of bus route driven justify the waiver. 19 except that no waiver shall be granted to any county 20 whose financial statement shows a net balance in 21 general current expense funds greater than three 22 percent at the end of the previous fiscal year: Provided 23 further. That on or before the first day of each regular 24 session of the Legislature, the state board, through the 25 state superintendent, shall make to the Legislature a full 26 report concerning the number of waivers granted and 27 the fiscal impact related thereto. Every county shall 28 utilize methods other than reduction in force, such as attrition and early retirement, before implementing 29 30 their reductions in force policy to comply with the 31 limitations of this section. 32

For any county which has in excess of thirty-four service personnel per one thousand students in adjusted enrollment, the allowance shall be computed based upon the average state minimum pay scale salary of all service personnel in the county: *Provided*, That for any county having fewer than thirty-four service personnel per one thousand students in adjusted enrollment, in any one year, the number of service personnel used in making this computation may be increased the succeeding years by no more than twenty percent per year of its total potential increase under this provision, except

- 43 that in no case shall the limit be fewer than two service
- 44 personnel until the county attains the maximum ratio
- set forth: Provided, however, That where two or more 45
- 46 counties join together in support of a vocational or
- 47 comprehensive high school or any other program or
- 48 service, the service personnel for the school or program
- 49 may be prorated among the participating counties on
- 50 the basis of each one's enrollment therein and that the
- 51 personnel shall be considered within the above-stated
- 52 limit.

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

- 1 For the fiscal year beginning on the first day of July,
- 2 one thousand nine hundred ninety-one, and for each
- 3 fiscal year thereafter, the foundation allowance for
- 4 regional educational service agencies shall be equal to
- 5 sixty-three one-hundredths percent of the allocation for
- 6 professional educators as determined in section four of
- 7 this article: Provided, That for the fiscal year beginning
- on the first day of July, one thousand nine hundred 8
- 9 ninety-three only, the foundation allowance for regional
- 10 educational service agencies shall be at least equal to
- 11 fifty-five one-hundredths percent of the allocation for
- 12 professional educators as determined in section four of
- 13 this article. The allowance shall be distributed to the
- regional educational service agencies in accordance with 14
- 15 rules adopted by the state board. The allowance for
- 16 regional educational service agencies shall be excluded
- 17 from the computation of total basic state aid as provided
- 18 for in section twelve of this article.

§18-9A-10. Foundation allowance to improve instructional programs.

- 1 (a) For the school year beginning on the first day of July, one thousand nine hundred ninety-three only,
- 2 3 thirty-two million, five hundred twenty thousand, nine
- 4 hundred ninety-four dollars, unless a greater amount is
- 5 appropriated by the Legislature, in addition to funds
- 6 which accrue from allocations due to increase in total
- 7 local share above that computed for the school year
- beginning on the first day of July, one thousand nine

31

32

34

46

system.

- 9 hundred ninety-three, from balances in the general 10 school fund, or from appropriations for such purpose 11 shall be allocated to increase state support of counties 12 as follows: Provided, That for the school year beginning 13 on the first day of July, one thousand nine hundred 14 ninety-three only, no county shall gain more than 15 seventy-three and sixty-six one-hundredths percent or 16 lose more than twenty-six and thirty-four one-hun-17 dredths percent over the previous year's allocation: 18 Provided, however. That for the school year beginning 19 on the first day of July, one thousand nine hundred 20 ninety-four and thereafter, the sum of the allocations 21 shall be in an amount at least equal to the amount 22 appropriated by the Legislature, in addition to funds 23 which accrue from allocations due to increase in total 24 local share above that computed for the previous school 25 year, from balances in the general school fund, or from 26 appropriations for such purposes.
- 27 (1) One hundred fifty thousand dollars shall be 28 allocated to each county; and
- (2) Distribution to the counties of the remainder of 30 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 33 enrollment.

Moneys allocated by provision of this section shall be

35 used to improve instructional programs according to a 36 plan for instructional improvement which the affected 37 county board shall file with the state board by the first 38 day of August of each year, to be approved by the state 39 board by the first day of September of that year if such 40 plan substantially complies with standards to be 41 adopted by the state board: Provided, That notwith-42 standing any other provision of the code to the contrary, 43 moneys allocated by provision of this section may also 44 be used in the implementation and maintenance of the 45 uniform integrated regional computer information

(3) For the school year beginning on the first day of 47 48 July, one thousand nine hundred ninety-three, up to twenty-five percent of this allocation may be used to employ professional educators and/or service personnel in counties after all applicable provisions of sections four and five of this article have been fully utilized.

49

50

51

52

88

89

53 Prior to the use of any funds from this section for 54 personnel costs, the county board must receive author-55 ization from the state superintendent of schools. The 56 state superintendent shall require the district board to 57 demonstrate: (1) The need for the allocation, (2) 58 efficiency and fiscal responsibility in staffing, and (3) 59 sharing of services with adjoining counties and the 60 regional educational service agency for that county in 61 the use of the total local district board budget. District 62 boards shall make application for available funds by the 63 first day of May: Provided. That for the school year 64 beginning on the first day of July, one thousand nine 65 hundred ninety-three only, district boards shall make 66 application for available funds by the fifteenth day of 67 June, one thousand nine hundred ninety-three. On or 68 before the first day of June, the state superintendent 69 shall review all applications and notify applying district 70 boards of the distribution of the allocation: Provided. That for the school year beginning on the first day of 71 72 July, one thousand nine hundred ninety-three only, the 73 state superintendent shall review all applications and 74 notify applying district boards of the distribution of the 75 allocation on or before the first day of July, one thousand 76 nine hundred ninety-three. Such funds shall be distrib-77 uted during the fiscal year as appropriate. The state 78 superintendent shall require the county board to 79 demonstrate the need for an allocation for personnel 80 based upon the county's inability to meet the require-81 ments of state law or state board policy: Provided. That 82 the funds available for personnel under this section may 83 not be used to increase the total number of professional 84 noninstructional personnel in the central office beyond 85 four. Such instructional improvement plan shall be 86 made available for distribution to the public at the office 87 of each affected county board.

(b) Commencing with the school year beginning on the first day of July, one thousand nine hundred ninety-

90 three, thirty-five million, four hundred forty thousand. 91 four hundred ninety-three dollars shall be paid into the 92 school building capital improvements fund created by 93 section six, article nine-d of this chapter, and shall be 94 used solely for the purposes of said article nine-d: 95 Provided, That in the event that additional money is 96 authorized for expenditure for new construction bonds, 97 then this appropriation shall be increased in an amount 98 no less than the new debt service. In each fiscal year 99 thereafter, fifty percent of the funds which accrue due 100 to an increase in local share above that computed for the 101 school year beginning on the first day of July, one 102 thousand nine hundred eighty-seven, shall be paid into 103 the school building capital improvements fund created 104 by section six, article nine-d of this chapter, and shall 105 be used solely for the purposes of said article nine-d: 106 Provided, however. That if funds are available and 107 appropriated in each such subsequent fiscal year, not 108 less than seven million seven hundred thousand dollars 109 shall be added to the amount of the prior year's 110 appropriation for such fund.

§18-9A-11. Computation of local share; appraisal and assessment of property.

- 1 (a) For the fiscal year beginning on the first day of 2 July, one thousand nine hundred ninety-three, and 3 thereafter, on the basis of each county's certificates of 4 valuation as to all classes of property as determined and 5 published by the assessors pursuant to section six, 6 article three, chapter eleven of this code for the next 7 ensuing fiscal year in reliance upon the assessed values 8 annually developed by each county assessor pursuant to 9 the provisions of article one-c and article three, chapter 10 eleven of this code, the state board shall for each county 11 compute by application of the levies for general current 12 expense purposes, as defined in section two of this 13 article, the amount of revenue which such levies would 14 produce if levied upon one hundred percent of the 15 assessed value of each of the several classes of property 16 contained in the report or revised report of such value, 17 made to it by the tax commissioner as follows:
- 18 (1) 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.

(2) 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. All of the amount so determined shall be added to the ninety-five percent of public utility taxes computed as provided above, and this total shall be further reduced by the amount due each county assessor's office pursuant to the provisions of 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 that may be required prior to the report to the legislature by the tax commissioner, the state board of education shall use the most recent projections or estimations that may be available from the tax department for such purpose.

(b) Whenever in any year a county assessor or a county commission shall fail or refuse to comply with the provisions of 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 such corrections in the valuations as may be necessary so that they shall comply with the requirements of chapter eleven of this code and this section, and the tax commissioner shall enter the county and fix the assessments at the required ratios. Refusal of the assessor or the county commission to make such corrections shall constitute ground for removal from office.

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

41

circumstance.

- 1 (a) The basic foundation program for each county for 2 the fiscal year shall be the sum of the amounts computed 3 in accordance with the provisions of sections four, five, six, seven, eight, nine and ten of this article. On the first 4 working day of July in each year, the state board shall 5 determine the basic foundation program for each county 6 7 for that fiscal year. Data used in the computations 8 relating to net and adjusted enrollment, and the number 9 of professional educators, shall be for the second month of the prior school term. Transportation expenditures 10 11 used in these computations shall be for the most recent 12 vear in which data are available. The allocated state aid 13 share of the county's basic foundation program shall be 14 the difference between the cost of its basic foundation 15 program and the county's local share as determined in 16 section eleven of this article except as provided in 17 subsection (b) of this section.
- 18 (b) The allocated state aid share shall be adjusted in the following circumstances in the following manner: 19 20 Provided, That prior to such adjustment, the state tax 21 commissioner shall provide the state board, by the 22 fifteenth day of January of each year, a certified listing 23 of those counties in which such adjustment shall be made pursuant to this subsection, together with the 24 25 amount of revenue which will not be available to each 26 county board in the ensuing fiscal year as a result of the
- (1) In those instances where the local share as 28 29 computed under section eleven of this article is not 30 reflective of local funds available because the county is 31 under a final court order to refund or credit property 32 taxes paid in prior years, the allocated state aid share 33 shall be the county's basic foundation program, minus 34 the local share as computed under section eleven of this 35 article, plus the amount of property tax the county is 36 unable to collect or must refund due to the final court 37 order: Provided, That said adjustment shall not be made 38 or shall only be made proportionately when the Legis-39 lature fails to fund or funds only in part the public school basic foundation support plan state share at a 40

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 44 by the Legislature.

42

- 45 (2) In those instances where the local share as computed under section eleven of this article is not 46 47 reflective of local funds available because the county is 48 collecting tax based upon an assessed value which is less 49 than that determined by the tax commissioner in the 50 most recent published survey of property valuations in 51 the state due to an error in the published survey, which 52 error is certified to by the tax commissioner, the 53 allocated state aid share shall be the county's basic 54 foundation program, minus the local share as computed 55 under section eleven of this article, plus the amount of 56 property tax the county is unable to collect based on 57 differences in the assessed valuation between those in 58 the most recent published survey of valuation and the 59 corrected assessed value actually levied upon by the 60 county: Provided, That said adjustment shall not be 61 made or shall only be made proportionately when the 62 Legislature fails to fund or funds only in part the public 63 school basic foundation support plan state share at a 64 level sufficient to cover the reduction in state share: 65 Provided, however, That nothing herein provided shall 66 be construed to require or mandate any level of funding 67 by the Legislature.
- 68 (3) In instances where a county is unable to collect 69 property taxes from a taxpayer during the pendency of 70 any court proceedings, the allocated state aid share shall 71 be the county's basic foundation program minus the 72 local share as computed under section eleven of this 73 article, plus the amount the county is unable to collect 74 as a result of the pending court proceedings as certified by the tax commissioner: Provided, That the county is 75 76 required to reimburse the amount of allocated state aid 77 share attributable to the amount of property tax it later receives upon completion of court proceedings, which 78 shall be paid into the general revenue fund of the state: 79 Provided, however, That said adjustment shall not be 80 made or shall only be made proportionately when the 81 82 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.
- 88 (c) The allocated state aid share shall be adjusted in 89 any county receiving payments or contributions in lieu 90 of property taxes. In instances where a county receives 91 payments or contributions in lieu of property taxes, the 92 allocated state aid share shall be the county's basic 93 foundation program minus the local share as computed 94 under section eleven of this article, plus any amounts 95 added pursuant to subsection (b) of this section minus 96 the payments or contributions in lieu of property taxes 97 which are distributed by the sheriff to the county board 98 of education. In determining the amount of such 99 contribution or payment in lieu of taxes, each county 100 commission shall provide to the state tax commissioner, 101 by the first day of January of each year, the total 102 amount of such payments or contributions paid to the 103 county and the proportion of the total amount that has 104 been or will be distributed to the county board of 105 education. The state tax commissioner then shall provide the state board, by the fifteenth day of January 106 107 of each year, a certified listing of those counties in which 108 an adjustment pursuant to this section shall be made, 109 together with the amount of revenue which will be 110 available to each county board in the ensuing fiscal year 111 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.

CHAPTER 18A. SCHOOL PERSONNEL.

ARTICLE 4. SALARIES, WAGES AND OTHER BENEFITS.

§18A-4-7b. Calculation of seniority for professional personnel.

Notwithstanding any other provision of this code to the contrary, seniority for professional personnel as defined in section one, article one, chapter eighteen-a of this code shall be calculated pursuant to the provisions of section seven-a of this article as well as the following: Provided. That any recalculation of seniority of a professional personnel employee that may be required in order to remain consistent with the provisions contained herein shall be calculated retroactively, but shall not be utilized for the purposes of reversing any decision that has been made or grievance that has been filed prior to the effective date of this section:

(a) A professional employee shall begin to accrue seniority upon commencement of the employee's duties.

 $\frac{20}{21}$

- (b) An employee shall receive seniority credit for each day the employee is professionally employed regardless of whether the employee receives pay for that day: Provided, That no employee shall receive seniority credit for any day the employee is suspended without pay pursuant to section eight, article two of this chapter: Provided, however, That an employee who is on an approved leave of absence shall accrue seniority during the period of time that the employee is on the approved leave of absence.
 - (c) Any professional employee whose employment with a county board of education is terminated either voluntarily or through a reduction-in-force shall, upon reemployment with the same board of education in a regular full-time position, receive credit for all seniority previously accumulated with the board of education at the date the employee's employment was terminated.
 - (d) Any professional employee employed for a full employment term but in a part-time position shall receive seniority credit for each day of employment prorated to the proportion of a full employment day the employee is required to work: *Provided*, That nothing herein allows a regular full-time employee to be credited with less than a full day of seniority credit for each day the employee is employed by the board: *Provided*, however, That this calculation of seniority for part-time

Enr. Com. Sub. for H. B. 104] 56

- professional personnel is prospective and does not 41
- 42 reduce any seniority credit accumulated by any em-
- 43 ployee prior to the effective date of this statute: Provided
- 44 further, That for the purposes of this section a part-time
- employee shall be defined as an employee who is 45
- employed less than three and one-half hours per day. 46

§18A-4-17. Health and other facility employee salaries.

- 1 (a) The minimum salary scale for professional person-
- 2 nel and service personnel employed by the state 3 department of education to provide educational and
- 4 support services to residents of state department of
- 5 health and human resources facilities, corrections
- 6 facilities providing services to juvenile and youthful
- 7 offenders, and in the West Virginia schools for the deaf
- 8 and the blind or professional personnel employed by the
- 9 division of rehabilitation services facilities shall be the
- 10 same as set forth in sections two, three and eight-a of
- 11 this article. Additionally, such personnel shall receive
- 12 the equivalent of salary supplements paid to professional
- 13 and service personnel employed by the county board of
- 14
- education in the county wherein each facility is located,
- 15 as set forth in sections five-a and five-b of this article.
- 16 Professional personnel and service personnel in these
- 17 facilities who earn advanced classification of training
- 18 after the effective date of this section shall be paid such
- 19 advanced salary from the date such classification of
- 20 training is earned: Provided. That beginning on the first
- 21 day of July, one thousand nine hundred ninety-four,
- 22 teachers employed at the state division of rehabilitation
- 23 services facilities shall be required to be certified,
- 24 licensed, or trained and/or shall meet other eligibility
- 25 classifications as may be required by the provisions of
- 26 this chapter and by state board regulations for compar-
- 27 able instructional personnel who are employed by
- 28 county boards of education, and shall be paid at the
- 29 equivalent rate of pay of teachers as set forth in section
- 30 two of this article, but outside the public support plan,
- 31 plus the equivalent of the salary supplement paid to
- 32 teachers employed by the county board of education in
- 33 the county wherein each facility is located, as set forth
- 34 in section five-a of this article.

- 35 (b) Professional personnel employed by the depart-36 ment to provide educational service to residents in state 37 department of health and human resources facilities, 38 corrections facilities providing services to juvenile and youthful offenders, or in the West Virginia schools for 39 40 the deaf and the blind, or professional personnel employed by the division of rehabilitation services 41 42 facilities shall be afforded all the rights, privileges and 43 benefits established for such professional personnel 44 under this article: Provided, That such benefits shall 45 apply only within the facility at which employed: 46 Provided, however, That benefits shall exclude salaries 47 unless explicitly provided for under this or other 48 sections of this article: Provided further, That seniority 49 for such professional personnel shall be determined on 50 the basis of the length of time that the employee has 51 been professionally employed at the facility, regardless 52 of which state agency was the actual employer.
 - (c) Nothing contained in this section shall be construed to mean that professional personnel and service personnel employed by the department of education to provide educational and support services to residents in state department of health and human resources facilities, corrections tack the providing services to juvenile and youthful offenders and the West Virginia schools for the deaf and the blind, or professional personnel employed to provide professional education services in the division of rehabilitation services facilities are other than state employees.

54

55

56

57

58 59

60

61

62

Enr. Cam. Sub. for H. B. 104] 58

The Joint Committee on Enrolled Bills hereby certifies that
the foregoing bill is correctly enrolled
12 12 11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
15/19 160/-
Chairman Senate Committee
p/ + 0 m
Ernest C moore
Chairman House Committee
Originating in the House.
Takes offect from passage.
() MOM ()
NANNINETVIA KUS
Clerk of the Senate
/ Cierk by the Senate
0
Horard L'Olable
Clay of the House Deleggery
Mart Pile dall
(acc) concess
President of the Senate
100000
WLMW)O
Speaker of the House of Delegates
The within to application this the
The within this the
day of
MATTER I COMMEN
~ /will [43/1/0]
V Common

PRESENTED TO THE
GOVERNOR

Date 6/2/43

Time 3:15 pm