

# FundEd: West Virginia Report

## A Detailed Look at West Virginia's Funding Policies



## West Virginia



### Funding Basics

#### Formula Type

West Virginia has a primarily resource-based formula. It determines the cost of delivering education in a district based on the cost of the resources, such as staff salaries and actual transportation costs, required to do so.

West Virginia considers sparsity in the allocation of funding for staff costs. Services for English-language learners, highly disabled students, and students enrolled in career and technical education programs are funded through program-specific allocations.

#### Base Amount

The state of West Virginia uses a resource-based funding formula and therefore does not use a base per-student amount as the basis for its funding.

### Local Revenue

#### Expected Local Share

West Virginia expects school districts to contribute revenue to the funding of public schools. The amount each district is expected to raise for its education costs is based on its property values: each district is expected to contribute \$1.94 for every \$1,000 of assessed tangible agricultural property wealth, \$3.88 for every \$1,000 of assessed owner-occupied property wealth, including farms, and \$7.76 for every \$1,000 of other assessed local property wealth.

These rates are established annually by the legislature. Once the state calculates the total amount of funding necessary to educate students within a district, it subtracts 90% of the expected local contribution, deducts 4% as an allowance for discounts and nonpayment, and provides the difference in the form of state education aid.

## Property Tax Floors and Ceilings

West Virginia sets a floor and a ceiling for local property tax rates, as well as a level above which voter approval is required. School districts are required to levy specific tax rates (which vary depending on the type of property), and they may levy higher rates with voter approval, up to a maximum.

School districts are required to levy \$1.94 for every \$1,000 of tangible agricultural property, \$3.88 for every \$1,000 of owner-occupied property and farms, and \$7.76 for every \$1,000 of other real and personal property. These rates are established annually by the legislature. With the approval of a majority of voters in a referendum, school districts may levy up to a total of \$2.295 for every \$1,000 of tangible agricultural property, \$4.59 for every \$1,000 of owner-occupied property and farms, and \$9.18 for every \$1,000 of other real and personal property. These higher rates must be re-approved every five years.

With voter approval, districts may also impose additional property taxes for specific purposes, including to pay the cost of maturing bonds and bond interest and to pay for capital improvements. School districts may issue bonds worth up to 5% of the taxable value of real and personal property within the district and may levy taxes sufficient to pay the principal and interest.

## Other Local Taxes for Education

School districts in West Virginia receive local revenue only from property taxes.

## District Characteristics

### Grade Level

West Virginia does not differentiate funding based on students' grade levels.

### English-Language Learner

West Virginia provides increased funding for English-language learners (ELLs). It does so in the form of an allocation for each ELL, in the amount of the state's total appropriation for this purpose divided by the prior-year ELL count.

In FY2018, the state appropriated \$96,000 for this purpose.

### Poverty

West Virginia does not provide increased funding for students from low-income households or increased funding for districts with high concentration of low-income students.

However, many of the state's program-specific allocations consider poverty levels in the allocation of funding.

## Special Education

West Virginia funds special education using a hybrid system incorporating a single student weight and partial reimbursement. It does so by providing a flat per-district amount, a flat per-pupil amount for each student with disabilities, regardless of the severity of those disabilities, and reimbursement for some costs.

The state provides each district with a flat base amount for special education. This amount was \$32,681 in FY2017. Additional funding is allocated on a per-pupil basis. This per-pupil amount was \$72.47 for each disabled K-12 student in FY2017.

There is also a high-cost reimbursement available when a student with disabilities has eligible costs greater than a threshold amount, which is set annually. When students are placed in out-of-state instruction programs because a free and appropriate public education cannot be provided to them in-state, districts may request reimbursement for the cost of the placement. When a student with disabilities is placed into a facility or foster home outside his or her home county by the Department of Health and Human Resources or the Department of Juvenile Services, districts may apply for reimbursement for the cost of that placement as well.

## Gifted

West Virginia does not provide increased funding for gifted and talented students.

## Career and Technical Education

West Virginia provides increased funding for career and technical education (CTE) programs. It does so through a program-based allocation, in accordance with a formula that takes into account several participation and performance factors.

The formula considers the number of students within non-occupational CTE courses, the number of students within first CTE courses, the number of students who have completed three CTE courses, and the number of students completing CTE programs. The funding is intended for both program costs and equipment replacement.

## Sparsity and/or Small Size

West Virginia provides increased funding for small school districts. It does so by inflating the student count in those districts to generate extra funding. The state also considers district sparsity in the specified student-to-staff ratios that generate funding for staff positions and in allocating transportation funding.

For small districts, defined as those with fewer than 1,400 students, the state inflates the student count using a formula in which the state subtracts the district's enrollment from 1,400 and multiplies the difference by a factor related to the district's student population density. The state also covers a greater proportion of transportation costs for sparse and lower-density districts.

For a complete list of primary sources, please see the appropriate state page at [funded.edbuild.org](http://funded.edbuild.org)

