WEST VIRGINIA CODE: §18-9B-2

§18-9B-2. Definitions.

For the purposes of this article:

“State superintendent” means the State Superintendent of Schools.

“Budget” means the annual budget of school revenues and expenditures prepared and adopted by a county board of education in accordance with this article.

“Levy estimate” means the summary statement of the total budgeted school requirements prepared and adopted by a county board of education in accordance with law, in justification of the amount levied upon taxable property within the county for the support of the local schools.

“Appropriation” means an item, or the amount of an item, budgeted by a county board of education for expenditure during the fiscal year.

“Expenditure schedule” means a schedule for the expenditure of amounts budgeted throughout the fiscal year and adopted in conjunction with the annual budget.

“County board” means a county board of education.

WV Legislature