

# **WEST VIRGINIA CODE: §18-9B-5**

## **§18-9B-5. School district budgeting.**

The state superintendent shall formulate and prescribe a uniform system of school district budgeting for the use of all county school districts to include, at least:

- (1) Itemization schedules for estimating anticipated revenues and receipts of all kinds;
- (2) Itemization schedules for estimating anticipated requirements for expenditure during the fiscal year;
- (3) The form, classification and itemization of budget items for appropriation purposes;
- (4) Expenditure schedules for the allotment of amounts of proposed expenditures throughout the fiscal year;
- (5) A budget calendar fixing the dates by or upon which schedules shall be prepared, budgets adopted, and reports made to the state superintendent;
- (6) Methods and procedures of budgeting to be followed in the use of the uniform system.