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.

WV Legislature