

# WEST VIRGINIA LEGISLATURE

## 2021 REGULAR SESSION

Introduced

### House Bill 2501

FISCAL  
NOTE

BY DELEGATES GEARHEART, MANDT, FERRELL, STORCH,  
SMITH, MAYNARD, ELLINGTON, CRISS, HOUSEHOLDER  
AND WAMSLEY

[Introduced February 15, 2021; Referred to the Committee  
on Education then Finance]

1 A BILL to amend and reenact §18-9B-5 of the Code of West Virginia, 1931, as amended, relating  
 2 to suspending the implementation of the school aid formula until the year 2024; requiring  
 3 that all school systems be funded at the level established by the 2020-2021 budget; and  
 4 providing that the Legislature develop a new funding formula to be implemented for the  
 5 budget year 2024-2025.

*Be it enacted by the Legislature of West Virginia:*

**ARTICLE 9B. STATE BOARD OF SCHOOL FINANCE.**

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

1 (a) The board of finance shall formulate and prescribe a uniform system of school district  
 2 budgeting for the use of all county school districts to include, at least:

3 (1) Itemization schedules for estimating anticipated revenues and receipts of all kinds;

4 (2) Itemization schedules for estimating anticipated requirements for expenditure during  
 5 the fiscal year;

6 (3) The form, classification, and itemization of budget items for appropriation purposes;

7 (4) Expenditure schedules for the allotment of amounts of proposed expenditures  
 8 throughout the fiscal year;

9 (5) A budget calendar fixing the dates by or upon which schedules shall be prepared,  
 10 budgets adopted, and reports made to the board of finance;

11 (6) Methods and procedures of budgeting to be followed in the use of the uniform system.

12 (b) Notwithstanding any other provision of this code to the contrary, the implementation of  
 13 the school aid funding formula for school district budgeting and the budget provisions of this article  
 14 for that purpose are suspended until the budget year 2024, during which period the funding levels  
 15 established by the 2020-2021 budget year shall apply. The Legislature shall develop a new  
 16 funding formula to be implemented for the budget year 2024-2025.

NOTE: The purpose of this bill is to suspend the implementation of the school aid formula

for school district budgeting until the year 2025; requiring that all school systems be funded at the level established by the 2020-2021 budget during this period; and providing that the Legislature develop a new funding formula to be implemented for the budget year 2024-2025.

Strike-throughs indicate language that would be stricken from a heading or the present law and underscoring indicates new language that would be added.