



WEST VIRGINIA SECRETARY OF STATE

KRIS WARNER

ADMINISTRATIVE LAW DIVISION

eFILED

7/9/2025 10:39 AM

Office of West Virginia
Secretary Of State

**NOTICE OF FINAL FILING AND ADOPTION OF A LEGISLATIVE EXEMPT, INTERPRETIVE OR PROCEDURAL
RULE**

AGENCY: Education TITLE-SERIES: 126-200
RULE TYPE: Legislative Exempt Amendment to Existing Rule: No Repeal of existing rule: Yes
RULE NAME: PUBLIC SCHOOL FINANCE REQUIREMENTS
(8100)
CITE STATUTORY AUTHORITY: W. Va. Constitution, Article XII, §2; W. Va. Code §§18-2-5, 18-5-1 et seq.,
18-9A-1 et seq., and 18A-4-1 et seq

This rule is filed with the Secretary of State. This rule becomes effective on the following date:

August 8, 2025

BY CHOOSING 'YES', I ATTEST THAT THE PREVIOUS STATEMENT IS TRUE AND CORRECT.

Yes

Kelli D Talbott -- By my signature, I certify that I am the person authorized to file legislative rules, in accordance with West Virginia Code §29A-3-11 and §39A-3-2.

126CSR200

**TITLE 126
LEGISLATIVE RULE
BOARD OF EDUCATION**

**SERIES 200
PUBLIC SCHOOL FINANCE REQUIREMENTS (8100)**

§126-200-1. General.

1.1. Scope. -- This legislative rule establishes requirements related to public school finance for county boards of education (boards), educational service cooperatives (ESCs), and multi-county vocational centers (MCVCs) collectively referred to as applicable local education agencies (LEAs).

1.2. Authority. -- W. Va. Constitution, Article XII, §2; W. Va. Code §§18-2-5, 18-5-1 et seq., 18-9A-1 et seq., and 18A-4-1 et seq.

1.3. Filing Date. -- July 9, 2025.

1.4. Effective Date. -- August 8, 2025.

1.5. Repeal of Former Rule. -- This legislative rule repeals and replaces W. Va. §126CSR200, Policy 8100, Public School Finance, filed July 8, 2024, and effective August 7, 2024.

§126-200-2. Incorporation by Reference.

2.1. The West Virginia Public School Finance Procedures Manual is attached to this rule and is incorporated by reference in its entirety

§126-200-3. LEA Requirements.

3.1. LEAs shall adhere to the West Virginia Public School Finance Procedures Manual and any policies relative to the manual approved by the WVBE.

§126-200-4. Severability.

4.1. If any provision of this policy or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of this policy.