

WEST VIRGINIA LEGISLATURE

2017 REGULAR SESSION

Introduced

House Bill 2733

BY DELEGATES MOORE, MR. SPEAKER (MR. ARMSTEAD),

O'NEAL, COWLES, HOUSEHOLDER AND ESPINOSA

[Introduced February 28, 2017; Referred
to the Committee on Finance.]

1 A BILL to amend and reenact §5-1A-4 of the Code of West Virginia, 1931, as amended, relating
 2 to requiring a detailed explanation of any appropriation designated as "Other assets" in
 3 the Governor's proposed budget expenditures.

Be it enacted by the Legislature of West Virginia:

1 That the §5-1A-4 of Code of West Virginia, 1931, as amended, be amended and
 2 reenacted, all to read as follows:

**ARTICLE 1A. ITEMIZATION OF PROPOSED APPROPRIATIONS IN BUDGET BILL
 SUBMITTED BY GOVERNOR TO LEGISLATURE.**

**§5-1A-4. Uniform itemization; definitions; sub classifications and sub items; separate line
 items for specific programs or purposes; separate account numbers for single
 spending units permitted.**

1 (a) With the exception of the spending units or purposes mentioned in section five of this
 2 article, the proposed appropriations submitted by the Governor for the spending units of the
 3 executive department shall be itemized and classified according to the provisions of this section.

4 The budget bill shall itemize appropriations separately for:

5 (1) "Personal services" which shall mean salaries, wages, and other compensation paid
 6 to full-time, part-time and temporary employees of the spending unit, but shall not include fees or
 7 contractual payments paid to consultants or to independent contractors engaged by the spending
 8 unit. Unless otherwise specified in the budget bill, appropriations for personal services shall
 9 include salaries of heads of spending units. Where a salary of a head of a spending unit, including
 10 a Constitutional officer, is separately stated, all other personal services for the spending unit shall
 11 be designated in the bill as "Other Personal Services."

12 (2) "Current expenses" which shall mean operating costs other than personal services,
 13 and shall not include equipment, repairs and alterations, buildings or lands.

14 (3) "Equipment" which shall mean equipment items which have an appreciable and

15 calculable period of usefulness in excess of one year.

16 (4) "Repairs and alterations" which shall mean repairs to structures and improvements to
17 property which do not increase the capital asset.

18 (5) "Buildings" which shall include construction and alteration of structures and the
19 improvement of lands and shall include shelter, support, storage, protection, or the improvement
20 of a natural condition.

21 (6) "Lands" which shall mean the purchase of real property or interests in real property.

22 Nothing in this section shall prohibit the Governor from listing in the budget bill any sub
23 classifications and sub items of proposed expenditure under any or all of the above uniform items:
24 *Provided*, That a total proposed expenditure for each uniform item shall be stated, and such total
25 shall include the proposed expenditure for each sub classification and sub item, if any, listed under
26 such uniform item.

27 (b) Notwithstanding the uniform items set forth in subsection (a) of this section, when the
28 Governor deems it necessary or convenient to establish separate line items for specific programs
29 proposed to be undertaken or continued by a spending unit, or for specific purposes which do not
30 fall within such uniform items, such separate line items may be included in the appropriations for
31 the spending unit, and need not be itemized in accordance with the requirements of subsection
32 (a). In such event, there shall be a separate line item for each such specific program or purpose.
33 All other proposed appropriations for a spending unit or account shall be included within the
34 uniform items prescribed in subsection (a): *Provided*, That there may be included in the
35 itemization for any spending unit an item designated "unclassified," in an amount not exceeding
36 one percent of the total amount of the proposed appropriations for such spending unit.

37 (c) Whenever any line of appropriation is designated as "Other assets", a detailed
38 explanation of the proposed expenditures from such line item shall also be supplied by the
39 Governor.

40 (e)(d) Nothing in this section shall prohibit the Governor from submitting proposed

- 41 appropriations for a single spending unit under more than one account number, provided that
- 42 such appropriations are itemized and classified in accordance with the requirements of this article.

NOTE: The purpose of this bill is to require a detailed explanation of any appropriation designated as "Other assets" in the Governor's proposed budget expenditures.

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