

# **WEST VIRGINIA LEGISLATURE**

## **2026 REGULAR SESSION**

### **Originating**

## **Senate Bill 1081**

BY SENATORS RUCKER, TAYLOR, AZINGER, CLEMENTS,

M. MAYNARD, ROBERTS, ROSE, AND THORNE

[Originating in the Committee on Select Committee on

School Choice; reported February 26, 2026]



1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding a new section,  
2 designated §18-9-7, relating to establishing a School Finance Transparency Commission;  
3 setting forth findings; establishing purpose of commission; setting forth members of  
4 commission; directing State Department of Education to provide support to commission;  
5 requiring commission to produce report; and terminating commission on December 31,  
6 2026.

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

**ARTICLE 9. SCHOOL FINANCES.**

**§18-9-7. School Finance Transparency Commission.**

1 (a) The Legislature finds that:

2 (1) The Public School Support Program distributes substantial state appropriations to  
3 county boards of education through a funding formula that includes multiple components intended  
4 to support professional personnel, service personnel, transportation, and other educational  
5 needs;

6 (2) A significant portion of state aid is provided to county boards of education in a manner  
7 that allows local flexibility in expenditure decisions;

8 (3) Over time, changes in enrollment, personnel costs, local funding capacity, and  
9 educational delivery models have altered the financial landscape for public education;

10 (4) Policymakers and the public would benefit from a clearer understanding of how state  
11 and local education revenues are allocated and expended at the county level, including long-term  
12 spending patterns and the relationship between formula components and actual expenditures;  
13 and

14 (5) Greater transparency and coordination among state officials and the Legislature will  
15 assist in aligning future education funding decisions with accurate and comprehensive financial  
16 information.

17 It is therefore the purpose of this section to establish a collaborative body to improve  
18 understanding of county-level education finance practices and to promote informed policymaking  
19 regarding public school funding.

20 (b) There is hereby created the School Finance Transparency Commission, which shall  
21 be convened by the Governor.

22 (c) The commission shall consist of the following members:

23 (1) The Governor, or designee, who shall serve as chair;

24 (2) The State Superintendent of Schools;

25 (3) The President of the State Board of Education;

26 (4) Three members of the Senate appointed by the President of the Senate; and

27 (5) Three members of the House of Delegates appointed by the Speaker of the House of  
28 Delegates; and

29 (6) The Governor shall designate a representative from each of the following:

30 (A) A member of a county board of education;

31 (B) A county board of education superintendent; and

32 (C) A treasurer of a county board of education.

33 (d) The commission shall:

34 (1) Review information relating to how county boards of education expend state  
35 appropriations and local share funds provided through the Public School Support Program;

36 (2) Examine historical and current spending patterns across counties, including  
37 expenditures related to personnel, administration, operations, and instructional services;

38 (3) Identify trends associated with enrollment changes, staffing levels, and cost drivers  
39 affecting county education finances;

40 (4) Evaluate the relationship between funding formula components and actual county  
41 expenditures, including whether expenditures align with the purposes reflected in the formula  
42 steps;

43 (5) Consider methods to improve fiscal transparency, consistency of financial reporting,  
44 and public understanding of education funding; and

45 (6) Identify specific statutory requirements that create financial strains on county boards  
46 of education.

47 (7) Consider all options to address financial challenges relating to declining enrollment.

48 (8) Develop recommendations for administrative, statutory, or policy changes that may  
49 enhance accountability and clarity in school finance.

50 (e) The State Department of Education shall provide administrative support to the  
51 commission. State agencies and county boards of education shall cooperate with reasonable  
52 requests for information necessary to carry out the purposes of this section, consistent with  
53 applicable law.

54 (f) On or before December 1, 2026, the commission shall submit a report of its findings  
55 and recommendations to the Governor, the President of the Senate, and the Speaker of the  
56 House of Delegates.

57 (g) The commission shall terminate on December 31, 2026.