

**BOARDS OF EDUCATION
LEVY AND BUDGET CALENDAR
FOR THE 2009-10 YEAR**

| <u>Date</u> | <u>Requirement</u> | <u>Code Reference</u> |
|---------------------------------|--|---------------------------------------|
| January 14, 2009 | Legislature convenes for regular 60 day session and recesses for 30 days to provide Governor time to prepare State of the State address and proposed budget. | Art. 6 §22 |
| February 11, 2009 | Legislature reconvenes regular 60 day session. | Art. 6 §22 |
| February 15, 2009 | The tax commissioner is required to submit to the Legislature a preliminary statewide aggregate tax revenue projection to assist the Legislature in establishing the regular levy rates for boards of education. | WVC §11-1C-5(4) |
| March 3, 2009 | County assessors are required to issue to all levying bodies certificates of valuation certifying the assessed valuation of all property in the county by March 3 rd of each year. A copy is to be provided to the Department of Education and one to the state auditor's office (Certificates are used to calculate local share). | WVC §11-3-6 |
| March 7-28, 2009 | Each county board is required to hold a meeting or meetings to ascertain the fiscal condition of the board and determine the amount to be raised by the levy of taxes, but a county board may extend the time for this meeting until the first day of June if a special levy is being placed on the ballot for consideration during a primary election. The meeting is to then stand adjourned until the 3 rd Tuesday in April, which this year is <u>April 21, 2009</u> . | WVC §11-8-9 & WVC §11-8-12 |
| No later than March 28, 2009 | Each county superintendent is required to forward immediately one copy of the Schedule of Proposed Levy Rates (WVDE 11-20-36) to the state auditor and one copy to the State Board of Education. (<u>Do not submit a copy of the proposed budget at this time.</u>) | WVC §11-8-12 |
| | Each levying body is required to publish the Schedule of Proposed Levy Rates (WVDE 11-20-36) forthwith after submission to the state auditor as a Class II-O legal advertisement in compliance with the provisions of WVC §59-3-1 et seq. | WVC §11-8-12 |
| April 11, 2009 | Regular sixty day legislative session ends. Prior to adjournment, the Legislature is required to set the levy rates for the regular levy uniformly statewide and proportionally for all classes of property. | St. Const. Art. 6 §22 WVC §11-8-6f |

**BOARDS OF EDUCATION
LEVY AND BUDGET CALENDAR
FOR THE 2009-10 YEAR**

| <u>Date</u> | <u>Requirement</u> | <u>Code Reference</u> |
|-------------------------------|--|---------------------------------|
| April 17, 2009 | Projected release date of final computations for the 2009-10 year. | |
| April 21, 2009 | Each levying body is statutorily required to reconvene the March meeting on the third Tuesday in April to officially enter all levies, after having received approval from the state auditor. | WVC §11-8-12a |
| April 24, 2009 | Within 3 days after levies have been laid, each levying body is statutorily required to forward certified copies of the Levy Order and Rate Sheet (WVDE11-20-37) to the state auditor. Copies of the Levy Order and and Rate Sheet MUST also be mailed to the Department of Education, Office of School Finance. | WVC §11-8-13 |
| No later than May 5, 2009 | Latest date for making a copy of the proposed budget available for public inspection. | WVC §18-5-4 |
| | Each county board is required to make a copy of its proposed budget available for public inspection at least 10 days prior to holding the public hearing. This can be done by publishing the proposed budget document, by posting the proposed budget on the district's website or on the board's bulletin board, or by providing access to a copy of the proposed budget in the business office during normal business hours. | WVC §18-5-4 |
| | Each county board is also required to publish a notice Of the budget hearing at least 10 days prior to the hearing. | |
| | Notice of the budget hearing must be published as a Class I legal advertisement in compliance with the provisions of WVC §59-3-1 et seq. | WVC §18-5-4 |
| No later than May 15, 2009 | Each county board is statutorily required to hold a budget hearing concerning the proposed budget for the ensuing fiscal year not less than ten days after the budget has been made available for public inspection. | WVC §18-5-4 and WVC §18-9B-6 |
| | After the hearing, the board must formally ADOPT its proposed budget for the subsequent year, pending approval by the State Board. | |
| | The proposed budget must also be published as a Class II-O legal advertisement in compliance with the provisions of WVC §59-3-1 et seq. There is no statutory requirement that the proposed budget be published 10 days prior to the budget hearing. | WVC §11-8-12 |

**BOARDS OF EDUCATION
LEVY AND BUDGET CALENDAR
FOR THE 2009-10 YEAR**

| <u>Date</u> | <u>Requirement</u> | <u>Code Reference</u> |
|---------------------|--|-----------------------|
| | If the budget document is published at least 10 days prior to the budget hearing, the notice of the hearing may be included in the same publication as the proposed budget document. | |
| <u>May 15, 2009</u> | Each county board MUST submit its proposed budget electronically to the State Board for approval by this date. Do not mail printed copies of the budget document; mail only the two copies of the blue covers with the signatures of the board president and superintendent as ex officio board secretary. Also, do not mail copies of the proposed budget to the State Auditor's Office. | WVC §18-9B-6a |
| June 10 -11, 2009 | The proposed budget will be reviewed and analyzed by The Office of School Finance and recommendations regarding its adoption will be submitted to the State Board for approval at its June meeting. County boards will be notified immediately of the State Board's approval. | WVC §18-9B-6a |

Proposed budget calendar 10.wpd