

**BOARDS OF EDUCATION
LEVY AND BUDGET CALENDAR
FOR THE 2011-12 YEAR**

| <u>Date</u> | <u>Requirement</u> | <u>Code Reference</u> |
|------------------------------|---|------------------------------------|
| January 12, 2011 | Legislature convenes for regular 60 day session | Const. Art. 6 ' 22 |
| February 15, 2011 | 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, 2011 | 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, 2011 | 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. The meeting is to then stand adjourned until the 3rd Tuesday in April. Note: Per WVC §11-8-9, a county board may extend the time for holding this meeting until the first day of June if a special levy is being placed on the ballot for consideration during a primary election. | WVC §11-8-9 & WVC §11-8-12 |
| March 12, 2011 | Regular sixty day legislative session ends. | Const. Art. 6 ' 22 WVC §11-8-6f |
| March 18, 2011 | Projected release date of final computations for the 2010-11 year. | |
| No later than March 28, 2011 | 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 |

**BOARDS OF EDUCATION
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| <u>Date</u> | <u>Requirement</u> | <u>Code Reference</u> |
|----------------|---|-----------------------|
| April 08, 2011 | Each county board is required to publish a notice of the budget hearing at least 10 days prior to the hearing. | WVC §18-5-4 |
| | 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 |
| April 08, 2011 | This is also the latest date for making a copy of the proposed budget available for public inspection for the county boards that plan on holding the public hearing on the 3rd Tuesday in April. | 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 |
| | Note: 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. | |
| | Per WVC 11-8-12, the proposed budget must be published as a Class II-O legal advertisement in compliance with the provisions of WVC §59-3-1 et seq. | WVC §11-8-12 |
| | NOTE: The statute, however, does not require that the proposed budget be published 10 days prior to the budget hearing. County boards may publish just the notice of the budget hearing at least 10 days prior to the hearing and publish the proposed budget after its adoption at the budget hearing. | |
| April 19, 2011 | 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 22, 2011 | 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 Rate Sheet MUST also be forwarded to the Department of Education, Office of School Finance. | WVC §11-8-13 |

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| <u>Date</u> | <u>Requirement</u> | <u>Code Reference</u> |
|-------------------------------|--|--|
| No later than May 20, 2011 | Latest date for making a copy of the proposed budget available for public inspection. | WVC §18-5-4 |
| No later than May 31, 2011 | 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, but no later than May 30th. Note: Since May 30th is a legal holiday this year, pursuant to the provisions of WVC §2-2-1, county boards have until May 31, 2011 to submit their proposed budgets. | WVC §18-5-4, WVC §18-9B-6, & WVC §18-9B-6a |
| | After the hearing, the board must formally ADOPT its proposed budget for the subsequent year, PENDING approval by the State Superintendent. Per WVC §11-8-12, the proposed budget must be published as a Class II-O legal advertisement in compliance with the provisions of WVC §59-3-1 et seq. | WVC §11-8-12 |
| | NOTE: The statute, however, does not require that the proposed budget be published 10 days prior to the budget hearing. County boards may wait until after the budget has been adopted at the hearing to publish in the newspaper. | |
| June 1, 2011 | Each county board MUST submit its proposed budget electronically to the State Superintendent 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-6 |
| June 30, 2011 | The proposed budget will be reviewed and analyzed by the Office of School Finance and recommendations regarding its approval will be submitted to the State Superintendent of Schools. County boards will be notified immediately upon approval. | WVC §18-9B-6a |

Proposed budget calendar 11.wpd