

BUDGET CALENDAR

The Board will adopt a budget for submission to the State Board between March 7 and 28 per Code §11-8-12. In addition, Code §18-5-4 requires a public advertisement. A general schedule for adoption follows: (Dates are approximate.)

- January Collection of budget data.

- February Draft of preliminary operating budget.

- March 7 to
March 28 Per Code §11-8-12, each Board must meet March 28 for the purpose of approving the budget and levy estimate. (When March 7 and March 28 fall on Saturday or Sunday, Code §2-2-2 indicates that the following Monday is the date intended.)

- March 7 Latest date to receive certified assessed values for taxing purposes from the county assessor.

Date of publication of Class I legal advertisement, per code §18-5-4, giving notice that: (1) preliminary operating budget will be available to the public for inspection at the Board Office for ten beginning on a certain date, and (2) a public hearing concerning the preliminary operating budget will be held on a certain date thereafter.

The Class I legal advertisement should precede the availability of the budget document by seven days. If earlier dates can be set, then the legal advertisement would be published at an earlier applicable time.

- March 11 Meeting of Board to adopt preliminary operating budget in order to make the document available for the public for ten days preceding the date of the public hearing, per Code §18-5-4.

- March 14 Preliminary operating budget available to the public for inspection for not less than ten days prior to the public hearing, per Code §18-5-4.

- March 24 Date of public hearing.

March 28

Meeting of Board to approve the proposed budget and levy estimate to be submitted to the State Tax Commissioner. The Board then adjourns until the 3RD Tuesday in April.

The Secretary of the Board shall forward immediately two certified copies of the proposed budget and levy estimate (original and one copy) to the State Board of Education and certified copy to the State Tax Commissioner. These documents should be postmarked no later than midnight.

The Levy Estimate must be published "forthwith" for two successive weeks in two county newspapers of general circulation and opposite politics, per Code §11-8-12. Where only one newspaper is available as is the case in Hardy County, Code §59-3-2 provides for publication in that newspaper.

April (3rd
Tuesday)

The Board reconvenes on the 3rd Tuesday in April for the purpose of hearing objections to the proposed levies; receiving approval of the levies in writing from the State Tax Commissioner and the State Board of Education. Then, if the Board has received approval of the levy by the State Tax Commissioner and has received approval of the proposed budget by the State Board of Education, it enters the levies.

Within three days after the 3rd Tuesday in April, per Code §11-8-13, the secretary of the Board shall forward certified copies of the Levy Order to the State Tax Commissioner and State Auditor.

SOURCE: Board of Education Minutes

DATE: January 26, 1987 - January 15, 2001

LEGAL REFERENCE: School Laws of West Virginia - §11-8-10a - §11-8-12 - §11-8-13 - §18-5-4

DCC.BUDGETCALENDAR