

R 5-7-2 Final Budget Adoption Procedures

Public Review of the Proposed Budget and Public Hearing on Same

No fewer than 10 days prior to the second Tuesday of April, the Board shall 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.

The Board shall hold a Public Hearing on the Proposed Budget on the second Tuesday of April. In the event the final computations are not available from the State Board of Education in time to hold the Public Hearing on this date, the Board will adhere to the revised timetable established by the State Board of Education. The 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. 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.

Any person, or persons, desiring the opportunity to speak shall be allowed to make their presentation to the Board of Education at this public hearing and shall also have the opportunity to submit any written documents regarding the preliminary budget if they so desire.

Reconvening of March Adjourned Meeting

The Board must reconvene the adjourned budget meeting that was held on or before March 28 on the third Tuesday in April for the purpose of officially entering all levies, after having received approval from the state auditor.

Within 3 days after levies have been laid, the Board 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 mailed to the Department of Education, Office of School Finance.

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.

Since this is a continuation of the statutory meeting held between March 7 and 28, board members shall not receive payment for attendance nor shall any other business be conducted. However, this meeting may be terminated and a new meeting convened at which other business may be considered and for which members may be paid.

Submission of the Proposed Budget to the State Board

No later than Friday of the first week of May, the Board **MUST** submit its proposed budget electronically to the State Board for approval by the date specified by the State Board of Education. 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 §11-8-12; §11-8-12a; §11-8-13; §18-9-1; §18-5-4; §18-9B-6 and §18-9B-6a)

