

**BOARDS OF EDUCATION  
LEVY AND BUDGET CALENDAR  
FOR THE 2026-27 YEAR**

<u>Date</u>	<u>Requirement</u>	<u>Code Reference</u>
January 14, 2026	Legislature convenes the regular 60-day session.	Const. Art. 6 §18
February 17, 2026**	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, 2026	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 <sup>rd</sup> of each year. A copy is to be provided to the Department of Education and one to the State Auditor's office.	WVC §11-3-6
March 14, 2026	Regular sixty-day legislative session ends.	Const. Art. 6 §22 WVC §11-8-6f
March 27, 2026	Projected release date of the final state aid computations for the 2026-27 year.	
March 9-30, 2026**	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 3 <sup>rd</sup> Tuesday in April.	WVC §11-8-9 & WVC §11-8-12
No later than March 30, 2026**	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) <u>forthwith</u> as a Class II-O legal advertisement in compliance with the provisions of WVC §59-3-1 et seq.	WVC §11-8-32
April 11, 2026	Last day to publish notice of the budget hearing, <b>for the county boards that plan on holding the public hearing on the 3<sup>rd</sup> Tuesday in April.</b> Each county board is required to publish a notice of the budget hearing <b>at least 10 days</b> 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

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<u>Date</u>	<u>Requirement</u>	<u>Code Reference</u>
April 11, 2026	<p>This is also the last date for making a copy of the proposed budget available for public inspection, <b>for the county boards that plan on holding the public hearing on the 3<sup>rd</sup> Tuesday in April.</b></p> <p>Each county board is required to make a copy of its proposed budget available for public inspection <b>at least 10 days</b> 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, posting on various bulletin boards, or by providing access to a copy of the proposed budget in the business office during normal business hours.</p> <p>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.</p> <p>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.</p> <p><b>NOTE: WVC §11-8-32 does not specify when the proposed budget is to be published. County boards may publish just the notice of the budget hearing 10 days prior to the hearing, as required, and publish the proposed budget after its adoption at the budget hearing.</b></p>	<p>WVC §18-5-4</p> <p>WVC §18-5-4</p> <p>WVC §11-8-32</p>
April 21, 2026	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, 2026	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. <b>Copies of the Levy Order and Rate Sheet MUST also be forwarded to the Department of Education, Office of School Finance.</b>	WVC §11-8-13
No later than May 22, 2026**	Latest date for making a copy of the proposed budget available for public inspection.	WVC §18-5-4

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<u>Date</u>	<u>Requirement</u>	<u>Code Reference</u>
No later than June 1, 2026**	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 June 1 <sup>st</sup> **.	WVC §18-5-4, WVC §18-9B-6, & WVC §18-9B-6a
No later than June 1, 2026**	After the hearing, the board must formally ADOPT its proposed budget for the subsequent year, PENDING APPROVAL by the State Superintendent.	
	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 §11-8-32
	<b>NOTE: WVC §11-8-32 does not specify when the proposed budget is to be published. County boards may publish just the notice of the budget hearing 10 days prior to the hearing, as required, and publish the proposed budget after its adoption at the budget hearing.</b>	
No later than June 1, 2026**	Each county board <b>MUST</b> submit its proposed budget electronically to the State Superintendent for approval by this date. Do not mail printed copies of the budget document. Also, do not mail copies of the proposed budget to the State Auditor's Office.	WVC §18-9B-6
June 30, 2026	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 by June 30 <sup>th</sup> of the Superintendent's approval.	WVC §18-9B-6a

\*\*In accordance with WVC §2-2-1(e), if the deadline for a particular requirement falls on a Saturday, Sunday, or legal holiday, the deadline is extended to the following business day.

**WVC §59-3-2(b) states the following:** A Class I-O legal advertisement shall be published one time, a Class II-O legal advertisement shall be published once a week for two successive weeks, and a Class III-O legal advertisement shall be published once a week for three successive weeks, in two qualified newspapers of opposite politics published in the publication area; or if two qualified newspapers of opposite politics are not published in the publication area or if two qualified newspapers of opposite politics published in the publication area will not publish the legal advertisement at the rates specified in WVC §59-3-3, the legal advertisement shall be published in one qualified newspaper published in the publication area; or if there is no qualified newspaper published in the publication area or if no qualified newspaper published in the publication area will publish the legal advertisement at the rates specified in WVC §59-3-3, the legal advertisement shall be published in one qualified newspaper published outside the publication area; or if no qualified newspaper is published outside the publication area or if no qualified newspaper published outside the publication area will publish the legal advertisement at the rates specified in WVC §59-3-3, the legal advertisement shall be posted in at least three public places in the publication area, one of which postings shall be in the county courthouse, at or near the front door thereof, if a county courthouse is located in the publication area and one of which postings shall be in the municipal office building or municipal office or offices, at or near the front door thereof, if the publication area is a municipality.