

**INSTRUCTIONS FOR PREPARING  
AND SUBMITTING THE PROPOSED BUDGET  
FOR THE 2025-26 YEAR**

1. Each county board of education and multi-county vocational center (MCVC) is required to prepare a proposed budget for the succeeding fiscal year for each fund that the agency intends to maintain during the year and submit it to the State Superintendent of Schools for approval. The requirement for county boards of education is contained in WVC §18-9B-6 and the requirement for MCVCs is contained in applicable West Virginia Board of Education policies.
2. **SUBMITTAL:** All proposed budgets are to be prepared and submitted using the West Virginia Education Information System (WVEIS). MCVCs are to provide the information to their fiscal agents so that the data can be entered electronically in the system under the appropriate fund. The file must be released for transmission no later than **May 30, 2025**.

DO NOT mail printed copies of the budget document to the West Virginia Department of Education (WVDE) or to State Auditor's Office, Chief Inspector Division.

3. **DUE DATES:** County boards of education must hold a public hearing on the proposed budget before the proposed budget document is adopted and submitted to the State Superintendent for approval. The document is to be adopted by the county board PENDING approval by the State Superintendent. The board meeting for conducting the public hearing and adopting the budget may be held no earlier than ten days after receipt of the final state aid computation schedules and no later than **May 30, 2025**.

Normally, many county boards hold the public hearing and adopt the proposed budget on the same date as the statutory meeting for entering the levy rates on the third Tuesday in April, which this year will be **April 15, 2025**, but there is no statutory requirement that the two meetings be held at the same time.

**Note also that WVC §11-8-9 contains the proviso that if a local levying body places an excess or bond levy on the ballot for consideration during a primary election, the levying body may extend its time to meet as a levying body until June 1. In these situations:**

- DO NOT COMPLETE AND SUBMIT A SCHEDULE OF PROPOSED LEVY RATES TO EITHER THIS OFFICE OR THE LOCAL GOVERNMENT SERVICES DIVISION OF THE STATE AUDITOR'S OFFICE BY THE MARCH 28<sup>TH</sup> DATE.
- Submit instead by that date a written notice to both offices regarding the fact that an excess or bond levy has been scheduled with the primary election so both offices will be aware not to expect the Schedule of Proposed Levy Rates by the March 28<sup>th</sup> date (The email address for the Local Government Services Division is: [lgs@wvsao.gov](mailto:lgs@wvsao.gov)).
- Have the county board schedule a meeting as soon as possible AFTER the results of the election have been certified by the Board of Canvassers but prior to June 1 pursuant to the requirement of WVC §11-8-9 and §11-8-12, and then stand adjourned until approval of the proposed levy rates has been received.
- Submit the Schedule of Proposed Levy Rates to the State Auditor, Local Government Service Division and the Department of Education, Office of School Finance immediately upon the adjournment of the board meeting.
- To comply with the requirements of WVC §11-8-32, publish the schedule forthwith as a Class II-O legal advertisement in compliance with the provisions of WVC §59-3-1 et seq.
- Upon receipt of the approval notice from the Office of Local Government Services, the county board is required to reconvene the meeting, pursuant to the provisions of WVC §11-8-12a, to officially enter the levy order.

- Do not include the projected tax collections from the excess or bond levy in the proposed budget for the upcoming year. Should the excess or bond levy proposal pass, supplement the revenues into the budget for the year using a budget supplement submitted after July 1.

4. **PUBLIC INSPECTION:** The proposed budget must be made available for public inspection for at least 10 days prior to the public hearing and must also be published as a Class II-O legal advertisement. There is no statutory requirement that the proposed budget document itself be published 10 days prior to the budget hearing, therefore, it can be made available for public inspection by a variety of means other than publication, such as posting the document on the district's website, posting copies on various bulletin boards, or by providing access to a copy of the proposed budget in the business office during normal business hours.

**Since the statute 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 this time and publish the proposed budget after its adoption at the budget hearing.**

5. **NOTICE OF BUDGET HEARING:** West Virginia Code §18-5-4 requires county boards to publish a notice of the budget hearing as a Class I legal advertisement at least 10 days prior to the budget hearing, therefore, since the latest day that the budget hearing may be held for this year is May 30, 2025, then the latest date the notice of budget hearing may be published is **May 20, 2025**.

For the county boards that decide to publish the budget document 10 days prior to the hearing, the notice of the hearing may be included in the same legal advertisement as the publication of the budget document.

6. **CHANGES:** Fund 7X removed.
7. **WVDE REVIEW:** If, during the course of review by the WVDE, a county is required to make changes to the budget submitted for approval, such changes can generally be made by the district's administration without prior approval of the local board.
8. **BUDGET AMOUNTS:** Present all dollar amounts in the proposed budget in whole dollars for both revenues and expenditures. Do not present budgeted amounts to the penny. Presenting amounts to the penny creates numerous balance issues. The WVEIS software provides a menu option for budgeting to either the nearest \$10 or \$100. Either option is acceptable.
9. **BUDGET DETAIL:** All revenues and expenditures must be budgeted at the full code dimension. This includes two digits for the fund, five digits for the project, revenue source, program/function, and balance sheet accounts, and three digits for the object code. Budgeting to the location code level is optional but not required. Control level budgeting where amounts are budgeted at the short code or summary level is not acceptable.
10. **ENCUMBRANCES:** The proposed budget amounts for the new fiscal year should not include any amounts for encumbrances or obligations of the preceding fiscal year. Conversely, proposed budget amounts for the upcoming year must provide for all incurred obligations of the new fiscal year, regardless of whether the obligations are to be actually paid by year end.
11. **ALLOWANCES FOR MULTI-COUNTY VOCATIONAL CENTERS (MCVCs):** The Public School Support Program allowance for MCVCs is to be budgeted under Fund 13. The fiscal agents for MCVCs are not to include these funds under Fund 11 for transfer to Fund 13 at a later date.
12. **MAJOR CONSTRUCTION AND RENOVATION PROJECTS:** All major construction and renovation projects, including those funded by the School Building Authority (SBA), must be budgeted and accounted for in a permanent improvement fund, bond construction fund (if bonds are issued) or a capital projects fund. **A major construction project is defined as a construction project in which expenditures exceed 3% of a county board's previous year's total expenditures.** Project Code 25YXX is to be used for the portion of the project being funded by SBA funds, regardless of the fund used.

For major construction projects, budget only the portion of the project that will be completed during this fiscal

year. The project's general contractor or architect should be able to provide an estimate of what that amount will be.

13. **FUNDS:** Each agency must provide a proposed budget for each fund that the agency intends to maintain for the year. The funds that county boards and MCVCs are authorized to maintain are:

**General Current Expense Fund (1X):** The general current expense fund is to be used as the general operating fund of the agency. All revenues and expenditures except those that are required to be accounted for in another fund are to be accounted for in this fund. All federal, state and local projects whose expenditures are restricted by the grantor must be accounted for in the Special Revenue Fund, Fund 6X.

**Debt Service Fund (2X):** A debt service fund is used to account for the accumulation of resources for the payment of the principal, interest and related costs of general, long-term debt.

**Bond Construction Fund (3X):** A bond construction fund is to be used to account for financial resources obtained through the sale of bonds that are used for the acquisition, construction, renovation, remodeling or equipping of major capital facilities. The budget for the bond construction fund should reflect only the expected revenues and expenditures for this fiscal year. Revenues received in a prior year should be reflected in the beginning fund balance.

**Permanent Improvement Fund (4X):** A permanent improvement fund, as authorized by WVC §18-9B-14, is to be used to account for the revenues and expenditures of building and permanent improvement projects. According to the statute, the proceeds of the fund may be used only for the support of building and permanent improvement projects. For the county boards that have set aside a portion of their regular levy proceeds for permanent improvement purposes, up to a maximum of 1.5¢ per \$100 of assessed valuation for Class 1 property may be set aside for this purpose. Several other county boards have established a permanent improvement fund, with the source of the funds being the transfer of unexpended balances from other funds. **It is strongly recommended that all county boards establish a permanent improvement fund to provide funds for unexpected capital replacements or upgrades or to accumulate the necessary matching funds on SBA projects.**

**Capital Projects Fund (5X):** Pursuant to WVC §18-9B-14(a), a county board may create capital project funds to account for major construction projects (rather than account for such projects in either a permanent improvement or bond construction fund). **However, capital project funds may only be utilized for specifically identified projects and only in the appropriate amount truly expected to be spent on the project.** A separate project code should be established for each major capital project, so the financial activities of each project are reported separately.

**Special Revenue Fund (6X):** A special revenue fund is used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital project funds) that are legally restricted to expenditure for specified purposes. Fund 61 (63 for MCVCs) is to be used to account for all federal and state special projects, including the child nutrition program. Fund 62 is to be used to account for Feed to Achieve Act donations. County boards of education are not required to establish or maintain a budget for fund 65 – School Activity Fund.

14. **LOCALLY ASSIGNED SERIES OF PROJECT CODES:** Concerning the locally assigned series of project codes, only the projects where the expenditures are restricted by the grantor agency may be reported in the special revenue fund. Use locally assigned project account codes in the 9X series to account for these projects. For the remaining local projects where the funds are restricted only by the entity's governing board, the funds are to be accounted for in the General Current Expense Fund.

15. **MAJOR FEDERAL PROGRAMS:** All major federal programs are required to be included in the proposed budget in the special revenue fund. This includes, but is not limited to: Child Nutrition, Special Education, and Title I. Schedules will be provided at a later date that will show the estimated grant awards for each of these programs. Include these awards in the proposed budget using the appropriate project and revenue source codes.

**Salaries and related benefits for federal programs must be budgeted at the detail level; however, any federal funds not being budgeted for salaries and benefits may be budgeted to Object 847, Reserve for**

**Special Projects.** If the funds are budgeted as expenditures under the reserve account in the original budget, the amounts budgeted will have to be transferred to the appropriate expenditure codes via a budget transfer in accordance with the approved federal program budget/plan document. Some federal programs may require the budget in WVEIS to be moved out of the reserve and into the detail level accounts prior to approval of the federal program budget/plan document.

If the amount of the actual grant award is not known at the time the proposed budget is submitted, a budget supplement request may be completed after the beginning of the fiscal year to adjust the total amount of the project.

16. **RETIREMENT EMPLOYER PREMIUM COSTS:** Budget the appropriate employer contribution rate for each employee. The rates are as follows: For employees employed prior to July 1, 1991 and are members of the Teachers' Retirement System (RET 1) - 15%; for employees in the TDC System (RET 2) – 7.5%; and for employees employed since July 1, 2005, or those who elected to transfer from the TDC System to the TRS System (RET IV or RET IX) – 7.5%.
17. **UNFUNDED RETIREMENT FOR/ON BEHALF PAYMENTS:** Include in the proposed budget the for/on behalf revenue and expenditures related to the unfunded liability retirement contributions made directly to the WV Consolidated Public Retirement Board. The object code to record the expenditure is Object 235 and the revenue source code to record the revenue is 03917.
18. **PEIA EMPLOYER PREMIUM COSTS:** The PEIA employer premium rates for the 2025-26 year have not yet been finalized and posted on the PEIA website. After finalization by PEIA, the rates will be posted at <http://www.peia.wv.gov/Forms-Downloads/Pages/Premium-Rates.aspx> . The RHBT (pay-go) portion of the premiums should be budgeted to Object Code 218 instead of Object 211 where the remainder of the premiums are budgeted. Retiree premiums should be budgeted to Object Code 215.
19. **OTHER POST EMPLOYMENT BENEFITS (OPEB):** Only the pay-go portion of OPEB that is remitted to the Retiree Health Benefit Trust (RHBT) should be budgeted as described above. No other RHBT-related OPEB costs should be budgeted.
20. **BEGINNING FUND BALANCES:** Every agency **MUST** include in its proposed budget the **projected beginning unassigned fund balance** for the year for every fund. Careful consideration should be given to ensure that the amounts are not overstated, but a project beginning balance must be shown in the proposed budget for the upcoming year, either positive or negative. This also includes the projected ending cash balance at June 30 with the Municipal Bond Commission for the boards that maintain a Debt Service Fund.

The projected beginning fund balances should be budgeted under the appropriate balance sheet account codes:

- 00772.007 for unassigned funds
- 00753.007 for assigned funds
- 00771.007 for committed funds
- 00752.007 for restricted funds
- 00751.007 for nonspendable funds

NOTE: For those county boards that have sufficient funds on deposit with the Municipal Bond Commission to retire all outstanding bonds without levying taxes during the fiscal year, do not budget any revenues for the Debt Service Fund, enter only the amount on deposit with the Municipal Bond Commission as a beginning fund balance.

21. **DEFICIT BEGINNING FUND BALANCE:** For those county boards that are projecting a deficit unassigned fund balance in the General Current Expense Fund at June 30 of the prior year, such cumulative deficit must be reflected as a negative beginning fund balance in the proposed budget under balance sheet account code 00772.
22. **FIXED CHARGES:** All agencies must budget and expend fixed charges (employee benefits) under the same program/function codes that the related salary costs are charged.

23. **EMPLOYERS' SHARE OF RETIREMENT CONTRIBUTIONS:** A schedule will be provided that reflects the preliminary allocation of the retirement appropriation for all county boards and MCVCs. The allocations will be based on each agency's average contribution rate determined from the data reported in the certified lists of employment. All county boards and MCVCs must include the portion of the employer's share of the retirement contributions as revenue under Revenue Source Code 03911, Retirement Allocation, and report the employer's total contributions to the retirement system as expenditures under the appropriate expenditure codes.

For the fiscal agent county boards for MCVCs, the amounts presented are net of the amounts allocated to the MCVCs, so the total amounts reflected in the schedule are to be included as revenue.

24. **PROPERTY TAXES:** Budget projected property tax revenues for the year as follows:

**Regular Levy Projected Tax Revenues:** The amount of current year tax revenues budgeted for the general current expense fund **MUST** be the same as the net amounts stated in the Schedule of Proposed Levy Rates to be raised by the levy of taxes for the year. The amount is to be budgeted in Revenue Source Code 01111. Estimated prior year taxes to be collected during the current year are to be budgeted in Revenue Source Account 01115.

**Permanent Improvement Levy Projected Tax Revenues:** For the county boards that set aside a portion of their regular levy rate for permanent improvement purposes, the amount budgeted for this fund **MUST** be the same as the net amounts stated in the Schedule of Proposed Levy Rates to be raised by the levy of taxes for the year. The amount is to be budgeted in Revenue Source Code 01111. Estimated prior year taxes to be collected during the current year are to be budgeted in Revenue Source Account 01115.

**Excess Levy Projected Tax Revenues:** For the county boards with excess levies, the net amount to be raised by such levy may be included either as a part of the general current expense fund or budgeted separately under Fund 12 for those county boards that maintain this fund. However, the amount budgeted for this fund **MUST** be the same as the net amounts stated in the Schedule of Proposed Levy Rates to be raised by the levy of taxes for the year.

**Bond Levy Tax Revenues:** For the county boards with bond levies, the amount budgeted as tax revenues for bond purposes **MUST** be the net amount presented in the Schedule of Proposed Levy Rates, and the amount must be as close as possible to the amount shown in the letter received from the Municipal Bond Commission as the net amount needed to pay the principal and interest on bonds maturing during the year. Those letters are normally mailed during the month of February each year. Normally the Municipal Bond Commission includes a 10% allowance for delinquencies and exonerations, but the amount may vary for certain county boards, depending on the amount on deposit with that agency. Also be aware that the allowance computed by the Municipal Bond Commission is based on the net to be raised for the service of debt to arrive at the gross taxes to be levied, whereas, in preparing the Schedule of Proposed Levy Rates, county boards compute the allowance from the gross, so the percent of the allowance will have to be adjusted so that the actual amount of the allowance approximates that stated in the letter.

25. **RESERVE FOR CONTINGENCIES:** **To provide for unforeseen situations that may occur during the year, it is strongly recommended that all agencies budget at least 3% and preferably 5% of their total projected revenues as a reserve for contingencies under Program Function Code 76321, Object Code 842, Reserved for Contingencies.**

The Government Finance Officers' Association (GFOA) recommends a balance of at least 2 months of operating revenues or expenditures, which equates to approximately 16.7% of total projected revenues.

26. **ALLOWANCE FOR THE REPLACEMENT OF BUSES:** Previously, the amount allocated to each county for the replacement and purchase of additional buses under Step 4 of the Public School Support Program could only be expended for the purchase of buses or the purchase of optional equipment that either enhanced the utility of the bus or increased bus safety for students. The block grant provision of HB 206 eliminated the requirement for county boards of education to spend these funds for this purpose. Because these funds are no longer considered restricted state aid, the full amount should be budgeted to Fund 11 using revenue source code 03111. There was no unrestricted project number created in the LEA Chart of Accounts for Bus Replacement for use in Fund 11. County boards of education have the option of doing an intrafund transfer

into a local project number in the 99XXX series if desired, but the simple use of object code 741 (Bus Replacement) could be used for tracking purposes moving forward in Fund 11.

27. **ALLOWANCE FOR FACULTY SENATES (WVC §18-5A-5 and §18-9A-9)**: The appropriation of funds for faculty senates is based on the number of professional instructional personnel employed. County boards and MCVCs are to budget the amount of funds allocated for faculty senates as revenue under Project Code 08Y4X, Revenue Source Code 03211. The expenditures may be budgeted under either Program/Function Code 76351, Object Code 845, Reserved for Faculty Senates or the Program/Function and Object Codes representing the intended expenditure of the funds.

28. **ALLOWANCE FOR THE IMPROVEMENT OF INSTRUCTIONAL PROGRAMS (WVC §18-9A-10)**:

**Allowance for the Improvement of Instructional Programs (WVC §18-9A-10(a)(1))**: These funds are no longer considered restricted state aid; therefore, the full amount should be budgeted to Fund 11 using revenue source code 03111. County boards of education are permitted to utilize project 01YXX or can use project 00000 if more precise tracking is not desired in the general fund. WVDE recommends using project 01YXX for tracking Step 7a expenditures even though such funds are no longer restricted.

**Allowance for 21<sup>st</sup> Century Technology Systems (WVC §18-9A-10(a)(2))**: These funds are no longer considered restricted state aid; therefore, the full amount should be budgeted to Fund 11 using revenue source code 03111. There was no unrestricted project number created in the LEA Chart of Accounts for 21<sup>st</sup> Century Technology Systems for use in Fund 11. County boards of education have the option of doing an intrafund transfer into a local project number in the 99XXX series if desired.

**Allowance for Advanced Placement Programs (WVC §18-9A-10(a)(3))**: These funds are no longer considered restricted state aid; therefore, the full amount should be budgeted to Fund 11 using revenue source code 03111. There was no unrestricted project number created in the LEA Chart of Accounts for Advanced Placement for use in Fund 11. County boards of education have the option of doing an intrafund transfer into a local project number in the 99XXX series if desired.

**Allowance for Teacher and Leader Induction (WVC §18-9A-10(a)(4))**: County boards are to budget the amount of funds allocated to each county board for Teacher and Leader Induction (Step 7d) as revenue under Project Code 08Y7X, Revenue Source Code 03211, and as an expenditure under the actual program/function and object codes of the intended expenditure.

29. **STAFF DEVELOPMENT COUNCILS**: Budget the required amounts for staff development councils as follows:

**Professional Personnel Staff Development Councils (WVC §18A-3-8)**: LEAs are required to make available to professional personnel staff development councils each year an amount equal to one-tenth of one percent of the allowance provided under Step 1 of the Public School Support Program. This amount must be budgeted for staff development activities under Project Code 08Y1X, Object Code 844, Reserved for Staff Development Councils. Amounts not expended from previous years must be re-budgeted for this purpose when the supplemental budget carryover requests are submitted.

**Service Personnel Staff Development Councils (WVC §18A-3-9)**: County boards of education are required to make available to service personnel staff development councils each year an amount equal to one-tenth of one percent of the allowance provided under Step 2 of the Public School Support Program. This amount must be budgeted for staff development activities under Project Code 08Y2X, Object Code 844, Reserved for Staff Development Councils. Amounts not expended from previous years must also be re-budgeted for this purpose when the supplemental budget carryover requests are submitted.

30. **CURRICULUM CLASSROOM TRIPS (WVC §18-9A-7)**: These funds are no longer considered restricted state aid, the full amount should be budgeted to Fund 11 using revenue source code 03111. There was no unrestricted project number created in the Chart of Accounts for Academic Classroom Curriculum Trips for use in Fund 11. County boards of education have the option of doing an intrafund transfer into a local project number in the 99XXX series if desired.

31. **ADVANCED CAREER EDUCATION (ACE) ADVANTAGE FUNDING:** In accordance with the Superintendent Interpretation dated May 18, 2021, the funds generated under the PSSP for adult enrollment may only be expended for ACE programs and may not be utilized for any other purpose. This amount must be budgeted for ACE activities under Project Code 62Y4X. Amounts not expended from previous years must be re-budgeted for this purpose when the supplemental budget carryover requests are submitted.
32. **PUBLIC CHARTER SCHOOL FUNDING (WVC §18-5G et. seq. and WVBE Policy 3300):** In accordance with WVC §18-5G et seq. and WVBE Policy 3300, public charter school state aid funding is to be distributed to public charter schools by WVDE on-behalf of county boards of education. County boards of education are required to budget the portion of state aid attributable to public charter schools under Revenue Source Code 03913 – Public Charter School State Aid Allocation, with a corresponding expenditure coded to Object Code 596 – Payments to Charter Schools. Please note that county boards who are not receiving state aid will still need to budget the expenditure even though no revenue is recognized.

**INSTRUCTIONS FOR PREPARING THE  
SCHEDULE OF PROPOSED LEVY RATES  
FOR THE 2025-26 YEAR**

1. According to WVC §11-8-9, county boards of education are required to hold a meeting or meetings between March 7 and March 28, to, among other things, ascertain the fiscal condition of the board and determine the amount to be raised by the levy of taxes. A levying body 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, but to maintain as favorable conditions as possible in getting an excess levy passed, it is the recommendation of this office that county boards not use this extended time unless absolutely necessary. An excess levy election can be scheduled in conjunction with a primary or general election simply by scheduling the election with an earlier scheduled election.

Although the Legislature will set the regular levy rates for boards of educations, boards are responsible for setting the levy rates for permanent improvement, excess and bond levy purposes.

2. **CERTIFICATES OF VALUATION:** County assessors are to provide two certificates of valuation; one will be a white form entitled Certificate of Valuations (CID 12:32-4) and the other will be a blue form entitled Assessed Values for Calculating Reduced (Rolled Back) Levy Rates. Both certificates are to be issued by the county assessors no later than **March 3, 2025**.

The Certificate of Valuations is to be used in completing the Schedule of Proposed Levy Rates. The Assessed Values for Calculating Reduced (Rolled Back) Levy Rates is to be used only for determining whether the projected excess levy tax revenues for the 2025-26 year will be greater than the previous year's projected excess levy tax revenues.

In completing the Schedule of Proposed Levy Rates, be certain to use the assessed values for tax purposes stated on the Certificate of Valuations (CID 12:32-4).

3. **SCHEDULE OF PROPOSED LEVY RATES:** Boards must submit a copy of their Schedule of Proposed Levy Rates (WVDE 11-20-36) to the State Auditor for approval immediately after the board meeting held during the period specified above, at which the proposed levy rates are determined. **Be certain to also submit a copy of the Schedule of Proposed Levy Rates to the West Virginia Department of Education.** (Submit only the Schedule of Proposed Levy Rates at this time.)
4. **REVIEW AND APPROVAL:** The state auditor will review the proposed levy rates for approval and notify each board by the third Tuesday in April so that the board will be able to enter the approved rates in the Levy Order. Only the approved levy rates may be entered in the Levy Order, so boards should exercise caution in determining the rates to submit for approval in their schedules of proposed levy rates.
5. **LEVY RATES:** In preparing the Schedule of Proposed Levy Rates, present the assessed valuations for tax purposes and taxes levied in whole dollars and state the levy rates for the levies as follows:

**Regular Levy:** For the regular levy rates, use the statewide levy rate established by the Legislature for each class of property. The rate is normally not determined until the Legislature adjourns each year, but since the maximum percent that property taxes on existing property may increase without the Legislature holding a public hearing is now 2%, the levy rates for the upcoming year will most likely be the same as the rates for the current year.

County boards will be notified as soon as the actual rates are established, but for budget purposes, county boards should use the same levy rates as for the current year, which were: 19.40¢ per each \$100 of assessed valuation for Class I property, 38.80¢ per each \$100 of assessed valuation for Class II property, and 77.60¢ per each \$100 of assessed valuation for classes III and IV property.

**Excess Levy:** State the excess levy rates at two decimal places, such as 20.48¢ for Class I property. If your current levy call specifies more than two decimal places, please revise the call for the next election so that it does not require levy rates greater than two decimal places. Levy rates for the various classes of property must be stated in the ratios of 1, 2 and 4. See the separate set of instructions for a detailed explanation of

computing the excess levy rates.

**Permanent Improvement Levy:** For those county boards that use a portion of their regular levy for permanent improvement purposes, subtract the amount of the levy for such purpose (maximum of 1.5¢ per \$100 of assessed valuation for Class I property) from the levy rates for general current expense purposes and include the rates under the Permanent Improvement Taxes Levied column. The total of the two columns cannot exceed the levy rates set by the Legislature.

**Bond Levy:** For the levy rates for bond purposes, use the total amount of taxes to be raised for bond purposes stated in the letter from the Municipal Bond Commission and calculate the levy rates needed to provide as closely as possible the total amount stated. You should expect to receive the letter from the commission during the month of February.

Spaces are provided on the Schedule of Proposed Levy Rates to record both the gross and net amounts projected to be collected for bond purposes and the percent of the allowance. The net amount should be included in the proposed budget.

**NOTE: The Municipal Bond Commission normally adds a 10% allowance for delinquencies, exonerations, and discounts. The allowance is computed on the net amount required for debt service for the year to arrive at the gross amount of taxes to be levied. In completing the Schedule of Proposed Levy Rates, enter the net and gross amount of taxes as reflected in the letter from the Municipal Bond Commission and re-compute the allowance rate to reflect the actual allowance from the gross amount of taxes being levied. Do NOT have a negative allowance rate.**

6. If the meeting required by WVC §11-8-9 is postponed as the result of the scheduling of an excess or bond levy during a primary election:
  - a. DO NOT COMPLETE AND SUBMIT A SCHEDULE OF PROPOSED LEVY RATES TO EITHER THIS OFFICE OR THE LOCAL GOVERNMENT SERVICES DIVISION OF THE STATE AUDITOR'S OFFICE BY THE MARCH 28<sup>TH</sup> DATE. Submit instead by that date a written notice to both offices regarding the fact that an excess or bond levy has been scheduled with the primary election so both offices will be aware not to expect the Schedule of Proposed Levy Rates by the March 28<sup>th</sup> date (The email address for the Local Government Services Division is: [lgs@wvsao.gov](mailto:lgs@wvsao.gov));
  - b. Have the county board schedule a meeting as soon as possible AFTER the results of the election have been certified by the Board of Canvassers but prior to June 1 pursuant to the requirement of WVC §11-8-9 and §11-8-12, and then stand adjourned until approval of the proposed levy rates has been received;
  - c. Submit the Schedule of Proposed Levy Rates to both offices immediately upon the adjournment of the board meeting. Upon receipt, the Office of Local Government Services will review the schedule and provide its approval as quickly as possible.
  - d. Upon receipt of the approval notice, the county board is required to reconvene the meeting that was discussed above, pursuant to the provisions of WVC §11-8-12a, to officially enter the levy order.

According to WVC §11-8-6g, county boards with excess levies in effect are no longer required to hold public hearings on their excess levies, unless required to do so by their own excess levy call. A separate set of instructions and special worksheets have been provided for use by those county boards that are required by their excess levy calls or by their boards to make a determination of the percent of increase and what the rolled back levy rates should be if the board decides to reduce the rates.

Mail or email one copy of the signed Schedule of Proposed Levy Rates (WVDE 11-20-36) immediately after the meeting specified in West Virginia Code §11-8-9 is held to each of the following offices:

West Virginia Department of Education  
Office of School Finance  
Bldg 6, Room 650  
1900 Kanawha Boulevard East  
Charleston, West Virginia 25305  
[uriah.cummings@k12.wv.us](mailto:uriah.cummings@k12.wv.us)

State Auditor's Office  
Local Government Services Division  
200 West Main Street  
Clarksburg, West Virginia 26301  
[lgs@wvsao.gov](mailto:lgs@wvsao.gov)

**INSTRUCTIONS FOR COMPUTING  
SPECIAL (EXCESS) LEVY RATES  
FOR THE 2025-26 YEAR**

1. According to WVC §11-8-16, a local levying body may provide for an election to increase the levies by entering on its record of proceedings an order setting forth:
  - a. The purpose for which additional funds are needed;
  - b. The total amount needed;
  - c. The separate and aggregate assessed valuation of each class of taxable property within its jurisdiction;
  - d. The proposed additional rate of levy in cents on each class of property;
  - e. The proposed number of years, not to exceed five, to which the levy applies;
  - f. The fact that the local levying body will or will not issue bonds, using the proceeds of the excess levy call plus total interest thereon, to service the debt, with the terms of the bonds not to extend beyond the period of the increased levy.

Note that county boards can include in their excess levy calls provisions to extend the length of the employment term beyond the minimum 200 days, to provide additional days for professional development or to lengthen the instructional term.

2. According to WVC §11-8-6g, county boards with excess levies in effect are no longer required to hold public hearings on their excess levies, unless required to do so by their excess levy call. All other county boards must use the levy rates stated in their levy calls unless the calls include a provision authorizing the board to reduce the levy rates.
3. This separate set of instructions and special worksheets are being provided for use by those county boards that are required or authorized by their excess levy calls to make a determination of the percent of increase and what the rolled back excess levy rates should be if the board decides to reduce the rates.
4. **HEARINGS:** If a hearing is held for the purpose of deciding whether to reduce the excess levy rates, it must be open to the public, and citizens who desire to be heard must be provided an opportunity to present oral testimony within reasonable time limits set by the governing body. A decision regarding the special levy rates should be made within ten (10) days of the hearing. The decision may be made on the same date as the hearing.
5. **DETERMINATION OF PERCENT INCREASE:** If authorized by the excess levy call, a county board may reduce the rates of the special levy for the upcoming tax year for all classes of property so that the increase in the projected tax revenues over the current year do not exceed the limits specified in the levy call. Otherwise, the county board must use the levy rate stated in the excess levy call.

The calculation of the reduced levy rates is to be based upon the assessed values of existing property and shall not include any new construction, improvements to existing property or new personal property.

Worksheets have been developed to assist in the determination of whether the increase in the 2025-26 projected excess levy tax revenues will be greater than the previous year's projected tax revenues, and to what amounts the excess levy rates should be reduced to produce not more than the increase specific in the levy call. Four percent (4%) is used in the form, but other percents may be used.

6. **CALCULATION OF LEVY RATES:** To determine whether the projected tax revenues from an excess levy for the year will exceed the projected tax revenues for the previous year:
  - a. Multiply the assessed values reported by the assessor on the schedule entitled "Assessed Values for Calculating Reduced (Rolled Back) Levy Rates" (blue form) for each class of property by the levy rates stated in the levy order.
  - b. Add the amount computed for each class to arrive at the total.
  - c. Enter the gross amount of tax revenues from excess levies reported on the previous year's

Schedule of Proposed Levy Rates and multiply by the percent limit specified in the levy call. This amount can be found under the column entitled "Excess Levy Taxes Levied" and the line "Total." Do not use the net amount stated on that page.

- d. If the total projected in Step 6b exceeds the amount determined in Step 6c, either a public hearing must be held, or the levy rates must be rolled back to the amount that will produce only the increase specified in the levy call. Once a public hearing is held, the county board may, but is not required to, roll back the levy rates.
7. **DETERMINATION OF REDUCED (ROLLED BACK) LEVY RATES:** To determine the rates for providing 104% of the previous year's projected tax revenues:
- a. Multiply the total values for each class of property as reflected in the schedule entitled "Assessed Values for Calculating Reduced (Rolled Back) Levy Rates" by the weightings stated on the worksheet to determine the weighted assessed values.
  - b. Add the weighted amount for each class to determine the total weighted assessed values. Determine the total (Gross) amount of tax revenues from excess levies reported on prior year's levy page and multiply by 104%. This is the maximum amount of tax revenues that can be projected for the year without conducting a public hearing.
  - c. Divide the gross amount of taxes for calculation of the levy rate by the total weighted assessed value calculated above.
  - d. Multiply this product by 100 to determine the Class I levy rate that will produce 104% of the previous year's projected revenues.
  - e. Multiply the Class I rate by 2 to determine the Class II levy rate.
  - f. Multiply the Class I rate by 4 to determine the Class III and IV levy rates.
8. If a county is required to hold a public hearing, WVC §11-8-6g requires that notice of the hearing be published at least seven (7) days in advance of the hearing.
9. For all excess levies, a copy of the excess levy call, notice of the election and a certified copy of the canvass of votes must be submitted to both the West Virginia Department of Education, Office of School Finance and the State Auditor's Office, Chief Inspector Division.

**INSTRUCTIONS FOR  
COMPUTING BOND LEVY RATES  
FOR THE 2025-26 YEAR**

1. According to WVC §13-1-2, local levying bodies may incur debt and issue bonds for the purpose, among other things, of acquiring, constructing and erecting, enlarging, extending, reconstructing, or improving any building, work, utility or undertaking, or for furnishing, equipping and acquiring or procuring the necessary apparatus for any building, work, improvement, or department, or for establishing and maintaining a library or museum, for the public use, or a building or structure for educational purposes, for which the political division is authorized to levy taxes or expend public money. No bonds may be issued for the purpose of providing funds for the current expenses of any governmental entity.
2. For the levy rates for bond purposes, use the total amount of taxes to be raised for bond purposes stated in the letter from the Municipal Bond Commission and calculate the levy rates needed to provide as closely as possible the total amount stated. You should expect to receive the letter from the commission during the month of February.
3. **GROSS AND NET TAXES:** Spaces are provided on the Schedule of Proposed Levy Rates to record both the gross and net amounts projected to be collected for bond purposes and the percent of the allowance. The net amount should be included in the proposed budget.

**NOTE: The Municipal Bond Commission normally adds a 10% allowance for delinquencies, exonerations, and discounts. The allowance is computed on the net amount required for debt service for the year to arrive at the gross amount of taxes to be levied. In completing the Schedule of Proposed Levy Rates, enter the net and gross amount of taxes as reflected in the letter from the Municipal Bond Commission and re-compute the allowance rate to reflect the actual allowance from the gross amount of taxes being levied. Do NOT have a negative allowance rate.**

4. **CALCULATION OF LEVY RATES:** To determine the bond levy rates:
  - a. Multiply the levy rates by the assessed valuations for tax purposes to ascertain the amount of taxes levied. State in whole dollars.
  - b. Add the projected property tax revenues for each class to arrive at the total projected property tax revenues for each purpose.
  - c. Subtract the amount of taxes that is estimated to be uncollected due to uncollectibles, exonerations and delinquencies. The rate should be based on historical experience. A rate of more than ten percent (10%) must be justified.
  - d. Subtract the amount of taxes that is estimated to be uncollectible due to discounts. The rate cannot exceed three percent (3%).
  - e. Enter the sub-total on the line provided.
  - f. Determine the net amount of taxes to be raised by the bond levy.