WEST VIRGINIA CODE: §18-9B-6

§18-9B-6. Submission and approval of budget.

A county board of education shall, on or before the day fixed by the budget calendar, submit its proposed budget to the state superintendent together with such supporting schedules as the state superintendent may require.

A county board shall not finally adopt its budget until after the written approval of the state superintendent has been received, and the levy estimate has been approved by the State Auditor as required by law. If the State Auditor finds that the levy estimate, based upon the budget, does not conform to the requirements of law, the board shall authorize and require such further revision of the budget as may be necessary for the correction of the levy estimate as required by the State Auditor.

A county board of education shall submit a preliminary budget upon requirement of the state superintendent, which approved budget shall be considered by the State Auditor when approving levy estimates.

WV Legislature