

Budget Planning, Preparation and Schedules

Budget planning shall be based as much as possible on policies adopted by the Board pertaining to staffing and the allocation of funds for specific needs and programs. Building administrators and central staff administrators shall submit their budget requests and justification to the superintendent or designee in accordance with the district's budget adoption calendar and in no case later than May 1 for the next fiscal year.

The superintendent or designee shall then make a compilation of budget requests and convert district policies for staffing and other allocations to actual dollar costs. Said person shall also compute the resources available.

The superintendent and superintendent's staff, representing the major school segments and departments, shall match expenditures or programs with available resources so that a balanced budget will be presented to the Board as the proposed budget.

Each year the superintendent shall cause to be prepared a budget adoption calendar which shall insure that all deadlines established by law for budget presentation, hearings and adoption and for certification of amounts to be raised by school tax levies are met by the district.

The budget calendar shall take into consideration the possible need to submit a request to raise additional local revenue to a vote by the district's electorate.

Adopted: 1971

Revised: January 1, 1977

Revised: January 21, 1992

Revised: April 2001

LEGAL REFS: See citations on page coded DBC-R

CONTRACT REF.: Negotiated Agreement, Article VI, Teaching Conditions
Section 6.7, Teacher Participation in Budget Development.

CROSS REF.: FB - Facilities Planning (Capital Reserve Fund)

Deadlines In Budgeting Process Set By Statute

Note: The Colorado Department of Education annually notifies each district of critical dates in accordance with statutory requirements below.

By December 15	Board of Education must certify to Board of County Commissioners the separate amounts necessary to be raised by taxes for the school district's general, bond redemption, transportation and special building and technology funds [C.R.S. 22-40-102 (1); C.R.S. 39-5-128]
By June 1	Proposed budget must be submitted to Board of Education for tentative approval [C.R.S. 22-44-108 (1)]
Within 10 days of above	Notice of proposed budget must be published; budget must be made available for public inspection [C.R.S. 22-44-109 (1)]
Before final adoption	A public hearing must be held [C.R.S. 22-44-110(1)]
Before end of fiscal year (June 30)	Board must adopt official budget and appropriations resolution [C.R.S. 22-44-103 (1), 22-44-107(1),22-44-110 (4)]
Before October 15	Board may review and change the budget with respect to both revenues and expenditures [C.R.S. 22-44-110 (5)]

Additional deadlines if district seeks authorization to raise additional local revenues at an election:

At least 55 days prior to general election	Ballot question must be delivered to county a clerk and recorder [C.R.S. 1-5-203(3)]
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First Tuesday in November in odd-numbered years; general election date in even-numbered years

District may request authorization to raise additional local revenues subject to limitations set forth in law [Colorado Constitution, Article X, Section 20; C.R.S. 22-54-108]

Following election

If the district is authorized to raise and spend additional local revenues, Board may adopt a supplemental budget [C.R.S. 22-44-110 (6)]

Adopted: September 9, 1993
Revised: October 25, 1994
Revised: April 2001

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