DBD - Determination of Budget Priorities

All resources of the district shall be directed toward ensuring that all students reach their learning potential, including that they meet or exceed state and district content standards. A minimum of 60% (sixty) of district resources shall be allocated to instruction.

In order to fulfill its trustee obligation with regard to district resources, the Board must know how resources are currently allocated, whether such allocation is effective and what changes should be made to achieve the greatest educational returns. The superintendent shall develop a comprehensive and ongoing system to collect and analyze resource allocation information. The analysis of this information shall form the basis for the budget prepared by the superintendent for presentation to the Board. The system shall:

1. determine how resources are currently allocated by school, grade and program

2. link specific inputs with results for students and determine whether the current allocation of resources is effective in raising student achievement

3. identify ways to better use resources to achieve the district's educational objectives and improve teaching and learning

As part of the budget preparation process, each school-level accountability committee shall make recommendations to the principal relative to priorities for expenditures of district funds by the school. The principal shall consider these recommendations when formulating budget requests to be presented to the superintendent. The superintendent shall also consider the accountability committee recommendations when preparing the budget to be presented to the Board of Education. A copy of the school-level accountability recommendations shall be sent to the district accountability committee and to the Board.

The district accountability committee shall make recommendations to the Board relative to priorities for expenditures of district funds and provide a copy of the recommendations to the superintendent. The Board shall consider these priorities when it adopts the annual budget. The superintendent shall consider the district accountability committee recommendations when preparing the budget to be presented to the Board.

Accordingly, the budget prepared and presented by the superintendent shall:

~~1. be derived from a five-year plan~~

2. include contingency plans in the event budget assumptions prove erroneous

3. be in a summary format understandable by a layperson

4. itemize district expenditures by fund

5. include information regarding school-level expenditures

6. adequately describe proposed expenditures

7. show the amount budgeted for the current fiscal year and the amount budgeted for the ensuing fiscal year

8. comply with spending limitations in the state constitution [not applicable after voters approve a revenue change measure often referred to as "de-Brucing"]

9. consider recommendations made by each school-level accountability committee relative to priorities for expenditures of district funds

10. contain enough information to enable credible projection of revenue and expenses

11. disclose budget planning assumptions

12. not excessively rely on nonrecurring revenues

13. not provide for expenditures, interfund transfers or reserves in excess of available revenues and beginning fund balances

14. not include the use of beginning fund balance unless the Board has adopted a resolution as described in state law specifically authorizing such use

15. not reduce without approval of the Board, the current cash reserves at any time to less than the minimum amount required by the spending limitations set forth in the state constitution

16. provide adequate and reasonable budget support for Board development and other governance priorities, including the costs of fiscal audits, Board and committee meetings, Board memberships and district legal fees

17. take into consideration fiscal soundness in future years and plans for the building of organizational capabilities sufficient to achieve the Board's goals in future years

18. reflect anticipated changes in employee compensation including inflationary adjustments, step increases, performance increases and benefits

~~19. achieve a 2% unallocated general fund balance reserve~~ Achieve or maintain a 3-month unallocated general fund balance reserve.

20. comply with state and federal law

21. provide sufficient resources to address the district's facility needs.

Adopted: September 9, 2003
Revised: October 19, 2009, April 16, 2018

LEGAL REFS.: C.R.S. 22-11-302 (1)(a) *(district accountability committee budget recommendations)*

C.R.S. 22-11-402 (1)(a) *(school-level accountability committee budget recommendations)*

C.R.S. 22-44-105 (1.5) *(budget parameters regarding expenses not exceeding revenue and use of beginning fund balance)*

CROSS REF.: AE, Accountability/Commitment to Accomplishment

Platte Valley School District, Weld RE-7