

3.0 BUDGET PLANNING AND DETERMINATION OF BUDGET PRIORITIES

3.1 Budget planning shall be based upon the directions and policies adopted by the Board of Education.

3.2 The Superintendent of Schools designee shall cause to be prepared compilations of budget requests, shall convert School District requirements for staffing and other allocations to actual dollar costs, and shall include an estimate of financial resources available.

3.3 The Board of Education shall retain continuing discretion regarding appropriate expenditures of School District monies.

3.4 The Superintendent of Schools shall cause to be developed procedures to meet all budgeting statutory deadlines.

3.4.1 By December 15 the Board of Education must certify to the 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 funds. (C.R.S. 22-40-102(1); C.R.S. 39-5-128)

3.4.2 By June 1 the Superintendent of Schools must submit a proposed budget to the Board of Education for tentative approval. [C.R.S. 22-44-108(1)]

3.4.3 Within 10 days of the submittal of a proposed budget, the proposed budget must be published and made available for public inspection. [C.R.S. 22-44-109(1)]

3.4.4 By June 30 the Board of Education must adopt the official budget and appropriations resolution. [C.R.S. 22-44-103(1), 22-44-107(1), 22-44-110(4)]

3.4.5 Before October 15 the Board of Education may review and change the budget with respect to both revenues and expenditures. [C.R.S. 22-44-110(5)]