

## **Determination of Budget Priorities**

All resources of Mapleton Public Schools (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% of the General Fund shall be allocated to direct instruction.

In order to fulfill its trustee obligation with regard to District resources, the Board of Education for Mapleton Public Schools (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 proposed 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 strategies with results for students and determine whether the current allocation of resources is effective in raising student achievement; and
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 school director relative to priorities for expenditures of District funds by the school. The school director 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 proposed budget to be presented to the Board. A copy of the school-level accountability recommendations shall be sent to the District Advisory and Accountability Committee and to the Board.

The District Advisory and 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 Advisory and Accountability Committee recommendations when preparing the proposed 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 lay person;
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;
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 or organizational capabilities sufficient to achieve the Board's goals in future years;
18. Reflect anticipated changes in employee compensation including inflationary adjustments, step increase, performance increases, and benefits;
19. Comply with state and federal law; and
20. Provide sufficient resources to address the District's facility needs.

*Adopted October 22, 2013, by the Board of Education for Mapleton Public Schools.  
Revised October 24, 2017.*

LEGAL REFERENCES:

C.R.S. § 22-11-302(1)(a) (*building level accountability committee 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 REFERENCES:

AE: Accountability/Commitment to Accomplishment