

## Determination of Budget Priorities

All financial, human and physical 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.

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. This system shall:

1. Determine how resources are currently allocated by school, grade and program
2. Link specific input 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, the Finance and Audit Committee (FAC) shall provide input on priorities to the superintendent and the Board as described in the committee's charter.

In addition, 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 FAC and the superintendent. A copy of the school-level accountability committee recommendations shall be sent to the District Accountability Committee and to the Board. The superintendent shall consider these recommendations when formulating budget requests to be presented to the Board of Education.

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.

Adopted December 14, 1994  
Revised February 25, 2004  
Revised February 10, 2010

LEGAL REFS.: C.R.S. 22-7-105 School district accountability committee – recommendations – prioritization of district expenditures

C.R.S. 22-7-207 School advisory councils – recommendations –  
prioritization of school expenditures

CROSS REF.: AE, Accountability / Commitment to Accomplishment  
DIE-R, Finance and Audit Committee Charter

St. Vrain Valley School District RE-1J, Longmont, Colorado