



Sargent School District

SPECIAL MEETING AGENDA BOARD OF EDUCATION

April 30, 2024, 6:30 p.m.

High School Library

Sargent School District

7090 N. CR 2 E.

Monte Vista, Colorado

1. **6:30 p.m. Preliminary**
 - 1.01 Call to Order
 - 1.02 Roll Call
 - 1.03 Pledge of Allegiance
 - 1.04 Approval of Agenda
2. **Consent Agenda**
 - 2.01 Approval of Minutes
 - 2.02 Financial Reports
 - 2.03 Resolution for Non-Renewal
3. **Community Input- to sign up for Community input please email srklecker@sargent.k12.co.us prior to meeting**
 - 3.01 Items from the Community
4. **Leadership Reports**
 - 4.01 Student Reports, Goals and Needs
 - 4.02 Staff Reports, Goals and Needs
 - 4.03 Principals Reports, Goals and Needs
 - 4.04 Assessment
 - 4.05 Board of Education
 - 4.06 Superintendent
5. **Action Item -Consideration of:**
 - 5.01 Appointment of Superintendent
 - 5.02 Declare Surplus- Ag Shop
 - 5.03 CASB Policy Overhaul Board Policy CCA-Organization Chart, DB- Annual Budget, and DBD-Determination of Budget Priorities -Second Reading
 - 5.04 Board Policy BEDA-Notification of Board Meetings-First Reading
 - 5.05 Employment List

- 5.05.1 2024-25 Teacher Contracts
- 5.05.2 2024-25 Critical Shortage Teacher Contracts
- 5.05.3 Special Service Provider Contracts
- 5.05.4 2024-25 Notice of Reasonable Assurance
- 5.05.5 Extra Duty Pay Agreement

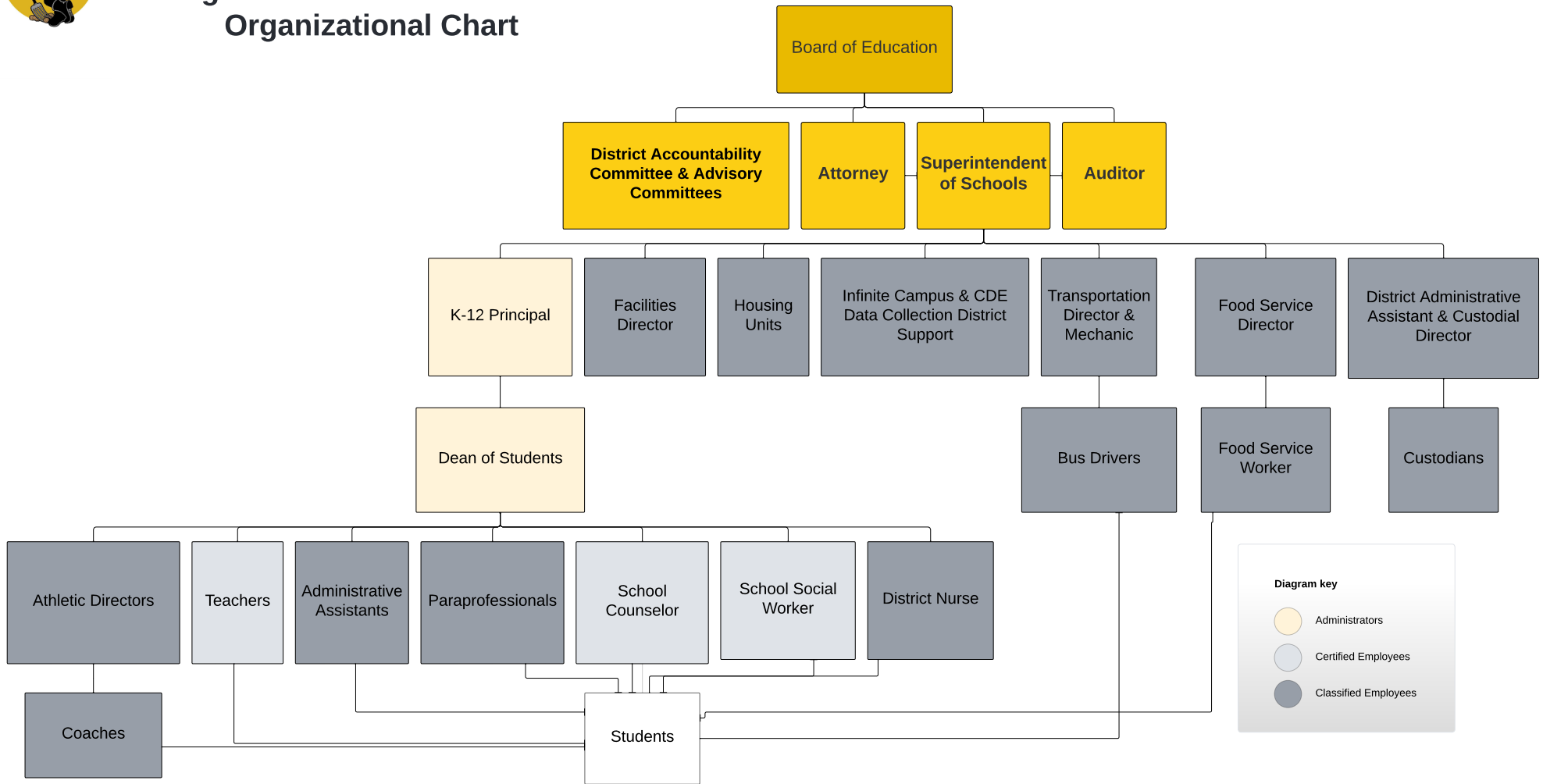
6. Discussion Items

- 6.01 School Code Change- Moving 6th Grade to Junior High School
- 6.02 DAC Review Preliminary budget
- 6.03 Strategic Plan
- 6.04 Debrief about March 27th Executive Session
- 6.05 May Agenda Items
- 6.06 Board Self-assessment and Debrief

7. Adjournment



Sargent School District Re-33J Organizational Chart



Annual Budget

The annual budget is the financial plan for the operation of the school system. It provides the framework for both expenditures and revenues for the year and future years and translates into financial terms the educational programs and objectives of the district.

Five-year budget plan

NOTE: A five-year budget plan is not required by law, but is a suggested "best practice."

The superintendent or designee is directed to develop, subject to annual approval by the Board, a five-year budget plan that assures the future financial viability of the district and achievement of the district's objectives and takes into account future revenue, including tax and non-tax revenue, and future increases in operating expenses.

Budget process

Public school budgeting is regulated and controlled by statutes and by requirements of the State Board of Education that prescribe the form of district budgets in order to ensure uniformity throughout the state.

The budget shall be presented in a summary format that is understandable by any layperson. The budget format shall itemize expenditures of the district by fund and by student. It shall describe the expenditure and show the amount budgeted for the current fiscal year and the amount budgeted for the ensuing fiscal year. When budgeting for any enterprise funds, the district shall use the full accrual basis of accounting. The budget shall summarize revenues by revenue source and expenditures by function, fund and object.

The budget shall include a uniform summary sheet for each fund administered by the district that details the beginning fund balance and anticipated ending fund balance for the budget year; the anticipated fund revenues for the budget year; the anticipated transfers and allocations that will occur to and from the fund during the budget year; the anticipated expenditures that will be made from the fund during the budget year; and the amount of reserves in the fund.

The budget also shall disclose planned compliance with spending limitations outlined in Article X, Section 20, of the Colorado ~~constitution~~ Constitution, including holding TABOR reserve funds in an unrestricted general fund or in cash funds.

The Board assigns to the superintendent overall responsibility for annual budget preparation, budget presentation and budget administration. As part of the superintendent's budget responsibility, the superintendent shall cause to be prepared a budget preparation calendar

that shall ensure 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 school 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. The superintendent shall have authority to delegate portions of his or her budget responsibility to the business manager of the district.

The budget prepared and presented by the superintendent shall be consistent with the budget priorities of the Board as established in policy DBD.

Operating Reserve

Maintaining a fiscal year-end fund balance as an operating reserve in the general fund is a beneficial and sound financial management practice. The Board of Education assigns to the superintendent or designee the responsibility of accumulating and maintaining a general fund balance amounting to the equivalent of 3 months operating revenue of the district's current fiscal year adopted budget as an operating reserve. Accumulation of the full 2% general fund balance will be completed by the end of the 2030 fiscal year, unless otherwise approved by the Board. This amount will be in excess of the emergency reserve required by Article X, Section 20 of the Colorado Constitution (TABOR).

The operating reserve is intended to serve as a "rainy day fund" and will be used only for an unexpected loss of revenue or an extraordinary expenditure. Expenditures from this reserve shall be reported to the Board.

~~the year-end fund balance shall be reported to the Board.~~

If any part of the operating reserve is used in any fiscal year to cover an unexpected loss of revenue or an extraordinary expenditure, funds will be reallocated to restore the year-end fund balance in the operating reserve before any other budget allocations in the subsequent fiscal year, unless the Board of Education approves otherwise.

Capital reserve

NOTE: Maintaining a set amount in the capital reserve fund is no longer required by law, but is a suggested "best practice." The amount is up to the Board to determine. One option is to set the maximum amount in accordance with prior state law, which was eight hundred dollars multiplied by the district's funded pupil count minus the district's on-line pupil enrollment. State law allows the Board to transfer unrestricted moneys into or out of the capital reserve fund during a budget year.

Maintaining resources in the capital reserve fund is a beneficial and sound business practice and protects the public's investment in school district facilities. The Board directs the superintendent or designee to budget an amount up to \$75,000 each year to the capital reserve account for capital outlay expenditures authorized in state law. This amount shall be transferred from the general fund to the capital reserve fund. The amount transferred from the general fund may be reduced by any money collected from the sale of land, buildings or both or any payments collected from the dedication of lands or voluntary contributions from a developer.

Adopted: 01/24/83
Revised: 08/28/89, 02/25/91, 10/25/93, 10/13/03, 10/22/07, 10/26/09, 2/27/12,
12/11/17, *date of manual*

revision

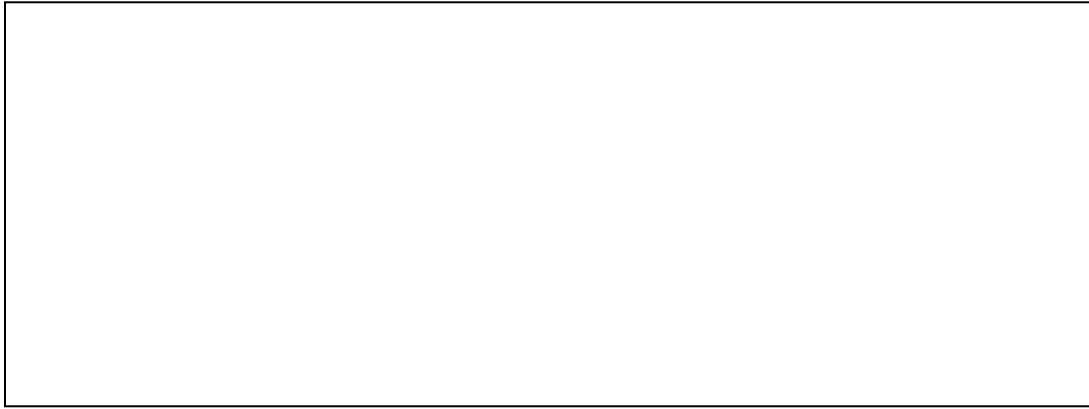
LEGAL REFS.: C.R.S. 22-11-302(1)(a) (district accountability committee budget recommendations)
C.R.S. 22-11-402(1)(1) (school level accountability committee budget recommendations)
C.R.S. 22-32-109 (1)(b)
C.R.S. 22-44-101 through 117 (*school district budget law, Board shall cause a proposed budget to be prepared and shall adopt a budget for each fiscal year*)
C.R.S. 22-44-106 (Board may provide for an operating reserve in the general fund which shall not exceed 15% of the amount budgeted for the current fiscal year)
C.R.S. 22-44-301 et seq. (Public School Financial Transparency Act)

C.R.S. 22-45-103(1)(c) (authorized expenditures from capital reserve fund)
C.R.S. 29-1-103 (3) (*budget to reflect lease-purchase payment obligations*)

CROSS REF.: DAB* Financial Administration
DB subcodes, (all relate to the budget)

~~The GDE Financial Policies and Procedures Handbook must be used by all school districts in the development of the budget. [C.R.S. 22-44-204 (3)].~~

~~NOTE 2: The State Board of Education has implemented a statewide financial, student management and human resource electronic data communications and reporting system that is based on a redesigned standard chart of accounts, a standard information system and a standard personnel classification system. All school districts and boards of cooperative services must use the system to report and obtain necessary financial information. [C.R.S. 22-44-105 (4)].~~



~~Sargent School District RE 33J, Monte Vista, Colorado~~

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.

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, 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 three-year plan [if the Board adopts optional language in policy DB]
2. include contingency plans in the event budget assumptions prove erroneous [be in a summary format understandable by all lay person]
3. itemize district expenditures by fund
4. include information regarding school-level expenditures
5. adequately describe proposed expenditures
6. show the amount budgeted for the current fiscal year and the amount budgeted for the ensuing fiscal year
7. comply with spending limitations in the state constitution [not applicable after voters approve a revenue change measure often referred to as "de-brucing"]
8. consider recommendations made by each school-level accountability committee relative to priorities for expenditures of district funds
9. contain enough information to enable credible projection of revenue and expenses
10. disclose budget planning assumptions

11. not excessively rely on nonrecurring revenues
12. not provide for expenditures, interfund transfers or reserves in excess of available revenues and beginning fund balances.
13. not include the use of beginning fund balance unless the Board has adopted a resolution as described in state law specifically authorizing such use
14. not reduce without approval of the Board, the current cash reserves at any time to less than the minimum amount require by the spending limitations set forth in the state constitution.
15. provide adequate and reasonable budget support for Board development and other governance priorities, including the costs of fiscal audits, Board meetings, Board memberships and district legal fees and committee
16. 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.
17. reflect anticipated changes in employee compensation including inflationary adjustments, step increases, performance increases and benefits.
18. maintain a 2% unallocated general fund balance reserve
19. comply with state and federal law
20. provide sufficient resources to address the district's facility needs

All resources of the district shall be directed toward ensuring that all students reach their learning potential. A minimum of 45% 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 [if the Board adopts optional language in policy DB]
2. include contingency plans in the event budget assumptions prove erroneous [if the Board adopts optional language in policy DB establishing an operating reserve]
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% operating reserve in the unallocated general fund by 2030. ~~[The Board needs to determine a reasonable percentage and time frame and insert the percentage and a date here if the Board adopts optional language in policy DB establishing this reserve]~~
20. comply with state and federal law
21. provide sufficient resources to address the district's facility needs.

Adopted: 03/26/01

Revised: 10/13/03, 3/23/09 legal ref., 10/26/09, date of manual revision

LEGAL REFS.: C.R.S. 22-11-302 *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

Notification of Board Meetings

The Board shall give full and timely notice to the public of any meeting of three or more Board members at which public business may be discussed or any formal action taken, including special, regular and work session meetings and retreats.

At its first regular meeting of the calendar year, the Board shall designate the public place or places at which notice of Board meetings shall be posted if the Board is unable to post notice of a Board meeting online due to exigent or emergency circumstances such as a power outage or an interruption in Internet service. In the event such action is not taken annually, the designated public place(s) used in the previous year shall continue as the official posting site(s).

At a minimum, the Board shall cause notice of regular and special meetings and work sessions to be posted on the district's website no less than 24 hours prior to the meeting. This notice shall include specific agenda information where possible.

The district shall maintain a list of persons who, within the previous two years, have requested notification of all meetings or of meetings when certain specified policies will be discussed. These individuals will be provided reasonable advance notification of such Board meetings.

Notice to the Board

The superintendent or designee shall provide the agenda, together with meeting materials and the minutes of the last regular meeting, to Board members no later than 72 hours before the next regular meeting.

Adoption date: 02/26/01

Revised: 09/26/05, 4-13 (legal/cross ref.), 8/27/18, 2/24/20

LEGAL REFS.: C.R.S. 22-32-108 (2), (3) (*meetings of the Board*)
C.R.S. 24-6-402 (2)(c) (*notice of meeting "shall include specific agenda information where possible"*)
C.R.S. 24-6-402 (2)(c)(III) (*"full and timely notice" requirement is met if district posts notice of meeting on the district's website no less than 24 hours prior to meeting*)
C.R.S. 24-6-402 (7) (*district must keep list of persons who have requested notification of meetings when specified policies are discussed and provide reasonable advance notice to such persons*)

CROSS REFS.: BE, School Board Meetings
BEDB, Agenda

Sargent School District RE-33J, Monte Vista, Colorado