

Deadlines in Budgeting Process Set by Statute

By December 15	Board of Education must certify to 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]
By June 1	Proposed budget must be submitted to Board of Education for tentative approval [C.R.S. 22-44-108 (1)]
Within 10 days of above	Notice of proposed budget must be published; budget must be made available for public inspection [C.R.S. 22-44-109 (1)]
Before final adoption	Public hearings must be held [C.R.S. 22-44-110 (1)]
Before end of fiscal year (June 30)	Board must adopt official budget and appropriations resolution [C.R.S. 22-44-103 (1), 22-44-107 (1), 22-44-110 (4)]
Within 60 days of final adoption	District must post the Board's adopted budget online, in a downloadable format, for free public access [C.R.S. 22-44-304 (1)(a)(I), (3)(a)]
By January 31	Board may review and change the budget with respect to both revenues and expenditures [C.R.S. 22-44-110 (5)]

Additional deadlines if district seeks authorization to raise additional local revenues at an election:

At least 60 days prior to election	Ballot question must be delivered to county clerk and recorder [C.R.S. 1-5-203 (3)]
First Tuesday in November in odd-numbered years; general election date in even-numbered years	District may request authorization to raise additional local revenues subject to limitations set forth in law [Colorado Constitution, Article X, Section 20; C.R.S. 22-54-108]
Following election	If the district is authorized to raise and spend additional local revenues, Board may adopt a supplemental budget [C.R.S. 22-44-110 (6)]