

 <p>TUCSON UNIFIED SCHOOL DISTRICT</p> <p>GOVERNING BOARD POLICY</p>	<p>POLICY TITLE:</p> <p>Budget Planning, Preparation and Schedules</p>
	<p>POLICY CODE: DBC</p>

Annual Budget Preparation Schedule

Each school year the Superintendent shall prepare and disseminate a budget preparation schedule to accomplish all required budgetary actions for the following school year.

This schedule will, as a minimum, provide specific dates for the accomplishment of all state-mandated actions.

List of Capital Expenditure Projects

As part of the annual budget process, the Superintendent shall provide to the Governing Board a list of all capital expenditure projects that qualify for funding from the proceeds from the sale or lease of District property as provided by state law (the school plant fund).

The Superintendent may make a recommendation to the Governing Board as to the priority order of the projects.

The Governing Board shall approve any budgeted expenditure from the school plant fund.

School Websites

No later than the first of _____ (month), each Tucson Unified school shall post on its School Website and annually report to the Governing Board on a form provided by the Finance Department, an accounting of its carryover balance of 1) Gift & Donations funds, and 2) Undesignated Tax Credit funds.

This disclosure shall include:

- A. Current balance.
- B. Proposed use of funds in current balance, in a line item format stating clearly:
 - a. Amount of proposed expenditure;
 - b. Category of proposed expenditure (*Capital, Personnel, etc.*);
 - c. Date of anticipated expenditure; and
 - d. If the anticipated expenditure will not take place in the current fiscal year, provide justification (for example –

saving for capital expenditure with anticipated goal to be achieved in two years or no later than May 1, 2022, etc).

Adopted: August 16, 1960
Revised: October 19, 1965
Revised: April 20, 1971
Revised: September 9, 2008 (format only)
Revised: April 28, 2009
Reviewed: May 20, 2013
Revised: March 26, 2019

LEGAL REF.:

A.R.S. [§ 15-481](#)
A.R.S. [§ 15-824](#)
A.R.S. [§ 15-905](#)
A.R.S. [§ 15-905.01](#)
A.R.S. [§ 15-952](#)
A.R.S. [§ 15-991](#)

CROSS REF:

[DBC-R](#) – Budget Planning, Preparation, and Schedules – Regulation
[JQ – Student Fees \(Tax Credits\), Fines and Charges](#)
[JQ-R – Student Fees \(Tax Credits\), Fines and Charges](#)
[KCD – Public Gifts and Donations to Schools](#)