

 TUCSON UNIFIED SCHOOL DISTRICT GOVERNING BOARD REGULATION	REGULATION TITLE: BUDGET PLANNING, PREPARATION, AND SCHEDULES
	REGULATION CODE: DBC-R

Schedule of Budget Deadlines is Required

The Finance Department will prepare a schedule of budget deadlines for presentation to the Superintendent each year. This schedule will cover all actions necessary to prepare the budget for the following school year.

Optional Items to be Included in Schedule

The following items may be included in the recommended budget schedule:

- Specific date for receipt of unit budgets from administrators.
- Date for initial meeting on the budget with appropriate staff members.
- Date(s) for receipt of projected student enrollment by school and average daily membership.

Date(s) for estimates on the maintenance and operations and capital budgets.

- Date for completion of employee compensation consideration(s).
- Date for preparing financial projections for all categories and subcategories to be included in the proposed budget(s) for the ensuing fiscal year.
- Date for determining if the proposed budget(s) is (are) in excess of the District's truth in taxation base limit [A.R.S. [15-905.01](#)].
 - When the base limit will be exceeded a decision must be made whether to publish the truth in taxation notice separately or in combination with the proposed budget or budget summary.
 - Either publication procedure requires publication at least ten

(10) days but not more than twenty (20) days prior to the truth in taxation hearing.

- The truth in taxation hearing may be held in conjunction with the proposed budget hearing.

**Prior to July 5:
Publication of
Proposed
Budget/Truth in
Taxation Notice**

- The Governing Board shall not later than July 5 of each year or no later than the publication of notice of the public hearing and board meeting as required by A.R.S. 15-905(A): Publish or mail to each household in the District a copy of the proposed budget or a summary of the proposed budget for consideration of the residents or taxpayers of the District, and a notice of the public hearing and Board meeting. The publishing of the proposed budget and notice of the hearing and meeting shall be in accordance with A.R.S. [15-905](#).
- If a truth-in-taxation notice and hearing is required under A.R.S. [15-905.01](#), the Board may combine the budget notice and hearing with the truth-in-taxation notice and hearing; the notice shall be in accordance with A.R.S. [15-905.01](#). If the Board determines to combine the budget and truth-in-taxation hearings, publication of a combined notice must satisfy the requirements of both A.R.S. [15-905](#) and [15-905.01](#).
- Prepare and furnish to the superintendent of public instruction and the county school superintendent, unless waived by the county school superintendent, a proposed budget in electronic format for the budget year, which shall contain the information and be in the form as provided by the department of education. (A.R.S. §15-905(A)).
- Submit to the Department of Education the proposed budget which shall prominently display this information about the School District on the website maintained by the Department. If the School District maintains a website, the School District shall post a link to the website of the Department of Education where this information about the School District is posted.

**Prior to July 15:
Budget and Truth
in Taxation Hearing**

- The Governing Board shall not later than July 15 and not less than ten (10) days after posting or mailing the notice of the public hearing and Board meeting:
- Conduct the public hearing and present the proposed budget to

the persons attending the hearing, and

- If a truth in taxation hearing is required it must be conducted prior to the budget hearing
- Immediately following the public hearing the President shall call to order the Board meeting for the purpose of adopting the budget. A Board member may, without creating a conflict of interest, participate in adoption of a final budget even though the member may have substantial interest in specific items included in the budget. The Board shall adopt the budget and enter the budget as adopted in its minutes.

Not later than July 18—

File Adopted Budget:

Not later than July 18:

- The adopted budget shall be filed by the Governing Board with the County School Superintendent (who shall immediately transmit a copy to the Board of Supervisors). A.R.S. §15-905(E)
- The adopted budget shall be submitted electronically to the Superintendent of Public Instruction. A.R.S. §15-905(E)The adopted budget shall be submitted to the Department of Education. The Department shall prominently display this information about the School District on the website maintained by the Department. If the School District maintains a website, the School District shall post a link to the website of the Department of Education where this information about the School District is posted. A.R.S. §15-905(E)

Within 30 days of Budget Adoption: File Affidavits

File with the Superintendent of Public Instruction within thirty (30) days from the action date:

- The publisher's affidavit of publication confirming publication of the proposed budget, or
- An affidavit affirming the proposed budget was mailed to each household in the School District, or
- An affidavit noticing that the proposed budget was posted on the Department of Education website.

October 15: File Annual Financial Report

Not later than October 15 of each year the Governing Board shall:

- Prepare and distribute the annual financial report for the prior

fiscal year.

- Electronically submit a copy of the financial report to the County School Superintendent. The report shall be approved by the County Superintendent in an electronic procedure prescribed by the Department of Education.
- Electronically submit a copy of the financial report to the State Superintendent of Public Instruction.
- Submit a copy of the annual financial report for the prior fiscal year to the Department of Education. The Department shall prominently display this information about the School District on the website maintained by the Department. If the School District maintains a website, the School District shall post a link to the website of the Department of Education where this information about the School District is posted.

**Prior to November 15:
Publish Annual
Financial Report**

Not later than November 15 of each year the Governing Board shall publish the annual financial report:

- In a newspaper of general circulation within the School District, or
- In the official newspaper of the county as defined in A.R.S. [11-255](#), or
- By mailing a copy to each household in the District, or
- By electronic transmission of the information to the Department of Education for posting on the Department's website, or
 - If the Board chooses this option the School District shall post a link on the District's website to the report on the Department's website.

**Override Elections
– Mandatory
Notification**

- Date(s) for override, if applicable.
- Date for budget hearing on following year's budget.
 - At least ninety (90) days before a proposed override election (first [1st] Tuesday following the first [1st] Monday in November, order override election to present proposed override budget to electors. Must also prepare alternate budget without override

increase in event voters reject the proposed override budget.

- At least thirty-five (35) days before override election, mail or distribute to households where qualified electors reside the informational report prepared by County School Superintendent.
- When a determination is made to cancel the override election, the request must be made to the County School Superintendent at least eighty (80) days before the override election date.

**All Forms Shall
Conform to
ARS 15-904**

All forms and technical requirements for each respective form shall be as prescribed in A.R.S. [15-904](#).

Adopted: November 6, 2018