



Catalina Foothills Unified School District #16
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BOARD AGENDA ITEM

ITEM NO: 4.2

BOARD MEETING DATE: Tuesday, February 10, 2026

NEW BUSINESS ITEM: Consideration of Revisions to Policy and Regulation, DB, DB-R, *Annual Budget: Schedule, Preparation / Planning, Format, and Posting / Submission* (first reading)

SUBMITTED BY: Denise Bartlett, Superintendent

PRESENTED BY: Denise Bartlett, Superintendent

Policy DB

Section D of the Policy Manual has been reorganized and updated to ensure that related content is grouped more clearly and consistently. As part of this reorganization, information previously found in Policies DBC and DICA has been consolidated into Policy DB, *Annual Budget*.

Language from Policies DBC and DICA related to the annual budget has been moved into Policy DB. This change streamlines budget-related guidance into a single policy for easier reference and implementation.

Policy DB has been retitled “*Annual Budget: Schedule, Preparation/Planning, Format, and Posting/Submission*” to better reflect its content. New headings have been added to improve readability and organization.

Schedule

The full paragraph under the “Schedule” section was transferred from former Policy DBC and incorporated into Policy DB.

Format

The “Format” section has been updated to align with Arizona Revised Statute (A.R.S.) §15-903. These updates include requirements to:

- Use the budget format developed by the Arizona Department of Education in coordination with the Auditor General.
- Post the following information on the district website:
 - Average teacher salary for the current school year
 - Average teacher salary for the previous school year
 - Dollar increase in the average teacher salary
 - Percentage increase in the average teacher salary

Posting and Submission

The “Posting and Submission” section has been expanded to reflect requirements in A.R.S. §15-905. New language requires the district to:

- Post the most recent Auditor General profile pages showing the percentage of funds spent in the classroom.
- Submit the annual budget to the Arizona Department of Education using the appropriate forms and instructions from the Auditor General.

Legal References

Legal references have been added at the end of the policy. Most of these references are new to Policy DB. Two were previously included in Policies DBC and DICA and were retained during consolidation.

Cross-Referenced Policies

All applicable cross-referenced policies have been added to Policy DB. While these references are new to this policy, they were previously included in Policies DBC and DICA.

Regulation DB-R

The new Regulation DB-R establishes a timeline and set of responsibilities for the preparation, adoption, and publication of the District’s annual budget. The regulation outlines the District’s role in developing a yearly budget schedule, which includes deadlines for salary reconciliation, maintenance and operations estimates, employee compensation, financial projections, stakeholder presentations, and the public hearing process.

This regulation formalizes deadlines and procedures for the proposed budget. Specifically, by July 5, the Governing Board must ensure that the proposed budget or summary is published, shared electronically with state and county education officials, and submitted to the Department of Education for online posting, with a link placed on the District's website.

The regulation also provides clear requirements for budget adoption. By July 15, the Board must conduct a public hearing and immediately follow it with a meeting to adopt the budget. Once adopted, the final budget must be submitted electronically to the Department of Education by July 18, with public access provided through online links.

Publishing and notification standards require the District to post public hearing notices and budget summaries electronically through the School Finance Budget System. If the Department of Education hosts these materials online, the Board must file an affidavit within 30 days confirming compliance. This ensures transparency and consistent public access to budget information.

The regulation further clarifies procedures related to override elections. When applicable, the District must follow statutory timelines for presenting override budgets, distributing informational reports, preparing alternate budgets, and requesting election cancellations. These provisions strengthen planning and voter communication requirements.

Finally, the regulation expands requirements for the Annual Financial Report. By October 15, the District must prepare, distribute, and submit the report to state and county authorities and the Department of Education. By November 15, the report must be published electronically with links on the District's website. These steps reinforce accountability and public transparency.

RECOMMENDED MOTION: I move that the governing board approve revisions to Policy and Regulation, DB, DB-R, *Annual Budget: Schedule, Preparation / Planning, Format, and Posting / Submission*, as presented.