

DB
**ANNUAL BUDGET: SCHEDULE, PREPARATION/PLANNING, FORMAT, AND
POSTING SUBMISSION**

Schedule

Each school year the Superintendent shall prepare and disseminate a budget preparation schedule to accomplish all required budgetary actions for the following year. This schedule will, at a minimum, provide specific dates for the accomplishment of all state mandated actions.

Preparation and Planning

The Superintendent is directed to formulate the annual budget, considering at all times that resources must be utilized to produce the most positive effect on the student's opportunity to gain an education.

The Superintendent shall be responsible for reviewing budgetary requests, providing guidelines and limitations, and presenting the proposed budgets and documentation necessary for Board study, review, and action.

The Governing Board shall be informed if the proposed budget could require an increase in the primary property tax levy of the District over the preceding year's tax levy.

Format

The District shall utilize the budget format prepared and prescribed by the Superintendent of Public Instruction in conjunction with the Auditor General. The budget format is designed to allow school districts to plan and provide in detail for the use of available funds.

The budget format as specified in A.R.S 15-903 shall contain the following information. The school district shall post on its website homepage separately from its budget:

- A. **The display of the average salary of all teachers employed by the District for the current school year.**
- B. **The display of the average salary of all teachers employed by the District for the previous school year.**
- C. **The display of the dollar increase in the average salary of all teachers employed by the District for the current school year.**
- D. **The display of the percentage increase in the increase to the average salary of all teachers employed by the District for the current school year.**

Posting and Submission

The District shall post on its website home page a copy of its profile pages that displays the percentage of every dollar spent in the classroom from the most recent status report issued by the Auditor General.

The District shall submit this annual expenditure budget to the Arizona Department of Education (ADE) and shall utilize the relevant forms and instructions from the Auditor General.

Adopted: ~~February 22, 2000~~ **February 24, 2026**

LEGAL REF.:

A.R.S.

15-271

15-302

15-481

15-824

15-903

15-905

15-905.01

15-910

15-977

15-991

41-1279.03

CROSS REF.:

CM-School District Annual Report

DB-R- Annual Budget: Schedule, Preparation/Planning, Format, and Posting/Submission

DBF-Budget Process, Adoption, and Implementation

DIC- Financial Reports and Statements

DIE- Audits/Financial Monitoring