

## DICA © BUDGET 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, in addition to other requirements specified in statute, shall also contain the following information. The School District shall prominently post on its website home page, separately from its budget, Items A through F below:

- A. A statement identifying proposed pupil-teacher ratios and pupil-staff ratios relating to the provision of special education services for the budget year.
- B. A statement identifying the number of full-time equivalent certificated employees.
- C. The prominent display of the average salary of all teachers employed by the School district for the current year.
- D. The prominent display of the average salary of all teachers employed by the School District for the previous year.
- E. The prominent display of the dollar increase in the average salary of all teachers employed by the School District for the current year.
- F. The prominent display of the percentage increase in the average salary of all teachers employed by the School District for the current year.

Adopted: date of Manual adoption

LEGAL REF.:

A.R.S.

A.R.S.

15-271

15-302

15-903

15-977

15-991

CROSS REF.:

CM - School District Annual Report

DBC-R – Budget Planning, Preparation and Schedules

DIC – Financial Reports and Statements

*Note:* This material is written for informational purposes only, and not as legal advice. You may wish to consult an attorney for further explanation.