

PROPOSED BUDGET PROCESS AND TIMELINE FOR THE 2016-17 FISCAL YEAR
(For the development of the 2017-18 USP Budget)

This proposed process and timeline is not intended to be final or to be imposed on the other parties. The District has thoughtfully analyzed the Special Master's and Plaintiffs' comments and shares this proposal to convey its initial ideas to address stated concerns, including but not limited to:

- including ample opportunities in the fall and early winter to jointly develop templates and forms for conveying efficiently the information necessary for all parties to fully understand proposed budget increases, decreases, rationales, and approaches;
- starting the process earlier to allow for more time in between drafts to respond to inquiries and to facilitate discussion that will lead to greater transparency and understanding; and
- submitting the Final Proposed Budget in May in order to attempt to resolve differences (either voluntarily or by Court Order) prior to the start of the 2017-18 school year.

Date(s)	Action
November 15, 2016	The District shall provide the plaintiffs, Special Master, and budget expert with all District formulas used or required in the allocation of funds (with all changes from 16-17 noted). The District shall also provide a draft narrative template and financial template(s).
November 29-30, 2016	The parties shall meet in Tucson to discuss the proposed USP budget to discuss budget priorities, draft templates, formulas, expectations, and other key budget-related issues.
No later than December 9, 2016	Finalize the draft budget development process (including templates); submit to Special Master and Plaintiffs for final review and comment.
December 16, 2016 (no later than five (5) business days after the process is received)	Plaintiffs and Special Master review draft development process and submit comments.
December 21, 2016	Submit final budget development process to Special Master and Plaintiffs, including final templates.
DRAFT #1 No later than January 20, 2017 (NARRATIVE ONLY)	District submits Draft #1 narratives using the final narrative template, including information about new or expanded programs and evaluation and attach USP funding criteria for each new or expanded program.
No later than February 3, 2017 (no later than 10 business days after Draft #1 is received)	Plaintiffs and Special Master review Draft #1 and submit comments.

Date(s)	Action
<p>DRAFT #2</p> <p>February 28, 2017</p>	<p>District submits Draft #2 using the financial templates, and including variance explanations:</p> <ul style="list-style-type: none"> • Form 1(a): USP Budget Summary: 2017-18 allocations of non 910(G) funds • Form 1(b): USP Budget Summary: 2016-17 allocations of non 910(G) funds • Form 1(c): USP Budget Summary: Variance (between non 910(G) allocations for 2017-18 and 2016-17) • Form 2: Activity Summary: 2017-18 allocations, 2016-17 adjusted budget, 2015-16 actual expenditures, and variances • Form 3: Activity and Site: 2017-18 allocations, 2016-17 adjusted budget, 2015-16 actual expenditures, and variances – by line item. • Form 4: Activity and Site, Detail: 2017-18 allocations, by department • Form 5: Draft comparisons: 2017-18 allocations, 2016-17 adjusted budget, 2015-16 actual expenditures – by activity. • All Student Support Forms shall be provided separately. Any systematic evaluation of the program should be attached. • Additional USP Funding Criteria forms, as necessary.
<p>March 10, 2017 (no later than 10 days after Draft #1 is received)</p>	<p>Plaintiffs and Special Master review Draft #2 and submit comments.</p>
<p>March 10-17, 2017</p>	<p>The parties shall meet in Tucson to discuss the proposed USP budget between March 10 and March 17, 2017.</p>
<p>DRAFT #3</p> <p>April 7, 2017</p>	<p>District submits Draft #3 using a format similar to Draft #2:</p> <ul style="list-style-type: none"> • Form 1(a): USP Budget Summary: 2017-18 allocations of non 910(G) funds • Form 1(b): USP Budget Summary: 2016-17 allocations of non 910(G) funds • Form 1(c): USP Budget Summary: Variance (between non 910(G) allocations for 2017-18 Draft 3 and 2017-18 Draft 2) • Form 2: Activity Summary: 2017-18 allocations, 2016-17 adjusted budget, 2017-18 Draft 1 allocations, and variances • Form 3: Activity and Site: 2017-18 allocations, 2016-17 adjusted budget, 2017-18 Draft 1 allocations, and variances – by line item. • Form 4: Activity and Site, Detail: 2017-18 allocations, by department • Form 5: Draft comparisons: 2017-18 allocations Draft 3, 2016-17 adjusted budget, 2015-16 actual expenditures, 2017-18 allocations Draft 2 – by activity. • Additional Student Support Forms, as necessary. Additional USP Funding Criteria forms, as necessary.

Date(s)	Action
April 17, 2017 No later than (no later than 10 days after Draft #2 is received)	Plaintiffs review Draft #2 and submit comments - limited to newly proposed allocations in Draft #2 except when new changes in proposed allocations affect specific proposals in Draft #1 or when a rationale is provided as to why the comment was not provided in Draft #1. The Plaintiffs may also restate comments related to prior drafts.
No later than April 27, 2017 (within 10 days of receiving plaintiffs Draft 3 comments)	Special Master submits to the District his suggestions for modification related to proposed allocations reflected in Draft #2.
May 9, 2017	TUSD provides a copy of the "2017-18 Final Proposed USP Budget" to the Governing Board for consideration in the same format as the previous drafts. Any changes from Draft #2 and other previous drafts shall be noted in the same way as described in previous formats. The District shall note separately any suggested modifications by the Special Master and any continuing objection by the plaintiffs.
No later than May 10, 2017	District files the Final Proposed USP Budget with the Court.
No later than May 22, 2017	Within ten (10) days of filing, if necessary, any plaintiff may file objections to the Final Proposed USP Budget.
June 5, 2017	Within fourteen (14) days of the filing date of plaintiff objections, the District may file a response (which may include commitments to reallocate funds in response to objections).
June 13, 2017	Governing Board approves Final USP Budget (conditioned on Court approval).
June 15, 2017	District files a Notice of Approval of the Final USP Budget. Request expedited ruling no later than the first week of school (first week of August).
August 2017	Expedited ruling, if possible.