

Cave Creek Unified School District Budget Resource Guide 2017-2018

Welcome to our Cave Creek Unified School District's 2017-2018 Budget Resource Guide. The purpose of this guide is to provide an opportunity for you, our CCUSD® community, to better understand our district budget including:

- What are the types of revenue for school districts?
- Where does our revenue come from?
- What are our tax rates and how do they compare to surrounding districts?
- What is the calendar/timeline for the budget?
- How is the money spent?
- Who are the legislators?



We hope using this guide will provide explanations and illustrations to assist in understanding how the educational budget process works in the State of Arizona and in the Cave Creek Unified School District. Our Governing Board has adopted fiscal stewardship and tax philosophies that demonstrate the Board's commitment to accountability for our staff, families and community in order to provide students the best education possible.

In CCUSD, we pride ourselves in "doing more with less" by keeping tax rates low yet providing the highest quality education possible for our approximately 5,500 Preschool through Grade 12 students. All seven of our schools are A+ Schools of Excellence. Per Arizona Department of Education achievement data, we are the No. 1 school district in the northeast valley and Maricopa County. In addition, our district is ranked #4 out of 227 public school districts state-wide for combined achievement in English Language Arts and math using the AZMerit exam results.

We are proud of the accomplishments of our students and staff and we continue to focus on our future through our *Strategic Plan for the 21st Century* and our goals for 2017-2018. These goals will demonstrate continuous improvement in the areas of Writing, Reading and Math in grades K-12. By working together, we can embrace our district mission to *Inspire Excellence*.

A handwritten signature in black ink, appearing to read "Debbi Burdick".

Dr. Debbi Burdick
Superintendent

GOVERNING BOARD

2017 Members

Mark Warren, President
Cynthia Weiss, Vice President
Janet Busbee
Kathryn Hill
James Rich

PHILOSOPHIES

Fiscal stewardship: Cave Creek Unified School District commits to inspiring excellence in all aspects of education, while acting in a financially responsible manner by maximizing all resources possible to enhance student education (e.g. grants; education, community, and business partners; and foundations).

Tax: Cave Creek Unified School District commits to providing its students with the most comprehensive, high quality education available, while maintaining the lowest voter-approved secondary tax rate possible.

Cave Creek Unified School District

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Scottsdale, AZ
P.O. Box 426
Cave Creek, AZ 85327
(480) 575-2000
www.ccusd93.org

CCUSD® Revenue Sources

MAINTENANCE AND OPERATION

This fund is used to budget expenditures for the daily operation of the school district, e.g. salaries, benefits, utilities, paper, pencils, etc. It is funded through the state by the primary tax rate. Funds generated by the primary tax rate are allocated to each school district using a state-defined formula. M & O funds cannot be used for capital items such as construction or new computers.

CAPITAL

There is one Capital Fund available for the daily operation of the district.

This fund accounts for budgeted expenses to obtain items by purchase, lease-purchase, lease or long-term lease of capital items. Capital funds are used for such things as construction, computers, and textbooks.

OVERRIDES

An override is a way for a school district to generate additional revenue with voter approval. There are three types of overrides: Special Program, Capital, and Maintenance and Operation (M & O). The Special Program override allows a District to increase its Maintenance and Operation (M & O) budget by up to 5% for seven years. It may be paired with a general M & O override which allows for an increase of up to 10% for seven years. In place of these two, a District may have a general M & O override of up to 15% for seven years. Full funding of these overrides occurs for the first five years, then decreases by one-third each year, unless renewed. A Capital override may be approved and provides funding for capital purchases at a stated dollar amount per year for a stated number of years. Currently, up to 75 percent of the school districts in Maricopa County operate with some type of override. **However, CCUSD® does not have any type of override in place at this this.**

BONDS

A bond is a debt instrument that is secured by a political subdivision of Arizona. It allows school districts to fund projects immediately and pay back the debt over time from the taxation of homes and businesses in the district. **In November of 2014, the local taxpayers approved the issuance of \$30 million in new bonds for the renovation of existing facilities, a small amount of new construction, grounds improvements, technological improvements, and the purchase of student transportation vehicles. In addition, the taxpayers approved the use of approximately \$10 million of existing bond funds for the renovation of existing facilities, grounds improvements, and technological improvements.**

FEDERAL GRANTS

These funds are provided by the federal government to pay for federally mandated programs such as Title 1 (remedial education).

STATE GRANTS

The district receives these funds from the State of Arizona after completing an application and review process. They must be used for specific programs.



CCUSD® 2017-2018 BUDGET

Maintenance and Operation (Operating Budget)	\$31,968,190
Capital	\$ 5,051,138

State and Federal Grants Received

CTE Federal Perkins	\$ 71,852
CTE State Priority	\$ 42,895
IDEA—Basic Entitlement	\$ 910,397
IDEA—Preschool	\$ 18,923
School Safety Program	\$ 104,929
AZ High School Health & Wellness	\$ 100,000
School Safety Plus	\$ 8,000 (FY17)
Title I LEA-ESEA	\$ 418,379 (FY17)
Title II Improving Teacher Quality—ESEA	\$ 73,440 (FY17)
Title III LEP	\$ 14,135 (FY17)
TOTAL	\$1,762,950

TERMS TO KNOW

budget: a financial plan that advances the mission of the organization utilizing available financial resources.

budgeting: a priority-setting process for expenditures.

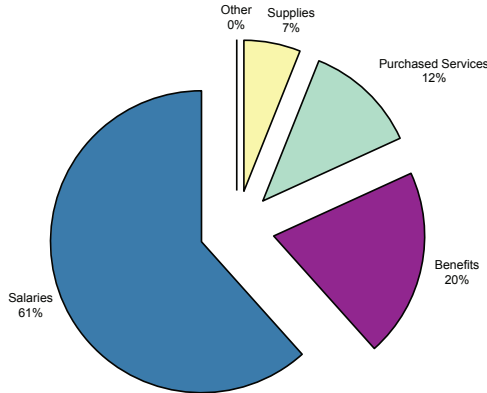
bond: a debt instrument that is secured by a political subdivision of Arizona. It allows school districts to fund projects immediately and pay back the debt over time against the taxation of homes and businesses in the district.

override: a mechanism for a school district to generate additional revenue with voter approval; there are three types of overrides: Special Program, Capital, and Maintenance and Operation (M & O).

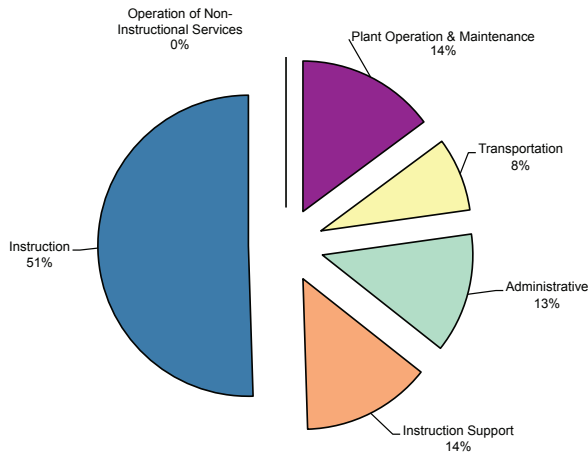
primary tax rate: this tax rate is applied to homes and businesses in a school district to help support the M & O and capital budgets.

secondary tax rate: this tax rate is applied to homes and businesses to pay for overrides and bonds.

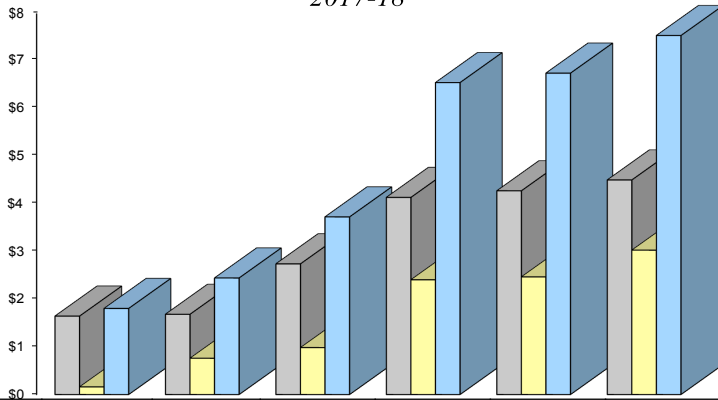
Cave Creek Unified School District No. 93
2016-2017
M&O Expenditures Budget by Object



Cave Creek Unified School District No. 93
2016-2017
M&O Expenditures by Function



Tax Rate Comparison Unified School Districts
2017-18



2017/18	Cave Creek	Fountain Hills	Scottsdale	Paradise Valley	Deer Valley	Peoria
Primary	\$1.6484	\$1.6869	\$2.7463	\$4.1427	\$4.2812	\$4.5091
Secondary	\$0.1606	\$0.7628	\$0.9864	\$2.4122	\$2.4722	\$3.0344
Combined	\$1.8090	\$2.4497	\$3.7327	\$6.5549	\$6.7534	\$7.5435

Where does the funding come from?

The legislature determines funding levels for school districts.

The majority of funding for public education comes from the taxpayers. The state collects and allocates money to school districts using a state-defined formula. It is the Legislature that decides how much money schools will receive and which educational programs will be funded.

If you have questions regarding public education funding, contact your state representative. Below is a list of the representatives in the Cave Creek Unified School District.

DISTRICT 1

Sen. Karen Fann (R)
kfann@azleg.gov

Rep. Noel Campbell (R)
ncampbell@azleg.gov

Rep. David Stringer (R)
dstringer@azleg.gov

DISTRICT 15

Sen. Nancy Barto (R)
nbarto@azleg.gov

Rep. John Allen (R)
jallen@azleg.gov

Rep. Heather Carter (R)
hcarter@azleg.gov

DISTRICT 23

Sen. John Kavanagh (R)
jkavanagh@azleg.gov

Rep. Jay Lawrence (R)
jlawrence@azleg.gov

Rep. Michelle Ugenti-Rita (R)
mugenti@azleg.gov

For up-to-date information about bills being considered in the Legislature, go online to www.azleg.state.az.us. Or call: (602) 926-3559 (Senate) (602) 926-4221 (House)

FISCAL YEAR BUDGET CALENDAR

AUGUST

Finance and Human Resources conduct budget training sessions for new administrators.

Finance Department distributes new budget information.

OCTOBER/NOVEMBER - MAY

Interest-Based Negotiations Teams meet to discuss compensation package for 2018-19.

MARCH

Governing Board reviews budget proposals and provides additional input.

MARCH-APRIL

Interest-Based Negotiations Teams prioritize needs and define possible adjustments.

APRIL

Interest-Based Negotiations Teams submit proposed 2018-19 compensation package proposal to District Administration.

APRIL-MAY

Finance Department prepares total district-wide preliminary budget request which includes:

- Interest-Based Negotiation Teams' proposal
- District-wide proposals
- Insurance and other fixed cost increases

MAY

Finance Department defines revenue sources and prepares budget summary comparing requested expenditures to available revenue.

MAY-JUNE

Finance Department prepares final budget proposal for presentation to Governing Board.

JUNE-JULY

Final budget proposal presented to Governing Board for approval and authorization to advertise.

Proposed 2018-19 budget to Arizona Department of Education for advertising.

Publication of 2018-19 Proposed Budget and Notice of Public Hearing.

Public Hearing and Adoption of 2018-19 Budget.

Statutory deadline for Public Hearing and Adoption.

Statutory deadline to file 2018-19 Budget with County School Superintendent.