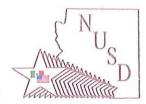
Nogales Unified School District No. 1



NOTICE AND AGENDA OF A SPECIAL MEETING OF THE NOGALES UNIFIED SCHOOL DISTRICT NO. ONE GOVERNING BOARD

Pursuant to A.R.S. §38-431.02 and A.R.S. §15-905 (D) notice is hereby given to the Nogales Unified School District #1 Governing Board and to the general public that the Board will hold a **Special Meeting open to the public on Monday, July 29, 2024, at 12:00 p.m**. The meeting will take place in the Anita Lichter Governing Board Room at the District Office located at 310 West Plum Street, Nogales, Arizona.

The meeting will also be available for viewing on Mediacom Channel 10 or YouTube at link: https://www.youtube.com/channel/UCu7 PVncFmRyaZfWSXV7 4g

The Governing Board may vote to enter executive session pursuant to Arizona Revised Statutes Section 38-431.03(A)(3) or (A)(4) concerning any item on this agenda for discussion or consultation with the attorneys for the District. This executive session may be conducted by speakerphone.

The agenda for the meeting is as follows:

- I. Opening of the Meeting
 - Call to Order
 - b. Pledge of Allegiance
 - c. Adoption of Agenda

The Governing Board reserves the right to reschedule, delete, or rearrange items on the agenda to, efficiently conduct its business.

- II. Call to the Public
- III. Information, Discussion and Possible Action
 - a. Presentation and Possible Adoption of FY25 School District Annual Expenditure Budget Revision #1
- IV. Adjournment of the Study Session

A copy of the agenda background material provided to the Board (with the exception of material relating to possible executive sessions) is available for public inspection at the Governing Board's Office, 310 W. Plum Street, Nogales, Arizona.

Dated this 26th day of July, for the Special Meeting to be held on Monday, July 29, 2024

NOGALES UNIFIED SCHOOL DISTRICT #1

Angelina Canto, Superintendent

7/2/4/24 Date

^{*}If you require special accommodation to attend this event, please call 520-397-7940 at least 4 hrs. prior.

NOGALES UNIFIED SCHOOL DISTRICT NO. 1 AGENDA ITEM SUMMARY

ITEM: <u>INFORMATION</u>, <u>DISCUSSION</u>, <u>AND POSSIBLE ACTION</u> <u>DATE APPROVED</u>:

FY25 School District Annual Expenditure Budget Revision #1

SUBMITTED BY: Sandra L. Jimenez DATE SUBMITTED: 7/26/2024

Interim Finance Director

BACKGROUND:

One of the grants which the Nogales Unified School District (NUSD) receives annually, is the Individuals with Disabilities Education Act (IDEA) grant. NUSD's FY25 IDEA allocation is approximately \$1.15M. A federal and state requirement for educational institutions receiving these funds is to meet what is referred to as the Maintenance of Effort (MOE).

The MOE requirement obligates any local education agency (LEA), such as NUSD, that is receiving IDEA funds to budget and spend at least the same amount of local – or state and local – funds for the education of children with disabilities on a year-to-year basis. The required MOE levels for budgeting and spending are referred to, respectively, as the "eligibility standard" and the "compliance standard."

The Arizona Department of Education (ADE) breaks down the testing of MOE standards into two separate testing windows using data gathered by the School Finance department. These two windows test the compliance and the eligibility standards as explained below:

- The compliance standard is tested in March using the Annual Financial Report (AFR) submitted to School Finance by October 15 using data from the prior fiscal year.
- The eligibility standard is tested in July using the Adopted Budget submitted to School Finance by July 15 of the upcoming fiscal year.

During the eligibility standard tested this month, NUSD failed to meet MOE. However, calculations confirm that with a minor change to the adopted FY 25 budget, we can meet the requirement. Specifically, adding \$40,000 to page two for the special education transportation line, the district will meet the required budgeted amount expended for special education for this testing window. Thus, the FY25 Expenditure Budget Revision #1 is presented for approval with this change. It should be noted that this change does not impact any of the dollar amounts presented in the adopted budget earlier this month, including the Maintenance & Operation General Budget Limit, the District Additional Assistance Budget Limit, or related calculations.

Once this proposed revision is approved by the Governing Board, the district will meet the eligibility standard and qualify to receive the FY25 IDEA funding that has been allocated to the district.

RECOMMENDATION:

The administrative recommendation is to approve the FY25 Expenditure Budget Revision #1 with the change to page two of the budget form as described.

ENCLOSURE:

Adopted FY25 Expenditure Budget FY25 Expenditure Budget Revision #1

District Name	e Nogales United School District	County Santa Cruz	(TD number 120201000
	FY 203		Revenues and property transition
WOLL COM	State of A		1 Total budgeted revenues for fixed year 2024 S 60 000 000
THE REAL PROPERTY.	Selgot District Amuel		2 Estimated revenues by source for fiscal year 2025 (excluding property taxes)
COLAY DELIE	Districtwide		Local 1000 S 11,000,000
	Dilitaria		Intermediate 3000 S
	Re	vised #1	State 3000 \$ 33,589,749
1112		ersjon	Federal 4000 \$ 10,818,470
			TOTAL 5 53,408,319
	By the Govern	ng Board	3. Deaped for order for proy and budget fixed years (A.R.S. 315-9011) 41:
	We hereby certify that the Budget	for the Fried Vent 2025 was	Prior FY 2024 Est Budget FY 2025
	Proposed	June 10, 2024	Primary Tax Raig 3 6479 15236
	Adopted	July 8, 2024	Secondary Tax Rates
	Revised	July 29, 2024	M&O Override 20999 21231
			Special Program Override
			Capital Overside
			Class A Bonds 1 1670
			Class B Bonds
			CTED 00500 05500
			Desegregation
			Total Secondary Tax Rate 2 1499 3 3421
			Total budgeted expenditures and aggregate xchool district budget lant (A.R.S. §15-90S.H)
			Budgesed Expenditures Andreal Lumin
			Maintenance and Operation Fund (from pages 1, line 30 and 7, line 11) S 55,307,074 S 55,307,074
	Signed	Signed	2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line 12) \$ 14,654,774 \$ 14,654,774
			3 Federal projects other than Impact Aid (from budget, page 6, Federal Projects, minus 378 (lines 18 and 20) \$ 10,818,476
	The FV 2025 budge: file for the version de-	cribed above will be uploaded via	4 Total aggregate school district budget limit (sum of lines I through 3) \$ 80,780,318
	the School Finance Budget System on ADE		
	the Serious Change Change Change	Type the Date as MM/DD/YYYY	Average tenther solution (A.R.S. & ISS/913.E.)
			F. Average salary of all leachers employed in F.Y. 2025 (budget year) S 07,847
			2 Average salary of all teachers employed in FY 2024 (prior year) 5 06,547 Check this box if your district has no teachers (transporting districts and some CTEDs)
Sı	upertitlendent signature	Business Manager signature	3 Increase in average teacher salary from the prior year \$ 1,300
			4 Percentage increase 2%
	Angelana Canto	Sandra L. Jimenez	Comments on average salary calculation (Optional). Comments on average salary calculation (Optional). In FY25, there will be a \$1,300 increase to base for all teachers which equates to a 2% average increase.
Superi	ntendent name (typed name)	Business Manager name (typed name)	to base for an reachers when equales to a 2 a average motions.
Superi			
District contact employ	yec.	Sandra L. Jimenez	
Telephone	(520) 397-7942	Email gisto, noveglisti şl 3-12 açı ta	

Telephone

CTD number 120201000 County Santa Cruz District name Nogales Unified School District District contact information Telephone number Extension Email address Last name Prefix First name acanto@nusd k12 az us 520-397-7907 Canto Mrs. Angelina Superintendent 520-397-7934 arenteria@nusd.k12.az.us Aissa Bonillas Mrs. Executive Assistant to Superintendent 520-397-7942 sjimenez@nusd k12 az us Jimenez Mrs. Sandra Chief Financial Officer 520-397-7942 sjimenez@nusd k12 az jis Mrs. Sandra Jimenez Business Manager I Business Manager 2 **Business Consultant** 520-397-7902 mzuniga@nusd.k12.az.us Mrs. Mayra Zuniga School District Employee Report (SDER) Coordinator 520-397-7913 imendoza@nusd.k12.az.us Judith Jimenez Ms. SPED Data Reporting Coordinator 520-397-7904 rzepeda@nusd.k12.az.us Manzanedo Mrs. Roxana AzEDS/ADM Data Coordinator 520-397-7942 ajeong@nusd.k12.az.us Jeong Arthur Transportation Data Reporting Coordinator 520-397-7940 ifontes@nusd.k12.az.us Irma Fontes Mrs. CTE Coordinator 520-397-7920 elilopez@nusd.k12.az.us Lopez Elizabeth Ms. Poverty Coordinator arenteria@nusd.k12.az.us 520-397-7934 Bonillas Mrs. A.issa Assessments Coordinator arenteria@nusd.k12.az.us 520-397-7934 Mrs. Bonillas Aissa Curriculum Coordinator 520-397-7916 alopez@nusd.k12.az.us Lopez A.lejandro Information Technology (IT) Director Bookstore Manager clopez@nusd.k12.az.us 520-397-7940 Mr. Cesar Lopez Governing Board Member pmunozcano@nusd.k12.az.us 520-397-7940 Muñozcano Ms. Patricia Governing Board Member 520-397-7940 glucero@nusd.k12.az.us Mr. Lucero Greg Governing Board Member 520-397-7940 rrojas@nusd.k12.az.us Rojas Robert Governing Board Member 520-397-7940 mruiz@nusd.k12.az.us Ruiz Manuel Governing Board Member SELECT from Dropdown PowerSchool (PowerSchool) Student Information Systems (SIS) Vendor Infinite Visions Accounting Information System In Touch Bookstore Cash Receipting System www.nusd.k12.az.us District's website home page address

Rev. 5/24 Arizona Department of Education and Auditor General

7/26/2024 10:30 AM

District Contact Info

Version Revised#1

District name Nogales Unified School Di	istrict			County S			CTD number_	120201000		Version	Revised #
Fund 001 (M&O)					M	laintenance and	Operation (M&	O) Fund			
2 (414)				*****	Employee	Purchased			Totals		
		FT	E	Salaries	Benefits	Services	Supplies	Other	Prior	Budget	%
Expenditures	-	Prior	Budget			6300, 6400.			FY	FY	Increase/
		FY	FY	6100	6200	6500	6600	6800	2024	2025	Decrease
100 Regular education				10.000 105	2 221 770	130,000	150,000	71,606	13,013,433	14,550,350	11.8% 1.
1000 Instruction	1.	188.29	209.29	10,877,405	3,321,339	130,000	130,000	77,000	13,013,133	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
2000 Support services					600.037	20,000	27,950	12,000	1.158,999	2,066,982	78.3% 2.
2100 Students	2.	23.00	35.00	1,417,095	589,937	30,000	14,000	28,500	1,322,394	1,543,528	16.7% 3.
2200 Instructional staff	3.	20.00	23.00	1,089,650	381,378	760,000	25,000	25,000	1,204,688	1,232,790	I .
2300 General administration	4.	3.00	3.00	325,223	97,567		80,000	16,000	2,385,920	2,507,956	Į.
2400 School administration	5.	26.50	26.50	1,782,930	624,026	5,000		30,000	1,664,200	1,730,118	4.0% 6
2500 Central services	6.	15.80	15.80	963,050	337,068	300,000	100,000	10,000	6,356,723	8,962,663	41.0% 7
2600 Operation & maintenance of plant	7.	70.00	70.00	2,575,000	1,062,269	2,300,000	3,015,394	3,105,044	14,620,361	13,706,993	-6.2% 8
2900 Other	8.	0.00	0.00	3,390,000	1,423,800	2,611,026	3,177,123		288,142	306,429	6.3% 9
3000 Operation of noninstructional services	9.	5.00	5,00	217,727	76,204	0	5,000	7,498	448,737	473,199	5.5%
610 School-sponsored cocurricular activities	10.	2.50	2.50	209,090	73,182	50,000	50,000	90,927	971,600	1,025,035	
620 School-sponsored athletics	11.	0.50	0.50	288,915	101,120	135,000	250,000	250,000	9/1,000	1,023,033	0.0% 1
630 Other instructional programs	12.	0.00	0.00	0	0]	0	U	01	U		0.0% 1
700, 800, 900 Other programs	13.	0.00	0.00	0	Ű	0	0	0	U	- 10 177 777	10.8%
Regular education subsection subtotal (lines 1-13)	14.	354.59	390.59	23,136,085	8,087,890	6,341,026	6,894,467	3,646,575	43,435,197	48,106,043	10.8%
200 and 300 Special education	ľ						5 000	2 000	3,761,690	3,869,801	2.9% 1
1000 Instruction	15.	67,30	67.30	2,781,000	930,801	150,000	5,000	3,000	3,701,090	3,809,801	2.976
2000 Support services	ľ	-						0.000	020.225	849,617	2.5% [
2100 Students	16.	6.50	6.50	545,900	154,217	135,000	12,000	2,500	829,225		19.0% 1
2200 Instructional staff	17.	3.00	3.00	106,775	38,023	4,500	10,000	0	133,837	159,298	0.0%
2300 General administration	18.	0.00	0.00	0]	0	0	0	0	0	0	0.0%
2400 School administration	19.	0.00	0.00	0	0	0	0	0	U	10.266	
2500 Central services	20.	0.00	0.00	0	0)	10,000	500	0	10,500	10,500	
2600 Operation & maintenance of plant	21.	0.00	0.00	0	0	[000,1	100	0	1,100	1,100	0.0% 2
2900 Other	22.	0.00	0.00	0	0	0]	0	0	0	0	0.0% 2
3000 Operation of noninstructional services	23.	0.00		0	0	0	0	0	0	Ŭ	0.0% 2
Subtotal (lines 15-23)	24.	76.80	76.80	3,433,675	1,123,041	300,500	27,600	5,500	4,736,352	4,890,316	
400 Pupil transportation	25.	1.00		41,200	16,265	1,950,000	5,000	0	2,005,792	2,012,465	0.3% 2
5 10 Desegregation (from district wide desegregation											0.004
Budget, page 2, line 44)	26.	0.00	0.00	0	0	0	0	0	0]	0	1 212.5[-
530 Dropout prevention programs	27.	0.00							0	0	0.0% 2
540 Joint career and technical education and vocational			·						_	_	0.001
Education center	28.	0.00	0.00	0	0	0	0	0	0	0	0.0% 2
550 K-3 Reading program	29.	4.38		227,836	70,414	0	0	0]	289,564	298,250	3.0% 2
Total expenditures (lines 14, and 24-29)											
(Cannot exceed page 7, line 11)	30.	435.77	467.39	26,838,796	9,297,610	8,591,526	6,927,067	3,652,075	50,466,905	55,307,074	9.6% 3

The district has budgeted an amount in the M and O Fund equal to the General Budget Limit as calculated on page 7 of 8.

Version Revised #1 CTD number 120201000 County Santa Cruz District name Nogales Unified School District Special education programs by type (M&O Fund Programs 200 and 300) (A.R.S. §§ 15-761 and 15-903) Budget FY Prior FY Expenditures budgeted for audit services 3,767,008 3,767,008 1. Total all disability classifications 53,255 M&O Fund - Nonfederal 0 2. Gifted education All funds - Federal 0 3. Remedial education 0 4. ELL incremental costs 0 5. ELL compensatory instruction FY 2025 performance pay (A.R.S. Section 15-920) 0 6. Vocational and technical education (non-CTED) Amount budgeted in M&O Fund for a performance pay component 0 7. Career education (non-CTED) 1,123,308 8. 969,344 8. Career technical education (CTED) Do not report budgeted amounts for the Performance Pay Component of the Classroom Site Fund on this line. 9. Total (lines 1 through 8. Must equal 4,736,352 4,890,316 9. total of line 24, page 1) Expenditures budgeted in the M&O Fund for food service 10. IEP required pupil transportation costs Amount budgeted in M&O for Food Service (Fund 001, Function 3100) S 170,000 40,000 10. coded within Program 400 (This amount will be used to determine district compliance with state matching requirements pursuant to Code of Federal Regulations (CFR) Title 7, §210.17(a)] Proposed ratios for special education Teacher-Pupil 1 to 20 (A.R.S. §§15-903.E.1 and 15-764.A.5)

Staff-Pupil | to 9

District name	Nogales Unified School District	County Santa Cruz	CTD number	120201000	Version Revised #1
		Classroom Site Fund (CSF) and CSF Budget Limit (A.R.S. §§ 15-977 and	115-978)		

Fund 010 (CSF)							Debt service	Talul:	s	***
Sypenditores		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 0000	Property 6700	and miscellaneous	Prior FY 2024	Budget FY 2025	Increase/
1000 Instruction		5,442,916	1,359,904	4300, 0400, 0200		.,		6,655,724	6,802,820	2.25
2190 Support services - students	3	J22,00D	83,521					326,508	405,521	24 25
2200 Support services - instructional staff	ī							0	0	0.0
2100 Support services - general administration	4							0	٥	0.0
2500 Central services	5			100				D	0	0.0
3300 Community services Operations								0	0	0.0
4000 Facilities acquisition and construction	7							0	0	
5000 Debi service	8							0	0	
Total Expenditures (lanes 1-8)	•	5,764,916	1,443,425	0	0	0	0	6,982,232	7,208,341	3.27

The district has budgeted an amount in Fund 010 equal to the Classroom Site Fund Budget Limit as calculated below.

Classroom Site Fund Budget Limit Calculation

21.602.4.C/		
FY 2024 Classroom Site Fund Budget Limit (from FY 2024 latest revised Budget, page 3, line 10)	10	6,982,232
FY 2024 Actual expenditures (For budget adoption use actual expenditures to dute plus estimated expenditures through fixed year-end.)	11	4,X63,613
Unexpended Budget Balance (line 10 misus 11)	12	2,118,619
Interest earned in the Classipoin Site Fund in FY 2024	11	30,000
FY 2025 Classroom Site Final allocation (provided by ADE, based on \$792)	14	5,059,722
Adjustments to FY 2025 Classroom Site Fund Budget Limit (1)	15	
FY 2025 Classroom Site Fund Budget Limit (Sum of lines 10 through 15) (2)	lo	7,208,341

⁽¹⁾ This line may be used to recognize lost CSF budget enpactly that resulted from underbudgeting in price fiscal years

⁽²⁾ The amounts budgeted on line 7 cannot exceed the respective amounts on this line.

xpenditures nrestricted Capital Outlay Override (1) 1. nrestricted Capital Outlay Fund 610 (6) 1000 Instruction 2.	tex & ins Rentals at	ary books, atbooks, structional ids (2)	Short-term noninstructional software subscription	Unr Property (2)	Redemption of principal (3)	ital Outlay (UC	O) Fund All other object codes	Totals Prior FY	Budget FY	% Increase/
penditures restricted Capital Outlay Override (1) 1. restricted Capital Outlay Fund 610 (6)	tex & ins Rentals at	atbooks, structional ids (2)	noninstructional software subscription		Redemption of principal (3)	Interest (4)	All other	Prior	- 1	
restricted Capital Outlay Override (1) 1. restricted Capital Outlay Fund 610 (6)	tex & ins Rentals at	atbooks, structional ids (2)	noninstructional software subscription	Property (2)	principal (3)		1	Prior	- 1	
restricted Capital Outlay Override (1) 1. trestricted Capital Outlay Fund 610 (6)	Rentals at	structional ids (2)	software subscription	Property (2)	principal (3)		1	Prior	- 1	
restricted Capital Outlay Override (1) 1. restricted Capital Outlay Fund 610 (6)	Rentals at	ids (2)	subscription	Property (2)	principal (3)		1	,	- 1	
restricted Capital Outlay Override (1) 1. restricted Capital Outlay Fund 610 (6)			.	riopeny (E)			00,000			
restricted Capital Outlay Fund 610 (6)	6440 66	11-6643				6841, 6842, 6843,				orenger
restricted Capital Outlay Fund 610 (6)			6655	6700	6831, 6832, 6833	6850	(excluding 6900)	2024	2025	Decrease
restricted Capital Outlay Fund 610 (6)								0	0	0.0% [.
1000 Instruction 2.		12								
		1,600,000		1,500,000				2,500,000	3,100,000	24.0% 2.
2000 Support services					100			Ì		
2100, 2200 Students and instructional staff 3.		350,000		000,08				275,000	430,000	56.4% 3.
2300, 2400, 2500, 2900 Administration 4.			300,000	800,000				1,000,000	1,100,000	10.0% 4.
2600 Operation & maintenance of plant 5.			250,000	1,700,000				1,800,000	1,950,000	8.3% 5.
2700 Student transportation 6.				300,000				150,000	300,000	100.0% 6.
3000 Operation of noninstructional services (5) 7.			20,000	450,000				210,000	470,000	123.8% 7.
4000 Facilities acquisition and construction 8.				250,000			6,654,015	8,708,244	6,904,015	-20.7% 8.
5000 Debt service 9.					400,759	-		400,759	400,759	0.0% 9.
al unrestricted capital outlay fund (lines 2-9) [10]	0	1,950,000	570,000	5,080,000	400,759	0	6,654,015	15,044,003	14,654,774	-2.6% 10.
Amounts in the Unrestricted Cupital Outlay Override line 1 above must appropriate individual line items for Fund 610 and in the budget year total Detail by object code: Unrestricted Cupital Outlay		E	Enter the amount bud	dgeted in UCO for f	food service [amount	e) Fund for food service t will be used to deter FR Title 7, §210.17(a)	mine district	200,000		
11 Library Books \$ 350,000 42 Textbooks 1,350,000			Expenditures, if any, Program as described			atlay Fund on lines 2-	9 for the K-3 Reading			
13 Instructional Aids 250,000 8 X Furniture and Equipment 2,000,000 8 X Vehicles 150,000 8 X Tech Hardware & Software 2,930,000										
X Furniture and Equipment 2,000,000 X Vehicles 150,000	, princi	ipal on leases o	ıf _		and principal on bo	ands of				

District name Nogales Unified School District

County Santa Cruz

CTD number 120201000

Version Revised #1

Other funds-required capital expenditure detail [(A.R.S. §15-904.(B)]

Expenditures		Unrestricted Capital Outlay Fund 610		Bond Building Fund 630		New School Facilities Fund 695		Adjacent Ways Fund 620 (2)	
		Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY
Total Fund Expenditures	1.	15,044,003	14,654,774	5,000,000	13,000,000	0		0	6.151
Select Object Codes Defail (1)									
6150 Classified Salaries	2	0		0		0		0	
6200 Employee Benefits	3.	0		0		0		0	
6450 Construction Services	٩.	5,325,855	5,000,000	4,000,000	8,270,172	0		6,060	6,151
6710 Land and Improvements	ź.	0		0		0		0	
6720 Buildings and Improvements	Ó.	0		0		0		0	
673X Furniture and Equipment	7.	1,940,000	2,000,000	850,000	3,000,000	0		0	
673X Vehicles	3.	135,000	150,000	0		0		0	
673X Technology Hardware & Software	9.	1,850,000	2,930,000	0		0		0	
6831, 6832, 6833 Redemption of Principal	10.	0		0		0		0	<u></u>
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	11.	400,759	400,759	150,000	1,729,828	0		0	
Total (lines 2-11)	12.	9,651,614	10,480,759	5,000,000	13,000,000	0	0	6,060	6,151
Total amounts reported on lines 2-11 above for.									
Renovation	13	5,325,855	5,000,000	4,900,000	10,000,000			6,060	6,151
New Construction	14.	. 0		0		. 0		0	
Other	15	4,325,759	5,480,759	100,000	3,000,000	0		0	
Total (lines 13-15, must equal line 12)	16.	9,651,614	10,480.759	5,000,000	13,000,000	0	0	6,060	6,151

(13.1 may 2.11 may againgle	all budgeted expenditures of the	fund. Total budgeted expenditures	for each fund should be included on Line 1.

⁽²⁾ Amount budgeted on line 1 for the Adjacent Ways Fund that will result in a tax levy in FY 2025

District name Nogales Unified School District			County Sa	inta Cruz		CTD number 120201000	Version_	Revised #1
Special projects			-,		Other	funds expenditures	Prior FV	Budget FY
Special (1. special						050 County, City, and Town Grants	25,000	25,000 1.
		TE	Total all fu		l.	071 English Language Learner (1)	0	0 2.
Federal projects FTE & expenditures	Prior FY	Budget FY	Prior FY	Budget FY	2	072 Compensatory Instruction (1)	0	0 3.
 100-130 ESEA Title 1 - Helping Disadvantaged Children 	12.50		2,912,934	2,879,680 1.	.,	500 School Plant (2)	15,000	35,000 4.
 140-150 ESEA Title II - Prof. Dev. and Technology 	0.00	0.00	0	0 2. 294,000 3.	· i	510 Food Service	4,200,000	4,200,000 5.
 160 ESEA Title IV - 21st Century Schools 	0.00	0.00	264,000	636,846 4	J.	\$1\$ Civic Center	40,000	40,000 6.
 170-180 ESEA Title V - Promote Informed Parent Choice 	0.00	0.00	674,955	290,000 5.	7	520 Community School	50,000	50,000 7.
5. 190 ESEA Title III - Limited Eng. & Immigrant Students	1,00	1.00	290,000		8	525 Auxiliary Operations	300,000	300,000 8.
 200 ESEA Title VII - Indian Education 	0,00	0.00	0	0 6.	9.	526 Extracurricular Activities Fees Tax Credit	240,000	200,000 9.
 210 ESEA Title VI - Flexibility and Accountability 	0.00		0		9. 10.	530 Gifts and Donations	270,000	270,000 10.
8 220 IDEA Part B	5.20		1,889,561	1,856,821 8.	10.	535 Career & Technical Education Projects	0	0 11.
9. 230 Johnson-O'Mailey	0.00		0	0 9.		540 Fingerprint	0	0 12.
10. 240 Workforce Investment Act	0.00		0	0 10.	12.	545 School Opening	0	0 13.
11. 250 AEA - Adult Education	0.00		0	0 11.	13.	550 Insurance Proceeds	100,000	75,000 14.
12. 260-270 Vocational Education - Basic Grants	2.70		357,445	200,000 12.	14.	555 Textbooks	0	15.
13. 280 ESEA Tide X - Homeless Education	0.63		200,000	3,842 13.	15.		40,000	40,000 16.
14 290 Medicaid Reimbursement	0.00	0.00	100,000	100,000 14.	16.	565 Litigation Recovery	500,000	500,000 17.
15. 349 National Forest Fees				15.	17.	570 Indirect Costs	250,000	460,000 18
16. 353 Taylor Grazing Fees				16.	18.	575 Unemployment Insurance	250,000	0 19
17. 374 E-Rate	0.00	0.00	300,000	300,000 17.	19.	580 Teacherage	5,000	5,000 20.
18. 378 Impact Aid	0.00	0.00	0	0 18.	20.	585 Insurance Refund	0,000,	0 21.
10 300-399 Other Federal Projects	23.00	0.00	11,000,000	4,257,281 19.	21.	590 Grants and Gifts to Teachers	15,000	15,000 22.
20. 599 Federal Impact Aid (Construction)				20.	22.	595 Advertisement	900.000	900,000 23
21. Total Federal Project Funds (lines 1-20)	45.03	15.03	17,988,895	10,818,470 21.	23.	596 Career Technical Education	35,000	35,000 24
State projects FTE & expenditures		T T			24.	597 Arizona Industry Credentials Incentive	33,000	0 25.
22. 400 Vocational Education	0.00	0.00	250,000	297,699 22.	25.	639 Impact Aid Revenue Bond Building	0	0 26
	0.00	0.00	0	0 23.	26.	650 Gifts and Donations-Capital		0 27
and the second s	0.00	0.00	Ö	0 24.	27.	660 Condemnation	0	475,000 28.
	0.00	0.00	0	0 25.	28.	665 Energy and Water Savings	475,000	0 29
	0.00	0.00	0	0 26.	29.	686 Emergency Deficiencies Correction	0	
	0.0		0	0 27.	30.	691 Building Renewal Grant	5,000,000	5,000,000 30.
27. 435 Academic Contests	0.0		0	0 28.	31.	700 Debt Service	0	1,729,828 31.
28. 450 Gifted Education	0.0		60,000	65,000 29.	32.	720 Impact Aid Revenue Bond Debt Service	0	0 32.
29. 456 College Credit Exam Incentives	0.0		0	0 30.	33.	850 Student Activities	500,000	500,000 33.
30. 460 Environmental Special Plate	0.0		710,000	699,082 31.	34.		5,000,000	5,000,000 34.
31. Other State Projects32. Total State Project Funds (lines 22-31)	0.0	0.00	1,020,000	1,061,781 32.		Internal Service Funds 950-989		
32. Total State Project Funds (lines 22-31)	45.0		19,008,895	11,880,251 33.	I.	9Self-Insurance	0	<u> </u>
33. Total Special Projects (lines 21 and 32)					2	955 Intergovernmental Agreements	0	2.
Instructional Improvement Fund Expenditures (020)		_	Prior FY	Budget FY	3.	9 OPEB 9	250,000	250,000 4.
Teacher compensation increases			51,000	46,585 1.	4.	y	250,000	220,000
Class size reduction			0	0 2.				
3. Dropout prevention programs (M&O purposes)		ſ	0	0 3.				
			190,000	201,913 4.	(1)	From Supplement, line 10 and line 20, respectively.		
		Ì	241,000	248,498 5.	(2)	Indicate amount budgeted in Fund 500 for M&O purpose		+
5. Total instructional improvement Fund (lines 1-4)		Ŀ						

Version Revised #1

Calculation of FY 2025 General Budget Limit (A.R.S. §15-947.C)

(A.R.S. §15-947.C)		
	A. Maintenance and Operation	8. Unrestricted Capital Outlay
* FY 2025 Revenue Control Limit (RCL)		
(from BSA55 tab, page 3; includes FRPL and DAA onetime supplements) S 37,478,122	\$ 37,478,122	\$0
*2 (a) FY 2025 District Additional Assistance (DAA) (from BSA55 tab, page 4) \$ 3,181,838_		
(b) DAA Adjustment (from BSA55 tab, page 4) S 0		
(e) Total DAA (line 2.a plus 2.b) S 3,181,838		3,181,838
*3. FY 2025 Override Authorization (A.R.S. Sections 15-481 and 15-482 or 15-949 if small school adjustment phas applies, see Calculations page, Calculation of Maximum Override for a District No Longer Eligible for a Small S Adjustment, line 6 and Calculation of Small School Adjustment Phase Down Limit, line 6)	e down School	
(a) Maintanana and Operation	3,150,165	
(a) Maintenance and Operation (b) Unrestricted Capital Outlay		
(c) Special Program		
*4. Small school adjustment for districts with a student count of 125 or less in K-8 or 100 or less in 9-12 (A.R.S. §15-949) (Up to \$50,000 if no election is chosen for phase down, see Calculations page, calculation of small school adjustment phase down limit, line 6)		
*5 Tuition revenue (A.R.S. §§15-823 and 15-824)		
(Do not include full-day kindergarten or summer school tuition)	15 000	1,000
(a) Individuals and other private sources	15,000	1,000
(b) Other Arizona districts		
 (c) Out-of-State districts and other governments (d) Certificates of educational convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02) 		
State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)		
*7 Increase Authorized by County School Superintendent for Accommodation Schools		
[not to exceed amount on Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 15(e)] (A.R.S. §15-974.B)		
3. Budget Increase for:		
(a) Desegregation expenditures (A.R.S. §15-910.G-K)		
Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance (b) Carryforward, line 13) (A.R.S. §15-943.01)	14,688,106	
(c) Dropout prevention programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)		
(d) Registered warrant or tax anticipation note interest expense incurred in		
FY 2023 (A.R.S. Section 15-910.M, as amended by Laws 2022, Ch. 285, §3) * (c) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)		
FY 2024 Performance pay unexpended budget carryforward (from Calculation page.	0	
Calculation of M&O Fund Budget Balance Carryforward, line 10.f) (A.R.S. §15-920) (2) Excessive property tax assessed valuation judgments (A.R.S. §842-16213 and 42-16214)		
* (h) Transportation revenues for attendance of nonresident pupils (A.R.S. §§15-923 and 15-947)		
Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15-915)		
Include year(s) and descriptions, as applicable.		
(a) Prior year over expenditures/resolutions:		
	(374,319)	
(b) Decrease for transfer from M&O to Energy and Water Savings Fund	(3/4,317)	
(c) Increase for Energy and Water Savings Fund transfer to M&O		
(d) Noncompliance adjustment (e) ADM/Transportation Audit Adjustment		
(e) ADM/Transportation Audit Adjustment (f) Other:		
10 Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S S., Ch. 1, §6)	350,000	
1). FY 2025 General Budget Limit (column A, lines 1 through 10)		
(A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)	\$ 55,307,074	
12. Total Amount to be Used for Capital Expenditures (column B, lines 1 through 10)		\$ 3,182,838
(A R.S. §15-905.F) (to page 8, line 11)		3,182,838

^{*} Subject to adjustment prior to May 15 as allowed by A.R.S. Revisions are described in the instructions for these lines, as needed.

Page 12 of 27	Page	12	of	27
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District name

Nogales Unified School District

County

Santa Cruz

CTD number ______ Version ____

120201000 Revised #1

Calculation of FY 2025 Unrestricted Capital Budget Limit (A.R.S. Section 15-947.D)

Unrestricted Capital Budget Limit

1. FY 2024 Unrestricted Capital Budget Limit (UCBL)		
(from FY 2024 latest revised Budget, page 8, line 12)	s	15,044.313
Total UCBL adjustment for prior years as notified by ADE on BUDG75 report (For budget	_	
adoption, use zero.)	s	
 Adjusted amount available for FY 2024 Capital expenditures (line 1 ÷ 2) 	\$	15,044.313
4. Amount budgeted in Fund 619 in FY 2024		
(from FY 2024 latest revised Budget, page 4, line 10)	\$	15,044,003
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$	15,044,003
6. FY 2024 Fund 610 actual expenditures (For budget adoption use actual expenditures		
to date plus estimated expenditures through fiscal year-end.)	S	3,700,000
7. Unexpended budget balance in Fund 610 (line 5 minus 6) If negative, use zero in		
calculation, but show negative amount here in parentheses.	\$	11,344,003
8. Interest carned in Fund 610 in FY 2024	s	127,933
9. Monies deposited in Fund 610 from Division of School Facilities for donated land (A.R.S. §41-5741.F)	s	
10. Adjustment to UCBL for FY 2025 (A.R.S. Section 15-905.M) Include year(s) and descriptions, as applicable. (a) Prior year over expenditures/resolutions:		
(=)	S	
(b) ADM/Transportation audit adjustment	s	
(c) Other:	s	
	S	3.182.838
11. Amount to be used for capital expenditures (from page 7, line 12)	٧	
12. FY 2025 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	s	14,654.774

⁽¹⁾ The amount budgeted on page 4, line 10 cannot exceed this amount.

	District name	Nogales	Unified	School	District
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County Santa Cruz

CTD number 120201000

Version Revised #1

Supplement to school district annual expenditure budget for districts that budget for English language learners (A.R.S. §§15-756.04 and 15-756.11)

			Employee	Purchased				Ti	otals	
English Language Learners Supplement	FTE	Salaries	benefits	services	Supplies	Property	Other	Prior	Budget	%
	Prior Budgel	~		6300,6400.				FY	FY	Increase/
Expenditures	FY FY	6100	6200	6500	6600	6700	6800	2024	2025	Decrease
English Language Learner Fund 071 (A.R.S. §15-756.04)										
3000 Instruction	1. 0.00)	0 0.0%
2000 Support Services										
2100 Students	2. 0.00)	0 0.0%
2200 Instructional staff	3. 0.00)	0 0.0%
2300 General administration	4. 0.00									0 0.0%
2400 School administration	5. 0.00)	0 0.0%
2500 Central services	6. 0.00									0 00%
2600 Operation & maintenance of plant	7. 0.00)	0 0.0%
2700 Student transportation	8. 0.00)	0 0.0%
2900 Other	9. 0.00								0	0 0.0%
Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)	10. 0.00 0.0	0	0 (0		0	0)	0 0.0%
Compensatory Instruction Fund 072 (A.R.S. §15-756.11)										
1000 Instruction	11. 0.00)	0 0.0%
2000 Support Services										
2100 Students	12. 0.00							-	0	0 0.0%
2200 Instructional staff	13. 0.00					100			0	0 0.0%
2300 General administration	14. 0.00								0	0 0.0%
2400 School administration	15. 0.00							+	0	0 0.0%
2500 Central services	16. 0.00							-	0	0 0.0%
2600 Operation & maintenance of plant	17. 0.00								0	0 0.0%
2700 Student transportation	18. 0.00						,)	0.0%
2900 Other	19. 0.00				<u> </u>				0	0 0.0%
Total (lines 11-19) (to Budget, page 6, Other Funds, line 3)	20. 0.00 0.0	0	0	0		0	0		0	0.0%

				4 £121011 VEA17501 4 1
I certify that the budget of	Nogales Unified School	District,		County for fiscal year 2025 was officially
revised by the Governing Board on,	July 29, 2024, and that the co	 mplete Revised E:	spenditure Budge	t may be reviewed by contacting
Sandra L., Jimenez		97-7942	_during normal b	

				President of the Governing Board	
Average Daily Membership:	2023 ADM	Prior year 2024 ADM	Budget year 2025 ADM	4. Average teacher salaries (A.R.S. §15-903.E) 1. Average salary of all teachers employed in FY 2025 (budget year)	67,847
Attending	5,335.1018	5,312 5390		Average salary of all teachers employed in FY 2024 (prior year) Increase in average teacher salary from the prior year	66,547 1,300
2. Tax Rates:		Prior FY	Est. Budget FY	4. Percentage increase	25
Primary rate (equalization formula]	
budget add-ons not required to be in	n secondary			Comments on average salary calculation (Optional): Comments on average sa	lary calculation
rate)		3.6479	3 5236	(Optional): In FY25, there will be a \$1,300 increase to base for all teachers	which equates to
Secondary rate (voter-approved or	remides,			2% average increase.	Amen equates to
bonds, and Career Technical Educa	tion Districts,			27 di ciugo incicado.	
and desegregation, if applicable)	-	2.1499	3 3421		
3. Budgeted expenditures and bu	dget limits:	Budgeted		1	
		Expenditures	Budget Limit		
Maintenance & Operation Fund	Г	55,307,074	55,307,074		
Classroom Site Fund		7,208,341	7,208,341		
Unrestricted Capital Outlay Fund	1 -	14,654,774	14,654,774		

	Ma	intenance and Op	eration Expenditi	ıres			
	Salaries and I	Benefits	Ott	ner	TOT	[AL	% Inc./(Decr.) from
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY
100 Regular education							
1000 Instruction	12,661,827	14,198,744	351,606	351,606	13,013,433	14,550,350	11.89
2000 Support services							
2100 Students	1,099,049	2,007,032	59,950	59,950	1,158,999	2,066,982	78 3%
2200 Instructional staff	1,249,894	1,471,028	72,500	72,500	1,322,394	1,543,528	16.7%
2300, 2400, 2500 Administration	3,913,808	4,129,864	1,341,000	1,341,000	5,254,808	5,470,864	4.1%
2600 Oper./Maint. of plant	3,531,329	3,637,269	2,825,394	5,325,394	6,356,723	8,962,663	41.0%
2900 Other	7,100,000	4,813,800	7,520,361	8,893,193	14,620,361	13,706,993	-6.2%
3000 Oper, of noninstructional services	281,142	293,931	7,000	12,498	288,142	306,429	6.3%
610 School-sponsored cocurrie, activities	257,810	282,272	190,927	190,927	448,737	473,199	5.5%
620 School-sponsored athletics	336,600	390,035	635,000	635,000	971,600	1,025,035	5 5%
630, 700, 800, 900 Other programs	0	0	0	0	0	0	0.0%
Regular education subsection subtotal	30,431,459	31,223,975	13,003,738	16,882,068	43,435,197	48,106,043	10.8%
200 and 300 Special education						40,700,045	10.07.
1000 Instruction	3,603,690	3,711,801	158,000	158,000	3,761,690	3,869,801	2.9%
2000 Support services							2.570
2100 Students	679,725	700,117	149,500	149,500	829,225	849,617	2 5%
2200 Instructional staff	119,337	144,798	14,500	14,500	133,837	159_298	19 0%
2300, 2400, 2500 Administration	0	0	10,500	10,500	10,500	10,500	0.0%
2600 Oper/Maint. of plant	0	0	1,100	1,100	1.100	1,100	0.0%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper, of noninstructional services	0	0	0	0	0	0	0.0%
Special education subsection subtotal	4,402,752	4,556,716	333,600	333,600	4.736.352	4,890,316	3,3%
400 Pupil transportation	55.792	57,465	1,950,000	1,955,000	2,005,792	2,012,465	0.3%
510 Desegregation	0	0	0	0	0	2,012,405	0.0%
530 Dropout prevention programs	0	0	ť	0	0	0	0.0%
540 Joint career and technical education				V I		· ·	0.0%
and Vocational education center	0	0	0	0	اه	0	0.6%
550 K-3 Reading program	289,564	298,250	ő	<u>0</u>	289,564	298,250	3,6%
Total Expenditures	35,179,567	36,136,406	15,287,338	19,170,668	50,466,905	55,307,074	9.6%

Food Service

Summary of School District Revised Expenditure Budget (Concl'd)

	Total	expenditures by fu	nd	
Name of the last o	Budgeted Ex	penditures	S Increase/(Decrease)	% Increase/(Decrease)
Fund	Prior FY	Budget FY	from Prior FY	from Prior FY
Maintenance & Operation	50,466,905	55,307,074	4,840,169	9.6%
nstructional Improvement	241,000	248,498	7,498	3.1%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	6,982,232	7,208,341	226,109	3.2%
ederal Projects	17,988,895	10,818,470	(7,170,425)	-39.9%
State Projects	1,020,000	1,061,781	41,781	4.1%
Jurestricted Capital Outlay	15,044,003	14,654,774	(389,229)	-2.6%
New School Facilities	0	0	0	0.0%
Adjacent Ways	0	6,151	6,151	
Debt Service	0	1,729,828	1,729,828	
chool Plant Fund	15,000	35,000	20,000	133.3%
Auxiliary Operations	300,000	300,000	0	0.0%
Bond Building	5,000,000	13,000,000	8,000,000	160.0%
Food Service	4,200,000	4,200,000	0	0.0%

145,000

1.1%

13,840,000

Program (A.R.S. §§15-761 and 15-903)	Prior FY	Budget FY
Total All Disability Classifications	3,767,008	3,767,008
Gifted Education	0	0
Remedial Education	0	0
ELL Incremental Costs	0	0
ELL Compensatory Instruction	0	0
Vocational and Technical Education (non-CTED)	0	0
Career Education (non-CTED)	0	0
Career Technical Education (CTED)	969,344	1,123,308
TOTAL	4,736,352	4,890,316

13,695,000

	Proposed staffir	ig summary			
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio	
Certified					
Superintendent, principals, other administrators		20	20	1 to	263.0
Teachers		281	281	1 to	18.7
Other		39	39	1 to	134.9
Subtotal	0	340	340	1 to	15.5
Classified	-				
Managers, supervisors, directors		5	5	1 to	1,051.8
Teachers nides		60	60	1 to	87.7
Other		159	159	l to	33.1
Subtotal	0	224	224	l lo	23.5
TOTAL	0	564	564	l to	9.3
Special education					
Teacher		26	26	l to	20.0
Stuff		70	70	1 to	9.0

 CTD number
 120201000

 Version
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The table below calculates the total amount shown on the Total expenditures by fund, Other line. This table does not need to be printed as an official part of the budget.

From page 6, Other Funds	Prior FY	Budget FY
050 County, City, and Town Grants	25,000	25 000
515 Civic Center	40,000	40,000
520 Community School	50,000	50,000
526 Extracurricular Activities Fees Tax Credit	240,000	200,000
530 Gifts and Donations	270,000	270,000
535 Career & Technical Education Projects	0	0
540 Fingerprint	0	0
545 School Opening	0	0
550 Insurance Proceeds	100,000	75,000
555 Textbooks	0	0
565 Litigation Recovery	40,000	40,000
570 Indirect Costs	500,000	500,000
575 Unemployment Insurance	250,000	460,000
580 Teacherage	0	0
585 Insurance Refund	5,000	5,000
590 Grants and Gifts to Teachers	0	0
595 Advertisement	15,000	15,000
596 Career Technical Education	900,000	900,000
597 Arizona Industry Credentials Incentive	35,000	35,000
639 Impact Aid Revenue Bond Building	0	0
650 Gifts and Donations-Capital	0	0
660 Condemnation	0	0
665 Energy and Water Savings	475,000	475,000
686 Emergency Deficiencies Correction	0	0
691 Building Renewal Grant	5,000,000	5,000,000
720 Impact Aid Revenue Bond Debt Service	0	0
850 Student Activities	500,000	500,000
Other	5,000,000	5,000,000
9 Self-Insurance	0	0
955 Intergovernmental Agreements	0	0
9_ OPEB	0	0
9	250,000	250,000
Total	13,695,000	13,840,000

Exhibit A

Copy Adopted Budget of 7/8/2024

District Name Nogales Ju	ufacil School District	County Saeta Craz			CTD number	120201000	
2131141141141	FY 2025		Revenues and property taxation				
THE THE	State of Artzona		Total budgeted revenues for fiscal year 2024	\$ 60,000	2,000		
The state of the s	School District Annual Expend	Hare Badeet	 Estimated revenues by source for fiscal year 201 	5 (excluding property taxes)			
	Districtivide Budget		Local 1000 \$	11,600,000			
	Distriction Disables		Intermediate 2000 1				
	Adopted		Stute 3000 \$	33,589,749			
	Version		Federal 4000 S	10,818,470			
	veision		TOTAL \$	55,408,219			
	By the Governing Баш	rd	District tax rates for prior and hidget fiscal year	5 (A R S §1>-903 D 4)			
411	e hereby certify that the Budget for the l	Found Vess 2025 sum.		Prior FY 2024	Est. Budget FY 2025		
		lune 10, 2024	Printing Tax Resc.	3 6479	3 5236		
Proposed		luly 08, 2024	Secondary Tux Rates.				
Adopted		1017 00, 2021	M&O Override	2.0999	2.1251		
Revised			Special Program Override				
		1/7	Capital Override				
			Cluss A Bonds		1 1670		
//==5	1/1/	J. 4 - 2	Cluss & Bonds				
	10-		CLED	0.0300	0 0500		
11	2-11-11-1		Desegregation				
<u> </u>	WAY BUT		Total Secondary Tax Rate	2 499	3.3421		
			Total budgeled expenditures and aggregate school	l district budget limit (A.R.S.	§(5-905.I1)		
	,				Budgeted Expenditures	Budget Limit	
			1 Maintenance and Operation Fund (from pages	I, line 30 and 7, line (1)	\$ \$5,307,074 \$	55,307,074	
	Signed	Signed	2 Unrestricted Cupital Fund (from pages 4, line 1		\$ 14,654,774 \$	14,654,774	
	aigite		3 Federal projects other than Impact Aid (from b		tine (8 minus line (6) \$	10,818,470	
	25 budget Ale for the version described a	Anne well be unloaded sur.	4 Total appregate school district budget limit (sur		\$	80,780,318	
the School	Finance Budget System on ADE's webs	Type the Dute as MM/DD/YYYY	Average tencher subscies (A.R.S. 515-903.F)				
A 1 C	Å	Λ1	l. Average salary of all teachers employed in FY	2025 (budget year)	٠	67,847	·
line note (1)		Winner burg / millsh	2 Average salary of all teachers employed in FY	2024 (prior year)	\$	66,547	Check this box if your district has no touchers (transporting districts and some CTEDs)
		Buciness Manager signature	I Increase in average teacher sulary from the pric	r year	s _	1,300	(handburning districts and some constant
Soperatenders s	eili⊎ttes€	9	4. Percentage increase			2%	
_		Clementing Carlyle	Comments on average salary calculation (Optional).	In FY25, there will be a \$1,30	O increase to buse for all teachers which e	justes to a 2%	
Angelma Cr		Business Manager name (typed name)	average increme				
Superintendent name	(lyped name)	Definite 23 in transfer a state of the control of					
District contact employee	Clem	entina Carlyle					
District Contract Citiployee							
Telephone	(520) 397-7942	Email: (cyllybydynyst k37,52,65					

District name Nogales Unified School District	County Santa Cruz CTD number 12020					
			District contact inf	ormation		
	Prefix	First name	Last name	Email address	Telephone number	Extension
Superintendent	Mrs.	Angelina	Canto	acanto@nusd k12.az us	520-397-7907	
Executive Assistant to Superintendent	Mrs.	Aissa	Bonillas	arenteria@nusd.k12.az.us	520-397-7934	
Chief Financial Officer	Mrs.	Clementina	Carlyle	ccarlyle@nusd.k12.az.us	520-397-7942	
Business Manager I	Mrs.	Clementina	Carlyle	ccarlyle@nusd k12 az us	520-397-7942	
Business Manager 2						
Business Consultant						
School District Employee Report (SDER) Coordinator	Mrs.	Mayra	Zuniga	mzuniga@nusd.k12.az.us	520-397-7902	
SPED Data Reporting Coordinator	Ms.	Judith	Jimenez	jmendoza@nusd.k12.az.us	520-397-7913	
AzEDS/ADM Data Coordinator	Mrs.	Roxana	Manzanedo	rzepeda@nusd.k12.az.us	520-397-7904	
Transportation Data Reporting Coordinator	Mr.	Arthur	Jeong	ajeong@nusd.k12.az.us	520-397-7942	
CTE Coordinator	Mrs.	Irma	Fontes	ifontes@nusd.k12.az.us	520-397-7940	
Poverty Coordinator	Ms.	Elizabeth	Lopez	elilopez@nusd.k12.az.us	520-397-7920	
Assessments Coordinator	Mrs.	Aissa	Bonillas	arenteria@nusd.k12.az.us	520-397-7934	
Curriculum Coordinator	Mrs.	Aissa	Bonillas	arenteria@nusd.k12.az.us	520-397-7934	
Information Technology (IT) Director	Mr.	Alejandro	Lopez	alopez@nusd.k12.az.us	520-397-7916	
Bookstore Manager						
Governing Board Member	Mr.	Cesar	Lopez	clopez@nusd.k12.az.us	520-397-7940	
Governing Board Member	Ms.	Patricia	Muñozcano	pmunozcano@nusd.k12.az.us	520-397-7940	
Governing Board Member	Mr.	Greg	Lucero	glucero@nusd.k12.az.us	520-397-7940	
Governing Board Member	Mr.	Robert	Rojas	rrojas@nusd.k12.az.us	520-397-7940	
Governing Board Member	Mr.	Manuel	Ruiz	mruiz@nusd.k12.az.us	520-397-7940	
Governing Board Member						
Governing Board Member						
Governing Board Member						
Governing Board Member						
			ECT from Dropdown			
Student Information Systems (SIS) Vendor		PowerSchool (Po	owerSchool)			
Accounting Information System		Infinite Visions]	
Bookstore Cash Receipting System		In Touch				
District's website home page address		www.nusd.k12.a	ız.us			

Version Adopted

District name Nogales Unified School Di	strict			County S	lanta Cruz		CTD number	120201000		Version	Adopted
Fund 001 (M&O)					M	aintenance and	Operation (M&	O) Fund			
Fund out (Maco)					Employee	Purchased			Totals		
		FT	E	Salaries	Benefits	Services	Supplies	Other	Prior	Budget	%
Expenditures	<u> </u>	Prior	Budget			6300, 6400,			FY	FY	Increase/
Expenditures		FY	FY	6100	6200	6500	6600	6800	2024	2025	Decrease
100 Regular education							1.:0.000	21.000	13,013,433	14,550,350	11,8% .
1000 Instruction	1.	188.29	209.29	10,877,405	3,321,339	130,000	150,000	71,606	13,013,433	14,350,350	11,07911.
2000 Support services	Ī						00.050	12.000	1,158,999	2.066,982	78.3% 2.
2100 Students	2.	23.00	35.00	1,417,095	589,937	20,000	27,950	12,000 28,500	1,322,394	(,543,528	16.7% 3.
2200 Instructional stuff	3.	20.00	23.00	1,089,650	381,378	30,000	14,000	25,000	1,204,688	1,232,790	2.3% 4.
2300 General administration	4.	3.00	3.00	325,223	97,567	760,000	25,000		2,385,920	2,507,956	5.1% 5.
2400 School administration	5.	26.50	26.50	1,782,930	624,026	5,000	80,000	16,000		1,730,118	4.0% 6.
2500 Central services	6.	15.80	15.80	963,050	337,068	300,000	100,000	30,000	1,664,200 6,356,723	8,962,663	41.0% 7.
2600 Operation & maintenance of plant	7.	70.00	70.00	2,575,000	1,062,269	2,300,000	3,015,394	10,000	' '	13,706,993	-6.2% 8.
2900 Other	8.	0,00	0.00	3,390,000	1,423,800	2,611,026	3,177,123	3,105,044	14,620,361	306,429	6.3% 9.
3000 Operation of noninstructional services	9.	5.00	5.00	217,727	76,204	0	5,000	7,498	288,142		5,5% 10.
610 School-sponsored cocurricular activities	10.	2.50	2.50	209,090	73,182	50,000	50,000	90,927	448,737	473,199	5.5% 11.
620 School-sponsored athletics	11.	0.50	0.50	288,915	101,120	135,000	250,000	250,000	971,600 -	1,025,035	0.0% 12.
630 Other instructional programs	12.	0.00	0.00	0	0	0	0	0	0	U	0.0% 12.
700, 800, 900 Other programs	13.	0.00	0.00	0	0	0	0	0	0	U	
Regular education subsection subtotal (lines 1-13)	14.	354.59	390.59	23,136,085	8,087,890	6,341,026	6,894,467	3,646,575	43,435,197	48,106,043	10.8% 14.
200 and 300 Special education									2 24 422	2 0 0 0 0 1	2.9% [5.
1000 Instruction	15.	67.30	67.30	2,781,000	930,801	150,000	5,000	3,000	3,761,690	3,869,801	2.976 (3.
2000 Support services									000 000	849,617	2.5% 16.
2100 Students	16.	6.50	6.50	545,900	154,217	135,000	12,000	2,500	829,225 133,837	159,298	1
2200 Instructional staff	17.	3.00	3.00	106,775	38,023	4,500	10,000	U	133,83/	139,498	0.0% 18
2300 General administration	.81	0.00	0.00	0	. 0	0	0	U		U	0.0% 19
2400 School administration	19.	0.00	0.00	0	0	0	0	0	0	U	15
2500 Central services	20.	0.00	0.00	0	0	10,000	500	0	10,500	10,500	
2600 Operation & maintenance of plant	21.	0.00	0.00	0	0	1,000	100		1,100	1,100	0.0% 21
2900 Other	22.	0.00	0.00	0	0	0	0		U	U	
3000 Operation of noninstructional services	23.	0.00	0.00	0	0	0	0		0	0	0.0% 23
Subtotal (lines 15-23)	24.	76.80	76.80	3,433,675	1,123,041	300,500	27,600	5,500	4,736,352	4,890,316	
400 Pupil transportation	23.	1.00	1.00	41,200	16,265	1,950,000	5,000	0	2,005,792	2,012,465	0.3% 23
510 Desegregation (from districtwide desegregation			1								0.000
Budget, page 2, line 44)	26.	0.00	0.00	0	0	0	0	0	0		0.0% 26
530 Dropout prevention programs	27.	0.00	0.00						0]	U	0.0% 27
540 Joint career and technical education and vocational	-/-										0.00/20
Education center	28.	0.00	0.00	0	0	0	0	0	0	0	0.0% 28
550 K-3 Reading program	29.	4.38		227,836	70,414	0	Ű	Ô	289,564	298,250	3.0% 29
Total expenditures (lines 14, and 24-29)		 									
(Cannot exceed page 7, line 11)	30.	436.77	472.77	26,838,796	9,297,610	8,591,526	6,927,067	3,652,075	50,466,905	55,307,074	9.6% 30
(Cannot exceed page 7, time 11)	50.	1 12 2777									· ·

The district has budgeted an amount in the M and O Fund equal to the General Budget Limit as calculated on page 7 of 8.

District name Nogales Unified School Distric	zt .	County Santa Cruz	CTD number 120201000 Version Adopted
Special education programs by type (M&O Fund Prog	grams 200 and 300)		
(A.R.S. §§ 15-761 and 15-903) 1. Total all disability classifications 2. Gifted education 3. Remedial education 4. ELL incremental costs	Prior FY Budget FY 3,767,008 3,767,008 1. 0 2. 0 3. 4.		Expenditures budgeted for audit services M&O Fund - Nonfederal 6350 53255 All funds - Federal 6330 0
 ELL compensatory instruction Vocational and technical education (non-CTED) Career education (non-CTED) Career technical education (CTED) Total (lines 1 through 8. Must equal total of line 24, page 1) 	0 6.6. 0 7. 969,344 1,123,308 8. 4,736,352 4,890,316 9.		FY 2025 performance pay (A.R.S. Section 15-920) Amount budgeted in M&O Fund for a performance pay component Do not report budgeted amounts for the Performance Pay Component of the Classroom Site Fund on this line.
10. IEP required pupil transportation costs coded within Program 400	0 10.		Expenditures budgeted in the M&O Fund for food service Amount budgeted in M&O for Food Service (Fund 001, Function 3100) \$ 170,000 (This amount will be used to determine district compliance with state matching requirements pursuant to Code of Federal Regulations (CFR) Title 7, §210.17(a)]
Proposed ratios for special education (A.R.S. §§15-903.E.1 and 15-764.A.5)	Teacher-Pupil 1 to 20 Staff-Pupil 1 to 9		

Version Adopted

CTD number 120201000

CTO number 120201000 Version Adopted County Sunta Cruz District name Nogales Unified School District Classroom Site Fund (CSF) and CSF Budget Limit (A.R.S. §§ 15-977 and 15-978) Fund 010 (CSF) and inscellaneous Prior FY Budget FY bicrease/ Purchased services Supplies Property 6700 Employee benefits Sabiries Expenditures Decrease 6300 620) 6300, 6400, 6500 6100 6,802,820 2.2% 24.2% 1000 Instruction 5,442,916 322,000 105,521 83,521 2100 Support services - students 0.0% 2200 Support services - instructional staff 2200 Support services - general administration 2500 Central services 0.0% 0 0% 6

1,443,425

5,764,916

The district has budgeted an amount in Fund 010 equal to the Classroom Site Fund Budget Limit as calculated below.

6,982,232

7,208,341

3 2%

Classroom	Site	Fund	Budget	Limit	Calculation

3390 Community services Operations 4600 Facilities nequisition and construction

5000 Debt service

Total Expenditures (lines 1-8)

FY 2024 Classroom Site Fund Budget Limit (from FY 2024 latest revised Budget, page 3, line 16)	10	6,982,232
FY 2024 Actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	H	4863613
Unexpended Budget Balance (line 10 mmus 11)	12.	2,118,619
Interest carned in the Classroom Site Fund in FY 2024	13	30000
FY 2025 Classroom Site Fund infocution (provided by ADE, based on \$792)	14	5059722
Adjustments to FY 2025 Classroom Site Funo Budget Limit (1)	15	
FY 2025 Classcoom Site Fund Budget Until (Sum of lines 10 through 15) (2)	16	7208341

⁽¹⁾ This line may be used to recapture lost CSF budget capacity that resulted from underbudgeting in prior fiscal years.

⁽²⁾ The amounts budgeted on line 7 cannot exceed the respective amounts on this line.

District name Nogales Unified	School Dista	rict			County	Santa Cruz	_		CTD number _	120201000	Version
) I in a	restricted Can	ital Outlay (UC	(O) Fund			
und 610 (UCO)			Library books,	Short-ferm	Om	estricted emp	nai ouning (oc	() I and		-1	
			textbooks,	noninstructional				-	Totals		1
	1		& instructional	software		Redemption of		All other	Prior	Budget	%
Sec. 1. 474	,	Rentals	aids (2)	subscription	Property (2)	principal (3)	Interest (4)	object codes	FY	FY	Increase/
Expenditures	'	Centais	alos (2)	addaen provi	rioperty (L)	principal (2)	6841, 6842, 6843,	00,000.00000	``		
		6440	6641-6643	6655	6700	6831, 6832, 6833	6850	(excluding 6900)	2024	2025	Decrease
nrestricted Capital Outlay Override (i)	1.								0	0	0.0% 1.
in restricted Capital Outlay Fund 610 (6)											21.004.2
1000 Instruction	2.		1,600,000		1,500,000				2,500,000	3,100,000	24.0% 2.
2000 Support services											40/ -
2100, 2200 Students and instructional staff	3.	i	350,000		\$0,000				275,000	430,000	56.4% 3.
2300, 2400, 2500, 2900 Administration	4.			300,000	800,000	i il			1,000,000	1,100,000	10.0% 4.
2600 Operation & maintenance of plant	5.			250,000	1,700,000				1,800,000	1,950,000	8.3% 5.
2700 Student transportation	6.				300,000				150,000	300,000	100.0% 6.
3000 Operation of noninstructional services (5)	7.			20,000	450,000				210,000	470,000	123.8% 7.
	9				250,000			6,654,015	8,708,244	6,904,015	-20.7% 8.
4000 Facilities acquisition and construction	0.1										
	9.					400,759			400,759	400,759	0.0% 9.
4000 Facilities acquisition and construction 5000 Debt service	9.	0	1,950,000	570,000 The c	5,080,000 Estrict has budgete	400,759	0	6,654,015 o the Unrestricted Capi	15,044,003	14,654,774	-2.6% 10.
4000 Facilities acquisition and construction \$000 Debt service Total unrestricted capital outlay fund (lines 2-9) 1) Amounts in the Unrestricted Capital Outlay Override line 1 he appropriate individual line items for Fund 610 and in the budg 2) Detail by object code: Unrestricted Capital Outlay 641 Library Books \$ 350,000	above must be	0 included in	1,950,000	The c Expenditures budget Enter the amount bu compliance with stall Expenditures, if any	District has budgeted in Unrestricted Codgeted in UCO for the matching requires budgeted in the United States and the United States	400,759 ed an amount in the Capital Outlay (UCC food service [amount ments pursuant to Cl	o e UCO Fund equal () Fund for food servint will be used to determ from the food for the food for the food food food food food food food foo	o the Unrestricted Capi ce mine district	15,044,003	14,654,774	-2.6% 10.
4000 Facilities acquisition and construction 5000 Debt service Total unrestricted capital outlay fund (lines 2-9) (1) Amounts in the Unrestricted Capital Outlay Override line 1 the appropriate individual line items for Fund 610 and in the budg (2) Detail by object code: Unrestricted Capital Outlay	above must be get year total or	0 included in olumn.	1,950,000	The continues budget Enter the amount bu compliance with stall expenditures, if any Program as described to the continues of	District has budgeted in Unrestricted Codgeted in UCO for the matching requires budgeted in the United States and the United States	400,759 ed an amount in the Capital Outlay (UCC food service [amount ments pursuant to Cl	e UCO Fund equal ()) Fund for food servint will be used to determ the food for food servint will be used to determ the food food food food food food food foo	o the Unrestricted Capi ce mine district	15,044,003	14,654,774	-2.6% 10.

Page 4 of 8

District name	Nogales	Unified School District

County Santa Cruz

CTD number 120201000

Version Adopted

Other funds-required capital expenditure detail [(A.R.S. §15-904.(B)]

		Unrestricted Capital Outlay Fund 610			Bond Building Fund 630		Facilities 695	Adjacent Ways Fund 620 (2)	
Expenditures	ļ	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY
Total Fund Expenditures	1.	15,044,003	14,654,774	5,000,000	13,000,000	0		0	6,151
Select Object Codes Detail (1)					ļ				
6150 Classified Salaries	2.	0		0		0		U	
6200 Employee Benefits	3.	0		0		0			
6450 Construction Services	4	5,325,855	5,000,000	4,000,000	8,270,172	0		6,060	6,151
6710 Land and Improvements	5.	0		0		0		0	
6720 Buildings and Improvements	6.	0		0		0		0	
673X Furriture and Equipment	7.	1,940,000	2,000,000	850,000	3,000,000	0		0	
673X Vehicles	8.	135,000	150,000	0		0		0	
673X Technology Hurdware & Software	9.	1,850,000	2,930,000	0		0		0	
6831, 6832, 6833 Redemption of Principal	10.	0		0		0		0	
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	11.	400,759	400,759	150,000	1,729,828	0		0	
Total (lines 2-11)	12.	9,651,614	10,480,759	5,000,000	13,000,000	0	0	6,060	6,151
Total amounts reported on lines 2-11 above for:									
Renovation	13.	5,325,855	5,000,000	4,900,000	10,000,000			6,060	6,151
New Construction	14.	0		0		0		0	
Other	15.	4,325,759	5,480,759	100,000	3,000,000	0		0	
Total (lines 13-15, must equal line 12)	16.	9,651,614	10,480,759	5,000,000	13,000,000	0	0	6,060	6,151

(1) I mes 2-11 may not include all budgeted expenditures of the fund. Total budgeted	igeted expenditures for each fund should be included on time 1.
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⁽²⁾ Amount budgeted on line 1 for the Adjacent Ways Fund that will result in a tax levy in FY 2025

District name Nogales Unified School District			County Sar	nta Cruz		CTD number	120201000	Version_	Adopted
District name Nogares Children School Orsales					Other	funds expenditures	•		
Special projects					Onici	idias expensiones		Prior FY	Budget FY
	FTE		Total all fun	etions	1.	050 County, City, and	Town Grants	25,000	25,000 1.
		get FY	Prior FY	Budget FY	2.	071 English Language		0	0 2.
Federal projects FTE & expenditures	12.50	5.50	2,912,934	2,879,680 1.	3.	072 Compensatory Ins	struction (1)	0	0 3.
100-130 ESEA Title 1 - Helping Disadvantaged Children	0.00	0.00	0	0 2.	4.	500 School Plant (2)		15,000	35,000 4.
2. 140-150 ESEA Title II - Prof. Dev. and Technology	0.00	0.00	264,000	294,000 3.	5.	510 Food Service		4,200,000	4,200,000 5.
3. 160 ESEA Title IV - 21st Century Schools	0.00	0.00	674,955	636,846 4	6.	515 Civic Center		40,000	40,000 6.
4. 170-180 ESEA Title V - Promote Informed Parent Choice	1.00	1.00	290,000	290,000 5.	7.	520 Community School	lo	50,000	50,000 7.
5. 190 ESEA Title III - Limited Eng. & Immigrant Students	0.00	0.00	0	0 6.	8.	525 Auxiliary Operati		300,000	300,000 8.
6. 200 ESEA Title VII - Indian Education	0.00	0,00	0	0 7.	9.		ctivities Fees Tax Credit	240,000	200,000 9.
7. 210 ESEA Title VI - Flexibility and Accountability	5,20	5.20	1,889,561	1,856,821 8.	10.	530 Gifts and Donatio	ons	270,000	270,000 10.
8. 220 IDEA Part B	0.00	0.00	0	0 9.	11,	535 Career & Technic	cal Education Projects	0	0 11.
9. 230 Johnson-O'Malley	0.00	0.00	0	0 10.	12.	540 Fingerprint		0	0 12.
10. 240 Workforce Investment Act	0.00	0.00	0	0 11.	13.	545 School Opening		0	0 13.
11. 250 AEA - Adult Education	2.70	2.70	357,445	200,000 12.	14.	550 Insurance Proceed	ds	100,000	75,000 14
12. 260-270 Vocational Education - Basic Grants	0.63	0.63	200,000	3,842 13.	15.	555 Textbooks		0	15
13. 280 ESEA Title X - Homeless Education	0.00	0.00	100,000	100,000 14.	16.	565 Litigation Recove	:ry	40,000	40,000 16
14. 290 Medicaid Reimbursement	0.00	0.00		15.	17.	570 Indirect Costs		500,000	500,000 17
15. 349 National Forest Fees				16.	18.	575 Unemployment Ir	nsurance	250,000	460,000 18
16. 353 Taylor Grazing Fees	0.00	0.00	300,000	300,000 17.	19.	580 Teacherage		0	0 19
17. 374 E-Rate	0.00	0.00	0	0 18.	20.	585 Insurance Refunc	1	5,000	5,000 20
18. 378 Impact Aid	23.00	0.00	11,000,000	4,257,281 19.	21.	590 Grants and Gifts	to Feachers	0	0 21
19. 300-399 Other Federal Projects	25.00	3.00		20.	22.	595 Advertisement		15,000	15,000 22
20. 699 Federal Impact Aid (Construction)	45.03	15.03	17,988,895	10,818,470 21.	23.	596 Career Technical	Education	900,000	900,000 23
21. Total Federal Project Funds (lines 1-20)	45.05	75.03			24.	597 Arizona Industry	Credentials Incentive	35,000	35,000 24
State projects FTE & expenditures	0.00	0.00	250,000	297,699 22.	25.	639 Impact Aid Reve	nue Bond Building	0	0 25
22. 400 Vocational Education	0.00	0.00	0	0 23.	26.	650 Gifts and Donatio	ons-Capital	0	0 26
23. 410 Early Childhood Block Grant	0.00	0.00	0	0 24.	27.	660 Condemnation		0	0 27
24. 420 Ext. School Yr Pupils with Disabilities	0.00	0.00	0	0 25.	28.	665 Energy and Wate	er Savings	475,000	475,000 28
25. 425 Adult Basic Education	0.00	0.00	0	0 26.	29.	686 Emergency Defic	ciencies Correction	0	0 29
26. 430 Chemical Abuse Prevention Programs	0.00	0.00	0	0 27.	30.	691 Building Renewa		5,000,000	5,000,000 30
27. 435 Academic Contests	0.00	0.00	0	0 28.	31,	700 Debt Service		0	1,729,828 31
28. 450 Gifted Education	0.00	0.00	60,000	65,000 29.	32.	720 Impact Aid Reve	nue Bond Debt Service	0	0 32
 456 College Credit Exam Incentives 	0.00	0.00	0	0 30.	33.	850 Student Activitie		500,000	500,000 33
30. 460 Environmental Special Plate	0.00	0.00	710,000	699,082 31.	34.	Other Fund 855		5,000,000	5,000,000 34
31. Other State Projects	0.00	0.00	1,020,000	1,061,781 32.		Internal Service Fun	ıds 950-989		
32. Total State Project Funds (lines 22-31)	45.03	15.031	19,008,895	11,880,251 33.	1.	9 Self-Insurance		0	1.
33. Total Special Projects (lines 21 and 32)	45.05	10.00	13,000,033		2.	955 Intergovernment	al Agreements	0	2.
			Prior FY	Budget FY	3.	9OPEB	_	0	3.
Instructional Improvement Fund Expenditures (020)		r	51,000	46,585 1.	4.	9		250,000	250,000 4.
Teacher compensation increases		-	31,000	0 2					
Class size reduction		-	0	0 3.					
 Dropout prevention programs (M&O purposes) 		-		201,913 4.	715	From Supplement line II	0 and line 20, respectively.		
 Instructional improvement programs (M&O purposes) 		-	190,000	248,498 5.	(1)	Indicate amount budgeter	d in Fund 500 for M&O purposes		
 Total instructional improvement Fund (lines 1-4) 		L	241,000	240,490 3.	(4)	marene unoun odogotet			

Calculation of FY 2025 General Budget Limit (A.R.S. §15-947.C)

					A. Maintenance nd Operation		B. Unrestricted apital Outlay
	2025 Revenue Control Limit (RCL)	ē	37,478,122	S	37,478,122	ŝ	Ú)
	om BSA55 tab, page 3)	\$	37,470,12.2	<i></i>			
2. (a)	FY 2025 District Additional Assistance (DAA) (from BSA55 tab, page 4)	ŝ	3,181,338				
(h)	DAA Adjustment (from BSA55 tab, page 4)	ŝ	0				
	Total DAA (line 2.a plus 2.b)	s	3,181,838				3,181,838
-3 FV	2025 Override Authorization (A.R.S. Sections 15-481 and 15-48	32 or 15-949	if small school adjustment				
nh:	ase down applies, see Calculations page, Calculation of Maximum	i Override f	or a District No Longer				
Eli	igible for a Small School Adjustment, line 6 and Calculation of Sc	nall School	Adjustment Phase Down				
	mit, line 6)				3,150,165		
(a)				-	3,130,103		
(b)	· · · · · · · · · · · · · · · · · · ·						
(c)) Special Program all school adjustment for districts with a student count of 125 or	lose in V-S	or 100 or less in 9-				
*4. Sn	half school adjustment for districts with a student count of 123 of (A.R.S. §15-949) (Up to \$50,000 if no election is chosen for pha	se down se	e Calculations				
12	ge, calculation of small school adjustment phase down limit, line	6)					
	nition revenue (A.R.S. §§15-823 and 15-824)						
	o not include full-day kindergarten or summer school tuition)						
(a)					15,000		1,000
(b)	in the second se						
(c)	Out-of-State districts and other governments						
id	Certificates of educational convenience (A.R.S. §§15-825, 15-	-825.01, and	i 15-825.02)				
*6. Št	ate Assistance (A.R.S. §15-976) and Special Ed. Voucher Paymer	nts Receive	d (A.R.S. §15-1204)				
*7. in	crease Authorized by County School Superintendent for Accomm	odation Scl	100ls				
(n	ot to exceed amount on Calculations page, Calculation of M&O F	und Budget	t Balance				
	arryforward, line 15(e)] (A.R.S. §15-974.B)						
8. Bi	udget Increase for:						
(3	Desegregation expenditures (A.R.S. §15-910.G-K)						
, (b	Budget Balance Carryforward (from Calculations page, Calcu Balance Carryforward, line 13) (A.R.S. §15-943.01)				14,688,106		
10	Dropout prevention programs (Laws 1992, Ch. 305, §32 and l	Laws 2000,	Ch. 398, §2)				
(c	and a second						
	FY 2023 (A.R.S. Section 15-910.N, as amended by Laws 202	2, Ch. 285,	§3)				
* (0	to the state of the state of the state of Debugati	ion Center (A.R.S. §15-910.01)				
* (f		from Calcu	lation page,				
٠,	Calculation of M&O Fund Budget Balance Carryforward, line	e 10.f) (A.R	LS. §15-920)		0		
()	Excessive property tax assessed valuation judgments (A.R.S.	§§42-16213	3 and 42-16214)				
* ()	Transportation revenues for attendance of nonresident pupils	(A.R.S. §§1	(5-923 and 15-947)				
*9. A	djustment to the General Budget Limit (A.R.S. §§15-272, 15-905	5.M, 15-910	.02, and 15-915)				
le	nclude year(s) and descriptions, as applicable.						
(6	Prior year over expenditures/resolutions:						
				_	(374,319)		
{1	b) Decrease for transfer from M&O to Energy and Water Saving	gs Fund		-	(374,319)		
	 Increase for Energy and Water Savings Fund transfer to M&0 	0					
(d) Noncompliance adjustment						
- (-	e) ADM/Transportation Audit Adjustment			_			
(f) Other:	2015 1-	+ C C C h 1 86)		350,000		
*10. E	Estimated Allocation of Additional Funding (2016 Prop 123 & La	ws 2015, IS	a. 3.3., Cit. 1, 30)		230,000	-	
11. F	Y 2025 General Budget Limit (column A, lines 1 through 10)			ę	55,307,074		
(A.R.S. \$15-905.F) (page 1, line 30 cannot exceed this amount)			3	4.07,10€,6€		
12. 7	Fotal Amount to be Used for Capital Expenditures (column B, line	es I through	1 10)			S	3,182,838

^{*} Subject to adjustment prior to May 15 as allowed by A.R.S. Revisions are described in the instructions for these lines, as needed.

District name

Nogales Unified School District

County

Santa Cruz

CTD number _ Version _ 120201000 Adopted

Calculation of FY 2025 Unrestricted Capital Budget Limit (A.R.S. Section 15-947.D)

Unrestricted Capital Budget Limit

• •		
1. FY 2024 Unrestricted Capital Budget Limit (UCBL)		
(from FY 2024 latest revised Budget, page 8, line 12)	\$	15,044,313
Total UCBL adjustment for prior years as notified by ADE on BUDG75 report (For budget		
adoption, use zero.)	\$	
3. Adjusted amount available for FY 2024 Capital expenditures (line 1 + 2)	\$	15,044,313
4. Amount budgeted in Fund 610 in FY 2024		
(from FY 2024 latest revised Budget, page 4, line 10)	\$	15,044,003
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$	15,044,003
FY 2024 Fund 610 actual expenditures (For budget adoption use actual expenditures		
to date plus estimated expenditures through fiscal year-end.)	\$	3,700,000
7. Unexpended budget balance in Fund 610 (line 5 minus 6) If negative, use zero in		
calculation, but show negative amount here in parentheses.	\$	11,344,003
8. Interest earned in Fund 610 in FY 2024	s	127,933
9. Monies deposited in Fund 610 from Division of School Facilities for donated land (A.R.S. §41-5741.F)	\$	
10. Adjustment to UCBL for FY 2025 (A.R.S. Section 15-905.M) Include year(s) and descriptions, as applicable. (a) Prior year over expenditures/resolutions:		
	S	
(b) ADM/Transportation audit adjustment	5	
(c) Other:	\$	
11. Amount to be used for capital expenditures (from page 7, line 12)	\$	3,182,838
12. FY 2025 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	s	14,654,774

⁽¹⁾ The amount budgeted on page 4, line 10 cannot exceed this amount.

District name	Nogales	Unified	School	District
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County Santa Cruz

CTD number 120201000

Version Adopted

Supplement to school district annual expenditure budget for districts that budget for English language learners (A.R.S. §§15-756.04 and 15-756.11)

					Employee	Purchased				.1	otals	
English Language Learners Supplement			re	Salaries	benefits	services	Supplies	Property	Other	Prior	Budget	%
		Prior	Budget			6300, 6400.				FY	FY	Increase/
Expenditures		FY	FY	6100	6200	6500	6600	6700	6800	2024	2025	Decrease
English Language Learner Fund 071 (A.R.S. §15-756.04)												
1000 Instruction	1.	0.00									0	0.0%
2000 Support Services									***************************************			· · · · · · ·
2100 Students	2.	0.00									0	0 0.0%
2200 Instructional staff	3.	0.00				<u> </u>					0	0 0.0%
2300 General administration	4.	0.00									0	0 0.0%
2400 School administration	5.	0.00									0	0 0.0%
2500 Central services	6.	0.00								· · · · · · · · · · · · · · · · · · ·	0	0 0.0%
2600 Operation & maintenance of plant	7.	0.00									0	0 0.0%
2700 Student transportation	8.	0.00									0	0 0.0%
2900 Other	9.	0.00									0	0 0.0%
Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)	10.	0.00	0.00	C	0	0	1		0		0	0 0.0%
Compensatory Instruction Fund 072 (A.R.S. §15-756.11)												
1000 Instruction	11.	0.00									0	0 0.0%
2000 Support Services											1	0.010
2100 Students	12.	0.00									0	0 0.0%
2200 Instructional staff	13.	0.00								,	n	0 0.0%
2300 General administration	14.	0.00									n	0 0.0%
2400 School administration	15.	0.00									0	0 0.0%
2500 Central services	16.	0.00				·					n]	0 0.0%
2600 Operation & maintenance of plant	17.	0.00									<u></u>	0 0.0%
2700 Student transportation	18.	0.00									0	0 0.0%
2900 Other	19.	0.00									ō l	0 0.0%
Total (lines 11-19) (to Budget, page 6, Other Funds, line 3)	20.	0.00	0.00	0	0	0			0			0 0.0%