

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
 - a. 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



Date

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

PO BOX 5000

NOGALES

ARIZONA

85628

NOGALES UNIFIED SCHOOL DISTRICT NO. 1
AGENDA ITEM SUMMARY

ITEM: INFORMATION, DISCUSSION, AND POSSIBLE ACTION DATE APPROVED: _____
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 Nogales Unified School District

County Santa Cruz

CTD number 120201000

FY 2025
State of Arizona
School District Annual Expenditure Budget
Districtwide Budget

Revised #1
Version

By the Governing Board

We hereby certify that the Budget for the Fiscal Year 2025 was

Proposed June 10, 2024
Adopted July 8, 2024
Revised July 29, 2024

Signed _____ Signed _____

The FY 2025 budget file for the version described above will be uploaded via
the School Finance Budget System on ADE's website by July 29, 2024
Type the Date as MM/DD/YYYY

Supintendent signature Business Manager signature
Angelina Canino Sandra L. Jimenez
Supervisor name (typed name) Business Manager name (typed name)
District contact employee: Sandra L. Jimenez
Telephone (520) 397-7942 Email sgonzalez@nogs.d.k12.ariz.

Revenues and property taxation

1 Total budgeted revenues for fiscal year 2024	\$	<u>60,000,000</u>
2 Estimated revenues by source for fiscal year 2025 (excluding property taxes)		
Local	1000 \$	<u>11,000,000</u>
Intermediate	2000 \$	
State	3000 \$	<u>33,289,749</u>
Federal	4000 \$	<u>10,818,470</u>
TOTAL	\$	<u>55,408,219</u>

3 District tax rates for prior and budget fiscal years (A.R.S. §15-901(1)-(4))

	Prior FY 2024	Est. Budget FY 2025
Primary Tax Rate	<u>3.6479</u>	<u>3.5236</u>
Secondary Tax Rates		
M&O Override	<u>2.0999</u>	<u>2.1251</u>
Special Program Override		
Capital Override		
Class A Bonds		<u>1.1670</u>
Class B Bonds		
CTED	<u>0.0500</u>	<u>0.0500</u>
Desegregation		
Total Secondary Tax Rate	<u>2.1499</u>	<u>3.3421</u>

Total budgeted expenditures and aggregate school district budget limit (A.R.S. §15-905.H)

	Budgeted Expenditures	Budget Limit
1 Maintenance and Operation Fund (from pages 1, line 30 and 7, line 11)	\$ <u>55,307,074</u>	\$ <u>55,307,074</u>
2 Unrestricted Capital Fund (from pages 4, line 10 and 8, line 12)	\$ <u>14,654,774</u>	\$ <u>14,654,774</u>
3 Federal projects other than Impact Aid (from budget, page 6, Federal Projects, minus 378 (lines 18 and 20))	\$ <u>10,818,470</u>	\$ <u>10,818,470</u>
4 Total aggregate school district budget limit (sum of lines 1 through 3)	\$ <u>80,780,318</u>	\$ <u>80,780,318</u>

Average teacher salaries (A.R.S. §15-904.E)

1 Average salary of all teachers employed in FY 2025 (budget year)	\$ <u>67,847</u>
2 Average salary of all teachers employed in FY 2024 (prior year)	\$ <u>66,547</u>
3 Increase in average teacher salary from the prior year	\$ <u>1,300</u>
4 Percentage increase	<u>2%</u>

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

Check this box if your district has no teachers (transporting districts and some CTEDs)

District name Nogales Unified School District

County Santa Cruz

CTD number 120201000

Version Revised #1

District contact information

	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.	Sandra	Jimenez	sjimenez@nUSD.k12.az.us	520-397-7942	
Business Manager 1	Mrs.	Sandra	Jimenez	sjimenez@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	jimendoza@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						

SELECT from Dropdown

Student Information Systems (SIS) Vendor

PowerSchool (PowerSchool)

Accounting Information System

Infinite Visions

Bookstore Cash Receipting System

In Touch

District's website home page address

www.nUSD.k12.az.us

District name Nogales Unified School District

County Santa Cruz

CTD number 120201000

Version Revised #1

Fund 001 (M&O)

Maintenance and Operation (M&O) Fund

Expenditures	FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease
	Prior FY	Budget FY						Prior FY 2024	Budget FY 2025	
	100 Regular education	188.29						209.29	10,877,405	
1000 Instruction	23.00	35.00	1,417,095	589,937	20,000	27,950	12,000	1,158,999	2,066,982	78.3%
2000 Support services	20.00	23.00	1,089,650	381,378	30,000	14,000	28,500	1,322,394	1,543,528	16.7%
2100 Students	3.00	3.00	325,223	97,567	760,000	25,000	25,000	1,204,688	1,232,790	2.3%
2200 Instructional staff	26.50	26.50	1,782,930	624,026	5,000	80,000	16,000	2,385,920	2,507,956	5.1%
2300 General administration	15.80	15.80	963,050	337,068	300,000	100,000	30,000	1,664,200	1,730,118	4.0%
2400 School administration	70.00	70.00	2,575,000	1,062,269	2,300,000	3,015,394	10,000	6,356,723	8,962,663	41.0%
2500 Central services	0.00	0.00	3,390,000	1,423,800	2,611,026	3,177,123	3,105,044	14,620,361	13,706,993	-6.2%
2600 Operation & maintenance of plant	5.00	5.00	217,727	76,204	0	5,000	7,498	288,142	306,429	6.3%
2900 Other	2.50	2.50	209,090	73,182	50,000	50,000	90,927	448,737	473,199	5.3%
3000 Operation of noninstructional services	0.50	0.50	288,915	101,120	135,000	250,000	250,000	971,600	1,025,035	5.3%
610 School-sponsored cocurricular activities	0.00	0.00	0	0	0	0	0	0	0	0.0%
620 School-sponsored athletics	0.00	0.00	0	0	0	0	0	0	0	0.0%
630 Other instructional programs	0.00	0.00	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other programs	0.00	0.00	0	0	0	0	0	0	0	0.0%
Regular education subsection subtotal (lines 1-13)	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	67.30	67.30	2,781,000	930,801	150,000	5,000	3,000	3,761,690	3,869,801	2.9%
1000 Instruction	6.50	6.50	545,900	154,217	135,000	12,000	2,500	829,225	849,617	2.5%
2000 Support services	3.00	3.00	106,775	38,023	4,500	10,000	0	133,837	159,298	19.0%
2100 Students	0.00	0.00	0	0	0	0	0	0	0	0.0%
2200 Instructional staff	0.00	0.00	0	0	0	0	0	0	0	0.0%
2300 General administration	0.00	0.00	0	0	0	0	0	0	0	0.0%
2400 School administration	0.00	0.00	0	0	10,000	500	0	10,500	10,500	0.0%
2500 Central services	0.00	0.00	0	0	1,000	100	0	1,100	1,100	0.0%
2600 Operation & maintenance of plant	0.00	0.00	0	0	0	0	0	0	0	0.0%
2900 Other	0.00	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of noninstructional services	0.00	0.00	0	0	0	0	0	0	0	0.0%
Subtotal (lines 15-23)	76.80	76.80	3,433,675	1,123,041	300,500	27,600	5,500	4,736,352	4,890,316	3.3%
400 Pupil transportation	1.00		41,200	16,265	1,950,000	5,000	0	2,005,792	2,012,465	0.3%
510 Desegregation (from districtwide desegregation Budget, page 2, line 44)	0.00	0.00	0	0	0	0	0	0	0	0.0%
530 Dropout prevention programs	0.00							0	0	0.0%
540 Joint career and technical education and vocational Education center	0.00	0.00	0	0	0	0	0	0	0	0.0%
550 K-3 Reading program	4.38		227,836	70,414	0	0	0	289,564	298,250	3.0%
Total expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	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%

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 District

County Santa Cruz

CTD number 120201000

Version Revised #1

Special education programs by type (M&O Fund Programs 200 and 300)

(A.R.S. §§ 15-761 and 15-903)

	Prior FY	Budget FY	
1. Total all disability classifications	3,767,008	3,767,008	1.
2. Gifted education	0		2.
3. Remedial education	0		3.
4. ELL incremental costs	0		4.
5. ELL compensatory instruction	0		5.
6. Vocational and technical education (non-CTED)	0		6.
7. Career education (non-CTED)	0		7.
8. Career technical education (CTED)	969,344	1,123,308	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	4,736,352	4,890,316	9.
10. IEP required pupil transportation costs coded within Program 400	0	40,000	10.

Expenditures budgeted for audit services

M&O Fund - Nonfederal	6350	53,255
All funds - Federal	6330	0

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.

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

District name Nogales Unified School District County Santa Cruz CTD number 120201000 Version Revised #1

Fund 010 (CSF) Classroom Site Fund (CSF) and CSF Budget Limit (A.R.S. §§ 15-977 and 15-978)

Expenditures	Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Debt service and miscellaneous 6800	Totals		% Increase/ Decrease
							Prior FY 2024	Budget FY 2025	
1000 Instruction	5,442,916	1,359,964					6,655,724	6,802,820	2.2%
2100 Support services - students	122,000	81,521					126,508	405,521	24.2%
2200 Support services - instructional staff							0	0	0.0%
2300 Support services - general administration							0	0	0.0%
2500 Central services							0	0	0.0%
3100 Community services Operations							0	0	0.0%
4000 Facilities acquisition and construction							0	0	
5000 Debt service							0	0	
Total Expenditures (lines 1-8)	5,764,916	1,441,425	0	0	0	0	6,987,232	7,208,341	3.2%

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

FY 2024 Classroom Site Fund Budget Limit (from FY 2024 latest revised Budget, page 3, line 10)	10	6,987,232
FY 2024 Actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end)	11	4,863,613
Unexpended Budget Balance (line 10 minus 11)	12	2,118,619
Interest earned in the Classroom Site Fund in FY 2024	13	10,000
FY 2025 Classroom Site Fund 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)	16	7,208,341

(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 District

County Santa Cruz

CTD number 120201000

Version Revised #1

Fund 610 (UCO)

Unrestricted Capital Outlay (UCO) Fund

Expenditures	Rentals 6440	Library books, textbooks, & instructional aids (2) 6641-6643	Short-term noninstructional software subscription 6655	Property (2) 6700	Redemption of principal (3) 6831, 6832, 6833	Interest (4) 6841, 6842, 6843, 6850	All other object codes (excluding 6900)	Totals		% Increase/Decrease
								Prior FY 2024	Budget FY 2025	
Unrestricted Capital Outlay Override (1)								0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)								2,500,000	3,100,000	24.0%
1000 Instruction		1,600,000		1,500,000						
2000 Support services										
2100, 2200 Students and instructional staff		350,000		80,000				275,000	430,000	56.4%
2300, 2400, 2500, 2900 Administration			300,000	800,000				1,000,000	1,100,000	10.0%
2600 Operation & maintenance of plant			250,000	1,700,000				1,800,000	1,950,000	8.3%
2700 Student transportation				300,000				150,000	300,000	100.0%
3000 Operation of noninstructional services (5)			20,000	450,000				210,000	470,000	123.8%
4000 Facilities acquisition and construction				250,000			6,654,015	8,708,244	6,904,015	-20.7%
5000 Debt service					400,759			400,759	400,759	0.0%
Total unrestricted capital outlay fund (lines 2-9)	0	1,950,000	570,000	5,080,000	400,759	0	6,654,015	15,044,003	14,654,774	-2.6%

The district has budgeted an amount in the UCO Fund equal to the Unrestricted Capital Budget Limit as calculated on Page 8 of 8.

(1) Amounts in the Unrestricted Capital Outlay Override line 1 above must be included in the appropriate individual line items for Fund 610 and in the budget year total column.

(5) Expenditures budgeted in Unrestricted Capital Outlay (UCO) Fund for food service

Enter the amount budgeted in UCO for food service [amount will be used to determine district compliance with state matching requirements pursuant to CFR Title 7, §210.17(a)]

\$ 200,000

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	\$ 350,000
6642 Textbooks	1,350,000
6643 Instructional Aids	250,000
673X Furniture and Equipment	2,000,000
673X Vehicles	150,000
673X Tech Hardware & Software	2,930,000

(6) Expenditures, if any, budgeted in the Unrestricted Capital Outlay Fund on lines 2-9 for the K-3 Reading Program as described in A.R.S. §15-211.

(3) Includes principal on Capital Equity Fund loans of _____, principal on leases of _____, and principal on bonds of _____.

(4) Includes interest on Capital Equity Fund loans of _____, interest on leases of _____, and interest on bonds 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	15,044,003	14,654,774	5,000,000	13,000,000	0		0	6,151
Select Object Codes Detail (1)								
6150 Classified Salaries	0		0		0		0	
6200 Employee Benefits	0		0		0		0	
6450 Construction Services	5,325,855	5,000,000	4,000,000	8,270,172	0		6,060	6,151
6710 Land and Improvements	0		0		0		0	
6720 Buildings and Improvements	0		0		0		0	
673X Furniture and Equipment	1,940,000	2,000,000	850,000	3,000,000	0		0	
673X Vehicles	135,000	150,000	0		0		0	
673X Technology Hardware & Software	1,850,000	2,930,000	0		0		0	
6831, 6832, 6833 Redemption of Principal	0		0		0		0	
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	400,759	400,759	150,000	1,729,828	0		0	
Total (lines 2-11)	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	5,325,855	5,000,000	4,900,000	10,000,000			6,060	6,151
New Construction	0		0		0		0	
Other	4,325,759	5,480,759	100,000	3,000,000	0		0	
Total (lines 13-15, must equal line 12)	9,651,614	10,480,759	5,000,000	13,000,000	0	0	6,060	6,151

(1) Lines 2-11 may not include 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

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Version Revised #1

Special projects

	FTE		Total all functions	
	Prior FY	Budget FY	Prior FY	Budget FY
Federal projects FTE & expenditures				
1. 100-130 ESEA Title I - Helping Disadvantaged Children	12.50	5.50	2,912,934	2,879,680
2. 140-150 ESEA Title II - Prof. Dev. and Technology	0.00	0.00	0	0
3. 160 ESEA Title IV - 21st Century Schools	0.00	0.00	264,000	294,000
4. 170-180 ESEA Title V - Promote Informed Parent Choice	0.00	0.00	674,955	636,846
5. 190 ESEA Title III - Limited Eng. & Immigrant Students	1.00	1.00	290,000	290,000
6. 200 ESEA Title VII - Indian Education	0.00	0.00	0	0
7. 210 ESEA Title VI - Flexibility and Accountability	0.00	0.00	0	0
8. 220 IDEA Part B	5.20	5.20	1,889,561	1,856,821
9. 230 Johnson-O'Malley	0.00	0.00	0	0
10. 240 Workforce Investment Act	0.00	0.00	0	0
11. 250 AEA - Adult Education	2.70	2.70	357,445	200,000
12. 260-270 Vocational Education - Basic Grants	0.63	0.63	200,000	3,842
13. 280 ESEA Title X - Homeless Education	0.00	0.00	100,000	100,000
14. 290 Medicaid Reimbursement				
15. 349 National Forest Fees				
16. 353 Taylor Grazing Fees				
17. 374 E-Rate	0.00	0.00	300,000	300,000
18. 378 Impact Aid	0.00	0.00	0	0
19. 300-399 Other Federal Projects	23.00	0.00	11,000,000	4,257,281
20. 599 Federal Impact Aid (Construction)				
21. Total Federal Project Funds (lines 1-20)	45.03	15.03	17,988,895	10,818,470
State projects FTE & expenditures				
22. 400 Vocational Education	0.00	0.00	250,000	297,699
23. 410 Early Childhood Block Grant	0.00	0.00	0	0
24. 420 Ext. School Yr. - Pupils with Disabilities	0.00	0.00	0	0
25. 425 Adult Basic Education	0.00	0.00	0	0
26. 430 Chemical Abuse Prevention Programs	0.00	0.00	0	0
27. 435 Academic Contests	0.00	0.00	0	0
28. 450 Gifted Education	0.00	0.00	0	0
29. 456 College Credit Exam Incentives	0.00	0.00	60,000	65,000
30. 460 Environmental Special Plate	0.00	0.00	0	0
31. Other State Projects	0.00	0.00	710,000	699,082
32. Total State Project Funds (lines 22-31)	0.00	0.00	1,020,000	1,061,781
33. Total Special Projects (lines 21 and 32)	45.03	15.03	19,008,895	11,880,251

Other funds expenditures

1. 050 County, City, and Town Grants
2. 071 English Language Learner (1)
3. 072 Compensatory Instruction (1)
4. 500 School Plant (2)
5. 510 Food Service
6. 515 Civic Center
7. 520 Community School
8. 525 Auxiliary Operations
9. 526 Extracurricular Activities Fees Tax Credit
10. 530 Gifts and Donations
11. 535 Career & Technical Education Projects
12. 540 Fingerprint
13. 545 School Opening
14. 550 Insurance Proceeds
15. 555 Textbooks
16. 565 Litigation Recovery
17. 570 Indirect Costs
18. 575 Unemployment Insurance
19. 580 Teacherage
20. 585 Insurance Refund
21. 590 Grants and Gifts to Teachers
22. 595 Advertisement
23. 596 Career Technical Education
24. 597 Arizona Industry Credentials Incentive
25. 639 Impact Aid Revenue Bond Building
26. 650 Gifts and Donations-Capital
27. 660 Condemnation
28. 665 Energy and Water Savings
29. 686 Emergency Deficiencies Correction
30. 691 Building Renewal Grant
31. 700 Debt Service
32. 720 Impact Aid Revenue Bond Debt Service
33. 850 Student Activities
34. Other

	Prior FY	Budget FY	
1. 25,000	25,000	1.	
2. 0	0	2.	
3. 0	0	3.	
4. 15,000	35,000	4.	
5. 4,200,000	4,200,000	5.	
6. 40,000	40,000	6.	
7. 50,000	50,000	7.	
8. 300,000	300,000	8.	
9. 240,000	200,000	9.	
10. 270,000	270,000	10.	
11. 0	0	11.	
12. 0	0	12.	
13. 0	0	13.	
14. 100,000	75,000	14.	
15. 0	0	15.	
16. 40,000	40,000	16.	
17. 500,000	500,000	17.	
18. 250,000	460,000	18.	
19. 0	0	19.	
20. 5,000	5,000	20.	
21. 0	0	21.	
22. 15,000	15,000	22.	
23. 900,000	900,000	23.	
24. 35,000	35,000	24.	
25. 0	0	25.	
26. 0	0	26.	
27. 0	0	27.	
28. 475,000	475,000	28.	
29. 0	0	29.	
30. 5,000,000	5,000,000	30.	
31. 0	1,729,828	31.	
32. 0	0	32.	
33. 500,000	500,000	33.	
34. 5,000,000	5,000,000	34.	

Internal Service Funds 950-989

1. 9__ Self-Insurance
2. 955 Intergovernmental Agreements
3. 9__ OPEB
4. 9__

1. 0
2. 0
3. 0
4. 250,000

(1) From Supplement, line 10 and line 20, respectively.
 (2) Indicate amount budgeted in Fund 500 for M&O purposes

Instructional Improvement Fund Expenditures (020)

- Teacher compensation increases
- Class size reduction
- Dropout prevention programs (M&O purposes)
- Instructional improvement programs (M&O purposes)
- Total instructional improvement Fund (lines 1-4)

	Prior FY	Budget FY
1. 51,000		
2. 0		
3. 0		
4. 190,000		
5. 241,000		

District name Nogales Unified School District County Santa Cruz

CTD number 120201000
Version Revised #1

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

		A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1 FY 2025 Revenue Control Limit (RCL) (from BSA55 tab, page 3; includes FRPL and DAA onetime supplements)	\$ 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)	\$ 0		
(c) Total DAA (line 2.a plus 2.b)	\$ 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 phase down applies, see Calculations page, Calculation of Maximum Override for a District No Longer Eligible for a Small School Adjustment, line 6 and Calculation of Small School Adjustment Phase Down Limit, line 6)		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			
(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)			
*6 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)			
8. Budget Increase for:			
(a) Desegregation expenditures (A.R.S. §15-910.G-K)			
(b) Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance 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)			
(e) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)			
(f) FY 2024 Performance pay unexpended budget carryforward (from Calculation page, Calculation of M&O Fund Budget Balance Carryforward, line 10.f) (A.R.S. §15-920)		0	
(g) Excessive property tax assessed valuation judgments (A.R.S. §§42-16213 and 42-16214)			
(h) Transportation revenues for attendance of nonresident pupils (A.R.S. §§15-923 and 15-947)			
*9 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:			
(b) Decrease for transfer from M&O to Energy and Water Savings Fund		(374,319)	
(c) Increase for Energy and Water Savings Fund transfer to M&O			
(d) Noncompliance adjustment			
(e) ADM/Transportation Audit Adjustment			
(f) Other:		350,000	
*10 Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)			
11. FY 2025 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 10 cannot exceed this amount)		\$ 55,307,074	
12. Total Amount to be Used for Capital Expenditures (column B, lines 1 through 10) (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.

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

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

District name Nogales Unified School District

County Santa Cruz

CTD number 120201000

Version Revised 1/1

**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)**

English Language Learners Supplement	FTE		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Totals		% Increase/ Decrease
	Prior FY	Budget FY							Prior FY 2024	Budget FY 2025	
Expenditures											
English Language Learner Fund 071 (A.R.S. §15-756.04)											
1000 Instruction	1.	0.00							0	0	0.0%
2000 Support Services											
2100 Students	2.	0.00							0	0	0.0%
2200 Instructional staff	3.	0.00							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	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	0.0%
2000 Support Services											
2100 Students	12.	0.00							0	0	0.0%
2200 Instructional staff	13.	0.00							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	0.0%
2900 Other	19.	0.00							0	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	0.0%

Summary of School District Revised Expenditure Budget

CTD number 120201000
Version Revised #1

I certify that the budget of Nogales Unified School District, Santa Cruz County for fiscal year 2025 was officially revised by the Governing Board on, July 29, 2024, and that the complete Revised Expenditure Budget may be reviewed by contacting Sandra L. Jimenez at the District Office, telephone 520-397-7942 during normal business hours.

President of the Governing Board

1. Average Daily Membership:		Prior year	Budget year	4. Average teacher salaries (A.R.S. §15-903.E)
Attending	2023 ADM	2024 ADM	2025 ADM	
	5,335,1018	5,312,5390	5,259,2158	1. Average salary of all teachers employed in FY 2025 (budget year) 67,847
2. Tax Rates:		Prior FY	Est. Budget FY	2. Average salary of all teachers employed in FY 2024 (prior year) 66,547
Primary rate (equalization formula funding and budget add-ons not required to be in secondary rate)		3,6479	3,5236	3. Increase in average teacher salary from the prior year 1,300
Secondary rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		2,1499	3,3421	4. Percentage increase 2%
3. Budgeted expenditures and budget limits:		Budgeted	Budget Limit	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.
Maintenance & Operation Fund		55,307,074	55,307,074	
Classroom Site Fund		7,208,341	7,208,341	
Unrestricted Capital Outlay Fund		14,654,774	14,654,774	

	Maintenance and Operation Expenditures						% Inc./ (Decr.) from Prior FY
	Salaries and Benefits		Other		TOTAL		
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
100 Regular education							
1000 Instruction	12,661,827	14,198,744	351,606	351,606	13,013,433	14,550,350	11.3%
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 cocurric. 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							
1000 Instruction	3,603,690	3,711,801	158,000	158,000	3,761,690	3,869,801	2.9%
2000 Support services							
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	0	0.0%
530 Dropout prevention programs	0	0	0	0	0	0	0.0%
540 Joint career and technical education and Vocational education center	0	0	0	0	0	0	0.0%
550 K-3 Reading program	289,564	298,250	0	0	289,564	298,250	3.0%
Total Expenditures	35,179,567	36,136,406	15,287,338	19,170,668	50,466,905	55,307,074	9.6%

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

Fund	Total expenditures by fund			
	Budgeted Expenditures		\$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	50,466,905	55,307,074	4,840,169	9.6%
Instructional 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%
Federal Projects	17,988,895	10,818,470	(7,170,425)	-39.9%
State Projects	1,020,000	1,061,781	41,781	4.1%
Unrestricted 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	
School 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%
Other	13,695,000	13,840,000	145,000	1.1%

CTD number 120201000
Version Revised #1

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 forms.

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

M&O Fund Special Education Programs by type		
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

Proposed staffing 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 aides		60	60	1 to 87.7
Other		159	159	1 to 33.1
Subtotal	0	224	224	1 to 23.5
TOTAL	0	564	564	1 to 9.3
Special education --				
Teacher		26	26	1 to 20.0
Staff		70	70	1 to 9.0

Exhibit A

Copy Adopted Budget of 7/8/2024



District Name Nogales Unified School District

County Santa Cruz

CID number 120201000

FY 2025
State of Arizona
School District Annual Expenditure Budget
Districtwide Budget

Adopted
Version

By the Governing Board

We hereby certify that the Budget for the Fiscal Year 2025 was

Proposed June 10, 2024
Adopted July 08, 2024
Revised _____

Date

[Handwritten signatures]

Signed _____ Signed _____

The FY 2025 budget file for the version described above will be uploaded via

the School Finance Budget System on ADE's website by July 08, 2024

Type the Date as MM/DD/YYYY

[Handwritten signature]

Superintendent signature

[Handwritten signature]

Business Manager signature

Angelina Cimio
Superintendent name (typed name)

Clementina Carlyle
Business Manager name (typed name)

District contact employee Clementina Carlyle

Telephone (520) 397-7942

Email: ccarlyle@nuged.k12.az.us

Revenues and property taxation

1 Total budgeted revenues for fiscal year 2024	\$	60,000,000
2 Estimated revenues by source for fiscal year 2025 (excluding property taxes)		
Local 1000	\$	11,600,000
Intermediate 2000	\$	
State 3000	\$	33,289,749
Federal 4000	\$	10,818,470
TOTAL	\$	55,408,219

3 District tax rates for prior and budget fiscal years (A.R.S. §15-903 D 4)

	Prior FY 2024	Est. Budget FY 2025
Primary Tax Rate.	3.6479	3.5236
Secondary Tax Rates.		
M&O Override	2.0999	2.1251
Special Program Override		
Capital Override		
Class A Bonds		1.1670
Class B Bonds		
CTED	0.0500	0.0500
Desegregation		
Total Secondary Tax Rate	2.1499	3.3421

Total budgeted expenditures and aggregate school district budget limit (A.R.S. §15-905.11)

	Budgeted Expenditures	Budget Limit
1 Maintenance and Operation Fund (from pages 1, line 30 and 7, line 11)	\$ 55,307,074	\$ 55,307,074
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, line 18 minus line 16)	\$	\$ 10,818,470
4 Total aggregate school district budget limit (sum of lines 1 through 3)	\$	\$ 80,780,318

Average teacher salaries (A.R.S. §15-903.F)

1 Average salary of all teachers employed in FY 2025 (budget year)	\$	67,847
2 Average salary of all teachers employed in FY 2024 (prior year)	\$	66,547
3 Increase in average teacher salary from the prior year	\$	1,300
4 Percentage increase		2%

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

Check this box if your district has no teachers (transporting districts and some CTEDs)

District name Nogales Unified School District

County Santa Cruz

CTD number 120201000

Version Adopted

District contact information

	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 1	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	mruiiz@nUSD.k12.az.us	520-397-7940	
Governing Board Member						
Governing Board Member						
Governing Board Member						
Governing Board Member						

SELECT from Dropdown

Student Information Systems (SIS) Vendor

PowerSchool (PowerSchool)

Accounting Information System

Infinite Visions

Bookstore Cash Receipting System

In Touch

District's website home page address

www.nUSD.k12.az.us

District name Nogales Unified School District

County Santa Cruz

CTD number 120201000

Version Adopted

Fund 001 (M&O)

Maintenance and Operation (M&O) Fund

Expenditures		FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease
		Prior FY	Budget FY						Prior FY 2024	Budget FY 2025	
100 Regular education											
1000 Instruction	1.	188.29	209.29	10,877,405	3,321,339	130,000	150,000	71,606	13,013,433	14,550,350	11.8%
2000 Support services											
2100 Students	2.	23.00	35.00	1,417,095	589,937	20,000	27,950	12,000	1,158,999	2,066,982	78.3%
2200 Instructional staff	3.	20.00	23.00	1,089,650	381,378	30,000	14,000	28,500	1,322,394	1,543,528	16.7%
2300 General administration	4.	3.00	3.00	325,223	97,567	760,000	25,000	25,000	1,204,688	1,232,790	2.3%
2400 School administration	5.	26.50	26.50	1,782,930	624,026	5,000	80,000	16,000	2,385,920	2,507,956	5.1%
2500 Central services	6.	15.80	15.80	963,050	337,068	300,000	100,000	30,000	1,664,200	1,730,118	4.0%
2600 Operation & maintenance of plant	7.	70.00	70.00	2,575,000	1,062,269	2,300,000	3,015,394	10,000	6,356,723	8,962,663	41.0%
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	13,706,993	-6.2%
3000 Operation of noninstructional services	9.	5.00	5.00	217,727	76,204	0	5,000	7,498	288,142	306,429	6.3%
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%
620 School-sponsored athletics	11.	0.50	0.50	288,915	101,120	135,000	250,000	250,000	971,600	1,025,035	5.5%
630 Other instructional programs	12.	0.00	0.00	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other programs	13.	0.00	0.00	0	0	0	0	0	0	0	0.0%
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											
1000 Instruction	15.	67.30	67.30	2,781,000	930,801	150,000	5,000	3,000	3,761,690	3,869,801	2.9%
2000 Support services											
2100 Students	16.	6.50	6.50	545,900	154,217	135,000	12,000	2,500	829,225	849,617	2.5%
2200 Instructional staff	17.	3.00	3.00	106,775	38,023	4,500	10,000	0	133,837	159,298	19.0%
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	0	0	0.0%
2500 Central services	20.	0.00	0.00	0	0	10,000	500	0	10,500	10,500	0.0%
2600 Operation & maintenance of plant	21.	0.00	0.00	0	0	1,000	100	0	1,100	1,100	0.0%
2900 Other	22.	0.00	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of noninstructional services	23.	0.00	0.00	0	0	0	0	0	0	0	0.0%
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	3.3%
400 Pupil transportation	25.	1.00	1.00	41,200	16,265	1,950,000	5,000	0	2,005,792	2,012,465	0.3%
510 Desegregation (from districtwide desegregation Budget, page 2, line 44)	26.	0.00	0.00	0	0	0	0	0	0	0	0.0%
530 Dropout prevention programs	27.	0.00	0.00	0	0	0	0	0	0	0	0.0%
540 Joint career and technical education and vocational Education center	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%
550 K-3 Reading program	29.	4.38	4.38	227,836	70,414	0	0	0	289,564	298,250	3.0%
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%

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 District

County Santa Cruz

CTD number 120201000

Version Adopted

Special education programs by type (M&O Fund Programs 200 and 300)

(A.R.S. §§ 15-761 and 15-903)

	Prior FY	Budget FY	
1. Total all disability classifications	3,767,008	3,767,008	1.
2. Gifted education	0		2.
3. Remedial education	0		3.
4. ELL incremental costs	0		4.
5. ELL compensatory instruction	0		5.
6. Vocational and technical education (non-CTED)	0		6.
7. Career education (non-CTED)	0		7.
8. Career technical education (CTED)	969,344	1,123,308	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	4,736,352	4,890,316	9.
10. IEP required pupil transportation costs coded within Program 400	0		10.

Expenditures budgeted for audit services

M&O Fund - Nonfederal	6350	53255
All funds - Federal	6330	0

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.

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 | to 20
 Staff-Pupil | to 9

District name Nogales Unified School District

County Santa Cruz

CTD number 120201000

Version Adopted

Classroom Site Fund (CSF) and CSF Budget Limit (A.R.S. §§ 15-977 and 15-978)

Fund 010 (CSF)

Expenditures		Salaries 0100	Employee benefits 0200	Purchased services 0300, 0400, 0500	Supplies 0600	Property 0700	Debt service and miscellaneous 0800	Totals		% Increase/ Decrease
								Prior FY 2024	Budget FY 2025	
1000 Instruction	1	5,442,916	359,904					6,655,724	6,802,820	2.2%
2100 Support services - students	2	322,000	83,521					326,508	405,521	24.2%
2200 Support services - instructional staff	3							0	0	0.0%
2300 Support services - general administration	4							0	0	0.0%
2500 Central services	5							0	0	0.0%
2300 Community services Grants	6							0	0	0.0%
4000 Facilities acquisition and construction	7							0	0	0.0%
5000 Debt service	8						0	6,982,232	7,208,341	3.2%
Total Expenditures (lines 1-8)	9	5,764,916	1,443,425	0	0	0	0	6,982,232	7,208,341	3.2%

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

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)	11	486,613
Unexpended Budget Balance (line 10 minus 11)	12	2,118,619
Interest earned in the Classroom Site Fund in FY 2024	13	30,000
FY 2025 Classroom Site Fund allocation (provided by ADE, based on 3792)	14	505,972
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)	16	7,208,341

- (1) This line may be used to recapture lost CSF budget capacity that resulted from underbudgeting in prior fiscal years.
- (2) The amount budgeted on line 7 cannot exceed the respective amounts on this line.

District name Nogales Unified School District

County Santa Cruz

CTD number 120201000

Version Adopted

Fund 610 (UCO)

Unrestricted Capital Outlay (UCO) Fund

Expenditures	Rentals 6140	Library books, textbooks, & instructional aids (2) 6641-6643	Short-term noninstructional software subscription 6655	Property (2) 6700	Redemption of principal (3) 6831, 6832, 6833	Interest (4) 6841, 6842, 6843, 6850	All other object codes (excluding 6900)	Totals		% Increase/ Decrease
								Prior FY 2024	Budget FY 2025	
Unrestricted Capital Outlay Override (1)								0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)								2,500,000	3,100,000	24.0%
1000 Instruction		1,600,000		1,500,000						
2000 Support services										
2100, 2200 Students and instructional staff		350,000		80,000				275,000	430,000	56.4%
2300, 2400, 2500, 2900 Administration			300,000	800,000				1,000,000	1,100,000	10.0%
2600 Operation & maintenance of plant			250,000	1,700,000				1,800,000	1,950,000	8.3%
2700 Student transportation				300,000				150,000	300,000	100.0%
3000 Operation of noninstructional services (5)			20,000	450,000				210,000	470,000	123.8%
4000 Facilities acquisition and construction				250,000			6,654,015	8,708,244	6,904,015	-20.7%
5000 Debt service					400,759			400,759	400,759	0.0%
Total unrestricted capital outlay fund (lines 2-9)	0	1,950,000	570,000	5,080,000	400,759	0	6,654,015	15,044,003	14,654,774	-2.6%

The district has budgeted an amount in the UCO Fund equal to the Unrestricted Capital Budget Limit as calculated on Page 8 of 8.

(1) Amounts in the Unrestricted Capital Outlay Override line 1 above must be included in the appropriate individual line items for Fund 610 and in the budget year total column.

(5) Expenditures budgeted in Unrestricted Capital Outlay (UCO) Fund for food service

Enter the amount budgeted in UCO for food service [amount will be used to determine district compliance with state matching requirements pursuant to CFR Title 7, §210.17(u)] \$ 200,000

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	\$ 350,000
6642 Textbooks	1,350,000
6643 Instructional Aids	250,000
673X Furniture and Equipment	2,000,000
673X Vehicles	150,000
673X Tech Hardware & Software	2,930,000

(6) Expenditures, if any, budgeted in the Unrestricted Capital Outlay Fund on lines 2-9 for the K-3 Reading Program as described in A.R.S. §15-211.

(3) Includes principal on Capital Equity Fund loans of _____, principal on leases of _____, and principal on bonds of _____.

(4) Includes interest on Capital Equity Fund loans of _____, interest on leases of _____, and interest on bonds of _____.

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))]

Expenditures		Unrestricted Capital Outlay		Bond Building		New School Facilities		Adjacent Ways		
		Fund 610		Fund 630		Fund 695		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	1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	0		0		0		0		2.
6200 Employee Benefits	3.	0		0		0		0		3.
6450 Construction Services	4.	5,325,855	5,000,000	4,000,000	8,270,172	0		6,060	6,151	4.
6710 Land and Improvements	5.	0		0		0		0		5.
6720 Buildings and Improvements	6.	0		0		0		0		6.
673X Furniture and Equipment	7.	1,940,000	2,000,000	850,000	3,000,000	0		0		7.
673X Vehicles	8.	135,000	150,000	0		0		0		8.
673X Technology Hardware & Software	9.	1,850,000	2,930,000	0		0		0		9.
6831, 6832, 6833 Redemption of Principal	10.	0		0		0		0		10.
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	11.	400,759	400,759	150,000	1,729,828	0		0		11.
Total (lines 2-11)	12.	9,651,614	10,480,759	5,000,000	13,000,000	0	0	6,060	6,151	12.
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	13.
New Construction	14.	0		0		0		0		14.
Other	15.	4,325,759	5,480,759	100,000	3,000,000	0		0		15.
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	16.

(1) Lines 2-11 may not include 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 Santa Cruz

CTD number 120201000

Version Adopted

Special projects

	FTE		Total all functions	
	Prior FY	Budget FY	Prior FY	Budget FY
1. 100-130 ESEA Title I - Helping Disadvantaged Children	12.50	5.50	2,912,934	2,879,680
2. 140-150 ESEA Title II - Prof. Dev. and Technology	0.00	0.00	0	0
3. 160 ESEA Title IV - 21st Century Schools	0.00	0.00	264,000	294,000
4. 170-180 ESEA Title V - Promote Informed Parent Choice	0.00	0.00	674,955	636,846
5. 190 ESEA Title III - Limited Eng. & Immigrant Students	1.00	1.00	290,000	290,000
6. 200 ESEA Title VII - Indian Education	0.00	0.00	0	0
7. 210 ESEA Title VI - Flexibility and Accountability	0.00	0.00	0	0
8. 220 IDEA Part B	5.20	5.20	1,889,561	1,856,821
9. 230 Johnson-O'Malley	0.00	0.00	0	0
10. 240 Workforce Investment Act	0.00	0.00	0	0
11. 250 AEA - Adult Education	0.00	0.00	0	0
12. 260-270 Vocational Education - Basic Grants	2.70	2.70	357,445	200,000
13. 280 ESEA Title X - Homeless Education	0.63	0.63	200,000	3,842
14. 290 Medicaid Reimbursement	0.00	0.00	100,000	100,000
15. 349 National Forest Fees				
16. 353 Taylor Grazing Fees				
17. 374 E-Rate	0.00	0.00	300,000	300,000
18. 378 Impact Aid	0.00	0.00	0	0
19. 300-399 Other Federal Projects	23.00	0.00	11,000,000	4,257,281
20. 699 Federal Impact Aid (Construction)				
21. Total Federal Project Funds (lines 1-20)	45.03	15.03	17,988,895	10,818,470
22. 400 Vocational Education	0.00	0.00	250,000	297,699
23. 410 Early Childhood Block Grant	0.00	0.00	0	0
24. 420 Ext. School Yr. - Pupils with Disabilities	0.00	0.00	0	0
25. 425 Adult Basic Education	0.00	0.00	0	0
26. 430 Chemical Abuse Prevention Programs	0.00	0.00	0	0
27. 435 Academic Contests	0.00	0.00	0	0
28. 450 Gifted Education	0.00	0.00	0	0
29. 456 College Credit Exam Incentives	0.00	0.00	60,000	65,000
30. 460 Environmental Special Plate	0.00	0.00	0	0
31. Other State Projects	0.00	0.00	710,000	699,082
32. Total State Project Funds (lines 22-31)	0.00	0.00	1,020,000	1,061,781
33. Total Special Projects (lines 21 and 32)	45.03	15.03	19,008,895	11,880,251

Other funds expenditures

1. 050 County, City, and Town Grants
2. 071 English Language Learner (1)
3. 072 Compensatory Instruction (1)
4. 500 School Plant (2)
5. 510 Food Service
6. 515 Civic Center
7. 520 Community School
8. 525 Auxiliary Operations
9. 526 Extracurricular Activities Fees Tax Credit
10. 530 Gifts and Donations
11. 535 Career & Technical Education Projects
12. 540 Fingerprint
13. 545 School Opening
14. 550 Insurance Proceeds
15. 555 Textbooks
16. 565 Litigation Recovery
17. 570 Indirect Costs
18. 575 Unemployment Insurance
19. 580 Teacherage
20. 585 Insurance Refund
21. 590 Grants and Gifts to Teachers
22. 595 Advertisement
23. 596 Career Technical Education
24. 597 Arizona Industry Credentials Incentive
25. 639 Impact Aid Revenue Bond Building
26. 650 Gifts and Donations-Capital
27. 660 Condemnation
28. 665 Energy and Water Savings
29. 686 Emergency Deficiencies Correction
30. 691 Building Renewal Grant
31. 700 Debt Service
32. 720 Impact Aid Revenue Bond Debt Service
33. 850 Student Activities
34. Other Fund 855

	Prior FY	Budget FY	
1. 25,000	25,000	1.	
2. 0	0	2.	
3. 0	0	3.	
4. 15,000	35,000	4.	
5. 4,200,000	4,200,000	5.	
6. 40,000	40,000	6.	
7. 50,000	50,000	7.	
8. 300,000	300,000	8.	
9. 240,000	200,000	9.	
10. 270,000	270,000	10.	
11. 0	0	11.	
12. 0	0	12.	
13. 0	0	13.	
14. 100,000	75,000	14.	
15. 0	0	15.	
16. 40,000	40,000	16.	
17. 500,000	500,000	17.	
18. 250,000	460,000	18.	
19. 0	0	19.	
20. 5,000	5,000	20.	
21. 0	0	21.	
22. 15,000	15,000	22.	
23. 900,000	900,000	23.	
24. 35,000	35,000	24.	
25. 0	0	25.	
26. 0	0	26.	
27. 0	0	27.	
28. 475,000	475,000	28.	
29. 0	0	29.	
30. 5,000,000	5,000,000	30.	
31. 0	1,729,828	31.	
32. 0	0	32.	
33. 500,000	500,000	33.	
34. 5,000,000	5,000,000	34.	

Internal Service Funds 950-989

1. 9 Self-Insurance
2. 955 Intergovernmental Agreements
3. 9 OPEB
4. 9

1. 0
2. 0
3. 0
4. 250,000

(1) From Supplement, line 10 and line 20, respectively.
 (2) Indicate amount budgeted in Fund 500 for M&O purposes

Instructional Improvement Fund Expenditures (020)

1. Teacher compensation increases
2. Class size reduction
3. Dropout prevention programs (M&O purposes)
4. Instructional improvement programs (M&O purposes)
5. Total instructional improvement Fund (lines 1-4)

	Prior FY	Budget FY
1. 51,000	46,585	
2. 0	0	
3. 0	0	
4. 190,000	201,913	
5. 241,000	248,498	

District name	County	CTD number	Version
Nogales Unified School District	Santa Cruz	120201000	Adopted
Calculation of FY 2025 General Budget Limit (A.R.S. §15-947.C)			
		A.	B.
		Maintenance and Operation	Unrestricted Capital Outlay
*1. FY 2025 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	\$ 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)	\$ 0		
(c) Total DAA (line 2.a plus 2.b)	\$ 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 phase down applies, see Calculations page, Calculation of Maximum Override for a District No Longer Eligible for a Small School Adjustment, line 6 and Calculation of Small School Adjustment Phase Down Limit, line 6)			
(a) Maintenance and Operation		3,150,165	
(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)			
(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)			
*6. 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)			
8. Budget Increase for:			
(a) Desegregation expenditures (A.R.S. §15-910.G-K)			
(b) Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance 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.N, as amended by Laws 2022, Ch. 285, §3)			
(e) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)			
(f) FY 2024 Performance pay unexpended budget carryforward (from Calculation page, Calculation of M&O Fund Budget Balance Carryforward, line 10.f) (A.R.S. §15-920)		0	
(g) Excessive property tax assessed valuation judgments (A.R.S. §§42-16213 and 42-16214)			
(h) Transportation revenues for attendance of nonresident pupils (A.R.S. §§15-923 and 15-947)			
*9. 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:			
(b) Decrease for transfer from M&O to Energy and Water Savings Fund		(374,319)	
(c) Increase for Energy and Water Savings Fund transfer to M&O			
(d) Noncompliance 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	
11. 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) (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.

District name Nogales Unified School District County Santa Cruz CTD number 120201000
 Version 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)	\$ <u>15,044,313</u>
2. 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)	\$ <u>15,044,313</u>
4. Amount budgeted in Fund 610 in FY 2024 (from FY 2024 latest revised Budget, page 4, line 10)	\$ <u>15,044,003</u>
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$ <u>15,044,003</u>
6. FY 2024 Fund 610 actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ <u>3,700,000</u>
7. Unexpended budget balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ <u>11,344,003</u>
8. Interest earned in Fund 610 in FY 2024	\$ <u>127,933</u>
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:	\$ _____
(b) ADM/Transportation audit adjustment	\$ _____
(c) Other:	\$ _____
11. Amount to be used for capital expenditures (from page 7, line 12)	\$ <u>3,182,838</u>
12. FY 2025 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ <u>14,654,774</u>

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

District name Nogales Unified School District

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)**

English Language Learners Supplement	FTE		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Totals		% Increase/ Decrease
	Prior FY	Budget FY							Prior FY 2024	Budget FY 2025	
Expenditures											
English Language Learner Fund 071 (A.R.S. §15-756.04)											
1000 Instruction	1	0.00							0	0	0.0%
2000 Support Services											
2100 Students	2	0.00							0	0	0.0%
2200 Instructional staff	3	0.00							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	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	0.0%
2000 Support Services											
2100 Students	12	0.00							0	0	0.0%
2200 Instructional staff	13	0.00							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	0.0%
2900 Other	19	0.00							0	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	0.0%