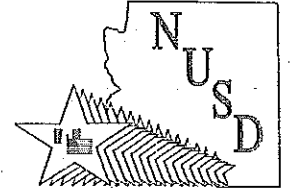


Nogales Unified School District No. 1



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

Pursuant to A.R.S. §38-431.02 notice is hereby given to the Nogales Unified School District #1 Governing Board and to the general public that the Board will hold a **Study Session** open to the public on **Tuesday, May 26, 2015, beginning at 3:00 p.m.** in the **Anita Lichter Board Room**, located on **310 W. Plum Street** in Nogales, Arizona.

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. Study Session

- a. Five Year Auditor General Report
- b. Statistical Comparison for Multiple Years Report
(Tax Rate-Override, 100th Day ADM and Full time Employees)
- c. FY2016 Projected Budget Proposal

III. Adjournment

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 22nd day of March, for the Study Session to be held on Tuesday, May 26, 2015

NOGALES UNIFIED SCHOOL DISTRICT #1

Fernando Parra, Superintendent

May 22, 2015


Date

If you will require a special accommodation to attend this event, please call 397-7917 at least 4 hours prior.

NOGALES UNIFIED SCHOOL DISTRICT NO. 1

AGENDA ITEM SUMMARY

ITEM: INFORMATION & DISCUSSION Agenda APPROVED: _____
Five Years Auditor General Report

SUBMITTED BY: Adelmo Sandoval  DATE SUBMITTED: 5/19/2015
Finance Director

BACKGROUND:

Attached is the background summary on this issue.

RECOMMENDATION:

NONE

ENCLOSURES:

Five Years Auditor General Report
Five Years Auditor General Report - Power Point Presentation

NOGALES UNIFIED SCHOOL DISTRICT No.1

Five Years Auditor General Report

Classroom Dollars

Adelmo Sandoval
Finance Director
May 26, 2015

FIVE YEARS CLASSROOM DOLLARS COMPARISON

OPERATIONAL EFFICIENCY

Spending by Function

-Classroom

-Non-classroom

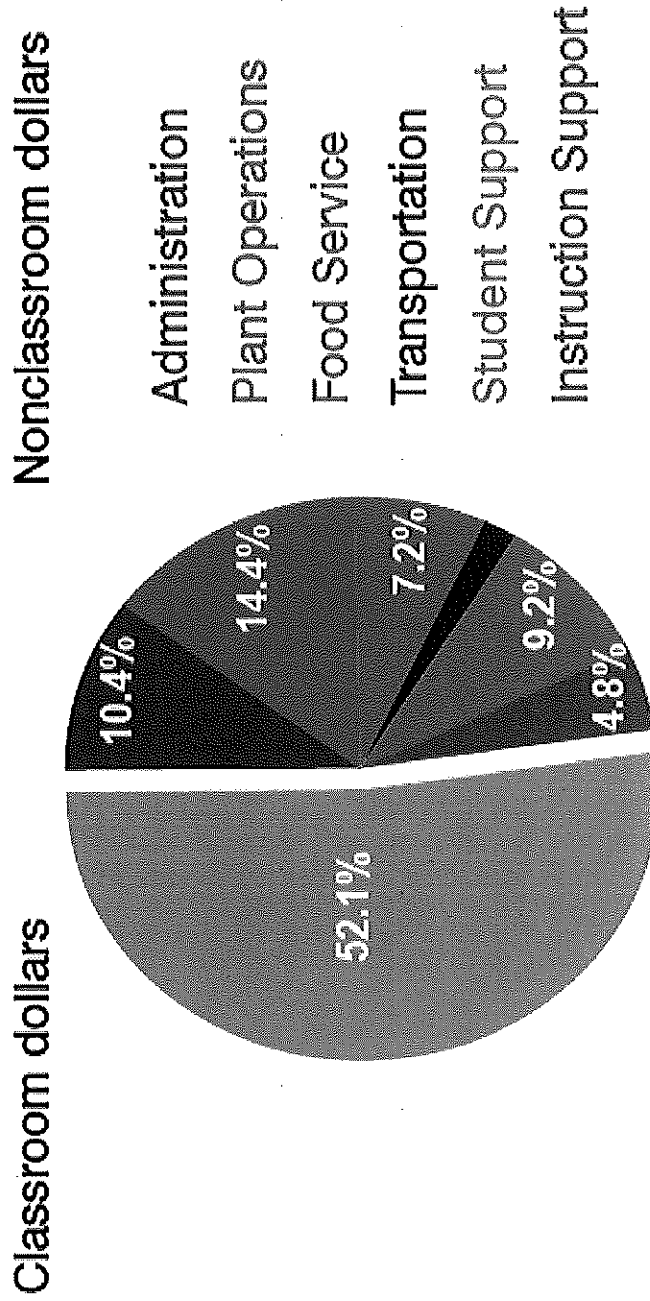
DISTRICT COST MEASURES RELATIVE TO PEER GROUP

PER-PUPIL SPENDING FUNCTION

FY10

OPERATIONAL EFFICIENCY

Spending by function



FY10

District's cost measures relative to peer group

Operational Area	Measure	District	Peer Average	State Average
Administration	Cost per pupil	\$742	\$778	\$721
	Students per administrator	59	65	66
Plant Operations	Cost per square foot	\$8.04	\$5.81	\$6.25
	Square footage per student	128	171	146
Food Service	Cost per meal equivalent	\$3.18	\$2.53	\$2.41
Transportation	Cost per mile	\$2.66	\$2.94	\$3.35
	Miles per rider	67	297	282
Very low	Low	Comparable	High	Very high

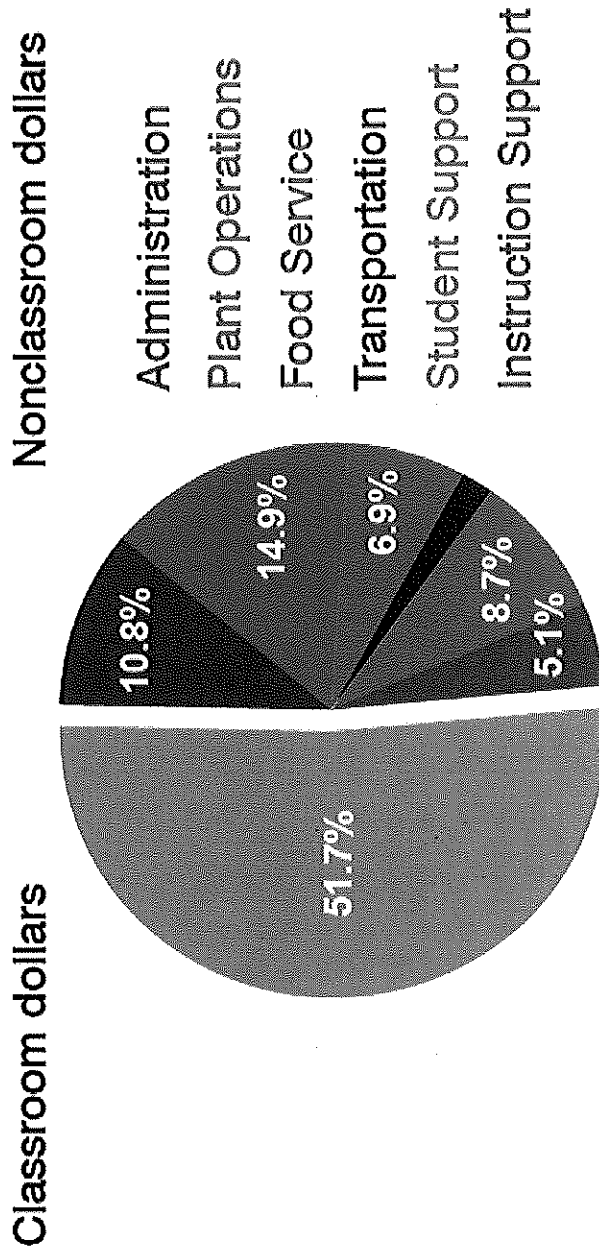
Per-pupil spending by function

	District		Peer 2010	State 2010	National 2006
	2009	2010			
Total	\$7,691	\$7,150	\$7,503	\$7,609	\$10,297
Classroom dollars	\$4,052	\$3,722	\$4,066	\$4,253	\$6,262
Nonclassroom dollars:	\$3,639	\$3,428	\$3,437	\$3,356	\$4,035
Administration	730	742	778	721	1,109
Plant Operations	1,052	1,028	973	914	1,003
Food Service	483	519	356	366	390
Transportation	136	133	356	342	438
Student Support	771	661	569	581	556
Instruction Support	467	345	405	432	539

FY11 - B

OPERATIONAL EFFICIENCY

Spending by operational area



FY11 - B

District's cost measures relative to peer group

Operational Area	Measure	District	Peer Average	State Average		
Administration	Cost per pupil	\$776	\$736	\$728		
	Students per administrator	49	65	66		
Plant Operations	Cost per square foot	\$8.13	\$5.52	\$6.10		
	Square footage per student	131	169	152		
Food Service	Cost per meal equivalent	\$3.13	\$2.60	\$2.45		
Transportation	Cost per mile	\$2.90	\$2.93	\$3.39		
	Miles per rider	60	324	283		
		Very low	Low	Comparable	High	Very high

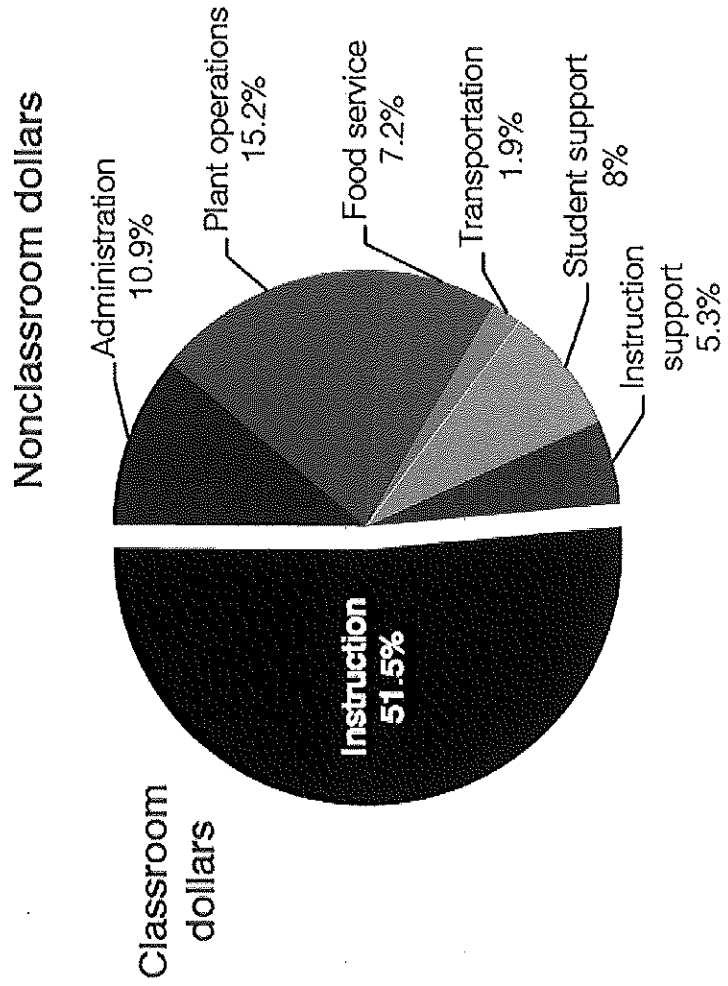
Per-pupil spending by operational area

	District		Peer 2011	State 2011	National 2009
	2010	2011			
Total	\$7,150	\$7,178	\$7,026	\$7,485	\$10,591
Classroom dollars	\$3,722	\$3,715	\$3,783	\$4,098	\$6,456
Nonclassroom dollars:	\$3,428	\$3,463	\$3,243	\$3,387	\$4,135
Administration	742	776	736	728	1,147
Plant Operations	1,028	1,068	917	927	1,033
Food Service	519	496	351	375	404
Transportation	133	135	360	352	443
Student Support	661	625	528	571	573
Instruction Support	345	363	351	434	535

FY12 - A

OPERATIONAL EFFICIENCY

Spending by operational area



FY12 - A

Cost measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$756	\$748	\$736
	Students per administrator	60	66	66
Plant operations	Cost per square foot	\$7.99	\$5.53	\$6.09
	Square footage per student	133	173	152
Food service	Cost per meal equivalent	\$3.16	\$2.56	\$2.47
Transportation	Cost per mile	\$2.69	\$3.84	\$3.50
	Cost per rider	\$1.71	\$4.16	\$982
		Very low	Low	Comparable
			High	Very high

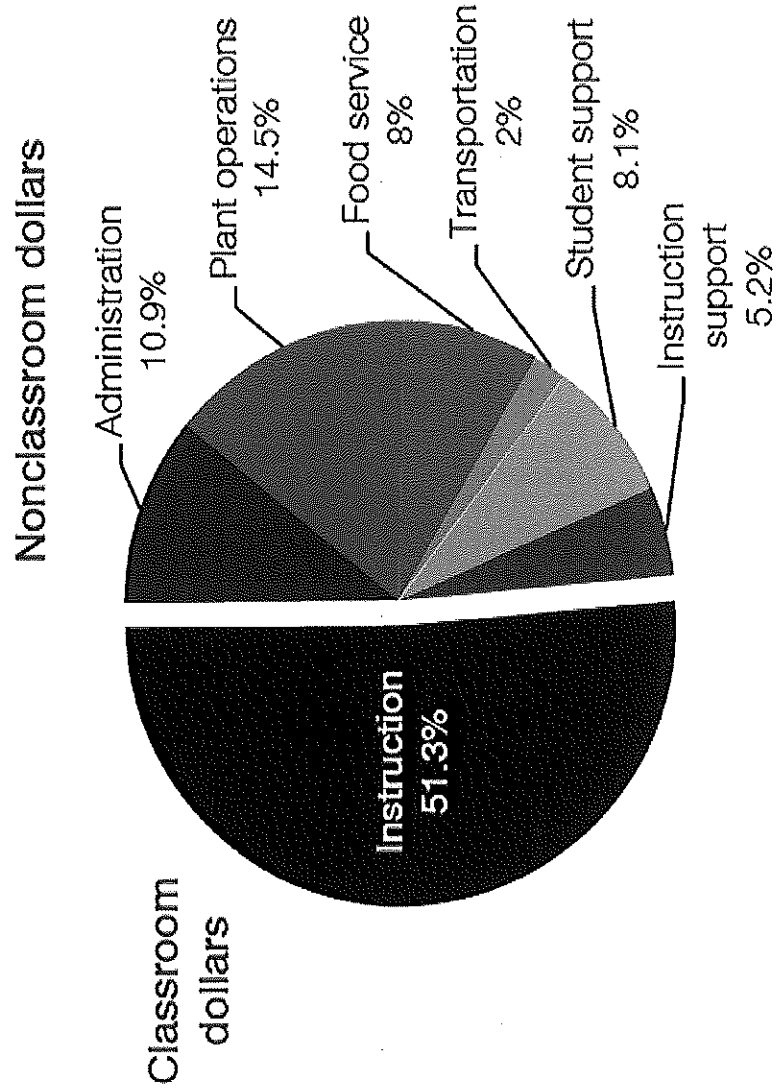
Per-pupil spending by operational area

	District		Peer average	State average	National average
	2011	2012			
Total	\$7,178	\$6,952	\$7,007	\$7,475	\$10,652
Classroom dollars	3,715	3,579	3,682	4,053	6,526
Nonclassroom dollars:	3,463	3,373	3,325	3,422	4,126
Administration	776	756	748	736	1,139
Plant operations	1,068	1,060	933	928	1,012
Food service	496	498	354	382	405
Transportation	135	134	369	362	443
Student support	625	555	540	578	592
Instruction support	363	370	381	436	535

FY13 - B

OPERATIONAL EFFICIENCY

Spending by operational area



FY13 - B

Cost measures relative to peer averages

Operational area	Measure	District average	Peer average	State average	
Administration	Cost per pupil	\$761	\$764	\$746	
	Students per administrator	61	67	67	
Plant operations	Cost per square foot	\$7.69	\$5.34	\$6.03	
	Square footage per student	132	176	153	
Food service	Cost per meal equivalent	\$3.22	\$2.67	\$2.58	
	Cost per mile	\$2.61	\$3.58	\$3.55	
Transportation	Cost per rider	\$175	\$462	\$1,015	
		Low	Comparable	High	Very high

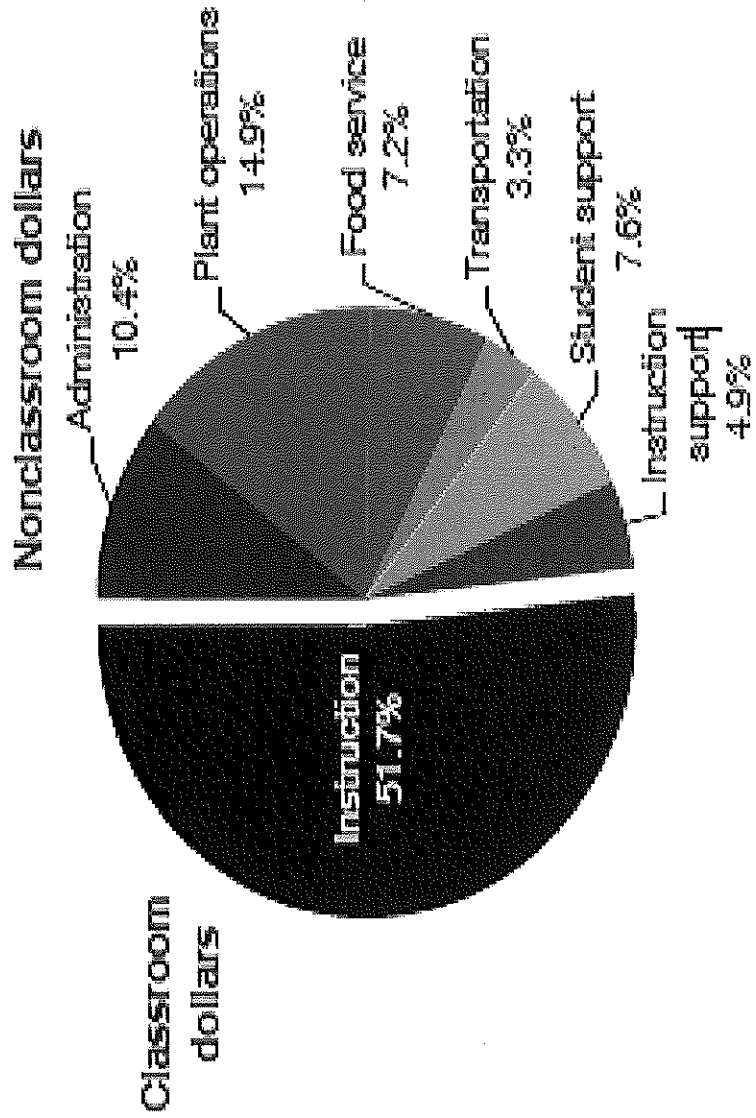
Per pupil spending by operational area

	District		Peer average		State average		National average	
	2012	2013	2013	2013	2013	2013	2011	2011
Total	\$6,952	\$6,969	\$7,187	\$7,496	\$7,496	\$7,496	\$10,658	\$10,658
Classroom dollars	3,579	3,576	3,779	4,031	4,031	4,031	6,520	6,520
Nonclassroom dollars:	3,373	3,393	3,408	3,465	3,465	3,465	4,138	4,138
Administration	756	761	764	746	746	746	1,138	1,138
Plant operations	1,060	1,013	921	924	924	924	1,015	1,015
Food service	498	556	364	396	396	396	412	412
Transportation	134	137	394	369	369	369	452	452
Student support	555	566	561	582	582	582	593	593
Instruction support	370	360	404	448	448	448	528	528

FY14 - A

OPERATIONAL EFFICIENCY

Spending by operational area



FY14 - A

Cost measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$709	\$789	\$757
	Students per administrator	63	67	68
Plant operations	Cost per square foot	\$7.84	\$5.46	\$6.04
	Square footage per student	130	188	153
Food service	Cost per meal equivalent	\$2.87	\$2.76	\$2.69
	Cost per mile	\$1.44	\$3.73	\$3.62
Transportation	Cost per rider	\$295	\$512	\$1,036

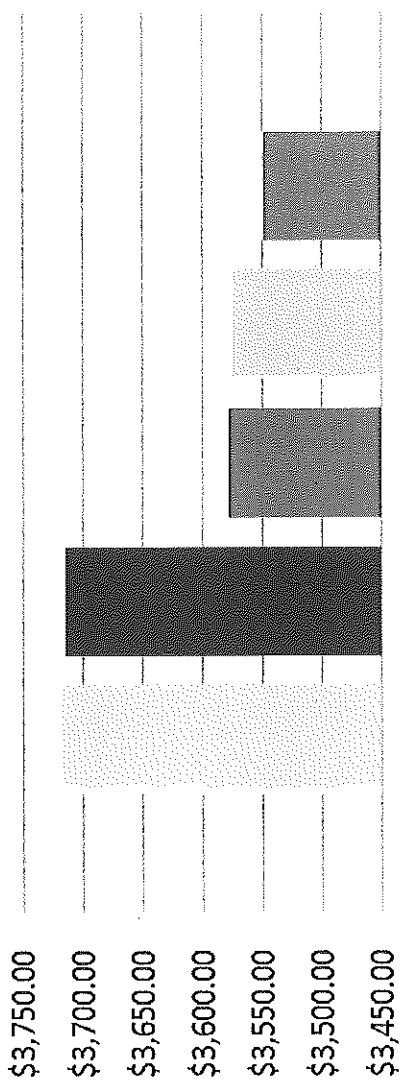
Very low Low Comparable High Very high

Per pupil spending by operational area

	District		Peer average		State average		National average	
	2013	2014	2014	2014	2014	2012	2012	2012
Total	\$6,969	\$6,858	\$7,573	\$7,578	\$10,667			
Classroom dollars	3,576	3,549	3,914	4,073	6,495			
Nonclassroom dollars:	3,393	3,309	3,659	3,505	4,172			
Administration	761	709	789	757	1,160			
Plant operations	1,013	1,021	1,009	923	1,008			
Food service	556	496	386	405	429			
Transportation	137	228	406	373	464			
Student support	586	523	607	600	594			
Instruction support	380	332	462	447	517			

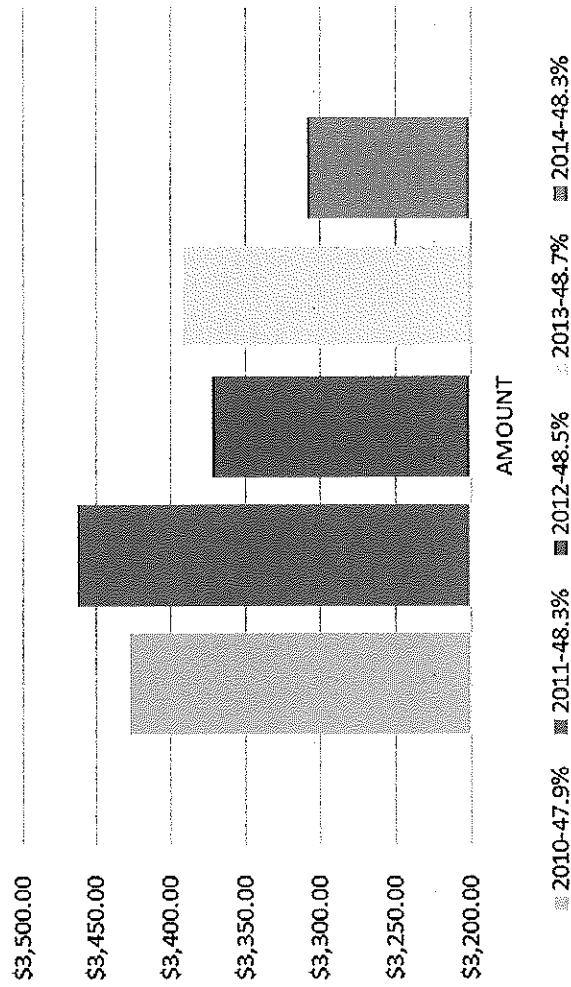
Five Years Comparison Classroom dollars

YEAR	AMOUNT
2010-52.1%	\$3,722.00
2011-51.7%	\$3,715.00
2012-51.5%	\$3,579.00
2013-51.3%	\$3,576.00
2014-51.7%	\$3,549.00



2010-52.1% ■ 2011-51.7% ■ 2012-51.5% ■ 2013-51.3% ■ 2014-51.7%

Five Years Comparison Non-classroom dollars



YEAR	AMOUNT
2010-47.9%	\$3,428.00
2011-48.3%	\$3,463.00
2012-48.5%	\$3,373.00
2013-48.7%	\$3,393.00
2014-48.3%	\$3,309.00

Questions?

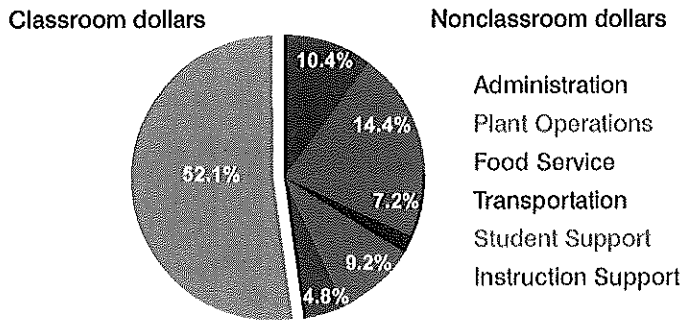
Nogales Unified School District

Santa Cruz County
Peer groups: Efficiency 4, Achievement 21
Legislative district(s): 25

District size: Medium-Large
Students attending: 5,797
Number of schools: 10

OPERATIONAL EFFICIENCY

Spending by function



5-year trend

Total spending per pupil increased by 15 percent. Spending in the classroom varied from year to year, decreasing significantly overall from 54.9 to 52.1 percent. Spending on administration, plant operations, and instruction support increased, while spending on student support decreased significantly. Spending in other nonclassroom areas remained stable.

District's cost measures relative to peer group

Operational Area	Measure	District	Peer Average	State Average
Administration	Cost per pupil	\$742	\$778	\$721
	Students per administrator	59	65	66
Plant Operations	Cost per square foot	\$8.04	\$5.81	\$6.25
	Square footage per student	128	171	146
Food Service	Cost per meal equivalent	\$3.13	\$2.53	\$2.41
Transportation	Cost per mile	\$2.66	\$2.94	\$3.35
	Miles per rider	67	297	282

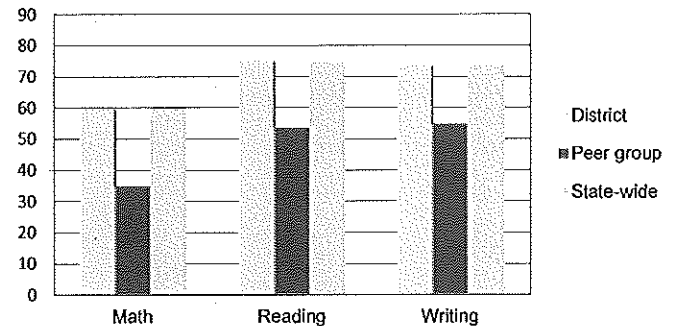
Very low Low Comparable High Very high

Per-pupil spending by function

	District		Peer 2010	State 2010	National 2008
	2009	2010			
Total	\$7,691	\$7,150	\$7,503	\$7,609	\$10,297
Classroom dollars	\$4,052	\$3,722	\$4,066	\$4,253	\$6,262
Nonclassroom dollars:	\$3,639	\$3,428	\$3,437	\$3,356	\$4,035
Administration	730	742	778	721	1,109
Plant Operations	1,052	1,028	973	914	1,003
Food Service	483	519	356	366	390
Transportation	136	133	356	342	438
Student Support	771	661	569	581	556
Instruction Support	467	345	405	432	539

STUDENT ACHIEVEMENT AND TEACHER INFORMATION

Percentage of students meeting state standards (AIMS)



Adequate Yearly Progress (AYP) toward federal goals

7 schools met all applicable AYP objectives for NCLB. 2 did not because some students did not demonstrate sufficient academic progress. 1 school did not because its graduation rate was not sufficient.

Student and teacher information

Measure	District	Peer Average	State Average
Attendance rate	94%	91%	94%
Graduation rate (2009)	84%	63%	76%
Poverty rate (2009)	40%	42%	21%
Student/teacher ratio	19.8	14.7	17.9
Average teacher salary	\$46,713	\$42,282	\$47,077
Average years' experience	13.2	12.3	10.6
Percent of teachers in first 3 years	13%	15%	20%

Proposition 301

Teacher and other staff pay

On average, each teacher earned \$3,491 in additional pay, and each librarian, speech pathologist, counselor, Title I coordinator, and reading coach earned between \$3,516 and \$3,531.

Performance plan goals and results

Type of goal	Goal met?
Student achievement	▲
Dropout/graduation rates	-
Student attendance	-
Parent/student satisfaction	-
Teacher attendance	■
Teacher professional development	▲
Teacher evaluations	-
Tutoring	▲
Other	▲

■ = yes, □ = no, ▲ = partially, and - = no goal set

Nogales Unified School District

Santa Cruz County
Peer groups: Efficiency Group 4, Achievement Group 8
Legislative district(s): 25

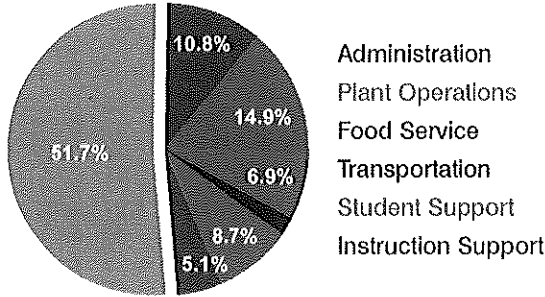
District size: Medium-Large
Students attending: 5,642
Number of schools: 10

OPERATIONAL EFFICIENCY

Spending by operational area

Classroom dollars

Nonclassroom dollars



5-year trend

Total spending per pupil increased by 6 percent. Spending in the classroom decreased significantly from 56.1 to 51.7 percent. Overall, spending on administration, plant operations, and instruction support increased significantly, and spending on student support decreased significantly. Spending on other nonclassroom areas remained stable.

District's cost measures relative to peer group

Operational Area	Measure	District	Peer Average	State Average
Administration	Cost per pupil	\$776	\$736	\$728
	Students per administrator	49	65	66
Plant Operations	Cost per square foot	\$8.13	\$5.52	\$6.10
	Square footage per student	131	169	152
Food Service	Cost per meal equivalent	\$3.13	\$2.60	\$2.45
Transportation	Cost per mile	\$2.90	\$2.93	\$3.39
	Miles per rider	60	324	283

Very low	Low	Comparable	High	Very high
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Per-pupil spending by operational area

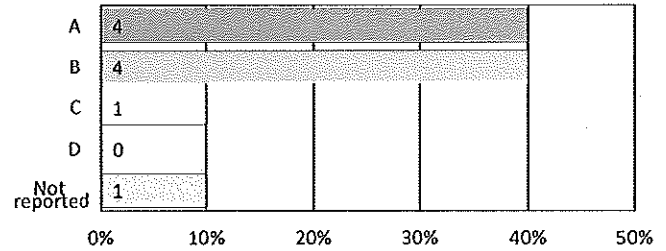
	District		Peer 2011	State 2011	National 2009
	2010	2011			
Total	\$7,150	\$7,178	\$7,026	\$7,485	\$10,591
Classroom dollars	\$3,722	\$3,715	\$3,783	\$4,098	\$6,456
Nonclassroom dollars:	\$3,428	\$3,463	\$3,243	\$3,387	\$4,135
Administration	742	776	736	728	1,147
Plant Operations	1,028	1,068	917	927	1,033
Food Service	519	496	351	375	404
Transportation	133	135	360	352	443
Student Support	661	625	528	571	573
Instruction Support	345	363	351	434	535

STUDENT ACHIEVEMENT AND TEACHER INFORMATION

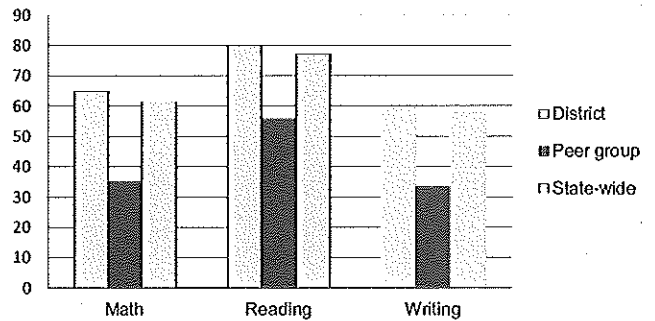
District and school letter grades

District grade: **B**

School grades (number and percentage):



Percentage of students meeting state standards (AIMS)



Student and teacher information

Measure	District	Peer Average	State Average
Attendance rate	96%	92%	95%
Graduation rate (2010)	86%	68%	78%
Poverty rate (2010)	44%	40%	22%
Students per teacher	19.5	15.5	18.1
Average teacher salary	\$44,037	\$42,449	\$45,637
Average years of experience	13.8	12.2	10.9
Percent of teachers in first 3 years	11%	16%	16%

Proposition 301 pay, goals, and results

Average additional salary earned by teachers: \$2,780

Type of goal	Goal met?
Student achievement	▲
Dropout/graduation rates	-
Student attendance	-
Parent/student satisfaction	-
Teacher attendance	▲
Teacher professional development	▲
Teacher evaluations	-
Tutoring	▲
Other	▲

■=yes, □=no, ▲=partially, and - = no goal set

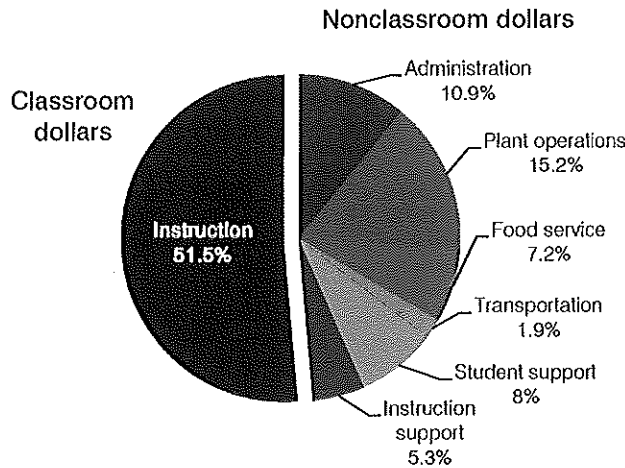
Nogales Unified School District

Santa Cruz County
 Efficiency peer groups 4 and T-6, Achievement peer group 7
 Legislative district(s): 2

District size / location: Medium-Large, Rural
 Students attending: 5,583
 Number of schools: 10

OPERATIONAL EFFICIENCY

Spending by operational area



5-year spending trend

After initially increasing, total spending per pupil returned to 2007 levels, but spending in the classroom was lower, decreasing from 55 to 51.5 percent. Overall, spending on administration, plant operations, food service, and instruction support increased, and spending on student support decreased substantially. Spending on transportation remained stable.

Cost measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$756	\$748	\$736
	Students per administrator	60	66	66
Plant operations	Cost per square foot	\$7.09	\$5.53	\$6.09
	Square footage per student	133	173	152
Food service	Cost per meal equivalent	\$3.16	\$2.56	\$2.47
Transportation	Cost per mile	\$2.69	\$3.84	\$3.50
	Cost per rider	\$171	\$416	\$982

Very low Low Comparable High Very high

Per-pupil spending by operational area

	District		Peer average	State average	National average
	2011	2012			
Total	\$7,178	\$6,952	\$7,007	\$7,475	\$10,652
Classroom dollars	3,715	3,579	3,682	4,053	6,526
Nonclassroom dollars:	3,463	3,373	3,325	3,422	4,126
Administration	776	756	748	736	1,139
Plant operations	1,068	1,060	933	928	1,012
Food service	496	498	354	382	405
Transportation	135	134	369	362	443
Student support	625	555	540	578	592
Instruction support	363	370	381	436	535

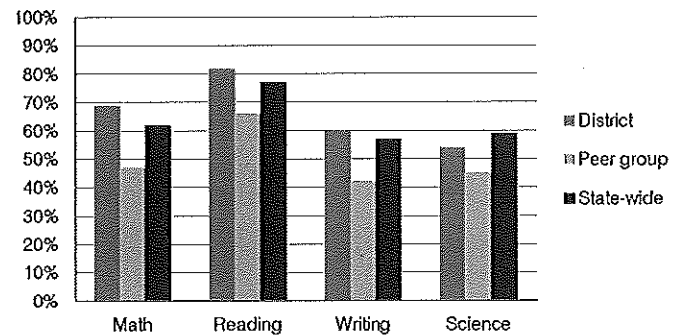
STUDENT ACHIEVEMENT, TEACHER MEASURES, AND FINANCIAL ASSESSMENT

ADE-reported district and school letter grades

District grade: **A**

Grade	Number of schools	Percentage of schools
A	6	60%
B	3	30%
C	0	0%
D	0	0%
F	0	0%
Not rated	1	10%

Percentage of students who met state standards (AIMS)



Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	93%	94%
Graduation rate (2011)	84%	76%	78%
Poverty rate (2011)	37%	40%	25%
Students per teacher	19.4	15.6	18.1
Average teacher salary	\$43,783	\$42,644	\$45,193
Amount from Proposition 301	\$2,516	\$3,127	\$3,195
Average years of teacher experience	13.7	13.0	11.0
Percentage of teachers in first 3 years	16%	13%	16%

Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2010 through 2012	Assessment
Number of students attending	Moderate decrease
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter rejected
Operating reserve percentage (max. 4%), trend	3.6% Varying
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Stress level
Low Moderate High

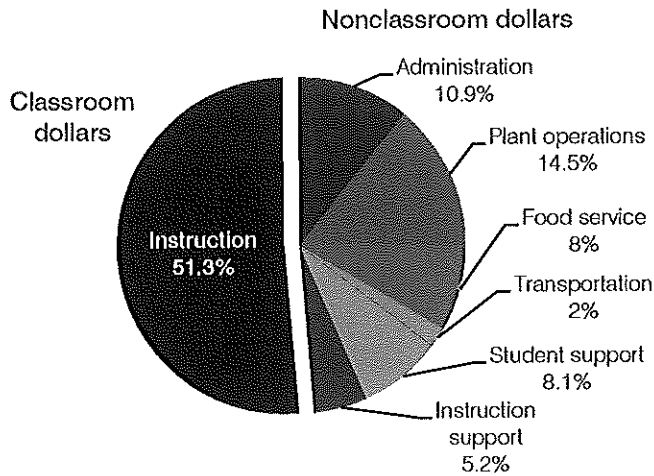
Nogales Unified School District

Santa Cruz County
 Efficiency peer groups 4 and T-6, Achievement peer group 7
 Legislative district(s): 2

District size, location: Medium-Large, Rural
 Students attending: 5,624
 Number of schools: 10

OPERATIONAL EFFICIENCY

Spending by operational area



5-year spending trend

Total spending per pupil decreased by 9 percent. Spending in the classroom decreased from 54.3 to 51.3 percent. Overall, spending on administration, plant operations, and food service increased and spending on instruction support decreased. Spending on transportation remained stable, while spending on student support varied year to year.

Cost measures relative to peer averages

Operational area	Measure	District	Peer average	State average
	Cost per pupil	\$761	\$764	\$746
Administration	Students per administrator	61	67	67
Plant operations	Cost per square foot	\$7.69	\$5.34	\$6.03
	Square footage per student	132	176	153
Food service	Cost per meal equivalent	\$3.22	\$2.67	\$2.58
Transportation	Cost per mile	\$2.61	\$3.58	\$3.55
	Cost per rider	\$176	\$462	\$1,015

Very low Low Comparable High Very high

Per pupil spending by operational area

	District		Peer average	State average	National average
	2012	2013			
Total	\$6,952	\$6,969	\$7,187	\$7,496	\$10,658
Classroom dollars	3,579	3,576	3,779	4,031	6,520
Nonclassroom dollars:	3,373	3,393	3,408	3,465	4,138
Administration	756	761	764	746	1,138
Plant operations	1,060	1,013	921	924	1,015
Food service	498	556	364	396	412
Transportation	134	137	394	369	452
Student support	555	566	561	582	593
Instruction support	370	360	404	448	528

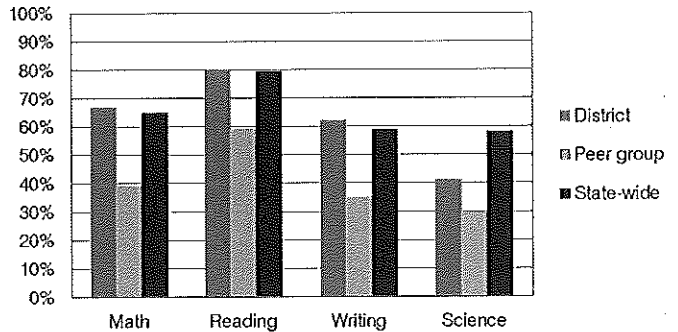
STUDENT ACHIEVEMENT, TEACHER MEASURES, AND FINANCIAL ASSESSMENT

ADE-reported district and school letter grades

District grade: **B**

Grade	Number of schools	Percentage of schools
A	2	20%
B	6	60%
C	1	10%
D	0	0%
F	0	0%
Not rated	1	10%

Students who met state standards (AIMS)



Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	92%	94%
Graduation rate (2012)	83%	69%	77%
Poverty rate (2012)	43%	42%	25%
Students per teacher	20.5	15.1	18.3
Average teacher salary	\$46,693	\$42,614	\$45,264
Amount from Proposition 301	\$2,979	\$3,663	\$3,784
Average years of teacher experience	14.2	12.2	10.9
Percentage of teachers in first 3 years	16%	15%	19%

Financial stress assessment

Overall financial stress level: **Low**

Measure: 2011 through 2013	Assessment
Number of students attending district	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Vote rejected
Operating reserve percentage (max. 4%), trend	3.8% Decreasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Stress level: **Low** Moderate High

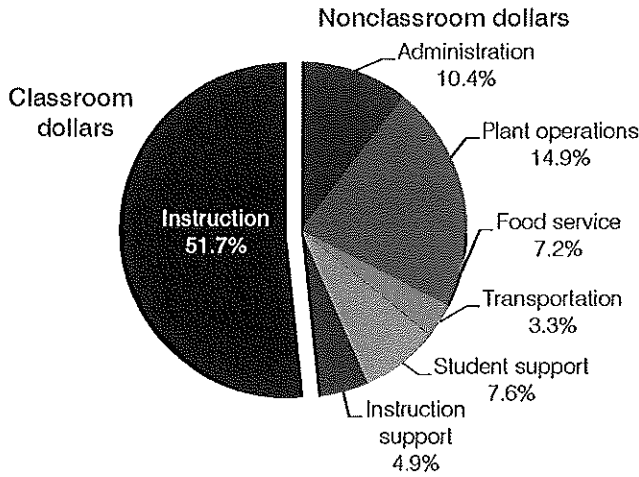
Nogales Unified School District

Santa Cruz County
 Efficiency peer groups 4 and T-6, Achievement peer group 7
 Legislative district(s): 2

District size, location: Medium-large, Town
 Students attending: 5,688
 Number of schools: 10

OPERATIONAL EFFICIENCY

Spending by operational area



5-year spending trend (2009 through 2014)

Total spending per pupil decreased by 11 percent. Spending in the classroom decreased from 52.7 to 51.7 percent. Overall, spending on plant operations and transportation increased and spending on administration and food service increased slightly. Spending on student support decreased substantially and spending on instruction support decreased.

Cost measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$709	\$789	\$757
	Students per administrator	63	67	68
Plant operations	Cost per square foot	\$7.84	\$5.46	\$6.04
	Square footage per student	130	188	153
Food service	Cost per meal equivalent	\$2.87	\$2.76	\$2.69
Transportation	Cost per mile	\$1.11	\$3.73	\$3.62
	Cost per rider	\$295	\$512	\$1,036

Very low Low Comparable High Very high

Per pupil spending by operational area

	District		Peer average	State average	National average
	2013	2014	2014	2014	2012
Total	\$6,969	\$6,858	\$7,573	\$7,578	\$10,667
Classroom dollars	3,576	3,549	3,914	4,073	6,495
Nonclassroom dollars:	3,393	3,309	3,659	3,505	4,172
Administration	761	709	789	757	1,160
Plant operations	1,013	1,021	1,009	923	1,008
Food service	556	496	386	405	429
Transportation	137	228	406	373	464
Student support	566	523	607	600	594
Instruction support	360	332	462	447	517

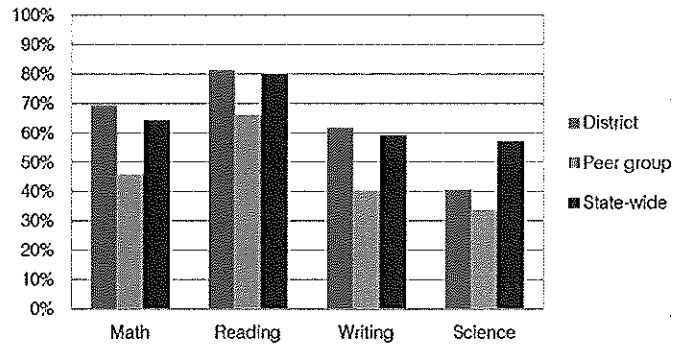
STUDENT ACHIEVEMENT, TEACHER MEASURES, AND FINANCIAL ASSESSMENT

ADE-reported district and school letter grades

District grade: **A**

Grade	Number of schools	Percentage of schools
A	2	20%
B	4	40%
C	1	10%
D	1	10%
F	0	0%
Not rated	2	20%

Students who met state standards (AIMS)



Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	93%	95%
Graduation rate (2013)	86%	73%	75%
Poverty rate (2013)	39%	45%	24%
Students per teacher	18.2	15.2	18.6
Average teacher salary	\$42,175	\$43,616	\$46,026
Amount from Proposition 301	\$3,497	\$4,111	\$4,810
Average years of teacher experience	14.5	12.2	10.9
Percentage of teachers in first 3 years	14%	18%	20%

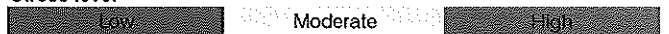
Financial stress assessment

Overall financial stress level: **Low**

Measure: 2012 through 2014

Measure	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter approved
Operating reserve percentage (max. 4%), trend	3.6% Decreasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Stress level



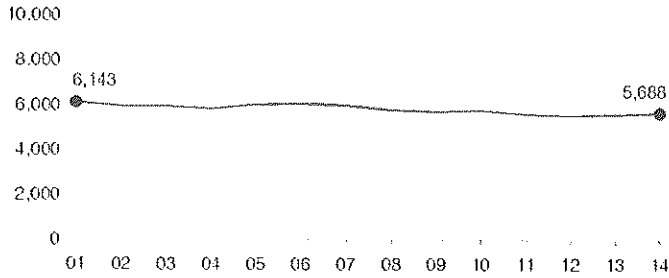
Nogales Unified School District

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Classroom dollar percentage:	56.5	56.2	55.7	54.7	54.9	56.1	55.0	54.3	52.7	52.1	51.7	51.5	51.3	51.7

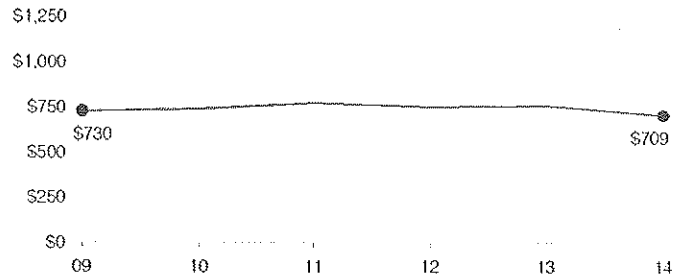
OPERATIONAL TRENDS

Fiscal years as indicated

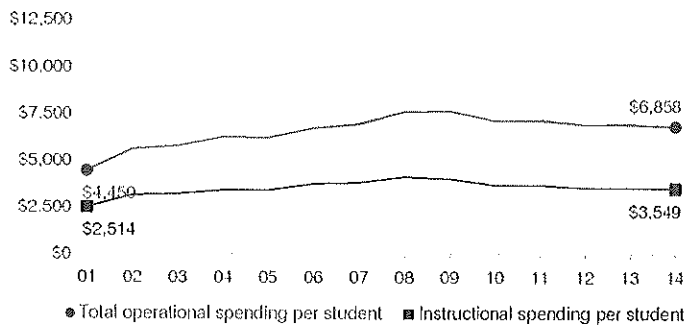
Students attending



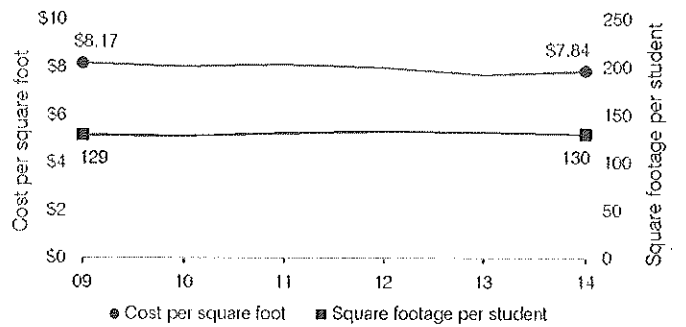
Administrative cost per student



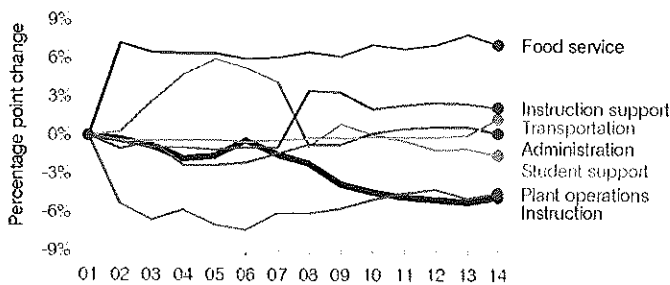
Total operational and instructional spending per student



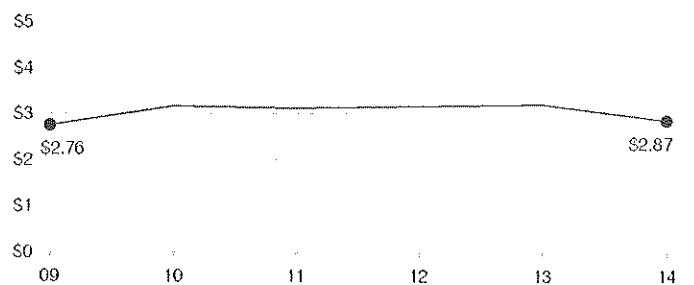
Plant cost per square foot and square footage per student



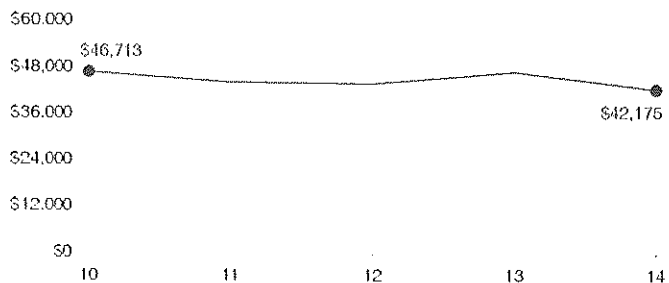
Changes in operational spending percentages



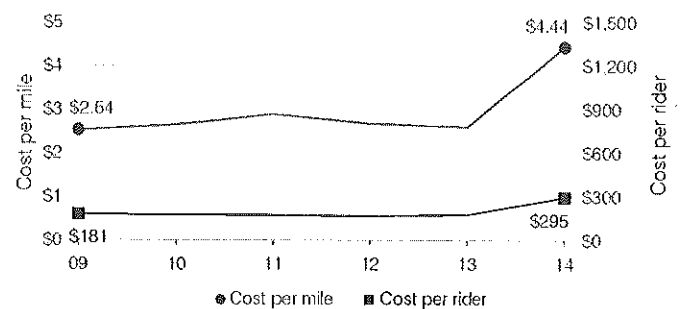
Food service cost per meal



Average teacher salary



Transportation costs per mile and per rider

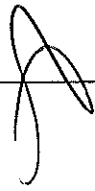


NOGALES UNIFIED SCHOOL DISTRICT NO. 1

AGENDA ITEM SUMMARY

ITEM: INFORMATION & DISCUSSION Agenda _____ APPROVED: _____
Statistical Comparison for Multiple Years Report

SUBMITTED BY: Adelmo Sandoval _____ DATE SUBMITTED: 5/20/2015
Finance Director



BACKGROUND:

Attached is the background summary on this issue.

RECOMMENDATION:

NONE

ENCLOSURE:

Statistical Comparison for Multiple Years Report

Nogales Unified School District No.1

Statistical Comparison for Multiple Years Report

Adelmo Sandoval
Finance Director
May 26, 2015

Data Factors

- Student Enrollment
(100th day)

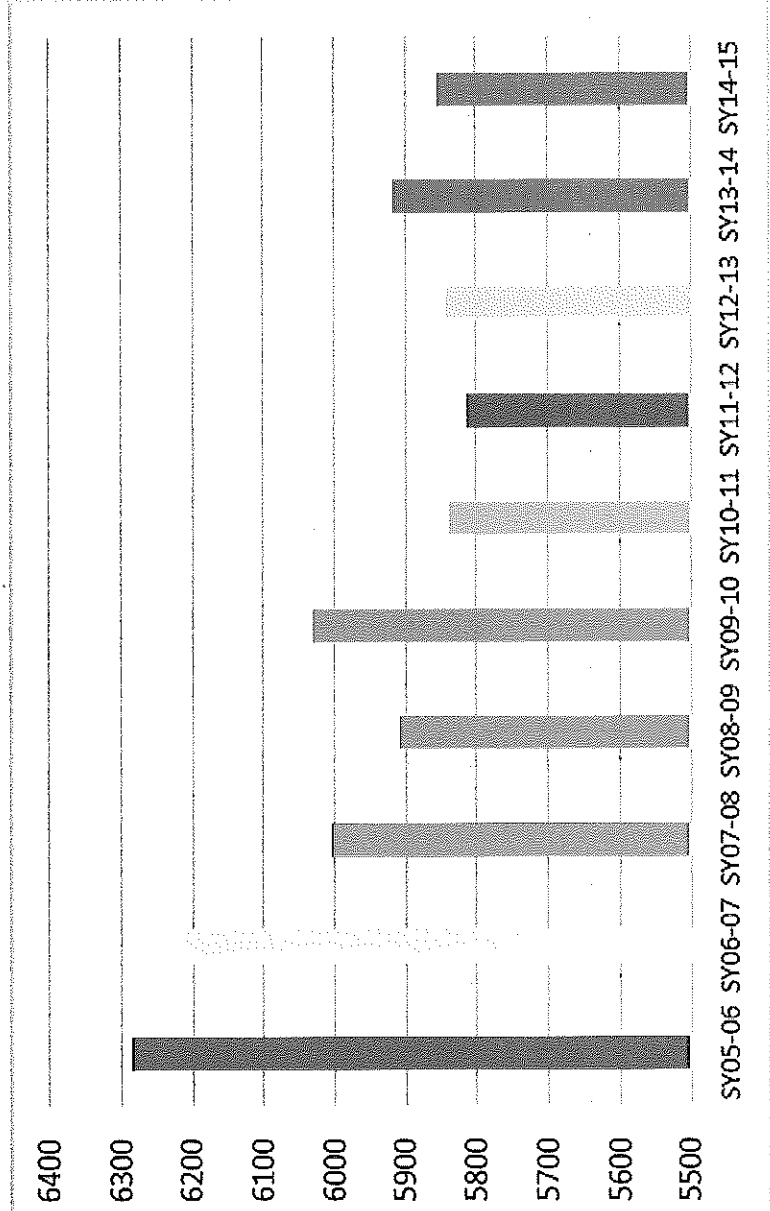
- ADMS46-1

- Tax Rate
 - Primary
 - Secondary (Override)

- Full Time Equivalents (FTE's)

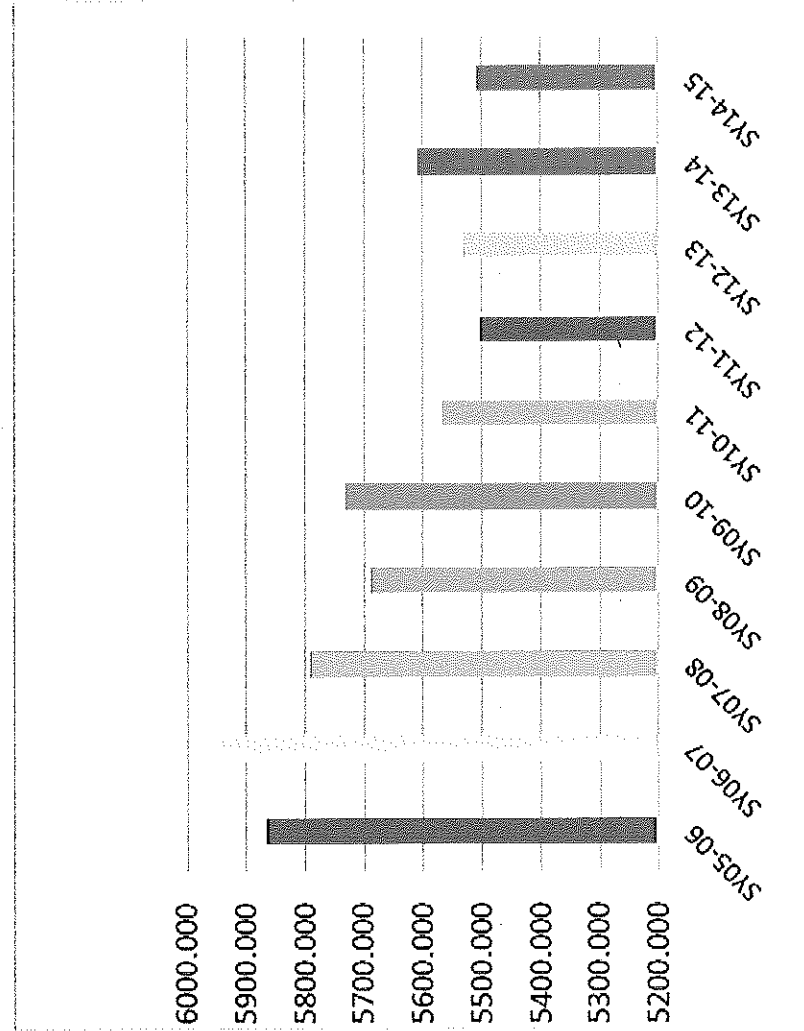
Student Enrollment

YEAR	TOTAL	Inc/Dec
SY05-06	6285	4.33%
SY06-07	6237	-0.76%
SY07-08	6005	-3.71%
SY08-09	5908	-1.60%
SY09-10	6031	2.08%
SY10-11	5839	-3.18%
SY11-12	5813	-0.44%
SY12-13	5843	0.51%
SY13-14	5919	1.30%
SY14-15	5856	-1.05%



ADMS 46-1

Year	Total	Inc/Dec
SY05-06	5865.345	1.02%
SY06-07	5961.630	1.64%
SY07-08	5792.245	-2.84%
SY08-09	5688.541	-1.79%
SY09-10	5732.231	0.77%
SY10-11	5569.658	-2.84%
SY11-12	5506.384	-1.14%
SY12-13	5533.794	0.50%
SY13-14	5609.115	1.36%
SY14-15	5509.803	-1.77%



Primary & Secondary Tax Rates

	Tax Year	Primary Tax Rate	Secondary Tax Rate	Total Tax Rate	Tax Rate Inc/DEC
1	14-15	4.4721	1.4225	5.8946	0.2514
2	13-14	4.2858	1.3574	5.6432	0.4873
3	12-13	3.919	1.2369	5.1559	0.477
4	11-12	3.4956	1.1833	4.6789	0.2763
5	10-11	3.2864	1.1162	4.4026	0.0676
6	09-10	3.2188	1.1162	4.335	-2.1518
7	08-09	3.8297	2.6571	6.4868	-0.8687
8	07-08	4.5094	2.8461	7.3555	-0.0193
9	06-07	4.2216	3.1632	7.3848	0.0245
10	05-06	4.0529	3.3074	7.3603	0.5096

Primary & Secondary Assessed Valuation

Tax Year	Primary Assessed Valuation	PAV Inc/Dec	Secondary Assessed Valuation	SAV Inc/DEC	Total Amount Levied	QTR
1 14-15	\$115,864,000.00	-4.14%	\$102,413,195	-15.65%	\$7,079,763	4.225
2 13-14	\$120,868,037.00	-9.54%	\$121,421,498	-10.33%	\$6,828,299	4.253
3 12-13	\$133,615,940.00	-3.42%	\$135,402,733	-4.93%	\$6,911,209	3.917
4 11-12	\$138,342,333.00	-8.21%	\$142,428,882	-8.39%	\$6,631,287	3.536
5 10-11	\$150,709,873.00	1.85%	\$155,470,066	-0.19%	\$6,688,177	3.959
6 09-10	\$147,974,080.00	4.86%	\$155,767,311	3.72%	\$6,501,654	2.745
7 08-09	\$141,115,561.00	5.87%	\$150,174,843	6.87%	\$9,394,586	2.924
8 07-08	\$133,295,303.00	6.32%	\$140,520,813	9.37%	\$10,010,174	3.204
9 06-07	\$125,371,738.00	5.00%	\$128,480,933	5.90%	\$7,512,836	1.739
10 05-06	\$119,403,745.00	0.15%	\$121,298,409	0.43%	\$6,783,970	1.809
	*PAV/100 X QTR= Qualifying Levy (Local)					
	*Total Local Levy that determines district tax rate includes Bond and Override Authorization					

PRIMARY & SECONDARY TAX LEVY

Tax Year	Primary	Inc/Dec	Secondary	Inc/Dec
14-15	\$ 5,431,632.00	4.85%	\$ 1,648,131.00	0.0%
13-14	\$ 5,180,168.00	-1.10%	\$ 1,648,131.00	-1.5%
12-13	\$ 5,238,011.00	5.91%	\$ 1,673,198.00	-0.7%
11-12	\$ 4,945,865.00	0.06%	\$ 1,685,422.00	-3.4%
10-11	\$ 4,942,994.00	4.04%	\$ 1,745,183.00	-0.3%
09-10	\$ 4,750,829.00	-37.61%	\$ 1,750,825.00	-1.7%
08-09	\$ 7,614,242.00	-7.27%	\$ 1,780,344.00	-1.1%
07-08	\$ 8,210,803.00	40.63%	\$ 1,799,371.00	7.5%
06-07	\$ 5,838,428.80	11.64%	\$ 1,674,407.00	7.7%
05-06	\$ 5,229,704.98	0.49%	\$ 1,554,265.00	59.4%

Full Time Equivalents (FTE's)

FY05-06	623
FY06-07	601
FY07-08	624
FY08-09	641
FY09-10	617
FY10-11	609
FY11-12	559
FY12-13	547
FY13-14	544
FY14-15	544

Employee Break Down

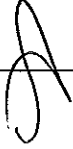
Years	Administration	Specialist	Teachers	Classified	Totals
FY05-06	19	28	330	246	623
FY06-07	18	25	310	248	601
FY07-08	19	24	326	255	624
FY08-09	23	30	329	259	641
FY09-10	22	31	307	257	617
FY10-11	22	31	308	248	609
FY11-12	20	15	279	245	559
FY12-13	17	16	276	238	547
FY13-14	17	20	281	226	544
FY14-15	17	20	281	226	544

Questions ?

NOGALES UNIFIED SCHOOL DISTRICT NO. 1

AGENDA ITEM SUMMARY

ITEM: INFORMATION & DISCUSSION Agenda APPROVED: _____
FY 2015-2016 Projected Budget Presentation -Study Session

SUBMITTED BY: Adelmo Sandoval DATE SUBMITTED: 5/19/2015
Finance Director 

BACKGROUND:

Attached is the background summary on this issue.

RECOMMENDATION:

NONE

ENCLOSURES:

FY 2015-2016 Projected Budget - Power Point Presentation

Nogales Unified School District #1

Projected Budget FY16 Special Study Session

May 26, 2015

Adelmo Sandoval
Finance Director

State Approved FY16 Budget

The governor has signed the FY16 school budget. This budget includes the 1.59% base support level.

FY15	\$3,415.27
FY16	<u>\$3,469.57</u>
Per student	\$ 54.30

For FY16, NUSD has approximately 90 fewer students (Unweighted ADM), resulting in a lower budget capacity.

The proposed budget includes additional funding for the inflation lawsuit. The State is funding a “down payment” in the amount of \$54.99 per pupil which equals approximately \$390,000 for NUSD.

FY16 State Budget Assumptions

Transportation funding has increased by 1.59%
(Additional funding will be approximately \$ 8,000)

FY16 State Budget Assumptions

Classroom Site Fund – Prop 301
Joint Legislature Budget Committee (JLBC) has released the estimated percent for this fund which consists of \$327 per student, \$32.00 per student over FY15 funding.

Classroom Site Fund-Proposition 301 Current Year

Fund	Carry Forward	Allocation FY15	Total Budget FY15	FTE	With Benefits Per teacher	Actual Amount
011	\$ 106,026.00	\$ 395,215.40	\$ 501,241.40	306	\$1,365.04	\$ 1,200
012	\$ 530,751.00	\$ 790,430.80	\$1,321,181.80	306	\$3,597.99	\$ 2,500
013	\$ 113,836.00	\$ 330,430.80	\$ 444,266.80	306	\$1,209.80	\$ 800
013		\$460,000.00 (Classroom-size reduction)				
Totals		\$1,976,077.00				\$ 4,500

- 011 Teacher base pay
- 012 Teacher performance payment (Site, Individual, and Performance Goals)
- 013 Other: Could be for class-size reduction, drop-out prevention, professional development.

Classroom Site Funds-Proposition 301 FY16 Projection

Fund	Projected Carry Forward	Projected Allocation FY16	Total Projected Budget FY16	FTE	With Benefits p/teacher	Proposed Amount
011	\$ 76,695	\$ 429,351	\$ 506,046	306	\$1,378.12	\$ 1,300
012	\$272,000	\$ 858,702	\$ 1,130,702	306	\$3,079.25	\$ 2,700
013	\$ 18,200	\$ 383,702	\$ 401,902	306	\$1,094.50	\$ 1,000
013		\$475,000.00 (Classroom-size reduction)				
Totals		\$2,146,755				\$ 5,000
				Increase from FY15		\$ 500

011 Teacher base pay

012 Teacher performance payment (Site, Individual, and Performance Goals)

013 Other: Could be for class-size reduction, drop-out prevention, professional development

ASRS Contributions

	FY-15	FY-16
Employee (50%)-Pension	11.48 %	11.35 %
Employer (50%)-Pension	11.48 %	11.35 %
Total	22.96 %	22.70 %

Long-Term Disability rate remains the same at .12%. ASRS Pension reduction of .13% for both employee and employer.

Increases to FY16 M&O Budget

Health Insurance: Increase of 2.1% or \$51,000

100% District funding of Employee-only coverage for all employees. By paying 100% of insurance costs, the total M&O expenditures will need to be increased by \$295,000. *

FY15 Approximate Cost	\$ 2,417,000
Increase for FY16 (2.1%)	\$ 51,000
Teacher 301 Offset Amount (\$800) *	<u>\$ 244,000</u>
FY16 Projected costs will be approximately	\$ 2,712,000

- FY16 Total M&O Cost \$ 2,300,000
- FY16 Total Other Funds \$ 412,000

* To comply with the Affordable Care Act (ACA)

Transportation Budget

Transportation: NUSD will soon release a new Request for Proposal (RFP) for one year with the option for four annual renewals.

(The current year's approximate cost is \$1,040,000)

Increases to FY16 M&O Budget

Utilities: Overall increase (5%) = approximately \$70,000.

Food Service Program: Provision 2 *

- Increase in commodities cost
- Increase in student participation
- Increase in nutritional federal regulations

* Under Provision 2, all students have the opportunity to eat a “free” breakfast and lunch, which is a benefit to all families and enhances the learning opportunities for all.

NUSD FY16 Budget Forecast

Teacher Experience Index(TEI) Factor = a state formula recognizing number of years of teaching experience up to 15 years. The effect of this calculation may increase our budget limit and equalization assistance in a subsequent year based on a comparison to the state average TEI.

FY15 = 1.0410

FY16 = 1.0489

.0079% = Projected \$197,000 increase

CAPITAL
District Additional Assistance
An additional 50% reduction over the prior
year reduction.

Carry forward FY14	\$985,762
Allocation FY15	\$1,060,378
Total Budget Limit FY15	\$2,046,140
Carry forward projection FY15	\$1,500,000
Allocation FY16	\$ 506,000
Projected Budget Limit FY16	\$ 2,006,000

There have been no definitive allocations given. Projections are based on recommendations to assume a 10% to 15% reduction and also to account for lower carry over funding.

Grant	FY15	PROJECTION FY16	Reduction
Title I	\$ 2,765,378	\$2,212,303	\$553,075
Title ID	\$ 11,910	\$10,719	\$1,191
Title II	\$ 344,027	\$275,221	\$68,805
Rural and Low	\$ 167,737	\$127,067	\$22,424
Title III	\$ 296,347	\$237,078	\$59,269
PEP grant	\$ 331,080	\$0	\$331,000
IDEA Basic	\$ 1,048,136	\$838,509	\$209,627
IDEA PreSchool	\$ 38,439	\$30,752	\$7,687
TOTALS	\$ 5,003,054	\$3,731,649	\$1,253,078

ADDITIONAL GRANT FUNDING

Grant	FY-15	FY-16 (PROJECTION)	Status
Forest Fees	\$143,500	140,000	Carry forward only (No Funds available FY16 and beyond)
CTE Federal Perkins	\$122,883	\$110,594	Allocation not confirmed
CTE State Priority	\$ 64,313	\$57,881	Allocation not confirmed
Race To The Top	\$ 82,462	\$54,000	Carry forward (No new allocation as end of fourth year and will not be reauthorized)
School Safety Program	\$ 58,460	\$ 58,460	No change-Year two of three-year allocation
Transition School to Work (TSW)	\$96,000	\$96,000	Approximately same allocation

Certified Employee Incentives/Benefits

- Decrease of 0.13% for ASRS contributions from total compensation.
- Recruitment/Retention Bonus remains \$1,500.00
- Recommendation for Increase of 301 funds:

Teacher base pay (011)	\$ 100
Teacher performance (012)	\$ 200
Other (013)	<u>\$ 200</u>
Total Increase	\$ 500
- Health Insurance Benefit Covered at 100% for Employee Only – Value of \$4,596/year. Teachers will no longer have \$800 deducted from their paycheck for insurance.
- * Compliance with Affordable Care Act

Certified Employee Incentives/Benefits

(Continuation)

- Initial Placement on Salary Schedule teacher receives credit for up to 15 years; placement is up to Step 16
- \$25 for teachers who substitute during their planning period

Administrative Employee Incentives/Benefits

Decrease of 0.13% for ASRS contributions from total compensation.

Health Insurance Benefit Covered at 100% for Employee Only – Value of \$4,596.

\$4,800/year benefit previously allocated (There will be no increase in cost to the budget since the amount was committed under insurance benefits.) *

* To comply with the Affordable Care Act

Classified Employees Incentives/Benefits

- Decrease of 0.13% for ASRS contributions from total compensation.
- Classified-Recruitment/Retention Incentive \$500
(Paid: \$250 December and \$250 May).
- Health Insurance Benefit Covered at 100% for Employee Only – Value of \$4,596/year.

Compensation Increase Proposal for FY16 All Employees

2% across-the-board

M&O + ERE'S	\$386,316
Other Funds + ERE'S	\$ 75,555
TOTAL	\$461,871

ERE'S = EMPLOYEE RELATED EXPENSES

General Budget Limit Projection

GBL FY15	\$29,790,547
Projected GBL FY16	\$30,412,821
Projected Additional GBL	\$622,274

Potentially, the projected GBL would have been greater if enrollment had remained the same as FY15.

Governor's Recommendation

- **Due to reductions in the DAA, cuts must be made, but these cannot come from services to students.**
- **Cuts can only come from administration costs, transportation, food services, and maintenance.**

Recommended Cuts for FY16

Non-replacement of Media Specialist	\$ 81,500
Reduce administration supplies by 10%	\$ 25,000
Reduce Travel by 20%	\$ 29,000

**Staffing Changes
Personnel Vacancies
Not to be filled in FY16**

Salaries and Benefits including Insurance

Maintenance Worker 2 / Vacant-Retirement	\$ 64,300
Technician Computer / Vacant	\$ 45,800
Maintenance Worker 2 / Vacant	\$ 50,400
Total	\$ 160,500

Staffing Changes Personnel Reduction or Salary Reduction

Salaries and Benefits including Insurance and 301 (if applicable)

Positions funded with grants no longer available for FY16:

Media Coordinator / Vacant-Retirement	\$ 81,500
6 PE Teachers	\$ 330,000

To be filled but at lower salaries:

Principal / Coronado	\$ 122,800
Principal / Carpenter	\$ 113,000
Special Services Director	\$ 132,000
Assistant Superintendent	\$ 150,000

Questions?