

**Flowing Wells Schools  
Study Session Agenda**

**6:00 PM**

**May 12, 2026**

**Doors Open 30 Minutes Prior To Meeting**

**District Administration Center  
1556 West Prince Road  
Tucson, Arizona 85705**

**A. Opening of Meeting**

1. Call to Order
2. Pledge of Allegiance
3. A Public Hearing is being called pursuant to A.R.S. §15-905 for the purpose of presenting revision #2 of the District budget for Fiscal Year 2025-2026. 2

**B. Adjourn**



**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 2025	Budget FY 2026		
100 Regular Education											
1000 Instruction	1.	223.00	215.00	11,271,297	3,429,933	13,425	154,765	3,890	15,658,855	14,873,310	-5.0%
2000 Support Services											
2100 Students	2.	29.00	28.00	1,212,083	303,917	79,197	30,444		1,719,503	1,625,641	-5.5%
2200 Instructional Staff	3.	12.00	12.00	574,948	162,623	38,907	15,986	6,248	878,785	798,712	-9.1%
2300 General Administration	4.	2.00	2.00	242,275	73,938	185,437	3,774	21,355	612,507	526,779	-14.0%
2400 School Administration	5.	23.00	23.00	1,666,291	479,520	22,522	26,220	7,858	2,711,102	2,202,411	-18.8%
2500 Central Services	6.	16.00	16.00	1,001,692	273,404	494,811	36,223	64,652	2,034,502	1,870,782	-8.0%
2600 Operation & Maintenance of Plant	7.	60.00	60.00	2,726,339	828,033	1,591,083	1,028,423	1,080	7,231,457	6,174,958	-14.6%
2900 Other	8.	0.00	0.00						0	0	0.0%
3000 Operation of Noninstructional Services	9.	0.50	0.50	31,548	14,616	31,716	1,949	0	140,550	79,829	-43.2%
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00						0	0	0.0%
620 School-Sponsored Athletics	11.	3.00	3.00	587,887	110,546	70,568	77,752	11,889	984,162	858,642	-12.8%
630 Other Instructional Programs	12.	0.00	0.00						0	0	0.0%
700, 800, 900 Other Programs	13.	0.00	0.00						0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	368.50	359.50	19,314,360	5,676,530	2,527,666	1,375,536	116,972	31,971,423	29,011,064	-9.3%
200 and 300 Special Education											
1000 Instruction	15.	103.00	100.00	4,198,912	1,209,283	764,662	15,982		6,456,846	6,188,839	-4.2%
2000 Support Services											
2100 Students	16.	20.00	20.00	1,178,227	320,677	1,153,140	581,848	2,450	2,443,874	3,236,342	32.4%
2200 Instructional Staff	17.	6.00	6.00	400,404	127,289	5,020	21	55	539,404	532,789	-1.2%
2300 General Administration	18.	0.00	0.00						0	0	0.0%
2400 School Administration	19.	2.00	2.00	131,734	40,076	120	1,399	3,340	179,596	176,669	-1.6%
2500 Central Services	20.	0.00	0.00			67,708	3,168	65	19,918	70,941	256.2%
2600 Operation & Maintenance of Plant	21.	0.00	0.00			38,212	50,695		281,338	88,907	-68.4%
2900 Other	22.	0.00	0.00						0	0	0.0%
3000 Operation of Noninstructional Services	23.	0.00	0.00						0	0	0.0%
Subtotal (lines 15-23)	24.	131.00	128.00	5,909,277	1,697,325	2,028,862	653,113	5,910	9,920,976	10,294,487	3.8%
400 Pupil Transportation	25.	28.00	28.00	1,413,870	380,593	168,805	341,319	644	2,476,168	2,305,231	-6.9%
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%
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.	4.50	4.50	200,062	51,957	450	0	0	350,233	252,469	-27.9%
Budgeted expenditures (lines 14, and 24-29)	30.	532.00	520.00	26,837,569	7,806,405	4,725,783	2,369,968	123,526	44,718,800	41,863,251.00	-6.4%
Maintained for spending after FY 2026 (budgeted carryforward)	31.									1,786,111	
Total budget limit expenditures (lines 30-31) (Cannot exceed page 7, line 11)	32.	532.00	520.00	26,837,569	7,806,405	4,725,783	2,369,968	123,526	44,718,800	43,649,362	-2.4%

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

**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	7,305,976	7,715,715	1.
2. Gifted Education	900,000	855,947	2.
3. Remedial Education	550,000	527,251	3.
4. ELL Incremental Costs	440,000	516,262	4.
5. ELL Compensatory Instruction	0	0	5.
6. Vocational and Technical Education (non-CTED)	0	0	6.
7. Career Education (non-CTED)	75,000	75,000	7.
8. Career Technical Education (CTED)	650,000	604,312	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	9,920,976	10,294,487	9.
10. IEP required pupil transportation costs coded within Program 400	475,001	445,000	10.

**Proposed ratios for special education**

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 25  
 Staff-Pupil 1 to 13

**Expenditures budgeted for audit services**

M&O Fund - Nonfederal	<b>6350</b>	45,850
All Funds - Federal	6330	<u>5,200</u>

**FY 2026 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) \$ 98,000  
 (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)]

**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 2025	Budget FY 2026	
1000 Instruction	1.	4,599,687	961,744	0	0	0	0	6,296,974	5,561,431	-11.7%
2100 Support services - students	2.	63,939	13,044	0	0	0	0	86,071	76,983	-10.6%
2200 Support services - instructional staff	3.	44,665	8,743	0	0		0	0	53,408	
2300 Support services - general administration	4.			0				0	0	0.0%
2500 Central services	5.						0	0	0	0.0%
3300 Community services Ooerations	6.	44,825	9,134	0				80,259	53,959	-32.8%
4000 Facilities acquisition and construction	7.					0		0	0	
5000 Debt service	8.						0	0	0	
Budgeted expenditures (lines 1-8)	9.	4,753,116	992,665	0	0	0	0	6,463,304	5,745,781	-11.1%
Maintained for spending after FY 2026 (budgeted carryforward)	10.								1,000,000	
Total budget limit expenditures (lines 10-11)	11.	4,753,116	992,665	0	0	0	0	6,463,304	6,745,781	4.4%

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 2025 Classroom Site Fund Budget Limit (from FY 2025 latest revised Budget, page 3, line 16)	12.	6,463,304
FY 2025 Actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	13.	5,236,763
Unexpended Budget Balance (line 12 minus 13)	14.	1,226,541
Interest earned in the Classroom Site Fund in FY 2025	15.	341,117
FY 2026 Classroom Site Fund allocation, provided by ADE based on: \$842	16.	5,178,123
Adjustments to FY 2026 Classroom Site Fund Budget Limit (1)	17.	0
FY 2026 Classroom Site Fund Budget Limit (Sum of lines 12 through 17) (2)	18.	6,745,781

(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 11 cannot exceed the respective amounts on this line.

**Fund 610 (UCO)**

**Unrestricted Capital Outlay (UCO) Fund**

Instructions	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 2025	Budget FY 2026	
1.	<b>Unrestricted Capital Outlay Override (1)</b>	0	0	0	0	0	0	0	0	0	0.0%
2.	<b>Unrestricted Capital Outlay Fund 610 (6)</b>										
2.	1000 Instruction	0	765,000		700,000			0	3,330,933	1,465,000	-56.0%
3.	2000 Support Services										
3.	2100, 2200 Students and Instructional Staff	0	5,000	70,000	42,000			0	600,000	117,000	-80.5%
4.	2300, 2400, 2500, 2900 Administration	0		250,000	40,000			0	650,000	290,000	-55.4%
5.	2600 Operation & Maintenance of Plant	0		20,000	185,000			0	500,000	205,000	-59.0%
6.	2700 Student Transportation	0		1,400	3,000			0	700,000	4,400	-99.4%
7.	3000 Operation of Noninstructional Services (5)	0		1,500	1,000			0	100,000	2,500	-97.5%
8.	4000 Facilities Acquisition and Construction	0		0	170,000			825,176	1,520,000	995,176	-34.5%
9.	5000 Debt Service					75,000	2,000		125,000	77,000	-38.4%
10.	Budgeted expenditures (lines 2-9)	0	770,000	342,900	1,141,000	75,000	2,000	825,176	7,525,933	3,156,076	-58.1%
11.	Maintained for spending after FY 2026 (budgeted carryforward)									3,957,295	
12.	Total budget limit expenditures (lines 10-11) (Cannot exceed page 8, line 12)	0	770,000	342,900	1,141,000	75,000	2,000	825,176	7,525,933	7,113,371	-5.5%

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)]

\$ -

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	\$ 5,000
6642 Textbooks	561,000
6643 Instructional Aids	204,000
673X Furniture and Equipment	822,000
673X Vehicles	35,000
673X Tech Hardware & Software	284,000

(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.

\$ 16,000

(3) Includes principal on Capital Equity Fund loans of \_\_\_\_\_, principal on leases of \$ 75,000, and principal on bonds of \_\_\_\_\_.

(4) Includes interest on Capital Equity Fund loans of \_\_\_\_\_, interest on leases of \$ 2,000, and interest on bonds of \_\_\_\_\_.

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
<b>Total Fund Expenditures</b>	1. 7,525,933	3,156,076	0	9,445,000	0	0	0	0
<b>Select Object Codes Detail (1)</b>								
6150 Classified Salaries	2. 0	0	0	40,000	0	0	0	0
6200 Employee Benefits	3. 0	0	0	8,000	0	0	0	0
6450 Construction Services	4. 1,500,000	824,077	0	3,575,000	0	0	0	0
6655 Short-term Noninstructional Software Subscription	5. 0	342,900	0	0	0	0	0	0
6710 Land and Improvements	6. 0	0	0	0	0	0	0	0
6720 Buildings and Improvements	7. 0	0	0	0	0	0	0	0
673X Furniture and Equipment	8. 2,000,000	822,000	0	435,000	0	0	0	0
673X Vehicles	9. 420,000	35,000	0	942,000	0	0	0	0
673X Technology Hardware & Software	10. 1,000,000	284,000	0	0	0	0	0	0
6831, 6832, 6833 Redemption of Principal	11. 100,000	75,000	0	0	0	0	0	0
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	12. 25,000	2,000	0	0	0	0	0	0
Total (lines 2-12)	13. 5,045,000	2,384,977	0	5,000,000	0	0	0	0
Total amounts reported on lines 2-12 above for:								
Renovation	14. 1,500,000	824,077	0	0	0	0	0	0
New Construction	15. 0	0	0	3,575,000	0	0	0	0
Other	16. 3,545,000	1,560,900	0	1,425,000	0	0	0	0
Total (lines 14-16, must equal line 13)	17. 5,045,000	2,384,977	0	5,000,000	0	0	0	0

(1) Lines 2-12 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 2026 \$ -

**Special projects**

**Federal projects FTE & expenditures**

1. 100-130 ESEA Title I - Helping Disadvantaged Children
2. 140-150 ESEA Title II - Prof. Dev. and Technology
3. 160 ESEA Title IV - 21st Century Schools
4. 170-180 ESEA Title V - Promote Informed Parent Choice
5. 190 ESEA Title III - Limited Eng. & Immigrant Students
6. 200 ESEA Title VII - Indian Education
7. 210 ESEA Title VI - Flexibility and Accountability
8. 220 IDEA Part B
9. 230 Johnson-O'Malley
10. 240 Workforce Investment Act
11. 250 AEA - Adult Education
12. 260-270 Vocational Education - Basic Grants
13. 280 ESEA Title X - Homeless Education
14. 290 Medicaid Reimbursement
15. 349 National Forest Fees
16. 353 Taylor Grazing Fees
17. 374 E-Rate
18. 378 Impact Aid
19. 300-399 Other Federal Projects
20. 699 Federal Impact Aid (Construction)
21. Total Federal Project Funds (lines 1-20)

**State projects FTE & expenditures**

22. 400 Vocational Education
23. 410 Early Childhood Block Grant
24. 420 Ext. School Yr. - Pupils with Disabilities
25. 425 Adult Basic Education
26. 430 Chemical Abuse Prevention Programs
27. 435 Academic Contests
28. 450 Gifted Education
29. 456 College Credit Exam Incentives
30. 460 Environmental Special Plate
31. Other State Projects
32. Total State Project Funds (lines 22-31)
33. Total Special Projects (lines 21 and 32)

**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)

FTE		Total all functions	
Prior FY	Budget FY	Prior FY	Budget FY
30.00	27.00	2,470,000	2,557,000
0.00	0.00	0	0
0.00	0.00	530,000	570,000
0.00	0.00	0	0
1.00	1.00	262,000	131,477
0.00	0.00	0	0
0.00	0.00	0	0
25.00	20.00	1,405,000	1,354,563
0.00	0.00	0	0
0.00	0.00	0	0
2.00	2.00	187,000	162,283
1.00	1.00	60,000	88,510
10.00	12.00	2,300,000	2,200,000
0.00	0.00	0	0
0.00	0.00	250,000	250,000
0.00	0.00	0	0
30.00	20.00	2,700,000	1,300,000
0.00	0.00	0	0
99.00	83.00	10,164,000	8,613,833
0.00	0.00	54,000	51,079
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	110,000	120,000
0.00	0.00	0	0
5.00	10.00	450,000	2,178,000
5.00	10.00	614,000	2,349,079
104.00	93.00	10,778,000	10,962,912

	Prior FY	Budget FY
1.	210,000	200,000
2.	0	0
3.	130,000	125,000
4.	50,000	50,000
5.	390,000	375,000

**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
- Internal Service Funds 950-989**
1. 9\_\_ Self-Insurance
  2. 955 Intergovernmental Agreements
  3. 9\_\_ OPEB
  4. 9\_\_ District Warehouse

	Prior FY	Budget FY
1.	41,200	31,000
2.	50,994	137,986
3.	0	0
4.	850,000	850,000
5.	4,500,000	4,600,000
6.	300,000	350,000
7.	1,300,000	1,650,000
8.	2,400,000	2,500,000
9.	0	0
10.	1,200,000	1,100,000
11.	0	0
12.	20,000	20,000
13.	0	0
14.	280,000	300,000
15.	22,000	22,000
16.	225,000	250,000
17.	1,900,000	1,700,000
18.	130,000	130,000
19.	0	0
20.	200,000	200,000
21.	0	0
22.	0	0
23.	867,000	1,850,000
24.	0	0
25.	0	0
26.	0	0
27.	0	0
28.	900,000	985,000
29.	0	0
30.	3,000,000	9,033,000
31.	3,200,000	3,210,000
32.	0	0
33.	800,000	960,000
34.	2,200,000	0

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

\$ -

**Calculation of FY 2026 General Budget Limit  
(A.R.S. §15-947.C)**

		<b>A. Maintenance and Operation</b>	<b>B. Unrestricted Capital Outlay</b>
*1. FY 2026 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	\$ 35,591,464	\$ 35,591,464	\$ 0
*2. (a) FY 2026 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ 2,961,461		
(b) DAA Adjustment (from BSA55 tab, page 4)	\$ 0		
(c) Total DAA (line 2.a plus 2.b)	\$ 2,961,461		2,961,461
*3. FY 2026 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		4,852,490	
(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 <b>not</b> include full-day kindergarten or summer school tuition)			
(a) Individuals and Other Private Sources		0	
(b) Other Arizona Districts		95,000	
(c) Out-of-State Districts and Other Governments		6,000	
(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)			
* Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)		3,136,422	
(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 2024 (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 2025 Performance Pay Unexpended Budget Carryforward (from Calculation page, Calculation of M&O Fund Budget Balance Carryforward, line 10.e) (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)		55,000	
*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		(840,000)	
(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 (Laws 2025, Ch. 233, §31)			
(a) State aid supplement		355,145	
(b) Onetime district additional assistance supplement		132,139	
(c) Onetime FRPL group B weight supplement		265,702	
11. FY 2026 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 32 cannot exceed this amount)		\$ 43,649,362	
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)			\$ 2,961,461

\* 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 2026 Unrestricted Capital Budget Limit  
(A.R.S. Section 15-947.D)**

**Unrestricted Capital Budget Limit**

1. FY 2025 Unrestricted Capital Budget Limit (UCBL) (from FY 2025 latest revised Budget, page 8, line 12)	\$ <u>7,525,933</u>
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$ <u>0</u>
3. Adjusted Amount Available for FY 2025 Capital Expenditures (line 1 + 2)	\$ <u>7,525,933</u>
4. Amount Budgeted in Fund 610 in FY 2025 (from FY 2025 latest revised Budget, page 4, line 10)	\$ <u>7,525,933</u>
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$ <u>7,525,933</u>
6. FY 2025 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ <u>3,417,579</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>4,108,354</u>
8. Interest Earned in Fund 610 in FY 2025	\$ <u>43,556</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 2026 (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>2,961,461</u>
12. FY 2026 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ <u><u>7,113,371</u></u>

(1) The amount budgeted on page 4, line 12 cannot exceed this amount.

**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 2025	Budget FY 2026	
<b>Expenditures</b>											
<b>English Language Learner Fund 071 (A.R.S. §15-756.04)</b>											
1000 Instruction	1.	1.00	0.00	114,988	22,998	0	0	0	50,994	137,986	170.6%
2000 Support Services											
2100 Students	2.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2200 Instructional Staff	3.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2300 General Administration	4.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2400 School Administration	5.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2500 Central Services	6.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2600 Operation & Maintenance of Plant	7.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2700 Student Transportation	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2900 Other	9.	0.00	0.00	0	0	0	0	0	0	0	0.0%
<b>Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)</b>	10.	1.00	0.00	114,988	22,998	0	0	0	50,994	137,986	170.6%
<b>Compensatory Instruction Fund 072 (A.R.S. §15-756.11)</b>											
1000 Instruction	11.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2000 Support Services											
2100 Students	12.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2200 Instructional Staff	13.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2300 General Administration	14.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2400 School Administration	15.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2500 Central Services	16.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2600 Operation & Maintenance of Plant	17.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2700 Student Transportation	18.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2900 Other	19.	0.00	0.00	0	0	0	0	0	0	0	0.0%
<b>Total (lines 11-19) (to Budget, page 6, Other Funds, line 3)</b>	20.	0.00	0.00	0	0	0	0	0	0	0	0.0%

Summary of School District Revised Expenditure Budget

CTD number 100208000  
Version Revised #2

I certify that the budget of  
revised by the Governing Board on,  
Monique Mata

Flowing Wells Unified School District, Pima County for fiscal year 2026 was officially  
May 12, 2026, and that the complete Revised Expenditure Budget may be reviewed by contacting  
at the District Office, telephone 520-696-8813 during normal business hours.

\_\_\_\_\_  
President of the Governing Board

<b>1. Average Daily Membership:</b>		<b>Prior year</b>	<b>Budget year</b>	<b>4. Average teacher salaries (A.R.S. §15-903.E)</b> 1. Average salary of all teachers employed in FY 2026 (budget year) <u>65,695</u> 2. Average salary of all teachers employed in FY 2025 (prior year) <u>64,695</u> 3. Increase in average teacher salary from the prior year <u>1,000</u> 4. Percentage increase <u>2%</u>
	<b>2024 ADM</b>	<b>2025 ADM</b>	<b>2026 ADM</b>	
<b>Attending</b>	4,961.4176	4,937.0107	4,755.3419	
<b>2. Tax Rates:</b>		<b>Prior FY</b>	<b>Est. Budget FY</b>	Comments on average salary calculation (Optional):
<b>Primary rate</b> (equalization formula funding and budget add-ons not required to be in secondary rate)		3.2282	3.1667	
<b>Secondary rate</b> (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		3.2644	3.2269	
<b>3. Budgeted expenditures and Budget Limits:</b>		<b>Budgeted Expenditures</b>	<b>Budgeted Carryforward</b>	
		<b>Budget Limit</b>		
<b>Maintenance &amp; Operation Fund</b>	41,863,251	1,786,111	43,649,362	
<b>Classroom Site Fund</b>	5,745,781	1,000,000	6,745,781	
<b>Unrestricted Capital Outlay Fund</b>	3,156,076	3,957,295	7,113,371	

	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	
<b>100 Regular Education</b>							
<b>1000 Instruction</b>	15,406,675	14,701,230	252,180	172,080	15,658,855	14,873,310	-5.0%
<b>2000 Support Services</b>							
<b>2100 Students</b>	1,603,270	1,516,000	116,233	109,641	1,719,503	1,625,641	-5.5%
<b>2200 Instructional Staff</b>	817,319	737,571	61,466	61,141	878,785	798,712	-9.1%
<b>2300, 2400, 2500 Administration</b>	4,407,911	3,737,120	950,200	862,852	5,358,111	4,599,972	-14.1%
<b>2600 Oper./Maint. of Plant</b>	3,635,755	3,554,372	3,595,702	2,620,586	7,231,457	6,174,958	-14.6%
<b>2900 Other</b>	0	0	0	0	0	0	0.0%
<b>3000 Oper. of Noninstructional Services</b>	49,050	46,164	91,500	33,665	140,550	79,829	-43.2%
<b>610 School-Sponsored Cocurric. Activities</b>	0	0	0	0	0	0	0.0%
<b>620 School-Sponsored Athletics</b>	775,778	698,433	208,384	160,209	984,162	858,642	-12.8%
<b>630, 700, 800, 900 Other Programs</b>	0	0	0	0	0	0	0.0%
<b>Regular Education Subsection Subtotal</b>	26,695,758	24,990,890	5,275,665	4,020,174	31,971,423	29,011,064	-9.3%
<b>200 and 300 Special Education</b>							
<b>1000 Instruction</b>	5,664,579	5,408,195	792,267	780,644	6,456,846	6,188,839	-4.2%
<b>2000 Support Services</b>							
<b>2100 Students</b>	1,476,546	1,498,904	967,328	1,737,438	2,443,874	3,236,342	32.4%
<b>2200 Instructional Staff</b>	535,713	527,693	3,691	5,096	539,404	532,789	-1.2%
<b>2300, 2400, 2500 Administration</b>	174,925	171,810	24,589	75,800	199,514	247,610	24.1%
<b>2600 Oper./Maint. of Plant</b>	0	0	281,338	88,907	281,338	88,907	-68.4%
<b>2900 Other</b>	0	0	0	0	0	0	0.0%
<b>3000 Oper. of Noninstructional Services</b>	0	0	0	0	0	0	0.0%
<b>Special Education Subsection Subtotal</b>	7,851,763	7,606,602	2,069,213	2,687,885	9,920,976	10,294,487	3.8%
<b>400 Pupil Transportation</b>	1,755,343	1,794,463	720,825	510,768	2,476,168	2,305,231	-6.9%
<b>510 Desegregation</b>	0	0	0	0	0	0	0.0%
<b>530 Dropout Prevention Programs</b>	0	0	0	0	0	0	0.0%
<b>540 Joint Career and Technical Education and Vocational Education Center</b>	0	0	0	0	0	0	0.0%
<b>550 K-3 Reading Program</b>	347,144	252,019	3,089	450	350,233	252,469	-27.9%
<b>Budgeted Expenditures</b>	36,650,008	34,643,974	8,068,792	7,219,277	44,718,800	41,863,251	-6.4%

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

CTD number 100208000  
Version Revised #2

Total expenditures by fund				
Fund	Budgeted Expenditures		\$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	44,718,800	41,863,251	(2,855,549)	-6.4%
Instructional Improvement	390,000	375,000	(15,000)	-3.8%
English Language Learner	50,994	137,986	86,992	170.6%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	6,463,304	5,745,781	(717,523)	-11.1%
Federal Projects	10,164,000	8,613,833	(1,550,167)	-15.3%
State Projects	614,000	2,349,079	1,735,079	282.6%
Unrestricted Capital Outlay	7,525,933	3,156,076	(4,369,857)	-58.1%
New School Facilities	0	0	0	0.0%
Adjacent Ways	0	0	0	0.0%
Debt Service	3,200,000	3,210,000	10,000	0.3%
School Plant Fund	850,000	850,000	0	0.0%
Auxiliary Operations	2,400,000	2,500,000	100,000	4.2%
Bond Building	0	9,445,000	9,445,000	
Food Service	4,500,000	4,600,000	100,000	2.2%
Other	13,785,200	18,881,000	5,095,800	37.0%

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	7,305,976	7,715,715
Gifted Education	900,000	855,947
Remedial Education	550,000	527,251
ELL Incremental Costs	440,000	516,262
ELL Compensatory Instruction	0	0
Vocational and Technical Education (non-CTED)	0	0
Career Education (non-CTED)	75,000	75,000
Career Technical Education (CTED)	650,000	604,312
TOTAL	9,920,976	10,294,487

Proposed staffing summary				
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio
Certified --				
Superintendent, principals, other administrators		22	22	1 to 216
Teachers		289	289	1 to 17
Other		27	27	1 to 176
Subtotal	0	338	338	1 to 14
Classified --				
Managers, supervisors, directors		3	3	1 to 1,585
Teachers aides		80	80	1 to 59
Other		180	180	1 to 26
Subtotal	0	263	263	1 to 18
TOTAL	0	601	601	1 to 8
Special education --				
Teacher		34	34	1 to 25
Staff	6	64	70	1 to 13

This tab presents information on the amount and planned use of the District's fund balance to increase transparency and provide decision-makers, other stakeholders, and the public more complete financial information. Other than the FY 2024 ending fund balance amounts, all amounts included on this tab are estimates.

	Funds									
	General			Capital Projects				Special Revenue		
	Maintenance and Operations	Unrestricted Capital Outlay (if included in the General Fund)	Other funds reported in the General Fund	Unrestricted Capital Outlay (if <u>not</u> included in the General Fund)	Bond Building	Adjacent Ways	Other capital projects	Classroom Site	Federal and State Grant	Other special revenue
<b>A. Estimated FY 2025 fund balances and planned uses in FY 2026 and thereafter</b>										
1. <b>FY 2024 final ending fund balance</b>	8,488,898	2,396,000	5,067,521	0	0	0	93,861	1,563,137	439,255	8,194,978
If the final ending fund balance reported above does not agree with the submitted FY 2024 AFR, revise the AFR and resubmit to ADE.										
2. <b>FY 2025 activity, year-to-date and estimated through June 30</b>										
(a) <b>FY 2025 revenues and other financing sources</b>	43,422,491	3,100,000	1,240,600	0	0	0	3,000,000	5,120,000	4,900,000	7,500,000
(b) <b>FY 2025 expenditures and other financing uses</b>	42,000,000	3,667,400	1,500,000	0	0	0	3,090,000	5,300,000	5,200,000	7,600,000
3. <b>Estimated FY 2025 ending fund balance</b>	9,911,389	1,828,600	4,808,121	0	0	0	3,861	1,383,137	139,255	8,094,978
(a) <b>Nonspendable</b>	7,192,589	0	0	0	0	0	0	0	0	0
(b) <b>Restricted</b>	0	0	0	0	0	0	93,861	1,383,137	139,255	3,000,000
(c) <b>Committed</b>	0	0	0	0	0	0	0	0	0	0
(d) <b>Assigned</b>	0	0	0	0	0	0	0	0	0	0
(e) <b>Unassigned</b>	2,718,800	1,828,600	4,808,121	0	0	0	0	0	0	0
(f) Total (amount must agree to line 3 above)	9,911,389	1,828,600	4,808,121	0	0	0	93,861	1,383,137	139,255	3,000,000
4. <b>FY 2025 estimated ending fund balance details and planned uses</b>										
(a) <b>Fund deficit</b>	0	(2,128,695)	0	0	0	0	0	0	0	0
(b) <b>Fund balance exceeding budget capacity in budget controlled funds</b>	7,192,589	0		0				0	0	
(c) <b>Planned to be spent in FY 2026</b>	932,689	0	2,000,000	0	0	0	3,861	383,137	139,255	4,094,978
(d) <b>Maintained for spending after FY 2026</b>	1,786,111	3,957,295	2,808,121	0	0	0	0	1,000,000	0	14,000,000
(e) Total (amount must agree to line 3 above)	9,911,389	1,828,600	4,808,121	0	0	0	3,861	1,383,137	139,255	8,094,978