

**Flowing Wells Schools
Study Session Agenda**

7:15 AM

July 7, 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 ARS 15-905 for the purpose of presenting the District's Proposed Budget for Fiscal Year 2026-2027. This is the second public hearing regarding this matter.

2

B. Adjourn

District Name Flowing Wells Unified School District No. 8

County Pima

CTD number 100208000



FY 2027
State of Arizona
School District Annual Expenditure Budget
Districtwide Budget

Proposed
Version

By the Governing Board

We hereby certify that the Budget for the Fiscal Year 2027 was
Proposed 6/23/2026
Adopted _____
Revised _____

Date

District website link of posted budget <https://www.floatingwellsschools.org/page/business>

Signed _____ Signed _____

The FY 2027 budget file for the version described above will be uploaded via
the School Finance Budget System on ADE's website by June 24, 2026.
Date

Superintendent signature Business Manager signature

Dr. Kevin Stoltzfus Monique Mata

Superintendent name (typed name) Business Manager name (typed name)

District contact employee: Monique Mata

Telephone: 520-696-8813 Email: monique.mata@fwusd.org

Revenues and property taxation

1. Total budgeted revenues for fiscal year 2026	\$	
2. Estimated revenues by source for fiscal year 2027 (excluding property taxes)		
Local	1000	\$ 3,600,000
Intermediate	2000	\$ 0
State	3000	\$ 42,000,000
Federal	4000	\$ 8,100,000
TOTAL		\$ 53,700,000

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

	Prior FY 2026	Est. Budget FY 2027
Primary Tax Rate:	3.1667	3.1657
Secondary Tax Rates:		
M&O Override	1.9419	1.8499
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds	1.2850	1.3561
CTED		
Desegregation		
Total Secondary Tax Rate	3.2269	3.2060

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

	Budgeted expenditures	Budgeted carryforward	Budget limit
1. Maintenance and Operation Fund (from pages 1, lines 30-31 and 7, line 10)	\$ 41,154,479	\$ 1	\$ 41,154,480
2. Unrestricted Capital Fund (from pages 4, lines 10-11 and 8, line 12)	\$ 2,800,000	\$ 3,981,940	\$ 6,784,243
3. Federal projects other than Impact Aid (from budget, page 6, Federal Projects, minus 378 [lines 18 and 20])			\$ 7,954,000
4. Total aggregate school district budget limit (sum of lines 1 through 3)			\$ 55,892,723

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

1. Average salary of all teachers employed in FY 2027 (budget year)	\$ 66,850
2. Average salary of all teachers employed in FY 2026 (prior year)	\$ 65,695
3. Increase in average teacher salary from the prior year	\$ 1,155
4. Percentage increase	2%

Comments on average salary calculation (optional):

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

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 2026	Budget FY 2027	
100 Regular Education												
1000 Instruction	1.	215.00	207.00	11,118,631	3,663,963	9,872	153,724	3,891	14,873,310	14,950,081	0.5%	1.
2000 Support services												
2100 Students	2.	28.00	28.00	1,264,740	313,279	74,211	29,925	0	1,625,641	1,682,155	3.5%	2.
2200 Instructional staff	3.	12.00	12.00	605,229	169,106	38,639	15,982	6,248	798,712	835,204	4.6%	3.
2300 General administration	4.	2.00	2.00	245,807	72,774	192,641	3,207	22,667	526,779	537,096	2.0%	4.
2400 School administration	5.	23.00	23.00	1,692,303	472,995	22,714	25,901	7,857	2,202,411	2,221,770	0.9%	5.
2500 Central services	6.	16.00	16.00	1,022,095	273,373	491,448	32,401	52,741	1,870,782	1,872,058	0.1%	6.
2600 Operation & maintenance of plant	7.	60.00	60.00	2,779,663	824,590	1,694,765	995,755	1,080	6,174,958	6,295,853	2.0%	7.
2900 Other	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%	8.
3000 Operation of noninstructional services	9.	0.50	0.50	32,606	9,418	0	30,000	0	79,829	72,024	-9.8%	9.
610 School-sponsored cocurricular activities	10.	0.00	0.00	0	0	0	0	0	0	0	0.0%	10.
620 School-sponsored athletics	11.	3.00	3.00	596,025	112,228	60,999	77,607	11,889	858,642	858,748	0.0%	11.
630 Other instructional programs	12.	0.00	0.00						0	0	0.0%	12.
700, 800, 900 Other programs	13.	0.00	0.00						0	0	0.0%	13.
Regular education subsection subtotal (lines 1-13)	14.	359.50	351.50	19,357,099	5,911,726	2,585,289	1,364,502	106,373	29,011,064	29,324,989	1.1%	14.
200 and 300 Special education												
1000 Instruction	15.	100.00	102.00	4,540,184	1,243,079	149,203	15,752	0	6,188,839	5,948,218	-3.9%	15.
2000 Support services											3	
2100 Students	16.	20.00	22.00	1,141,793	302,176	915,263	29,576	2,440	3,236,342	2,391,248	-26.1%	16.
2200 Instructional staff	17.	6.00	6.00	396,913	124,427	3,664	21	55	532,789	525,080	-1.4%	17.
2300 General administration	18.	0.00	0.00	0	0	0	0	0	0	0	0.0%	18.
2400 School administration	19.	2.00	2.00	128,546	38,625	120	1,360	3,340	176,669	171,991	-2.6%	19.
2500 Central services	20.	0.00	0.00	0	0	69,986	0	3,168	70,941	73,154	3.1%	20.
2600 Operation & maintenance of plant	21.	0.00	0.00	0	0	38,573	51,630	0	88,907	90,203	1.5%	21.
2900 Other	22.	0.00	0.00	0	0	0	0	0	0	0	0.0%	22.
3000 Operation of noninstructional services	23.	0.00	0.00	0	0	0	0	0	0	0	0.0%	23.
Subtotal (lines 15-23)	24.	128.00	132.00	6,207,436	1,708,307	1,176,809	98,339	9,003	10,294,487	9,199,894	-10.6%	24.
400 Pupil transportation	25.	28.00	28.00	1,437,550	379,986	202,198	358,624	643	2,305,231	2,379,001	3.2%	25.
510 Desegregation (from districtwide Desegregation Budget, page 2, line 44)	26.	0.00	0.00	0	0	0	0	0	0	0	0.0%	26.
530 Dropout prevention programs	27.	0.00	0.00	0	0	0	0	0	0	0	0.0%	27.
540 Joint career and technical education and vocational education center	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%	28.
550 K-3 Reading program	29.	4.50	4.50	199,069	50,926	600	0	0	252,469	250,595	-0.7%	29.
Budgeted expenditures (lines 14, and 24-29)	30.	520.00	516.00	27,201,154	8,050,945	3,964,896	1,821,465	116,019	41,863,251	41,154,479	-1.7%	30.
Maintained for spending after FY 2027 (budgeted carryforward)	31.								1,786,111	1		31.
Total budget limit expenditures (lines 30-31) (Cannot exceed page 7, line 11)	32.	520.00	516.00	27,201,154	8,050,945	3,964,896	1,821,465	116,019	43,649,362	41,154,480	-5.7%	32.

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	7,715,715	6,524,894	1.
2. Gifted education	855,947	870,000	2.
3. Remedial education	527,251	560,000	3.
4. ELL incremental costs	516,262	540,000	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)	604,312	630,000	8.
9. Total (lines 1 through 8 must equal total of line 24, page 1)	10,294,487	9,199,894	9.
10. IEP required pupil transportation costs coded within Program 400	445,000	400,000	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	6350	43,000
All funds - federal	6330	8,500

FY 2027 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) \$ 97,000
(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 2026	Budget FY 2027	
1000 Instruction	1.	4,507,737	908,390	0	0	0	0	5,561,431	5,416,127	-2.6%
2100 Support services - students	2.	61,743	12,128	0	0	0	0	76,983	73,871	-4.0%
2200 Support services - instructional staff	3.	43,837	8,581	0	0		0	53,408	52,418	-1.9%
2300 Support services - general administration	4.			0				0	0	0.0%
2500 Central services	5.						0	0	0	0.0%
3300 Community services operations	6.	41,567	8,163	0				53,959	49,730	-7.8%
4000 Facilities acquisition and construction	7.							0	0	
5000 Debt service	8.							0	0	
Budgeted expenditures (lines 1-8)	9.	4,654,884	937,262	0	0	0	0	5,745,781	5,592,146	-2.7%
Maintained for spending after FY 2027 (budgeted carryforward)	10.							1,000,000	1,000,000	
Total budget limit expenditures (lines 10-11)	11.	4,654,884	937,262	0	0	0	0	6,745,781	6,592,146	-2.3%

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 2026 Classroom Site Fund budget limit (from FY 2026 latest revised budget, page 3, line 16)	12.	6,745,781
FY 2026 actual expenditures (for budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	13.	5,339,000
Unexpended budget balance (line 12 minus 13)	14.	1,406,781
Interest earned in the Classroom Site Fund in FY 2026	15.	162,589
FY 2027 Classroom Site Fund allocation, provided by ADE based on: \$883	16.	5,022,776
Adjustments to FY 2027 Classroom Site Fund budget limit (1)	17.	0
FY 2027 Classroom Site Fund budget limit (Sum of lines 12 through 17) (2)	18.	6,592,146

(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

Expenditures		Rentals	Library books, textbooks, & instructional aids (2)	Short-term noninstructional software subscription	Property (2)	Redemption of principal (3)	Interest (4) 6841, 6842, 6843, 6850	All other object codes (excluding 6900)	Totals		% Increase/Decrease
									Prior FY	Budget FY	
		6440	6641-6643	6655	6700	6831, 6832, 6833			2026	2027	
Unrestricted Capital Outlay override (1)	1.	0	0	0	0	0	0	0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)											
1000 Instruction	2.	0	900,000		952,000			0	1,465,000	1,852,000	26.4%
2000 Support services											
2100, 2200 Students and instructional staff	3.	0	0	60,000	132,000			0	117,000	192,000	64.1%
2300, 2400, 2500, 2900 Administration	4.	0		194,000	10,000		0	0	290,000	204,000	-29.7%
2600 Operation & maintenance of plant	5.	0		20,000	175,000			0	205,000	195,000	-4.9%
2700 Student transportation	6.	0		2,000	0			0	4,400	2,000	-54.5%
3000 Operation of noninstructional services (5)	7.	0		2,000	0			0	2,500	2,000	-20.0%
4000 Facilities acquisition and construction	8.	0		0	0			200,000	995,176	200,000	-79.9%
5000 Debt service	9.					151,000	2,000		77,000	153,000	98.7%
Budgeted expenditures (lines 2-9)	10.	0	900,000	278,000	1,269,000	151,000	2,000	200,000	3,156,076	2,800,000	-11.3%
Maintained for spending after FY 2027 (budgeted carryforward)	11.								3,957,295	3,981,940	
Total budget limit expenditures (lines 10-11) (Cannot exceed page 8, line 12)	12.	0	900,000	278,000	1,269,000	151,000	2,000	200,000	7,113,371	6,781,940	-4.7%

The district has budgeted an amount in the UCO Fund which is less than the Unrestricted Capital Budget Limit as calculated on Page 8 of 8 by \$2,303.

(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

6

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	400,000
6643 Instructional aids	300,000
673X Furniture and equipment	520,000
673X Vehicles	0
673X Tech hardware & software	400,000

(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.

\$ 10,000

(3) Includes principal on Capital Equity Fund loans of \$ - , principal on leases of \$ 120,000 , 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	
Total fund expenditures	1.	3,156,076	2,800,000	9,445,000	8,645,000	0	0	0	0	1.
Select object codes detail (1)										
6150 Classified salaries	2.	0	0	40,000	40,000	0	0	0	0	2.
6200 Employee benefits	3.	0	0	8,000	8,000	0	0	0	0	3.
6450 Construction services	4.	824,077	200,000	3,575,000	5,300,000	0	0	0	0	4.
6655 Short-term noninstructional software subscription	5.	342,900	278,000	0	0	0	0	0	0	5.
6710 Land and improvements	6.	0	0	0	0	0	0	0	0	6.
6720 Buildings and improvements	7.	0	0	0	0	0	0	0	0	7.
673X Furniture and equipment	8.	822,000	520,000	435,000	435,000	0	0	0	0	8.
673X Vehicles	9.	35,000	0	942,000	1,035,000	0	0	0	0	9.
673X Technology hardware & software	10.	284,000	400,000	0	0	0	0	0	0	10.
6831, 6832, 6833 redemption of principal	11.	75,000	151,000	0	0	0	0	0	0	11.
6841, 6842, 6843, 6850, 6860 Interest and debt-issuance costs	12.	2,000	2,000	0	0	0	0	0	0	12.
Total (lines 2-12)	13.	2,384,977	1,551,000	5,000,000	6,818,000	0	0	0	0	13.
Total amounts reported on lines 2-12 above for:										
Renovation	14.	824,077	200,000	0	1,035,000			0	0	14.
New construction	15.	0	0	3,575,000	5,300,000	0	0	0	0	15.
Other	16.	1,560,900	1,351,000	1,425,000	483,000	0	0	0	0	16.
Total (lines 14-16, must equal line 13)	17.	2,384,977	1,551,000	5,000,000	6,818,000	0	0	0	0	17.

(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 2027 \$ -

District name		County		CTD number		Version	
Flowing Wells Unified School District No. 8		Pima		100208000		Proposed	
Special projects				Other funds expenditures			
Federal projects FTE & expenditures							
1.	100-130 ESEA Title I - Helping Disadvantaged Children			1.	050 County, City, and Town Grants		
2.	140-150 ESEA Title II - Prof. Dev. and Technology			2.	071 English Language Learner (1)		
3.	160 ESEA Title IV - 21st Century Schools			3.	072 Compensatory Instruction (1)		
4.	170-180 ESEA Title V - Promote Informed Parent Choice			4.	500 School Plant (2)		
5.	190 ESEA Title III - Limited Eng. & Immigrant Students			5.	510 Food Service		
6.	200 ESEA Title VII - Indian Education			6.	515 Civic Center		
7.	210 ESEA Title VI - flexibility and accountability			7.	520 Community School		
8.	220 IDEA Part B			8.	525 Auxiliary Operations		
9.	230 Johnson-O'Malley			9.	526 Extracurricular Activities Fees Tax Credit		
10.	240 Workforce Investment Act			10.	530 Gifts and Donations		
11.	250 AEA - Adult Education			11.	535 Career & Technical Education Projects		
12.	260-270 Vocational Education - Basic Grants			12.	540 Fingerprint		
13.	280 ESEA Title X - Homeless Education			13.	545 School Opening		
14.	290 Medicaid Reimbursement			14.	550 Insurance Proceeds		
15.	349 National Forest Fees			15.	555 Textbooks		
16.	353 Taylor Grazing Fees			16.	565 Litigation Recovery		
17.	374 E-Rate			17.	570 Indirect Costs		
18.	378 Impact Aid			18.	575 Unemployment Insurance		
19.	300-399 Other Federal projects			19.	580 Teacherage		
20.	699 Federal Impact Aid (construction)			20.	585 Insurance Refund		
21.	Total Federal project funds (lines 1-20)			21.	590 Grants and Gifts to Teachers		
State projects FTE & expenditures				22.	595 Advertisement		
22.	400 Vocational education			23.	596 Career Technical Education		
23.	410 Early Childhood Block Grant			24.	597 Arizona Industry Credentials Incentive		
24.	420 Ext. school yr. - pupils with disabilities			25.	639 Impact Aid Revenue Bond Building		
25.	425 Adult basic education			26.	650 Gifts and Donations-Capital		
26.	430 Chemical abuse prevention programs			27.	660 Condemnation		
27.	435 Academic contests			28.	665 Energy and Water Savings		
28.	450 Gifted education			29.	686 Emergency Deficiencies Correction		
29.	456 College credit exam incentives			30.	691 Building Renewal Grant		
30.	460 Environmental Special Plate			31.	700 Debt Service		
31.	Other State projects			32.	720 Impact Aid Revenue Bond Debt Service		
32.	Total State project funds (lines 22-31)			33.	850 Student Activities		
33.	Total special projects (lines 21 and 32)				Other		
Instructional Improvement Fund expenditures (020)				Internal Service Funds 950-989			
1.	Teacher compensation increases			1.	9__ Self-Insurance		
2.	Class size reduction			2.	955 Intergovernmental Agreements		
3.	Dropout prevention programs (M&O purposes)			3.	9__ OPEB		
4.	Instructional improvement programs (M&O purposes)			4.	9__ District Watehouse		
5.	Total Instructional Improvement Fund (lines 1-4)						

District name <u>Flowing Wells Unified School Dis</u>		County <u>Pima</u>	CTD number <u>100208000</u>	
			Version <u>Proposed</u>	
Calculation of FY 2027 General Budget Limit (A.R.S. §15-947.C)				
		A. Maintenance and Operation	B. Unrestricted Capital Outlay	
*1.	FY 2027 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	\$ <u>36,303,225</u>	\$ <u>36,293,360</u>	\$ <u>9,865</u>
*2. (a)	FY 2027 district additional assistance (DAA) (from BSA55 tab, page 4)	\$ <u>2,840,007</u>		
(b)	DAA adjustment (from BSA55 tab, page 4)	\$ <u>0</u>		
(c)	Total DAA (line 2.a plus 2.b)	\$ <u>2,840,007</u>		<u>2,840,007</u>
*3.	FY 2027 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	<u>4,734,758</u>		
(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	<u>0</u>		
(b)	Other Arizona districts	<u>56,000</u>		
(c)	Out-of-state districts and other governments	<u>0</u>		
(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)	<u>1,039,362</u>		
(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 2025 (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 2026 Performance pay unexpended budget carryforward (from Calculation page, Calculation of M&O Fund budget balance carryforward, line 10.e) (A.R.S. §15-920)	<u>0</u>		
(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)	<u>61,000</u>		
*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	<u>(1,030,000)</u>		
(c)	Increase for Energy and Water Savings Fund transfer to M&O			
(d)	Noncompliance adjustment			
(e)	ADM/Transportation audit adjustment			
(f)	Other:			
10.	FY 2027 General Budget Limit (column A, lines 1 through 9) (A.R.S. §15-905.F) (page 1, line 32 cannot exceed this amount)	\$ <u>41,154,480</u>		
11.	Total amount to be used for capital expenditures (column B, lines 1 through 8) (A.R.S. §15-905.F) (to page 8, line 11)		\$ <u>2,849,872</u>	

* 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 2027 Unrestricted Capital Budget Limit
(A.R.S. Section 15-947.D)

Unrestricted Capital Budget Limit

1. FY 2026 Unrestricted Capital Budget Limit (UCBL) (from FY 2026 latest revised Budget, page 8, line 12)	\$	7,113,371
2. Total UCBL adjustment for prior years as notified by ADE on BUDG75 report (for budget adoption, use zero.)	\$	0
3. Adjusted amount available for FY 2026 capital expenditures (line 1 + 2)	\$	7,113,371
4. Total budget limit expenditures in Fund 610 in FY 2026 (from FY 2026 latest revised budget, page 4, line 12)	\$	7,113,371
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$	7,113,371
6. FY 2026 Fund 610 actual expenditures (for budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$	3,200,000
7. Unexpended budget balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$	3,913,371
8. Interest earned in Fund 610 in FY 2026	\$	21,000
9. Monies deposited in Fund 610 from Division of School Facilities for donated land (A.R.S. §41-5741.F)	\$	0
10. Adjustment to UCBL for FY 2027 (A.R.S. section 15-905.M) Include year(s) and descriptions, as applicable. (a) Prior year over expenditures/resolutions:	\$	0
(b) ADM/Transportation audit adjustment	\$	0
(c) Other:	\$	0
11. Amount to be used for capital expenditures (from page 7, line 11)	\$	2,849,872
12. FY 2027 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$	6,784,243

(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 2026	Budget FY 2027	
Expenditures												
English Language Learner Fund 071 (A.R.S. §15-756.04)												
1000 Instruction	1.	0.00	2.00	113,500	23,000	0	0		0	137,986	136,500	-1.1%
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%
Total (lines 1-9) (to Budget, Page 6, Other funds, line 2)		10.	0.00	2.00	113,500	23,000	0	0	0	137,986	136,500	-1.1%
Compensatory Instruction Fund 072 (A.R.S. §15-756.11)												
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%
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%

President of the Governing Board				
1. Average daily membership:		Prior year	Budget year	4. Average teacher salaries (A.R.S. §15-903.E)
	2025 ADM	2026 ADM	2027 ADM	
Attending				
	4,937.0107	4,732.7664	4,678.0000	
2. Tax rates:		Prior FY	Est. Budget FY	1. Average salary of all teachers employed in FY 2027 (budget year)
Primary rate (equalization formula funding and budget add-ons not required to be in secondary rate)				66,850
		3.1667	3.1657	2. Average salary of all teachers employed in FY 2026 (prior year)
				65,695
Secondary rate (voter-approved overrides, bonds, and career technical education districts, and desegregation, if applicable)				3. Increase in average teacher salary from the prior year
		3.2269	3.2060	1,155
3. Budgeted expenditures and budget limits:		Budgeted expenditures	Budgeted carryforward	4. Percentage increase
			Budget limit	2%
Maintenance & Operation Fund	41,154,479	1	41,154,480	Comments on average salary calculation (optional):
Classroom Site Fund	5,592,146	1,000,000	6,592,146	
Unrestricted Capital Outlay Fund	2,800,000	3,981,940	6,784,243	

	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	14,701,230	14,782,594	172,080	167,487	14,873,310	14,950,081	0.5%
2000 Support services							
2100 Students	1,516,000	1,578,019	109,641	104,136	1,625,641	1,682,155	3.5%
2200 Instructional staff	737,571	774,335	61,141	60,869	798,712	835,204	4.6%
2300, 2400, 2500 Administration	3,737,120	3,779,347	862,852	851,577	4,599,972	4,630,924	0.7%
2600 Oper./maint. of plant	3,554,372	3,604,253	2,620,586	2,691,600	6,174,958	6,295,853	2.0%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. Of noninstructional services	46,164	42,024	33,665	30,000	79,829	72,024	-9.8%
610 School-sponsored cocurric. activities	0	0	0	0	0	0	0.0%
620 School-sponsored athletics	698,433	708,253	160,209	150,495	858,642	858,748	0.0%
630, 700, 800, 900 Other programs	0	0	0	0	0	0	0.0%
Regular education subsection subtotal	24,990,890	25,268,825	4,020,174	4,056,164	29,011,064	29,324,989	1.1%
200 and 300 Special education							
1000 Instruction	5,408,195	5,783,263	780,644	164,955	6,188,839	5,948,218	-3.9%
2000 Support services							
2100 Students	1,498,904	1,443,969	1,737,438	947,279	3,236,342	2,391,248	-26.1%
2200 Instructional staff	527,693	521,340	5,096	3,740	532,789	525,080	-1.4%
2300, 2400, 2500 Administration	171,810	167,171	75,800	77,974	247,610	245,145	-1.0%
2600 Oper./maint. of plant	0	0	88,907	90,203	88,907	90,203	1.5%
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	7,606,602	7,915,743	2,687,885	1,284,151	10,294,487	9,199,894	-10.6%
400 Pupil transportation	1,794,463	1,817,536	510,768	561,465	2,305,231	2,379,001	3.2%
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	252,019	249,995	450	600	252,469	250,595	-0.7%
Budgeted expenditures	34,643,974	35,252,099	7,219,277	5,902,380	41,863,251	41,154,479	-1.7%
Maintained for spending after FY 2027 (budgeted carryforward)					1,786,111	1	
Total budget limit expenditures	34,643,974	35,252,099	7,219,277	5,902,380	43,649,362	41,154,480	-5.7%

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

Total expenditures by fund				
Fund	Budgeted expenditures		\$ Increase/(Decrease) from prior FY	% Increase/(Decrease) from prior FY
	Prior FY	Budget FY		
Maintenance & Operation	41,863,251	41,154,479	(708,772)	-1.7%
Instructional Improvement	375,000	380,000	5,000	1.3%
English Language Learner	137,986	136,500	(1,486)	-1.1%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	5,745,781	5,592,146	(153,635)	-2.7%
Federal Projects	8,613,833	7,954,000	(659,833)	-7.7%
State Projects	2,349,079	2,169,755	(179,324)	-7.6%
Unrestricted Capital Outlay	3,156,076	2,800,000	(356,076)	-11.3%
New School Facilities	0	0	0	0.0%
Adjacent Ways	0	0	0	0.0%
Debt Service	3,210,000	3,470,000	260,000	8.1%
School Plant Fund	850,000	885,000	35,000	4.1%
Auxiliary Operations	2,500,000	2,600,000	100,000	4.0%
Bond Building	9,445,000	8,645,000	(800,000)	-8.5%
Food Service	4,600,000	4,650,000	50,000	1.1%
Other	18,881,000	15,651,000	(3,230,000)	-17.1%

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	7,715,715	6,524,894
Gifted education	855,947	870,000
Remedial education	527,251	560,000
ELL incremental costs	516,262	540,000
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)	604,312	630,000
Total	10,294,487	9,199,894

Proposed staffing summary				
Staff type	Purchased services personnel FTE	Employee FTE	Total FTE	Staff-pupil ratio
Certified --				
Superintendent, principals, other administrators	0	19	19	1 to 246
Teachers	0	281	281	1 to 17
Other	0	27	27	1 to 173
Subtotal	0	327	327	1 to 14
Classified --				
Managers, supervisors, directors	0	8	8	1 to 585
Teachers aides	0	80	80	1 to 59
Other	0	76	76	1 to 62
Subtotal	0	164	164	1 to 29
Total	0	491	491	1 to 10
Special education --				
Teacher	0	34	34	1 to 25
Staff	4	66	70	1 to 13

CTD number	100208000
Version	Proposed

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	31,000	10,000
515 Civic Center	350,000	375,000
520 Community School	1,650,000	1,340,000
526 Extracurricular Activities Fees Tax Credit	0	0
530 Gifts and Donations	1,100,000	1,150,000
535 Career & Technical Education Projects	0	0
540 Fingerprint	20,000	21,000
545 School Opening	0	0
550 Insurance Proceeds	300,000	330,000
555 Textbooks	22,000	25,000
565 Litigation Recovery	250,000	220,000
570 Indirect Costs	1,700,000	1,600,000
575 Unemployment Insurance	130,000	133,000
580 Teacherage	0	0
585 Insurance Refund	200,000	200,000
590 Grants and Gifts to Teachers	0	0
595 Advertisement	0	0
596 Career Technical Education	1,850,000	1,100,000
597 Arizona Industry Credentials Incentive	0	0
639 Impact Aid Revenue Bond Building	0	0
650 Gifts and Donations-Capital	0	0
660 Condemnation	0	0
665 Energy and Water Savings	985,000	1,122,000
686 Emergency Deficiencies Correction	0	0
691 Building Renewal Grant	9,033,000	7,000,000
720 Impact Aid Revenue Bond Debt Service	0	0
850 Student Activities	960,000	825,000
Other	0	0
9__ Self-Insurance	0	0
955 Intergovernmental Agreements	0	0
9__ OPEB	0	0
9__ District Watehouse	300,000	200,000
Total	18,881,000	15,651,000

	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				
A. Estimated FY 2026 fund balances and planned uses in FY 2027 and thereafter														
1. FY 2025 final ending fund balance	8,069,628	2,220,164	6,191,370	0	(1)	0	233,672	1,557,788	456,494	7,218,361	1,559,181	0	0	162,406
If the final ending fund balance reported above does not agree with the submitted FY 2025 AFR, revise the AFR and resubmit to ADE.														
2. FY 2026 activity, year-to-date and estimated through June 30														
(a) FY 2026 revenues and other financing sources	42,794,496	3,985,000	842,100	0	9,976,400	0	3,920,000	5,450,000	5,480,000	7,402,000	2,534,000	0	0	51,000
(b) FY 2026 expenditures and other financing uses	42,794,495	3,888,500	1,468,000	0	1,020,648	0	4,100,000	5,340,000	5,790,000	7,540,000	2,530,000	0	0	187,000
3. Estimated FY 2026 ending fund balance	8,069,629	2,316,664	5,565,470	0	8,955,751	0	53,672	1,667,788	146,494	7,080,361	1,563,181	0	0	26,406
(a) Nonspendable	7,030,267	0	0	0	0	0	0	0	0	0	0	0	0	20,000
(b) Restricted	0	0	0	0	8,955,751	0	53,672	1,667,788	146,494	4,500,000	1,563,181	0	0	0
(c) Committed	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(d) Assigned	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(e) Unassigned	1,039,362	2,316,664	5,565,470	0	0	0	0	0	0	2,580,361	0	0	0	6,406
(f) Total (amount must agree to line 3 above)	8,069,629	2,316,664	5,565,470	0	8,955,751	0	53,672	1,667,788	146,494	7,080,361	1,563,181	0	0	26,406
4. FY 2026 estimated ending fund balance details and planned uses														
(a) Fund deficit	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b) Fund balance exceeding budget capacity in budget controlled funds	7,030,267	0		0			0	0	0					7,030,267
(c) Planned to be spent in FY 2027	939,362	0	2,500,000	0	6,672,452	0	53,672	667,788	146,494	4,500,000		0	0	18,000
(d) Maintained for spending after FY 2027	100,000	2,316,664	3,065,470	0	2,283,299	0	0	1,000,000	0	2,580,361	1,563,181	0	0	8,406
(e) Total (amount must agree to line 3 above)	8,069,629	2,316,664	5,565,470	0	8,955,751	0	53,672	1,667,788	146,494	7,080,361	1,563,181	0	0	26,406

B. Comments (optional)