Flowing Wells Schools
Study Session Agenda

7:18 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
B. Recommend Approval to Adopt the Budget for Fiscal Year 2026-2027
   1. District administration recommends approval to adopt the budget for Fiscal Year 2026-2027. 2
C. **Adjourn**

Names, dates and documents relevant to the agenda items are available on the District's website or at the Superintendent's office during normal business hours.

FLOWING WELLS SCHOOL DISTRICT
Board Agenda Item

B-1	July 7, 2026
Agenda Item Number	Board Meeting Date

Item: Recommend Approval to Adopt the Budget for Fiscal Year 2026-2027

Submitted By: Dr. Kevin Stoltzfus/Monique Mata Date: July 7, 2026

Will Be Presented By: Dr. Kevin Stoltzfus/Monique Mata

District administration recommends approval to adopt the budget for Fiscal Year 2026-2027.

Estimated Cost $ ______________ ☒ See Additional Information Attached

Recommended Action:

☒ Approve ☐ Disapprove ☐ Table ☐ No Action Required

Division Head: Monique Mata Superintendent: Kevin Stoltzfus

Board Action: M: ________ S: ________ A: ________ N: ________ C: ________

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

Adopted
Version

By the Governing Board

We hereby certify that the Budget for the Fiscal Year 2027 was

	Date
Proposed	6/23/2026
Adopted	July 7, 2026
Revised	

District website link of posted budget https://www.flowingwellsschools.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 July 8, 2026 (Date).

Superintendent signature Business Manager signature

Superintendent name (typed name)	Business Manager name (typed name)
Dr. Kevin Stoltzfus	Monique Mata

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%

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

Comments on average salary calculation (optional):

District name Flowing Wells Unified School District No. 8 **County** Pima **CTD number** 100208000 **Version** Adopted

Fund 001 (M&O) — Maintenance and Operation (M&O) Fund

Expenditures		FTE Prior FY	FTE Budget FY	Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals Prior FY 2026	Totals Budget FY 2027	% Increase/ Decrease	
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											4	
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)]

District name Flowing Wells Unified School District No. 8 **County** Pima **CTD number** 100208000 **Version** Adopted

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

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.

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Fund 610 (UCO) — Unrestricted Capital Outlay (UCO) Fund

Expenditures		Rentals 6440	Library books, textbooks, & instructional aids (2) 6641-6643	Short-term noninstructional software subscription 6655	Property (2) 6700	Redemption of principal (3) 6831, 6832, 6833	Interest (4) 6841, 6842, 6843, 6850	All other object codes (excluding 6900)	Totals Prior FY 2026	Totals Budget FY 2027	% Increase/ Decrease	
Unrestricted Capital Outlay override (1)	1.	0	0	0	0	0	0	0	0	0	0.0%	1.
Unrestricted Capital Outlay Fund 610 (6)												
1000 Instruction	2.	0	900,000		952,000			0	1,465,000	1,852,000	26.4%	2.
2000 Support services												
2100, 2200 Students and instructional staff	3.	0	0	60,000	132,000			0	117,000	192,000	64.1%	3.
2300, 2400, 2500, 2900 Administration	4.	0		194,000	10,000		0	0	290,000	204,000	-29.7%	4.
2600 Operation & maintenance of plant	5.	0		20,000	175,000			0	205,000	195,000	-4.9%	5.
2700 Student transportation	6.	0		2,000	0			0	4,400	2,000	-54.5%	6.
3000 Operation of noninstructional services (5)	7.	0		2,000	0			0	2,500	2,000	-20.0%	7.
4000 Facilities acquisition and construction	8.	0		0	0			200,000	995,176	200,000	-79.9%	8.
5000 Debt service	9.					151,000	2,000		77,000	153,000	98.7%	9.
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%	10.
Maintained for spending after FY 2027 (budgeted carryforward)	11.								3,957,295	3,981,940		11.
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%	12.

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.

(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

(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)] $ -

(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 $ - .

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

Expenditures		Unrestricted Capital Outlay Fund 610		Bond Building Fund 630		New School Facilities Fund 695		Adjacent Ways Fund 620 (2)		
		Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
Total fund expenditures	1.	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 Flowing Wells Unified School District No. 8 **County** Pima **CTD number** 100208000 **Version** Adopted

Special projects

		FTE		Total all functions		
Federal projects FTE & expenditures		Prior FY	Budget FY	Prior FY	Budget FY	
1.	100-130 ESEA Title I - Helping Disadvantaged Children	27.00	26.00	2,557,000	2,363,000	1.
2.	140-150 ESEA Title II - Prof. Dev. and Technology	0.00	0.00	0	0	2.
3.	160 ESEA Title IV - 21st Century Schools	0.00	0.00	570,000	570,000	3.
4.	170-180 ESEA Title V - Promote Informed Parent Choice	0.00	0.00	0	0	4.
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	1.00	1.00	131,477	115,000	5.
6.	200 ESEA Title VII - Indian Education	0.00	0.00	0	0	6.
7.	210 ESEA Title VI - flexibility and accountability	0.00	0.00	0	0	7.
8.	220 IDEA Part B	20.00	20.00	1,354,563	1,264,000	8.
9.	230 Johnson-O'Malley	0.00	0.00	0	0	9.
10.	240 Workforce Investment Act	0.00	0.00	0	0	10.
11.	250 AEA - Adult Education	0.00	0.00	0	0	11.
12.	260-270 Vocational Education - Basic Grants	2.00	2.00	162,283	113,000	12.
13.	280 ESEA Title X - Homeless Education	1.00	1.00	88,510	49,000	13.
14.	290 Medicaid Reimbursement	12.00	10.00	2,200,000	2,000,000	14.
15.	349 National Forest Fees	0.00	0.00	0	0	15.
16.	353 Taylor Grazing Fees	0.00	0.00	0	0	16.
17.	374 E-Rate	0.00	0.00	250,000	220,000	17.
18.	378 Impact Aid	0.00	0.00	0	0	18.
19.	300-399 Other Federal projects	20.00	18.00	1,300,000	1,260,000	19.
20.	699 Federal Impact Aid (construction)	0.00	0.00	0	0	20.
21.	Total Federal project funds (lines 1-20)	83.00	78.00	8,613,833	7,954,000	21.
State projects FTE & expenditures						
22.	400 Vocational education	0.00	0.00	51,079	35,755	22.
23.	410 Early Childhood Block Grant	0.00	0.00	0	0	23.
24.	420 Ext. school yr. - pupils with disabilities	0.00	0.00	0	0	24.
25.	425 Adult basic education	0.00	0.00	0	0	25.
26.	430 Chemical abuse prevention programs	0.00	0.00	0	0	26.
27.	435 Academic contests	0.00	0.00	0	0	27.
28.	450 Gifted education	0.00	0.00	0	0	28.
29.	456 College credit exam incentives	0.00	0.00	120,000	130,000	29.
30.	460 Environmental Special Plate	0.00	0.00	0	0	30.
31.	Other State projects	10.00	8.00	2,178,000	2,004,000	31.
32.	Total State project funds (lines 22-31)	10.00	8.00	2,349,079	2,169,755	32.
33.	Total special projects (lines 21 and 32)	93.00	86.00	10,962,912	10,123,755	33.

Instructional Improvement Fund expenditures (020)

		Prior FY	Budget FY	
1.	Teacher compensation increases	200,000	201,000	1.
2.	Class size reduction	0	0	2.
3.	Dropout prevention programs (M&O purposes)	125,000	128,000	3.
4.	Instructional improvement programs (M&O purposes)	50,000	51,000	4.
5.	Total Instructional Improvement Fund (lines 1-4)	375,000	380,000	5.

Other funds expenditures

			Prior FY	Budget FY	
1.	050	County, City, and Town Grants	31,000	10,000	1.
2.	071	English Language Learner (1)	137,986	100,000	2.
3.	072	Compensatory Instruction (1)	0	0	3.
4.	500	School Plant (2)	850,000	885,000	4.
5.	510	Food Service	4,600,000	4,650,000	5.
6.	515	Civic Center	350,000	375,000	6.
7.	520	Community School	1,650,000	1,340,000	7.
8.	525	Auxiliary Operations	2,500,000	2,600,000	8.
9.	526	Extracurricular Activities Fees Tax Credit	0	0	9.
10.	530	Gifts and Donations	1,100,000	1,150,000	10.
11.	535	Career & Technical Education Projects	0	0	11.
12.	540	Fingerprint	20,000	21,000	12.
13.	545	School Opening	0	0	13.
14.	550	Insurance Proceeds	300,000	330,000	14.
15.	555	Textbooks	22,000	25,000	15.
16.	565	Litigation Recovery	250,000	220,000	16.
17.	570	Indirect Costs	1,700,000	1,600,000	17.
18.	575	Unemployment Insurance	130,000	133,000	18.
19.	580	Teacherage	0	0	19.
20.	585	Insurance Refund	200,000	200,000	20.
21.	590	Grants and Gifts to Teachers	0	0	21.
22.	595	Advertisement	0	0	22.
23.	596	Career Technical Education	1,850,000	1,100,000	23.
24.	597	Arizona Industry Credentials Incentive	0	0	24
25.	639	Impact Aid Revenue Bond Building	0	0	25.
26.	650	Gifts and Donations-Capital	0	0	26.
27.	660	Condemnation	0	0	27.
28.	665	Energy and Water Savings	985,000	1,122,000	28.
29.	686	Emergency Deficiencies Correction	0	0	29.
30.	691	Building Renewal Grant	9,033,000	7,000,000	30.
31.	700	Debt Service	3,210,000	3,470,000	31.
32.	720	Impact Aid Revenue Bond Debt Service	0	0	32.
33.	850	Student Activities	960,000	825,000	33.
34.		Other	0	0	34.

Internal Service Funds 950-989

			Prior FY	Budget FY	
1.	9___	Self-Insurance	0	0	1.
2.	955	Intergovernmental Agreements	0	0	2.
3.	9__	OPEB	0	0	3.
4.	9___	District Watehouse	300,000	200,000	4.

(1) From supplement, line 10 and line 20, respectively.

(2) Indicate amount budgeted in Fund 500 for M&O purposes $ -

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)	$ 36,303,225	$ 36,293,360	$ 9,865
*2. (a)	FY 2027 district additional assistance (DAA) (from BSA55 tab, page 4)	$ 2,840,007		
(b)	DAA adjustment (from BSA55 tab, page 4)	$ 0		
(c)	Total DAA (line 2.a plus 2.b)	$ 2,840,007		2,840,007
*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		4,734,758	
(b)	Unrestricted Capital Outlay			
(c)	Special Program			
*4.	Small schoool 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		0	
(b)	Other Arizona districts		56,000	
(c)	Out-of-state districts and other governments		0	
(d)	Certificates of Educational Convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)			
*6.	State Assistance (A.R.S. §15-976) and special ed. voucher payments received (A.R.S. §15-1204)			
*7.	Increase authorized by County School Superintendent for accommodation schools [not to exceed amount on Calculations page, Calculation of M&O Fund budget balance carryforward, line 15(e)] (A.R.S. §15-974.B)			
8.	Budget increase for:			
(a)	Desegregation expenditures (A.R.S. §15-910.G-K)			
* (b)	Budget balance carryforward (from Calculations page, Calculation of M&O Fund budget balance carryforward, line 13) (A.R.S. §15-943.01)		1,039,362	
(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)		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)		61,000	
*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		(1,030,000)	
(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)		$ 41,154,480	
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)			$ 2,849,872

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

District name	Flowing Wells Unified School District	**County**	Pima	**CTD number**	100208000
				Version	Adopted

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.

District name Flowing Wells Unified School District No. 8 **County** Pima **CTD number** 100208000 **Version** Adopted

Supplement to School District Annual Expenditure Budget for Districts that Budget for English Language Learners
(A.R.S. §§15-756.04 and 15-756.11)

English Language Learners Supplement **Expenditures**		FTE Prior FY	FTE Budget FY	Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Totals Prior FY 2026	Totals Budget FY 2027	% Increase/ Decrease	
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%	1.
2000 Support services													
2100 Students	2.	0.00	0.00	0	0	0	0		0	0	0	0.0%	2.
2200 Instructional staff	3.	0.00	0.00	0	0	0	0		0	0	0	0.0%	3.
2300 General administration	4.	0.00	0.00	0	0	0	0		0	0	0	0.0%	4.
2400 School administration	5.	0.00	0.00	0	0	0	0		0	0	0	0.0%	5.
2500 Central services	6.	0.00	0.00	0	0	0	0		0	0	0	0.0%	6.
2600 Operation & maintenance of plant	7.	0.00	0.00	0	0	0	0		0	0	0	0.0%	7.
2700 Student transportation	8.	0.00	0.00	0	0	0	0		0	0	0	0.0%	8.
2900 Other	9.	0.00	0.00	0	0	0	0		0	0	0	0.0%	9.
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%	10.
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%	11.
2000 Support services													
2100 Students	12.	0.00	0.00	0	0	0	0		0	0	0	0.0%	12.
2200 Instructional staff	13.	0.00	0.00	0	0	0	0		0	0	0	0.0%	13.
2300 General administration	14.	0.00	0.00	0	0	0	0		0	0	0	0.0%	14.
2400 School administration	15.	0.00	0.00	0	0	0	0		0	0	0	0.0%	15.
2500 Central services	16.	0.00	0.00	0	0	0	0		0	0	0	0.0%	16.
2600 Operation & maintenance of plant	17.	0.00	0.00	0	0	0	0		0	0	0	0.0%	17.
2700 Student transportation	18.	0.00	0.00	0	0	0	0		0	0	0	0.0%	18.
2900 Other	19.	0.00	0.00	0	0	0	0		0	0	0	0.0%	19.
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%	20.

Summary of School District Adopted Expenditure Budget

CTD number 100208000
Version Adopted

I certify that the budget of Flowing Wells Unified School District, Pima County for fiscal year 2027 was officially adopted by the Governing Board on, July 7, 2026, and that the complete Adopted Expenditure Budget may be reviewed by contacting Monique Mata at the District office, telephone 520-696-8813 during normal business hours.

President of the Governing Board

1. Average daily membership:	2025 ADM	Prior year 2026 ADM	Budget year 2027 ADM
Attending	4,937.0107	4,732.7664	4,678.0000

2. Tax rates:	Prior FY	Est. Budget FY
Primary rate (equalization formula funding and budget add-ons not required to be in secondary rate)	3.1667	3.1657
Secondary rate (voter-approved overrides, bonds, and career technical education districts, and desegregation, if applicable)	3.2269	3.2060

3. Budgeted expenditures and budget limits:	Budgeted expenditures	Budgeted carryforward	Budget limit
Maintenance & Operation Fund	41,154,479	1	41,154,480
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

4. 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):

Maintenance and Operation expenditures

	Salaries and benefits		Other		TOTAL		% Inc./(Decr.) from prior FY
	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 Adopted Expenditure Budget (Concl'd)

CTD number 100208000
Version Adopted

Total expenditures by fund

Fund	Budgeted expenditures Prior FY	Budgeted expenditures Budget FY	$ Increase/(Decrease) from prior FY	% Increase/(Decrease) from prior 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

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

District name Flowing Wells Unified School District No. 8 **CTD number** **100208000**

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 2025 ending fund balance amounts, all amounts included on this tab are estimates.

	Funds														
	General			Capital projects				Special revenue							
A. Estimated FY 2026 fund balances and planned uses in FY 2027 and thereafter	**Maintenance and Operations**	**Unrestricted Capital Outlay (if included in the General Fund)**	**Other funds reported in the General Fund**	**Unrestricted Capital Outlay (if not included in the General Fund)**	**Bond Building**	**Adjacent Ways**	**Other capital projects**	**Classroom Site**	**Federal and State Grant**	**Other special revenue**	**Debt Service**	**Permanent**	**Enterprise**	**Internal Services**	**Total all funds**
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	27,669,063
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	82,434,996
(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	74,658,643
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	35,445,416
(a) Nonspendable	7,030,267	0	0	0	0	0	0	0	0	0	0	0	0	20,000	7,050,267
(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	16,886,886
(c) Committed	0	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	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	11,508,263
(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	35,445,416
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	0
(b) Fund balance exceeding budget capacity in budget controlled funds	7,030,267	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	15,497,768
(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	12,917,381
(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	35,445,416

B. Comments (optional)

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