

**Flowing Wells Schools
Study Session Agenda**

7:18 AM

July 10, 2025

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. Recommend Approval to Adopt the Budget for Fiscal Year 2025-2026
 - a. District administration recommends approval to adopt the budget for Fiscal Year 2025-2026. 2
3. Recommend Approval to Purchase Teacher Laptops 16
 - a. District administration recommends approval to purchase 144 teacher laptops from Dell at a total cost of approximately \$169,000. These laptops would replace current teacher computers at FWJH, FWHS, and SPSHS. (Replacement of elementary and preschool teacher computers will be staggered, with an anticipated recommendation to be brought to the Board in the summer of 2026.) This purchase would utilize state contract pricing under State CTR 068890. We have evaluated pricing for comparable products from other vendors and found Dell's pricing to be fair and reasonable. District Additional Assistance (capital) funding would be utilized for the purchase.
4. Recommend Approval of Expense and Payroll Vouchers 18
 - a. Sign vouchers for upcoming check batches (to be reviewed at the next Board Meeting): Expense Vouchers 7100-26 - 7110-26.
Expense and payroll vouchers are presented for Board approval: None for this meeting.

B. Adjourn

FLOWING WELLS SCHOOL DISTRICT
Board Agenda Item

A-2

Agenda Item Number

July 10, 2025

Board Meeting Date

Item: Recommend Approval to Adopt the Budget for Fiscal Year 2025-2026

Submitted By: Dr. Kevin Stoltzfus/Monique Mata Date: July 8, 2025

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

District administration recommends approval to adopt the budget for Fiscal Year 2025-2026.

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: _____

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	11,543,118	3,424,729	13,120	180,607	2,203	15,658,855	15,163,777	-3.2%
2000 Support Services											
2100 Students	2.	29.00	28.00	1,158,418	291,829	72,644	31,150	0	1,719,503	1,554,041	-9.6%
2200 Instructional Staff	3.	12.00	12.00	551,712	152,130	26,108	20,369	1,319	878,785	751,638	-14.5%
2300 General Administration	4.	2.00	2.00	244,684	72,076	182,642	4,075	21,910	612,507	525,387	-14.2%
2400 School Administration	5.	23.00	23.00	1,862,581	495,245	21,472	22,443	9,361	2,711,102	2,411,102	-11.1%
2500 Central Services	6.	16.00	16.00	999,677	284,298	453,317	41,647	66,524	2,034,502	1,845,463	-9.3%
2600 Operation & Maintenance of Plant	7.	60.00	60.00	2,743,689	781,692	2,202,384	1,075,474	1,398	7,231,457	6,804,637	-5.9%
2900 Other	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	0.50	0.50	31,691	8,734	0	60,000	0	140,550	100,425	-28.5%
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	0	0	0	0	0	0	0	0.0%
620 School-Sponsored Athletics	11.	3.00	3.00	614,654	115,287	66,767	80,520	11,303	984,162	888,531	-9.7%
630 Other Instructional Programs	12.	0.00	0.00	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other Programs	13.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	368.50	359.50	19,750,224	5,626,020	3,038,454	1,516,285	114,018	31,971,423	30,045,001	-6.0%
200 and 300 Special Education											
1000 Instruction	15.	103.00	100.00	4,267,543	1,476,945	723,512	15,357	0	6,456,846	6,483,357	0.4%
2000 Support Services											
2100 Students	16.	20.00	20.00	1,153,204	297,717	775,102	23,481	2,210	2,443,874	2,251,714	-7.9%
2200 Instructional Staff	17.	6.00	6.00	408,082	116,293	1,638	326	55	539,404	526,394	-2.4%
2300 General Administration	18.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2400 School Administration	19.	2.00	2.00	136,395	34,996	90	1,724	2,940	179,596	176,145	-1.9%
2500 Central Services	20.	0.00	0.00	0	0	18,720	0	65	19,918	18,785	-5.7%
2600 Operation & Maintenance of Plant	21.	0.00	0.00	0	0	31,694	49,858	0	281,338	81,552	-71.0%
2900 Other	22.	0.00	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	23.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Subtotal (lines 15-23)	24.	131.00	128.00	5,965,224	1,925,951	1,550,756	90,746	5,270	9,920,976	9,537,947	-3.9%
400 Pupil Transportation	25.	28.00	28.00	1,396,588	393,954	288,445	350,626	591	2,476,168	2,430,204	-1.9%
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	0	0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	29.	4.50	4.50	224,501	66,169	799	367	0	350,233	291,836	-16.7%
Budgeted expenditures (lines 14, and 24-29)	30.	532.00	520.00	27,336,537	8,012,094	4,878,454	1,958,024	119,879	44,718,800	42,304,988	-5.4%
Maintained for spending after FY 2026 (budgeted carryforward)	31.									1,786,111	
Total budget limit expenditures (lines 30-31) (Cannot exceed page 7, line 10)	32.	532.00	520.00	27,336,537	8,012,094	4,878,454	1,958,024	119,879	44,718,800	44,091,099	-1.4%

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	6,956,947	1.
2. Gifted Education	900,000	890,000	2.
3. Remedial Education	550,000	550,000	3.
4. ELL Incremental Costs	440,000	420,000	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	71,000	7.
8. Career Technical Education (CTED)	650,000	650,000	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	9,920,976	9,537,947	9.
10. IEP required pupil transportation costs coded within Program 400	475,001	420,000	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	<u>45,850</u>
All Funds - Federal	<i>6330</i>	<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) \$ 90,000
 (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.	4,592,747	933,040	0	0	0	0	6,296,974	5,525,787	-12.2%
2100 Support services - students	2.	63,215	12,592	0	0	0	0	86,071	75,807	-11.9%
2200 Support services - instructional staff	3.			0	0		0	0	0	0.0%
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.	69,899	13,924	0				80,259	83,823	4.4%
4000 Facilities acquisition and construction	7.					0		0	0	
5000 Debt service	8.						0	0	0	
Budgeted expenditures (lines 1-8)	9.	4,725,861	959,556	0	0	0	0	6,463,304	5,685,417	-12.0%
Maintained for spending after FY 2026 (budgeted carryforward)	10.								1,000,000	
Total budget limit expenditures (lines 10-11)	11.	4,725,861	959,556	0	0	0	0	6,463,304	6,685,417	3.4%

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.	5,206,010
Unexpended Budget Balance (line 12 minus 13)	14.	1,257,294
Interest earned in the Classroom Site Fund in FY 2025	15.	250,000
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.	6,685,417

(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 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	
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		700,000			0	3,330,933	1,600,000	-52.0%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.	0	5,000	100,000	5,000				600,000	110,000	-81.7%
2300, 2400, 2500, 2900 Administration	4.	0		125,000	75,000				650,000	200,000	-69.2%
2600 Operation & Maintenance of Plant	5.	0		20,000	40,000				500,000	60,000	-88.0%
2700 Student Transportation	6.	0		0	200,000				700,000	200,000	-71.4%
3000 Operation of Noninstructional Services (5)	7.	0		2,000	0				100,000	2,000	-98.0%
4000 Facilities Acquisition and Construction	8.	0		0	0		770,000		1,520,000	770,000	-49.3%
5000 Debt Service	9.					120,000	2,000		125,000	122,000	-2.4%
Budgeted expenditures (lines 2-9)	10.	0	905,000	247,000	1,020,000	120,000	2,000	770,000	7,525,933	3,064,000	-59.3%
Maintained for spending after FY 2026 (budgeted carryforward)	11.									3,957,295	
Total budget limit expenditures (lines 10-11) (Cannot exceed page 8, line 12)	12.	0	905,000	247,000	1,020,000	120,000	2,000	770,000	7,525,933	7,021,295	-6.7%

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	680,000
6643 Instructional Aids	220,000
673X Furniture and Equipment	480,000
673X Vehicles	190,000
673X Tech Hardware & Software	350,000

(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. \$ 15,000

(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.	7,525,933	3,064,000	0	0	0	0	0	0	1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	0	0	0	0	0	0	0	0	2.
6200 Employee Benefits	3.	0	0	0	0	0	0	0	0	3.
6450 Construction Services	4.	1,500,000	770,000	0	0	0	0	0	0	4.
6655 Short-term Noninstructional Software Subscription	5.		247,000		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.	2,000,000	480,000	0	0	0	0	0	0	8.
673X Vehicles	9.	420,000	190,000	0	0	0	0	0	0	9.
673X Technology Hardware & Software	10.	1,000,000	350,000	0	0	0	0	0	0	10.
6831, 6832, 6833 Redemption of Principal	11.	100,000	118,000	0	0	0	0	0	0	11.
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	12.	25,000	2,000	0	0	0	0	0	0	12.
Total (lines 2-12)	13.	5,045,000	2,157,000	0	0	0	0	0	0	13.
Total amounts reported on lines 2-12 above for:										
Renovation	14.	1,500,000	770,000	0	0			0	0	14.
New Construction	15.	0	0	0	0	0	0	0	0	15.
Other	16.	3,545,000	1,387,000	0	0	0	0	0	0	16.
Total (lines 14-16, must equal line 13)	17.	5,045,000	2,157,000	0	0	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 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	2,150,000
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	200,000
0.00	0.00	0	0
0.00	0.00	0	0
25.00	20.00	1,405,000	1,100,000
0.00	0.00	0	0
0.00	0.00	0	0
2.00	2.00	187,000	120,000
1.00	1.00	60,000	82,000
10.00	12.00	2,300,000	2,200,000
0.00	0.00	0	0
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	7,972,000
0.00	0.00	54,000	32,000
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	0	0
0.00	0.00	110,000	120,000
0.00	0.00	0	0
5.00	10.00	450,000	2,350,000
5.00	10.00	614,000	2,502,000
104.00	93.00	10,778,000	10,474,000

	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. 950_ District Warehouse

	Prior FY	Budget FY
1.	41,200	35,000
2.	50,994	75,000
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	2,000,000
31.	3,200,000	3,210,000
32.	0	0
33.	800,000	960,000
34.	2,200,000	0
1.	0	0
2.	0	0
3.	0	0
4.	400,000	300,000

(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)**

	<u>A.</u> <u>Maintenance and Operation</u>	<u>B.</u> <u>Unrestricted Capital Outlay</u>
*1. FY 2026 Revenue Control Limit (RCL) (from BSA55 tab, page 3; includes FRPL and DAA onetime supplier	\$ <u>37,206,352</u>	\$ <u>0</u>
*2. (a) FY 2026 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ <u>2,960,362</u>	
(b) DAA Adjustment (from BSA55 tab, page 4)	\$ <u>0</u>	
(c) Total DAA (line 2.a plus 2.b)	\$ <u>2,960,362</u>	<u>2,960,362</u>
*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	<u>4,849,947</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>95,000</u>	
(c) Out-of-State Districts and Other Governments	<u>6,000</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>2,718,800</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 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)	<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>55,000</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) <u>Decrease for Transfer from M&O to Energy and Water Savings Fund</u>	<u>(840,000)</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 2026 General Budget Limit (column A, lines 1 through 9) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)	\$ <u>44,091,099</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>2,960,362</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 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>3,500,000</u>
7. Unexpended Budget Balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ <u>4,025,933</u>
8. Interest Earned in Fund 610 in FY 2025	\$ <u>35,000</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 11)	\$ <u>2,960,362</u>
12. FY 2026 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ <u><u>7,021,295</u></u>

(1) The amount budgeted on page 4, line 10 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	
Expenditures											
English Language Learner Fund 071 (A.R.S. §15-756.04)											
1000 Instruction	1.	1.00	58,000	17,000	0	0	0	0	50,994	75,000	47.1%
2000 Support Services											
2100 Students	2.	0.00	0	0	0	0	0	0	0	0	0.0%
2200 Instructional Staff	3.	0.00	0	0	0	0	0	0	0	0	0.0%
2300 General Administration	4.	0.00	0	0	0	0	0	0	0	0	0.0%
2400 School Administration	5.	0.00	0	0	0	0	0	0	0	0	0.0%
2500 Central Services	6.	0.00	0	0	0	0	0	0	0	0	0.0%
2600 Operation & Maintenance of Plant	7.	0.00	0	0	0	0	0	0	0	0	0.0%
2700 Student Transportation	8.	0.00	0	0	0	0	0	0	0	0	0.0%
2900 Other	9.	0.00	0	0	0	0	0	0	0	0	0.0%
Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)	10.	1.00	58,000	17,000	0	0	0	0	50,994	75,000	47.1%
Compensatory Instruction Fund 072 (A.R.S. §15-756.11)											
1000 Instruction	11.	0.00	0	0	0	0	0	0	0	0	0.0%
2000 Support Services											
2100 Students	12.	0.00	0	0	0	0	0	0	0	0	0.0%
2200 Instructional Staff	13.	0.00	0	0	0	0	0	0	0	0	0.0%
2300 General Administration	14.	0.00	0	0	0	0	0	0	0	0	0.0%
2400 School Administration	15.	0.00	0	0	0	0	0	0	0	0	0.0%
2500 Central Services	16.	0.00	0	0	0	0	0	0	0	0	0.0%
2600 Operation & Maintenance of Plant	17.	0.00	0	0	0	0	0	0	0	0	0.0%
2700 Student Transportation	18.	0.00	0	0	0	0	0	0	0	0	0.0%
2900 Other	19.	0.00	0	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	0	0	0	0	0	0	0	0.0%

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 2026 was officially adopted by the Governing Board on, July 10, 2025, 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:		Prior year	Budget year	4. Average teacher salaries (A.R.S. §15-903.E)
	2024 ADM	2025 ADM	2026 ADM	
Attending	4,961,4176	4,937,0107	4,908,0000	1. Average salary of all teachers employed in FY 2026 (budget year) 65,695
2. Tax Rates:				2. Average salary of all teachers employed in FY 2025 (prior year) 64,695
		Prior FY	Est. Budget FY	3. Increase in average teacher salary from the prior year 1,000
Primary rate (equalization formula funding and budget add-ons not required to be in secondary rate)		3.2282	3.1667	4. Percentage increase 2%
Secondary rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		3.2644	3.2269	Comments on average salary calculation (Optional):
3. Budgeted expenditures and Budget Limits:				
	Budgeted Expenditures	Budgeted Carryforward	Budget Limit	
Maintenance & Operation Fund	42,304,988	1,786,111	44,091,099	
Classroom Site Fund	5,685,417	1,000,000	6,685,417	
Unrestricted Capital Outlay Fund	3,064,000	3,957,295	7,021,295	

	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	15,406,675	14,967,847	252,180	195,930	15,658,855	15,163,777	-3.2%
2000 Support Services							
2100 Students	1,603,270	1,450,247	116,233	103,794	1,719,503	1,554,041	-9.6%
2200 Instructional Staff	817,319	703,842	61,466	47,796	878,785	751,638	-14.5%
2300, 2400, 2500 Administration	4,407,911	3,958,561	950,200	823,391	5,358,111	4,781,952	-10.8%
2600 Oper./Maint. of Plant	3,635,755	3,525,381	3,595,702	3,279,256	7,231,457	6,804,637	-5.9%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	49,050	40,425	91,500	60,000	140,550	100,425	-28.5%
610 School-Sponsored Cocurric. Activities	0	0	0	0	0	0	0.0%
620 School-Sponsored Athletics	775,778	729,941	208,384	158,590	984,162	888,531	-9.7%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	26,695,758	25,376,244	5,275,665	4,668,757	31,971,423	30,045,001	-6.0%
200 and 300 Special Education							
1000 Instruction	5,664,579	5,744,488	792,267	738,869	6,456,846	6,483,357	0.4%
2000 Support Services							
2100 Students	1,476,546	1,450,921	967,328	800,793	2,443,874	2,251,714	-7.9%
2200 Instructional Staff	535,713	524,375	3,691	2,019	539,404	526,394	-2.4%
2300, 2400, 2500 Administration	174,925	171,391	24,589	23,539	199,514	194,930	-2.3%
2600 Oper./Maint. of Plant	0	0	281,338	81,552	281,338	81,552	-71.0%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	0	0	0	0	0	0.0%
Special Education Subsection Subtotal	7,851,763	7,891,175	2,069,213	1,646,772	9,920,976	9,537,947	-3.9%
400 Pupil Transportation	1,755,343	1,790,542	720,825	639,662	2,476,168	2,430,204	-1.9%
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	13	0	0	0	0	0.0%
550 K-3 Reading Program	347,144	290,670	3,089	1,166	350,233	291,836	-16.7%
Budgeted Expenditures	36,650,008	35,348,631	8,068,792	6,956,357	44,718,800	42,304,988	-5.4%

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

CTD number 100208000
Version Adopted

Fund	Total expenditures by fund			
	Budgeted Expenditures		\$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	44,718,800	42,304,988	(2,413,812)	-5.4%
Instructional Improvement	390,000	375,000	(15,000)	-3.8%
English Language Learner	50,994	75,000	24,006	47.1%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	6,463,304	5,685,417	(777,887)	-12.0%
Federal Projects	10,164,000	7,972,000	(2,192,000)	-21.6%
State Projects	614,000	2,502,000	1,888,000	307.5%
Unrestricted Capital Outlay	7,525,933	3,064,000	(4,461,933)	-59.3%
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	0	0	0.0%
Food Service	4,500,000	4,600,000	100,000	2.2%
Other	13,785,200	11,852,000	(1,933,200)	-14.0%

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	6,956,947
Gifted Education	900,000	890,000
Remedial Education	550,000	550,000
ELL Incremental Costs	440,000	420,000
ELL Compensatory Instruction	0	0
Vocational and Technical Education (non-CTED)	0	0
Career Education (non-CTED)	75,000	71,000
Career Technical Education (CTED)	650,000	650,000
TOTAL	9,920,976	9,537,947

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	223.1
Teachers		289	289	1 to	17.0
Other		27	27	1 to	181.8
Subtotal	0	338	338	1 to	14.5
Classified --					
Managers, supervisors, directors		3	3	1 to	1,636.0
Teachers aides		80	80	1 to	61.4
Other		180	180	1 to	27.3
Subtotal	0	263	263	1 to	18.7
TOTAL	0	601	601	1 to	8.2
14					
Special education --					
Teacher		34	34	1 to	25.0
Staff	6	64	70	1 to	13.0

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 not included in the General Fund)	Bond Building	Adjacent Ways	Other capital projects	Classroom Site	Federal and State Grant	Other special revenue
A. Estimated FY 2025 fund balances and planned uses in FY 2026 and thereafter										
1. FY 2024 final ending fund balance	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. FY 2025 activity, year-to-date and estimated through June 30										
(a) FY 2025 revenues and other financing sources	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) FY 2025 expenditures and other financing uses	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. Estimated FY 2025 ending fund balance	9,911,389	1,828,600	4,808,121	0	0	0	3,861	1,383,137	139,255	8,094,978
(a) Nonspendable	7,192,589	0	0	0	0	0	0	0	0	0
(b) Restricted	0	0	0	0	0	0	3,861	1,383,137	139,255	3,000,000
(c) Committed	0	0	0	0	0	0	0	0	0	0
(d) Assigned	0	0	0	0	0	0	0	0	0	0
(e) Unassigned	2,718,800	1,828,600	4,808,121	0	0	0	0	0	0	5,094,978
(f) 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
4. FY 2025 estimated ending fund balance details and planned uses										
(a) Fund deficit	0	(2,128,695)	0	0	0	0	0	0	0	0
(b) Fund balance exceeding budget capacity in budget controlled funds	7,192,589	0		0				0	0	
(c) Planned to be spent in FY 2026	932,689	0	2,000,000	0	0	0	3,861	383,137	139,255	4,094,978
(d) Maintained for spending after FY 2026	1,786,111	3,957,295	2,808,121	0	0	0	0	1,000,000	0	4,000,000
(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

FLOWING WELLS SCHOOL DISTRICT
Board Agenda Item

<u> A-3 </u> Agenda Item Number	<u> July 10, 2025 </u> Board Meeting Date
Item: <u> Recommend Approval to Purchase Teacher Laptops </u>	
Submitted By: <u> Dr. Kevin Stoltzfus </u>	Date: <u> July 8, 2025 </u>
Will Be Presented By: <u> Dr. Kevin Stoltzfus </u>	

District administration recommends approval to purchase 144 teacher laptops from Dell at a total cost of approximately \$169,000. These laptops would replace current teacher computers at FWJH, FWHS, and SPHS. (Replacement of elementary and preschool teacher computers will be staggered, with an anticipated recommendation to be brought to the Board in the summer of 2026.) This purchase would utilize state contract pricing under State CTR 068890. We have evaluated pricing for comparable products from other vendors and found Dell's pricing to be fair and reasonable. District Additional Assistance (capital) funding would be utilized for the purchase.

Estimated Cost \$ 168,900.27 See Additional Information Attached

Recommended Action:

Approve Disapprove Table No Action Required

Division Head: _____ Superintendent: Kevin Stoltzfus

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

Fw: Your Dell Quote 3000186661539.12

before the quote expires on **Jul. 05, 2025**.

You can download a copy of this quote during checkout.

Place your order

Quote No.	3000186661539.12	Sales Rep	Jp Urquidez
Total	\$168,900.27	Phone	1(800) 4563355, 6180906
Customer #	6243417	Email	Jp_Urquidez@Dell.com
Quoted On	Jun. 05, 2025	Billing To	ACCOUNTS PAYABLE FLOWING WELLS ISD 1556 W PRINCE RD TUCSON, AZ 85705- 3024
Expires by	Jul. 05, 2025		
Contract Name	Dell NASPO Computer Equipment PA - Arizona		
Contract Code	C000001124007		
Customer Agreement #	23026 / CTR068890		
Deal ID	27356233		

Message from your Sales Rep

Please use the Order button to securely place the order with your preferred payment method online. You may contact your Dell sales team if you have any questions. Thank you for shopping with Dell.

Regards,
Jp Urquidez

Product	Unit Price	Quantity	Subtotal
Dell Pro 14 Plus (PB14250) XCTO Base	\$1,092.14	144	\$157,268.16
Subtotal:			\$157,268.16
Shipping:			\$0.00
Non-Taxable Amount:			\$23,565.60
Taxable Amount:			\$133,702.56
Estimated Tax:			\$11,632.11
Total:			\$168,900.27

Special pricing may be available for qualified customers. Please contact your DFS Sales Representative for details.

FLOWING WELLS SCHOOL DISTRICT
Board Agenda Item

 A-4
Agenda Item Number

 July 10, 2025
Board Meeting Date

Item: Approval of District Expense and Payroll Vouchers

Submitted By: Patricia Forgach/Monique Mata Date: July 8, 2025

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

Sign vouchers for upcoming check batches (to be reviewed at next Board Meeting).

Expense Vouchers FY 2025 7100-26, 7101-26, 7102-26, 7103-26, 7104-26, 7105-26, 7106-26, 7107-26, 7108-26, 7109-26, 7110-26

The following Expense and Payroll vouchers are presented for Board Approval.

None for this meeting.

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: _____